



Policy

49 TOCUMWAL AERODROME RUNWAY 04/22

That the Council adopt as Policy that the former 04/22 runway at the Tocumwal Aerodrome not be ever recommissioned.

(Adopted by Council 17/12/03)



Policy

06 HIRE OF PLANT FOR COUNCIL WORKS

Where vehicle, plant and equipment is hired by the Council, the owner of such vehicle, plant or equipment is to be required to provide the following:-

- i) Proof of Workers' Compensation insurance if contractor employs another employee as operator (not required if owner/driver);
- ii) Proof of Public Risk Insurance to minimum value of \$5 million endorsed to cover Berrigan Shire Council as principal;
- iii) Proof of Third Party insurance;
- iv) Proof of Comprehensive Motor Vehicle insurance.

(Adopted by Council 21/11/1995)

Related Party Disclosures

Appendices 1 through to 8

24 February 2016



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Appendix 1

Who and What are Related Parties of council?

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

This appendix identifies most common related parties that a council will have, however councils must consider the detail contained in AASB 124 to ensure all related parties are identified.

The most common related parties of a council will be

1. Entities related to council
2. Key Management Personnel (KMP) of council
3. Close family members of KMP; and
4. Entities that are controlled or jointly controlled by KMP or their close family members.

Entities related to council

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 and AASB 11. AASB 128 details the criteria for determining whether council has significant influence over an entity.

Example 1 (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.

Key Management Personnel

Key management personnel (KMP), close family members of each KMP and entities that are related to KMP or their close family members are also related parties.

KMP are defined as

- **persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly**

It is likely that all Mayors, Councillors and Chief Executive Officers will be KMP of their councils. Other senior executives are also likely to be KMP, depending upon the council's structure, delegations and position descriptions. Each council will need to use judgement to decide which individuals meet the definition of KMP.

Example 2 (Audit committee member)

Sunny Shire Council's audit committee comprises two Councillors and a local retired accountant, Fred. Fred has no other connection with the council.

The audit committee attends to the functions as required under the *Local Government Regulation 2012*. It does not make any decisions on behalf of the council but simply provides reports, with recommendations, for the Mayor and councillors to consider.

Based on the facts outlined Fred would not be a KMP of council.

Close family members of KMP

Close family members are defined as:

- **family members who may be expected to influence, or be influenced by, that person in their dealings with the entity and include:**
 - (a) **that person's children and spouse or domestic partner;**
 - (b) **children of that person's spouse or domestic partner; and**
 - (c) **dependants of that person or that person's spouse or domestic partner.**

Example 3 (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 4 (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.

Register of Interests and Related Parties

The Local Government Regulation 2010 requires a register of interests to be kept for Councillors, Chief Executive Officers, senior executive employees and people related to those Councillors, Chief Executive Officers and senior executive employees.

Council's related parties may be different to the people for whom these registers are kept.

For example, a senior employee may be considered to meet the definition of KMP when council's structure, delegations and that person's duties are considered. However that person may not meet the definition of senior executive employee in the *Local Government Act 2009*. In this case the senior employee would not need to record details in a register of interests, but that person would be considered a related party for disclosure under AASB 124.

Another example of differences between these requirements relates to the children of KMP. All children of KMP are related parties of council, however only children that are totally or substantially dependent on that person (if identified as requiring a register of interests) would be required to have a register of interests maintained.

Entities that are controlled or jointly controlled by KMP or their close family members

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

When assessing whether a KMP or close member of their family controls, or jointly controls, an entity council will need to refer to AASB 10 and AASB 11.

Example 5 (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.

Councils will need to exercise judgement to identify related parties and should discuss any contentious issues and uncertainties with the external auditor as early as possible.

Appendix 2 contains a table that lists common related parties of councils.

Appendix 2

Common Related Parties of councils

Likely to be a Related Party of council	May be a Related Party of council
Councillors (including the Mayor)	Senior staff (if they are KMP they are a related party)
Chief Executive Officer (CEO)	Other family members of the Councillors, CEO and senior staff that are KMP (if the family member may be expected to influence, or be influenced by, that person in their dealings with Council, then they are a related party)
Children of the Mayor, Councillors and the CEO	
Spouse/Domestic Partners of the Mayor, Councillors and the CEO	
Dependents of the Mayor, Councillors and the CEO	
Dependents of a Spouse/Domestic partner of the Mayor, a Councillor or the CEO	
Children of a senior staff member that is a KMP	
Spouse/Domestic partners of a senior staff member that is a KMP	
Dependents of a senior staff member that is a KMP	
Dependents of a Spouse/Domestic partner of a senior staff member that is a KMP	
Entities that are controlled or jointly controlled by a KMP or their close family member.	

Disclaimer: This list identifies common related parties that a council will have, however councils must consider the detail contained in AASB 124 to ensure all related parties are identified.

There may be relationships that a council has which are not identified in this bulletin but still meet the definition of a related party.

Appendix 3

Example of related party disclosures by a council

Note 103: Related party transactions

(a) Subsidiaries

The group consists of Sunny Shire Council and its wholly owned entities. Details of subsidiaries are disclosed in Note 21.

The following transactions occurred with subsidiaries:

During the year, Sunny Shire Council provided grants and subsidies to Subsidiary One Pty Ltd with a total value of \$24,358,736.

In addition, the amounts for goods and/or services supplied by Sunny Shire Council and, based on normal commercial terms and conditions to Subsidiary One Pty Ltd were as follows:

Rental accommodation	\$1,956,333
Refuse fees	\$1,320,012

The Council also provides some free rental accommodation and administration services to Subsidiary One Pty Ltd.

Subsidiary One Pty Ltd is dependent on funding provided by Council. Funding support has been agreed to by the Council for the 2016-2017 financial year.

(b) Key management personnel compensation

	2017
	\$
Short-term employee benefits	3,000,000
Post-employment benefits	375,000
Long-term benefits	300,000
Termination benefits	0
Total	3,675,000

Detailed remuneration disclosures are provided in the annual report on pages 43 to 51.

(c) Transactions with other related parties

Details of transactions between council and other related parties are disclosed below:

		2017
		\$
Fees and charges charged to associates	#	986,225
Fees and charges charged to entities controlled by key management personnel	#	2,400,350
Infrastructure contributions from entities controlled by key management personnel	##	3,245,678
Employee expenses for close family members of key management personnel	*	453,000
Purchase of materials and services from entities controlled by key management personnel	**	5,230,012

Note Transactions that are individually significant, either because of their amount or nature, are included in the aggregate disclosure contained in this table but also need to be disclosed separately as illustrated in #,##,* & **below.

#The fees and charges charged to associates and entities controlled by key management personnel were in accordance with the schedule of fees and charges adopted by council. The total disclosed includes:

- infrastructure charges totalling \$1,230,000 paid by Progressive Development Company Pty Ltd, a company controlled by a close family member of Councillor Rosalind Jones. The company's development projects were assessed and approved in accordance with council's normal terms and conditions. Councillor Rosalind Jones declared her conflict of interest in this matter and did not participate in any decisions related to the company's application.
- an application fee for Boundary Realignment and another for material change of use. These applications were made by Better Homes Pty Ltd, a company controlled by the Mayor, Councillor David Dean. The applications relate to parcels of land in Taylor St, Bedford and Main St, Sofaville. These applications are currently being assessed by council.

Green Developments Pty Ltd, a company jointly controlled by Councillor Fred Smith and a close family member during 2016-17, completed a new subdivision "Avondale Heights" in 2016-17. In accordance with the infrastructure agreement water and sewerage infrastructure, roads and some parks within the development were handed over to council. The fair value of this infrastructure at the hand over date was \$3,245,678.

* All close family members of key management personnel were employed through an arm's length process. They are paid in accordance with the Award for the job they perform. The council employs 452 staff of which only 4 are close family members of key management personnel.

The Chief Executive Officer, Ms Doris Dean, is a close family member of the Mayor, Councillor David Dean. Ms Dean's compensation package has not been included in

this disclosure because it has been disclosed at b) Key Management Personnel compensation. Ms Dean was employed through an arm's length process and is compensated at a market salary that was determined by Salary Consultants Pty Ltd, an independent agent based in Cairns.

**The consolidated entity purchased the following material and services from entities that are controlled by members of key management personnel. All purchases were at arm's length and were in the normal course of council operations:

- Rental of an office building
- Petrol. and
- Consultancy services

Included in the above are services purchased from Bright Water Pty Ltd amounting to \$520,000 during 2016-17. During this time Councillor Roger Jacobs was the owner of this business. All purchases were at arm's length, on normal terms and conditions and were in the normal course of council's operations. As at 30 June 2017 there were no amounts owed by council to the company.

(d) Outstanding balances

The following balances are outstanding at the end of the reporting period in relation to transactions with related parties:

Employee expenses for close family members of key management personnel	\$7,323
Entities controlled by key management personnel	\$753,000

No expense has been recognised in the current year or prior year for bad or doubtful debts in respect of amounts owed by related parties.

(e) Loans and guarantees to/from related parties

Council does not make loans to or receive loans from related parties. No guarantees have been provided.

(f) Commitments to/from other related parties

Council has no outstanding commitments to/from other related parties.

Appendix 4

Checklist for Related Party Disclosure Policy

The Department suggests that councils adopt a policy about related party disclosure. This policy is not required by legislation and councils are free to choose what to include in such a policy, if one is adopted. The following checklist is provided to assist councils in considering what to include in their policy.

Identifying related parties

Does the policy state how council staff will identify and capture changes in

Tick

1. Entities that are related to council?
2. Key management personnel (KMP)?
3. Close family members of KMP?
4. Entities that are controlled or jointly controlled by KMP or their close family members?
5. Does the policy consider how Councillors and staff will be kept informed if they are affected by the related party disclosure requirements, *for example*, will they be given a copy of intended disclosure for comment?

Note: It is important to consider how changes in KMP, their close family members and related entities will be recorded. For example, how KMP advise council about changes to close family members or entities controlled by them.

Ordinary citizen transactions (OCTs)

Tick

6. Will council capture OCTs with related parties (see process for capturing transactions with related parties below)?
7. Will council disclose OCTs with related parties above a certain threshold, or where terms and conditions differ from normal practice, or not at all? (Note: OCTs that are on different terms and conditions from normal could be material in nature and give rise to an audit issue if not disclosed)

Does the policy

Tick

8. Specify how council staff will identify OCTs (if not captured)?
9. Give examples of OCTs for council staff to follow?
10. Identify a process for regularly reviewing OCTs?

Process to capture and record transactions with related parties

Tick

11. Has the policy considered how council will capture related party transactions and determine their arm's length status (i.e. terms and conditions)?
12. In the accounting system?
13. Outside the accounting system (non-monetary transactions, contracts, service level agreements)?
14. Record keeping requirements?

Privacy and Freedom of Information

Tick

15. Does the policy consider privacy issues?
16. Has the council sought advice about freedom of information and other legal obligations?

Appendix 5

Suggested Steps to implement the related parties requirements

1. Establish a system to identify and record related parties and related party relationships

Each council will need to establish a system to identify related parties and monitor changes on an on-going basis. This system will need to identify:

- a. Entities related to council
- b. KMP
- c. Close family members of KMP and their related entities

Council may wish to outline the system that will be used in the related party disclosure policy that is adopted. Alternatively, council's policy could simply specify that management are to implement a suitable system to identify related parties.

Initial identification of related parties should be done prior to 1 July 2016. It is important to document the process council uses to identify related parties and to provide this information to council's external auditors.

A review of related parties will then need to be made at regular intervals, preferably at least once every six months.

Sometimes a particular event, such as a change of Councillors, Chief Executive Officer or senior management or a corporate restructure, will trigger a change to council's related parties. It is appropriate to conduct a review of related parties immediately following such an event to identify the change to council's related parties.

The best way to identify the close family members and associated entities of KMP may be by KMP self-assessment.

For example, each KMP could make a regular declaration (Appendix 6). This declaration could also be used immediately following an event that triggers a change in KMP (for example, when a new Chief Executive Officer is appointed or following a council election where new Councillors are elected).

Appendix 7 contains an example fact sheet for KMP, which may assist them with making this declaration.

While a regular declaration form provides a system for identifying the close family members and controlled/jointly controlled entities of KMP, it should not be relied upon in isolation, as illustrated in example 6.

Example 6 (Cousin of Mayor – related party commonly known but omitted from declaration)

Shelley, the Mayor of Sunny Shire Council (from example 4) forgets to include her cousin Mavis, and Mavis' company, when she completes her KMP declaration.

It is commonly known in the community that Shelley and Mavis are close and that Shelley would be expected to influence, or be influenced by, Mavis in her dealings with Council and vice versa.

Mavis and her company are related parties of Council, even though Shelley omitted them from her declaration.

Each council needs to identify the most effective and appropriate way to determine council's related parties and for this information to be accurate and complete for financial reporting purposes. This could include consideration of the materiality of transactions that are likely to occur. Please note however that asking KMP to identify material transactions with their close relatives and related entities, at year end, will **NOT** be sufficient to meet audit requirements.

2. Identify ordinary citizen transactions, that will not be disclosed by council

Council may decide, in council's related party disclosure policy, that there are some transactions with related parties that do not need to be captured and reported. These transactions are those that an ordinary citizen would undertake with council (OCTs).

For example, if a Councillor were to walk their dog in a council owned park that would be a related party transaction. However, it is unlikely that users of the financial statements would be interested in this transaction. It is a taxpayer/government entity transaction that may be undertaken by any ordinary citizen.

OCTs are 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, that if the OCT were to occur on terms and conditions that are different to those offered to the general public the transaction may become material. Care needs to be taken in identifying these types of transactions.

If council decides to identify and exclude them up front, then council's policy will need to specify this. In addition the policy needs to either identify them or provide a framework so that management can identify them.

Examples of OCTs
Using the 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

Examples of transactions that are NOT OCTs
Infrastructure charges
Purchase of goods, regardless of conditions

3. Establish a system to identify and record related party transactions and related terms and conditions

The next step is to establish, or change existing systems so that related party transactions can be separately identified and reported.

This may be as simple as identifying related party transactions with a special code in council's accounting system.

Council will also need a system to:

- identify transactions that do not pass through council's accounting system
- identify the associated terms and conditions of the related party transactions.

4. Assess materiality of the related party transactions that have been captured

Prior to preparing the disclosure in the council's financial statements related party transactions should be assessed for materiality. Transactions that are not considered material do not need to be disclosed.

Assessing materiality requires judgement and should be done in consultation with council's external auditor and audit committee.

When assessing materiality, councils need to consider both the size and nature of the transaction, individually and collectively.

The term "material" is defined in AASB 101 *Presentation of Financial Statements* (AASB 101.7) and further guidance can be found in AASB 108: *Accounting Policies, Changes in Accounting Estimates and Errors* (AASB 108.5) and the *Framework for the Preparation and Presentation of Financial Statements* (paragraph QC11). The International Accounting Standards Board has also recently released some guidance on materiality.

5. Make disclosure

The final step is to make the necessary disclosures in council's annual financial statements. *Appendix 3* provides example disclosures for a council.

Disclosures that councils will need to make include:

- 1) Relationships between a parent and its subsidiaries, irrespective of whether there have been transactions between them
- 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
- 3) Where related party transactions have occurred:
 - The nature of the related party relationship
 - Information about the transactions, outstanding balances and commitments, including terms and conditions
- 4) Separate disclosure for each category of related party

- 5) The types of transactions disclosed such as:
- purchases or sales of goods
 - purchases or sales of property and other assets
 - rendering or receiving property and other assets
 - 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
 - Provision for doubtful debts relating to outstanding balances

Appendix 6

Example declaration by Key Management Personnel

**Private and Confidential
Related Party Declaration by Key Management Personnel**

Name of Key Management Person: *(insert name)*

Position of Key Management Person: *(insert name)*

(List details of known close family members, entities that are controlled/jointly controlled by KMP and entities that are controlled/jointly controlled by the close family members of KMP)

Name person or entity	Relationship
-----------------------	--------------

I *(insert full name)*, *(insert position)* declare that the above list includes all my close family members and the entities controlled, or jointly controlled, by myself or my close family members. I make this declaration after reading the fact sheet supplied by council which details the meaning of the words "close family members" and "entities controlled, or jointly controlled, by myself or my close family members".

Declared at *(insert place)* on the *(insert date)*

Signature of KMP:

Name of KMP

Date:

Appendix 7

Example Fact Sheet – Related Party Disclosures for Key Management Personnel

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

Related parties include Key Management Personnel (KMP), their close family members and any entities that they control or jointly control. Any transactions with these parties, whether monetary or not, will need to be identified and may need to be disclosed. Disclosure will only be made if a transaction has occurred and the disclosure may be in aggregate. An example of the type of disclosure council may make can be found [<here>](#).

In order to meet this requirement council has adopted a policy that requires all KMP to provide a six monthly declaration identifying:-

- o their close family members;
- o entities that they control or are associated with; and
- o entities that their close family members control or jointly control.

This information will be audited as part of the annual external audit by Queensland Audit Office. Council's policy on the privacy of this information can [be found <here>](#).

Who are KMP?

KMP are **persons having authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.**

Who are close family members of KMP?

These are **family members who may be expected to influence, or be influenced by, that person in their dealings with council and include:**

- (a) that person's children and spouse or domestic partner;**
- (b) children of that person's spouse or domestic partner; and**
- (c) dependants of that person or that person's spouse or domestic partner.**

The following table may assist you in identifying your close family members:

Definitely a close family member	May be a close family member
Your spouse/domestic partner	Your brothers and sisters, if they could be expected to influence or be influenced by you in their dealings with council
Your children	Your aunts, uncles and cousins, if they could be expected to influence or be influenced by you in their dealings with council
Your dependants	Your parents and grandparents, if they could be expected to influence or be influenced by you in their dealings with council
Children of your spouse/domestic partner	Your nieces and nephews, if they could be expected to influence or be influenced by you in their dealings with council

Definitely a close family member	May be a close family member
Dependants of your spouse/domestic partner	Any other member of your family if they could be expected to influence or be influenced by you in their dealings with council

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

Entities include companies, trusts, incorporated and unincorporated associations such as clubs and charities, joint ventures and partnerships.

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.

Example of control

Fred is the Mayor of Sunny Shire Council and owns 100% of the ordinary shares in Sunny Development Company Pty Ltd (the company). The ordinary shares are the only shares in the company that have voting rights.

Fred controls the company because he has the power to affect the company's decisions and the return that he will get from the company.

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

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.

Example of joint control

Fred is the Mayor of Sunny Shire Council and owns 50% of the ordinary shares in Sunny Development Company Pty Ltd (the company). Fred's brother Stan owns the other 50% 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.

In some cases it will be obvious that you or a family member control or have joint control over an entity. In other cases it will be less clear.

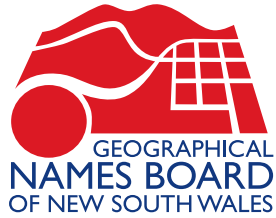
If you are unsure whether you, or a close family member, has control or joint control of an entity then you should contact (insert name and phone number of contact) for a confidential discussion.

Appendix 8

Example Form – Related Party Register

Name	Relationship	Nature of transactions	Terms and conditions	Reference to supporting evidence. Wp ref

This is an example of how council might collate the related party information for audit.



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Foreword

Land and Property Information (LPI) and the Geographical Names Board (GNB) experience first-hand the issues encountered by government services and the community when having to deal with ambiguous address information.

The rise of electronic communication methods which rely on cartographic data, has seen an exponential increase in demands from a wide variety of sectors who need not only relevant, but accurate and timely addressing information for navigation, emergency response, service delivery and statistical analysis. While technology prefers structured data, people need more comprehensible, socially accepted and readily communicated, traditional address information comprising a number, road name (and type) and locality (and depending on the communication distance - sometimes also a State or Country). To optimise the user-friendly nature of addresses, the basic principle is clear: they shall be simple, singular (i.e. not-duplicated), intuitively understood and relevant to place.

The Australia New Zealand Land Information Council's (ANZLIC) vision for the Australian and New Zealand Foundation Spatial Data Framework (FSDF) is that foundation spatial data will become ubiquitous in all sectors of both the Australian and New Zealand economies. In acknowledgement of this, addresses have been nominated as one of the foundation spatial datasets for the region.

The benefits of providing greater access to address data include more consistent policy development and decision making, better targeted citizen centric services and numerous other untapped economic, social and environmental benefits. For all of this to occur, the data from NSW which comprises the foundation spatial datasets will be required to have a high level of accessibility, reliability, relevance and timeliness for all users.

With this in mind in NSW the Comprehensive Property Addressing System (CPAS) program has been established to:

- make sure an address is applied that is unambiguous and locatable and will not require change in the future;
- provide a single source of address information for NSW;
- streamline processes through reform of the administrative and regulatory frameworks; and,
- define clear roles, responsibilities and mechanisms for production, aggregation, publication and usage of address information.

Developed through the CPAS program, the NSW Address Policy, along with this Addressing User Manual, is intended to apply to all address data produced in NSW from November 2014. I look forward to the improvement in data production, exchange, quality and timeliness resulting from this and other CPAS program initiatives into the future.

Des Mooney

Surveyor General

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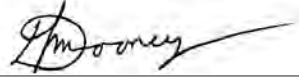
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Document Control

Approval

Name and Position	Signature	Date
Des Mooney, Chair of the GNB, General Manager LPI		March 2015

Version	Status	Date	Prepared by	Comments
1	Final	October 2014	CPAS	First release
2	Final	February 2015	CPAS	Second Release
3	Final	April 2015	CPAS	Third Release

Review

This document is to be reviewed annually or as required. Where minor changes are required the NSW Addressing Committee must ensure the version number is updated. However, where changes in legislation or operating environment result in substantive rewriting of the document, the sponsor must create a new document and ensure it is entered into TRIM. This will ensure the integrity of the original document.

Glossary of Terms

Address	<p>For the purposes of developing and maintaining a comprehensive NSW Address Database an address is defined as a:</p> <ul style="list-style-type: none"> • string of data which contains minimum components as defined in AUM Chapter 4 - Section 4.5 - Core Address Components • a location referencing tool that describes a geographical point accessed via the road network of NSW (including pathways and waterways). <p>Refer to AUM Chapter 2 - Section 2.5.4 - Address Database.</p>
Alias Address	<p>Assigned to any address which contains attributes which are known to the NSW Addressing Committee to be erroneous and an authoritative or non-authoritative address must exist.</p> <p>Refer to AUM Chapter 4 - Section 4.1 - Address Grading.</p>
Alternative Address	<p>Where a primary site has more than one access point, it may be assigned one or more alternative addresses.</p>
ANZLIC	<p>Australia New Zealand Land Information Council develops agreed policies and guidelines for both Australia and New Zealand aimed at achieving best practice in spatial data management.</p>
Approve	<p>Final authorisation of an address component. This includes verification of the number and geocode conformance to requirements of the Addressing User Manual (AUM). This also includes verification of the road name/type and locality name/boundary conformance for gazettal purposes.</p>
AS/NZS 4819	<p><i>AS/NZS 4819:2011 Rural and Urban Addressing</i> defines specific aspects of address production.</p>
AUM	<p>Refer to <i>Addressing User Manual</i></p>
Authoritative Address	<p>These types of addresses can be considered 'official' or 'gazetted' and can be assessed by users to be the best defined location reference for gaining access to a site from the NSW road network.</p> <p>Refer to AUM Chapter 4 - Section 4.1 - Address Grading.</p>
AVWS	<p>Address Verification Web Service</p>
CGNA	<p>Committee for Geographic Names Australasia</p>
Cluster Boxes	<p>A grouping of mail boxes usually located at the entrance of a gated community or at an entrance point to a rural road.</p>
Complex Site	<p>Generally large sites comprising of multiple owners, tenants or access points and which contains multiple sub addresses e.g. university, retirement village, shopping centre.</p>
Core Address Component	<p>An essential component of an address, including house number, street name, road type and locality, and a reference to the physical location of the address (XY coordinate or other).</p> <p>Refer to AUM Chapter 4 - Section 4.5 - Core Address Components.</p>
Core Address String	<p>A Core Address String consists of Core Address Components arranged in appropriate order and will be maintained by LPI for each address in NSW in conformance with requirements of AS/NZS 4819 and AS 4590.</p>
Council	<p>NSW Local Council, Municipal Council, City Council, Shire Council or Local Government</p>
CPAS	<p>Comprehensive Property Addressing System</p>

Custodian	The organisation that maintains the official address database for a defined physical extent, e.g., Councils for the extent of each Local Government Area (LGA), LPI for NSW Address Database and PSMA for Australian Address Database.
Endorse	Agreement to proceed to the next level of authorisation for an address component.
e-Plan	An electronic plan lodgment and validation system developed by LPI.
FP	Field Plan
FSDF	Foundation Spatial Data Framework
Fuzzy Boundaries	A GIS term for administrative or other bounding areas which are not able to be clearly defined.
Gazetting/Gazetted	Gazetteer - Gazetteers are collections of names or identifiers which are compiled, maintained and published under the jurisdiction of a government authority.
G-NAF	<i>Geocoded National Address File</i> - produced by PSMA
GNB/The Board	Geographical Names Board of New South Wales
GPN	Gazetteer of Place Names Refer to AUM Chapter 4 - Section 4.2.3 – Gazetteer of Place Names.
Greenfield Development Site	An area of agricultural or forest land, or some other undeveloped site earmarked for commercial development or industrial projects.
GRN	Gazetteer of Road Names Refer to AUM Chapter 4 - Section 4.2.1 – Gazetteer of Road Names.
LIIAC	The Location Intelligence Industry Advisory Committee
LLG	Location Leadership Group
Locality	A locality is a named geographical area with defined boundaries which represents a community or area of interest and may be rural or urban in character (where urban it is usually defined as a suburb).
LPCU	Location and Policy Coordination Unit of LPI
LPI	Land and Property Information NSW
Mesh Blocks	Mesh Blocks are the building blocks for all the larger regions of the Australian Statistical Geography Standard and they broadly identify land use such as residential, commercial, agricultural and parks etc.
NAWG	NSW Addressing Working Group
NAMF	National Address Management Framework
Neighbourhood	A named geographical area which has unofficial or fuzzy boundaries and cannot be used for addressing purposes.
NES	Notification and Edit Service
Non-Authoritative Address	These types of addresses can be considered 'unofficial' or 'ungazetted' and can be assessed by users to be an approximated location reference for gaining access to a site from the NSW road network. These addresses are usually good descriptions of a location but they lack the authoritativeness of a gazetted road name or locality name to define them as approved by their Local Government and/or endorsed by the GNB. Refer to AUM Chapter 4 - Section 4.1 - Address Grading.
NSW Address Database	The official database repository for addresses in NSW maintained by LPI.

NSW Addressing Committee	The NSW Addressing Committee, a sub-committee established by the GNB will provide recommendations to the GNB on address-related queries and activities. The committee, on behalf of the GNB, will engage with stakeholders and promote and maintain addressing processes, systems and the Addressing User Manual.
Penalty Unit	As at 1 July 2014, under the provisions of s17 of the <i>Crimes (Sentencing Procedure) Act (1999)</i> , one Penalty Unit is equivalent to \$110.
Persistent Address ID	A code which identifies an address instance. At present the reference code is to be the G-NAF ID, based on provisions of the <i>NSW Government Standard for Geospatially Enabling Information</i> ¹ . <i>Note: Analysis of requirements to support the functionality of the NSW Address Database will determine any future requirements for a NSW-specific code to identify address data maintained by LPI, as custodians of the NSW Address Database.</i>
Point of Interest (POI)	Points of Interest provide the identification and location of a feature, service or activity that people may want to know about or visit.
Primary Address	An address site that is not contained within another address site (as per definition in AS/NZS4819)
PSMA	Public Sector Mapping Agency
The Regulations	<i>Roads Regulation (2008)</i>
RMS	Roads and Maritime Services
Roads Act	<i>Roads Act 1993</i>
ROW	Right of Way
Single Source of Truth	In the context of the custodian of the NSW Address Database, LPI aggregate and apply quality assurance mechanisms to address data from data producers in NSW and provision this as a single source of truth.
Suburb	<i>Refer Locality</i>
The Secretariat	The Secretariat of the Geographical Names Board
Site (Address)	Refers to the object being assigned an address. Can be a property, building, feature, point of interest etc.
Site Centroid	Point of centre of a site and lying within its boundaries (e.g. for L-shaped site). This is the default geocode for the NSW Address Database as described in AUM Chapter 4 - Section 4.7 - Geocode Types.
Sub Address	An address site that is contained within a primary address site (e.g. an apartment within a building) (definition from AS/NZS 4819)
VAR	A value-added reseller is a company that adds features or services to an existing product, then resells it (usually to end-users) as an integrated product or complete solution.

¹Produced by the NSW Location Leadership Group, the *NSW Standard for Spatially Enabling Information* can be located at <http://finance.nsw.gov.au/ict/sites/default/files/NSW%20Standard%20for%20Spatially%20Enabling%20Information%20LLG%20Dec%202013.pdf>

Chapter 1

Introduction

1 Introduction

This manual is the first step in developing the framework for implementing the vision of a site-based addressing system for New South Wales (NSW).

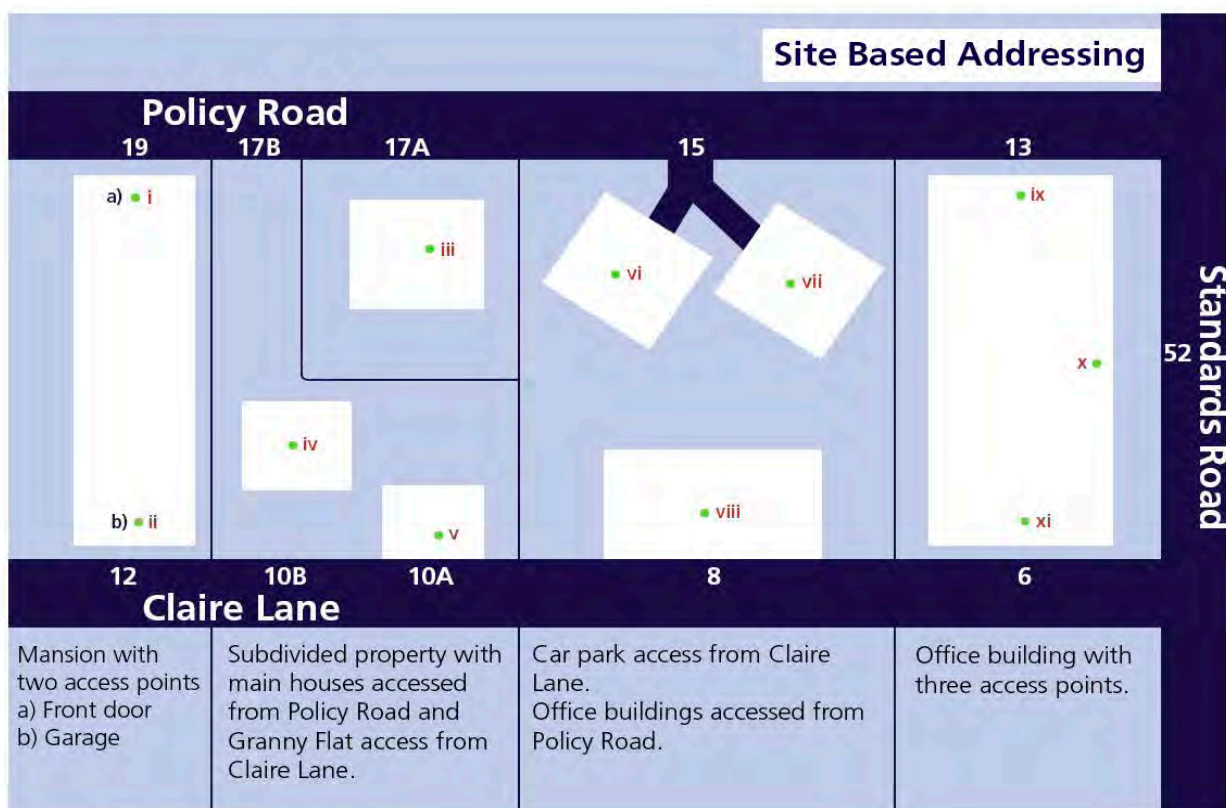
1.1 Addressing Vision

The NSW Addressing User Manual (AUM) outlines the Geographical Names Board (GNB) policy, principles, processes and procedures for addressing in New South Wales.

The vision is to implement the 2011 revised *AS/NZS 4819: Rural and Urban Addressing* standard for Australia in NSW and apply this to all forms of addressing in the state. The intention is to take the state from a focus of applying addresses solely to properties for rating and valuation purposes, towards an addressing system which caters for sites including properties, buildings, individual units or businesses and features or Points of Interest (PoI).

Property-based addressing has typically focused on assigning an address to the centroid of a Lot. Site-based addressing assigns an address to the location of the site identified. For example, a house, car park or building will be assigned an address based on primary and alternative access for visitors (refer to AUM - Chapter 6 - Principle 6.1.1).

Figure 1.1



The AUM provides for the production, aggregation, publication and usage of address data within the NSW Address Database. The aim is to lay the foundations for creation of quality addresses which are captured as early as possible, clearly understood by the community (i.e. there is no reliance on alias address to identify a location) and maintained via standardised data capturing and quality assurance processes. The intention is to provide a mechanism by which repeated use of alias addresses in the NSW Address Database are flagged for future corrective activities. This would identify why aliases are being used and propose how they could be changed or recognised as authoritative addresses.

This manual repeals all existing GNB policies and guidelines in respect to addressing in NSW. The policy contained in Chapter 2 does not apply retrospectively. Arrangements that predate this policy are not necessarily subject to its terms.

1.2 Objectives

The GNB is responsible for maintaining the state gazetteer for place names and road names, and therefore uniquely positioned to provide support for the production, aggregation, publication and usage of standardised address data across NSW. The contents of this manual are aligned with AS/NZS 4819 and replace or supplement the documents as listed in AUM Chapter 1 - Section 1.6 - Related Policies and Documents.

As per the New South Wales Address Working Group (NAWG) vision, this AUM was developed with the support of the Comprehensive Property Address System (CPAS) program to outline principles, procedures and processes which can be implemented to standardise the production, aggregation, publication and usage of address data in an open and timely manner.

NAWG proposed the following set of principles for addressing in NSW.

1. All address sites will have a logical, unique, authoritative, geocoded, property address.
2. All new addresses will comply with the Australian/ New Zealand Geographic Information – *AS/NZS 4819:2011 Rural and Urban Addressing*.
3. There will be an official repository for NSW property addresses which will be deemed the 'source of truth' for all Government agencies.
4. Processes to formalise address components will minimise duplicated effort, ensure rapid approval and feed the official repository for NSW property addresses.
5. An efficient governance framework will allow for mediation and directions to resolve risks and issues.
6. It is expected that government agencies will use authoritative property addresses.
7. Alias and / or vanity addresses will be collected and related to authoritative addresses.
8. Communication mechanisms will be put in place to promote the use of authoritative property addresses.
9. Where changes to longstanding address components are required to minimise confusion, strategies will be developed to reduce disruption and distress for the affected local community.
10. All components of an address shall be correctly and appropriately sign posted or marked.
11. The powers relating to the creation and change of address components should remain with the currently nominated level of government.
12. Instantaneous services will be available for address users to validate and download authoritative property addresses and related alias data.

The manual and its incorporated policy, principles, procedures and processes meets the NAWG vision principles for management of NSW address data.

1.3 Background

The CPAS program is designing, developing and implementing a comprehensive system of addressing to enable the efficient production, aggregation, publication and usage of this information in a consistent manner in NSW. The current system gives rise to a number of costs and risks for the NSW community and Government, including:

- non-compliance with existing standards (e.g. Australian Standards and National Address Management Framework)
- lost revenue
- compromises service delivery and negatively impacts on customer relationships
- duplication of services and effort
- potential death and serious injury due to difficulty and delays in locating addresses for emergency services.

These result from deficiencies in the NSW addressing system, which can be summarised into three key areas:

1. Legislation: need to legislate the functions and roles for the production, aggregation, publication and usage of address data
2. Addressing Systems: need to ensure addressing systems are integrated to enable aggregation, verification and distribution of address data in a timely manner - from the point of production to the point of usage - and can be managed and can be audited.
3. Address Data: need to enable improved address data management including collection of all address types and application of quality assurance regimes.

The implementation of the CPAS Program is expected to improve the NSW addressing system and minimise these costs and risks. The CPAS Program will also ensure that addressing in NSW is consistent with the Australian Standards. The CPAS Program is consistent with and supports a number of State Government (including Land and Property Information (LPI)) and New South Wales Address Working Group (NAWG) priorities by improving service delivery and increasing efficiency in responding to community needs.

The CPAS program is being delivered through various projects, including the Address Verification Web Service, the Notification and Edit Service for the Rural Fire Service, online applications and the NSW Address Database. This manual is part of the CPAS policy project and its objective is to ensure that from November 2014 addressing procedures across the state are standardised and unambiguous.

1.4 Scope

The contents of the AUM apply to the production, aggregation, publication and usage of all new addresses (and components) in NSW including:

- road names (private and public)
- assignment of address numbers
- development and subdivision address processes
- complex site addressing (caravan parks, retirement villages, Educational facilities etc.)
- creation of new or amended locality boundaries.

The policy, principles, procedures and processes contained herein are in place to meet the objectives of the NSW 2021 plan and to compliment the work being undertaken at a national and international level through the NSW Location Leadership Group (LLG), Location Intelligence Industry Advisory Committee (LIIAC), NAWG, ANZLIC and the Committee for Geographical Names Australasia (CGNA).

Some of the key objectives of NSW 2021 to which this manual responds include:

- improve the performance of the NSW economy (Goal 1)
- restore confidence and integrity in the planning system (Goal 29)
- improve government transparency by increasing access to government information (Goal 31)
- involve the community in decision making on government policy, services and projects (Goal 32).

The scope of the contents for this manual have been defined through consultation with LPI, the GNB and NAWG through various iterations which have taken into account:

- GNB Strategic Plan and Action Items
- current legislative framework for addressing in NSW
- status of CPAS systems developments which will enable capture of address data
- state and national policies for addressing
- requirements for a best-practice addressing standard for application across the state
- NAWG Vision.

1.5 Contents

The NSW Addressing User Manual contains a set of chapters which define different elements of address data production, aggregation, maintenance, distribution and usage. Each chapter has been designed to cross-reference and draw upon the information contained throughout the manual, to ensure consistency and a standardised approach to address data management in NSW. For example, the processes explicitly cross-reference various principles and procedures which apply during various tasks of producing address data. The contents of the manual include:

- | | | |
|------------------|------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Chapter 2 | NSW Address Policy | A set of information regarding the objectives, scope, legislation, governance, metadata and components, verification and usage of NSW address data. |
| Chapter 3 | Address Data Governance and Custodianship | A description of the functions and roles expected to be performed by address data producers, aggregators, distributors and users. |
| Chapter 4 | NSW Address Database, Metadata and Components | Details the metadata and component requirements for the NSW Address Database and Core Address Strings. |
| Chapter 5 | Address Data Verification and Usage | Provides information regarding provision of an address verification service and requirements for address data users. |
| Chapter 6 | Addressing Principles | A set of principles which explain how to assign numbers to address sites, determine road names, delineate locality boundaries and define geocodes. |
| Chapter 7 | Addressing Procedures | Explains the various requirements of submitting proposals, stakeholder engagement, issuing of gazette notices and how to reserve road names. |
| Chapter 8 | Addressing Processes | A series of processes for producing address data and informing the NSW Addressing Committee (refer to AUM Chapter 2 - Section 2.4.1 - NSW Addressing Committee) of new, changed or deprecated data to ensure the NSW Address Database remains current, consistent and complete. |

1.6 Related policies and documents

The NSW Address Policy and the NSW Addressing User Manual replaces the following the documents previously issued by the GNB.

Issuer	Reference	Document Name
Geographical Names Board of NSW	18 March 2013	Guidelines for the Naming of Roads (2013)
Geographical Names Board of NSW	18 March 2013	The Naming and Addressing of Private Roads and Roads in Community Subdivisions (2013)
Geographical Names Board of NSW	18 March 2013	Road Naming in NSW (2013).
Geographical Names Board of NSW	18 March 2013	Determining Suburbs and Localities in NSW (2013)
Geographical Names Board of NSW	18 March 2013	Rural Addressing for NSW (2013)

The NSW Address Policy and the NSW Addressing User Manual is a supplement to the following documents.

Issuer	Reference	Document Name
Geographical Names Board of NSW	18 March 2013	Glossary of designation values in the Geographic Names Register
Geographical Names Board of NSW	18 March 2013	Glossary of status values in the Geographic Names Register

The NSW Address Policy and the NSW Addressing User Manual is related to the following documents.

Issuer	Reference	Document Name
Geographical Names Board of NSW	October 2014	NSW Address Policy
Geographical Names Board of NSW	October 2013	NSW Road Naming Policy
Geographical Names Board of NSW	October 2013	NSW Road Naming Procedure and Processes
Land and Property Information	Draft	Proposed NSW Address Policy in Respect of Address Management and Use
NSW Government	December 2013	NSW Government Standard for Spatially Enabling Information
NSW Addressing Working Group	November 2010	The NSW Address Vision
NSW Addressing Working Group	November 2010	The NSW Addressing Working Group's Gap Analysis and Recommendations
NSW Addressing Working Group	December 2010	Addressing Workshop Final Report

Chapter 2

New South Wales Address Policy

2 New South Wales Address Policy

This chapter contains the NSW Address Policy and supplements the following chapters of the Addressing User Manual. The policy and manual are first steps in the implementation of a site-based addressing system for New South Wales.

2.1 Policy Statement

This document outlines policies which should be implemented to standardise the production, aggregation, publication and usage of address data across New South Wales (NSW) in an open and timely manner.

2.1.1 Objectives

The Geographical Names Board (GNB) of NSW is responsible for maintaining the state gazetteer for place names and road names, and therefore uniquely positioned to provide support for the production, aggregation, publication and usage of standardised address data across NSW.

This document is aligned with AS/NZS 4819 and replaces the documents listed in AUM Chapter 1 - Section 1.6 - Related Policies and Documents as previously issued by the GNB.

As per the New South Wales Address Working Group (NAWG) vision, this policy was developed with the support of the NSW Comprehensive Property Addressing System (CPAS) program to outline principles, procedures and processes which can be implemented to standardise the production, aggregation, publication and usage of address data in an open and timely manner.

2.1.2 Scope

This policy applies to the production, aggregation, publication and usage of all new addresses (and components) in NSW, including:

- road names (private and public)
- assignment of address numbers
- development and subdivision address processes
- complex site addressing (caravan parks, retirement villages, Educational facilities etc.)
- creation of new or amended locality boundaries.

This policy meets the objectives of the NSW 2021 plan and complements the work being undertaken at a national and international level through the NSW Location Leadership Group (LLG), Location Intelligence Industry Advisory Committee (LIIAC), NAWG, ICSM, ANZLIC and the Committee for Geographical Names Australasia (CGNA).

The scope of the contents for this manual have been defined through consultation with Land and Property Information (LPI), the GNB and NAWG through various iterations which have taken into account:

- GNB Strategic Plan and Action Items
- current legislative framework for addressing in NSW
- status of CPAS systems developments which will enable capture of address data
- state and national policies for addressing
- requirements for a best-practice addressing standard for application across the state
- NAWG Vision.

2.2 Policy Components

2.2.1 Responsibilities

Geographical Names Board

The GNB is responsible for the governance of this policy.

Land and Property Information

LPI is responsible for the administrative management, technical support and promotion of the policy under the auspices of the GNB.

NSW Addressing Committee

The NSW Addressing Committee, under the delegation of the GNB, is responsible for implementing and ensuring the currency of this policy and its associated principles, procedures and processes. The committee is responsible for ensuring key stakeholder groups support this policy, and that their requirements are met through the implementation of this policy.

2.3 Policy Introduction

This document outlines the GNB policy for addressing in NSW. While the GNB are not explicitly responsible for all the components of an address, under the *Geographical Names Act 1966* they have responsibility for naming and defining localities and are provided with the powers to compile a list of roads.

The intention is to take the state from a focus of applying addresses to properties solely for rating and valuation purposes, towards an addressing system which caters for sites including properties, buildings, individual units or businesses and features or Points of Interest (PoI). This document is the first step in developing the framework for implementing the vision of a site-based addressing system for NSW.

This policy repeals all existing GNB policies and guidelines in respect to addressing in NSW - refer to AUM Chapter 1 - Section 1.6 - Related Policies and Documents. This policy does not apply retrospectively. Arrangements that pre-date this policy are not necessarily subject to its terms.

Chapter 2 - Policy forms part of the Addressing User Manual (AUM), which has been created as a complete guide to Addressing in NSW and is issued by the GNB. The AUM as a whole is intended to be used in conjunction with this policy chapter and includes:

- **Principles** - descriptions of how address numbers, road names and locality boundaries shall be defined.
- **Procedures** - definitions of various procedures to be followed for proposing addresses, engaging with the community, issuing gazette notices and reserving road names during the development process.
- **Processes** - workflows with tasks outlined for developing address proposals and submitting them for approval through mechanisms provided by the NSW Address Database custodian, LPI, and the GNB.

2.4 Legislation and Authority

The GNB is governed by the *Geographical Names Act 1966* which provides the power to assign names to places; to investigate and determine the form, spelling, meaning, pronunciation, origin and history of any geographical name; and to determine the application of each name with regard to position, extent or other reference. The Board ensures its practices; guidelines and policies adhere to international standards in this domain.

The GNB is committed to providing NSW with the best possible service in relation to location information, thereby demonstrating their commitment to public safety.

The role of the Board in the road naming process is to set policy and processes for all road naming proposals in NSW, and to compile, maintain and publish a list of road names as per s.5(2) of the *Geographical Names Act 1966*. The Board offers guidelines and advice for the selection of names for roads. Under the provisions of Section 10 of the Roads Regulation, 'a road authority may not proceed with a proposal to name or rename a road against an objection made by the following persons or bodies except with the approval of the Minister' of which the Surveyor General of NSW is a notifiable authority.

The Board is responsible for the naming of localities and defining their extent as provided under s.2 and s.5 of the *Geographical Names Act 1966*.

Further information on the Board is available from the GNB website www.gnb.nsw.gov.au.

2.4.1 NSW Addressing Committee

The GNB have established a sub-committee, the NSW Addressing Committee. The committee performs an administrative function that harnesses the existing expertise and responsibilities within LPI and the GNB Secretariat. Centralisation of communication mechanisms for Data Producers, Aggregators, Distributors and Users through this committee enables LPI to support the work of the GNB.

Based on their knowledge and expertise the committee will provide recommendations to the GNB on address-related queries and activities. The committee, on behalf of the GNB, will engage with stakeholders and promote and maintain addressing processes, systems and the Addressing User Manual. The NSW Addressing Committee contact details are:

E: addressing@lpi.nsw.gov.au

T: 02 6332 8070

2.4.2 Authority for Numbering

The GNB expects Local Governments to pursue conformant numbering and enforce the principles which support the practice of standardised addressing. This can be enforced through the provisions of the *Local Government Act 1993*.

Under the provisions of the *Local Government Act 1993*, s.124, Order 8, a council may order a person to 'identify premises with such numbers or other identification in such manner as is specified in the order'. Failure to comply with this order is an offence, as described under s.628, for which the maximum penalty is 50 penalty units for an individual and 100 penalty units for a corporation.

2.4.3 Authority for Road Naming

This policy applies to all roads in NSW, regardless of custodianship and maintenance agreements. Importantly, under this policy, all roads in NSW shall be authoritatively named and the names gazetted.

For the purposes of this policy a road is considered to be an area that is open to and/or used by the public and is navigable by vehicle or foot and can be used for assigning addresses or allowing access between points or to a feature.

Road naming is legislated under the *Roads Act 1993*. This Act empowers the authority in charge of the road with the rights to name it. Under the provisions of Section 10 of the Roads Regulation, 'a road authority may not proceed with a proposal to name or rename a road against an objection made by the following persons or bodies except with the approval of the Minister' of which the Surveyor General of NSW is a notifiable authority.

Responsibilities for naming and gazetting road names

Road Class	Road Naming Authority
State Roads, including National Routes and Highways	Roads and Maritime Services (RMS) are responsible only for the purposes of administrative and wayfaring road naming. For the purposes of road naming for addressing the Local Government are responsible for endorsing the official road name and ensuring it is approved by the GNB and gazetted.
Regional roads and local roads	Local Government (<i>Roads Act 1993, Roads Regulation 2008</i>)
Roads over rail bridges on most State, regional and local roads	Rail Access Corporation, RMS or Local Government (<i>Roads Act 1993, Roads Regulation 2008</i>) For the purposes of road naming for addressing the Local Government are responsible for endorsing the official road name and ensuring it is approved by the GNB and gazetted.
Private roads, Crown roads, right of ways, easements (however, this should only be for easements intended as roads not for easements intended solely as driveways or utility access points).	For the purposes of this policy, the GNB advises that Local Government (with jurisdiction over the area in which the road is located) are responsible for endorsing the authoritative road name and ensuring it is approved by the GNB and gazetted.
Other roads	Other bodies such as State Forests, Federal Airports Corporation, Sydney Ports, National Parks and Wildlife Service or Private Sector Tollway Operators. For the purposes of road naming for addressing purposes, the GNB encourages these agencies to work collaboratively with Local Government to ensure the road names are endorsed, addresses applied and the name is approved by the GNB and gazetted.

Local Governments are able to refer their administrative requirements regarding gazettal and notification, as per the [Roads Regulation 2008](#), to the Surveyor General, as Chair of the GNB. The online road naming application provided by the NSW Address Database custodian, LPI, includes an option for the authority to request the Surveyor General, and therefore the Board, to support any agreed notifications and gazettal requirements of the Regulations.

2.4.4 Authority for Locality Names and Boundaries

Under s.2 and s.5 of the [Geographical Names Act 1966](#), the GNB have responsibility for assigning names to localities, determining their extent and publishing their details in the Gazetteer of Place Names (GPN). Refer to AUM Chapter 4 - Section 4.2.3 - Gazetteer of Place Names for more details.

The Act provides that any geographical publication shall use the official name of a locality, unless the publication explicitly states that the name is not considered official for the purposes of the Act. Failure to comply with directions of the Act can be liable to a penalty of up to 5 penalty units.

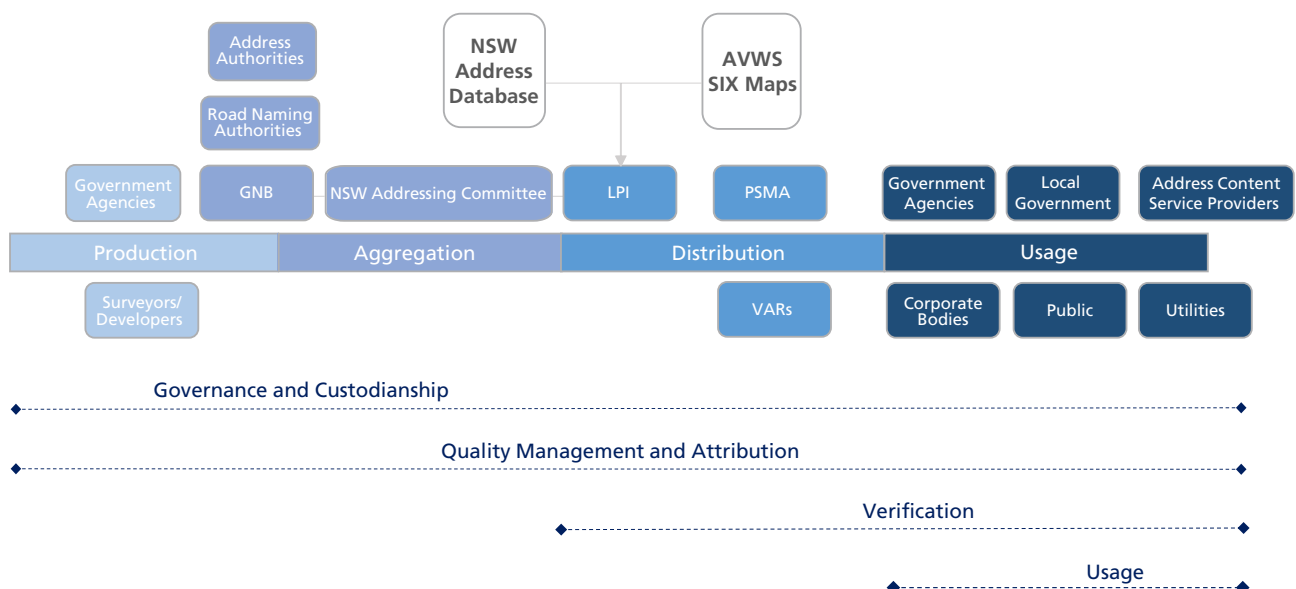
2.5 Policy

2.5.1 Address Supply Chain

This policy covers the following broad areas of the address data lifecycle:

- Governance and custodianship functions and roles for address data production, aggregation, distribution and usage in NSW.
- Quality management and component requirements, including details of the business arrangements relevant to management of addresses at the aggregation, distribution and usage stages of the address supply and use chain - refer to Figure 2.1
- Verification requirements, and management of address data associated with customer and service information by service delivery entities.
- Guidelines for optimal usage of NSW addresses.

Figure 2.1



2.5.2 Assumptions

This policy assumes:

- The continued carriage of existing address production and aggregation responsibilities in NSW.
- Local Government being custodians of addresses in their domains for the foreseeable future.
- LPI being custodian of the NSW Address Database for the foreseeable future.
- PSMA being custodian of the Geocoded National Address File (G-NAF) for the foreseeable future.
- Legislative proposals developed by the CPAS program and based on the NAWG recommendations, to regulate establishment and custodianship of addresses and address components, will be proposed for consideration for adoption by the NSW Government.
- Roles and responsibilities as detailed in this policy are consistent with the legislatively established roles and responsibilities for governance and custodianship.

2.5.3 Governance and Custodianship

Custodianship for spatial data is defined within Australia and New South Wales (particularly under the provisions of the *NSW Custodianship Guidelines for Spatial Data*²). For the purposes of this policy custodianship is further defined as:

- Local Governments are recognised as address custodians for all address sites within their Local Government Area.
- LPI is recognised as the custodian of the NSW Address Database.
- PSMA is recognised as custodian of the Geocoded National Address File database (G-NAF).

This policy provides for ongoing governance of address data production, aggregation, and distribution and usage functions in NSW and promotes the roles of each custodianship group these are summarised below and defined in AUM Chapter 3 - Address Data Governance and Custodianship.

Data Producers

There are four types of road naming and Data Producers in NSW: Local Government; State Government agencies; those involved in the development domain i.e. planners, developers and surveyors; and the GNB.

Data Aggregators

The GNB and LPI work in partnership to aggregate and administer address data. Data Aggregators are required to access data supplied from Data Producers on a regular basis and to reference the source (custodian) of address data within an aggregated system. Data Aggregators are required to supply Data Distributors with regular, consistent and verifiable address data.

Data Distributors

The main stakeholders involved in address data distribution are LPI, PSMA and Value Added Resellers (VARs). Data Distributors are encouraged to access data supplied from the NSW Address Database on a regular basis and to reference the source data when supplying to Data Users. Minimum attribution, metadata statements and quality assurance metrics should be identified and made available to Data Users so that they may easily understand custodianship, quality, accuracy and currency of data.

Data Users

Data Users will be provided access to the NSW Address Database from a variety of Data Distributors. In all instances minimum attribution, metadata statements and quality assurance metrics should be identified and provided to Data Users so that they may easily understand custodianship, quality, accuracy and currency of data. Data Users are encouraged to inform the custodians of the NSW Address Database, LPI, of errors or omissions in the data so that they may inform the Data Producers to resolve the issue and subsequently inform the Data Distributors.

²Currently published at

<http://www.finance.nsw.gov.au/ict/sites/default/files/NSW%20Government%20Custodianship%20Guidelines%20for%20Spatial%20Data.pdf>

2.5.4 Address Database

LPI will generate and maintain an address database that can be used as the single source of truth for producers, aggregators, distributors and users of address data.

Given the unlimited scope of individual user requirements for address data the NSW Address Database will maintain Core Address Metadata and Core Address Components, to which users can ascribe business-case specific information within their own systems. The database will contain authoritative, non-authoritative and alias addresses. Refer to AUM Chapter 4 - Section 4.1 - Address Grading for more details.

LPI will support the ongoing improvement of the NSW Address Database with a view to standardising address data quality and maintenance regimes for the state.

For the purposes of this policy, an addressable site is defined as a location which can be accessed via the road network (including pathways and waterways defined in the 'road types' list provided in the AUM Chapter 6 - Section 6.10 - Road Types). An addressable site can be:

- a place of habitation, or
- a location to which services may be delivered (excluding post office boxes or cluster boxes), or
- a place where people can congregate, visit or reference for location purposes, and
- can be described as primary or alternative.

Any location which fulfils these definitions of an addressable site must be assigned an address and the data must be maintained in the NSW Address Database.

For the purposes of developing and maintaining a comprehensive NSW Address Database, an address is defined as:

- a string of data which contains minimum components as defined in AUM Chapter 4 - Section 4.5 - Core Address Components
- a tool to reference a location which describes a geographical point accessed via the road network of NSW (including pathways and waterways).

The components of the NSW Address Database, types of Core Address Strings, Metadata and Component information are defined in AUM Chapter 4 - NSW Address Database Metadata and Components.

2.5.5 Address Data Verification and Usage

LPI shall provision access to Core Address Metadata and Core Address Strings from the NSW Address Database.

For the purposes of provisioning service delivery information for NSW Government agencies, LPI will adopt the principles outlined in the [NSW Government Standard for Spatially Enabling Information](#). This Standard recognises G-NAF as the national address file, directs agencies to use G-NAF IDs for address management purposes, and provides an overview of key requirements for exchange of address data.

Users of address data are encouraged to utilise and reference authoritative address data as published in the NSW Address Database maintained by LPI.

LPI will ensure that access to the NSW Address Database is available through multiple channels. In order to support the use and verification of authoritative address data, LPI should provision a facility to verify an authoritative address, where one exists, for an address site.

LPI shall be responsible for recording data verification transactions and utilising this information to update, improve or amend existing records in consultation with Address Producers.

Details regarding provision of verification services and requirements for Data Users are provided in AUM Chapter 5 - Address Data Verification and Usage.

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Chapter 3

Address Data Governance and Custodianship

3 Address Data Governance and Custodianship

This chapter contains the Governance and Custodianship roles and functions that support the NSW Address Policy.

Governance - outlines a set of functions for address data producers, aggregators, distributors and users.

Custodianship - defines a set of roles for address data producers, aggregators, distributors and users.

Address Data Roles

Role	Stakeholders	Description
Data Producers	Surveyors, Planners, Developers Local Government GNB	Have various responsibilities associated with defining numbers, names and boundaries associated with core address components.
Data Aggregators	GNB LPI PSMA	Are responsible for collating information contained within, or provided from, the NSW Address Database.
Data Distributors	LPI PSMA Value Added Resellers (VARs)	The functions and roles described apply only to those who distribute data directly sourced from NSW Address Database.
Data Users	Government Agencies Commercial Entities Members of the Public	Details the functions and roles of users who access data sourced from the NSW Address Database.

3.1 Governance - Data Producers

There are four types of road naming and Data Producers in NSW: Local Government; State Government Agencies; those involved in the development domain; and the GNB.

Governance functions for Data Producers

Agency	Functions	Rationale
Planners Developers Surveyors	<p>Surveyors, Developers and Planners are responsible for proposing core address components for new developments.</p> <p>This information is then required to be provided to Local Government through the Development Approval process, or another approved process which ensures the data is eventually maintained by Local Government and LPI.</p> <p>Determination of relevant address sites should be undertaken as per the requirements outlined in AUM Chapter 2 - Section 2.5.4.</p> <p>The functions that these stakeholders can perform to support comprehensive and standardised addressing are:</p> <ul style="list-style-type: none"> • maintain awareness of applicable standards, policies, procedures and guidelines which can guide their work in addressing • to propose new address information at the earliest practical time during the development cycle - refer to AUM Chapter 8 - AP5 - Addressing - Development and Subdivision • to record address data and provide access to address information to Local Government • to support LPI in maintaining a single source of truth address database • to consult with individuals, stakeholders and special interest groups on road naming proposals to facilitate community consensus Refer to AUM Chapter 7 - Section 7.1.5 - Submissions. 	<p>These stakeholders must adhere to the requirements of the:</p> <ul style="list-style-type: none"> • <i>Conveyancing (General) Regulation 2008 [2008-375], Part 3 Register of plans, Division 1 General</i> • <i>Surveying and Spatial Information Act 2002 No 83, Section 36 Regulations</i> • <i>Surveying and Spatial Information Regulation 2012, 31 August 2012, Section 60.</i>

Agency	Functions	Rationale
Local Government	<p>Local Government are responsible for administration of core address components within their Local Government Area and the implementation of address through the installation of road and locality signage and ensuring the appropriate display of house numbers.</p> <p>Their on-ground presence and local knowledge make their administrative roles of producing road names, maintaining address records, endorsing new address components and resolving anomalies vital for establishing a quality address system for NSW.</p> <p>Determination of relevant address sites should be undertaken as per the requirements outlined in AUM Chapter 2 - Section 2.5.4.</p> <p>Production of addresses should be undertaken as per the policy requirements outlined in the Addressing User Manual.</p> <p>Functions that Local Government can perform to support comprehensive and standardised addressing are:</p> <ul style="list-style-type: none"> • maintain awareness of applicable standards, policies, procedures and guidelines which can guide their work in addressing • to ensure names for roads are approved by the GNB and gazetted for addressing purposes • as the authority, produce and apply addresses within their boundaries • produce new addresses at the earliest practical time during the development cycle - refer to AUM Chapter 8 - AP5 - Addressing - Development and Subdivision • to consult and notify authorities of proposed, amended and new address data as required by legislation and outlined in the Addressing User Manual • record address data and provide access to LPI and the GNB to this information • cooperatively work with LPI to maintain a single source of truth NSW address database • as the authority, formulate road naming and address policies for application specifically within that LGA, under the guidance of this policy • ability to issue orders for the 'display of a complying address and removal of a non-complying address' on owners or occupiers of a premises whereby failure to comply is an offence and a penalty is applied – refer to AUM - Chapter 2 - Section 2.4.4 - Authority for Locality Names and Boundaries • consult with individuals, stakeholders and special interest groups on road naming proposals to facilitate community consensus Refer to AUM Chapter 7 - Section 7.1.5 - Submissions. 	<p>Local Government must adhere to the requirements of the:</p> <ul style="list-style-type: none"> • <i>Local Government Act 1993(b)</i> • <i>Roads Act 1993 (No 33)</i>

Agency	Functions	Rationale
State Government Agencies	<p>State Government Agencies with oversight of residential, commercial or public land which contain addressable sites are responsible for proposing core address components within the area they govern.</p> <p>This information is then required to be provided to LPI, through Local Government, on a regular basis.</p> <p>Production of addresses should be undertaken as outlined in the Addressing User Manual.</p> <p>Functions that State Government Agencies can perform to support comprehensive and standardised addressing are:</p> <ul style="list-style-type: none"> • maintain awareness of applicable standards, policies, procedures and guidelines which can guide their work in addressing • name all roads in their area of governance that are generally open to the public or to services - refer to AUM Chapter 8 - AP6 and AP7 • to propose addresses within their area of governance including for named private roads, with reference to Local Government • produce new addresses at the earliest practical time during the development cycle • record address data and provide access to Local Governments, LPI and the GNB to address information within their area of governance • cooperatively work with Local Governments and LPI to maintain a single source of truth address database • as the authority, formulate road naming and street address policies for that government agency, under the guidance of this policy • consult with individuals, stakeholders and special interest groups on road naming proposals to reach community consensus (where relevant). 	<p>Government Agencies must adhere to the requirements of the:</p> <ul style="list-style-type: none"> • <i>Roads Act 1993</i> (No 33) • <i>Residential Parks Act 1998</i> • State Environmental Planning Policy No 70 SEPP (Affordable Rental Housing) 2009 • <i>Conveyancing Act 1919</i> No 6 • <i>Environmental Planning and Assessment Act 1979</i> • <i>Housing Act 2001</i> No 52 • Development Assessment Guidelines • <i>Community Land Development Regulation 2007</i> [2007-410] • <i>Conveyancing (General) Regulation 2008</i>.

Agency	Functions	Rationale
Geographical Names Board of NSW	<p>The GNB is responsible under the <i>Geographical Names Act 1966</i> for investigating and determining the form, spelling, meaning, pronunciation, origin and history of any geographical name and determine the application of each name with regard to position or extent. This includes the definition of localities for addressing purposes.</p> <p>Functions that the GNB can perform to support comprehensive and standardised addressing are:</p> <ul style="list-style-type: none"> • to provide support to Address Producers on address component issues and facilitate queries or dispute resolution through the NSW Addressing Committee • maintain awareness of applicable standards, policies, and legislation developments within other Australian and International jurisdictions and introduce innovative practices in NSW as required • to maintain and publish policy, principles, process, procedure and guideline documentation to inform other stakeholders in production, management and use of address data. 	The GNB must adhere to and enforce the requirements of the <i>Geographical Names Act 1966</i> .

3.2 Governance - Data Aggregators

There are three types of road naming and Data Aggregators in NSW: the GNB; LPI and PSMA.

Governance functions for Data Aggregators

Agency	Functions	Rationale
The Geographical Names Board of NSW	<p>The GNB comprises representatives from Government Agencies and peak bodies. It also includes persons with subject matter expertise. Together they form an authoritative body under the <i>Geographical Names Act 1966</i>.</p> <p>Under this Act, the GNB are responsible for investigating and determining the form, spelling, meaning, pronunciation, origin and history of any geographical name and determining the application of each name with regard to position or extent.</p> <p>The GNB supports road and locality naming, defining locality boundaries and setting standards for naming with the aim of eliminating ambiguity. The primary role of the GNB is to develop guidelines and regulate the creation, maintenance and distribution of address data in NSW.</p> <p>The GNB is also responsible for maintenance of the Gazetteer of Place Names, and have delegated maintenance responsibilities to LPI.</p>	<p>The GNB must adhere to and enforce the requirements of the <i>Geographical Names Act 1966</i>.</p>
Land and Property Information	<p>As the authority for land information, LPI is responsible for the aggregation of address information it receives from Data Producers and supports the GNB in their role as custodian for the road name and localities data. LPI should:</p> <ul style="list-style-type: none"> • maintain awareness of applicable standards, policies, and legislation developments within other Australian and International jurisdictions • apply due diligence in maintenance of the NSW Address Database in accordance with the requirements of the Addressing User Manual • identify and refer for GNB consideration instances of addressing which do not conform to the requirements of this policy. <p>LPI's main task is to ensure the quality of address data and to increase database utility and interoperability.</p>	<p>Land and Property Information has the infrastructure and technological expertise to administer the NSW Address Database in an efficient and effective manner.</p> <p>For further information see www.lpi.nsw.gov.au.</p>

Agency	Functions	Rationale
PSMA	<p>PSMA Australia Limited is an unlisted public company limited by shares and owned by the state, territory and Australian governments. They offer a national asset of quality spatial information derived from authoritative data sources.</p> <p>Their databases are used in both the government and private sectors, helping customers meet a diverse set of needs and ultimately deliver a wide range of benefits. Their principal objective is to facilitate broad, yet sustainable, access to data. Partnerships with the private sector are encouraged, and data distribution is facilitated through PSMA Distribution, which holds licence arrangements with value-added resellers.</p> <p>As a Data Aggregator PSMA is responsible for accessing address data for NSW from the NSW Address Database maintained by LPI and aggregating this into the National Address Database (referred to as the Geocoded National Address File - G-NAF). When data is aggregated PSMA should:</p> <ul style="list-style-type: none"> • include reference to the Persistent Address ID • capture the NSW assigned geocode(s) • reference the NSW assigned quality-designation for each address string. <p>PSMA will collaborate with the NSW Address Database custodian to provide an exchange of information regarding quality, including missing or erroneous data.</p>	<p>PSMA Australia Limited is a company owned by state, territory and Australian governments, established to coordinate the collection and maintenance of fundamental national geospatial databases and to facilitate access to this data.</p> <p>For further information see www.pdma.com.au</p> <p>The National Address Management Framework provides for the role of PSMA in the aggregation and distribution of address data at a national level in Australia.</p>

3.3 Governance - Data Distributors

The main stakeholders involved in address data distribution are: LPI; PSMA; and Value Added Resellers.

Governance functions for Data Distributors

Agency	Functions	Rationale
Land and Property Information	<p>LPI is responsible for distributing data from the NSW Address Database, and for the maintenance of access and delivery arrangements for NSW address data.</p> <p>LPI is responsible for ensuring the quality and timeliness of data as per the requirements of this policy.</p> <p>LPI should make available guidelines which assist in effective management of address records, services and service delivery channels which effectively and efficiently provide for address verification and management practices. For details refer to AUM Chapter 2 - Section 2.5.5 - Address Data Verification and Usage and Chapter 5 - Section 5.1 - Address Data Verification.</p>	<p>LPI maintains the NSW address database from land information regulated by Real Property, Valuation of Land and associated legislation.</p> <p>LPI is guided by the protocols outlined in relevant Australian and International Standards for address data management.</p> <p>For further information see www.lpi.nsw.gov.au.</p>
Public Sector Mapping Agency (PSMA)	<p>PSMA, owned by the states and territories, is responsible for aggregating NSW Address Data into the Geocoded National Address File (G-NAF).</p> <p>G-NAF includes:</p> <ul style="list-style-type: none"> • location information, through the provision of a geocode that places each address at either the land parcel, the street or locality particular to each address • confidence level, providing an insight into whether one, two or three of the authoritative contributors have provided the address • an extensive range of alias address information, covering information such as duplicate addresses, commonly known names and vanity addresses • ABS Mesh Block codes for each address, simplifying analysis against ABS statistical information and similarly aligned data. <p>Address data contributed to G-NAF from the NSW Address Database should, where practical and required by users:</p> <ul style="list-style-type: none"> • include reference to the Persistent Address ID • identify the NSW assigned geocode(s) • reference the NSW assigned quality-designation for each address string. 	<p>PSMA Australia Limited is a company owned by state, territory and Australian governments, established to coordinate the collection and maintenance of fundamental national geospatial databases and to facilitate access to this data.</p> <p>For further information see www.pdma.com.au</p> <p>Under the NSW Government Standard for Spatially Enabling Information the G-NAF ID is referenced as the key identifier for exchange of address data.</p> <p>The National Address Management Framework (NAMF) provides for the role of PSMA in the aggregation and distribution of address data at a national level in Australia.</p>

Agency	Functions	Rationale
Value Added Resellers	<p>Value Added Resellers are encouraged to source address data from the NSW Address Database and provide this data to users.</p> <p>Methods for accessing data from LPI are described in AUM Chapter 2 - Section 2.5.5 - Address Data Verification and Usage and Chapter 5 - Section 5.1 - Address Data Verification.</p> <p>Address data sourced from the NSW Address Database and supplied to users should, where practical and required by users:</p> <ul style="list-style-type: none"> • include reference to the Persistent Address ID • identify the NSW assigned geocode(s) • reference the NSW assigned quality-designation for each address string • provide other value-add services associated with service delivery related to address, as required by NSW Government agencies to effectively and efficiently deliver services. 	<p>Value Added Resellers typically consume raw data from government agencies, then apply a set of quality assurance metrics and other metadata or attributes before on-selling the data to end-users.</p> <p>This policy recommends these functions for VARs to facilitate and support the maintenance of a single-source of truth address database for NSW containing quality information which can be accessed by all Data Users.</p> <p>The objective is to minimise data degradation and to provide an auditable trail for the life-cycle of an address.</p>

3.4 Governance - Data Users

All members of the public are beneficiaries of consistent and appropriate use of the NSW Address Database as a single-source-of-truth for address information across the state. There is a strong imperative for government agencies and corporations, who utilise address information for delivery of services, to access and reference the NSW Address Database as the authoritative source of information.

Data Users can be provided access to the NSW Address Database from a variety of Distributors. In all instances minimum attribution, metadata statements and quality assurance metrics should be identified and provided to Data Users so that they may easily understand custodianship, quality, accuracy and currency of data. Data Users are encouraged to inform the custodians of the NSW Address Database, LPI, of errors or omissions in the data so that they may inform the Data Producers to resolve the issue and subsequently inform the Data Distributors.

Governance functions for Data Users

Agency	Functions	Rationale
Government Agencies	<p>Government Agencies should ensure they provision access to the NSW Address Database and associated Core Address Data and Core Components within their systems.</p> <p>Agencies may develop in-house systems for attributing business-specific details to the data, but there is no requirement for LPI to aggregate, maintain or distribute this information.</p> <p>Agencies should maintain awareness of NSW Government Information Framework relevant to capture and management of address data³.</p>	<p>These functions for Government Agencies facilitate and support the maintenance of a single-source of truth address database for NSW containing quality information which can be accessed and exchanged with confidence by all end users.</p>
Corporate Bodies	<p>Corporate Bodies are encouraged to access authoritative data from the NSW Address Database through LPI, PSMA or VARs.</p> <p>Use of this data as a source-of-truth for address information in NSW will ensure consistency and reliability of address data usage.</p>	<p>These functions for Corporate Bodies facilitate and support the maintenance of a single-source of truth address database for NSW containing quality information which can be accessed and exchanged with confidence by all end users.</p>
Public	<p>Members of the public are encouraged to utilise and reference authoritative addresses produced and endorsed by Local Government and approved by the GNB and/or NSW Addressing Committee, and to make use of products and services providing access to authoritative NSW Address Database.</p> <p>Where a member of the public becomes aware that an address they are utilising or have made reference to, does not adequately represent, identify or locate a property, feature or point of interest, they should advise the Local Government responsible for the address in that particular area.</p>	<p>These functions for the public facilitate and support the maintenance of a single-source of truth address database for NSW containing quality information which can be accessed and exchanged with confidence by all end users.</p> <p>Regular and consistent use of authoritative data, and notification of erroneous data, will assist in improving the quality, reliability and timeliness of information in the NSW Address Database, and assist provision of services to address sites for the public.</p>

³NSW Government ICT Strategy guidelines and standards are currently published at www.finance.nsw.gov.au/ict/resources

3.5 Custodianship - Data Producers

Data Producers, identified as Local Government, State Government Agencies, Surveyors, Developers, Planners and the GNB are encouraged to adopt the following roles in fulfilment of their obligations as custodians of Core Address Metadata and Core Address Component data - refer to AUM Chapter 4.

Custodianship roles for Data Producers

Custodians	Roles	Rationale
Local Government State Government Agencies Surveyors Developers Planners Geographical Names Board of NSW	<ol style="list-style-type: none"> 1. All addresses established in NSW must be defined with the minimum Core Address Components - refer to AUM Chapter 4 - Section 4.5 - Core Address Components. 2. Custodians can associate non-Core Address Data with data within their own systems. 3. Custodians must record all the addresses for which they are custodian, and wherever feasible provide effective maintenance arrangements. 4. New, revised or deprecated Core Address Data must be advised to LPI as per established Data Supply Contracts and/or timeframes required in the AUM Chapter 8. 5. Core Address Data components must conform to the requirements of the NSW Address User Manual. 6. All addresses proposed in NSW by Developers, Planners or Surveyors must be provided to Local Government within the timeframes outlined in AUM Chapter 8 - AP5 - Development and Subdivision. 7. All addresses produced in NSW by private entities, including corporate bodies, must be provided to Local Government as outlined in AUM Chapter 8. 8. All addresses proposed in NSW by State Government Agencies must provide to Local Government within the timeframes as outlined in AUM Chapter 8. 9. Where revisions are required for existing Core Address Components, Persistent Address IDs should be referenced by Local Government in data exchanges with LPI to ensure consistency of data maintenance. 10. Data Producers are strongly encouraged to utilise address data from the NSW Address Database within their systems. 	<p>Addresses must be properly and unambiguously produced to allow for accurate and reliable site identification to support timely and efficient emergency service and other service delivery.</p> <p>Consistency of data is required and minimum components must be provided to ensure quality and accuracy of address data.</p> <p>Derivation and production of address data components is governed by the NSW Address User Manual to ensure consistency of application.</p>

3.6 Custodianship - Data Aggregators

Maintenance of the NSW Address Database is performed by LPI; however the GNB and PSMA also play a role in custodianship of NSW Address Data.

Custodianship roles for Data Aggregators

Custodians	Roles	Rationale
Geographical Names Board of NSW	1. Core Address Components must be quality assured and attributed - refer to AUM Chapter 4 - Section 4.5 - Core Address Components for management in the NSW Address Database.	<p>Quality Assurance and attribution, and provision of access to quality and attribution information relevant to individual address records, for aggregators and users, is necessary to allow determination by address aggregators and users of the fitness for purpose of an address or set of addresses for a specific purpose.</p> <p>Provision of accurate geocode information is required to support site identification and service delivery. Geocode allocation is most effectively performed and maintained where assigned to an aggregating authority, in the case of NSW, LPI is identified as such an authority.</p> <p>Geocode data should also be appropriately attributed so that end-users can determine and understand with confidence the type of geocode/s provided for each address.</p>
Land and Property Information	2. Core Address Components must be maintained with a standardised geocode. Where a geocode supplied by a Data Producer does not conform to policy requirements, LPI will assign a suitable default geocode for maintenance purposes in the NSW Address Database - refer to AUM Chapter 4 - Section 4.5 - Core Address Components.	
PSMA	3. Core Address Data must be maintained as per requirements of Australian and International Data Maintenance Standards. ⁴	
	4. Core Address Components must be assigned and maintained with Persistent Address IDs - refer to AUM Chapter 4 - Section 4.5 - Core Address Components.	
	5. Custodians can maintain non-Core Address Data where a case is established for this requirement by other Address Data Custodians.	

⁴AS/NZS 4819: Rural and Urban Addressing, AS4590: Interchange of Client Information.

3.7 Custodianship - Data Distributors

Core Address Data held in the NSW Address Database must be distributed for the benefit of all end-users. Access to the data must be facilitated either through:

- Direct access through the NSW Address Database Custodian, LPI.
- Provisioned access through PSMA.
- Value-Added access through VARs.

Responsibility for distribution of the data are assigned to LPI, PSMA and VARs, as per requirements defined below.

Custodianship roles for Data Distributors

Custodians	Roles	Rationale
LPI PSMA VARs	<ol style="list-style-type: none"> 1. Where data is distributed from the NSW Address Database it should be identified as such. 2. It is recommended that provision be made in data distribution systems for the collection of feedback related to Core Address Data including mechanisms for data error, anomalies or issues. This information should be provided back to the custodian of the NSW Address Database, LPI, so that they may inform Data Producers to resolve the issue and subsequently inform the Data Distributors. 3. Core Address Data for NSW should be distributed and attributed with supporting information as maintained by the NSW Address Database to enable aggregator and user determination of fitness for purpose. 4. Recognised Australian Standards related to the exchange of data and the National Address Management Framework (NAMF) have been developed with wide industry participation and are targeted specifically at Australian addresses and should be adopted as the underlying rules for data sharing. 5. Distributors should utilise Persistent Address IDs within their systems to facilitate standardised practice for maintaining address data consistency for end-users. 	<p>The NSW Address Database is the single source of truth for address data in NSW. Any data that does not match the requirements of the Addressing User Manual should be identified for resolution.</p> <p>Feedback from users of the address data is vital to assisting in quality management of data held in the NSW Address Database.</p> <p>Users require information about the metadata to ensure address data can be assessed for fitness of purpose.</p>

3.8 Custodianship - Data Users

Maintenance of the NSW Address Database is performed by LPI, however the users also play a role in custodianship of the data.

Custodianship roles for Data Users

Custodians	Roles	Rationale
Government Agencies Corporate Bodies Public	<ol style="list-style-type: none"> Users will be able to access the NSW Address Database via Address Verification Web Services (AVWS). Users are encouraged to utilise Persistent Address IDs within their systems to facilitate standardised practice for reporting errors, omissions, redundancies and issues with data maintained in the NSW Address Database. Government Agencies should refer to the NSW Government Standard for Spatially Enabling Information for guidance on exchange mechanisms and address data management within their systems. 	<p>Maintenance of address data accuracy is an integral component of maintaining data quality within organisations. The AVWS will provide a link between address users and the NSW Address Database to ensure address data can be efficiently maintained by the user.</p> <p>Persistent Address IDs are the link between user systems and the NSW Address Database to ensure data integrity.</p>

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Chapter 4

NSW Address Database, Metadata and Components

4 NSW Address Database, Metadata and Components

This chapter contains:

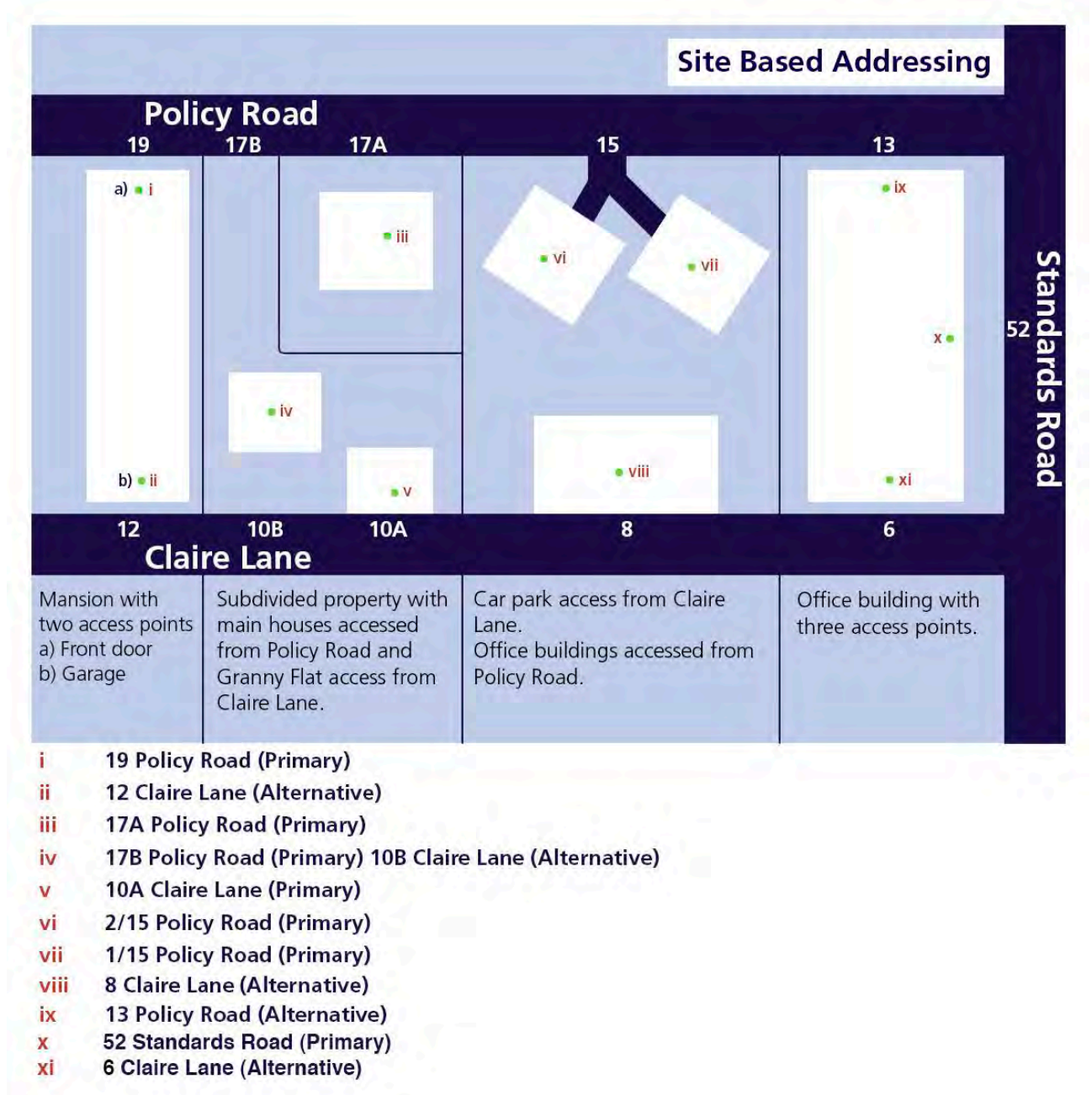
Address Grading	Outlines a set of address grades which shall be included in the NSW Address Database.
NSW Address Database Components	Defines the roles and components of the Gazetteer of Road Names and the Gazetteer of Place Names, particularly with reference to the types and status of roads, road types and locality data contained therein.
NSW Address Database Metadata	A description of the metadata which will be supplied with every transaction on the NSW Address Database.
Core Address String Metadata	A description of the metadata which will be supplied with every address string held in the NSW Address Database.
Core Address Components	A description of the components of each address string held within the NSW Address Database, this includes reference to additional attributes and geocode types.
Additional Address Components	Outlines potential address components that may need to be considered.
Geocode Types	A list of geocode types that have been derived from the AS/NZS 4819:2011

4.1 Address Grading

In the NSW Address Database, the terms defined in the table which starts on the following page are used to define grades of authoritativeness for Core Address Strings.

For examples of primary and alternative address sites refer to Figure 4.1.

Figure 4.1



NSW Address Database Address Grades

Grades	Definition	Description
Authoritative Primary Address	<p>The Address String comprises components wherein:</p> <ul style="list-style-type: none"> All attributes are present and fulfil the Metadata requirement for 'completeness' - refer to AUM Chapter 4 - Section 4.4 - Core Address String Metadata. Number conforms to Principles - refer AUM Chapter 6. Road Name is Gazetted or was assigned prior to the commencement of the Roads Act 1993 and meets the requirements of AUM Chapter 6 - Section 6.7 - Principles of Road Naming. Locality Name is Gazetted. Geocode(s) falls within appropriate accuracy levels as per Metadata requirement outlined in AUM Chapter 4 - Section 4.4 - Core Address String Metadata. <p>The address is assigned to the primary point of access to the site - see AUM - Chapter 6 - Principle 6.1.1.</p>	<p>These types of addresses can be considered 'official' or 'gazetted' and can be assessed by users to be the best defined location reference for gaining access to a site from the NSW road network - refer AUM Chapter 2 - Section 2.5.4 - Address Database.</p>
Authoritative Alternative Address	<p>The Address String comprises components wherein:</p> <ul style="list-style-type: none"> All attributes are present and fulfil the Metadata requirement for 'completeness' - refer to AUM Chapter 4 - Section 4.4 - Core Address String Metadata. Number conforms to Principles - refer AUM Chapter 6. Road Name is Gazetted or was assigned prior to the commencement of the Roads Act 1993 and meets the requirements of AUM Chapter 6 - Section 6.7 - Principles of Road Naming.. Locality Name is Gazetted. Geocode(s) falls within appropriate accuracy levels as per Metadata requirement outlined in AUM Chapter 4 - Section 4.4 - Core Address String Metadata. <p>The address is assigned to an alternative point of access to the site - see Addressing User Manual - Chapter 6 - Principle 6.1.1.</p>	<p>These types of addresses can be considered 'official' or 'gazetted' alternatives to the primary addresses and can be assessed by users to be the best defined location reference for gaining secondary access to a site (i.e. the side entrance to a building or the location of a secondary gate to a school). Refer AUM Chapter 2 - Section 2.5.4 - Address Database.</p> <p>In G-NAF these addresses are defined as 'Secondary'.</p>

Grades	Definition	Description
Non-Authoritative Primary Address	<p>In the Address String one of the following is present:</p> <ul style="list-style-type: none"> • One component might be missing and therefore the address does not fulfil the Metadata requirement for 'completeness' - refer to AUM Chapter 4 - Section 4.4 - Core Address String Metadata. • Number does not conform to Principles (refer AUM Chapter 6). • Road Name was assigned subsequent to the commencement of the <i>Roads Act 1993</i> and has not been Gazetted. • Locality Name has not been Gazetted. • Geocode(s) does not fall within appropriate accuracy levels as per Metadata requirement outlined in Address Policy Appendix B - Core Address String Metadata. <p>The address is assigned to the primary point of access to the site - see AUM - Chapter 6 - Principle 6.1.1.</p>	<p>These types of addresses can be considered 'unofficial' or 'ungazetted' and can be assessed by users to be an approximated location reference for gaining access to a site from the NSW road network.</p> <p>These addresses are usually good descriptions of a location but they lack the authoritativeness of a gazetted road name or locality name to define them as endorsed by their Local Government and/or approved by the GNB.</p>
Non-Authoritative Alternative Address	<p>Where one or more of the following is present:</p> <ul style="list-style-type: none"> • One component might be missing and therefore the address does not fulfil the Metadata requirement for 'completeness' - refer to AUM Chapter 4 - Section 4.4 - Core Address String Metadata. • Number does not conform to Principles - refer to AUM Chapter 6. • Road Name was assigned subsequent to the commencement of the <i>Roads Act 1993</i> and has not been Gazetted. • Locality Name has not been Gazetted. • Geocode(s) does not fall within appropriate accuracy levels (as per Metadata requirement outlined in AUM Chapter 4 - Section 4.4 - Core Address String Metadata). <p>The address is assigned to the alternative point of access to the site - see AUM - Chapter 6 - Principle 6.1.1.</p>	<p>These types of addresses can be considered 'unofficial' or 'ungazetted' and can be assessed by users to be an approximated location reference for gaining secondary access to a site from the NSW road network.</p> <p>These addresses are usually good descriptions of secondary access to a location but they lack the authoritativeness of a gazetted road name or locality name to define them as endorsed by the Local Government and/or approved by the GNB or NSW Addressing Committee.</p>

Grades	Definition	Description
Alias Address	<p>This is assigned to any address which contains components which are made known to the NSW Addressing Committee to be erroneous.</p> <p>Every alias address must be associated with an authoritative or non-authoritative address.</p> <p>An alias address can consist of either:</p> <ul style="list-style-type: none"> • Address number which was not endorsed by the Local Government and/or does not fit the Principles contained in AUM Chapter 6. • Road name which is not recognised as the official name, or a disputed name. • Neighbourhood name which is not recognised by the GNB as the official locality name - refer to AUM Chapter 6. 	<p>These addresses fulfil a range of use case scenarios and are considered to contain components which are unlikely to be endorsed by the Local Government or approved by the GNB or NSW Addressing Committee.</p>

4.2 NSW Address Database Components

The essential components of the NSW Address Database are the Gazetteer of Road Names and the Gazetteer of Place Names. Gazetteers are collections of names or identifiers which are compiled, maintained and published under the jurisdiction of a government authority. In NSW the authority for place naming is the GNB, as provided for under the *Geographical Names Act 1966*.

There are two gazetteers in use in NSW relating to addresses:

1. Gazetteer of Road Names (GRN) (provided for as a list of road names under s.5(2) of the Act)
2. Gazetteer of Place Names (GPN) (provided for under s.5(1)(i) of the Act).

Each of these gazetteers is described below.

4.2.1 Gazetteer of Road Names

Under s.5(2) of the Geographical Names Act the GNB may 'compile, maintain and publish a list of roads'. The GNB refer to this list as the 'Gazetteer of Road Names'. The GRN is accessed via the NSW Address Database custodian, LPI.

Roads to be named in NSW with their Grade Status and Sub-Grade Descriptions

Grade Status	Sub-Grade	Description	Examples
Authoritative	Addressable	Road name as endorsed by the responsible authority, approved and gazetted by the GNB.	The name of a road in a locality, i.e. George St, Sydney. A local road name as it applies to a stretch of highway running through the centre of a town e.g. Liverpool Road, Croydon.
Non Authoritative	Administrative	Road name assigned by Roads and Maritime Services to designated State roads. Not to be used for authoritative addressing purposes for a defined road extent	Road name which has been in place for many years and was assigned before the establishment of gazettal requirements in the Roads Act 1993.
	Ungazetted	Road name assigned by RNA Generally accepted as an approved name which has not yet been gazetted Where approved by RNA and endorsed by GNB addresses containing this road name type can be considered authoritative	Oberon Road in place of the official name, O'Connell Road. Sydney Road when used locally in place of the official addressable name Great Western Highway.
	Historical	A name that is no longer in use.	Lower Coast Road (now Lawrence Hargrave Drive).

Grade Status	Sub-Grade	Description	Examples
	Pre-Approved	Name has been proposed by RNA Not yet confirmed as compliant with AUM Not yet approved	Refer to AUM Chapter 7 - Procedures 7.3.1, 7.3.2 and 7.3.3.
	Reserved	Name has been reserved for use by a particular RNA Complies with AUM Not yet applied to a specific road	Refer to AUM Chapter 7 - Procedures 7.3.1, 7.3.2 and 7.3.3.
	Route	Name given by an authority that is not to be used for addressing purposes	e.g. Grand Circular Tourist Drive.

4.2.2 Road Types

Road types to be used in NSW are limited to those provided for in AS/NZS: 4819 - refer to AUM Chapter 6 - Section 6.10 - Road Types.

Various statuses can be applied to road types, as described in the table below.

Road Types with their Grade Status and Descriptions

Grade Status	Sub-Grade	Description
Authoritative	Conforming	Road Type conforms with requirements of AS/NZS4819 and GNB Addressing Policy
	Legacy	Non-Conforming road type which has been in use for many years and is deemed acceptable for inclusion in the Gazetteer of Road Names. Addresses containing a legacy road type can be considered authoritative.
Non-Authoritative	Non-Conforming	As all new road names must use approved road types, non-conforming types are deemed unacceptable for use. Addresses containing an unofficial road type will not be graded as authoritative.

4.2.3 Gazetteer of Place Names (GPN)

The NSW Gazetteer of Place Names (GPN) is provided for under Section 5(1) of the Geographical Names Act and is the official register of place names for the State. Under s.2 of the Act:

'Place' means any geographical or topographical feature or any area, district, division, locality, region, city, town, village, settlement or railway station or any other place within the territories and waters of the State of New South Wales but does not include any road, any area (within the meaning of the *Local Government Act 1993*) or area of operations of a county council (within the meaning of that Act), any electoral district under the *Parliamentary Electorates and Elections Act 1912*, any school or any place or place within a class of places to which the provisions of this Act do not apply by virtue of the regulations.'

The GPN is accessed via the NSW Address Database custodian, LPI.

4.2.4 Localities

A locality is a named geographical area with defined boundaries which represents a community or area of interest, and may be rural or urban in character (where urban it is usually defined as a 'suburb'). Localities enable addresses to be uniquely identified. Without clearly defined localities there can be uncertainty in an address. In order to achieve comprehensive addressing objectives it is vital that locality names and their boundaries are clear and unambiguous.

Localities are distinguishable from neighbourhoods which are considered to be named geographical areas which have unofficial or fuzzy boundaries: for this reason a neighbourhood name cannot be used for addressing purposes (e.g. Kings Cross is a neighbourhood, it forms part of the Potts Point, Darlinghurst, Rushcutters Bay and Elizabeth Bay localities in Sydney). Similarly, estate names are considered to be branding for particular development areas or gated communities, and as such are not locality names and cannot be used for addressing purposes.

There are a range of status types available for localities held within the GPN.

Localities with their Grade Status and Sub-Grade Descriptions

Status	Type	Description
Authoritative	Gazetted	Locality name and boundaries are endorsed by Local Government, approved by GNB and have been gazetted
Non-Authoritative	Ungazetted	Locality name and boundaries are not endorsed by Local Government nor approved by GNB. Cannot be used for official addressing purposes.
	Pre-Approved	Name has been proposed by RNA Not yet confirmed as compliant with AUM Not yet approved for use
	Historical	A historically recorded locality name, no longer in use.

4.3 NSW Address Database Metadata

As per *ISO 19113- Geographic Information*, to consistently manage the NSW Address Database, ensure the quality of the data contained therein and to facilitate end user determination of fitness-for-purpose, a minimum set of metadata attributes should be provided, where known, with each extract of Address Data distributed to End-Users.

Metadata to define the NSW Address Database

Attribute	Description	Rationale
Purpose	This field should be completed by the NSW Address Database custodian, LPI, and detail the governance and custodianship arrangements for the database.	ISO 19113 Requirement - This is the rationale for the creation of the database and contains information about its intended use.
Usage	This field should be completed by the NSW Address Database custodian, LPI, and define its intended application for Data Users. Limitations of the data quality should be outlined with reference to any legislation which limits the NSW Address Database custodian responsibility for use of the data and restricts data string quality attribution - refer to AUM Chapter 4 - Section 4.4 - Core Address String Metadata, to the specific time in which the data was extracted.	ISO 19113 Requirement - This should describe the application(s) for which database can be used. This attribute describes uses of the database by the Data Producer or by other, distinct, data users.
Completeness	This field should be completed by the NSW Address Database custodian, LPI, and indicate the known representative completeness of the database. Reference should be made to whether all address types are included, or whether specific types (i.e. mail-only or water-based) have been omitted.	This will assist users in identifying the types of addresses available in the database.

4.4 Core Address String Metadata

Quality management attribute information which may be associated with each Core Address Data string should include, where known, the following metadata in the NSW Address Database.

NSW Address String Metadata

Attribute	Description	Rationale
Lineage	This field should include reference to the Data Producer custodian who was responsible for providing the Core Address Data contained within that string.	ISO 19113 requirement states: Lineage may contain two unique components: <ul style="list-style-type: none"> • source information shall provide the parentage of the database • process step or history information shall describe a record of events or transformations in the life of a database, including the process used to maintain the database whether continuous or periodic, and the lead time.'
Completeness	This should identify if Core Address Data is missing or non-Core Data is present. Conversely it should identify if the string is complete by having all components available - refer to AUM Chapter 4 - Section 4.5 - Core Address Components.	ISO 19113 requirement states: <ul style="list-style-type: none"> • 'Commission: excess data present in a database • Omission: data absent from a database'.
Compliance	This should indicate whether the road name and locality name correlate with official, gazetted names in the Road Name or Place Name Gazetteers.	Quality Management requirements to determine if the components are officially designated and recognised: <ul style="list-style-type: none"> • Where the names correlate (i.e. they are the same spelling and refer to the same geospatial location) they are defined as 'authoritative'. • Where the names do not correlate, or they do not refer to the same geospatial location, they are defined as 'non-authoritative'. • Where the names are identified as a type of alias, they are defined as 'alias'. <p>These definitions correlate to those applied to the whole address. Refer to AUM Chapter 4 - Section 4.1 - Address Grades for description.</p>

Attribute	Description	Rationale
Positional Accuracy	<p>This should identify the accuracy of the geocoded point assigned by the NSW Address Database custodian, LPI.</p> <p>The accuracy should be defined as per the levels defined in G-NAF, as shown in the table below.</p>	<p>In addition to the definitions provided by PSMA, ISO19113 defines three types of accuracy which can also be applied:</p> <ol style="list-style-type: none"> 1. Absolute or external accuracy: closeness of reported coordinate values to values accepted as or being true. 2. Relative or internal accuracy: closeness of the relative positions of features in a database to their respective relative positions accepted as or being true. 3. Gridded data position accuracy: closeness of gridded data position values to values accepted as or being true.
Reliability Level	Description	Example
1	Geocode resolution recorded to appropriate surveying standard.	Address level geocode was manually geocoded with a GPS.
2	Geocode resolution sufficient to place centroid within address site boundary.	Address level geocode was automatically calculated by centroiding the cadastre property it correlated to.
3	Geocode resolution sufficient to place centroid near (or possibly within) address site boundary.	Address level geocode was automatically calculated by calculating where on the road the address was likely to appear based upon other bounding geocoded addresses.
4	Geocode resolution sufficient to associate address site with a unique road feature.	Street level geocode automatically calculated by using the road centreline reference data.
5	Geocode resolution sufficient to associate address site with a unique locality or neighbourhood.	Locality level geocode automatically calculated by centroiding the gazetted locality for this address.
6	Geocode resolution sufficient to associate address site with a unique region.	Locality level geocode derived from topographic feature.

Attribute	Description	Rationale
Status	<p>This should define the status of an Address String supplied to LPI by a Data Producer.</p> <p>The following Status Values can be attributed to each Address String:</p> <ul style="list-style-type: none"> • Authoritative Primary Address • Authoritative Alternative Address • Non-Authoritative Primary Address • Non-Authoritative Alternative Address • Alias Address 	<p>This is required to assist users in determining the authoritativeness or accuracy of an address.</p> <p>Refer to AUM Chapter 4 - Section 4.1 - Address Grades.</p>
Lifecycle Stage	<p>This should define the point at which an address has been included in the NSW Address Database by a Data Producer.</p> <p>The Lifecycle Stages are:</p> <ul style="list-style-type: none"> • Proposed • Provisional • Current • Historical 	<p>This is required to assist users in determining the currency of an address.</p>
Persistent Address Identifier	<p>The Persistent Address ID is a code that can be allocated by the NSW Address Database custodian, LPI, when the address is first produced.</p>	<p>This is required to facilitate the exchange and management of address data in NSW.</p>
Type of Address	<p>This should include:</p> <ul style="list-style-type: none"> • Water-Based • Not-Connected • Mail-Only • Habitable • Commercial 	<p>This is required to define whether the address site is habitable, commercial, water-based or mail-only location or a location which is not linked to the address network.</p>
Timestamp	<p>This should include:</p> <ul style="list-style-type: none"> • Date of Establishment as a Core Address String • Date of Quality Checks by LPI • Date of Quality Checks by LPI • Date last updated 	<p>Timestamps are required to determine the relevance and reliability of an address string.</p>
Contributor Database Name	<p>This should include:</p> <ul style="list-style-type: none"> • Name of Data Production Database • Location of Data Production Database 	<p>This is required for the purposes of lineage.</p>
Contributor Details	<p>This should include:</p> <ul style="list-style-type: none"> • Name of Data Production Contributor • Location of Data Production Contributor 	<p>This is required for the purposes of lineage.</p>

4.5 Core Address Components

These are the minimum components which LPI as custodian of the NSW Address Database will maintain for each address.

Component	Description
Address Number	<p>This is the identifying characteristic which delineates the address from those on the same road and within the same locality.</p> <p>This can include sub address numbering elements.</p>
Road Name and Road Type	<p>Road Names and Types are defined in AUM Chapter 2 - Section 2.4.3 and Chapter 6 - Section 6.7 Authority for Road Naming.</p> <p>Road Name and Type information is derived from Gazetteer of Road Names.</p>
Locality Name	<p>Locality Names and Boundaries are defined in AUM Chapter 2 - Section 2.4.4 and Chapter 6 - Section 6.8</p> <p>Authority for Locality Names and Boundaries.</p> <p>Locality Name and Boundary information is derived from the Gazetteer of Place Names.</p>
State Name	<p>This identifies the Australian State in which the address is located.</p> <p>Field attributed within the NSW Address Database.</p>
Geocode	<p>Each Authoritative Address must contain a geocode.</p> <p>The geocode must be described in the NSW Address Database with a minimum of one of the Officially Preferred types provided in AUM Chapter 4 - Section 4.7 - Geocode Types.</p> <p>Where Core Address Data is provided by a Data Producer to LPI without an Officially Preferred type of geocode, one shall be assigned by LPI.</p> <p>Multiple geocodes can be ascribed for each address.</p> <p>One default geocode will be assigned by LPI to all authoritative address instances held in the NSW Address Database and this geocode should be the Site Centroid.</p>

4.6 Additional Address Components

Where applicable and available the following information shall be stored by the NSW Address Database custodian, LPI, and can be provided to users where appropriate:

- Change-Log History (including address status changes).
- Alias road name, locality name and road type.
- For sub addressing purposes a building or site name can be considered part of the address.

4.7 Geocode Types

Geocode types have been derived from AS/NZS 4819, and are described in following table.

The default geocode type to be assigned in all instances of address strings maintained in the NSW Address Database is the *Site Centroid*.

Geocode feature type	Description
Building access point	Point of access to the building.
Building centroid	Point as centre of building and lying within its bounds (e.g. for U-shaped building).
Centre-line dropped frontage	A point on the road centre-line opposite the centre of the road frontage of an address site.
Driveway frontage	Centre of driveway on address site frontage.
Emergency access	Specific building or property access point for emergency services.
Emergency access secondary	Specific building or property secondary access point for emergency services.
Front door access	Front door of building.
Frontage centre	Point on the centre of the address site frontage
Frontage centre setback	A point set back from the centre of the road frontage within an address site.
Letterbox	Place where mail is deposited.
Property access point	Access point (centre of) at the road frontage of the property.
Property access point setback	A point set back from the (centre of the) access point at the road frontage of the property.
Property centroid	Point of centre of parcels making up a property and lying within its boundaries (e.g. for L-shaped property).
[service type] connection point	The utility connection point (e.g. box or underground chamber). 'Service type' to be specified (e.g. water, electricity, gas, telephone).
[service type] meter	The utility meter (e.g. box or underground chamber). 'Service type' to be specified (e.g. water, electricity, gas, telephone).
Unit centroid	Point at centre of unit and lying within its bounds (e.g. for U-shaped unit).
Site centroid*	<i>Point of centre of site and lying within its boundaries (e.g. for L-shaped site)</i> <i>For a property-based address site the geocode will be the Property Centroid (as described above). For a non-property-based address site the geocode will be centre of the feature.</i>

* Not catered for in AS/NZS 4819 - developed exclusively for the purposes of the NSW Address Policy

Chapter 5

Address Data Verification and Usage

5 Address Data Verification and Usage

This chapter contains the Address Data Verification requirements and Address Data Usage functions that support the NSW Address Policy.

Verification - outlines details of data verification service delivery provisions for the NSW Address Database.

Usage - defines a set of roles and responsibilities for Data Users and provides for a confirmation of address service.

5.1 Address Data Verification

This section defines requirements for LPI, as custodian of the NSW Address Database, to provide mechanisms which enable users to verify address data.

Policy	Specifics
Provision of data from the NSW Address Database will be facilitated in multiple formats which will allow users to access the information as per agency-specific business rules	<p>Various service delivery mechanisms will be maintained by LPI for provisioning access to the NSW Address Database. These include:</p> <ol style="list-style-type: none"> 1. Web services. 2. Batch validation services. 3. Instance based, manual online queries. 4. Offline media delivery services.
Address Verification Web Services (AVWS) will be provisioned by LPI to supply access to the NSW Address Database	<ol style="list-style-type: none"> 1. Ability for users to identify the authoritative primary or alternative address via a search and validation service should be provisioned to support queries pertaining to alias address functionality and spatial checks to resolve alias usage, along with other functionality as required. 2. Data interaction and exchange services should be provisioned to allow for: <ul style="list-style-type: none"> • custodian editable business rules to support predictive text, corrective actions, alternate suggestions and/or error messages • pre-approved, reserved and provisional address data supply functionality to support real-time transactions for early-captured address data • AVWS registered users to access data via web services for the purposes of address management, including address database maintenance, updating, anomaly resolution, imports, integrity reporting and database scrubbing to identify candidate alias naming.
Access to address data should include provision of a mechanism which can record errors or omissions detected by users	<p>The NSW Address Database custodian, LPI, should consider mechanisms to:</p> <ul style="list-style-type: none"> • find efficient opportunity to monitor use of non-authoritative address data • inform maintenance of effective capacity for address searching and matching, and • inform advice to address custodians of areas of address or location uncertainty.

5.2 Address Data Usage

This section describes requirements for usage of address data in NSW. The purpose is to outline responsibilities and requirements for address data usage and reporting of issues.

5.2.1 Usage of Address Data

Users of address data are encouraged to utilise and reference authoritative address data produced, endorsed by Local Government and approved by the GNB, as contained in the NSW Address Database maintained by LPI.

Where a user becomes aware that an address does not adequately represent, identify or locate a site they should advise the NSW Addressing Committee and/or the relevant Local Government.

A mechanism should be provided to allow communication channels throughout the address supply chain, and also between Data Users and Data Aggregators. This will facilitate the reporting of any errors or omissions in the data. In instances where advice contradicts authoritative information in either the Gazetteer of Road Names or the Gazetteer of Place Names and corrective action is not required, the reported issue could be used to derive alias address information.

5.2.2 Confirmation of Address

In order to facilitate the use and verification of authoritative address data, a service should be provided by LPI to enable Data Producers, Data Aggregators, Data Distributors and Data Users to confirm an address(es) for a site.

This service will facilitate the requirement to exchange address information for the purposes of business transactions.

This supports the NSW Address Policy objective of increasing the use of authoritative address information.

Data to be provided through an address confirmation service may include:

- Name of Property or Addressable Point of Interest - Site Description (either a title number or textual description).
- Textual Address String for each available Address Grade - refer to AUM Chapter 4 - Section 4.1 - Address Grading.
- Map of spatial address.
- Spatial Coordinates - longitude and latitude - for Address String geocode.

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Chapter 6

Addressing Principles

6 Addressing Principles

This chapter contains a set of principles which shall apply to all instances of address numbering, road naming and locality definition in NSW.

The contents include:

- 6.1 - General Principles of Addressing
- 6.2 - General Principles of Numbering
- 6.3 - Principles for Urban Numbering
- 6.4 - Principles for Rural Numbering
- 6.5 - Principles for Sub-Address Numbering
- 6.6 - Principles for Water-Based Numbering
- 6.7 - Principles of Road Naming
- 6.8 - Principles of Locality Naming and Boundaries
- 6.9 - Principles of Geocoding
- 6.10 - Road Types List
- 6.11 - Duplicated Localities in NSW

6.1 General Principles of Addressing

Description

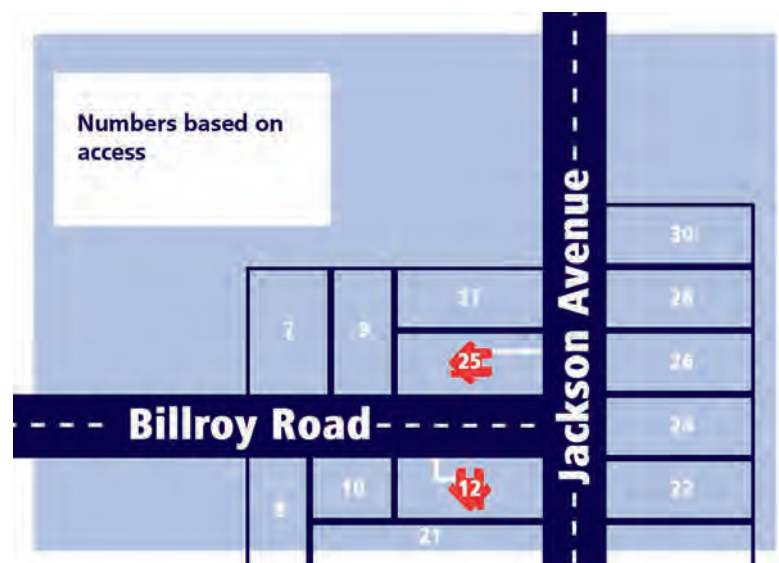
The following general principles apply for all addressing in both urban and rural environments. Description of an address site is available in AUM Chapter 2 - Section 2.5.4 - NSW Address Database.

Principles

6.1.1 Determination of Address Number

The main access, or where access is most likely to occur for a visitor, from a road to an address site (e.g. front door) determines the primary address. Sometimes there might be separate vehicular and pedestrian access to a site. The primary address should be allocated to the pedestrian access point; the alternative address should be allocated to the vehicular access point. Where pedestrian access is provided via a pathway, not a named road, the pathway shall be named in accordance with Principle 6.7.3 - Roads to be Named.

Figure 6.1

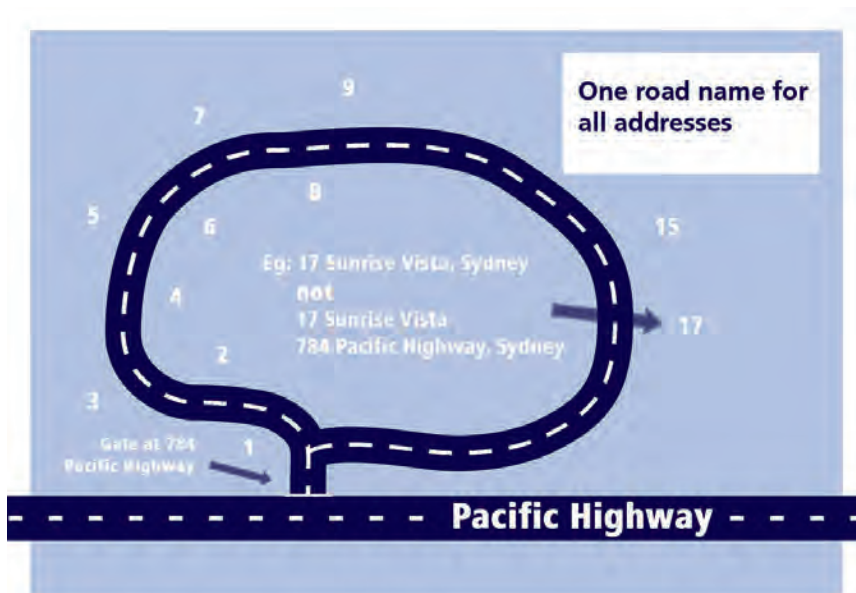


See example in Figure 6.1 - Determination of Address Number which details how access points should be chosen for corner sites. Also refer to Principle 6.2.4 - Renumbering due to Redevelopment for details on determining an address for sites under development or Principle 6.1.4 - Alternative Addresses for details of alternative address allocation.

6.1.2 One Road Name

Each address shall have only one road name. Where there are private roads within a complex site, the names of those roads shall be used for addressing purposes. See example in Figure 6.2 for details of a private road with multiple address sites.

Figure 6.2



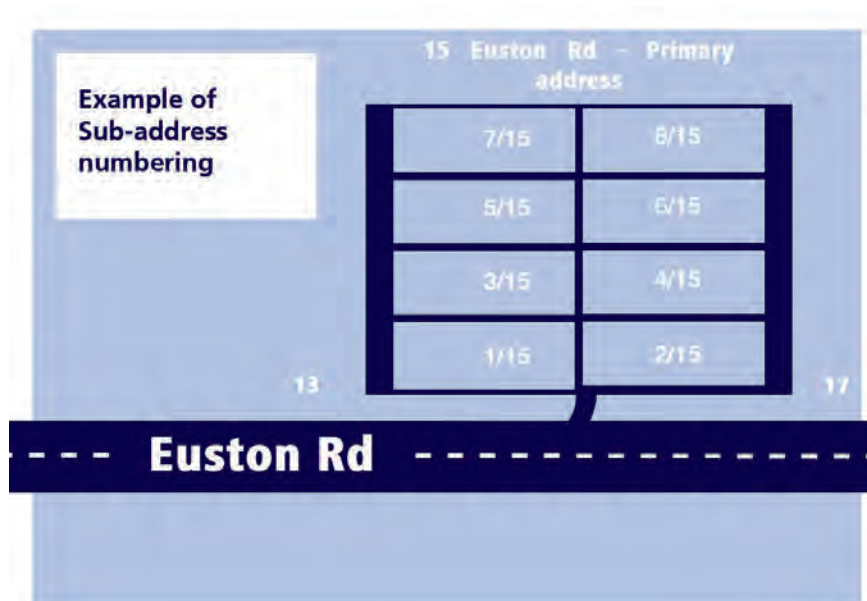
6.1.3 Sub-addressing

Sub-address numbering shall be used for address sites that are contained within a primary address site e.g. an apartment building, block of flats or marina.

Generally, sub addresses are defined because there is one main access point from the road to the property from which many locations can then be accessed.

Specific principles which apply to sub-addressing can be found in Section 6.5 - Principles for Sub-Address Numbering and an example is shown in Figure 6.3.

Figure 6.3



6.1.4 Alternative Addresses

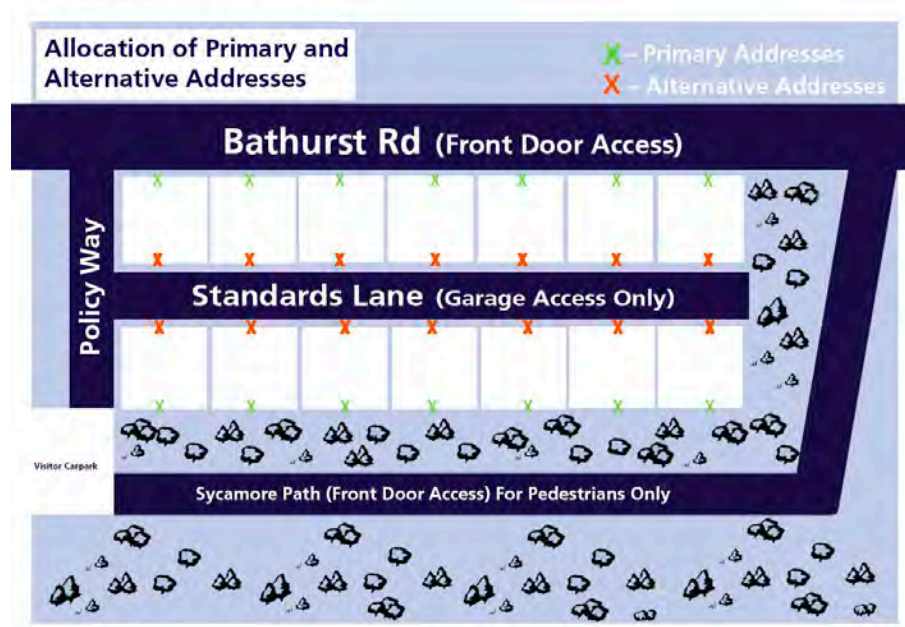
Where a primary address site has more than one access point, it may be assigned one or more alternative addresses. Examples include:

- A corner site that has developed access from two roads.
- A site that has multiple access points from dual frontage or a separate access lane.
- A large site that has multiple developed access points on the same road.
- A large complex that occupies an entire block with multiple developed access points.

Corner sites with only one access point shall have only one address - on the road that the site is accessed from.

Refer to Figure 6.4 for details of allocation of Primary and Alternative Addresses.

Figure 6.4



6.1.5 Alternative Addresses on Sub-address Sites

Sub-address sites shall be assigned only one address, and shall not have an alternative address. The assigned address shall be based on the access to the site, as per Principle 6.1.1 - Determination of Address Number.

6.1.6 Naming and Numbering across Boundaries

As per Principle 6.7.7 - Road Extents and Principle 6.2.1 - Address Numbers, addresses on a road which crosses Locality and/or LGA and/or State boundaries shall continue in sequential order for its entire length. This also applies where a road is being extended and new address points are required for the new section - the numbering shall maintain the integrity of the existing numbering sequence. Discussion and agreement between the authorities responsible will be required to ensure that naming and numbering is applied consistently.

6.2 General Principles of Numbering

Description

Address numbering shall be unambiguous and applied in a logical manner. Address numbers shall be applied to all sites which require unique identification to facilitate access, delivery of services or maintenance of records e.g. asset management.

Principles

6.2.1 Address Numbers

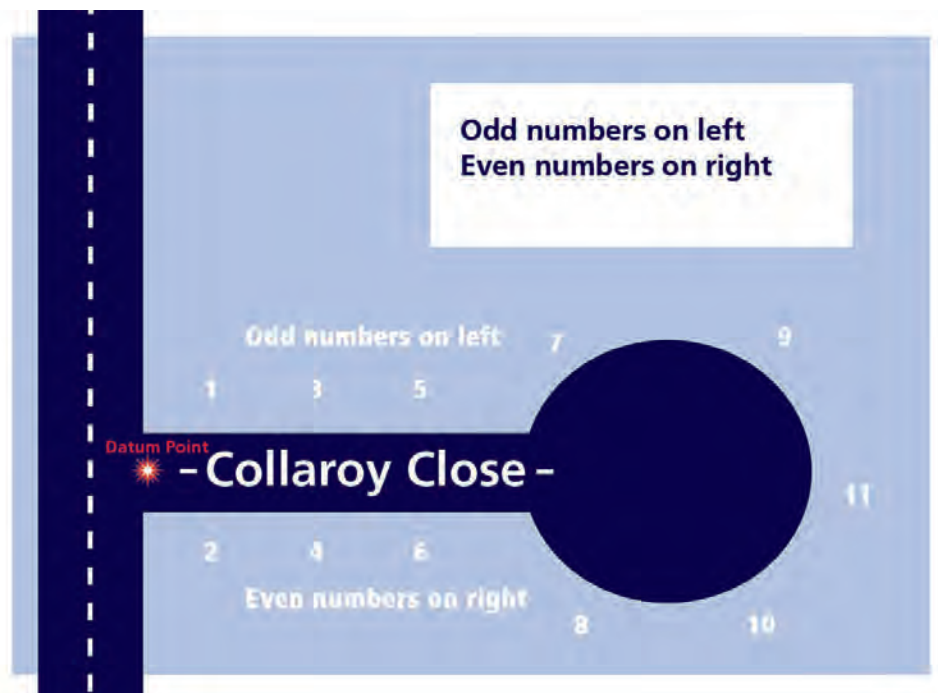
Address numbers shall be:

- a. Unique, clear, logical and unambiguous.
- b. Sequential positive integers commencing from the datum point.
- c. Odd numbers on the left side of the road (from the datum point) and even on the right side - see examples in Figure 6.5 and Figure 6.6. An exception to this principle is where the existing numbering pattern of an area runs opposite to this instruction - in which case numbering shall continue as per existing layout.
- d. Created without prefixes, in the form of preceding alphabetical characters.
- e. Singular, i.e. no number ranging shall be used.
- f. Distinct from Lot Numbers i.e. lot numbers shall not be used in place of an assigned rural or urban address number.
- g. Numbering shall adhere to these principles, regardless of individual preferences regarding number or naming types.

Figure 6.5



Figure 6.6



6.2.2 Datum Point

A datum point for the start of each road name shall be defined in order to determine address numbering for the road.

A road should start (and the datum point therefore be placed) at the end of the road likely to be accessed on the most frequent basis. Where this is unable to be determined, the datum point should be placed at the end of the road closest to the centre of the locality/town. Where this is unable to be determined, the datum point should be located at the end of the road which is most southern or easterly. Refer to Figure 6.7 and Figure 6.8 for examples.

In the case of staged developments, datum points should be determined based on the complete development plan for the area. Numbers must be estimated and reserved where a road is to be developed in stages. Refer to Principle 6.3.1 - Reserving Numbers for details.

Address numbering shall continue from the datum point for the entire length of a named road, except in rural situations where the numbers become too high. Refer to Principle 6.4.4 - Very Long Roads for more details.

The datum point and existing numbering need not be changed if access to the road is changed. e.g. a road is cul-de-saced at a major intersection. Refer to Figure 6.9.

Refer to Principle 6.2.4 - Renumbering due to Redevelopment in cases where renumbering and reallocation of a datum point is required.

Figure 6.7

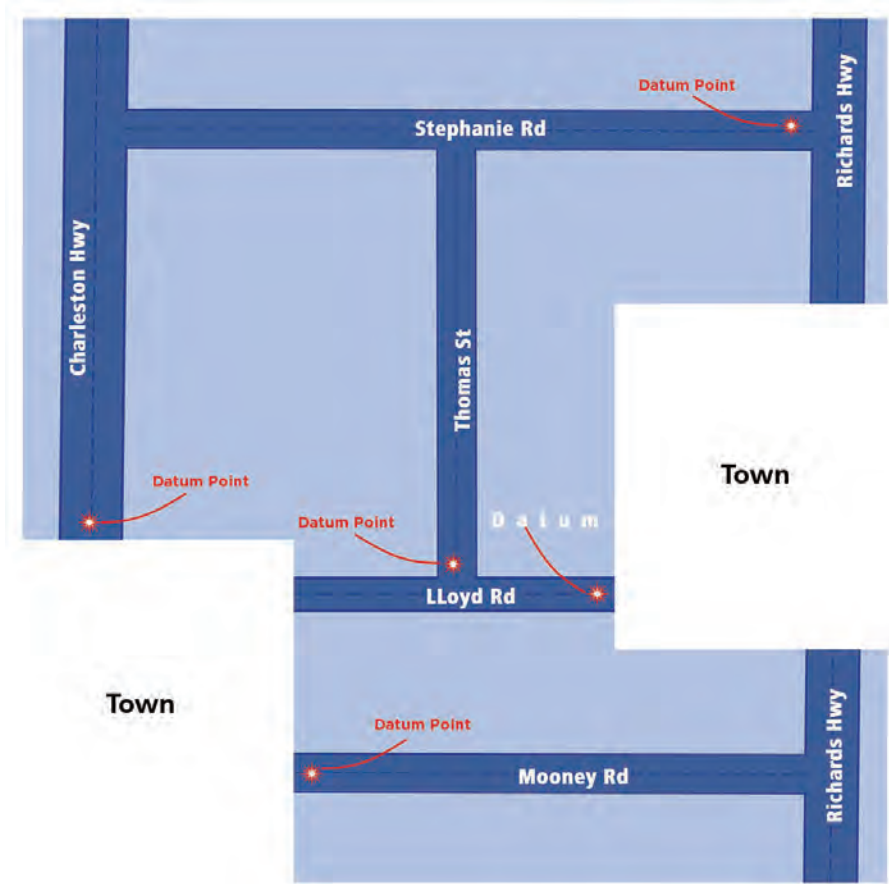


Figure 6.8

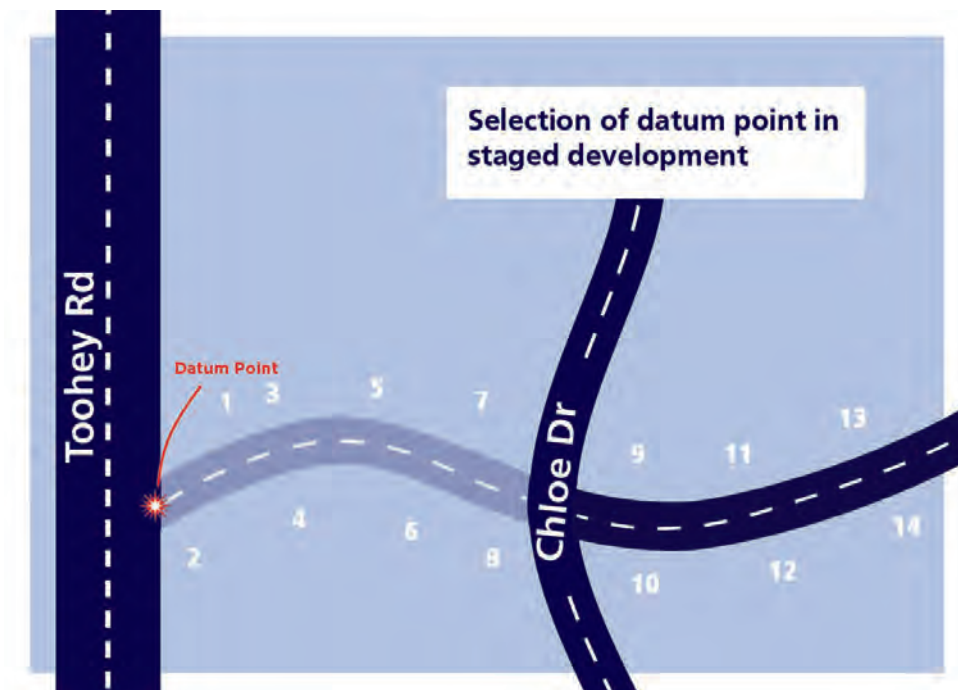
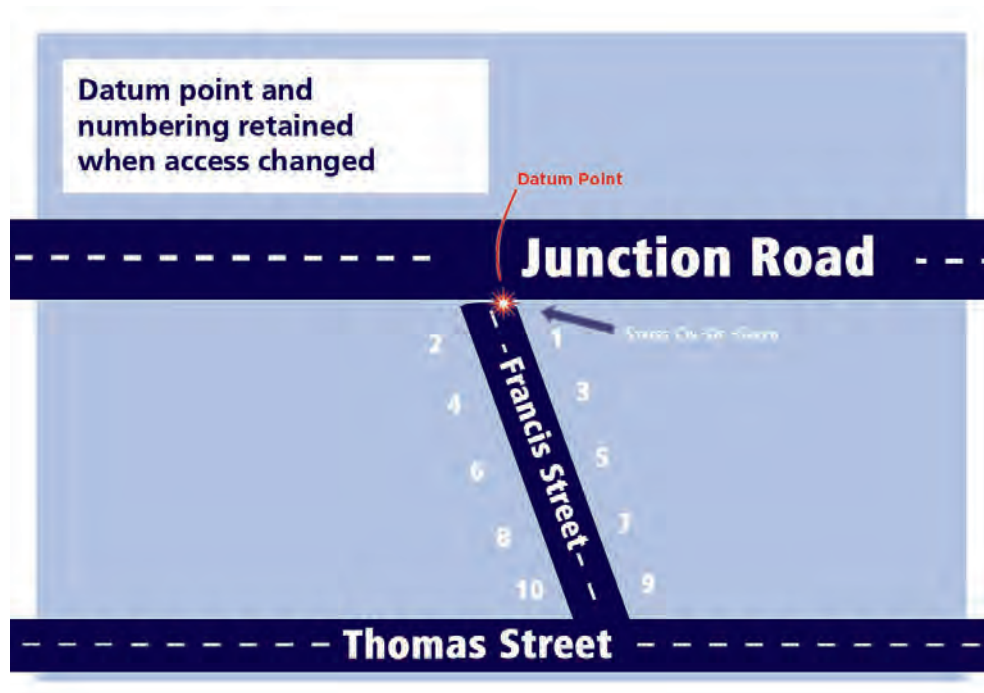


Figure 6.9



6.2.3 Use of Suffixes

Urban infill frequently results in situations where there are no address numbers available for a new address site due to existing numbering on the road. In these situations alpha suffixes shall be assigned for the existing and the new address sites.

Note: Address sites that share access should be treated as sub-address sites and numbering assigned accordingly. Refer to Principles Section 6.5 - Sub-Address Numbering. Shared access could be through common property or easements (except where the common property or easement is a private road, in which case it should be named). Refer to Figure 6.10 for example.

Where address sites do not share access but have individual access to the road, alpha suffixes shall be assigned. Alpha suffixes shall start at A, be assigned incrementally, and shall not extend beyond E. Where more than five sites need to be addressed using suffixes, consideration should be given to renumbering surrounding properties. Suffixes may be applied to adjacent address sites to help minimize the extent of the renumbering. The order of suffixes should be in the same direction as the numbering of addresses on the road, as shown in Figure 6.11.

Suffixes shall be assigned to every address site that uses the primary number. Under AS/NZS4819 an address site that is already using the primary number on its own may retain the number provided it is in sequence, as shown in Figure 6.12. However, the preferred method is to assign a suffix to all addresses which utilise the same numeral, as shown in Figure 6.13. Refer to Figures 6.14 and 6.15 for additional advice on number sequencing.

An address that includes a suffix should be recorded with the following details:

- Address number: 18C
- Road name: Campbell
- Road Type: Street
- Locality name: Surrey Hills
- State name: New South Wales

Figure 6.10



Figure 6.11

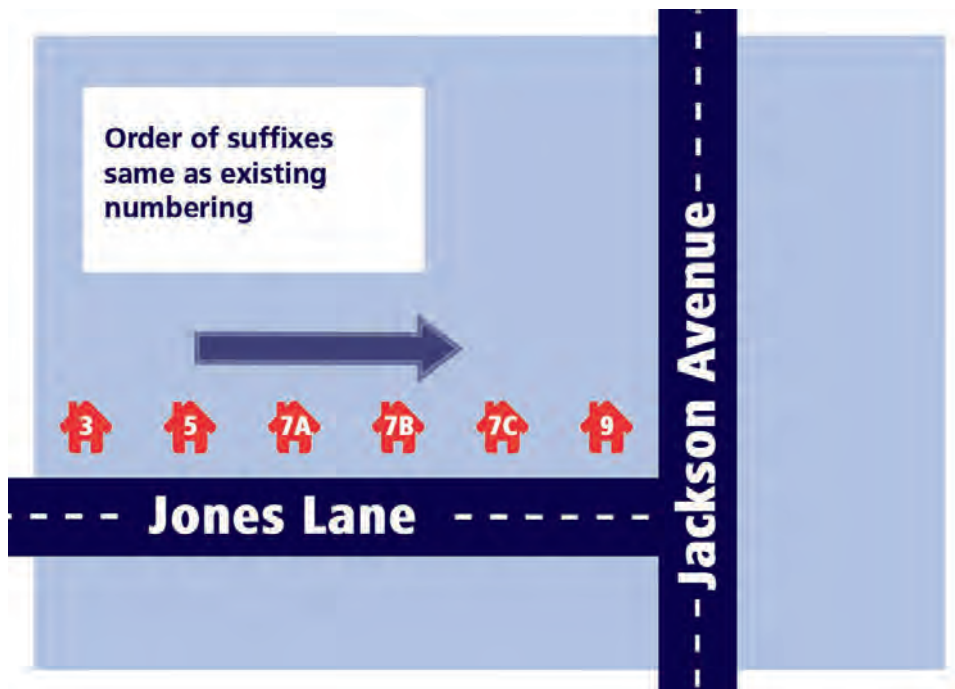


Figure 6.12

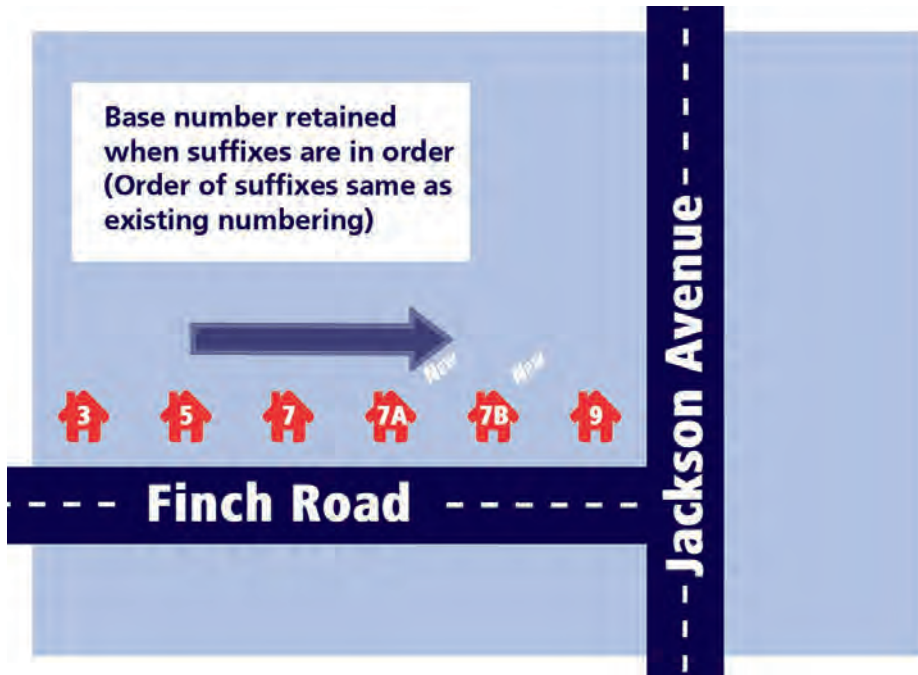


Figure 6.13

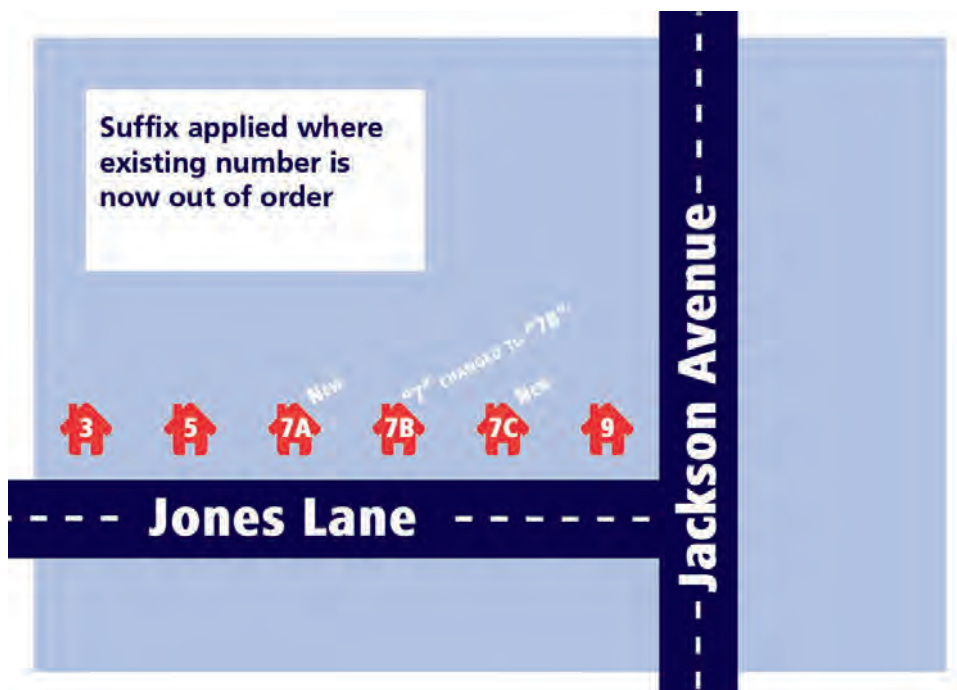


Figure 6.14

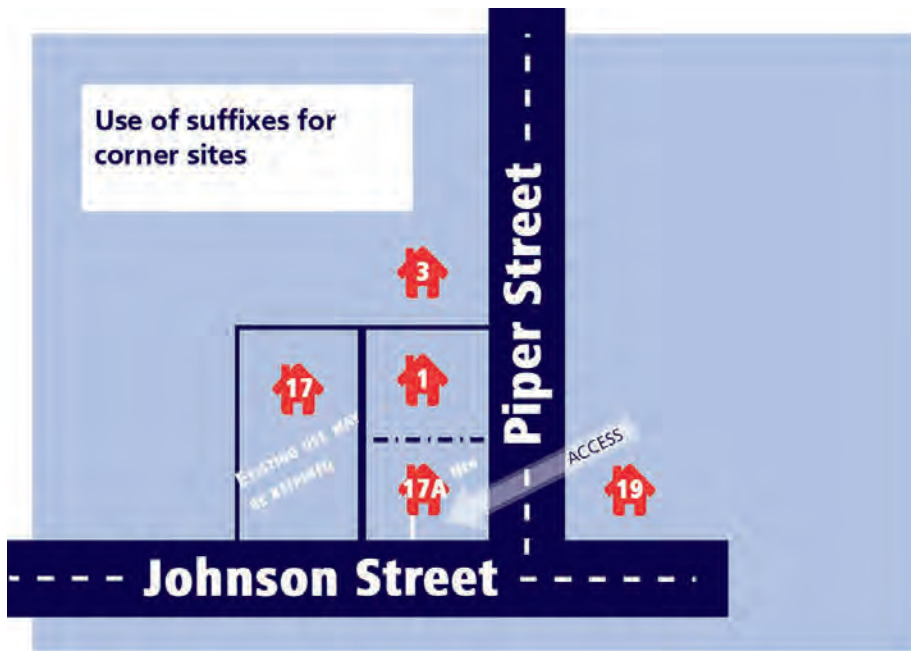
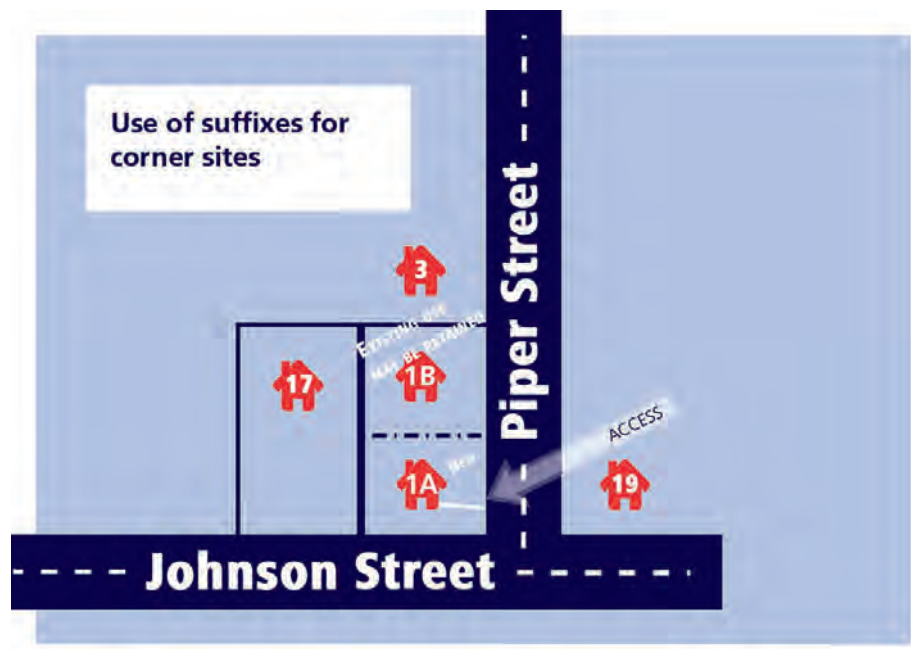


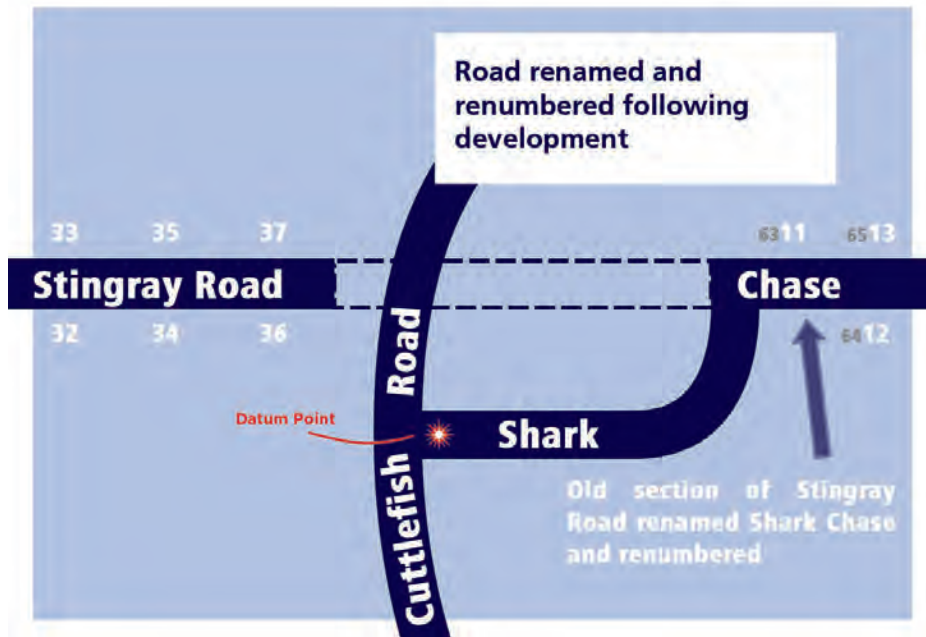
Figure 6.15



6.2.4 Renumbering due to Redevelopment

When a portion of a road is renamed as a result of redesign or redevelopment and the integrity of the existing numbering cannot be maintained, address sites shall be renumbered as part of the process of renaming the road section. For this, a datum point shall be selected for the amended road section and numbering applied as per these principles. Refer to example in Figure 6.16.

Figure 6.16



6.3 Principles for Urban Numbering

Description

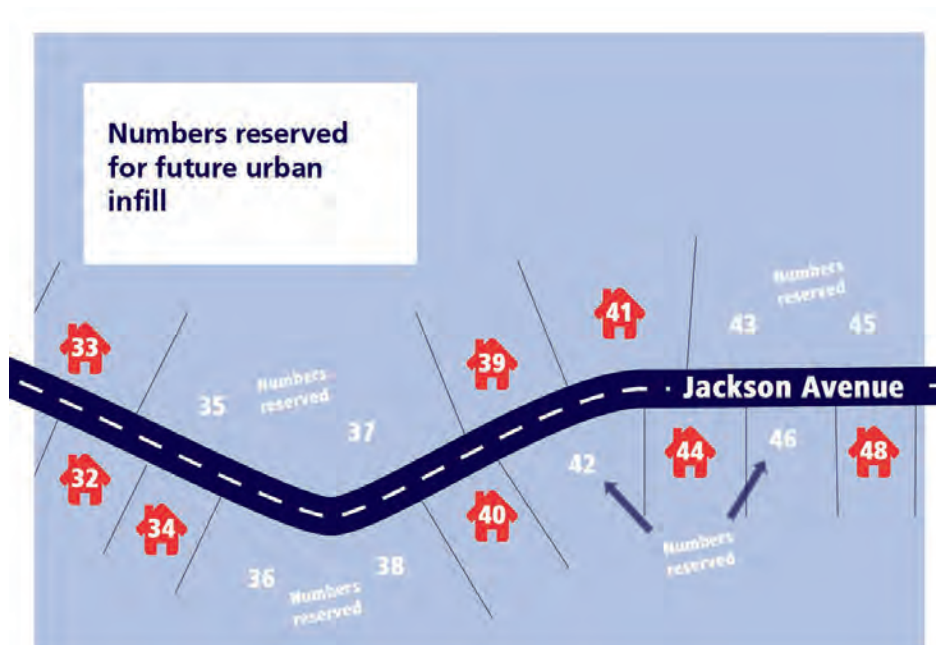
Urban numbering shall meet all the requirements of the general principles of numbering such that all addresses will be intuitively clear to all who need to locate an address.

Principles

6.3.1 Reserving Numbers

Additional numbers should be reserved for address sites with abnormally wide frontages or where there is potential for urban infill. This will mean there are potentially 'gaps' in the number sequence - this will not be an issue as long as Principle 6.2.1 - Address Numbers is applied and ranging is avoided. Reserving numbers means sufficient numbers should be available for any possible future development design. Refer to Figure 6.17 for details.

Figure 6.17

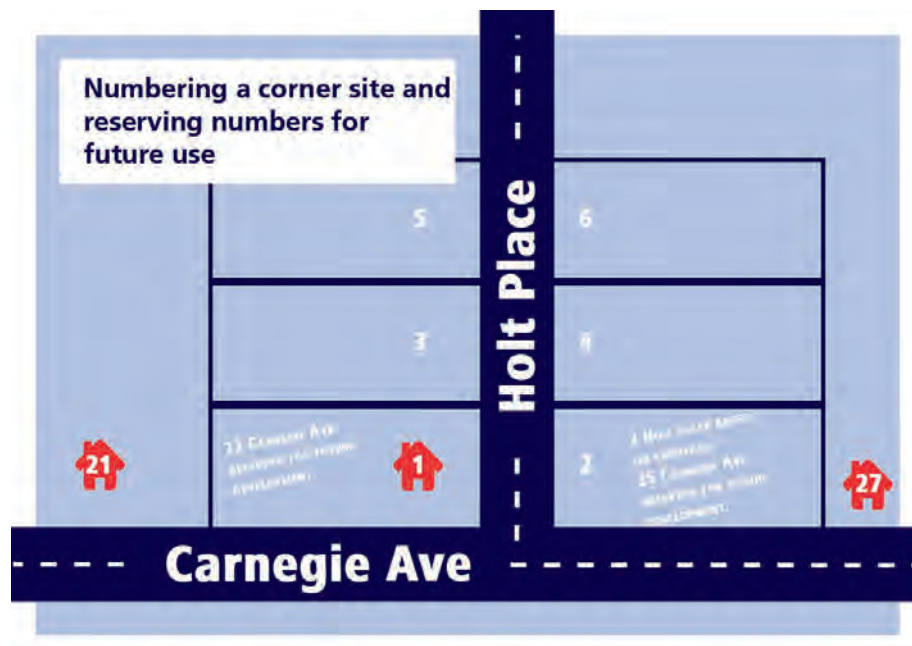


6.3.2 Numbering a Corner Site

An address site on a corner shall be given an address number on the road from which access is provided. An address number shall be reserved on the other road to allow for future development, unless it is assigned as an alternative address (if access can also be gained from that road).

When an address number is assigned to a corner site before any development takes place, the number shall be on the road with the narrowest frontage to the site, as this best accommodates potential future redevelopment of the site. If access is subsequently created from the other road, the address shall be numbered to that road. Refer to Figure 6.18 for an example.

Figure 6.18



6.4 Principles for Rural Numbering

Description

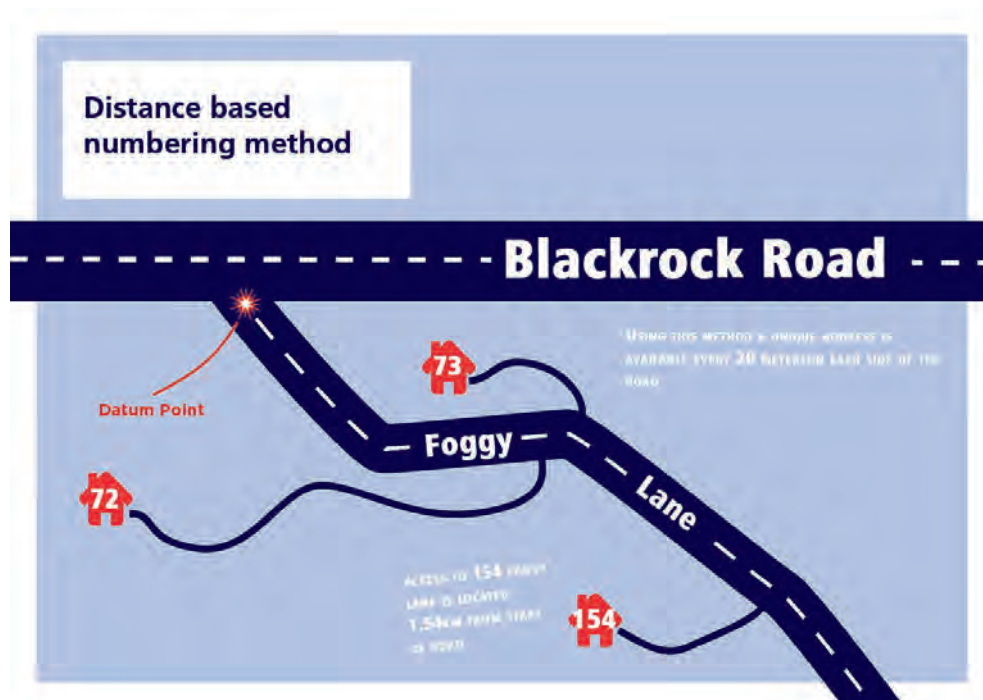
Rural numbering, when applied according to these principles will result in any rural location/site being easily located.

Principles

6.4.1 Distance Based Numbering System

The system for determining address numbers in rural and semi-rural areas is based on the distance of the access point from the road datum point (refer to Principle 6.2.2 - Datum Point). This distance is measured in metres and then divided by 10 - after which the number is then rounded to the nearest odd number (for points on the left side of the road from the datum point), or nearest even number (for points on the right side of the road). Refer to Figure 6.19 for example.

Figure 6.19



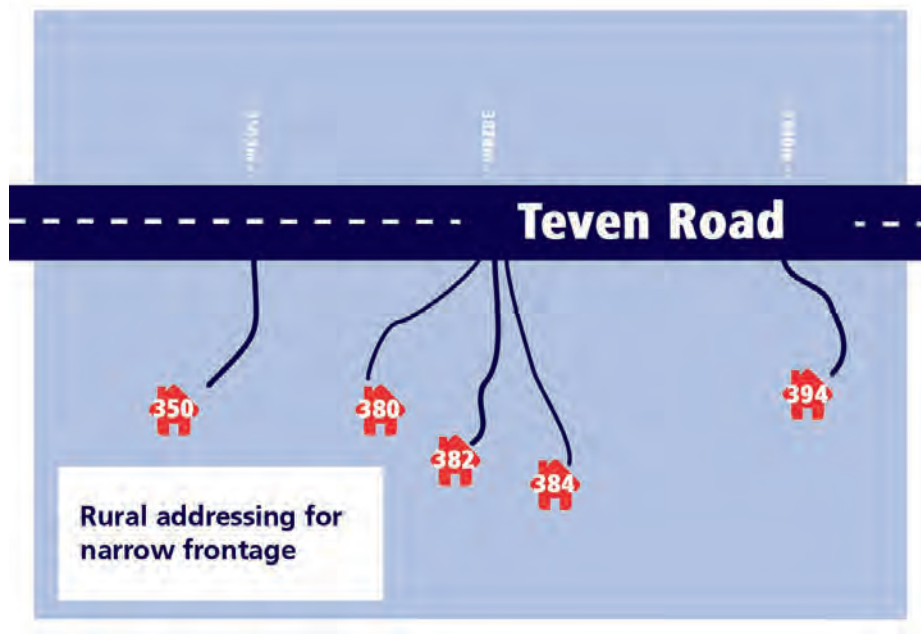
6.4.2 No Access Point to a Road

Where a rural address site is missing an access point (e.g. the site is a paddock with access only granted through an internal gate network) a rural number may be assigned based on the central point of the road frontage for the land parcel. If an access point is subsequently created, a new rural number should be assigned to replace the previous number.

6.4.3 Close Address Sites

Where the access points for multiple address sites are within or across the minimum step intervals of 20 metres, the distance criteria may be varied subject to maintaining the overall integrity of the rural numbering system. If it is not possible to determine a separate number for the site, suffixes may be added in accordance with Principle 6.2.3 - Use of Suffixes. Refer to Figure 6.20 for an example.

Figure 6.20



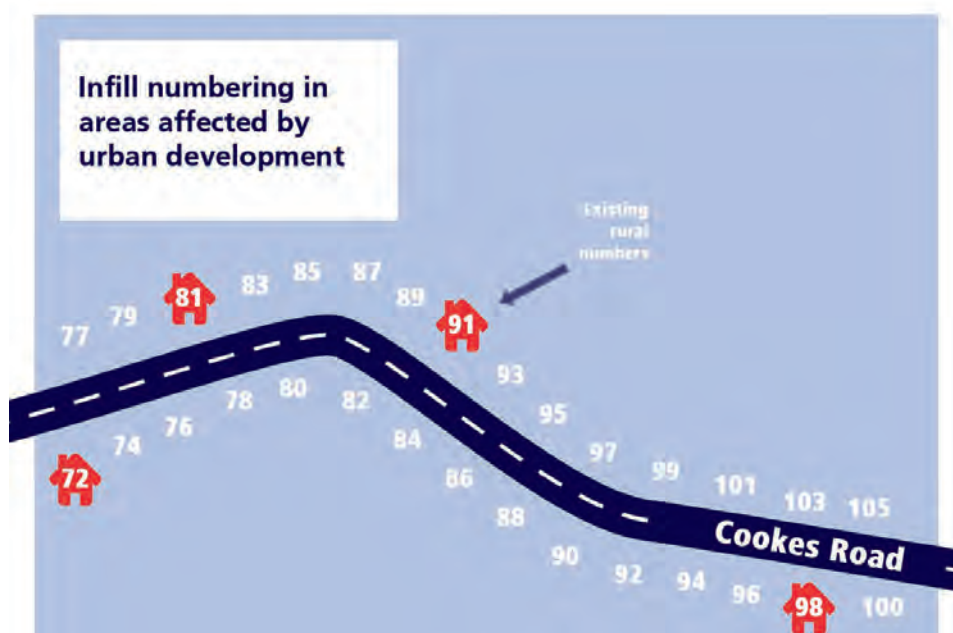
6.4.4 Very Long Roads

If rural address numbers are likely to exceed 5 digits as a result of length of the road being more than 1,000 km, then an additional datum point shall be established at a major town or intersection and the numbering restarted. The direction of numbering shall continue in the same order as the previous section.

6.4.5 Rural Areas Affected by Development

Where a rural area becomes more urban, any previously assigned rural numbers should be retained if the integrity of the numbering sequence and logic can be maintained. New numbers may be assigned between the previously assigned rural numbers. Refer to Figure 6.21 for example. If the address points are located at a distance shorter than 20 metres apart and unambiguous numbering cannot be assured, alpha suffixes should then be applied.

Figure 6.21



6.4.6 Rural/Urban Fringe Areas

The following apply to all roads that cross between, over or through a combination of rural and urban areas:

- a. If the road name is the same in both rural and urban areas the rural numbering method shall continue through the town.
- b. If a section of a road is assigned a separate name in an urban area or town, the urban numbering method shall apply to the extent of that separate name. The rural numbering shall continue beyond the section but shall include the distance through the town. Refer Figure 6.22.

Figure 6.22



6.5 Principles for Sub-Address Numbering

Description

Sub address numbering principles enable multiple address sites within an existing address site to be clearly and logically addressed. For example, offices in a multistorey building, apartments in a complex, strata titles or an industrial site with a common shared driveway (which does not act as a roadway).

Principles

6.5.1 Sub-Address Numbering

The address number for a sub-address site shall consist of the sub-address number followed by the number of the primary address site or, in some cases, the alternative address number. See Figure 6.24 for example.

The address number for a sub-address site shall not consist of the primary number on its own e.g. 15 Euston Road. See Figures 6.23 and 6.25 for examples.

Figure 6.23

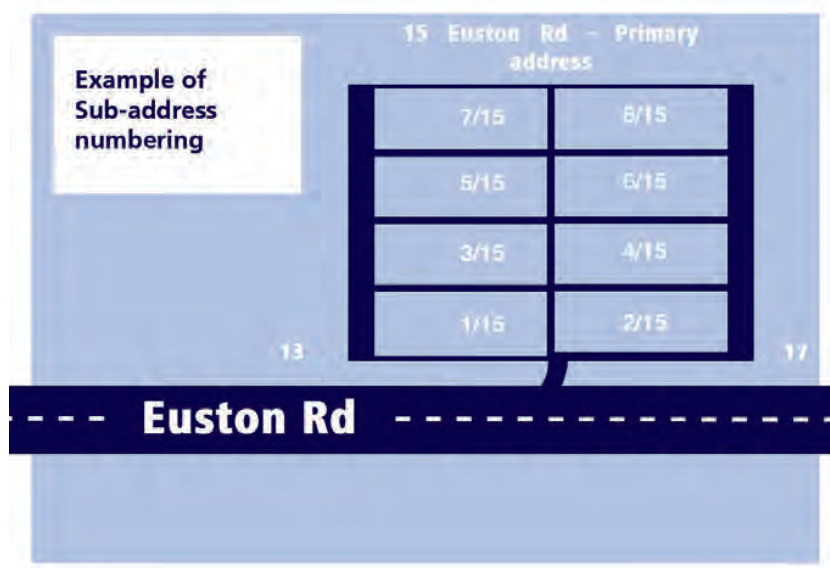


Figure 6.24

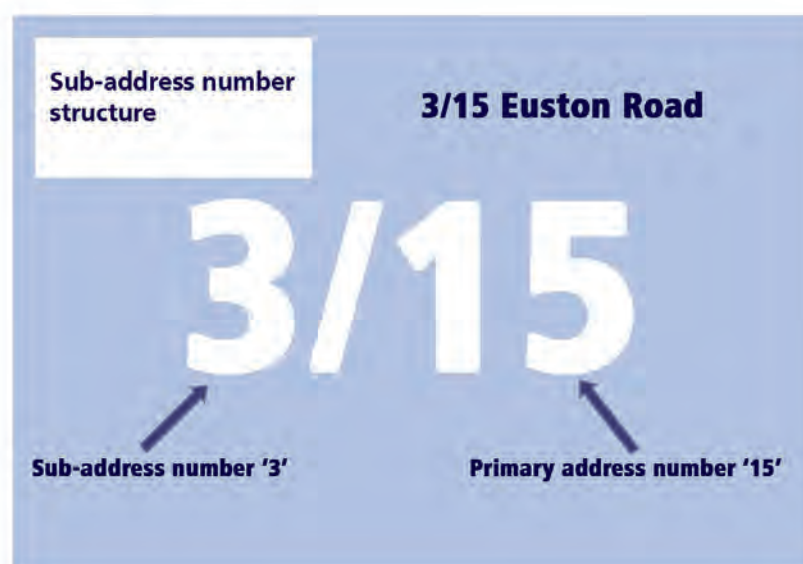
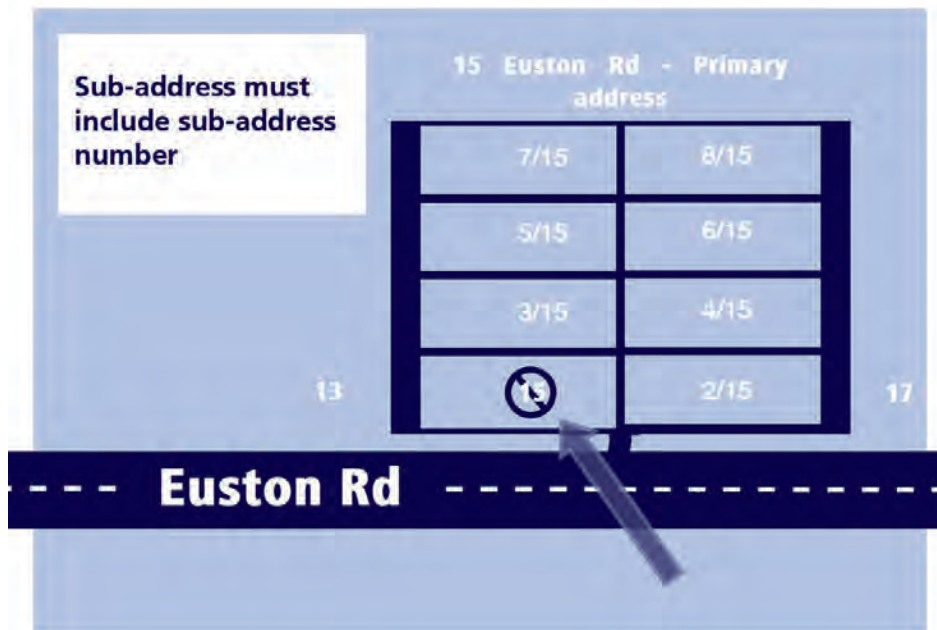


Figure 6.25



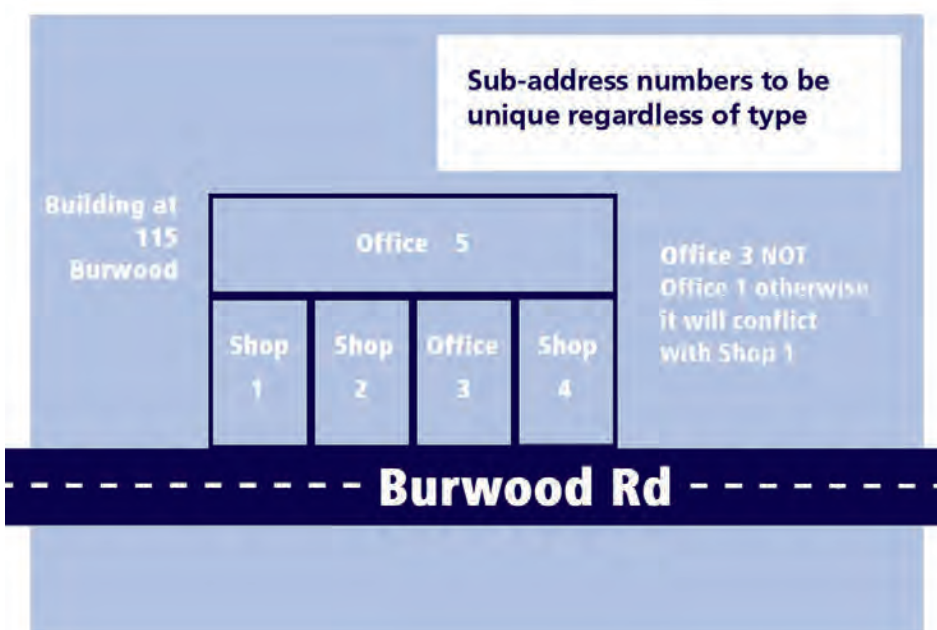
6.5.2 Primary Address Site Numbering

In addition to assigning sub-address numbers for all sites, an address number shall be assigned uniquely to the primary address site that contains the sub-address sites e.g. 15 Euston Road.

6.5.3 Uniqueness

Sub-address numbers shall be applied in a logical sequence and within a primary address site shall be unique, regardless of the type of the address site. Refer to Figure 6.26.

Figure 6.26



6.5.4 Types of Sub-Addresses (from AS4590: 2006)

A type may be assigned to a sub-address number as appropriate e.g. unit, flat, shop, however this is not a mandatory address element. Refer to the list of types in the Table - Types of Sub-Addresses available at the end of this section, which shows a selection of types from AS4590.

When the unit type is recorded, it should be done as follows:

Unit type	Shop
Address number	1/115
Road name	Burwood
Road Type	Road
Locality name	Burwood
State name	New South Wales

When the building identifier and/or name is recorded, it should be done as follows:

Building Identifier and/or name	Building 45
Address number	1/115
Road name	Burwood
Road Type	Road
Locality name	Burwood
State name	New South Wales

When a building identifier or name and/or unit type is recorded, it should be done as follows:

Building Identifier and/or name	Building 45
Unit type	Shop
Address number	1/115
Road name	Burwood
Road Type	Road
Locality name	Burwood
State name	New South Wales

Types of sub-addresses

Code	Description	Code	Description
APT	Apartment, Studio Apartment	MSNT	Maisonette
BTSD	Boatshed	MBTH	Marine Berth
BLDG	Building	OFFC	Office
BNGW	Bungalow	RESV	Reserve
CARP	Carpark	ROOM	Room
CARS	Carspace	SHED	Shed
CTGE	Cottage	SHOP	Shop
DUPL	Duplex	STOR	Store
FCTY	Factory	STR	Strata unit
FLAT	Flat	SUBS	Substation
GRGE	Garage	SE	Suite
HALL	Hall	TNHS	Townhouse
HSE	House	UNIT	Unit
KSK	Kiosk	VLLA	Villa
LBBY	Lobby	WHSE	Warehouse
LOFT	Loft	WKSH	Workshop
LOT	Lot		

6.5.5 Multi-level Sub-Address Allocation

A multi-level site is a building with more than 2 levels. Except where an address site covers one or more levels, sub-address numbers in multi-level buildings shall consist of two parts.

The first part shall be one or more alphanumeric characters which represent the level and room. The last two digits shall be the address number for the site (this is commonly referred to as 'hotel-style numbering'). Refer to Figure 6.27.

The last two digits in the sub-address number shall be unique on that level. Those digits shall be allocated in a logical sequence to each address site.

A zero shall be interposed in the numbering of the first nine address sites on each level for clarity e.g. for level 3 unit 9, the number shall be 309, not 39.

The level part of the sub-address number will normally be the number of the level e.g. 309 is on level 3. A level type code may be used in appropriate cases, such as 'ground', 'mezzanine', or 'basement' level. The appropriate level type shall be selected from those provided in the Table of Level Types and Codes. Refer to Figure 6.28.

A sub-address number which includes a level type code should be recorded as follows:

Address number	B02/53
Road Name	Sussex
Road Type	Street
Locality	Newtown

Where there are multiple levels for a particular level type, the level type code and a number may be used in combination. See Figure 6.29.

Level numbers shall increase with height unless the levels are below ground, in which case they shall increase with depth (e.g. level B3 is below level B2). The ground floor should be assigned 'G', and should not be assigned '0' or '1'.

An address site that occupies an entire level should be assigned a sub-address number as if it is the first address site on that level e.g. for level 4, the sub-address number would be 401. Alternatively, where the address site occupies multiple levels and one of these levels is being used to identify the access point, the address should include the level type and its number shall be selected from the Table of Level Types and Codes.

A sub-address that is an entire level should be recorded as follows:

Level type and number	601
Address number	24
Road name	Castlereagh
Road Type	Street
Locality	Sydney

or

A sub-address number on the ground floor in a multi-level building should be recorded as:

Level type and number	G
Address number	G09/27
Road name	Sussex
Road Type	Street
Locality	Sydney

Where there are insufficient numbers available for all of the address sites on a level e.g. for car park sites in a large car park building, alternative logical numbering methods may be applied provided the sub-address numbers are unique and unambiguous. A potential option is the use of suffixes (as described in Principle 6.2.3 - Use of Suffixes).

Figure 6.27

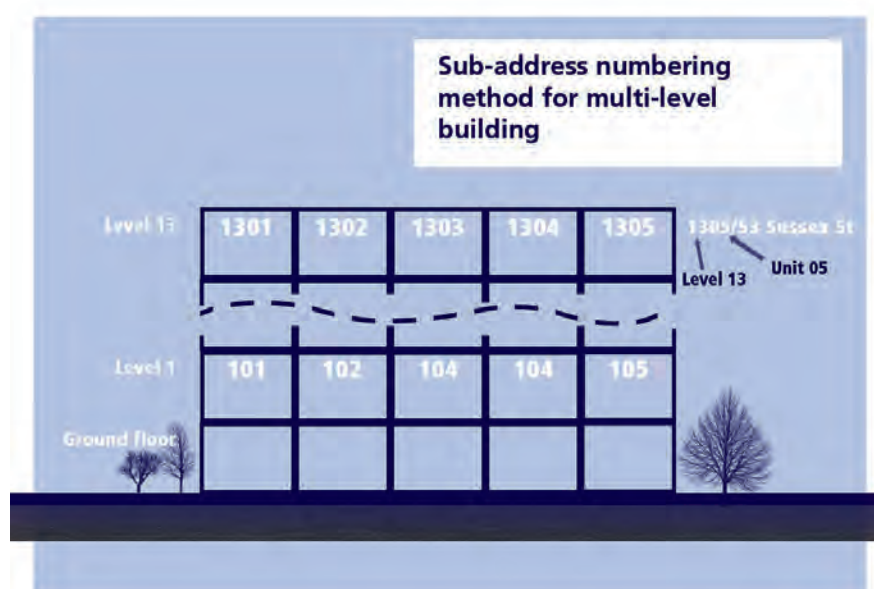


Figure 6.28

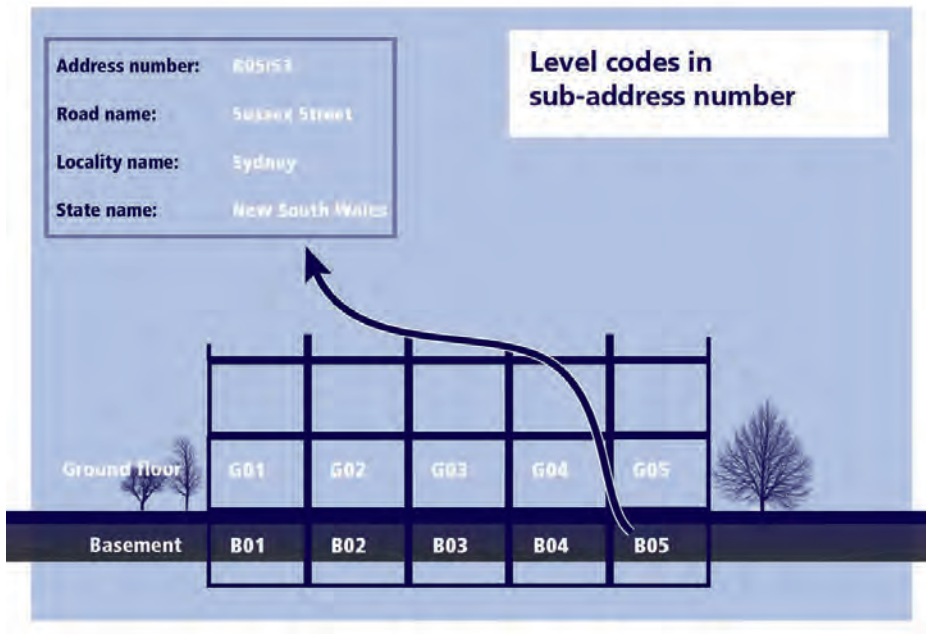
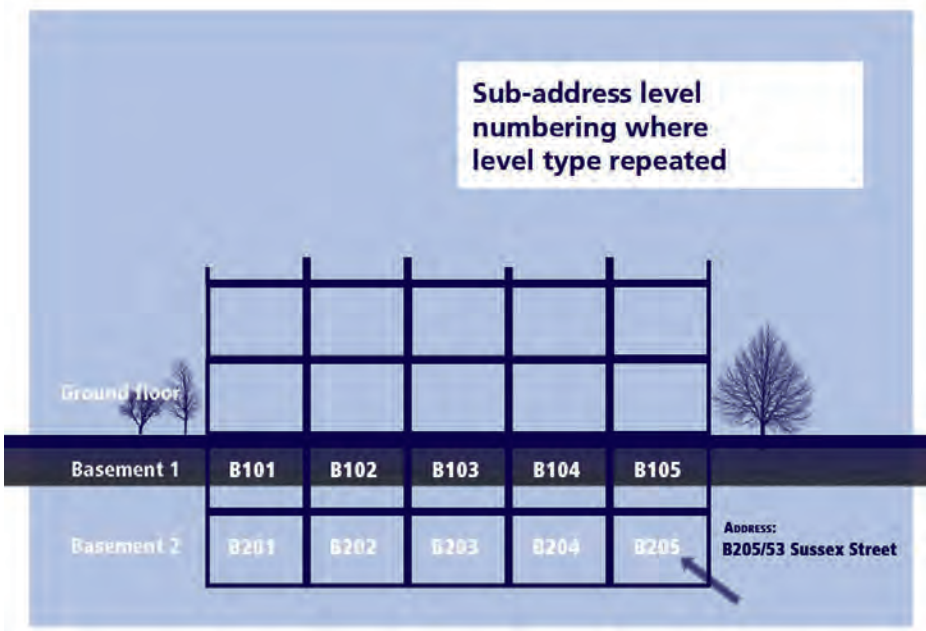


Figure 6.29



Level Types and Codes (from AS/NZS 4819: 2011)

Level Type	Code	Description
Basement	B	The lowest habitable storey of a building, usually below ground level. The substructure or foundation of a building.
Floor	n/a	An area with a room or set of rooms comprising a single level of a multilevel building. A storey or level of a building.
Ground Level	G	The floor of a building at or nearest ground level.
Level	n/a	A storey of a multilevel building.
Lower Ground	LG	The lower entrance level where a building has entrances on two different ground levels, or a level that is below ground level.
Mezzanine	M	An intermediate floor between main floors of a building.
Observation Deck	OD	An area allocated for scenic viewing, usually at or near the highest levels of a building.
Parking	P	A floor assigned for car parking; usually below ground level.
Penthouse	PH	A residence, apartment, or structure housing machinery, often with a terrace, on the top floor or floors of a building.
Podium	PD	A construction used to raise other elements of a building above its surroundings.
Rooftop	RT	The uppermost level of a building.
Sub-Basement	SB	The floor immediately below the basement in a building where two basement levels occur.
Upper Ground	UG	The higher entrance level where a building has entrances on two different ground levels.

6.6 Principles for Water-Based Numbering

Description

Water-based numbering principles have been developed to enable addresses to be applied to any site that can be only be accessed by water.

Principles

6.6.1 Water Access

Water-based address numbering shall be applied to those sites that are only accessible by water. Sites that are accessible by both water and a named road shall be addressed to the named road - this includes sites accessed by a named road on an island.

A pier or wharf may also be assigned a water-based address number if it meets the above criteria.

6.6.2 Use of Water Name

In lieu of a road name, the name of the river or water-feature shall be used. A river-based address should be recorded as follows:

Address number	1015
Water Name	Hawkesbury River
Locality	Little Wobby

6.6.3 Sequence

Numbering for water-based sites shall be assigned using a distance based method. Odd numbers shall be on the left side and even numbers on the right, and the number is determined by dividing the distance (in metres) from the datum point by 10 and then rounding to the nearest even or odd number.

6.6.4 Datum Point for Waterways

- a. A datum point shall be established and then numbers allocated according to the distance along the shoreline from that datum point.
- b. For rivers and creeks, the datum point shall be at the mouth or confluence of the feature, with numbering increasing upstream from that point.

6.6.5 Datum Point for Islands, Inlets, Bays

- a. For islands, a landmark or other feature should be selected and numbering commence from that point. Numbering is applied in a sequential clockwise pattern. If numbering completely encircles an island, then the highest number will be adjacent to the lowest, and the numbering pattern, being the distance divided by 10. This will result in some odd and even numbers being adjacent. This can only happen on an island or in a bay or inlet.

An island-based address (where no internal road network exists) should be recorded as follows:

Address number	32
Water name	David Island
Locality	David Island

- b. For an inlet or bay the datum point will usually be placed at the end from which boat access usually occurs. Numbering shall be the distance from the datum point divided by 10. This will result in some odd and even numbers being adjacent.

A bay-based address should be recorded as follows:

Address number	81
Water name	Morning Bay
Locality	Morning Bay

Figure 6.30

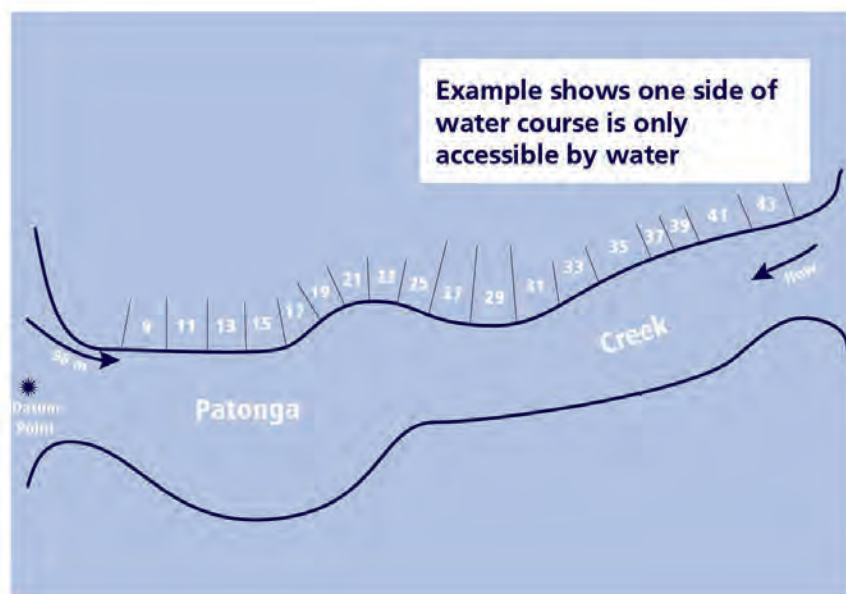


Figure 6.31

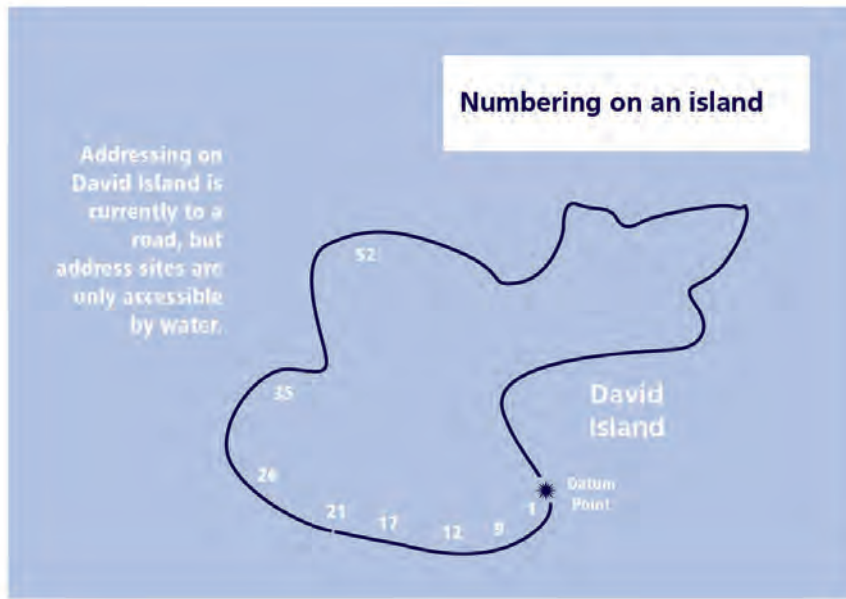
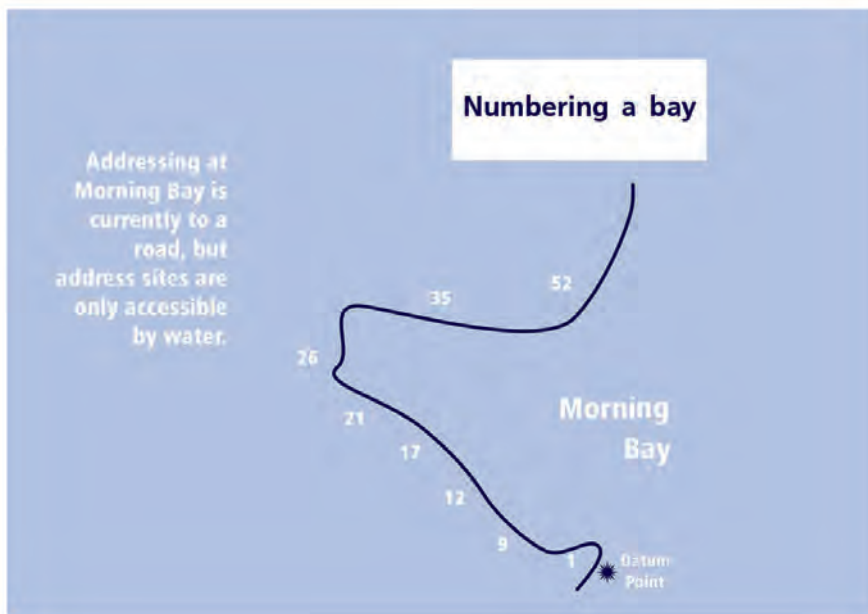


Figure 6.32



6.6.6 Waterways with Islands, Inlets and Bays

If a section of waterway intersects with a named island, inlet or bay, the island, inlet or bay numbering method, Principle 6.6.5 - Datum Point for Island, Inlets and Bays, shall apply to the extent of the feature. The waterway numbering shall continue beyond the section but shall include the distance through or around that feature.

6.7 Principles of Road naming

Description

The following principles for the naming of roads (including waterways or islands) conform to the road naming principles outlined in various sections of *AS/NZS 4819:2011 Rural and Urban Addressing*. They are designed to ensure that naming practices in NSW will be of the highest possible standard and will result in intuitively clear road names for all, minimising confusion, errors and omissions.

Principles

6.7.1 Ensuring Public Safety and Service Delivery

Road names shall not risk public and operational safety for emergency response, or cause confusion for transport, communication and mail services. Many emergency responses and other public services (such as mail) are determined by the clarity of road names and their extents, and all road name proposals shall ensure that operations will not be adversely affected. Emergency and other public services shall also actively discourage the use of road names which are known to be unofficial.

For example, a road naming authority may redesign the traffic flow for a road that results in portions of a road no longer being connected. In such instances Principle 6.7.9 - Amending Road Names states that renaming action shall occur and defines the time periods that apply. This is particularly important to ensure public and operational safety is prioritised.

6.7.2 Language

- a. Road names shall be written in standard Australian English or a recognised format of an Australian Aboriginal language local to the area of the road.
- b. Road names shall be easy to pronounce, spell and write, and preferably not exceed three words (including the road type) or 25 characters. An exception to this is in the use of Aboriginal names when it is accepted that a traditional name may at first appear to be complex but will, over time, become more familiar and accepted by the community.
- c. Diacritical marks (symbols such as ´ in é, ¸ in ç or : in ö) are not used in Australian English names, and shall be omitted from names drawn from languages that use such marks.
- d. The following types of punctuation as used in Australian English shall not be included as part of a road name: period (.), comma (,), colon (:), semi-colon (;), quotation marks (" "), exclamation mark (!), question mark (?), ellipsis (...), hyphen (-), dash (/) and parenthesis (()). For surnames or other names that include a hyphen, the hyphen shall be omitted when used for a road name.
- e. An apostrophe mark shall not be included in road names written with a final 's', and the possessive 's shall not be included e.g. *St Georges Terrace not St George's Terrace*. Apostrophes forming part of an eponymous name shall be included (e.g. *O'Connor Road*).
- f. A road name shall not include a preposition e.g. *Avenue of the Allies*.
- g. Road names shall not include the definite article (the) as the sole name element of a road name e.g. *The Esplanade* is not acceptable.
- h. A road name shall not be abbreviated or contain an abbreviation, initial or acronym e.g. *Mount*, not *Mt*) except that *St* shall be used for Saint.
- i. For the purposes of consistency, names starting with *Mc* or *Mac* shall not have a space included between the *Mc* or *Mac* and the rest of the name.
- j. A road name shall not include Arabic numerals e.g. *3* or *4th* or Roman numerals e.g. *IV* or *X*. Where numbers are included in a road name they shall be written in full e.g. *Fifth Avenue*, *Ten Mile Road*.
- k. A road name shall have the same spelling as any name from which it is derived. A road name shall not include initials e.g. *J Jones Road* is not acceptable.

6.7.3 Roads to be Named

All formed roads, including private roads (roads for which the care and maintenance is not the responsibility of a Local Government) that are generally open to the public or to services shall be named in accordance with these principles. This includes, but is not limited to, highways, motorways and freeways; bike paths, bridle paths or walking tracks; roads within complexes such as universities, hospitals and retirement villages; roads within national parks and pedestrian only roads, such as malls.

Roads covered in this policy, and the responsible naming authorities are discussed in more detail in AUM Chapter 2 - Section 2.4.3 - Authority for Road Naming.

The delivery of emergency and other services are often impeded for residents and businesses when private road names are not officially recorded. In order to minimise confusion, to standardise address assignment and support emergency services, all road naming principles, procedures and processes shall be applied to private roads in NSW. Driveways providing access to a small amount of dwellings are not automatically considered to be private roads, and owner/occupiers have no authority to install signs for such driveways, unless given consent from Local Government. This same principle applies to pathways, in cases where naming is not considered necessary for addressing purposes.

Unformed roads (usually surveyed but unconstructed) should not be named unless a name is, or will be, required for addressing purposes.

Roads with five or less address sites need not be named if the address sites within the road can be assigned numbers within the adjoining road. See example in Figure 6.33.

Naming conventions should take into consideration cartographic requirements i.e. a considerably long name is difficult to represent on a short road line.

The use of an unofficial road name (a name that has not been endorsed by a naming authority) for addressing purposes is not acceptable. Such a road shall be assigned an official name (a name that has been endorsed by Local Government, approved by the GNB and gazetted). Each road shall have only one official name for addressing purposes.

As shown in the example in Figure 6.34 a classified highway may include a section that is also assigned a local name where it passes through a town or suburb. Nonetheless, each section of road shall have only one official name for addressing purposes. In this example, within the town the official name for addressing purposes is Brooke Street.

Figure 6.33

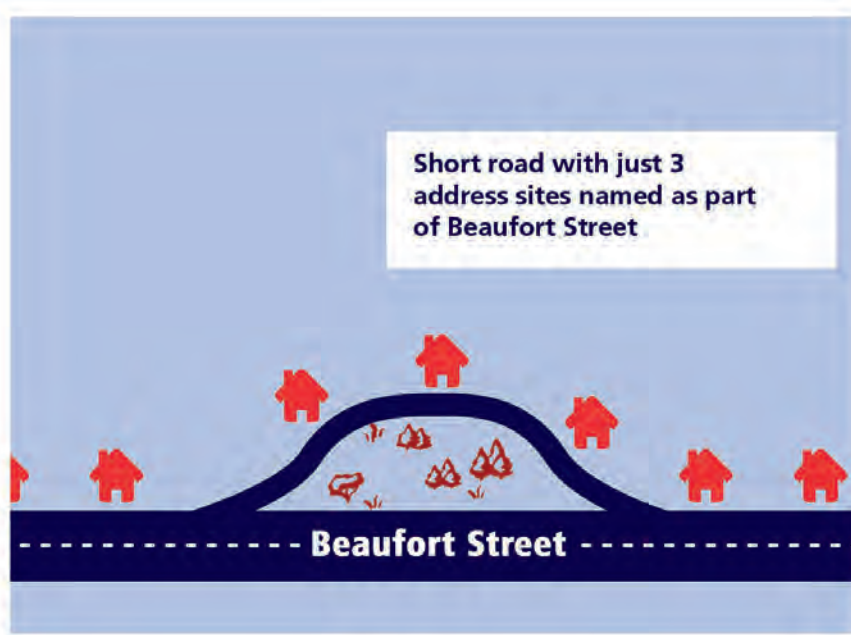
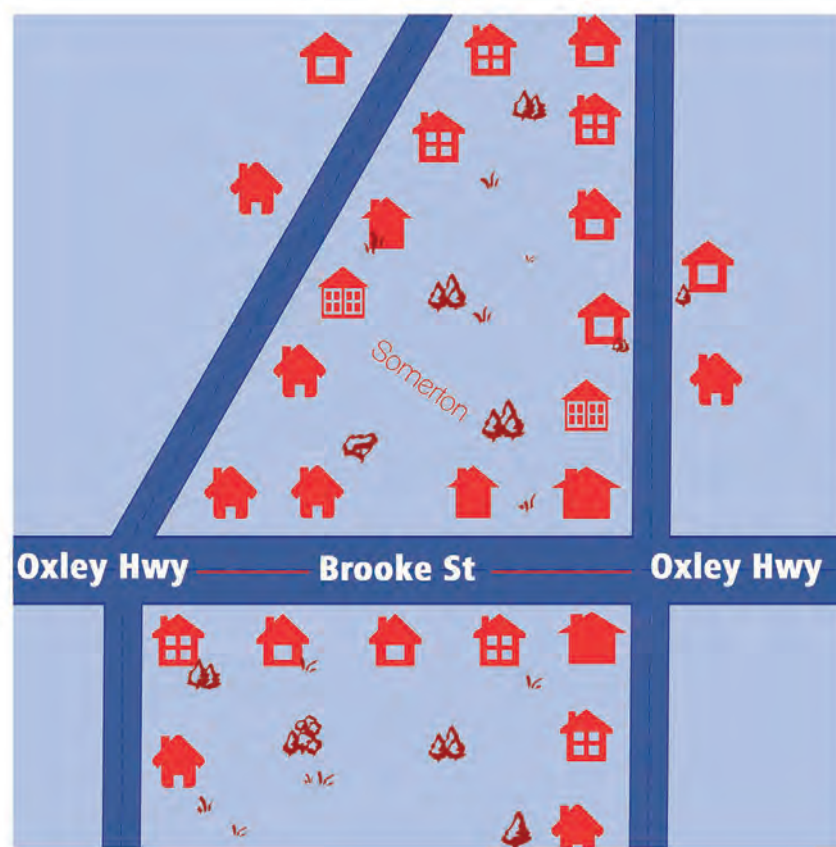


Figure 6.34



6.7.4 Uniqueness, Duplication

Uniqueness is the most essential quality to be sought in proposing a new road name. A road name will be regarded as a duplicate if it is the same or similar in spelling or sound to an existing name, regardless of the road type. Road names shall not be duplicated:

- Within the same locality.
- Within an adjoining locality.
- Within a Local Government area.
- Within the following radius as applicable,
 - o within 10 kilometres in a metropolitan urban area
 - o within 20 kilometres in a regional urban area
 - o within 30 kilometres in a rural area
 - o within 50 kilometres in remote areas.
- Within a duplicated locality anywhere in NSW. Refer to list in AUM Chapter 6 - Section 6.11 - Duplicated Localities.

Mechanisms and services for duplication checks are provisioned by LPI through the NSW Addressing Committee.

6.7.5 Acceptable Road Names

Names of early settlers, war servicemen and women and other persons who have contributed to the heritage of an area, local history themes, flora, fauna, ships etc. are usually most suitable for applying to roads.

Gender diversity in the selection of names is encouraged, as are names reflecting NSW multicultural heritage. Aboriginal names are also supported and shall be in a local language chosen in consultation with the Local Aboriginal Land Council.

Local interest groups, developers or individuals are encouraged to work with the Local Government to locate/define new names according to these suggestions.

When selecting road names, the following shall be considered:

- Road names shall not be offensive, racist, derogatory or demeaning (refer to NSW Anti-Discrimination legislation).
- Road names shall not be misspelt. In particular, the spelling of personal names shall be able to be validated by reference to primary sources.
- Commercial and business names shall not be used, particularly where the name can be construed to be promoting the business. However, business names no longer in use and which promote the heritage of an area are acceptable. Refer to AUM Chapter 7 - Procedure 7.3.4 - Suitability Assessment for details on how an exemption can be requested for consideration in these cases by using a Suitability Assessment Form.
- Road types shall not be used in the formation of a road name, for example Promenade Road, Court Street etc. even if the road type is also a surname.
- The use of given or first names in conjunction with a surname is not acceptable for road naming (but can be considered for feature naming. Refer to GNB guidelines on feature naming).

6.7.6 Commemorative Road Names

Naming often commemorates an event, person or place. The names of people who are still alive shall not be used because community attitudes and opinions can change over time.

The initials of a given name are not to be used in any instances.

Local Government shall make every effort to gain consent from family members of the person who is being commemorated. Supporting evidence that shows attempts by a Local Government to consult with family members should be provided during the lodgment of the proposal, but it is acknowledged that some names may be from an era for which this is not possible.

6.7.7 Road Extents

The extent of a named road shall be defined by the formed road, and shall include only one section navigable by vehicles or foot. Unconnected navigable sections, such as where separated by an unbridged stream or a physical barrier, shall be assigned separate names. Refer to Figure 6.35 for an example.

When a road extent is broken into separate sections by redevelopment or redesign, the name shall only be retained on one section and the other section(s) renamed as part of the development process. Refer to Figure 6.36 for an example.

The extent of each road shall be mapped according to the centreline of the road, and the name shall apply from one end of the road to the other i.e. the point where the road finishes or intersects with other roads.

A classified highway may be split by a section that is assigned a local name where it passes through a town. Each section of road shall have only one official name for addressing purposes. Refer to Figure 6.37 for an example.

Figure 6.35

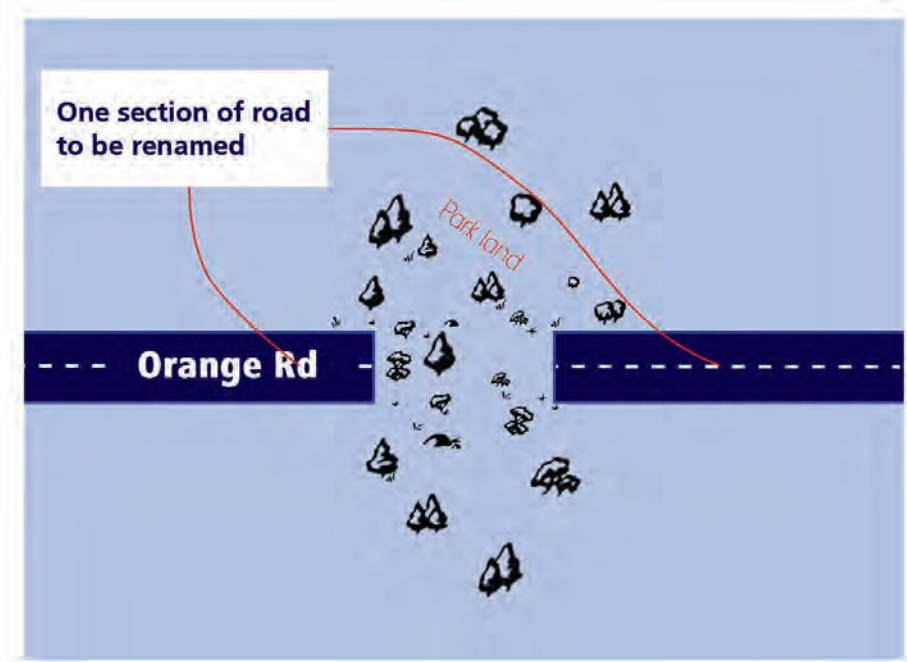


Figure 6.36

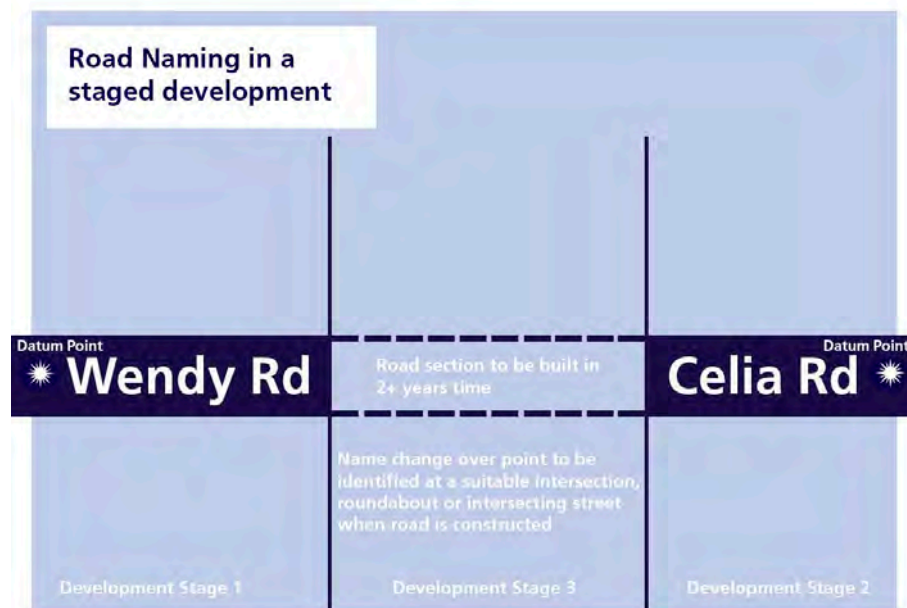
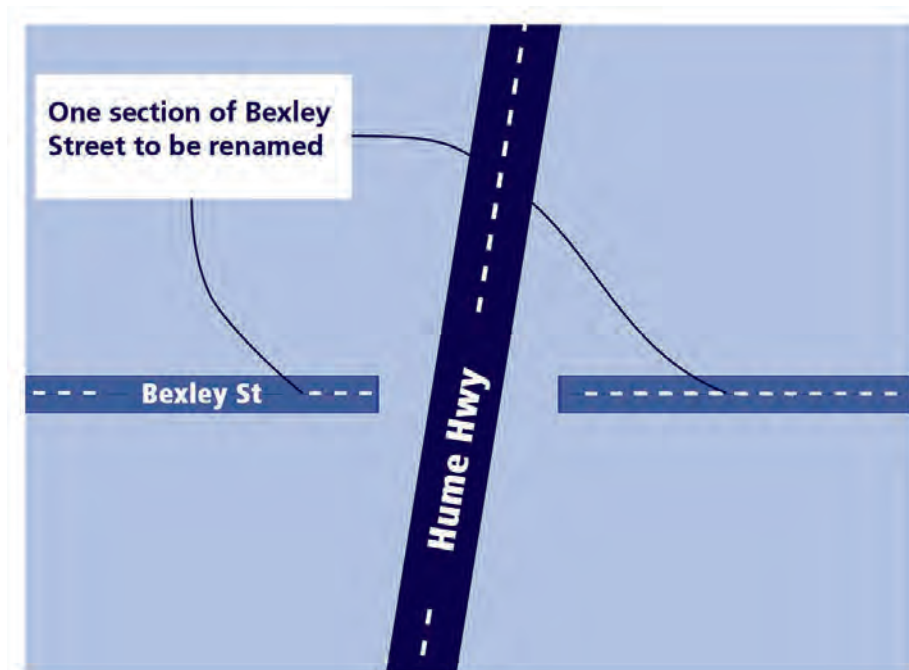


Figure 6.37



6.7.8 Suffixes, Prefixes and Directional Indicators

A road name shall not include qualifying terminology, a cardinal indicator or a similar prefix (e.g. *Upper*, *Lower*, *Old*, *New*, *East*, *West*) unless the road name is derived from a name which includes it.

A directional or similar device shall not be used as a suffix to uniquely define road extremities e.g. *Boundary Road East* and *Boundary Road West*.

Origin to destination names, such as *Bathurst-Oberon Road* shall not be used. It is too easy for such names to be confusing as there are too many aliases. Further to this, road name signs for origin-destination names can create confusion when the respective names are opposite in direction to the actual location of the places as indicated by their order on the sign e.g. *Bathurst Road*, *Oberon Road*, *Oberon-Bathurst Road*.

6.7.9 Amending Road Names

Road names are intended to be enduring, and the renaming of roads is discouraged unless there are compelling reasons for a change. Issues that can prompt renaming include the redesign of a road, changed traffic flow, mail or service delivery problems, duplication issues and addressing problems. Where there are significant reasons for a change the GNB encourages authorities to undertake renaming action in conformity with these principles. Information regarding submitting proposals and responding to change requests can be located in Chapter 7 - Addressing Procedures.

6.7.10 Road Types

All road names shall include a road type selected from the list of acceptable road types in Section 6.10 - Road Types. The road types available are distinguished between those for open-ended roads, culs-de-sac and pedestrian ways.

An exception to this mandatory assignment of road types only occurs on pre-approval of names for planning purposes or reserving of names, in which case the type might not yet be known.

Refer to Chapter 7- Procedures - Section 7.3 Reservations and Pre-Approvals for details of this process.

Descriptions of the road types assist in the selection of types that suitably describe a road's characteristics, and they should be chosen with the ultimate configuration of the road in mind. A road which is a cul-de-sac in the early development of an estate should be assigned a closed-road type until such time as the road is extended and provides passage to another thoroughfare. When this occurs through road type shall be assigned.

Road types shall not be used to distinguish different roads of the same name or similarly sounding or spelt names. For example, the roads *Lambert Street*, *Lambert Close* and *Lambert Lane* are considered to be duplicates, which are not acceptable under Principle 6.7.4 - Uniqueness, Duplication. The same applies to *Brown Street*, *Broun Crescent* and *Browne Lane* (or similar combinations).

6.7.11 Cross-Jurisdictional Naming or Renaming

Where naming or amendments to an existing road are required, and the extent crosses Local Government or State boundaries the Local Government with the most residents affected by any naming or proposed change shall take the lead in these negotiations. Where unanimous decision is unable to be achieved, the matter shall be referred to the GNB for their advice.

Where a road is named the whole road shall be named (as per Principle 6.7.7 Road Extents) and therefore a road spanning one or many Local Government areas shall have the approval of affected Local Governments prior to being considered for gazettal.

6.7.12 Name of Water Feature or Island

For water based addressing the name of the water feature or island replaces the name of a road. For sites facing a watercourse or bay, that name of that feature replaces the road name, and in the case of islands, the island name replaces the road name. In every instance, the name shall be a name approved by the GNB and recorded in the NSW GPN e.g. 29 Patonga Creek, Patonga, NSW.

6.8 Principles of Locality Naming and Boundaries

Description

A locality is a named geographical area with defined boundaries which represents a community or area of interest, and may be rural or urban in character (where urban it is usually defined as a 'suburb'). Localities enable addresses to be uniquely identified. Without clearly defined localities there can be uncertainty in an address. In order to achieve comprehensive addressing objectives it is vital that locality names and their boundaries are clear and unambiguous.

Localities are distinguishable from neighbourhoods which are considered to be named geographical areas which have unofficial or fuzzy boundaries: for this reason a neighbourhood name cannot be used for addressing purposes (e.g. Kings Cross is a neighbourhood, it forms part of the Potts Point, Darlinghurst, Rushcutters Bay and Elizabeth Bay localities in Sydney). Similarly, estate names are considered to be branding for particular development areas or gated communities, and as such are not locality names and cannot be used for addressing purposes.

Principles

6.8.1 Uniqueness, Duplication

No new name shall be duplicated within NSW or any other state or territory in Australia. Duplication includes being replicated in spelling or similar in sound. A check for duplication can be undertaken by searching the GPN www.gnb.nsw.gov.au and the Australian Gazetteer www.ga.gov.au/place-names/. Where a new locality name is being considered, the GNB shall make contact with the Committee for Geographical Names Australasia to determine whether other jurisdictions are concurrently considering a similar name and to reserve the name for potential future use in NSW.

6.8.2 Official Use

Each locality has one officially gazetted name. Alternative, promotional or dual names are not accepted for addressing purposes. Neighbourhood names shall not be used in place of an official name. Promotion or use of an unofficial, neighbourhood or name other than the officially gazetted locality name in an address (particularly in real estate marketing), is considered to be misleading or deceptive practice as defined under the *Australian Competition and Consumer Act 2010*.

6.8.3 Acceptable Locality Names

Locality names shall confirm with the general naming principles for roads. Refer to Principle 6.7.2 - Language and the following specific principles:

- a. Short, easily pronounced names are preferred.
- b. Names shall have the same spelling as any associated feature from which the name is derived.
- c. The names of people who are still alive shall be avoided, because community attitudes and opinions can change over time, as per Principle 6.7.5 - Acceptable Road Names and Principle 6.7.6 - Commemorative Road Names.
- d. In remote areas the names of Indigenous communities should be adopted as a locality name.
- e. Names which are relevant to the local area are preferred, particularly if they relate to the history or geography of the area. The previous use of a name as an estate, subdivisional or promotional name does not give the name any priority to be accepted as a locality name. Names for new localities shall have a New South Wales emphasis, and preferably have a direct association with the area.
- f. As per Principle 6.7.8 - Suffixes, Prefixes and Directional Indicators names should not include qualifying terminology, a cardinal indicator or a similar suffix or prefix e.g. Upper, New, North and South etc. Where such use is unavoidable it should only be used as a suffix e.g. Tamworth North, not North Tamworth.

6.8.4 Boundary Definition

- a. Locality boundaries should be easy to identify and readily interpreted by the community. Locality boundaries shall be determined based on good planning principles and define areas with common community interests.
- b. Locality boundaries shall be of a reasonable size for practical purposes, such as including a shopping precinct or community school. Within urban areas an ideal size is around 500ha, with a preferred minimum area of 100ha.
- c. Locality boundaries shall be contiguous and may not overlap another locality boundary.
- d. A locality cannot be an island within another locality. All localities should have boundaries that run alongside two or more other localities, the seashore or state boundary.
- e. Locality boundaries shall not extend beyond local government, state or territory boundaries.

6.8.5 Boundary Determination

- a. Locality boundaries shall follow clear and easily distinguishable lines such as rivers, railways, major road centrelines.
- b. Locality boundaries shall not bisect properties in common ownership and shall not bisect individual land parcels.
- c. Boundaries should be regularly reviewed, especially in areas subject to urban development. The review process should take into primary consideration impacts on community interests. Following this, consideration can be given to the likely impact on government and commercial interests.

6.9 Principles of Geocoding

Description

Geocoding enables every address to be identified through a spatial search and every textual address to be spatially located.

Responsibility for maintaining geocodes in the NSW Address Database is described in AUM Chapter 3 - Address Data Governance and Custodianship.

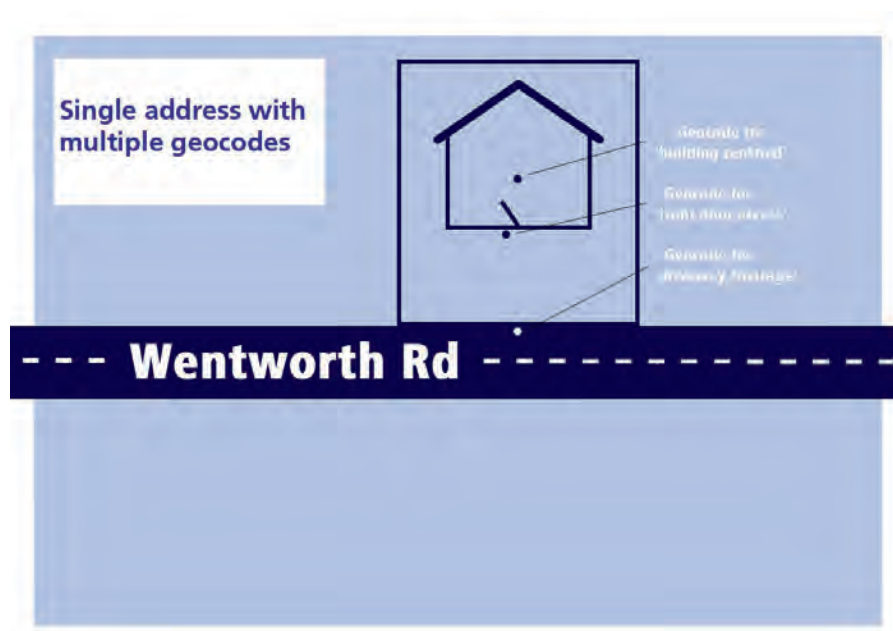
Quality management parameters for maintaining geocodes in the NSW Address Database are described in AUM Chapter 4 - Address Database, Metadata and Components.

Principles

6.9.1 Geocode Location

All primary addresses, including those with sub-addresses, shall be given individual geocodes. An address may have more than one geocode assigned. Refer to AUM Chapter 4 - Address Database, Metadata and Components for details

Figure 6.38



6.9.2 Geocode Coordinates

The coordinates of a geocode shall represent the physical location of the address site.

The geocode types specified for the NSW Address Database are set out AUM Chapter 4 - Address Database, Metadata and Components. This chapter details the official geocode which will be recorded for all address instances in the NSW Address Database.

6.9.3 Geocode Accuracy

The accuracy of geocodes specified for the NSW Address Database are set out AUM Chapter 4 - Address Database, Metadata and Components.


























6.9.4 Mapping Projection and Datum








All coordinates for geocodes shall be expressed in terms of GDA 94.

6.10 Road Types

The following road types, derived from AS/NZS 4819:2011, shall be selected as applicable to open ended roads, cul-de-sac or pedestrian only roads.

Road Type	Abbreviation	Description	Open ended	Cul-de-sac	Pedestrian only
Alley	Ally	Usually narrow roadway in cities or towns, often through city blocks or squares.			
Approach	App	Roadway leading to an area of community interest (e.g. public open space, commercial area, beach etc.)			
Arcade	Arc	Passage having an arched roof, or any covered passageway, especially one with shops along the sides.			
Avenue	Av	Broad roadway, usually planted on each side with trees.			
Boardwalk	Bwlk	Promenade or path, especially of wooden planks, for pedestrians and sometimes vehicles, along or overlooking a beach or waterfront.			
Boulevard	Blvd	Wide roadway, well paved, usually ornamented with trees and grass plots.			
Break	Brk	Vehicular access on a formed or unformed surface, which was originally prepared as a firebreak.			
Bypass	Bypa	Alternative roadway constructed to enable through traffic to avoid congested areas or other obstructions to movement.			
Chase	Ch	Roadway leading down to a valley.			
Circuit	Cct	Roadway enclosing an area.			
Close	Cl	Short, enclosed roadway.			
Concourse	Con	Roadway that runs around a central area (e.g. public open space or commercial area).			
Court	Ct	Short, enclosed roadway.			
Crescent	Cr	Crescent-shaped thoroughfare, especially where both ends join the same thoroughfare.			
Crest	Crst	Roadway running along the top or summit of a hill.			
Drive	Dr	Wide thoroughfare allowing a steady flow of traffic without many cross- streets.			
Entrance	Ent	Roadway connecting other roads.			
Esplanade	Esp	Level roadway, often along the seaside, lake or a river.			

Road Type	Abbreviation	Description	Open ended	Cul-de-sac	Pedestrian only
Firetrail	Ftrl	Vehicular access on a formed or unformed surface, which was originally prepared as a firebreak.			
Freeway	Fwy	Express, multi-lane highway, with limited or controlled access.			
Glade	Glde	Roadway usually in a valley of trees.			
Grange	Gra	Roadway leading to a country estate, or focal point, public open space, shopping area etc.			
Grove	Gr	Roadway that features a group of trees standing together.			
Highway	Hwy	Main road or thoroughfare, a main route.			
Lane	Lane	Narrow way between walls, buildings or a narrow country or city roadway.			
Loop	Loop	Roadway that diverges from and rejoins the main thoroughfare.			
Mall	Mall	Sheltered walk, promenade or shopping precinct.			
Mews	Mews	Roadway in a group of houses.			
Parade	Pde	Public promenade or roadway that has good pedestrian facilities along the side.			
Parkway	Pwy	Roadway through parklands or an open grassland area.			
Passage	Psg	Narrow street for pedestrians.			
Path	Path	Roadway used only for pedestrian traffic.			
Place	Pl	Short, sometimes narrow, enclosed roadway.			
Plaza	Plza	Roadway enclosing the four sides of an area forming a market place or open space.			
Promenade	Prom	Roadway like an avenue with plenty of facilities for the public to take a leisurely walk, a public place for walking.			
Quays	Qys	Roadway leading to a landing place alongside or projecting into water.			
Ramp	Ramp	Access road to and from highways and freeways.			
Retreat	Rtt	Roadway forming a place of seclusion.			
Ridge	Rdge	Roadway along the top of a hill.			
Rise	Rise	Roadway going to a higher place or position.			
Road	Rd	Open way or public passage primarily for vehicles.			

Road Type	Abbreviation	Description	Open ended	Cul-de-sac	Pedestrian only
Square	Sq	Roadway bounding the four sides of an area to be used as an open space or a group of buildings.			
Steps	Stps	Route consisting mainly of steps.			
Street	St	Public roadway in a town, city or urban area, especially a paved thoroughfare with footpaths and buildings along one or both sides.			
Subway	Sbwy	Underground passage or tunnel that pedestrians use for crossing under a road, railway, river etc.			
Terrace	Tce	Roadway usually with houses on either side raised above the road level.			
Track	Trk	Roadway with a single carriageway. A roadway through a natural bushland region. The interpretation for both Track and Trail is limited to roadways, whereas in many areas (e.g. Tasmania) these are often associated with walking rather than vehicular movement.			
Trail	Trl	See 'Track'.			
View	View	Roadway commanding a wide panoramic view across surrounding areas.			
Vista	Vsta	Roadway with a view or outlook.			
Walk	Walk	Thoroughfare with restricted access used mainly by pedestrians.			
Way	Way	Roadway affording passage from one place to another. Usually not as straight as an avenue or street.			
Wharf	Whrf	A roadway on a wharf or pier.			

6.11 Duplicated Localities in NSW

Locality Name	Local Government Area
Alison	Dungog
Alison	Wyong
Back Creek	Bland
Back Creek	Gloucester
Back Creek	Gwydir
Back Creek	Palerang
Back Creek	Tenterfield
Back Creek	Tweed
Bakers Creek	Gloucester
Bakers Creek	Nambucca
Bakers Creek	Uralla
Balmoral	Lake Macquarie
Balmoral	Wingecarribee
Barry	Blayney
Barry	Upper Hunter
Black Creek	Port Macquarie - Hastings
Black Creek	Tumut
Boat Harbour	Lismore
Boat Harbour	Port Stephens
Broadwater	Bega Valley
Broadwater	Lismore
Burra	Palerang
Burra	Tumbarumba
Cabbage Tree Island	Ballina
Cabbage Tree Island	Greater Taree
Carrington	Great Lakes
Carrington	Newcastle
Colo	Bathurst Regional
Colo	Hawkesbury
Dalwood	Ballina
Dalwood	Singleton
Darlington	Singleton
Darlington	Sydney
Deep Creek	Clarence Valley
Deep Creek	Kempsey
Deep Creek	Kyogle
Dural	Hornsby
Dural	Singleton
Elderslie	Camden
Elderslie	Singleton
Ellerslie	Tumut
Ellerslie	Wentworth

Locality Name	Local Government Area
Enmore	Armidale Dumaresq
Enmore	Marrickville
Glenroy	Albury
Glenroy	Tumbarumba
Gowrie	Singleton
Gowrie	Tamworth Regional
Green Hills	Guyra
Green Hills	Tumbarumba
Green Point	Gosford
Green Point	Great Lakes
Greendale	Bega Valley
Greendale	Liverpool
Greenlands	Cooma-Monaro
Greenlands	Singleton
Hill Top	Snowy River
Hill Top	Wingecarribee
Hillgrove	Armidale Dumaresq
Hillgrove	Wagga Wagga
Hillsborough	Lake Macquarie
Hillsborough	Maitland
Huntley	Orange
Huntley	Wollongong
Kings Plains	Blayney
Kings Plains	Inverell
Kingswood	Bega Valley
Kingswood	Penrith
Kingswood	Tamworth Regional
Lambs Valley	Glen Innes Severn
Lambs Valley	Singleton
Lansdowne	Bankstown
Lansdowne	Greater Taree
Lilli Pilli	Eurobodalla
Lilli Pilli	Sutherland Shire
Limeburners Creek	Great Lakes
Limeburners Creek	Port Macquarie - Hastings
Long Plain	Inverell
Long Plain	Tumut
Long Point	Campbelltown
Long Point	Singleton
Lyndhurst	Armidale Dumaresq
Lyndhurst	Blayney
Maryland	Newcastle
Maryland	Tenterfield
Mayfield	Newcastle

Locality Name	Local Government Area
Mayfield	Oberon
Mayfield	Palerang
Mayfield	Shoalhaven
Medway	Wellington
Medway	Wingecarribee
Milroy	Gunnedah
Milroy	Mid-Western Regional
Mogo	Eurobodalla
Mogo	Mid-Western Regional
Morven	Glen Innes Severn
Morven	Greater Hume
Mount Olive	Oberon
Mount Olive	Singleton
Nelson	Bega Valley
Nelson	The Hills Shire
Oxley	Balranald
Oxley	Warren
Paddys Flat	Bombala
Paddys Flat	Kyogle
Paddys River	Tumbarumba
Paddys River	Wingecarribee
Paling Yards	Bathurst Regional
Paling Yards	Oberon
Penrose	Wingecarribee
Penrose	Wollongong
Pretty Beach	Gosford
Pretty Beach	Shoalhaven
Punchbowl	Canterbury
Punchbowl	Clarence Valley
Razorback	Mid-Western Regional
Razorback	Wollondilly
Red Hill	Tamworth Regional
Red Hill	Tumut
Red Hill	Warren
Riverview	Gwydir
Riverview	Lane Cove
Rocky Creek	Gwydir
Rocky Creek	Inverell
Rocky River	Tenterfield
Rocky River	Uralla
Rose Valley	Cooma-Monaro
Rose Valley	Kiama
Rosewood	Port Macquarie - Hastings
Rosewood	Tumbarumba

Locality Name	Local Government Area
Sandy Creek	Cobar
Sandy Creek	Upper Hunter
Sherwood	Clarence Valley
Sherwood	Kempsey
Sherwood	Kyogle
Silverwater	Auburn
Silverwater	Lake Macquarie
Smiths Creek	Clarence Valley
Smiths Creek	Kyogle
Smiths Creek	Tweed
South Arm	Clarence Valley
South Arm	Nambucca
Spring Hill	Orange
Spring Hill	Wollongong
Springfield	Cooma-Monaro
Springfield	Gosford
Springvale	Lithgow
Springvale	Wagga Wagga
St Clair	Penrith
St Clair	Singleton
Stony Creek	Bega Valley
Stony Creek	Mid-Western Regional
Summer Hill	Ashfield
Summer Hill	Dungog
Swan Bay	Port Stephens
Swan Bay	Richmond Valley
The Gap	Richmond Valley
The Gap	Wagga Wagga
The Rocks	Bathurst Regional
The Rocks	Sydney
Torryburn	Dungog
Torryburn	Uralla
Washpool	Clarence Valley
Washpool	Great Lakes
Westdale	Tamworth Regional
Westdale	Tumbarumba
Willow Vale	Kiama
Willow Vale	Wingecarribee
Wog Wog	Bega Valley
Wog Wog	Palerang
Woodburn	Richmond Valley
Woodburn	Shoalhaven
Woodlands	Eurobodalla
Woodlands	Wingecarribee

Locality Name	Local Government Area
Woodstock	Cowra
Woodstock	Inverell
Woodstock	Shoalhaven
Yarras	Bathurst Regional
Yarras	Port Macquarie - Hastings
Yellow Rock	Blue Mountains
Yellow Rock	Shellharbour

Chapter 7

Addressing Procedures

7 Addressing Procedures

This chapter contains procedures which shall be followed for all instances of numbering, road naming/renaming and locality boundary definition.

The procedures apply mainly to Data Producers and Data Aggregators.

The procedures include:

7.1 Consultation

- 7.1.1 Submitting a Request
- 7.1.2 Responding to a Request
- 7.1.3 Consulting on a Proposal
- 7.1.4 Advertising and Public Notices
- 7.1.5 Submissions

7.2 Notifications

- 7.2.1 Notification of Approved Road Names
- 7.2.2 Gazettal of Road Names and Locality Boundaries
- 7.2.3 Road Closure
- 7.2.4 Ungazetted Road Names

7.3 Reservations and Pre-Approvals

- 7.3.1 Authorisation of Proposals
- 7.3.2 Reservation of Road Names
- 7.3.3 Pre-Approval
- 7.3.4 Suitability Assessment

7.4 Signage

7.1 Consultation

Description

Developing a proposal for a new, amended or deprecated address can require many tasks to be undertaken. Each of these procedures provides Data Producers and Aggregators with guidance on steps which should be undertaken for developing an addressing proposal.

Procedures

7.1.1 Submitting a Request

Members of the public and organisations that deal with the provision of emergency or other services (such as postal or telecommunications) can submit a suggestion or proposal to create or change an address (or address component) to the Local Government responsible for the area in which the address, number, road or locality is situated.

A request can be to:

- create a new address, number, road or locality
- change an address completely
- change an address number, road name, road type or locality name/boundary.

The proposal shall include sufficient information to demonstrate that it is in the long-term interests of the community, and (where relevant) should include information that indicates that an overwhelming majority of the community which will be affected by the proposal are in support of the change.

Proposals to Local Government should include:

- the location of the address(es) (if relevant)
- the location and extent of the road (and, if relevant, its current name)
- background detail on why the Local Government shall consider changing an address component(s) or registering a new address component(s)
- details on why the change is considered to be appropriate, and
- copies of petitions, surveys etc.

Upon receiving the proposal the Local Government should initiate the formal proposal process. If a proposal affects addresses located across two or more Local Government areas, the staff of the respective areas need to coordinate the proposal's processing as per Chapter 6 - Principle 6.1.6 - Naming and Numbering Across Boundaries.

When a proposal has been submitted from an emergency service organisation, minimum response times apply as per Procedure 7.1.2 - Responding to a Request.

Where a proposal is related to a locality and Local Government ultimately reject the proposal, this decision can be appealed to the GNB as per Procedure 7.1.5 - Submissions.

7.1.2 Responding to a Request

Emergency Services

When a request for naming or changing an address component is proposed by an emergency service organisation and submitted to a Local Government, receipt of the request shall be acknowledged, by written letter or email to the proposer, within a total of 10 business days.

Once the response is sent an action plan shall be implemented by the Local Government within 30 business days. From then, the Local Government shall action the request and outline a proposal for resolving the issue within a total of 20 business days.

If the issue is unable to be resolved to all parties' satisfaction within a total of 60 business days of the initial request being received, the matter may be referred to the NSW Addressing Committee for their advice.

General Public

When a request for naming or changing an existing name or address is proposed by a member of the public, an organisation or business and submitted to a Local Government, receipt of the request shall be acknowledged, by written letter or email to the proposer, within a total of 20 business days.

Once the response is sent, the Local Government shall implement an action plan within a total of 30 business days. A proposal for resolving the issue must be completed within a total of 60 business days.

If the issue is unable to be resolved to all parties' satisfaction within a total of 110 business days of the initial request being received, the matter may be referred to the NSW Addressing Committee for their advice.

Where amendments to an existing address(es) are required and the extent(s) crosses Local Government boundaries the above timeframes do not apply because of the need for inter-council negotiations. For these purposes, an additional 10 to 15 business days is applied to each of the timeframes outlined above. Refer to AUM Chapter 6 - Principle 6.1.6 - Naming and Numbering Across Boundaries for details of jurisdiction in these instances.

7.1.3 Consulting on a Proposal

Under current legislative arrangements, there are different procedures required for consultation as part of the process of naming localities and roads. There are not currently any legislative requirements for address numbering consultation.

Roads

The level and form of consultation will vary depending on the type of site for the naming proposal.

For 'greenfield development sites' - where there are no residents affected by the new road names - it is adequate to restrict consultation to be solely between the Local Government and the Data Producer.

For approval, endorsement and gazettal of the names for private roads, it is only necessary for the Local Government to consult with the owners of the development (usually the body corporate).

Local Government must consult with the immediate community who directly utilise the road names assigned to sites affected by a name change or addition. This includes, but is not limited to, residents, ratepayers and businesses. Consultation should only occur after the Local Government is certain that the proposed name conforms to the road naming requirements in AUM Chapter 6 - Principles.

As per the [Roads Regulation 2008](#) the Local Government is required to:

- publish notice of its proposal in a local newspaper
- serve notice of its proposal on the prescribed authorities listed in Regulation 7.1.

The list of prescribed authorities includes:

- (i) Australia Post
- (ii) Registrar-General
- (iii) Surveyor-General
- (iv) Chief Executive of the Ambulance Service of NSW
- (v) Fire and Rescue NSW
- (vi) NSW Rural Fire Service
- (vii) NSW Police Force
- (viii) State Emergency Service
- (ix) New South Wales Volunteer Rescue Association Incorporated
- (x) for a classified road - the Roads and Maritime Services.

As per the Regulation, the notice to prescribed authorities must state that written submissions on the proposed name may be made to the Local Government and must specify the address to which, and the date by which, any such submissions shall be made.

If a Local Government is unsure of the level of community consultation required for a road naming proposal the Secretariat of the GNB is able to offer advice - refer to Procedure 7.3.4 - Suitability Assessment for details.

Localities

Under the provisions of the [Geographical Names Act 1966](#), the GNB is responsible for locality name and boundary determination.

Principles outlined in Chapter 6 - Section 6.8 - Principles of Address Locality Naming shall be followed when creating new or amending existing locality names/boundaries.

The GNB must consult with the immediate community who directly utilise the addresses assigned to sites affected by a boundary change. This includes, but is not limited to, residents, ratepayers and businesses.

The level and form of consultation by the GNB can vary depending on the proposal, as follows:

- Where a boundary amendment proposal will affect less than 10 parcels, no advertising is required (but can be undertaken). This proposal must have full support of property owners affected by the proposal and Local Government.
- Where a boundary amendment proposal will affect between 10 to 20 parcels, the GNB Secretariat can seek permission from the GNB to alter the boundaries without advertising.
- Where a proposal will affect more than 20 parcels and/or includes a name change or creation of a new locality, the proposal must be advertised by the GNB.

7.1.4 Advertising and Public Notices

As per Procedure 7.1.3 - Consulting on a Proposal there are different procedures required for advertising and public notices regarding locality and road naming proposals.

Roads

As per the [Roads Regulation 2008](#) when a Local Government is required to name or rename a road that will affect the addresses of owner/occupiers - the proposal must be advertised in local papers. The Local Government may also wish to promote the proposal via electronic media and/or on their Council website.

Local Government must consult with the immediate community who directly utilise an address(es) which will be affected by a change to the road name or type. The immediate community includes, but is not limited to, residents, ratepayers and businesses. They must be notified in writing of the proposed change, and a minimum period of 15 working days allowed for feedback to the Local Government.

Following an endorsement by the Local Government, those affected by the proposal must be notified by writing within 10 working days, and the community notified in newspapers and/or electronic media, informing them that the submission is being sent to the GNB for their approval.

Localities

S.8 of the Geographical Names Act states that:

'Whenever the board proposes to assign a geographical name to any place or to alter a recorded name or a geographical name it shall cause to be published in the Gazette and in a newspaper circulating in the neighbourhood of such place a notice of the proposal specifying the proposed name or alteration.'

The GNB is responsible for placing these advertisements and gazette notices.

The notice and advertisement will allow for members of the public to submit feedback to the GNB within 30 days of the advertisement or gazette notice being published (whichever is the latter).

7.1.5 Submissions

From time to time members of the public or organisations might wish to comment on, support or object to an addressing proposal, be it for numbering, road naming or locality name/boundary definition.

Objections submitted:

- For road names - must be made directly to the Local Government during the public consultation period.
- For localities - must be made directly to the GNB during the consultation period.

All objections must identify where or how the proposal does not conform to the Principles outlined AUM Chapter 6, if they are to be considered and responded to by Local Government in the decision making process. In addition to this, the following procedures apply.

Numbers

Requests for details of address numbers can be referred to the NSW Addressing Committee for their review and feedback.

Roads

Upon receiving objections the Local Government can abandon a proposal or proceed to endorse it.

Should the Local Government uphold any objections received during the consultation period, they shall proceed to amend the proposal so that it is suitable.

Should the Local Government proceed to endorse the proposal then they must include, as part of the submission to the GNB, the objections and their responses, outlining why they believed those objections should be overridden.

Should the GNB in their considerations of approval reject a proposal, the Local Government may appeal to the Board if it can be demonstrated that the principles have been incorrectly interpreted. Objections may then be lodged with the Minister responsible for the Roads Act.

Localities

The GNB will summarise any objections received and forward them to Local Government (and potentially any other interested parties) for review.

Should the Local Government uphold any objections they can suggest amendments to the proposal and submit these to the GNB.

Upon receiving comments from Local Government (and any sought from interested parties) then the GNB will consider the public submissions before reaching a final recommendation.

Should the GNB proceed to endorse a suggested amendment to the proposal then they will undertake further consultation.

Should the GNB in their considerations reject a proposal, the Local Government may appeal to the Board if it can be demonstrated that the principles have been incorrectly interpreted.

7.2 Notifications

Description

Various methods of notification and gazettal are required to ensure a naming or boundary proposal conforms to legislative requirements. Notices required during the consultation period are outlined in Section 7.1 - Consultation. The procedures in this section detail notification requirements once a proposal has been endorsed by the Local Government and/or approved by the GNB.

Procedures

7.2.1 Notification of Approved Road Names

The *Roads (General) Regulation 2008* requires a Local Government to publish notice of a new name in a local newspaper and serve notice to prescribed authorities. Refer to list in Procedure 7.1.3 - Consulting on a Proposal.

7.2.2 Gazettal of Road Names and Localities

Once a road name has been registered by the GNB, under the *Roads Regulation 2008* a Local Government is required to publish notice of the new name in the *NSW Government Gazette*.

The Gazette notice will include the following details as a minimum:

- road Name and Type Approved by GNB/ Locality Name Approved by the GNB
- road name as previously known by (if any)/ Locality name previously known by
- locality and/or Local Government Area
- extent/Boundaries (in written or graphic form as appropriate)
- date approved by GNB.

Naming authorities are also able to refer to LPI the gazettal of lists of road names already in use, but not gazetted. Refer to Procedure 7.2.4 - Ungazetted Road Names for details.

Localities

Under the provisions of the *Geographical Names Act 1966* the GNB must issue a notice for a new or changed locality name or boundary in the *Government Gazette*.

In addition to the requirements of the Act, any change to the name or extent of a locality will be notified by the GNB Secretariat to relevant government agencies and authorities who require this information.

7.2.3 Road Closure

Closing of public roads is covered under Part 4 of the *Roads Act 1993*.

When a road is to be closed, except in the case where the thoroughfare is unaffected, it is important that the road name status is updated in the GRN, or, in the case of the closure of part of that named road, that the extent of the named road be updated.

Under section 162 of the Road Act a roads authority may name and number all public roads for which it is the roads authority and under section 163 of the Act that roads authority must keep a record of those roads for which it is an authority including its location and extent.

For the GRN to be kept relevant and up to date, Local Government shall advise the NSW Addressing Committee when a road has been amended or discontinued. The NSW Addressing Committee will then update the details in the GRN.

7.2.4 Ungazetted Road Names

Any pre - 1993 roads (i.e. prior to the establishment of the [Roads Act 1993](#)) which are named, but where the names have not been gazetted, should be proposed to the GNB for inclusion in the GRN. Proposals can include multiple road names for easy processing.

7.3 Reservations and Pre-Approvals

Description

To facilitate the early capture of address information, and reduce the risk of road name duplication for development sites in close proximity, it is possible for Local Government to reserve road names or have them pre-approved by the GNB Secretariat.

Procedures

7.3.1 Authorisation of Proposals

Reservations and Pre-Approvals Submission

Submissions for consideration of road names for reservation or pre-approval must originate from an authorised officer of a Local Government.

An authorised officer is a person(s) who is recognised by the Local Government for liaising with the GNB.

Final Proposals

Final road naming proposals or address boundary/naming feedback (where applicable - refer Procedure 7.1.5 - Submissions) must be submitted to the GNB by a delegated officer or be supported by a resolution of Local Government prior to submission.

7.3.2 Reservation of Road Names

Local Government can reserve road names for future use within their LGA. This can be done for the purposes of reserving names for potential future development or urban infill sites. Recording reserved names within the GRN means that the name will be included for consideration in any future duplication checks which might be undertaken within the area - and reduce the likelihood of an issue occurring in the future when the name is finally designated to a road extent.

The maximum number of names that can be reserved is 50, however in areas undergoing substantial development Local Government can seek GNB consideration for reservations of more than this amount.

As the extent and final location are not known for a road to which the reserved name will be applied, reserved names do not require road types to be allocated during the reservation process.

The GNB may be required to determine if a name is more appropriate in one area than another. Where the GNB determines that a name requested for reservation is appropriate for more than one Local Government area, the GNB will request the two (or more) Local Governments to negotiate regarding the area to which the name can be reserved.

The GNB will make a final determination on a reservation request based on the etymology (history) of the proposed name - for example, if a prominent person was born in one area and lived the majority of their life in another area, the GNB would consider both areas equally valid for reservation of the name.

Names derived from Aboriginal languages, or of Aboriginal people, are not able to be reserved.

Where names have been screened by the GNB and endorsed for reservation, they are recorded in the GRN with a status of 'reserved' and are available for immediate use within the Local Government area for a period of two years from the date of GNB approval. The reserved status may be renewed at the end of the two year cycle - the NSW Addressing Committee will send a reminder notice to the Local Government prior to the expiration date. Local Government are responsible for reporting to the GNB why the expiring names should retain the status of reserved.

It should be noted that reservation does not guarantee a name can be assigned, but it assists in reserving names for potential future use.

The GNB reserves the right to reject a final proposal if there is:

- limited public support and/or
- an incorrect road type and/or
- inappropriate road extent applied.

The NSW Addressing Committee will work with Local Government to resolve any issues with erroneous or non-conforming final numbering and/or geocoding proposals.

7.3.3 Pre-Approval

At many stages during the development process it is possible for the Data Producer to request the Local Government to pre-approve a road name or set of road names for a development plan. Recording pre-approved names within the GRN means that the name will be included for consideration in any future duplication checks which might be undertaken within the area - and reduce the likelihood of an issue occurring in the future when the name is finally designated to a road extent.

Local Government will check to determine if a name has already been reserved for an adjoining area or is duplicated elsewhere or does not conform to the Principles outlined in AUM Chapter 6. If reservation, duplication or non-conformance are detected the Local Government will request that the Data Producer amend the proposal.

Where the final extent and final location might not be known for a road to which the pre-approved name will be applied, the names do not require road types to be allocated during the pre-approval process.

Where names have been screened by the GNB and pre-approved, they are recorded in the GRN with a status of 'pre-approved' and are available for immediate use within the Local Government area for a period of two years from the date of GNB approval. The pre-approved status may be renewed at the end of the two year cycle - the NSW Addressing Committee will send a reminder notice to the Local Government prior to the expiration date. Local Government are responsible for reporting to the GNB why the expiring names should remain as pre-approved status.

It should be noted that pre-approval does not guarantee a name can be assigned, but it assists in ensuring these names are likely to be endorsed by the Local Government and approved by the GNB for gazettal at the time the associated DA is lodged with LPI.

The GNB reserves the right to reject a final proposal if there is:

- limited public support and/or
- an incorrect road type and/or
- inappropriate road extent applied.

The NSW Addressing Committee will work with Local Government to resolve any issues with erroneous or non-conforming final numbering and/or geocoding proposals.

7.3.4 Suitability Assessment

A Suitability Assessment can be issued by the NSW Addressing Committee when a numbering or naming proposal does not immediately or obviously conform to the Policies and Principles outlined in Chapters 6 and 7 of the AUM. Potential examples of this include, for example:

- cases where a duplicate road name search has delivered ambiguous results
- a name of a business or first name is proposed
- access to the site is as yet undefined and numbering is difficult to ascertain.

If the NSW Addressing Committee deems a number, name or boundary to be suitable, an endorsement is issued. If the number or name is deemed to not be suitable, the Local Government must consider other options.

It should be noted that the issuing of a suitability assessment does not guarantee a number, name or boundary can be assigned, but it assists in ensuring they are likely to be endorsed by the Local Government and approved by the NSW Addressing Committee and/or approved by the GNB for gazettal at the time the final proposal is lodged.

The GNB reserves the right to reject a final proposal if there is:

- limited public support and/or
- an incorrect road type and/or
- inappropriate road extent applied.

The NSW Addressing Committee will work with Local Government to resolve any issues with erroneous or non-conforming final numbering and/or geocoding proposals.

7.4 Signage

Description

Rural numbering, when applied according to these principles will result in any rural location/site being easily located.

Procedure

In all instances, Local Government shall not install nor display signage prior to receiving advice from the NSW Addressing Committee that the proposal has been approved and recorded in the NSW GRN.

Existence of signage prior to lodging a naming proposal with the GNB is not a valid argument for the name to be approved.

Once a name has been approved by the Board, the signage shall be installed within 30 working days, provided plans have been lodged which spatially locate the position of the road. This is particularly important on building sites, where emergency services might need to gain access during the construction period. In these instances, temporary signage is suitable for display.

Every care must be taken to ensure that the signage is in agreement with the name shown in the GRN. When attention is drawn to a discrepancy between the GRN and the signage then one or the other shall be changed following community consultation with affected residents.

The design and display of signage can differ according to Local Government requirements, as long as the name of the road is clearly indicated to the community. AS/NZS 4819 sets out the following basic requirements for road name signage, as:

- A road name sign shall be placed to clearly identify the road to which the name applies.
- Signs that identify each of the named roads shall be placed at every road intersection. This includes named private roads, access ways, tracks and pedestrian only roads.
- Additional signage information may be displayed for a private road to indicate that it is private or has restricted access and the display may include street numbering and direction of numbering.
- The road name shall be shown in full with the following exceptions:
 - o The road type may be abbreviated in accordance with Chapter 6 - Section 6.10 - Road Types.
 - o Mount may be abbreviated to Mt but only where necessary to keep the length of the sign manageable. However, as per AUM Chapter 6 - Principle 6.7.2 - Language the name will be recorded in full in the GRN.

A road name sign shall be easy to read, including at night, and its physical aspects shall comply with any applicable Standard, for example, *AS 1742.5 - 1997 Manual of uniform traffic control devices - Street name and community facility name signs*.

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Chapter 8

Addressing Processes

8 Address Processes

Multiple processes govern how address data is produced, collected, endorsed and (where relevant) gazetted for inclusion in the NSW Address Dataset.

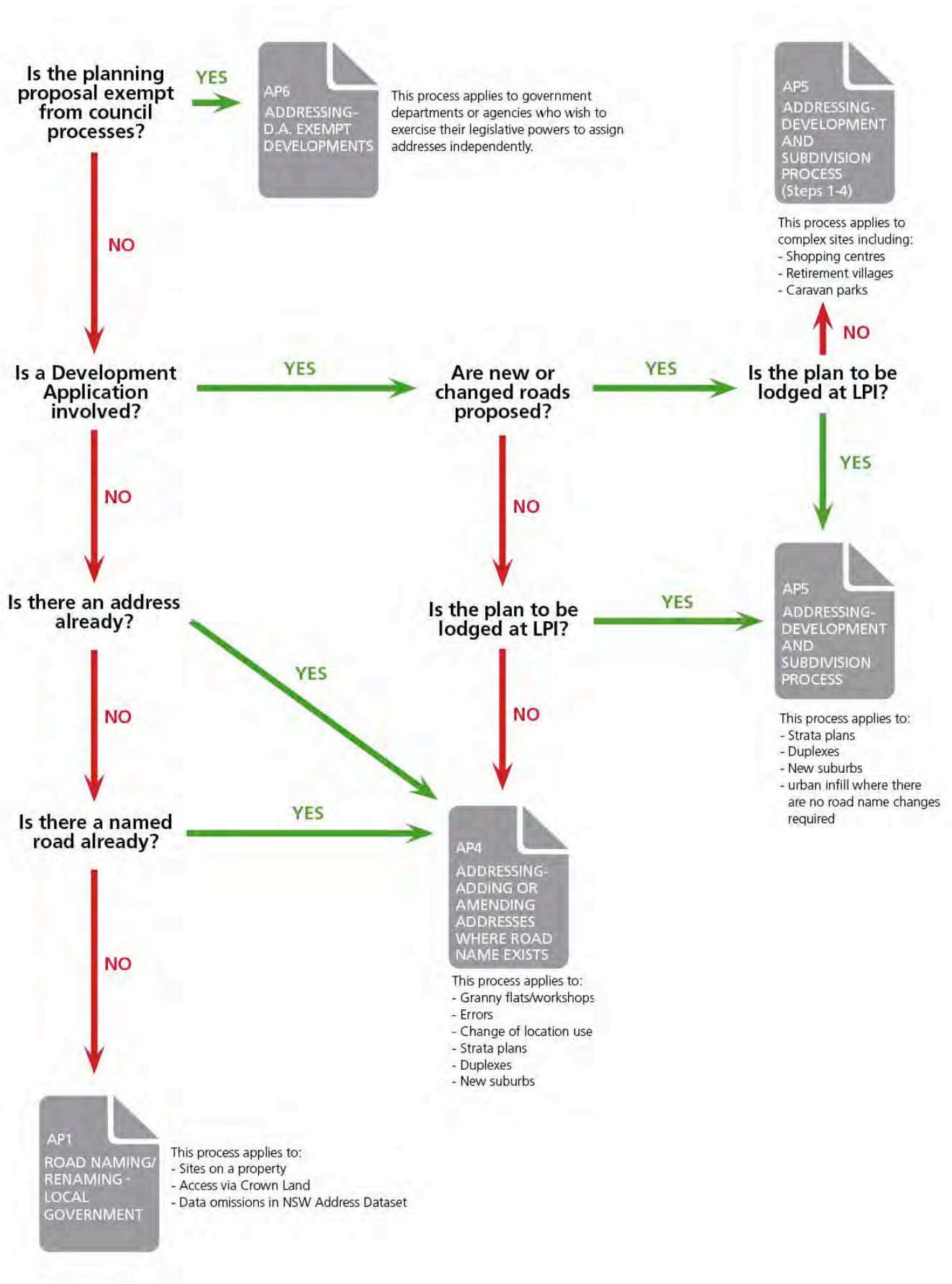
Seven processes have been defined to date, these include:

- AP1 - Road Naming/Renaming - Local Government
- AP2 - Road Naming/Renaming - Road and Maritime Services
- AP3 - Locality Boundaries
- AP4 - Addressing - Adding or Amending Addresses Where Road Name Exists
- AP5 - Addressing - Development and Subdivision
- AP6 - Addressing - DA Exempt Developments
- AP7 - Addressing - Public Housing [State Government Agencies]

The table on page 127 shows which tasks are included in each process workflow. Each of these workflows is described in full in the relevant sections of this Chapter.

To check which workflow you should use, please refer to the decision-making tree infographic on the following page. A table is also provided on page 128 to describe which types of development or subdivision are covered by the processes contained herein.

Process selection



Development and Subdivision Types

Situations	Processes
Access via Crown land Data omissions Sites on a property	AP1 - Road Naming/Renaming – Local Government followed by AP4 - Addressing - Adding or Amending Addresses Where Road Name Exists
Change of Location Use Duplexes Errors Granny/Fonzie Flats New Suburbs Strata	AP4 - Addressing - Adding or Amending Addresses Where Road Name Exists
Business Park Caravan Parks Community Housing Estate (Public or Private) Convention Centre Convent/Monastery Department of Defence Educational Facilities Entertainment Venues Factory Health Facilities Industrial Estate Local Aboriginal Land Council Discreet Community Maritime Parking Station Research Facility Residential Parks Retirement Living Community Retirement Villages Rural Community (Commune) Shopping Centres Sporting Facilities Vineyard/Winery	AP5 - Addressing - Development and Subdivision Process (Tasks 5.1 to 5.5)
Duplexes New Suburbs Private Residential Estate/Gated Community Rural Estate Strata Urban Infill	AP5 - Addressing - Development and Subdivision Process
Defence Sites Industrial Sites State Significant Developments (SSD) State Significant Infrastructure (SSI)	AP6 - Addressing - DA Exempt Developments
National/State Parks Public Housing Super Lots	AP7 - Addressing - Public Housing [State Government Agencies]

Process Workflow Tasks

Process #	Process Name	Task #	Task Description
AP1	Road Naming/Renaming - Local Government	AP1.1	Define Road Extent and Select a Road Name
		AP1.2	Check Name against Gazetteer, Principles and Policies
		AP1.3	Help and Suitability Assessment Form
		AP1.4	Consultation with Public and Authorities
		AP1.5	Finalise Proposal and Submit to GNB
		AP1.6	GNB Secretariat Considers Proposal
		AP1.7	GNB Considers Proposal
		AP1.8	Update Gazetteer and Issue Gazettal Notice
		AP1.9	Appeal Decision - Referral to Roads Minister
		AP1.10	Notification and Signage
AP2	Road Naming/Renaming - Roads and Maritime Services		
AP3	Locality Boundaries	AP3.1	Propose Locality Boundary and Name Change
		AP3.2	Local Government Checks Name and Boundary, Submits to GNB
		AP3.3	GNB Review Procedure
		AP3.4	Public Feedback
		AP3.5	Local Government Considers Feedback and Prepares Final Submission
		AP3.6	Consideration by GNB
		AP3.7	Refer to Minister
		AP3.8	Implement New Locality or Change
AP4	Addressing - Adding or Amending Addresses where Road Name Exists	AP4.1	Local Government Develops Addressing Request
		AP4.2	Submit request to NSW Addressing Committee
		AP4.3	Assessment and Verification of Request
		AP4.4	Integration/Implementation of Address Updates
		AP4.5	Agency and Commercial Address Maintenance Procedures
		AP4.6	NSW Addressing Committee Data Quality Improvement Projects and Programs
AP5	Addressing - Development and Subdivision	AP5.1	Development Proposal and Reserving Road Names
		AP5.2	Pre-DA Consultation with Local Government
		AP5.3	Development Application Process
		AP5.4	Prepare Specs and Engage Contractors
		AP5.5	Finalise a Building Development
		AP5.6	Conduct Cadastral Survey Work
		AP5.7	Surveyors Validate e-Plan and Lodge DP/SP
		AP5.8	DP Examination and Address Approval
		AP5.9	Issue of Gazettal Notice

Process #	Process Name	Task #	Task Description
AP6	Addressing - DA Exempt Developments	AP6.1	Development Identified as potentially DA Exempt
		AP6.2	Prepare Application for Environmental Assessment requirements
		AP6.3	Director-General Department of Planning and Infrastructure reviews application for Environmental Assessment requirements
		AP6.4	Consult with the relevant public authorities for input into the DGR
		AP6.5	Consult with the Local Government(s) for input into DGRs including address
		AP6.6-6.8	Department of Planning and Infrastructure issue DGRs release for Public exhibition ≥ 30 days
		AP6.9-6.12	Prepare Environmental Impact Statement (EIS)
		AP6.13	Survey Lodgment and Road Name Gazettal
AP7	Addressing - Public Housing [State Government Agencies]	AP7.1	Propose development
		AP7.2	Scope and prepare concept
		AP7.3	Check and Reserve Road Names
		AP7.4	Early consultation pre-development
		AP7.5	Design Project (site and buildings)
		AP7.6	Liaise on naming roads and seek pre-approval
		AP7.7	Local Government Submits Proposal to NSW Addressing Committee
		AP7.8-7.9	Project Construction Phase
		AP7.10	Liaise on street address and approval
		AP7.11	Local Government Updates Address System and Lodges Field Plan
		AP7.12	LPI Registers Field Plan showing Address
		AP7.13	Validate site addressing
		AP7.14	Local Government officialises address and notification to authorities and stakeholders
		AP7.15	Approval and Gazettal action

Process AP1: Road Naming/Renaming - Local Government

Overview	<p>A road naming, renaming or reservation proposal can be generated by the public, service authorities or Local Government.</p> <p>LPI has developed an online road naming application for assisting the public and Local Government with the process for developing, checking, submitting, approving and registering a road name. Application information can be found on the GNB website.</p>
Procedures that inform this Process	<p>Procedures 7.1 - Consultation</p> <p>Procedures 7.2 - Notifications</p> <p>Procedures 7.3 - Reservations and Pre-Approvals</p> <p>Procedures 7.4 - Signage</p>
Responsibilities	<p>Local Government</p> <p>GNB</p> <p>LPI</p>
Workflow	<p>AP1 Road Naming/Renaming - Local Government</p> <pre> graph TD AP11[AP1.1 Define Road Extent and Select a Road Name] --> AP12[AP1.2 Check Name Against Gazetteer, Principals and Policies] AP12 -- "Ambiguous Result" --> AP13[AP1.3 Help and Suitability Assessment Form] AP12 -- "Name Conforms" --> AP14[AP1.4 Consultation with Public and Authorities] AP13 -- "Name Conforms" --> AP14 AP14 --> AP15[AP1.5 Finalise Proposal and Submit to GNB] AP15 --> AP16{AP1.6 GNB Secretariat Considers Proposal} AP16 -- "N" --> AP11 AP16 -- "Y" --> AP17[Proposal approved by Secretariat] AP17 -- "Report for Board Meeting" --> AP17_2{AP1.7 GNB Considers Proposal} AP17_2 -- "Name Approved" --> AP18[AP1.8 Update Gazetteer and issue Gazette Notice] AP17_2 -- "Decision to Reject-Name" --> AP19{Local Government Considers Name Rejection} AP19 -- "Appeal Decision" --> AP19_2[AP1.9 Appeal Decision - Referral to Roads Minister] AP19_2 -- "Decision Upheld" --> End((End)) AP19_2 -- "Decision Overturned" --> AP18 AP19 -- "Terminate Proposal" --> End AP19 -- "Edit Proposal" --> AP11 </pre>

Tasks	AP1 Road Naming/Renaming - Local Government
	AP1.1 Define Road Extent and Select a Road Name
	AP1.2 Check Name against Gazetteer, Principles and Policies
	AP1.3 Help and Suitability Assessment Form
	AP1.4 Consultation with Public and Authorities
	AP1.5 Finalise Proposal and Submit to GNB
	AP1.6 GNB Secretariat Considers Proposal
	AP1.7 GNB Considers Proposal
	AP1.8 Update Gazetteer and issue Gazettal Notice
	AP1.9 Appeal Decision - Referral to Roads Minister
	AP1.10 Notification and Signage

<p>AP1.1</p> <p>Define Road Extent and Select a Road Name</p>	<p>Defining Extent</p> <p>The first requirement is to determine the extent of the road to which a name is to be applied. For assistance applicants should refer to Principle 6.7.7 - Road Extents.</p> <p>Where the proposal is for a Reserved or Pre-Approved name (Refer to Procedure 7.3.2 - Reservation of Road Names and Procedure 7.3.3 - Pre-Approval) and the extent is not yet known, a simple coordinate for the approximate location will suffice.</p> <p>Selecting a Name</p> <p>The general principles for selecting a name, as set out in AUM Chapter 6 - Addressing Principles, must be considered and applied.</p> <p>There are three options for selecting and then proposing a name:</p> <p>a) Local Proposal</p> <p>A submission made by the public or any organisation (such as emergency service providers) is sent to the Local Government the road is located in. The requirements of Procedure 7.1.1 - Submitting a Request apply here.</p> <p>Determining if a name is suitable for use prior to submitting a proposal to Local Government can be established by following Task AP1.2 - Check Name against Gazetteer, Principles and Policies.</p> <p>b) Use a reserved road name</p> <p>Proposers should consult with the Local Government within which the road is located to determine if a list of reserved name options is available.</p> <p>The requirements of Procedure 7.3.2 - Reservation of Road Names apply here. If a reserved name is available and selected, the proposer should continue with the application as per Task AP1.4 - Consultation with Public and Authorities.</p> <p>c) Local Government Proposal</p> <p>Local Government can develop the naming or renaming proposal in-house, by selecting a name from a reserved list or selecting a new name.</p>
<p>AP1.2</p> <p>Check Name against Gazetteer, Principles and Policies</p>	<p>Once a name, or group of names, has been selected for a proposal, they need to be checked for conformance against the Policies and Principles outlined in Chapters 2 and 6 of the AUM.</p> <p>To do this, the proposer must access the online road naming application and refer to the online system User Guide - more details and the User Guide are available from www.gnb.nsw.gov.au/online_road_naming. If in the process of following the processes for checking for duplication and conformance a name is found to not conform then alternative options need to be considered by the proposer.</p> <p>Should the results delivered by the checking process be ambiguous, the proposer might wish to discuss this with the Local Government. In this case, the process outlined in Task AP1.3 - Help and Suitability Assessment Form.</p> <p>If the name conforms with all requirements, and the proposal was being checked by a member of the public or organisation, the proposer should send the proposal to the Local Government.</p> <p>If the name conforms to all requirements, and the proposal was being checked by Local Government, they should skip directly to Task AP1.4 - Consultation with Public Authorities.</p>

AP1.3 Help and Suitability Assessment Form	<p>Additional expertise is available when determining whether a proposed name is suitable and conforms to the policies and principles for road naming in NSW.</p> <p>Refer to Procedure 7.3.4 - Suitability Assessment for details regarding these assessments.</p>
AP1.4 Consultation with Public and Authorities	<p>Consultation is a mandatory requirement - Local Government can choose to undertake consultation with Public and Authorities at the same time, or to stagger the steps with referral to prescribed authorities undertaken prior to consultation with the public.</p> <p>In both cases, consultation should only occur once a proposal has had initial in-house endorsement from the Local Government.</p> <p>Public Consultation</p> <p>Refer to Procedure 7.1.4 - Advertising and Public Notices for details of public consultation requirements.</p> <p>Consultation with Authorities</p> <p>Refer to Procedure 7.1.3 - Consulting on a Proposal for details of requirements.</p> <p>a) The Surveyor-General is one of the prescribed authorities who will receive notification. This notification will be referred to the GNB Secretariat for their consideration, and depending on whether they have delegated authority; the process will proceed to Task 1.4(b) or Task 1.4(c).</p> <p>b) Should the Secretariat have delegated authority for considering the proposal they will analyse the details and can endorse the name (in which case the proposal will be sent back to the Local Government for their ratification) or send the proposal back to the Local Government for clarification or amendment.</p> <p>c) Should the proposal require referral to the GNB, the details will be included in the agenda notes for the next scheduled meeting. The GNB will consider the proposal, and if endorsed, the application will be sent back to the Local Government for their ratification.</p>
AP1.5 Finalise Proposal and Submit to GNB	<p>Following completion of the notification and consultation process, the Local Government need to ratify the proposal and either endorse it for submission to the GNB, or discard/ amend it.</p> <p>The Local Government will need to consider all public submissions made during the consultation period, and if this occurred at the same time as notification to prescribed authorities, feedback from these groups must also be considered at this time. Refer to Procedure 7.1.5 - Submissions for details of what must be considered.</p> <p>Refer to Procedure 7.3.1 - Authorisation of Proposals for details of how the final proposal is submitted to the GNB by Local Government.</p>
AP1.6 GNB Secretariat Considers Proposal	<p>The Secretariat has delegated authority to consider and approve road naming proposals where they are straightforward and conform to the General Principles for road naming in AUM Chapter 6, Section 6.7 - Principles of Road Naming.</p> <p>If deemed suitable, the GNB Secretariat will approve the name which then triggers four actions, as described in Task AP1.8 - Update Names Gazetteer and Issue Gazetteal Notice.</p> <p>If any queries arise, the proposal will be referred to the GNB for their consideration.</p> <p>If a proposal is rejected by the GNB Secretariat and a Local Government still feels there are grounds for GNB consideration then full details of the proposal along with the grounds for the GNB's consideration should be addressed by the Local Government to the Secretariat of the GNB and the matter will be referred to the next Board meeting.</p>

<p>AP1.7 GNB Considers Proposal</p>	<p>Naming proposals that are large, significant or controversial will be submitted to the GNB Board for consideration.</p> <p>The Board in their considerations can:</p> <ul style="list-style-type: none"> • Approve a proposal. • Object to a proposal. • Uphold an objection lodged by a Local Government for a decision made by the GNB Secretariat. • Overturn a decision made by the GNB Secretariat where an objection has been lodged by Local Government. • Defer a decision and seek further information from the Local Government.
<p>AP1.8 Update Names Gazetteer and Issue Gazettal Notice</p>	<p>Once a proposal has been approved by the GNB or GNB Secretariat it is able to be delivered to notifiable authorities for their information, and gazettal action undertaken (this is now done through the online road naming application).</p> <p>The GNB Secretariat will action the following:</p> <ul style="list-style-type: none"> • A notice will be generated in the online road naming application notifying the Local Government of the approved road name. • A notice will also be sent to all subscribers and if requested by the Local Government, all other authorities, as described in Procedure 7.2.1 - Notification of Approved Road Names. • An agenda item will be defined for the next scheduled Board meeting- where all proposals approved by the Secretariat will be included in a list for Board reference. • A Gazette notice will be generated and sent to the Local Government for approval and referral back to GNB Secretariat for publication purposes. • The name will be registered in the GRN with the status 'Official'.
<p>AP1.9 Appeal Decision - Referral to Roads Minister</p>	<p>Local Government can appeal a decision of the GNB.</p> <p>Ministerial submissions must be prepared in the manner prescribed by the Ministers office explaining the justification for the proposed name/s and how the name(s) complies with the Address Policy. The Minister may support or dismiss the appeal.</p> <p>The GNB Secretariat may participate in the appeal process to help draft the submission or they can prepare their own counter submission clarifying the GNB's position.</p>
<p>AP1.10 Notification and Signage</p>	<p>Once a road name has been gazetted, the Local Government shall follow Procedures 7.2.2 - Gazettal of Road Names and Locality Boundaries and Procedure 7.4 - Signage with regards to notifying authorities and installing signage.</p>

Process AP2: Road Naming/Renaming - Roads and Maritime Services

Overview	<p>Roads and Maritime Services Agency (RMS) of NSW has naming authority over specific types of roads. Refer to AUM Chapter 2 - Section 2.4.3 - Authority for Road Naming for details.</p> <p>RMS naming of roads is only undertaken for the purposes of administration. RMS assigned road names are not considered to be the official names for the purposes of addressing unless they have been approved by the Local Government, endorsed by the GNB and gazetted.</p> <p>How RMS naming authority is exercised and applied is described in their in-house policy document Infrastructure Asset Management Policy - Naming of Roads and Bridges. Further information on this policy can be located on the RMS website.</p>
Policy that informs this Process	AUM Chapter 2 - Section 2.4.3 - Authority for Road Naming
Responsibility	RMS
Workflow	The workflow is managed by in-house processes defined by RMS.

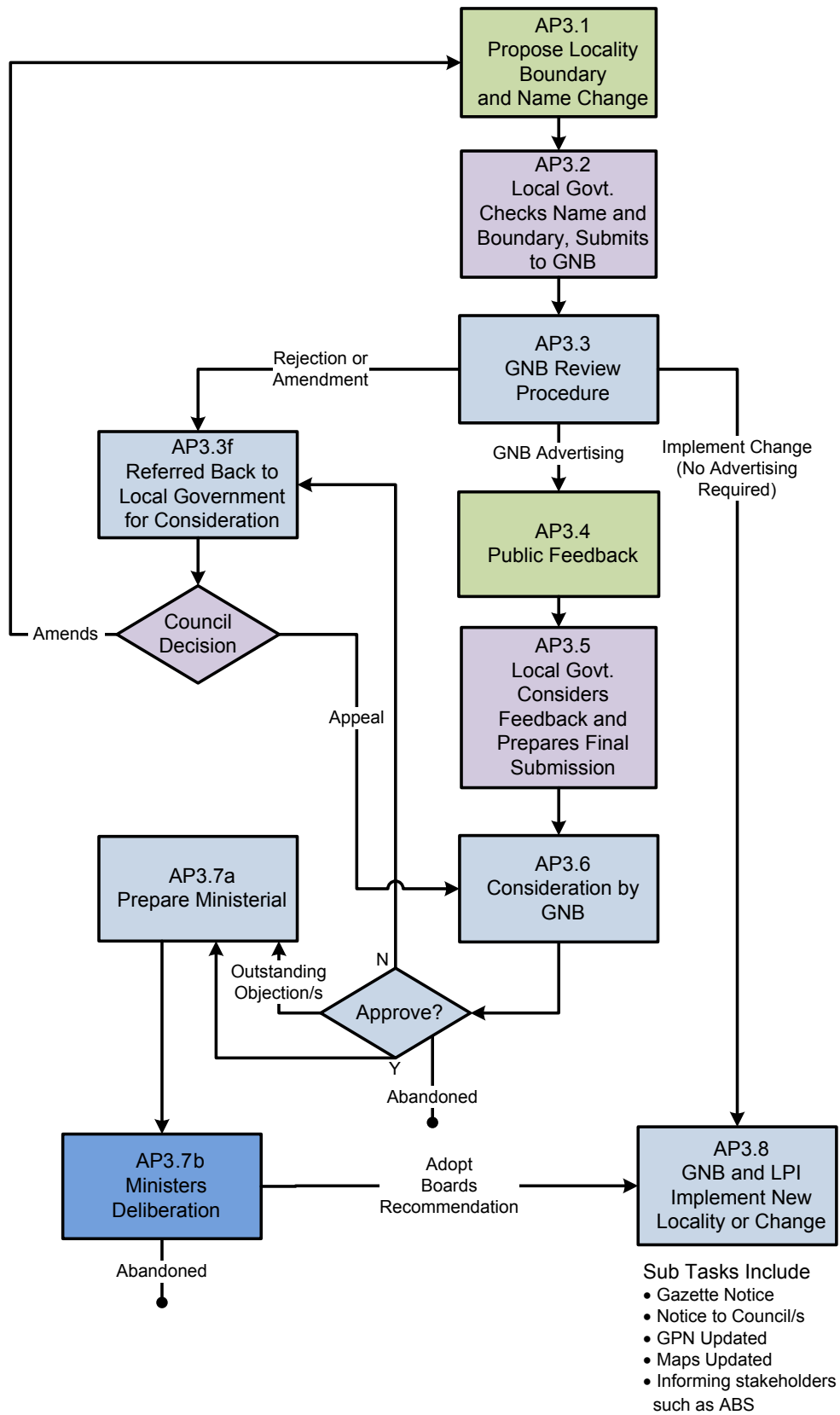
Process AP3: Locality Boundaries

Overview	<p>As localities now cover all of New South Wales, the process for locality boundaries relates to either creating new localities from existing ones (usually as a result of urban growth) or amending the boundaries of an existing locality(ies).</p> <p>Local Government are encouraged to take early action if new localities are envisaged - as significant problems often arise if proposals to create new localities are deferred until after a community has started to move into new developments.</p> <p>Considerations for Creating a New Locality</p> <p>The following criteria are relevant to any consideration for a new locality:</p> <ul style="list-style-type: none"> • Does the proposed new locality represent a new community or an area of proposed urban growth? • Does it have a unique character compared to surrounding areas? • Is there a significant change of land use and is the area easily defined? • Does the proposed name comply with the naming policy? • Do the boundaries comply with the boundary guidelines? <p>Considerations for Amending an Existing Locality</p> <p>The need to amend a locality boundary will arise when there are difficulties with the efficient delivery of services to an area, problems assigning addresses or further land development and construction of new roads.</p> <p>The following criteria are relevant to any proposal to amend an existing locality:</p> <ul style="list-style-type: none"> • The spread of urban development has resulted in an area becoming too large for one locality • A major new road, particularly a controlled access road, has divided a community, providing an opportunity to rename part to a new locality. • The locality name is duplicated in New South Wales in one or more local government areas. <p>The workflow for proposing a new or amended locality is defined in the following figure and described in the process tasks below</p>
Procedures that inform this Process	<p>Procedures 7.1 - Consultation</p> <p>Procedures 7.2 - Notifications</p>
Responsibility	<p>Local Government</p> <p>GNB</p> <p>LPI</p>

Workflow

AP3

Locality Boundaries



Tasks

AP3 Locality Boundaries

- AP3.1 Propose Locality Boundary and Name Changes
- AP3.2 Local Government Checks Name and Boundary, Submits to GNB
- AP3.3 GNB Review Procedure
- AP3.4 Public Feedback
- AP3.5 Local Government Considers Feedback and Prepares Final Submission
- AP3.6 Consideration by GNB
- AP3.7 Refer to Minister
- AP3.8 Implement New Locality or Change

<p>AP3.1 Propose Locality Boundary and/ or Name Change</p>	<p>A proposal is usually initiated by the GNB.</p> <p>Where a member of the public or a Local Government wish to generate a proposal, it must include reference to the exact boundaries being considered for the new or amended locality. Where the proposal is for an amendment to an existing name, the proposal must indicate the current boundaries of the locality.</p> <p>Extents should be defined on a clear and current map (electronic or paper) prior to proceeding to Task AP3.2 - Local Government Checks. The map should also define the existing boundaries and note any areas where existing addresses are likely to be affected.</p> <p>Locality boundaries must conform to Principles outlined in AUM Chapter 6, Section 6.8 - Locality Naming and Boundaries.</p>
<p>AP3.2 Local Government Checks Name and Boundary for Compliance then Submits to GNB</p>	<p>Where a new locality is being created, or an amendment to an existing name is being proposed, the general principles for selecting a name as set out in AUM Chapter 6 - Principles must be considered and applied.</p> <p>Once a name, or group of names, has been selected for a proposal, they need to be checked for conformance against the policy and principles outlined in AUM Chapters 2 and 6.</p> <p>If in the process of checking for duplication and conformance with the policy and principles, a proposal is found to not conform, then alternative options need to be considered.</p> <p>If the proposal conforms to all requirements members of the public or the Local Government should submit the proposal to the GNB and proceed to Task AP3.3 - GNB Review Procedure.</p>
<p>AP3.3 GNB Review Procedure</p>	<p>AP3.3 GNB Review Procedure</p> <pre> graph TD Start[Submission from a Local Government] --> AP33{AP3.3 GNB's Review Procedure} AP33 -- "<10 lots" --> AP33a[AP3.3a Secretariat Considers] AP33 -- "10 ≤ Lots ≤ 20" --> AP33b[AP3.3b GNB Delegates Task to Secretariat] AP33 -- ">20 lots" --> AP33c[AP3.3c GNB Considers] AP33a --> AP33d{AP3.3d Endorsed?} AP33b --> AP33d AP33c --> AP33d AP33d -- "Y" --> AP33e[AP3.3e GNB Advertising] AP33d -- "N" --> AP33f[AP3.3f Referred Back to Local Government for Consideration] AP33d --> Implement[Implement Change (No Advertising Required)] </pre>

<p>AP3.3 (Cont.) GNB Review Procedure</p>	<p>For boundary adjustment a graduated approval procedure is applicable. The Sub Tasks are:</p> <p>AP3.3a Secretariat Considers - Less than 10 parcels affected - Delegated Authority for Secretary's Approval. No advertising is required for this proposal subject to all parties being in agreement and the proposal having the full support of the Local Government. Skip to Task AP3.6 - Consideration by GNB.</p> <p>AP3.3b GNB Delegates Task to Secretariat - 10 to 20 parcels affected - Secretary can seek GNB agreement to delegate the approval to them and undertake as an administrative process (i.e. without advertising required). No advertising is required for this proposal subject to all parties being in agreement and the proposal having the full support of the Local Government. Skip to Task AP3.6- Consideration by GNB.</p> <p>AP3.3c GNB Considers - 20 or more parcels affected- Secretariat organise advertising and GNB approval will be required.</p> <p>For re-naming localities or creating a new locality or amending boundaries, these proposals must also go before the GNB for their consideration.</p> <p>AP3.3d Endorsed - If deemed suitable, the proposal will proceed to Task 3.3e - GNB Advertising. However, if the proposal does not require advertising the GNB Secretariat will approve the proposal and skip to Task AP3.7 - GNB or LPI implement.</p> <p>AP3.3e GNB Advertising - Where the proposal requires advertising the GNB Secretariat will proceed to advertise the proposal in a local newspaper and the NSW Government Gazette. They will also notify the Local Government of the endorsed proposal and advise of the 30 day public feedback period (as per Procedure 7.1.4 - Advertising and Public Notices) and maps placed on public display. This notice will also be sent to all subscribers.</p> <p>AP3.3f Referred Back to Local Government for Consideration - If not deemed suitable, the proposal will be referred back to Local Government for their consideration. As per Procedure 7.1.3 - Consulting on a Proposal, Local Government can amend or abandon the proposal or seek an appeal to the GNB.</p>
<p>AP3.4 Public Feedback</p>	<p>Public feedback, where required, will be sought for 30 days from the date at which the advertisement appears in the local newspaper, or in the Government Gazette (whichever is the latter - as per Procedure 7.1.4 - Advertising and Public Notices).</p>
<p>AP3.5 Local Government Considers Feedback and Prepares Final Submission</p>	<p>Once the public feedback period has closed, the GNB Secretariat will collate the information and Local Government will be required to assess the feedback received.</p> <p>Procedure as defined in Procedure 7.1.5 - Submissions shall be followed.</p> <p>Once feedback has been considered by Local Government, a final submission to the GNB can be made by following Procedure 7.1.3 - Consulting on a Proposal.</p>
<p>AP3.6 Consideration by GNB</p>	<p>The proposal can be approved, referred back to the Local Government for further information or rejected at this stage.</p> <p>Where a proposal is to create a new locality or undertake a boundary and/or name amendment which will affect more than 20 parcels, it will be instantly referred to the GNB for their final consideration.</p> <p>If the proposal affects between 10-20 parcels, the proposal will be referred to the GNB to decide if the Secretariat can be delegated the proposal for consideration.</p> <p>Proposals affecting less than 10 lots will be considered by the Secretariat.</p> <p>If a proposal to amend a name or boundary is rejected by the GNB Secretariat and a Local Government still feels there are grounds for GNB consideration the Local Government can appeal the decision to the GNB.</p>

<p>AP3.7 Refer to Minister</p>	<p>Where a proposal was considered and approved by the GNB a submission must be made to the Minister for the Act seeking their approval.</p> <p>Ministerial submissions must be prepared in the manner prescribed by the Ministers office explaining the justification for the proposed name(s) and how the name(s) complies to the NSW Address Policy. The Minister may support or dismiss the proposal submitted by the GNB.</p>
<p>AP3.8 Implement New Locality or Change</p>	<p>Where a proposal is approved by the Secretariat (and does not require GNB or Ministerial notification) they must inform government agencies.</p> <p>If a proposal has been approved by the Minister, a notification and gazettal process can be implemented. Refer to Procedure 7.2.2 - Gazettal of Road Names and Locality Boundaries.</p>

Process AP4: Addressing - Adding or Amending Addresses where Road Name Exists

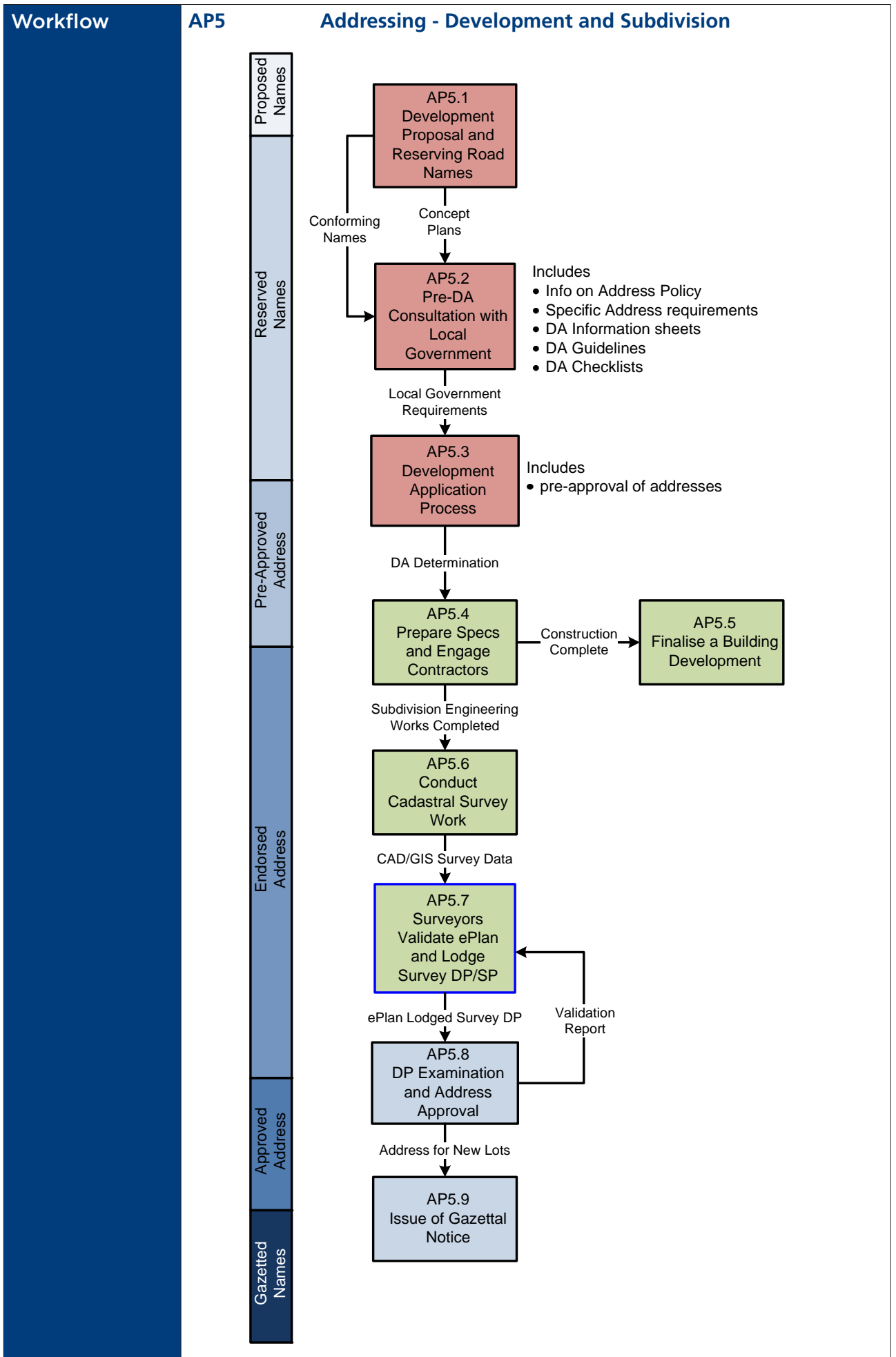
Overview	<p>Occasionally there will be a requirement to notify the NSW Addressing Committee of new addresses for the NSW Address Database outside of the subdivision process.</p> <p>This process applies where changes to existing addresses are required, minor additions are being made to the existing address network, addresses which currently exist are required to be registered for the first time or modifications are required to existing addresses.</p> <p>An example of activities that generate address changes for this procedure are building developments over existing lots. These building developments may be small or large and may, or may not, require a DA but they don't involve land tenure changes.</p> <p>For this process road names are assumed to be existing as either gazetted, registered or known names. For the process of gazetted road names refer to Process AP1 - Road Naming/Renaming - Local Government.</p>
Procedures that inform this Process	Procedure 7.4 - Signage
Responsibility	Local Government GNB LPI
Workflow	<p>AP4 Addressing - Adding or Amending Addresses where Road Names Exist</p> <pre> graph TD subgraph Local_Government_Address_Process [Local Government Address Process] AP4_1[AP4.1 Local Government Develops Addressing Request] -- Suitable Request --> AP4_2[AP4.2 Submit Request to NSW Addressing Committee] end subgraph NSW_Address_College [NSW Addressing Committee] AP4_3[AP4.3 Assessment and Verification of Request] -- Update Instruction --> AP4_4[AP4.4 Integration/Implementation of Address Updates] end AP4_2 -- Endorsed Submission --> AP4_3 AP4_4 -- Update Notification --> AP4_5[AP4.5 Agency and Commercial Address Maintenance Procedures] AP4_5 -- Update Notification --> AP4_2 </pre> <p>The workflow diagram illustrates the process of adding or amending addresses where road names exist. It is divided into three main stages:</p> <ul style="list-style-type: none"> Local Government Address Process: <ul style="list-style-type: none"> AP4.1 Local Government Develops Addressing Request: The process begins with a suitable request from the local government. AP4.2 Submit Request to NSW Addressing Committee: The request is submitted to the NSW Addressing Committee. NSW Addressing Committee: <ul style="list-style-type: none"> AP4.3 Assessment and Verification of Request: The committee receives an "Endorsed Submission" from the local government and performs an assessment. AP4.4 Integration/Implementation of Address Updates: Following an "Update Instruction" from the committee, the address updates are implemented. Agency and Commercial Address Maintenance Procedures (AP4.5): <ul style="list-style-type: none"> Receives an "Update Notification" from the NSW Addressing Committee. Provides an "Update Notification" back to the Local Government Address Process (AP4.2).

Tasks	AP4	Addressing - Adding or Amending Addresses where Road Name Exists
	AP4.1	Local Government Develops Addressing Request
	AP4.2	Submit request to NSW Addressing Committee
	AP4.3	Assessment and Verification of Request
	AP4.4	Integration/Implementation of Address Updates
	AP4.5	Agency and Commercial Address Maintenance Procedures
	AP4.6	NSW Addressing Committee Data Quality Improvement Projects and Programs

<p>AP4.1</p> <p>Local Government Develop Addressing Request</p>	<p>Defining Extent</p> <p>A proposal must include reference to the location of the address points (if they exist currently) and the name of the locality in which the address(es) is/will be located.</p> <p>Points and extents should be defined on a clear and current map (electronic or paper) prior to proceeding to Task AP4.2 - Submit Request to NSW Addressing Committee. For details of address number allocation and geocoding applicants should refer to AUM Chapter 6 - Addressing Principles.</p> <p>Selecting Address Number(s)</p> <p>The general principles for selecting a name and applying address numbers as set out in AUM Chapter 6 must be considered.</p> <p>If a request is initiated by a non-Local Government authority, the proposal shall be submitted to the Local Government for their assessment prior to submission to the NSW Addressing Committee.</p> <p>Additional expertise is available to Local Government when determining whether a proposed address is suitable and conforms to the policies and principles for addressing in NSW. Refer to Procedure 7.3.4 - Suitability Assessment for details regarding these assessments.</p>
<p>AP4.2</p> <p>Submit Request to NSW Address Management and Operations Committee</p>	<p>Once the proposal is assessed as suitable and conforming to the policy and principles the Local Government need to ratify the proposal and either endorse it for submission to the NSW Addressing Committee, or discard/amend it.</p> <p>Refer to Procedure 7.1.5 - Submissions for details of in-house authorisation required before a proposal can be submitted.</p>
<p>AP4.3</p> <p>Assessment and Verification of Request</p>	<p>If deemed suitable, the NSW Addressing Committee will approve the address proposal which then triggers three actions, as described in Task AP4.4 - Integration/ Implementation of Address Updates.</p> <p>If any queries arise, the proposal will be referred to the Local Government for clarification.</p>
<p>AP4.4</p> <p>Integration/ Implementation of Address Updates</p>	<p>Once a proposal has been approved by the NSW Addressing Committee it is able to be updated in LPI systems and the NSW Address Database.</p> <p>LPI will inform Local Government of the updates made in the NSW Address Database.</p> <p>Requirements for updating the database will conform with the NSW Address Policy.</p>
<p>AP4.5</p> <p>Agency and Commercial Address Maintenance Procedures</p>	<p>For external agencies and enterprises there are considerable automated and manual tasks required to fully implement the address changes within their existing systems. This could involve rematching of new addresses to existing records or creating new records. This should be part of normal maintenance tasks.</p> <p>As per Procedure 7.4 - Signage, where required, signage should be installed within 30 working days of the addressing approval being notified to the Local Government.</p>
<p>AP4.6</p> <p>NSW Addressing Committee Data Quality Improvement Projects and Programs</p>	<p>The NSW Addressing Committee has specific and general work programs to upgrade the quality of the address with the goal of achieving Authoritative Addresses (as described in NSW Address Policy). Data scrubbing and reporting are conducted to identify addresses that are missing, incomplete, inaccurate, duplications or contain erroneous attributes.</p>

Process AP5: Addressing – Development and Subdivision

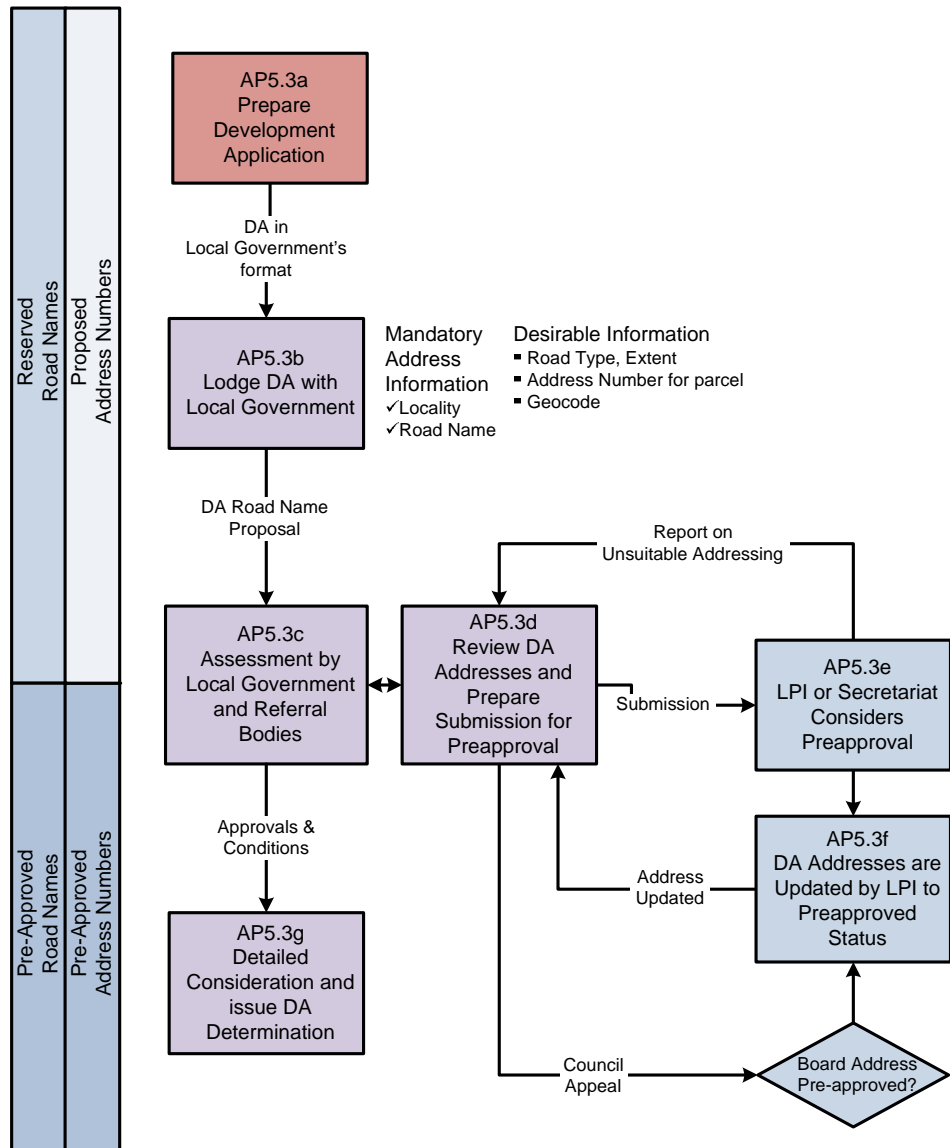
Overview	<p>The planning, construction and development process involves many organisations and pieces of legislation to enable the creation of new property titles in NSW.</p> <p>The process tasks defined outline the end-to-end requirements of the development and subdivision processes, using either e-Plan or traditional methods [manual lodgment over the counter] for communicating with the NSW Addressing Committee.</p> <p>The process elaborates on the legislative requirements for planning purposes, but also includes tasks specifically relevant to addressing.</p> <p>The process encourages the capture of an authoritative address as early as possible in the development process to maximise benefits from use of the NSW Address Database.</p> <p>There is considerable variation in the size and implementation of developments and the process is indicative of where the address activities could and should occur - however each development will have to determine what can be achieved within its given parameters.</p> <p>The process can cover both subdivision developments and building developments that are undertaken under the formal Development Application process that is managed by Local Government.</p> <p>Tasks 5.1 - 5.5 specifically cover developments that do not require the submission of a DA to LPI.</p> <p>The process can cover the scenarios of developments both with and without new roads. For building developments the new roads will be internal private roads.</p> <p><i>If there are no roads being created, the road naming tasks are not required to be completed and can be omitted.</i></p> <p><i>Where parks or reserves are being planned for a development area, the developer should refer to the GNB Guidelines for the naming of these geographical features.</i></p> <p>Local Government has a key role in the allocation and approval of appropriate addresses to support developments. They are the primary contact point for addressing and they, in cooperation with the NSW Addressing Committee, will create authoritative addresses in accordance with NSW legislation, Australian Standards and the NSW Address Policy. Local Government procedures and policies may vary and so will the time taken to approve and create addresses. Developers should consult with Local Government early and often to ensure their projects are not delayed or interrupted in getting the essential addressing tasks completed.</p>
Procedures that inform this Process	<p>Procedures 7.1 - Consultation</p> <p>Procedures 7.2 - Notifications</p> <p>Procedures 7.3 - Reservations and Pre-Approvals</p> <p>Procedures 7.4 - Signage</p>
Responsibility	<p>Developers</p> <p>Surveyors</p> <p>Planning Consultants</p> <p>Local Government</p> <p>GNB</p> <p>LPI</p>



Tasks	AP5 Addressing - Development and Subdivision
	AP5.1 Development Proposal and Reserving Road Names
	AP5.2 Pre-DA Consultation with Local Government
	AP5.3 Development Application Process
	AP5.4 Finalise a Building Development
	AP5.6 Conduct Cadastral Survey Work
	AP5.7 Surveyors Validate e-Plan and Lodge DP/SP
	AP5.8 DP Examination and Address Approval
	AP5.9 Issue of Gazettal Notice

<p>AP5.1</p> <p>Development Proposal and Reserving Road Names</p>	<p>Once a basic concept plan has been formed, the developer will prepare a project brief and select a planning company to flesh out the proposal and negotiate the DA approval process.</p> <p>At this concept plan phase the principles of addressing should be considered and a request can be made to the Local Government to reserve any potential road names the developer might be considering. This procedure is managed by Local Government as provided in Procedure 7.3.2 - Reservation of Road Names.</p>
<p>AP5.2</p> <p>Pre-DA Consultation with Local Government</p>	<p>The aim of including a Pre-DA Consultation step is to resolve issues 'up front' and to ensure that applications, when lodged, contain all necessary information so as to enable a prompt decision on the proposal.</p> <p>The nature and extent of the pre-DA Consultation will vary with different Local Governments and for different developments with varying scale and type. There is a correlation between the scale of a development and the need and degree of consultation required. A Development Assessment Panel (DAP) or Pre-Development Unit or officer should, where possible, be available for pre-DA consultation and advice.</p> <p>The service offered by Local Government is generally optional and may involve fees. Development Application Kits, often in the form suite of documents that provides a series of information sheets, should refer applicants to the NSW Address Policy and Addressing User Manual - and also include reference to any Local Government-specific addressing rules.</p> <p>The concept plans that are used during the Pre-DA Consultation should show the road names (and perhaps, but not mandatorily, their type) that have been checked (and potentially reserved by Local Government) for that development.</p> <p>Local Government should have on their Pre-DA Consultation checklist a step to verify if reserved names have been used and should check that all names comply with any of their own internal addressing policies and the policy and principles of the AUM.</p> <p>It would be preferable if a Local Government representative was included in the Pre-DA Consultation to explain or clarify the addressing requirements and conditions. The NSW Addressing Committee are also available to assist Local Government in assigning and authorising address names and numbers - refer to Procedure 7.3.4 - Suitability Assessment.</p> <p>Where it is identified that a current locality boundary dissects the proposed development area, or the boundaries might need to be amended, the Local Government should take this into account and be prepared to submit a locality boundary change proposal to the GNB later in this process (see Task AP5.6). Refer to AP3 - Locality Boundaries for details.</p>
<p>AP5.3</p> <p>Development Application Process</p>	<p>There is an increasing trend to use external certifiers and this may affect when Local Government receives detailed information for a particular development. Local Government still need to validate the developments address requirements and then submit details to the NSW Addressing Committee as necessary for that development.</p> <p>As part of this task, various sub-tasks have been identified. They are defined on the workflow diagram below and described in the following sections.</p>

AP5.3 Development Application Process



Tasks

- AP5.3 Development Application Process
- AP5.3a Prepare Development Application
- AP5.3b Lodge DA with Local Government
- AP5.3c Assessment by Local Government and Referral Bodies
- AP5.3d Review DA Addresses and Prepare Submission for Preapproval
- AP5.3e LPI or Secretariat Returns Proposal to Local Government
- AP5.3f DA Addresses Numbers are Updated by LPI to Pre-approved Status
- AP5.3g Detailed Consideration and issue DA Determination

<p>AP5.3a</p> <p>Prepare Development Application</p>	<p>After receiving direction from the Pre-DA Consultation the Planning Consultant will continue the process of documenting the DA. As the Planning Consultant refines the concept plans and adds more details they need to ensure the wayfinding and addressing continues to achieve best practice levels.</p> <p>The DA should include all road naming (that has been checked by LG) and addressing that complies with Local Government Addressing Policy (where relevant/available) and the NSW Address Policy.</p> <p>By this stage the DA proposal subdivision plans should include:</p> <ul style="list-style-type: none"> • the locality • Local Government checked (and where relevant 'reserved' status) road names • lot numbers and • proposed street address numbers (not mandatory at this stage, but it is preferred).
<p>AP5.3b</p> <p>Lodge DA with Local Government</p>	<p>This task is based on <i>Environmental Planning and Assessment Act 1979</i> Section 78A.</p> <p>The mode of lodgment and process will vary with different Local Governments and also change to suit the scale and type of development. Joint lodgment of DAs and Construction Certificates (CC) is an option offered by some Local Governments which has advantages for various developments.</p> <p>It is also possible that developments can cross Local Government boundaries and even state boundaries. Agreement needs to be negotiated between all stakeholders on how these development projects will be handled. This includes the ongoing servicing and maintenance of the development once completed.</p> <p>The receiving officer checklist should include a check that plans include address information as indicated in Task AP5.3a - Prepare DA. It should be noted that the address shown on the concept plans only has a 'proposed' status at this DA stage and can potentially change during the development process.</p>
<p>AP5.3c</p> <p>Initial Assessment by Local Government, Referral Bodies and Public Notification</p>	<p>This task is based on <i>Environmental Planning and Assessment Act 1979</i> Sections 79, 79A and 96 and <i>EP&A Regulation</i> Clause 54 and contains various sub-tasks.</p> <p>i) Initial Assessment of DAs</p> <p>This task involves initial assessment of DAs lodged with Local Government, instigation of referral procedures and potential to require additional information on a proposed development from an applicant. Assessment options for Local Government include:</p> <ul style="list-style-type: none"> • A Development Assessment Panel (DAP). • A single senior officer e.g. a 'Quality Applications Officer'. • Frequent Application Review/Allocation Meetings. <p>Due to the subsequent Public Notification and Consultation tasks, Local Government should give consideration to making preliminary checks on addressing elements contained in a DA to ensure the plans are ready for public comment.</p> <p>ii) Notification and/or Consultation</p> <p>Following the completion of the initial assessment and receiving additional information the separate Notification and/or Consultation process can commence in accordance with the Local Government's Notification Policy.</p>

AP5.3c (Cont.)**Initial
Assessment
by Local
Government,
Referral Bodies
and Public
Notification****Consultation**

Weekly lists of DAs received are produced for notice in local newspaper and advice to Councillors. The Public notification/consultation procedures advise interested parties of how they can make a submission. This task is based on *Environmental Planning and Assessment Act 1979* Section 79B.

External Notification

This task is a statutory-required consultation with external bodies, generally for concurrence or integrated development, and internal referrals for specialised advice from within Local Government.

The list of notified agencies (specified in *Section 91* of the EP&A Act) seeks comment on DAs via referral to outside organisations, such as State Government departments. If advice from referred authorities is not received within 21 days, the Local Government can determine the DA.

The list of notifiable agencies for Integrated Developments includes:

- Department of Water and Energy
- Sydney Water for service availability
- Police for safety considerations
- Environmental Protection Agency
- Mines
- Roads and Maritime Services
- Department of Fisheries
- National Parks and Wildlife Services
- NSW Heritage
- Department of Infrastructure, Planning and Natural Resources
- Department of Housing
- Rural Fire Service

These agencies are responsible, to varying degrees, for the legislation listed as relevant to s.91 of the EP&A Act.

GNB Notification

At present the GNB is not formally included in Local Government referral lists for DAs. However, this process strongly recommends that at this stage in the consultation process, Local Government should include consultation with the GNB so that new road names can be captured for the NSW Address Database and pre-approved (refer to Procedure 7.3.3 - Pre-Approval).

<p>AP5.3d</p> <p>Review DA Addresses and Prepare Submission for Preapproval</p>	<p>Internal Local Government Review of DA Addressing</p> <p>Delegation of responsibilities for road naming and addressing are often applied to different internal departments within Local Government. The endorsement process for road naming and addressing can therefore vary from Local Government to Local Government.</p> <p>The DA should be provided to the department/s responsible for road naming and addressing so that they may assess DA proposal.</p> <p>Assessment of the proposal should consider how the numbering (if available), naming and locality boundaries conform to the Principles outlined in AUM Chapter 6 and whether any procedural information needs to be considered (i.e. consultation).</p> <p>Subdivisions can lead to a change in land use from rural to urban and often require adjustment to the locality boundaries to create suburban areas. Main road construction or realignments present the major opportunity form new locality boundaries. The Address Assessment should consider boundary changes and when required should action this in cooperation with the GNB - refer to AP3 - Locality Boundaries.</p> <p>At this stage Local Government should, if necessary, issue directions on road layout, signage and addressing to make the subdivision easily navigable and houses easily located.</p> <p>If not previously undertaken, the proposal can now be formally submitted to the NSW Addressing Committee for their consideration and potential pre-approval - refer to Procedure 7.3.3 - Pre-Approval.</p>
<p>AP5.3e</p> <p>NSW Addressing Committee Considers Pre-Approval Proposal</p>	<p>Consideration by NSW Addressing Committee</p> <p>The NSW Addressing Committee will assess proposals using different means.</p> <p>Where a proposal includes only road or locality name/boundary proposals at this stage, the details will be referred to the GNB Secretariat for their consideration. The Secretariat has delegated authority to consider and approve proposals where they are straightforward and conform to the NSW Address Policy.</p> <p>If deemed suitable, the GNB Secretariat will pre-approve the road naming proposal and set into action AP3 - Locality Boundary. Pre-approval means that the road name status will be updated in the GRN and NSW Address Database and reserved for use until such time as the plan is lodged. If a proposed road name or locality name/boundary proposal is deemed unsuitable, the GNB Secretariat will refer the proposal back to the Local Government for amendment. Local Government can amend the proposal or appeal to the GNB directly.</p> <p>Where a proposal includes address numbers the NSW Addressing Committee will consider these and liaise with Local Government where further details or amendments might be required. Where no amendments are required the details will be entered into the NSW Address Database as 'pre-approved'.</p>
<p>AP5.3f</p> <p>DA Addresses are Updated by LPI to Pre-approved Status</p>	<p>After consideration of the DA addresses in the preceding AP5.3e LPI/GNB review sub-task, the addresses are considered to be sufficiently stable and of a significant benefit to the construction phase that they should be made available for general use through the NSW Address Database with a qualified status of Pre-Approved.</p> <p>Address data users can access this information as per the provisions of the NSW Address Policy.</p>

<p>AP5.3g</p> <p>Detailed Consideration and issue DA Determination</p>	<p>This task represents the culmination of the Local Government consultation process and it includes preparation of a response to the DA submission. It is based on <i>Environmental Planning and Assessment Act 1979</i> sections 79c, 80A and 81.</p> <p>'Standard' conditions of consent should be prepared, with variations/additions as required for the application.</p> <p>Conditions of consent should include reference to any address components which require amendment and be categorised in terms of:</p> <ul style="list-style-type: none"> • General terms of approval from integrated approval bodies (e.g. authorisation under Section 100B of the <i>Rural Fires Act 1997</i> from the Commissioner of the NSW Rural Fire Service). • Terms of approval from concurrence bodies, including requirement for other (non-integrated development) approvals (e.g. Waterways Authority under s 13TA of the <i>Maritime Services Act 1935</i>). <p>Persons who made a submission on a development application are advised of the decision, including:</p> <ul style="list-style-type: none"> • Conditions of any consent. • Reasons for any refusal. • Rights and limitations for any appeal and judicial review. <p>Public notice of determination of application are usually given in a local newspaper and Minutes of Local Government panel/committee/meeting that made decision publicly available e.g. on Local Government website.</p>
<p>AP5.4</p> <p>Prepare Specifications and Engage Contractors</p>	<p>During the construction phase the developer will appoint a project manager who, will take into consideration:</p> <ul style="list-style-type: none"> • the DA submission and the supporting documentation • the DA Determination and conditions • the original project brief and scope • relevant legislation, policies, guidelines, standards and specifications • the Construction Certificate if approved or alternatively submit application with support of contractors. <p>The developer/project manager is required to ensure all Development Consent conditions have been addressed, all Construction Certificate approved works are completed and all Compliance Certificates from certifiers are submitted.</p>

AP5.5**Finalise a
Building
Development**

Building developments do not create new titles but they can create sites that need addressing. This task involves the finalisation of the DA process for a building development rather than a land subdivision development. The subdivision DA process continues on a different path with the submission of a survey to create title (for the DA process - where Local Government would like to formalise the addresses early, they can submit the information to the NSW Addressing Committee now, or can proceed to task AP5.6 - Conduct Cadastral Survey Work).

At the conclusion of the building construction phase the developer must submit to the Local Government completion certificates stating compliance with the DA Conditions. The Local Government can then grant occupancy licences. Included in the documents that the Developer must submit to Local Government is an 'as built plan' or 'line plan' for processing. Optimally Local Government would already have preapproved the addresses but the as-built plan would include any minor construction changes. At this point Local Government must ensure:

- road extents are determined (refer to AUM Chapter 6 - Addressing Principle 6.7.7 - Road Extents)
- road name and road types are allocated to plans (ensuring conformance with principles contained in AUM Chapter 6)
- address numbers are assigned (ensuring conformance with principles contained in AUM Chapter 6 - Sections 6.1 to 6.6)
- addresses are appropriately identified and allocated in accordance with the policy outlined in AUM Chapter 2.

This information shall be provided by Local Government to the NSW Addressing Committee for updating in the NSW Address Database.

AP5.6**Conduct Cadastral Survey Work**

The surveyor will commence finalisation of the land parcel boundary pegging once the engineering ground works nears completion. For strata subdivision developments this point is the completion of construction of the units. At this stage in the addressing process, the developer needs to ensure that:

- road extents are determined (refer to AUM Chapter 6 - Addressing Principle 6.7.7 - Road Extents)
- road name and road types are allocated to plans (ensuring conformance with principles contained in AUM Chapter 6)
- address numbers are assigned (ensuring conformance with principles contained in AUM Chapter 6 - Sections 6.1 to 6.6)
- addresses are appropriately identified and allocated in accordance with the policy outlined in AUM Chapter 2.

Conduct Cadastral Survey Work

Early in the construction phase the surveyor defined the subdivision site in their survey CAD package. The Planning Consultant's proposed subdivision layout plan is overlaid to produce a best fit true dimension plan for consideration by the project manager and other contractors.

Major or minor boundary layout changes may be made throughout the construction phase due to the Conditions of Consent from the DA determination or due to engineering considerations.

The surveyor will add locality, road names and addresses into their CAD package if or when they are available. The surveyor must ensure valid names and address are used on the final plans for the legal registration process.

Once the engineering ground works are complete the surveyor can undertake the final pegging and the lots are ready for sale.

The surveyor will give a final pegging certificate to the project manager.

Prepare Subdivision Documentation - Finalise and Validate Addresses

Once construction is complete, the Project Manager will make an application for a Subdivision Certificate from Local Government which requires all Development Consent conditions have been addressed, all Construction Certificate approved works are completed and all Compliance Certificates from certifiers submitted.

A registered surveyor must prepare the final plan of subdivision and, if relevant, prepare the 88B instrument. This plan will be signed by Local Government and is ready for lodgment at LPI.

At this stage the surveyor must ensure that on the plans:

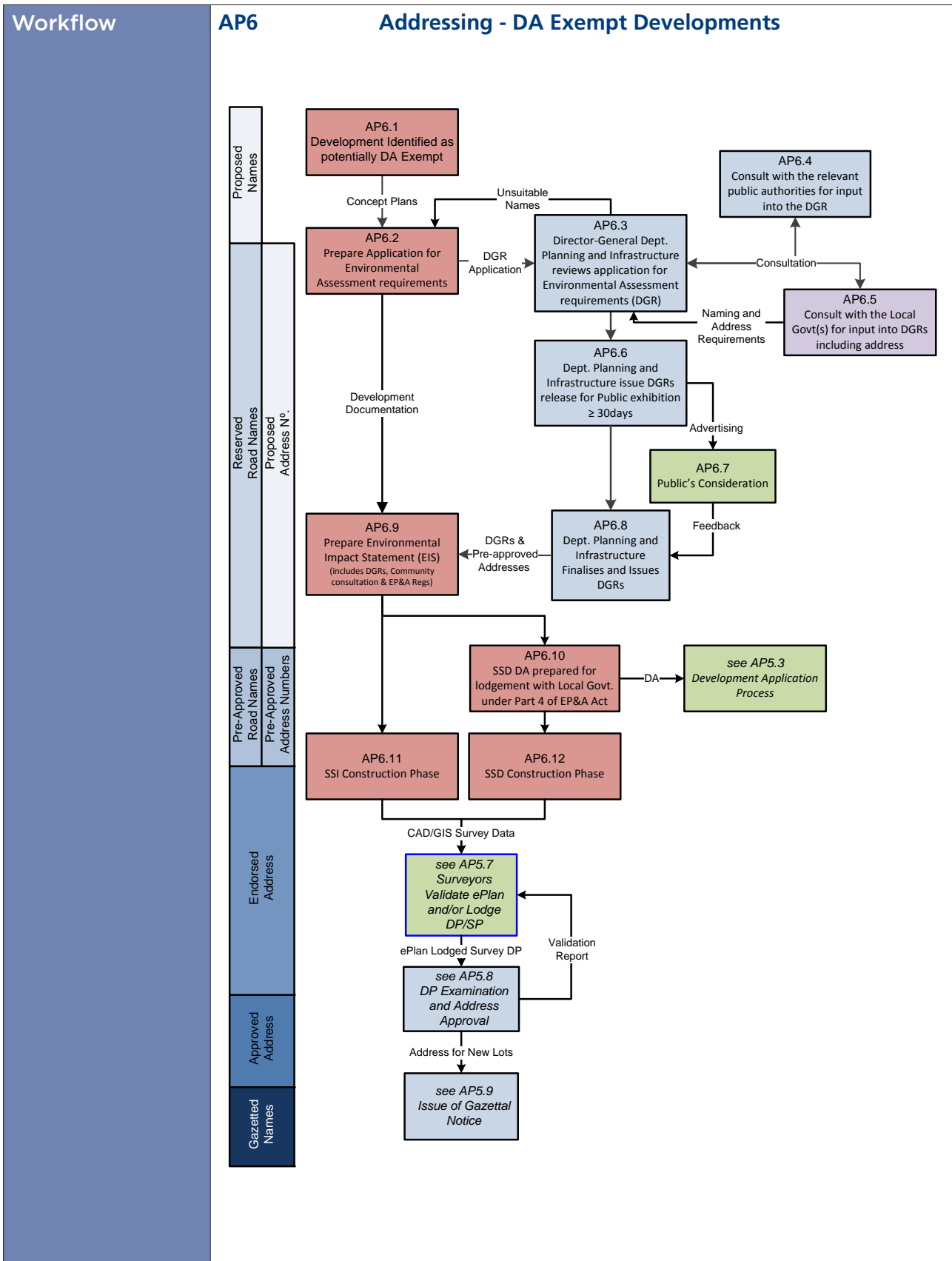
- final road extents are determined - refer to AUM Chapter 6 - Principle 6.7.7 - Road Extents
- final road name and road types are allocated to plans (ensuring conformance with principles contained in AUM Chapter 6)
- final address numbers are assigned (ensuring conformance with principles contained in AUM Chapter 6 - Sections 6.1 to 6.6)
- addresses are appropriately identified and allocated in accordance with the policy outlined in AUM Chapter 2.

<p>AP5.6 Cont.</p> <p>Conduct Cadastral Survey Work</p>	<p>The Local Government process for signing the final plan of subdivision should include the validation of the official site numbers for address. These numbers should have been issued by the Local Government earlier in the development process.</p> <p>The Local Government must check the subdivision plan and where endorsed must ensure that address details are forwarded to the NSW Addressing Committee. The details include:</p> <ul style="list-style-type: none"> • update to pre-approved road names, and provide explanations of why this has occurred • update road extent details • provide road types (if not previously provided) • indicate address numbers for each road extent (which will be cross referenced to the plans when deposited). <p>Where the Local Government identify issues with the propose numbers, road names or localities, they should refer these issues to the surveyor/developer/Planning Consultant for amendment. Subdivisions can lead to a change in land use from rural to urban and often require adjustment to the locality boundaries to create suburban areas. Main road construction or realignments present the major opportunity form new locality boundaries. Local Government should have already amended the locality boundary if necessary as an outcome of the Pre - DA Review or the DA Assessment. If this did not happen for any reason it should now be undertaken in cooperation with the GNB (refer to Process AP3 - Locality Boundaries).</p>
<p>AP5.7</p> <p>Surveyors Validate ePlan and/or Lodge DP/SP</p>	<p>Once a Deposited Plan (DP) is formally lodged, a survey examination process validates the survey and the plan and any errors are assessed. The validation will check that each new Road Name and Type, and Locality Name and Boundary are valid against the NSW Address Database. Any discrepancies between the pre-approved names and those submitted on the plans are now flagged for the attention of the NSW Addressing Committee.</p> <p>The surveyor is required to correct any deficiencies in the Deposited Plan that are detected by LPI when examining the survey and then re-lodge the DP. This can incur additional fees and penalties.</p>

<p>AP5.8</p> <p>DP Examination and Address Approval</p>	<p>Following the lodgment of a plan for registration various checks are made to help ensure the quality of the survey and the DP. The examination also includes a legal examination to ensure the status of authority of the subdivision, the status of the subject lot and resulting new lots and the enforceability of any spatial rights or encumbrances (e.g. easements). If the DP passes examination it is deemed approved. DPs that fail examination are returned to surveyors for corrective actions.</p> <p>At this stage in the process, the NSW Addressing Committee assess the final road names, types and address numbers assigned to the lodged Deposited Plan. The NSW Addressing Committee will analyse:</p> <ul style="list-style-type: none"> • If any changes have occurred to the proposed road names since pre-approval was granted (if changes have occurred, the GNB Secretariat can approve them. If major modifications have occurred, the proposal will be referred to the GNB for consideration and potential approval). • If road types were not included in the original pre-approval proposal, the road types now assigned will be assessed for suitability and conformance with this policy. • If address numbers have been assigned appropriately. <p>Should there have been no major changes made since pre-approval was granted, the NSW Addressing Committee can make arrangements for the registration of the address components (GNB Secretariat will make arrangements for registration and gazettal of the road names - refer to Procedure 7.2.2 - Gazettal of Road Names and Locality Boundaries for details).</p> <p>If major modifications have been made, the proposal will be referred to the NSW Addressing Committee members for their advice and decision. Should errors or issues arise they will be referred back to the Local Government for mitigation and rectification purposes.</p>
<p>AP5.9</p> <p>Issue of Gazettal Notice</p>	<p>Upon receiving notice of the address approval, the Local Government needs to complete appropriate actions to incorporate the addresses in their systems and notify appropriate agencies and commercial bodies.</p> <p>As per Procedure 7.4 - Signage should be installed within 30 working days of the name approval being notified.</p>

Process AP6: Addressing - DA Exempt Developments

<p>Overview</p>	<p>The process steps below outline the end-to-end requirements for developments that do not generally involve the DA process as some DAs are submitted under Part 4 of the EP&A Act.</p> <p>DA Exempt Developments are usually large government initiatives intended to cut across established procedures to try to reduce time and costs to meet specific government objectives. The resulting developments are usually held under a single parent title or a small set of adjoining land titles on behalf of the Crown.</p> <p>Applicants can be either Public or Private for:</p> <ul style="list-style-type: none"> • State Significant Developments (SSD) processed by Local Government under Part 4 of EP&A Act with flexibility to exceed local development standards. The Development Application process is used but exemptions and variations are possible to allow these developments to be built as they have a scale, significance or potential impact that makes them significant to a region or the State. • State Significant Infrastructure (SSI) mainly public authorities constructing roads, railways or pipelines which don't require consent but have significant environment impact (e.g. a port). <p>The naming and addressing of these developments will be significant and require early Local Government, LPI and GNB input to ensure community expectations are met.</p> <p>This process encourages the capture of an authoritative address as early in the development process as possible to maximise benefits from address use and reuse and to help avoid introduction of erroneous address data.</p> <p>In addition to the planning controls of Local Government, the Department of Planning and Infrastructure is predominantly responsible for assessing planning applications under the State Significant Assessment System for projects whose size, complexity, importance or potential impacts mean they are of State, rather than local or regional, significance. The aims of the State Environmental Planning Policy (SEPP) are as follows:</p> <ol style="list-style-type: none"> a) to identify development that is State significant b) to identify development that is State significant infrastructure and critical State significant infrastructure c) to confer functions on joint regional planning panels to determine development applications. <p>It is these SEPP developments that are generally exempt from Local Government DA processes that are the subject of this address process. The steps described below are to mitigate the lack of formally approval workflow that normally enables address allocation to be managed.</p>
<p>Procedures that inform this Process</p>	<p>Procedures 7.1 - Consultation</p> <p>Procedures 7.2 - Notifications</p> <p>Procedures 7.3 - Reservations and Pre-Approvals</p> <p>Procedures 7.4 - Signage</p>
<p>Responsibility</p>	<p>Local Government</p> <p>State Government Agency</p> <p>GNB</p> <p>LPI</p>

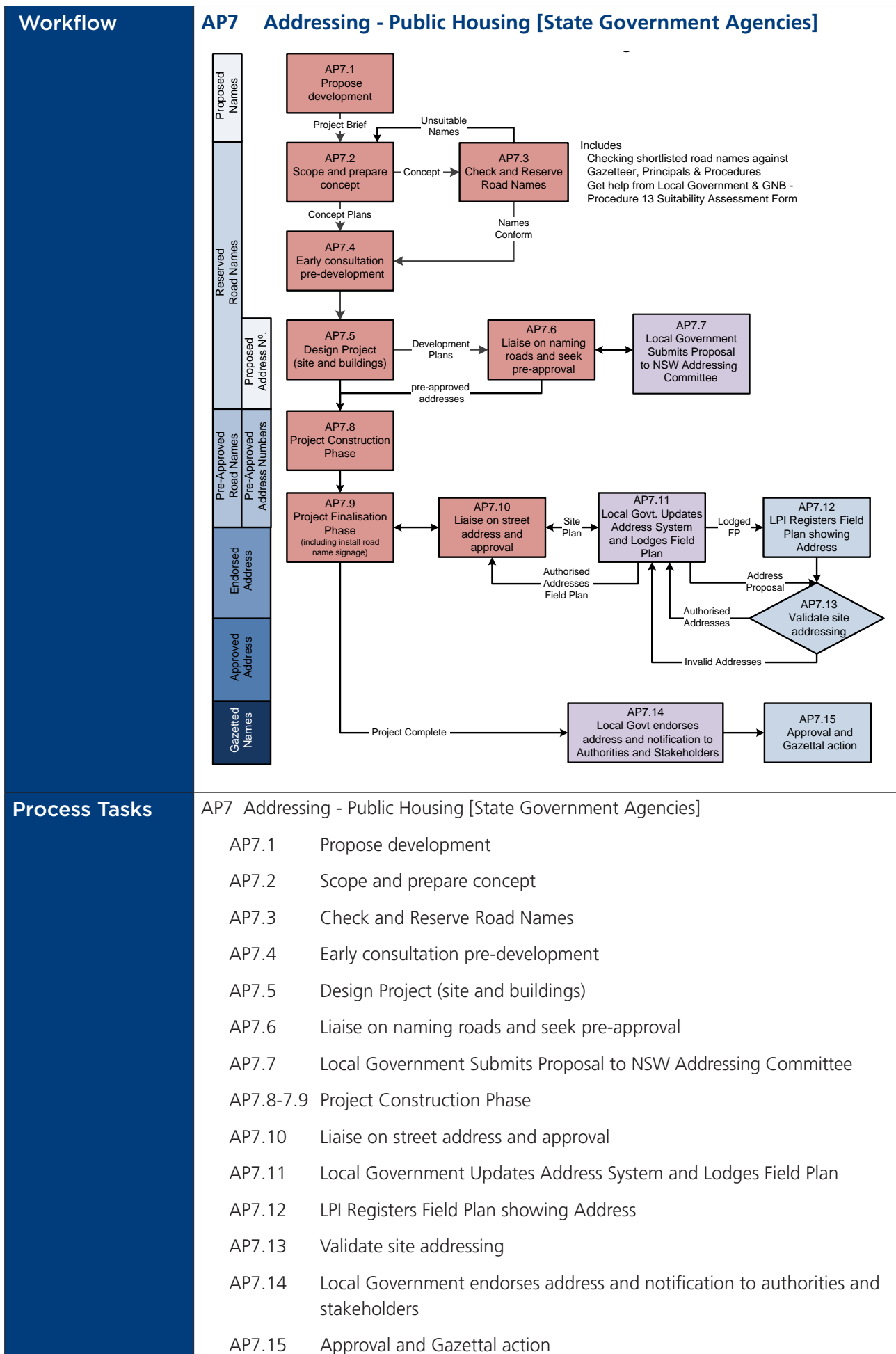


Process tasks	<p>AP6 Addressing - DA Exempt Developments</p> <p>AP6.1 Development Identified as potentially DA Exempt</p> <p>AP6.2 Prepare Application for Environmental Assessment requirements</p> <p>AP6.3 Director-General Department of Planning and Infrastructure reviews application for Environmental Assessment requirements (DGR)</p> <p>AP6.4 Consult with the relevant public authorities for input into the DGR</p> <p>AP6.5 Consult with the Local Government(s) for input into DGRs including address</p> <p>AP6.6-6.8 Department of Planning and Infrastructure issue DGRs release for Public exhibition ≥ 30days</p> <p>AP6.9-6.12 Prepare Environmental Impact Statement (EIS)</p> <p>AP6.13 Survey Lodgment and Road Name Gazettal</p>
AP6.1 Development Identified as Potentially DA Exempt	<p>Developers and Government Agencies will prepare concept plans and seek support and concept approval from Government for special development treatment due to exceptional circumstances. This can reduce development time and costs and is therefore carefully considered by government.</p>
AP6.2 Prepare Application for Environmental Assessment requirements	<p>Once the project's feasibility has been determined concept plans are then used to develop the DGR Application for Environmental Assessment.</p> <p>This application must address strict government requirements for development and should consider addressing requirements at this early stage. Where numbering, road naming or locality name/boundary information is included in the preparations, reference should be made to the principles outlined in AUM Chapter 6 - Addressing Principles to ensure the addresses will conform to requirements of the NSW Address Policy.</p>
AP6.3 Director-General Department of Planning and Infrastructure reviews application for Environmental Assessment requirements (DGR)	<p>The Department of Planning and Infrastructure reviews DGR applications and consults with other government agencies to compile a DGR document to release for public comment.</p> <p>This document should consider addressing requirements and any details included for numbering, road naming or locality boundaries should comply with the principles outlined in AUM Chapter 6 - Addressing Principles.</p>
AP6.4 Consult with the relevant public authorities for input into the DGR	<p>At this task, the Department of Planning and Infrastructure consults with the relevant public authorities for input into the DGR.</p> <p>The consultation should consider addressing requirements and reference be made to Local Government requirements for numbering, road naming or locality boundaries which should comply with the principles outlined in AUM Chapter 6 - Addressing Principles.</p>

<p>AP6.5</p> <p>Consult with the Local Governments(s) for input into DGRs including address</p>	<p>Department of Planning and Infrastructure consults with the Local Government(s) for input into DGRs at this stage. The Local Government will consider various aspects regarding the impact of the proposed development on their community.</p> <p>The Local Government should include in its consideration addressing issues and prepare a submission recommending what the development proposal needs to do to comply with the NSW Address Policy and any Local Government policies which are in force. This task should include the Local Government working with the Department of Planning and Infrastructure to reserve any road names with the NSW Addressing Committee, where the information provided to Local Government has been assessed as conforming to the policies and principles outlined in AUM Chapters 2 and 6.</p>
<p>AP6.6 - AP6.8</p>	<p>Department of Planning and Infrastructure issue DGRs for public exhibition for up to 30 days.</p> <p>The public is able to consider the DGR and prepare submissions.</p> <p>Department of Planning and Infrastructure considers all the submissions before finalising the DGR and issuing it back to the developer.</p>
<p>AP6.9 - AP6.12</p>	<p>An Environmental Impact Statement is developed at this task, and lodged with the Local Government under Part 4 of the Environmental Protection and Assessment Act.</p> <p>Following this the SSI and SSD construction phases commence.</p> <p>During the SSD phase there is opportunity for the address information to be submitted to the NSW Addressing Committee and details entered into the NSW Address Database. Refer to AP5.3 - Development Application Process for details.</p>
<p>AP6.13</p> <p>Survey Lodgment and Road Name Gazettal</p>	<p>Following on from the Construction Phase are optional stages taken from the normal land development process that sees the preparation of Deposited Plans to initiate the creation of land titles and the gazettal of road names.</p> <p>The tasks required to have addresses completed and included in the NSW Address Database are referred to in AP5 - Addressing - Development and Subdivision and should be followed here, in particular:</p> <ul style="list-style-type: none"> AP5.3 Development Application Process AP5.7 Surveyors Validate e-Plan and Lodge DP/SP AP5.8 DP Examination and Address Approval AP5.9 Issue of Gazettal Notice

Process AP7: Addressing - Public Housing [State Government Agencies]

Overview	<p>If Public Housing Superlots include named roads within the development then they shall be treated in the same manner as any other addressing. The road names shall be processed with the owner (NSW Land and Housing Corporation) via Local Government and dwellings/units etc numbered according to the requirements of the NSW Address Policy.</p> <p>As a corporate entity of Housing NSW, the Land and Housing Corporation (LAHC) are exempt under the <i>Housing Act and Environmental Planning and Assessment Act</i> from conforming to regular planning and subdivision processes. LAHC exemptions were created similar to many government infrastructure initiatives to ensure government policy can be enacted for the benefit of the whole community.</p> <p>The main outcome of an early consultation process between Local Government and LAHC is the decision on whether a Development Application (DA) process should be used or alternatively to determine whether LAHC is to utilise its exemptions under the Housing Act and the Environment and Planning Act and proceed without a DA to expedite the development.</p> <p>The workflow described below covers the developments that do not go through the DA process.</p>
Procedures Sections that Govern this Process	<p>Procedures 7.1 - Consultation</p> <p>Procedures 7.2 - Notifications</p> <p>Procedures 7.3 - Reservations and Pre-Approvals</p> <p>Procedures 7.4 - Signage</p>
Responsibility	<p>Land and Housing Corporation</p> <p>Local Government</p> <p>GNB</p> <p>LPI</p>



<p>AP7.1</p> <p>Propose development</p>	<p>LAHC has a similar role to a commercial developer when developing a super lot for affordable and/or social housing.</p> <p>After locating a new site or identifying an existing site for redevelopment, LAHC will undertake a needs analysis and site analysis before deciding on their options see <i>Draft Urban Design Guidelines for Low Rise Affordable Rental Housing, Planning NSW, December 2010</i>.</p> <p>They will consult widely with the community, Local Government, developers, community housing providers and other Non Government Organisations. They will seek funding from various sources including government schemes, public private partnerships, shared equity and commercial financiers.</p> <p>Once the basic concept has been formed, LAHC will document it as a project brief and select a developer, planner or builder company to flesh out the proposal.</p>
<p>AP7.2</p> <p>Scope and prepare concept</p>	<p>LAHC's lead contractor/consultant will interpret the project brief and any published policies or guidelines (such as <i>Draft Urban Design Guidelines for Low Rise Affordable Rental Housing</i>) to produce a formal Concept Plan</p> <p>The concept will quantify and qualify the extent of the development and enable an initial assessment of its impacts. The Planning Consultant will do sufficient research to determine the government limitations and restrictions that apply to the site and the proposed improvements.</p> <p>The planning consultant needs to consider wayfinding as one of the design considerations for road layout, signage and addressing. They should particularly consider the principles contained in AUM Chapter 6 when conceptualising potential road names for the area to be developed.</p> <p>The planning consultant might also wish to confirm with the Local Government whether a pre-defined set of reserved road names exists for the area in which the development is occurring. Refer to Procedure 7.3.2 - Reservation of Road Names for details.</p> <p>LAHC will determine the road names prior to submitting to the Local Government for consideration and potential endorsement before supplying them to the GNB for reservation or pre-approval - refer Procedure 7.3.3 - Pre-Approval for details.</p>
<p>AP7.3</p> <p>Check and Reserve Road Names</p>	<p>Once a name, or group of names, has been shortlisted for a concept plan, they need to be checked for conformance against the principles contained in AUM Chapter 6.</p> <p>If in the process of for checking for duplication and conformance with the policy and principles of the AUM, a name is found to not conform then alternative options need to be considered by the planning consultant and/or LAHC.</p> <p>Should the results delivered by the checking process be ambiguous, the Local Government can assist the developer and/or LAHC in defining a suitable plan for addressing. Where required, Local Government can refer the concept plans to the GNB Secretariat for consideration of a 'Suitability Assessment'. Refer to Procedure 7.3.4 - Suitability Assessment for details regarding these assessments.</p> <p>If the name conforms with all requirements LAHC can proceed to request that the Local Government reserve the names for future use (described as per Procedure 7.3.2 - Reservation of Road Names), but this is not mandatory.</p>

<p>AP7.4</p> <p>Early consultation pre-development</p>	<p>A modification to the DA process is the use of a Joint Regional Planning Panel (JRPP). Regional Panels have been established to provide independent, merit-based decision-making on regionally significant development proposals. They consist of members appointed by State and Local Government. Developments are publicly notified and assessed by Local Government planning officers but their reports are referred to the Panel for determination.</p> <p>If the DA or JRPP path is chosen, Process AP5 - Addressing Development and Subdivision should be utilised.</p> <p>If the DA exemption path is selected - by this stage the concept plans that are used should show the road names (and perhaps, but not mandatorily, their type) that have been checked (and potentially reserved by Local Government via GNB) for that development.</p>
<p>AP7.5</p> <p>Design Project (site and buildings)</p>	<p>The Design Project phase involves many different professional and technical consultants and is much more involved than land subdivisions where a Planning Consultant and a civil engineer would do most of the work in this phase.</p> <p>After receiving direction from the Local Government consultation in Task 7.4 - Early Consultation, LAHC will continue the process of documenting the development. LAHC should at this stage commence liaising with Local Government regarding address numbering.</p> <p>LAHC will issue contracts as required to complete the Project Design and compile the documentation including project, building and site plans and specifications.</p> <p>The major outcome of the design process is the project plans and specification that are used as the basis for issuing contracts for the next construction project phase.</p>
<p>AP7.6</p> <p>Liaise on naming roads and seek pre-approval</p>	<p>As the authority for naming all roads for addressing purposes the project plans and specifications should be provided to the Local Government department(s) responsible for road naming and addressing so that they may assess the proposal.</p> <p>Assessment of the proposal should consider how the numbering (if available), naming and locality boundaries conform to the principles outlined in AUM Chapter 6 and whether any procedural information needs to be considered i.e. consultation.</p> <p>At this stage Local Government should if necessary discuss any concerns with LAHC regarding road layout, signage and addressing.</p>
<p>AP7.7</p> <p>Local Government Submits Proposal to NSW Addressing Committee</p>	<p>The proposal can now be formally submitted to the NSW Addressing Committee for their consideration and potential pre-approval - refer to Procedure 7.3.3 Pre-Approval for details.</p>
<p>AP7.8 - AP7.9</p> <p>Project Construction Phase</p>	<p>During this phase the project construction works will be completed and the project will near finalisation.</p>

<p>AP7.10</p> <p>Liaise on street address and approval</p>	<p>As the development design nears finalisation the LAHC and Local Government should liaise to discuss final road extent and design and allocation of address numbers.</p> <p>If the surveyor has assigned the street address numbers in accordance with the NSW Address Policy, the Local Government task should be simply one of validation with LAHC.</p> <p>At this stage the LAHC must ensure that on the development's Site Plan/s:</p> <ul style="list-style-type: none"> • Final road extents are determined - refer to AUM Chapter 6 - Addressing Principle 6.7.7 - Road Extents. • Final road name and road types are allocated to plans (ensuring conformance with principles contained in AUM Chapter 6. • Final address numbers are assigned (ensuring conformance with principles contained in AUM Chapter 6 - Sections 6.1 to 6.6. • Addresses are appropriately identified and allocated in accordance with the policy outlined in AUM Chapter 2.
<p>AP7.11</p> <p>Local Government Updates Address System and Lodges Field Plan</p>	<p>Once LAHC and the Local Government are able to endorse the Site or Field Plans (FP), Local Government must ensure that the details are updated in the NSW Address Database.</p> <p>The Site Plan's should be endorsed, signed and dated as valid by Local Government Officer responsible for addressing and the plan forwarded to the NSW Addressing Committee.</p>
<p>AP7.12</p> <p>LPI Registers Field Plan showing Address</p>	<p>The Site Plan is lodged at LPI for registration as a Field Plan and receives a FP prefixed sequential plan number and is subsequently scanned and catalogued in LPI's system.</p>
<p>AP7.13</p> <p>Validate site addressing</p>	<p>The NSW Addressing Committee will check if the addresses are suitable and will issue an assessment notice where relevant.</p>
<p>AP7.14</p> <p>Local Government endorses address and notification to authorities and stakeholders</p>	<p>The Local Government will be requested by the NSW Addressing Committee to confirm the address details. Where relevant, procedures contained in Chapter 7 - Section 7.1 - Consultation will apply.</p>
<p>AP7.15</p> <p>Approval and Gazettal action</p>	<p>Once road names have been approved by the GNB procedures outlined in Chapter 7 - Section 7.2 - Notifications will be followed to issue gazette notices and inform authorities.</p>

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Part 10 Meetings

Division 1 Preliminary

231 Definitions

In this Part:

amendment, in relation to an original motion, means a motion moving an amendment to that motion.

chairperson:

- (a) in relation to a meeting of a council—means the person presiding at the meeting as provided by section 369 of the Act, and
- (b) in relation to a meeting of a committee of a council—means the person presiding at the meeting as provided by clause 267.

committee, in relation to a council, means a committee established under clause 260 or the council when it has resolved itself into a committee of the whole.

councillor includes a member of the governing body of a county council.

Division 2 Convening of, and attendance at, council meetings

232 Notice of meetings

- (1) This clause prescribes the manner in which the requirements outlined in section 9 (1) of the Act are to be complied with.
- (2) A notice of a meeting of a council or of a committee must be published in a newspaper circulating in the area before the meeting takes place.
- (3) The notice must specify the time and place of the meeting.
- (4) Notice of more than one meeting may be given in the same notice.
- (5) This clause does not apply to an extraordinary meeting of a council or committee.

233 What happens when a quorum is not present

- (1) A meeting of a council must be adjourned if a quorum is not present:
 - (a) within half an hour after the time designated for the holding of the meeting, or
 - (b) at any time during the meeting.
- (2) In either case, the meeting must be adjourned to a time, date and place fixed:

Clause 234 Local Government (General) Regulation 2005

- (a) by the chairperson, or
 - (b) in his or her absence—by the majority of the councillors present, or
 - (c) failing that, by the general manager.
- (3) The general manager must record in the council's minutes the circumstances relating to the absence of a quorum (including the reasons for the absence of a quorum) at or arising during a meeting of the council, together with the names of the councillors present.

234 Minister to convene meetings in certain cases

- (1) Whenever an area is constituted or reconstituted, the Minister is required:
 - (a) to convene the first meeting of the council of the area, and
 - (b) to nominate the business to be transacted at the meeting, and
 - (c) to give the councillors notice of the meeting.
- (2) If there is no quorum at that meeting, the Minister may convene meetings in the same manner until a quorum is present.
- (3) The council must transact the business nominated by the Minister for a meeting convened under this clause.

235 Presence at council meetings

A councillor cannot participate in a meeting of a council unless personally present at the meeting.

235A Leave of absence

- (1) A councillor's application for leave of absence from council meetings should, if practicable, identify (by date) the meetings from which the councillor intends to be absent.
- (2) A councillor who intends to attend a council meeting despite having been granted leave of absence should, if practicable, give the general manager at least 2 days' notice of his or her intention to attend.

Division 3 Procedure for the conduct of council meetings

236 Councillor to be elected to preside at certain meetings

- (1) If no chairperson is present at a meeting of a council at the time designated for the holding of the meeting, the first business of the meeting must be the election of a chairperson to preside at the meeting.
Note. Section 369 (2) of the Act provides for a councillor to be elected to chair a meeting of a council when the mayor and deputy mayor are absent.

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- (2) The election must be conducted:
 - (a) by the general manager or, in his or her absence, an employee of the council designated by the general manager to conduct the election, or
 - (b) if neither of them is present at the meeting or there is no general manager or designated employee—by the person who called the meeting or a person acting on his or her behalf.
 - (3) If, at an election of a chairperson, 2 or more candidates receive the same number of votes and no other candidate receives a greater number of votes, the chairperson is to be the candidate whose name is chosen by lot.
 - (4) For the purposes of subclause (3), the person conducting the election must:
 - (a) arrange for the names of the candidates who have equal numbers of votes to be written on similar slips, and
 - (b) then fold the slips so as to prevent the names from being seen, mix the slips and draw one of the slips at random.
 - (5) The candidate whose name is on the drawn slip is the candidate who is to be the chairperson.

237 Chairperson to have precedence

When the chairperson rises during a meeting of a council:

- (a) any councillor then speaking or seeking to speak must, if standing, immediately resume his or her seat, and
- (b) every councillor present must be silent to enable the chairperson to be heard without interruption.

238 Chairperson's duty with respect to motions

- (1) It is the duty of the chairperson at a meeting of a council to receive and put to the meeting any lawful motion that is brought before the meeting.
- (2) The chairperson must rule out of order any motion that is unlawful or the implementation of which would be unlawful.
- (3) Any motion, amendment or other matter that the chairperson has ruled out of order is taken to have been rejected.

239 Order of business

- (1) At a meeting of a council (other than an extraordinary meeting), the general order of business is (except as provided by this Regulation) as fixed by the council's code of meeting practice or (if the council does not have a code of meeting practice or its code of meeting practice does

not fix the general order of business) as fixed by resolution of the council.

- (2) The order of business fixed under subclause (1) may be altered if a motion to that effect is passed. Such a motion can be moved without notice.
- (3) Despite clause 250, only the mover of a motion referred to in subclause (2) may speak to the motion before it is put.

240 Agenda and business papers for council meetings

- (1) The general manager must ensure that the agenda for a meeting of the council states:
 - (a) all matters to be dealt with arising out of the proceedings of former meetings of the council, and
 - (b) if the mayor is the chairperson—any matter or topic that the chairperson proposes, at the time when the agenda is prepared, to put to the meeting, and
 - (c) subject to subclause (2), any business of which due notice has been given.
- (2) The general manager must not include in the agenda for a meeting of the council any business of which due notice has been given if, in the opinion of the general manager, the business is (or the implementation of the business would be) unlawful. The general manager must report (without giving details of the item of business) any such exclusion to the next meeting of the council.
- (3) The general manager must cause the agenda for a meeting of the council or a committee of the council to be prepared as soon as practicable before the meeting.
- (4) The general manager must ensure that the details of any item of business to which section 9 (2A) of the Act applies are included in a business paper for the meeting concerned.
- (5) Nothing in this clause limits the powers of the chairperson under clause 243.

241 Giving notice of business

- (1) A council must not transact business at a meeting of the council:
 - (a) unless a councillor has given notice of the business in writing within such time before the meeting as is fixed by the council's code of meeting practice or (if the council does not have a code of meeting practice or its code of meeting practice does not fix that time) as is fixed by resolution of the council, and

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- (b) unless notice of the business has been sent to the councillors in accordance with section 367 of the Act.
 - (2) Subclause (1) does not apply to the consideration of business at a meeting if the business:
 - (a) is already before, or directly relates to a matter that is already before, the council, or
 - (b) is the election of a chairperson to preside at the meeting as provided by clause 236 (1), or
 - (c) is a matter or topic put to the meeting by the chairperson in accordance with clause 243, or
 - (d) is a motion for the adoption of recommendations of a committee of the council.
 - (3) Despite subclause (1), business may be transacted at a meeting of a council even though due notice of the business has not been given to the councillors. However, this can happen only if:
 - (a) a motion is passed to have the business transacted at the meeting, and
 - (b) the business proposed to be brought forward is ruled by the chairperson to be of great urgency.Such a motion can be moved without notice.
 - (4) Despite clause 250, only the mover of a motion referred to in subclause (3) can speak to the motion before it is put.

242 Agenda for extraordinary meetings

- (1) The general manager must ensure that the agenda for an extraordinary meeting of a council deals only with the matters stated in the notice of the meeting.
- (2) Despite subclause (1), business may be transacted at an extraordinary meeting of a council even though due notice of the business has not been given to the councillors. However, this can happen only if:
 - (a) a motion is passed to have the business transacted at the meeting, and
 - (b) the business proposed to be brought forward is ruled by the chairperson to be of great urgency.Such a motion can be moved without notice but only after the business notified in the agenda for the meeting has been disposed of.
- (3) Despite clause 250, only the mover of a motion referred to in subclause (2) can speak to the motion before it is put.

243 Official minutes

- (1) If the mayor is the chairperson at a meeting of a council, the chairperson is, by minute signed by the chairperson, entitled to put to the meeting without notice any matter or topic that is within the jurisdiction of the council or of which the council has official knowledge.
- (2) Such a minute, when put to the meeting, takes precedence over all business on the council's agenda for the meeting. The chairperson (but only if the chairperson is the mayor) may move the adoption of the minute without the motion being seconded.
- (3) A recommendation made in a minute of the chairperson (being the mayor) or in a report made by a council employee is, so far as adopted by the council, a resolution of the council.

244 Report of a Departmental representative to be tabled at council meeting

When a report of a Departmental representative has been presented to a meeting of a council in accordance with section 433 of the Act, the council must ensure that the report:

- (a) is laid on the table at that meeting, and
- (b) is subsequently available for the information of councillors and members of the public at all reasonable times.

245 Notice of motion—absence of mover

In the absence of a councillor who has placed a notice of motion on the agenda for a meeting of a council:

- (a) any other councillor may move the motion at the meeting, or
- (b) the chairperson may defer the motion until the next meeting of the council at which the motion can be considered.

246 Motions to be seconded

A motion or an amendment cannot be debated unless or until it has been seconded. This clause is subject to clauses 243 (2) and 250 (5).

247 How subsequent amendments may be moved

If an amendment has been rejected, a further amendment can be moved to the motion to which the rejected amendment was moved, and so on, but no more than one motion and one proposed amendment can be before the council at any one time.

248 Motions of dissent

- (1) A councillor can, without notice, move to dissent from the ruling of the chairperson on a point of order. If that happens, the chairperson must

suspend the business before the meeting until a decision is made on the motion of dissent.

- (2) If a motion of dissent is passed, the chairperson must proceed with the suspended business as though the ruling dissented from had not been given. If, as a result of the ruling, any motion or business has been discharged as out of order, the chairperson must restore the motion or business to the agenda and proceed with it in due course.
- (3) Despite clause 250, only the mover of a motion of dissent and the chairperson can speak to the motion before it is put. The mover of the motion does not have a right of general reply.

249 Questions may be put to councillors and council employees

- (1) A councillor:
 - (a) may, through the chairperson, put a question to another councillor, and
 - (b) may, through the general manager, put a question to a council employee.
- (2) However, a councillor or council employee to whom a question is put is entitled to be given reasonable notice of the question and, in particular, sufficient notice to enable reference to be made to other persons or to documents.
- (3) The councillor must put every such question directly, succinctly and without argument.
- (4) The chairperson must not permit discussion on any reply or refusal to reply to a question put to a councillor or council employee under this clause.

250 Limitation as to number of speeches

- (1) A councillor who, during a debate at a meeting of a council, moves an original motion has the right of general reply to all observations that are made by another councillor during the debate in relation to the motion and to any amendment to it, as well as the right to speak on any such amendment.
- (2) A councillor, other than the mover of an original motion, has the right to speak once on the motion and once on each amendment to it.
- (3) A councillor must not, without the consent of the council, speak more than once on a motion or an amendment, or for longer than 5 minutes at any one time. However, the chairperson may permit a councillor who claims to have been misrepresented or misunderstood to speak more than once on a motion or an amendment, and for longer than 5 minutes on that motion or amendment to enable the councillor to make a

statement limited to explaining the misrepresentation or misunderstanding.

- (4) Despite subclauses (1) and (2), a councillor may move that a motion or an amendment be now put:
 - (a) if the mover of the motion or amendment has spoken in favour of it and no councillor expresses an intention to speak against it, or
 - (b) if at least 2 councillors have spoken in favour of the motion or amendment and at least 2 councillors have spoken against it.
- (5) The chairperson must immediately put to the vote, without debate, a motion moved under subclause (4). A seconder is not required for such a motion.
- (6) If a motion that the original motion or an amendment be now put is passed, the chairperson must, without further debate, put the original motion or amendment to the vote immediately after the mover of the original motion has exercised his or her right of reply under subclause (1).
- (7) If a motion that the original motion or an amendment be now put is rejected, the chairperson must allow the debate on the original motion or the amendment to be resumed.

251 Voting at council meetings

- (1) A councillor who is present at a meeting of a council but who fails to vote on a motion put to the meeting is taken to have voted against the motion.
- (2) If a councillor who has voted against a motion put at a council meeting so requests, the general manager must ensure that the councillor's dissenting vote is recorded in the council's minutes.
- (3) The decision of the chairperson as to the result of a vote is final, unless the decision is immediately challenged and not fewer than 2 councillors rise and demand a division.
- (4) When a division on a motion is demanded, the chairperson must ensure that the division takes place immediately. The general manager must ensure that the names of those who vote for the motion and those who vote against it are respectively recorded in the council's minutes.
- (5) Voting at a council meeting, including voting in an election at such a meeting, is to be by open means (such as on the voices or by show of hands). However, the council may resolve that the voting in any election by councillors for mayor or deputy mayor is to be by secret ballot.

Note. Part 11 of this Regulation provides that a council is to resolve whether an election by the councillors for mayor or deputy mayor is to be by preferential ballot, ordinary ballot or open voting (clause 394 and clause 3 of Schedule 7).

Clause 3 of Schedule 7 also makes it clear that **ballot** has its normal meaning of secret ballot.

252 Representations by members of the public—closure of part of meeting

- (1) A representation at a council meeting by a member of the public as to whether a part of the meeting should be closed to the public can only be made for a fixed period immediately after the motion to close the part of the meeting is moved and seconded.
- (2) That period is as fixed by the council's code of meeting practice or (if the council does not have a code of meeting practice or its code of meeting practice does not fix that period) as fixed by resolution of the council. Different periods can be fixed according to the different types of matters to be discussed or received and discussed at closed parts of meetings.

253 Resolutions passed at closed meetings to be made public

If a council passes a resolution during a meeting, or a part of a meeting, that is closed to the public, the chairperson must make the resolution public as soon as practicable after the meeting or part of the meeting has ended.

254 Matters to be included in minutes of council meeting

The general manager must ensure that the following matters are recorded in the council's minutes:

- (a) details of each motion moved at a council meeting and of any amendments moved to it,
- (b) the names of the mover and seconder of the motion or amendment,
- (c) whether the motion or amendment is passed or lost.

Note. Section 375 (1) of the Act requires a council to ensure that full and accurate minutes are kept of the proceedings of a meeting of the council (other provisions of this Regulation and of the Act require particular matters to be recorded in a council's minutes).

Division 4 Keeping order at meetings

255 Questions of order

- (1) The chairperson, without the intervention of any other councillor, may call any councillor to order whenever, in the opinion of the chairperson, it is necessary to do so.
- (2) A councillor who claims that another councillor has committed an act of disorder, or is out of order, may call the attention of the chairperson to the matter.

- (3) The chairperson must rule on a question of order immediately after it is raised but, before doing so, may invite the opinion of the council.
- (4) The chairperson's ruling must be obeyed unless a motion dissenting from the ruling is passed.

256 Acts of disorder

- (1) A councillor commits an act of disorder if the councillor, at a meeting of a council or a committee of a council:
 - (a) contravenes the Act or any regulation in force under the Act, or
 - (b) assaults or threatens to assault another councillor or person present at the meeting, or
 - (c) moves or attempts to move a motion or an amendment that has an unlawful purpose or that deals with a matter that is outside the jurisdiction of the council or committee, or addresses or attempts to address the council or committee on such a motion, amendment or matter, or
 - (d) insults or makes personal reflections on or imputes improper motives to any other councillor, or
 - (e) says or does anything that is inconsistent with maintaining order at the meeting or is likely to bring the council or committee into contempt.
- (2) The chairperson may require a councillor:
 - (a) to apologise without reservation for an act of disorder referred to in subclause (1) (a) or (b), or
 - (b) to withdraw a motion or an amendment referred to in subclause (1) (c) and, where appropriate, to apologise without reservation, or
 - (c) to retract and apologise without reservation for an act of disorder referred to in subclause (1) (d) or (e).
- (3) A councillor may, as provided by section 10 (2) (a) or (b) of the Act, be expelled from a meeting of a council for having failed to comply with a requirement under subclause (2). The expulsion of a councillor from the meeting for that reason does not prevent any other action from being taken against the councillor for the act of disorder concerned.

257 How disorder at a meeting may be dealt with

- (1) If disorder occurs at a meeting of a council, the chairperson may adjourn the meeting for a period of not more than 15 minutes and leave the chair. The council, on reassembling, must, on a question put from the chair, decide without debate whether the business is to be proceeded with or not. This subclause applies to disorder arising from the conduct of

members of the public as well as disorder arising from the conduct of councillors.

- (2) A member of the public may, as provided by section 10 (2) (a) or (b) of the Act, be expelled from a meeting of a council for engaging in or having engaged in disorderly conduct at the meeting.

258 Power to remove persons from meeting after expulsion

If a councillor or a member of the public fails to leave the place where a meeting of a council is being held:

- (a) immediately after the council has passed a resolution expelling the councillor or member from the meeting, or
- (b) where the council has authorised the person presiding at the meeting to exercise the power of expulsion—immediately after being directed by the person presiding to leave the meeting,

a police officer, or any person authorised for the purpose by the council or person presiding, may, by using only such force as is necessary, remove the councillor or member from that place and, if necessary, restrain the councillor or member from re-entering that place.

Division 5 Council committees

259 Committee of the whole

- (1) All the provisions of this Regulation relating to meetings of a council, so far as they are applicable, extend to and govern the proceedings of the council when in committee of the whole, except the provision limiting the number and duration of speeches.
- (2) The general manager or, in the absence of the general manager, an employee of the council designated by the general manager is responsible for reporting to the council proceedings in committee of the whole. It is not necessary to report the proceedings in full but any recommendations of the committee must be reported.
- (3) The council must ensure that a report of the proceedings (including any recommendations of the committee) is recorded in the council's minutes. However, the council is not taken to have adopted the report until a motion for adoption has been made and passed.

260 Council may establish committees

- (1) A council may, by resolution, establish such committees as it considers necessary.
- (2) A committee is to consist of the mayor and such other councillors as are elected by the councillors or appointed by the council.

- (3) The quorum for a meeting of a committee is to be:
 - (a) such number of members as the council decides, or
 - (b) if the council has not decided a number—a majority of the members of the committee.

261 Functions of committees

A council must specify the functions of each of its committees when the committee is established, but may from time to time amend those functions.

262 Notice of committee meetings to be given

- (1) The general manager of a council must send to each councillor, at least 3 days before each meeting of the committee, a notice specifying:
 - (a) the time and place at which and the date on which the meeting is to be held, and
 - (b) the business proposed to be transacted at the meeting.
- (2) However, notice of less than 3 days may be given of a committee meeting called in an emergency.

263 Non-members entitled to attend committee meetings

- (1) A councillor who is not a member of a committee of a council is entitled to attend, and to speak at, a meeting of the committee.
- (2) However, the councillor is not entitled:
 - (a) to give notice of business for inclusion in the agenda for the meeting, or
 - (b) to move or second a motion at the meeting, or
 - (c) to vote at the meeting.

264 Representations by members of the public—closure of part of meeting

- (1) A representation at a committee meeting by a member of the public as to whether a part of the meeting should be closed to the public can only be made for a fixed period immediately after the motion to close the part of the meeting is moved and seconded.
- (2) That period is as fixed by the council's code of meeting practice or (if the council does not have a code of meeting practice or its code of meeting practice does not fix that period) as fixed by resolution of the council. Different periods can be fixed according to the different types of matters to be discussed or received and discussed at closed parts of meetings.

265 Procedure in committees

- (1) Subject to subclause (3), each committee of a council may regulate its own procedure.
- (2) Without limiting subclause (1), a committee of a council may decide that, whenever the voting on a motion put to a meeting of the committee is equal, the chairperson of the committee is to have a casting vote as well as an original vote.
- (3) Voting at a committee meeting is to be by open means (such as on the voices or by show of hands).

266 Committees to keep minutes

- (1) Each committee of a council must ensure that full and accurate minutes of the proceedings of its meetings are kept. In particular, a committee must ensure that the following matters are recorded in the committee's minutes:
 - (a) details of each motion moved at a meeting and of any amendments moved to it,
 - (b) the names of the mover and seconder of the motion or amendment,
 - (c) whether the motion or amendment is passed or lost.
- (2) As soon as the minutes of an earlier meeting of a committee of the council have been confirmed at a later meeting of the committee, the person presiding at the later meeting must sign the minutes of the earlier meeting.

267 Chairperson and deputy chairperson of committees

- (1) The chairperson of each committee of the council must be:
 - (a) the mayor, or
 - (b) if the mayor does not wish to be the chairperson of a committee—a member of the committee elected by the council, or
 - (c) if the council does not elect such a member—a member of the committee elected by the committee.
- (2) A council may elect a member of a committee of the council as deputy chairperson of the committee. If the council does not elect a deputy chairperson of such a committee, the committee may elect a deputy chairperson.
- (3) If neither the chairperson nor the deputy chairperson of a committee of a council is able or willing to preside at a meeting of the committee, the committee must elect a member of the committee to be acting chairperson of the committee.

- (4) The chairperson is to preside at a meeting of a committee of a council. If the chairperson is unable or unwilling to preside, the deputy chairperson (if any) is to preside at the meeting, but if neither the chairperson nor the deputy chairperson is able or willing to preside, the acting chairperson is to preside at the meeting.

268 Absence from committee meetings

- (1) A member (other than the mayor) ceases to be a member of a committee if the member:
- (a) has been absent from 3 consecutive meetings of the committee without having given reasons acceptable to the committee for the member's absences, or
 - (b) has been absent from at least half of the meetings of the committee held during the immediately preceding year without having given to the committee acceptable reasons for the member's absences.
- (2) Subclause (1) does not apply in respect of a committee that consists of all of the members of the council.

Note. The expression **year** means the period beginning 1 July and ending the following 30 June. See the Dictionary to the Act.

269 Reports of committees

- (1) If in a report of a committee of the council distinct recommendations are made, the decision of the council may be made separately on each recommendation.
- (2) The recommendations of a committee of the council are, so far as adopted by the council, resolutions of the council.
- (3) If a committee of a council passes a resolution, or makes a recommendation, during a meeting, or a part of a meeting, that is closed to the public, the chairperson must:
- (a) make the resolution or recommendation public as soon as practicable after the meeting or part of the meeting has ended, and
 - (b) report the resolution or recommendation to the next meeting of the council.

270 Disorder in committee meetings

The provisions of the Act and of this Regulation relating to the maintenance of order in council meetings apply to meetings of committees of the council in the same way as they apply to meetings of the council.

271 Certain persons may be expelled from council committee meetings

- (1) If a meeting or part of a meeting of a committee of a council is closed to the public in accordance with section 10A of the Act, any person who is not a councillor may be expelled from the meeting as provided by section 10 (2) (a) or (b) of the Act.
- (2) If any such person, after being notified of a resolution or direction expelling him or her from the meeting, fails to leave the place where the meeting is being held, a police officer, or any person authorised for the purpose by the council, committee or person presiding, may, by using only such force as is necessary, remove the first-mentioned person from that place and, if necessary, restrain that person from re-entering that place.

Division 6 Miscellaneous**272 Inspection of the minutes of a council or committee**

- (1) An inspection of the minutes of a council or committee of a council is to be carried out under the supervision of the general manager or an employee of the council designated by the general manager to supervise inspections of those minutes.
- (2) The general manager must ensure that the minutes of the council and any minutes of a committee of the council are kept secure and in safe custody and that no unauthorised person is allowed to interfere with them.

Note. Section 12 of the Act confers a right (restricted in the case of closed parts of meetings) to inspect the minutes of a council or committee of a council.

273 Tape recording of meeting of council or committee prohibited without permission

- (1) A person may use a tape recorder to record the proceedings of a meeting of a council or a committee of a council only with the authority of the council or committee.
- (2) A person may, as provided by section 10 (2) (a) or (b) of the Act, be expelled from a meeting of a council or a committee of a council for using or having used a tape recorder in contravention of this clause.
- (3) If any such person, after being notified of a resolution or direction expelling him or her from the meeting, fails to leave the place where the meeting is being held, a police officer, or any person authorised for the purpose by the council or person presiding, may, by using only such force as is necessary, remove the first-mentioned person from that place and, if necessary, restrain that person from re-entering that place.

Clause 273 Local Government (General) Regulation 2005

- (4) In this clause, *tape recorder* includes a video camera and any electronic device capable of recording speech, whether a magnetic tape is used to record or not.

Circular Details	Circular No 16-46 / 28 November 2016 / A515616
Previous Circular	16/30 Local Government Amendment (Governance and Planning) Act 2016
Who should read this	Mayors / Councillors / General Managers / Council governance staff
Contact	Council Governance Team - 02 4428 4100
Action required	Response to OLG

Development of a Model Code of Meeting Practice for Local Councils in NSW

What's new or changing

- The recent amendments to the *Local Government Act 1993* (the Act) provide for a model code of meeting practice (model meeting code) to be prescribed by regulation.
- Work on developing the model meeting code has now commenced. The code will contain both mandatory and non-mandatory provisions. Once the model meeting code is finalised, and prescribed by regulation, councils will be required to adopt a code of meeting practice that incorporates its mandatory provisions. Councils' codes of meeting practice must not contain provisions that are inconsistent with the mandatory provisions of the model meeting code.
- It is anticipated that the mandatory provisions of the model meeting code will incorporate the meeting rules currently prescribed under the *Local Government (General) Regulation 2005* (the Regulation).
- Councils' adopted codes of meeting practice may also incorporate the non-mandatory provisions of the model meeting code and any other provisions. It is anticipated that the non-mandatory provisions of the model meeting code will contain better practice meeting rules.

What this will mean for your council

- The Office of Local Government has commenced the process of developing a model meeting code. As part of this process, the Office is:
 - undertaking a review of the existing meeting rules prescribed by the Regulation, and
 - seeking to identify examples of better practice meeting rules contained in councils' adopted codes of meeting practice.
- The Office is seeking the assistance of councils in developing the model meeting code. In particular the Office is seeking submissions on the following:
 - how the current meeting rules prescribed by the Regulation can be improved,
 - any areas of meeting practice that are not currently prescribed that should be prescribed, and

- any examples of better practice that may be incorporated in the non-mandatory provisions of the model meeting code.

Key points

- Submissions may be made by email to olg@olg.nsw.gov.au.
- Submissions should be labelled "model code of meeting practice development" and marked to the attention of the Office's Council Governance Team.
- Submissions should be made before Friday 20 January 2017.

Where to go for further information

- For further information, contact the Office's Council Governance Team on 02 4428 4100.



Tim Hurst
Acting Chief Executive

**NSW RURAL FIRE SERVICE**

MEMORANDUM

To Corowa Berrigan Zone Liaison Committee
From: Manager RFS Southern Border Team
Subject: Committee Meeting
Date: 5 December 2016 **File No.** ADM 026

NOTICE is hereby given that a meeting of the Corowa Berrigan Zone Liaison Committee will be held on **Monday 5th Dec 2016 commencing at 1030 hours at the Corowa Berrigan Zone Office, 311 Redlands Road, Corowa.**

A report for the meeting is attached.

Patrick Westwood
Manager
Southern Border Team

Copy to Regional Manager

RFS REPORT TO FEDERATION AND BERRIGAN SHIRE COUNCILS FOR PERIOD 1 JULY 2016 – 1 DECEMBER 2016

1. Fit for the Future Impacts:

The Rural Fire Service has been affected by the recent mergers of the Corowa and Urana Councils that will affect the currency and accuracy of the document considering the name change to Federation and the inclusion of new financial considerations.

The changes for management of Rural Fire District as determined by the various NSW Legislation that binds the RFS to existing LGA boundaries that has been communicated to volunteers and staff of the NSW RFS on several occasions during the weeks following initiative. The area previously referred to as Urana Shire (Rural Fire District) was managed by the Riverina Team based in Wagga Wagga, this area has now become Federation and as such the consideration of new Rural Fire District boundaries is for consideration by RFS HQ. It has been agreed that as Supt. Westwood is the FCO for Corowa and Berrigan, that the Urana area and Federation area as a whole is managed by Supt. Westwood from the Southern Border Team.

This involves some changes to the management of RFS volunteers and budgets/assets listed within the existing Service Level Agreement. A forum was held at Urana Bowling Club following the changes to boundaries as a result of 'fit for future'. It was discussed the outcome of the changes and how they may be managed moving forward. It should be noted that there was mutual agreement by Supt. Roger Orr and Supt. Westwood on the the potential for Southern Border Team to manage the existing Urana RFD into the future.

The changes have been split into two distinct categories; administrative and operational functions of the NSW Rural Fire Service.

For the remainder of 2016-17 there are some issues that need to be considered in the two categories to ensure a smooth transfer of all functions to be managed from the Southern Border Team as of 1 July 2017.

Administrative: All functions regarding administration including management of brigades has been handed over to Southern Border Team. The exception is any administrative activities involving operational impacts such as administration of permits etc.

Operational: Ex Urana District brigades are operationally managed by the new arrangements that exist for the Riverina Zone which involve the Centralised Dispatch process that is being used for the remainder of the Riverina Zone, this includes Dispatch, response arrangements and operational management of any fire including any support that is required to manage the incident.

This arrangement will continue a 'as you were' approach for the 1617 fire season. This is to avoid confusion amongst volunteers and to prevent a large amount of infrastructure related changes to radio systems and dispatch protocols.

A full transition of the operational functions will occur on July 1 2017 pending the confirmation of dispatch procedures for the Urana Group of brigades.

Legal standing: The new operating area of Federation Council essentially doesn't yet have a gazetted Rural Fire District due to the absence of a reference to Corowa and Urana Shires in Government Gazettes as of proclamation dates. This requires the RFS to amend the Rural Fire District to reflect the new Federation Council boundary, hence forming the Federation District which as above will be managed by Southern Border Team.

By virtue this also requires the review of the zone due to the fact that the zone refers to Corowa and Berrigan Rural Fire Districts. It is proposed that a new zone that encompasses the old Urana District is supported; this is consistent with volunteer consultation and the assurance of the Southern Border Team being able to manage the area effectively as per discussions.

Attachment 1: letter from Asst. Commissioner Heffernan 24/11/16 R16/59

RECOMMENDATION

That Federation Council and Berrigan Council agree to progress a voluntary zoning agreement to address currency and related issues as a result of the recent changes to the LGA boundaries.

Service Level Agreements/ Zone Agreements

The currency of the Corowa Berrigan Zone Service Agreement needs review however it will be considered as the only existing template to work from until this new document is formulated.

RECOMMENDATION

That the committee endorses the drafting of a new Federation zone agreement to replace the existing document.

2. Performance and Financial Report:

The Service Level Agreement that currently exists for Corowa Berrigan Zone is dated April 2005 and subsequent agreement that reporting will be twice annually in a memo dated on 16 August 2013.

There is currently a requirement to meet twice a year with the proposal for a meeting at December/January and June in order to meet our obligations and facilitate a successful transfer to meet fit for future council mergers and impacts.

The Service Level Agreement under S8.3 b) ii) states that the budget and business plan will be presented along with the six monthly financial and performance reports.

a. Budget reports:

Existing Corowa and Berrigan LGA budget allocations have been retained for the existing zone. The new Zone also includes that Urana component of the Riverina budget. The zone break downs will need to be re-established based upon assets and management of assets however it should be noted that LGA contributions are a fixed amount now based upon the 20 year average and will not fluctuate; therefore budget breakdowns per council will be less important than in previous years.

Budget details have been provided to the district manager at Southern Border and documents will be prepared shortly.

Information was provided to LGA representatives at the LGA forum at Wagga Wagga early in the Financial Year.

Financial allocations under the Rural Fire Fighting Fund Arrangements for 2016 are attached below; as per correspondence sent to councils on 31st August 2016.

Attachment 2: Budget Allocation letters F16/0079 F16/0007

b. Performance Report:

Attached is the Performance report for the first quarter commencing July 1st 2016 till October 1st 2016; significant short staffing occurred during this period hence reflecting behind target on a large amount of items, Q2 has rectified many of these metrics against the business plan.

Attachment 3: Q1 Performance Report – Southern Border Team.

3. District Equipment:

Clause of the SLA states that by the agreement the councils will agree to make available and allow the Commissioner and the Service to use equipment which is owned by, vested in or under the control of the councils. Schedule 4 outlines the assets that relate to the above statement.

For the information of the meeting, a significant new asset management system is being rolled out by the service in the SAP environment; it is referred to as Enterprise Asset Management or EAM.

EAM is currently being updated with all of the resources managed by the district and a full listing will be completed by Q4. Of note several building assets and vehicles are due for replacement in the Financial Year.

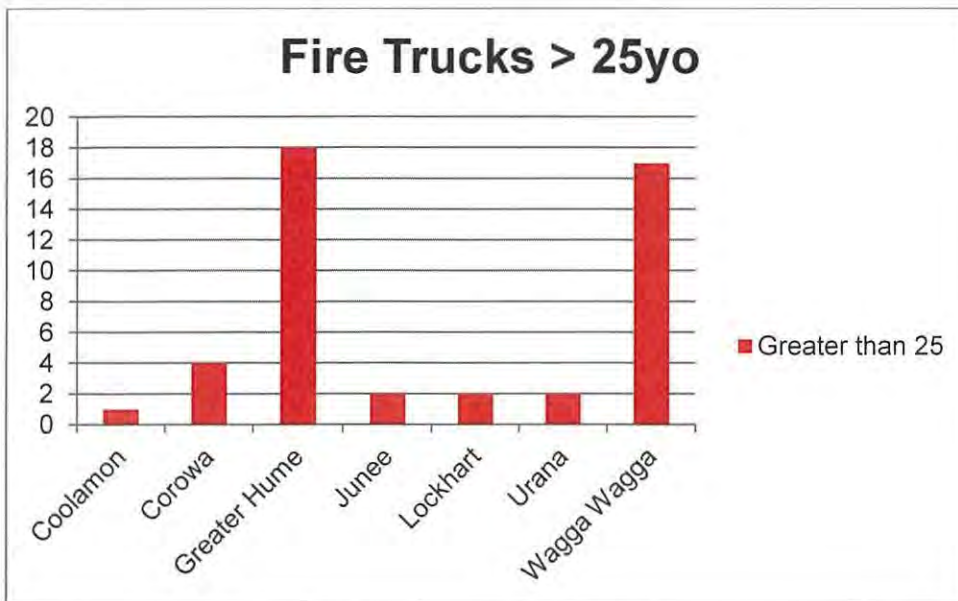
Three Stations were commenced last year (15/16) in the Corowa District; due to wet weather these projects are ongoing at Daysdale and Redlands, whilst the Buraja Station has been completed. Council needs to be congratulated for their support and commitment for commencing the build programme. It is anticipated that the remaining sheds will be completed over summer.

District vehicles due in during this financial year include the Berrigan Single Cab Grasslands Tanker valued at \$318,100. No other vehicles have been obtained by either district.

BFO 1870 MT GWYNNE 1A (1991) has been disposed of in 1617.

Future truck replacement schedules will be created to inform the 1718 estimate provided to HQ. The RFS is moving towards Total Asset Management (TAM) plans for all fleet items, and with current changes to the funding climate which includes the cap on council contribution, the ability to access funding for capital equipment such as tankers and sheds has become more flexible for the Southern Border Team.

Corowa currently has 38 assets and Berrigan 20 assets (details pending on Urana). Total Asset Management involves replacing fleet on a 25yr old maximum age basis of which there is a total of 13 vehicles across the two zones due for replacement over the next few years. Currently 4 are outstanding (i.e. beyond 25yrs at current date).



Graph 1. Comparative assessment across local districts of amount of vehicles over 25 yo.

Due to recent changes to staff managing infrastructure and changes to the funding landscape new TAM plans are being prepared in order to calculate the amount of trucks required moving forward. It is envisaged that the acquisition of around 3 trucks per year will achieve the requirement to maintain a fleet less than 25 yrs.

Copies of plans will be discussed with the RFS Southern Border Team Senior Management Team prior to the commitment. The plans involve discussion on strategic placement of vehicles and the future viability of resourcing replacements that are fit for purpose.

RECOMMENDATION: Schedule 4 is updated with the drafting of a new SLA.

General Business:

TBC at meeting.

Patrick Westwood
 Manager
Southern Border NSW RFS



NSW RURAL FIRE SERVICE



Group Officers and Salaried Members
Urana & Corowa Rural Fire Districts
 By Group Email

Your reference
 Our reference: R16/59

24 November 2016

Dear Valued Members,

NSW Rural Fire Service response to Council Amalgamations

As a result of the NSW Government's 'Fit for the Future' program launched in September 2014, a number of Local Government Areas (LGA) have undergone, or are currently undergoing significant change. *The Local Government (Council Amalgamation) Proclamation* in May 2016, legislated a number of new Councils across NSW. The effect this proclamation had on the NSW RFS among other matters was to create a series of new Rural Fire Districts (RFD) and disband existing RFD arrangements.

The amalgamation of the former Corowa and Urana Councils to form the new Federation Council has impacted two existing rural fire district management arrangements of Riverina Zone and Southern Boarder Team (RFS).

The Rural Fires Act 1997 prescribes that the change of any Council area with a RFD must reflect the new Council boundary; as this is a legislative requirement the NSW RFS has no ability to determine the RFD otherwise.

The Region South Regional Manager, Chief Superintendent Ken Hall, has undertaken consultation sessions with the brigades volunteers, Group Captains and Salaried Members of both the former Corowa and Urana Districts. The qualitative data gathered during these consultation sessions has demonstrated a majority preference by our members for the formation of a new rural fire management arrangement encompassing Federation, Berrigan, Greater Hume and Albury City Councils. The NSW RFS endorses this local preference and will begin work to commence the process to bring about the new management entity, including the formal appointment of Superintendent Patrick Westwood as the District Manager and Fire Control Officer for the Federation Council area.

Regional Services considers it essential that local Volunteers continue to collaborate with Salaried Members and Regional Management to build a Zone that meets the needs of local Brigades and Volunteer members. I will request Superintendent Patrick Westwood to discuss with affected Volunteers and Councils the preference to progress to a voluntary zoning arrangement that now includes the Federation Council.

Postal address
 NSW Rural Fire Service
 Locked Bag 17
 GRANVILLE NSW 2142

Street address
 NSW Rural Fire Service
 15 Carter Street
 LIDCOMBE NSW 2141

www.rfs.nsw.gov.au
 T (02) 8741 5555
 F (02) 8741 5550
 E rfs@rfs.nsw.gov.au



For all enquiries regarding the matters addressed above please direct correspondence to the Director Regional Services, by email regional.services@rfs.nsw.gov.au

Yours sincerely

A handwritten signature in black ink, appearing to read 'Jason Heffernan', with a large, sweeping flourish that loops back to the left.

Jason Heffernan
Assistant Commissioner
Director Regional Services

Berrigan Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2016

"Heart of the Southern Riverina"



Berrigan Shire Council

General Purpose Financial Statements
for the year ended 30 June 2016

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Overview

- (i) These financial statements are General Purpose Financial Statements and cover the operations for Berrigan Shire Council.
- (ii) Berrigan Shire Council is a body politic of NSW, Australia – being constituted as a local government area by proclamation and is duly empowered by the *Local Government Act 1993* (LGA).

Council's Statutory Charter is detailed in Paragraph 8 of the LGA and includes giving Council;

- the ability to provide goods, services and facilities, and to carry out activities appropriate to the current and future needs of the local community and of the wider public,
- the responsibility for administering regulatory requirements under the LGA and
- a role in the management, improvement and development of the resources in the area.

A description of the nature of Council's operations and its principal activities are provided in Note 2(b).

- (iii) All figures presented in these financial statements are presented in Australian currency.
- (iv) These financial statements were authorised for issue by the Council on 12 October 2016. Council has the power to amend and reissue these financial statements.
-

Berrigan Shire Council

General Purpose Financial Statements for the year ended 30 June 2016

Statement by Councillors and Management made pursuant to Section 413(2)(c) of the *Local Government Act 1993 (NSW)* (as amended)

The attached General Purpose Financial Statements have been prepared in accordance with:

- the *Local Government Act 1993 (NSW)* (as amended) and the regulations made thereunder,
- the Australian Accounting Standards and professional pronouncements, and
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these financial statements:

- present fairly the Council's operating result and financial position for the year, and
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 12 October 2016.

Matthew Hannan
Mayor

Daryll Morris
Councillor

Rowan Perkins
General Manager

Carla von Brockhusen
Responsible Accounting Officer

Berrigan Shire Council

Income Statement

for the year ended 30 June 2016

Budget ¹				Actual	Actual
2016	\$ '000		Notes	2016	2015
Income from continuing operations					
Revenue:					
9,068	Rates and annual charges		3a	9,201	8,826
1,392	User charges and fees		3b	2,367	2,214
438	Interest and investment revenue		3c	722	666
513	Other revenues		3d	820	734
6,297	Grants and contributions provided for operating purposes		3e,f	7,993	6,889
3,103	Grants and contributions provided for capital purposes		3e,f	2,586	988
Other income:					
–	Net gains from the disposal of assets		5	198	129
–	Net share of interests in joint ventures and associates using the equity method		19	–	–
20,811	Total income from continuing operations			23,887	20,446
Expenses from continuing operations					
7,166	Employee benefits and on-costs		4a	7,188	7,295
76	Borrowing costs		4b	87	57
2,023	Materials and contracts		4c	3,031	2,860
5,422	Depreciation and amortisation		4d	5,758	5,741
–	Impairment		4d	–	–
2,008	Other expenses		4e	1,941	2,003
9	Net losses from the disposal of assets		5	–	–
16,704	Total expenses from continuing operations			18,005	17,956
4,107	Operating result from continuing operations			5,882	2,490
Discontinued operations					
–	Net profit/(loss) from discontinued operations		24	–	–
4,107	Net operating result for the year			5,882	2,490
4,107	Net operating result attributable to Council			5,882	2,490
–	Net operating result attributable to non-controlling interests			–	–
1,004	Net operating result for the year before grants and contributions provided for capital purposes			3,296	1,502

¹ Original budget as approved by Council – refer Note 16

Berrigan Shire Council

Statement of Comprehensive Income
for the year ended 30 June 2016

\$ '000	Notes	Actual 2016	Actual 2015
Net operating result for the year (as per Income Statement)		5,882	2,490
Other comprehensive income:			
Amounts which will not be reclassified subsequently to the operating result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	(1,625)	29,254
Impairment (loss) reversal relating to I,PP&E	20b (ii)	410	(410)
Total items which will not be reclassified subsequently to the operating result		(1,215)	28,844
Amounts which will be reclassified subsequently to the operating result when specific conditions are met			
Nil			
Total other comprehensive income for the year		(1,215)	28,844
Total comprehensive income for the year		4,667	31,334
Total comprehensive income attributable to Council		4,667	31,334
Total comprehensive income attributable to non-controlling interests		-	-

Berrigan Shire Council

Statement of Financial Position
as at 30 June 2016

\$ '000	Notes	Actual 2016	Actual 2015
ASSETS			
Current assets			
Cash and cash equivalents	6a	4,125	4,691
Investments	6b	19,630	16,630
Receivables	7	1,230	1,377
Inventories	8	223	331
Other	8	27	28
Non-current assets classified as 'held for sale'	22	–	–
Total current assets		25,235	23,057
Non-current assets			
Investments	6b	–	–
Receivables	7	–	102
Inventories	8	185	257
Infrastructure, property, plant and equipment	9	215,802	213,787
Investments accounted for using the equity method	19	–	–
Investment property	14	–	–
Intangible assets	25	–	–
Total non-current assets		215,987	214,146
TOTAL ASSETS		241,222	237,203
LIABILITIES			
Current liabilities			
Payables	10	929	1,485
Borrowings	10	253	261
Provisions	10	2,641	2,505
Total current liabilities		3,823	4,251
Non-current liabilities			
Payables	10	–	17
Borrowings	10	1,297	1,551
Provisions	10	354	303
Total non-current liabilities		1,651	1,871
TOTAL LIABILITIES		5,474	6,122
Net assets		235,748	231,081
EQUITY			
Retained earnings	20	100,527	94,642
Revaluation reserves	20	135,221	136,439
Council equity interest		235,748	231,081
Non-controlling equity interests		–	–
Total equity		235,748	231,081

Berrigan Shire Council

Statement of Changes in Equity
for the year ended 30 June 2016

\$ '000	Notes	Retained earnings	Reserves (Refer 20b)	Council interest	Non-controlling interest	Total equity
2016						
Opening balance (as per last year's audited accounts)		94,642	137,583	232,225	–	232,225
a. Correction of prior period errors	20 (c)	–	(1,144)	(1,144)	–	(1,144)
b. Changes in accounting policies (prior year effects)	20 (d)	–	–	–	–	–
Revised opening balance (as at 1/7/15)		94,642	136,439	231,081	–	231,081
c. Net operating result for the year		5,882	–	5,882	–	5,882
d. Other comprehensive income						
– Revaluations: IPP&E asset revaluation rsve	20b (ii)	–	(1,625)	(1,625)	–	(1,625)
– Revaluations: other reserves	20b (ii)	–	–	–	–	–
– Transfers to Income Statement	20b (ii)	–	–	–	–	–
– Impairment (loss) reversal relating to I,PP&E	20b (ii)	–	410	410	–	410
– Other reserves movements	20b (ii)	–	–	–	–	–
Other comprehensive income		–	(1,215)	(1,215)	–	(1,215)
Total comprehensive income (c&d)		5,882	(1,215)	4,667	–	4,667
e. Distributions to/(contributions from) non-controlling Interests		–	–	–	–	–
f. Transfers between equity		3	(3)	–	–	–
Equity – balance at end of the reporting period		100,527	135,221	235,748	–	235,748

\$ '000	Notes	Retained earnings	Reserves (Refer 20b)	Council interest	Non-controlling interest	Total Equity
2015						
Opening balance (as per last year's audited accounts)		92,451	108,440	200,891	–	200,891
a. Correction of prior period errors	20 (c)	–	(1,144)	(1,144)	–	(1,144)
b. Changes in accounting policies (prior year effects)	20 (d)	–	–	–	–	–
Revised opening balance (as at 1/7/14)		92,451	107,296	199,747	–	199,747
c. Net operating result for the year		2,490	–	2,490	–	2,490
d. Other comprehensive income						
– Revaluations: IPP&E asset revaluation rsve	20b (ii)	–	29,254	29,254	–	29,254
– Revaluations: other reserves	20b (ii)	–	–	–	–	–
– Transfers to Income Statement	20b (ii)	–	–	–	–	–
– Impairment (loss) reversal relating to I,PP&E	20b (ii)	–	(410)	(410)	–	(410)
Other comprehensive income		–	28,844	28,844	–	28,844
Total comprehensive income (c&d)		2,490	28,844	31,334	–	31,334
e. Distributions to/(contributions from) non-controlling Interests		–	–	–	–	–
f. Transfers between equity		(299)	299	–	–	–
Equity – balance at end of the reporting period		94,642	136,439	231,081	–	231,081

Berrigan Shire Council

Statement of Cash Flows
for the year ended 30 June 2016

Budget 2016	\$ '000	Notes	Actual 2016	Actual 2015
Cash flows from operating activities				
Receipts:				
9,047	Rates and annual charges		9,275	8,873
1,403	User charges and fees		2,937	2,262
465	Investment and interest revenue received		743	633
9,394	Grants and contributions		10,579	7,877
–	Bonds, deposits and retention amounts received		10	40
547	Other		1,666	1,720
Payments:				
(3,486)	Employee benefits and on-costs		(7,279)	(7,027)
(5,831)	Materials and contracts		(4,705)	(3,581)
(76)	Borrowing costs		(29)	(57)
–	Bonds, deposits and retention amounts refunded		(53)	–
(2,023)	Other		(1,943)	(2,034)
9,440	Net cash provided (or used in) operating activities	11b	11,201	8,706
Cash flows from investing activities				
Receipts:				
1,125	Sale of investment securities		–	–
–	Sale of real estate assets		330	302
334	Sale of infrastructure, property, plant and equipment		164	227
–	Deferred debtors receipts		148	–
Payments:				
(625)	Purchase of investment securities		(3,000)	(2,630)
(10,409)	Purchase of infrastructure, property, plant and equipment		(9,068)	(5,557)
–	Purchase of real estate assets		–	(4)
–	Deferred debtors and advances made		(79)	(120)
(9,575)	Net cash provided (or used in) investing activities		(11,505)	(7,782)
Cash flows from financing activities				
Receipts:				
–	Proceeds from borrowings and advances		–	1,630
Payments:				
(262)	Repayment of borrowings and advances		(262)	(172)
(262)	Net cash flow provided (used in) financing activities		(262)	1,458
(397)	Net increase/(decrease) in cash and cash equivalents		(566)	2,382
2,884	Plus: cash and cash equivalents – beginning of year	11a	4,691	2,309
2,487	Cash and cash equivalents – end of the year	11a	4,125	4,691
Additional Information:				
	plus: Investments on hand – end of year	6b	19,630	16,630
	Total cash, cash equivalents and investments		23,755	21,321
Please refer to Note 11 for additional cash flow information				

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

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n/a – not applicable

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies

The principal accounting policies adopted by Council in the preparation of these consolidated financial statements are set out below in order to assist in its general understanding.

Under Australian Accounting Standards (AASBs), accounting policies are defined as those specific principles, bases, conventions, rules and practices applied by a reporting entity (in this case Council) in preparing and presenting its financial statements.

(a) Basis of preparation

(i) Background

These financial statements are general purpose financial statements, which have been prepared in accordance with:

- Australian Accounting Standards and Australian Accounting Interpretations issued by the Australian Accounting Standards Board,
- the *Local Government Act (1993)* and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

For the purpose of preparing these financial statements, Council has been deemed to be a not-for-profit entity.

(ii) Compliance with International Financial Reporting Standards (IFRSs)

Because AASBs are sector neutral, some standards either:

- (a) have local Australian content and prescription that is specific to the not-for-profit sector (including local government) which are not in compliance with IFRSs, or
- (b) specifically exclude application by not-for-profit entities.

Accordingly, in preparing these financial statements and accompanying notes, Council has been unable to comply fully with International Accounting Standards, but has complied fully with Australian Accounting Standards.

Under the *Local Government Act (LGA)*, Regulation and Local Government Code of Accounting Practice and Financial Reporting, it should be noted that Councils in NSW only have a requirement to comply with AASBs.

(iii) New and amended standards adopted by Council

There have been no new accounting standards adopted in this year's financial statements which have had any material impact on reported financial position, performance or cash flows.

(iv) Early adoption of accounting standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2015, except for AASB2015-7 Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities, which has reduced the fair value disclosures for Level 3 assets.

For summary information relating to the effects of standards with future operative dates refer further to paragraph (ab).

(v) Basis of accounting

These financial statements have been prepared under the **historical cost convention** except for:

- (i) certain financial assets and liabilities at fair value through profit or loss and available-for-sale financial assets, which are all valued at fair value,
- (ii) the write down of any asset on the basis of impairment (if warranted), and
- (iii) certain classes of non-current assets (e.g. infrastructure, property, plant and equipment and investment property) that are accounted for at fair valuation.

The accrual basis of accounting has also been applied in their preparation.

(vi) Changes in accounting policies

Council's accounting policies have been consistently applied to all the years presented, unless otherwise stated.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

There have also been no changes in accounting policies when compared with previous financial statements unless otherwise stated [refer Note 20 (d)].

(vii) Critical accounting estimates

The preparation of financial statements requires the use of certain critical accounting estimates (in conformity with AASBs).

Accordingly this requires management to exercise its judgement in the process of applying the Council's accounting policies.

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that may have a financial impact on Council and that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions

Council makes estimates and assumptions concerning the future.

The resulting accounting estimates will, by definition, seldom equal the related actual results.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are set out below:

- (i) Estimated fair values of infrastructure, property, plant and equipment,
- (ii) Estimated remediation provisions.

(b) Revenue recognition

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to it, and specific criteria have been met for each of the Council's activities as described below.

Council bases any estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is measured on major income categories as follows:

Rates, Annual Charges, Grants and Contributions

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

A provision for the impairment on rates receivables has not been established as unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Control over granted and contributed assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

Revenue from Contributions is recognised when the Council:

- (i) either obtains control of the contribution, or the right to receive it; and
- (ii) it is probable that the economic benefits comprising the contribution will flow to the Council, and
- (iii) the amount of the contribution can be measured reliably

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 3 (g).

Note 3 (g) also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

The Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of s94 of the *EPA Act 1979*.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

Whilst Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon their physical receipt by Council, due to the possibility that individual development consents may not be acted upon by the applicant and accordingly would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required but the Council may apply contributions according to the priorities established in work schedules.

A detailed note relating to developer contributions can be found at Note 17.

User charges, fees and other income

User charges, fees and other income (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

A provision for the impairment of these receivables is recognised when collection in full is no longer probable.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided as at balance date.

Sale of infrastructure, property, plant and equipment

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Interest and rents

Rental income is accounted for on a straight-line basis over the lease term.

Interest income from cash and investments is accounted for using the effective interest rate at the date that interest is earned.

Dividend income

Revenue is recognised when the Council's right to receive the payment is established, which is generally when shareholders approve the dividend.

Other Income

Other income is recorded when the payment is due, the value of the payment is notified or the payment is received, whichever occurs first.

(c) Principles of consolidation

These consolidated financial statements include the financial position and performance of controlled entities from the date on which control is obtained until the date that control is lost.

(i) The Consolidated Fund

In accordance with the provisions of section 409(1) of the LGA 1993, all money and property received by Council is held in the Council's consolidated fund unless it is required to be held in the Council's trust fund.

The consolidated fund and other entities through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this report.

The following entities have been included as part of the consolidated fund:

- General Purpose Operations
- Water Supply
- Sewerage Service

Due to their immaterial value and nature, the following Committees, Entities and Operations have been excluded from consolidation:

- *Australia Day Committee*
- *Barooga Advancement Group*
- *Barooga Community Botanical Gardens*
- *Barooga Recreation Reserve*
- *Barooga Cemetery*
- *Berrigan Conservation and Tidy Towns*
- *Berrigan Shire Heritage Committee*
- *Berrigan Shire Youth Development Committee*
- *Berrigan Sports Ground*
- *Berrigan War Memorial Hall*
- *Berrigan War Memorial Swimming Pool*
- *Boomanoomana Landcare Group*
- *Finley Community Help Group*
- *Finley Log Cabin*
- *Finley Pioneer Rail*
- *Finley Railway Park*

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

- *Finley Recreation Reserve*
- *Finley Showground and Sporting Complex*
- *Finley Swimming Pool*
- *Finley Tidy Towns*
- *Finley War Memorial Hall and School of Arts*
- *Mary Lawson Wayside Rest*
- *Fullers Road Landcare*
- *Native Dog Landcare Group*
- *Retreat Public Hall*
- *Tocumwal Foreshore*
- *Tocumwal Friends of the Library*
- *Tocumwal Historic Aerodrome Museum*
- *Tocumwal Rail Preservation*
- *Tocumwal Recreation Reserve*
- *Tocumwal Swimming Pool*
- *Tocumwal War Memorial Hall*

(ii) The trust fund

In accordance with the provisions of section 411 of the *Local Government Act 1993* (as amended), a separate and distinct trust fund is maintained to account for all money and property received by the Council in trust that must be applied only for the purposes of or in accordance with the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these statements.

Trust monies and property held by Council but not subject to the control of Council have been excluded from these statements.

A separate statement of monies held in the trust fund is available for inspection at the Council office by any person free of charge.

(iii) Interests in other entities

Subsidiaries

Council has no interest in any subsidiaries.

Joint arrangements

Council has no interest in any joint arrangements.

Joint ventures

Council has no interest in any joint arrangements

Associates

Council has no interest in any associates.

County councils

Council is a member of the following county councils (which are bodies incorporated under the *Local Government Act*):

- **Central Murray County Council**
Responsible for noxious weed management

The governing body of the County Council is responsible for managing its own affairs.

Council is of the opinion that it neither controls nor significantly influences the above county council/s and accordingly these entities have not been consolidated or otherwise included within these financial statements.

Unconsolidated structured entities

Council has no interest in any unconsolidated structured entities.

(d) Leases

All leases entered into by Council are reviewed and classified on inception date as either a finance lease or an operating lease.

Finance leases

Leases of property, plant and equipment where the Council has substantially all the risks and rewards of ownership are classified as finance leases.

Council did not have any finance leases in the year ended 30 June 2015 or the year ended 30 June 2016.

Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

Lease income from operating leases is recognised in income on a straight-line basis over the lease term.

(e) Cash and Cash Equivalents

For Statement of Cash Flows (and Statement of Financial Position) presentation purposes, cash and cash equivalents includes;

- cash on hand,
- deposits held at call with financial institutions,
- other short-term, highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and that are subject to an insignificant risk of changes in value, and
- bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities on the balance sheet but are incorporated into cash and cash equivalents for presentation of the Cash Flow Statement.

(f) Investments and other financial assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- financial assets at fair value through profit or loss,
- loans and receivables,
- held-to-maturity investments, and
- available-for-sale financial assets.

Each classification depends on the purpose or intention for which the investment was acquired and at the time it was acquired.

Management determines each investment classification at the time of initial recognition and re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets that are 'held for trading'.

A financial asset is classified in the 'held for trading' category if it is acquired principally for the purpose of selling in the short term.

Assets in this category are primarily classified as current assets as they are primarily held for trading and/or are expected to be realised within 12 months of the balance sheet date.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

They arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date, which are classified as non-current assets.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the 'loans and receivables' classification, these investments are generally quoted in an active market.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Investments must be designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Accordingly, this classification principally comprises marketable equity securities, but can include all types

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

of financial assets that could otherwise be classified in one of the other investment categories.

They are generally included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date or the term to maturity from the reporting date is less than 12 months.

Financial assets – reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Financial assets other than loans and receivables are permitted to be reclassified out of the held-for-trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term.

Council may also choose to reclassify financial assets that would meet the definition of loans and receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date are subsequently made.

Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories are determined at the reclassification date. Further increases in estimates of cash flows adjust effective interest rates prospectively.

General accounting and measurement of financial instruments:**(i) Initial recognition**

Investments are initially recognised (and measured) at fair value, plus in the case of investments not at 'fair value through profit or loss', directly attributable transactions costs.

Purchases and sales of investments are recognised on trade-date – the date on which the Council commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

(ii) Subsequent measurement

Available-for-sale financial assets and **financial assets at fair value through profit and loss** are subsequently carried at fair value.

Loans and receivables and **held-to-maturity** investments are carried at amortised cost using the effective interest method.

Realised and unrealised gains and losses arising from changes in the fair value of the financial assets classified as '**fair value through profit or loss**' category are included in the income statement in the period in which they arise.

Unrealised gains and losses arising from changes in the fair value of non-monetary securities classified as '**available-for-sale**' are recognised in equity in the available-for-sale investments revaluation reserve.

When securities classified as '**available-for-sale**' are sold or impaired, the accumulated fair value adjustments are included in the income statement as gains and losses from investment securities.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

(iii) Types of investments

Council has an approved Investment Policy in order to invest in accordance with (and to comply with) section 625 of the *Local Government Act* and s212 of the LG (General) Regulation 2005.

Investments are placed and managed in accordance with the policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order.

Council maintains its Investment Policy in compliance with the Act and ensures that it or its representatives exercise care, diligence and skill that a prudent person would exercise in investing Council funds.

(g) Fair value estimation – financial instruments

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held.

If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques.

These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(h) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

Receivables (excluding rates and annual charges) are generally due for settlement no more than 30 days from the date of recognition.

The collectibility of receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off in accordance with Council's policy.

A provision for impairment (i.e. an allowance account) relating to receivables is established when objective evidence shows that Council will not be able to collect all amounts due according to the original terms of each receivable.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

Impairment losses are recognised in the Income Statement within other expenses.

When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account.

Subsequent recoveries of amounts previously written off are credited against other expenses in the Income Statement.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

(i) Inventories**(i) Raw materials and stores, work in progress and finished goods**

Raw materials and stores, work in progress and finished goods in respect of business undertakings are all stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.

Costs are assigned to individual items of inventory on the basis of weighted average costs.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential.

(ii) Land held for resale/capitalisation of borrowing costs

Land held for resale is stated at the lower of cost and net realisable value.

Cost is assigned by specific identification and includes the cost of acquisition and development.

(j) Infrastructure, property, plant and equipment (I,PP&E)**Acquisition of assets**

Council's non-current assets are continually revalued (over a 5-year period) in accordance with the fair valuation policy as mandated by the Office of Local Government.

At balance date, the following classes of I,PP&E were stated at their Fair Value;

- **Water and Sewerage Networks**
(Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)

- **Operational Land** (External Valuation by Mr Martin Burns – Principal Valuer, Liquid Pacific)
- **Buildings – Specialised/Non Specialised**
(External Valuation by Mr Martin Burns – Principal Valuer, Liquid Pacific)
- **Plant and Equipment**
(as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges and footpaths**
(Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Drainage Assets** (Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Bulk Earthworks** (Internal Valuation by Mr Fred Exton - Director Technical Services, Berrigan Shire Council)
- **Community Land** (External Valuation by NSW Valuer General)
- **Land Improvements**
(as approximated by depreciated historical cost)
- **Other Structures**
(as approximated by depreciated historical cost)
- **Other Assets**
(as approximated by depreciated historical cost)
- **Investment properties** – refer Note 1(p),

Initial recognition

On initial recognition, an asset's cost is measured at its fair value, plus all expenditure that is directly attributable to the acquisition.

Where settlement of any part of an asset's cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of recognition (i.e. date of exchange) of the asset to arrive at fair value.

The discount rate used is the Council's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Where infrastructure, property, plant and equipment assets are acquired for no cost or for an amount other than cost, the assets are recognised in the financial statements at their fair value at acquisition date – being the amount that the asset could have

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

been exchanged between knowledgeable willing parties in an arm's length transaction.

Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably.

All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Asset revaluations (including indexation)

In accounting for asset revaluations relating to infrastructure, property, plant and equipment:

- increases in the combined carrying amounts of asset classes arising on revaluation are credited to the asset revaluation reserve,
- to the extent that a net asset class increase reverses a decrease previously recognised via the profit or loss, then increase is first recognised in profit or loss,
- net decreases that reverse previous increases of the same asset class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset, with all other decreases charged to the Income Statement.

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water – Rates Reference Manual.

For all other assets, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date.

If any such indication exists, Council determines the asset's fair value and revalues the asset to that amount.

Full revaluations are undertaken for all assets on a 5-year cycle.

Capitalisation thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following:

Land

- council land	100% Capitalised
- open space	100% Capitalised
- land under roads (purchases after 30/6/08)	100% Capitalised

Plant and Equipment

Office Furniture	> \$1,000
Office Equipment	> \$1,000
Other Plant and Equipment	> \$1,000

Buildings and Land Improvements

Park Furniture and Equipment	> \$2,000
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Building

- construction/extensions	100% Capitalised
- renovations	> \$10,000

Other Structures	> \$2,000
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Water and Sewer Assets

Reticulation extensions	> \$5,000
Other	> \$5,000

Stormwater Assets

Drains and Culverts	> \$5,000
Other	> \$5,000

Transport Assets

Road construction and reconstruction	> \$10,000
Reseal/Re-sheet and major repairs:	> \$10,000

Bridge construction and reconstruction	> \$10,000
----------------------------------------	------------

Other Infrastructure Assets

Swimming Pools	> \$10,000
Other Open Space/Recreational Assets	> \$10,000

Other Infrastructure	> \$10,000
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Depreciation

Depreciation on Council's infrastructure, property, plant and equipment assets is calculated using the straight-line method in order to allocate an asset's

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

cost (net of residual values) over its estimated useful life.

Land is not depreciated.

Estimated useful lives for Council's I,PP&E include:

Plant and Equipment

- Office Equipment	5 to 10 years
- Office furniture	10 to 20 years
- Computer Equipment	3 years
- Vehicles	5 to 8 years
- Heavy Plant/Road Making equip.	5 to 8 years
- Other plant and equipment	5 to 15 years

Other Equipment

- Playground equipment	5 to 15 years
- Benches, seats etc.	10 to 20 years

Buildings

- Buildings: Masonry	50 to 100 years
- Buildings: Other	20 to 40 years

Stormwater Drainage

- Drains	80 to 100 years
- Culverts	50 to 80 years

Transportation Assets

- Sealed Roads: Surface	15 to 20 years
- Sealed Roads: Structure	50 years
- Unsealed roads	20 to 50 years
- Bridge: Concrete	80 to 100 years
- Bridge: Other	50 to 80 years
- Road Pavements	50 years
- Kerb, Gutter and Paths	40 years

Water and Sewer Assets

- Dams and reservoirs	80 to 100 years
- Bores	20 to 40 years
- Reticulation pipes: PVC	80 years
- Reticulation pipes: Other	25 to 75 years
- Pumps and telemetry	15 to 20 years

Other Infrastructure Assets

- Bulk earthworks	Infinite
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All asset residual values and useful lives are reviewed and adjusted (if appropriate) at each reporting date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount – refer Note 1 (s) on asset impairment.

Disposal and derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Council's Income Statement in the year the asset is derecognised.

(k) Land

Land (other than land under roads) is in accordance with Part 2 of Chapter 6 of the *Local Government Act (1993)* classified as either operational or community.

This classification of land is disclosed in Note 9 (a).

(l) Land under roads

Land under roads is land under roadways and road reserves, including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051.

Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 – Property, Plant and Equipment.

(m) Intangible assets

Council has not classified any assets as intangible.

(n) Crown reserves

Crown reserves under Council's care and control are recognised as assets of the Council.

While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating to the reserves are recognised within Council's Income Statement.

Representations are currently being sought across state and local government to develop a consistent accounting treatment for Crown Reserves across both tiers of government.

(o) Rural fire service assets

Under section 119 of the *Rural Fires Act 1997*, 'all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed'.

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all Councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years, which is to exclude the assets, their values and depreciation charges from these financial statements.

(p) Investment property

Investment property comprises land and/or buildings that are principally held for long-term rental yields, capital gains or both, that are not occupied by Council.

Council did not hold any investment property in the year ending 30 June 2015 or the year ending 30 June 2016

(q) Provisions for close down, restoration and for environmental clean-up costs – including tips and quarries

Close down, restoration and remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and the remediation of disturbed areas.

Estimated close down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations that are expected to arise from future disturbance.

Costs are estimated on the basis of a closure plan.

The cost estimates are calculated annually during the life of the operation to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Close down, restoration and remediation costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations.

Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or 'unwinding' of the discount applied in establishing the net present value of provisions is charged to the Income Statement in each accounting period.

This amortisation of the discount is disclosed as a borrowing cost in Note 4 (b).

Other movements in the provisions for close down, restoration and remediation costs including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment.

These costs are then depreciated over the lives of the assets to which they relate.

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each balance sheet date and the cost is charged to the Income Statement.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the balance sheet date.

These costs are charged to the Income Statement.

Movements in the environmental clean-up provisions are presented as an operating cost, except for the unwind of the discount, which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors, including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations.

The expected timing of expenditure can also change, for example, in response to changes in quarry reserves or production rates.

As a result there could be significant adjustments to the provision for close down and restoration and environmental clean-up, which would affect future financial results.

Specific information about Council's provisions relating to close down, restoration and remediation costs can be found at Note 26.

(r) Non-current assets (or disposal groups) 'held for sale' and discontinued operations

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of either:

- (i) their carrying amount, and
- (ii) fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles, which are turned over on a regular basis.

Plant and motor vehicles are retained in non-current assets under the classification of infrastructure, property, plant and equipment – unless the assets are to be traded in after 30 June and the replacement assets were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as non-current assets 'held for sale', an impairment loss is recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets 'held for sale' are not depreciated or amortised while they are classified as 'held for sale'.

Non-current assets classified as 'held for sale' are presented separately from the other assets in the balance sheet.

A discontinued operation is a component of Council that has been disposed of or is classified as 'held for sale' and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

Council did not have any discontinued operations in the year ended 30 June 2015 and the year ended 30 June 2016.

(s) Impairment of assets

All Council's I,PP&E is subject to an annual assessment of impairment.

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Where an asset is not held principally for cash-generating purposes (for example infrastructure

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

assets) and would be replaced if the Council was deprived of it, then depreciated replacement cost is used as value in use, otherwise value in use is estimated by using a discounted cash flow model.

Non-financial assets (other than goodwill) that suffered a prior period impairment are reviewed for possible reversal of the impairment at each reporting date.

Goodwill and other intangible assets that have an indefinite useful life and are not subject to amortisation are tested annually for impairment.

(t) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial year that are unpaid.

The amounts for goods and services are unsecured and are usually paid within 30 days of recognition.

(u) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred.

Borrowings are subsequently measured at amortised cost.

Amortisation results in any difference between the proceeds (net of transaction costs) and the redemption amount being recognised in the Income Statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

(v) Borrowing costs

Borrowing costs are expensed

(w) Provisions

Provisions for legal claims, service warranties and other like liabilities are recognised when:

- (i) Council has a present legal or constructive obligation as a result of past events,
- (ii) it is more likely than not that an outflow of resources will be required to settle the obligation, and
- (iii) the amount has been reliably estimated.

Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date.

The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as interest expense.

(x) Employee benefits**(i) Short-term obligations**

Short-term employee benefit obligations include liabilities for wages and salaries (including non-monetary benefits), annual leave and vesting sick leave expected to be wholly settled within the 12 months after the reporting period.

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term employee benefit obligations disclosed under payables.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

All other short-term employee benefit obligations are presented as payables.

Liabilities for non-vesting sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no Liability has been recognised in these reports.

Wages and salaries, annual leave and vesting sick leave are all classified as current liabilities.

(ii) Other long-term obligations

The liability for all long service and annual leave in respect of services provided by employees up to the reporting date (which is not expected to be wholly settled within the 12 months after the reporting period) are recognised in the provision for employee benefits.

These liabilities are measured at the present value of the expected future payments to be made using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Expected future payments are then discounted using market yields at the reporting date based on national government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Due to the nature of when and how long service leave can be taken, all long service leave for employees with 4 or more years of service has been classified as current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

(iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death.

Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Defined benefit plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the balance sheet, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

However, when this information is not reliably available, Council can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the 'Local Government Superannuation Scheme – Pool B'.

This scheme has been deemed to be a 'multi-employer fund' for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance with AASB 119) because the assets to the scheme are pooled together for all Councils.

The standard employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working life-time of a typical new entrant is calculated.

The current standard employer contribution rates are:

Division B	1.9 times employee contributions
Division C	2.5% salaries

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

Division D 1.64 times employee contributions

Salary inflation 3.5% per annum
Increase in CPI 2.5% per annum

As a pooled employer, Council is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses.

However, there is no relief under the Fund's trust deed for employers to walk away from their defined benefit obligations. Under limited circumstances, an employer may withdraw from the plan when there are no active members, on full payment of outstanding additional contributions.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of the entity.

There are no specific provisions under the Fund's trust deed dealing with deficits or surplus on wind-up.

The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA on 24 February 2016. The fund continues to operate with a deficit of assets to accrued liabilities as at 30 June 2015.

Effective from 1 July 2009, employers were required to contribute additional contributions to assist in extinguishing this deficit.

These additional contributions are estimated to remain in place until 30 June 2020 at an estimated amount of \$368,000; however the Trustee of the fund will be reviewing the financial position of the fund on an annual basis.

The estimated employer reserves financial position for the Pooled Employers at 30 June 2016 is:

Employer reserves only*	\$M	Asset Coverage
Assets	1,665.2	
Past Service Liabilities	1,739.3	95.7%
Vested Benefits	1,796.0	92.7%

* excluding member accounts and reserves in both assets and liabilities

The key economic long term assumptions used to calculate the present value of accrued benefits are:

Investment return 6.5% per annum

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers.

The additional lump sum contribution for each Pooled Employer is a share of the total additional contributions of \$40 million per annum, apportioned according to each employer's share of the accrued liabilities as at 30 June 2009. These additional lump sum contributions are used to fund the deficit of assets to accrued liabilities as at 30 June 2015.

The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

Council additional lump sum contributions per annum as a percentage of the total additional lump sum contributions for all Pooled Employers (of \$40m) provides an indication of the level of participation of that employer compared with other employers in the Pooled Employer sub-group. On this basis, Council's participation in the Scheme compared with other participating entities is approximately 0.23%.

Council's share of the deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils.

For this reason, no liability for the deficiency has been recognised in these financial statements.

Council has, however, disclosed a contingent liability in Note 18 to reflect the possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

The Council's expected contribution to the Fund in the year ending 30 June 2017 is \$172,247.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense as they become payable.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(iv) Employee benefit on-costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses payable upon the future payment of certain Leave Liabilities accrued as at 30 June 2016

(y) Self-insurance

Council does not self-insure.

(z) Allocation between current and non-current assets and liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if it is not expected to be settled within the next 12 months.

In the case of inventories that are 'held for trading', these are also classified as current even if not expected to be realised in the next 12 months.

(aa) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

Council does, however, have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

Goods and Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Operating cash flows within the Cash Flow Statement are on a gross basis, i.e. they are inclusive of GST where applicable.

Investing and financing cash flows are treated on a net basis (where recoverable from the ATO), i.e. they are exclusive of GST. Instead, the GST component of investing and financing activity cash flows that are recoverable from or payable to the ATO are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.

(ab) New accounting standards and Interpretations issued (not yet effective)

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2016.

Council has not adopted any of these standards early.

Apart from the AASB disclosures below, there are no other standards that are 'not yet effective' that are expected to have a material impact on Council in the current or future reporting periods and on foreseeable future transactions.

Council's assessment of the impact of upcoming new standards and interpretations that are likely to have an effect are set out below.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

AASB 9 – Financial Instruments

AASB 9 replaces AASB 139 Financial Instruments: Recognition and Measurement and has an effective date for reporting periods beginning on or after 1 January 2018 (and must be applied retrospectively).

The overriding impact of AASB 9 is to change the requirements for the classification, measurement and disclosures associated with financial assets and financial liabilities.

These requirements are designed to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139.

Under the new requirements the four current categories of financial assets stipulated in AASB 139 will be replaced with two measurement categories:

- fair value, and
- amortised cost (where financial assets will only be able to be measured at amortised cost when very specific conditions are met).

Council is yet to undertake a detailed assessment of the impact of AASB 9.

AASB 15 – Revenue from Contracts with Customers and associated amending standards

AASB 15 will replace AASB 118 which covers contracts for goods and services and AASB 111 which covers construction contracts.

AASB 15 will introduce a 5-step process for revenue recognition with the core principle of the new standard being that entities recognise revenue so as to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

The changes in revenue recognition requirements in AASB 15 may cause changes to accounting policies relating to the timing and amount of revenue recorded in the financial statements, as well as additional disclosures.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2018.

Council is yet to undertake a detailed assessment of the impact of AASB 15.

AASB ED 260 Income of Not-for-Profit Entities

The AASB previously issued exposure draft AASB ED 260 on Income of Not-for-Profit Entities in April 2015.

The exposure draft proposed specific not-for-profit entity requirements and guidance when applying the principles of AASB 15 to income from certain transactions.

Much of the material in AASB 1004 is expected to be replaced by material included in AASB ED 260.

Specific revenue items that may considerably change are Grants and Contributions.

The most likely financial statement impact is the deferred recognition of Grants and Contributions (i.e. recognition as unearned revenue [liability]) until Council has met the associated performance obligation/s relating to the Grants or Contribution.

At this stage there is no specific date of release for a standard or a date of applicability.

AASB16 – Leases

AASB 116 Leases replaces AASB 117 Leases and some associated lease-related Interpretations.

AASB 16 introduces a single lease accounting model (for lessees) that will require all leases to be accounted for on the balance sheet (i.e. recognition of both a right-of-use asset and a corresponding lease) for all leases with a term of more than 12 months unless the underlying assets are determined to be of 'low value'. There will also be detailed disclosure requirements for all lessees.

The effective date of this standard is for annual reporting periods beginning on or after 1 January 2019.

Council is yet to undertake a detailed assessment of the accounting impacts from AASB 16. However, based on preliminary assessments, impacts from the first time adoption of the standard may include:

- an increase in lease assets and financial liabilities recognised on the balance sheet,

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 1. Summary of significant accounting policies (continued)

- a reduction in reported equity as the carrying amount of lease assets will reduce more quickly than the carrying amount of lease liabilities,
- lower operating cash outflows and higher financing cash flows in the statement of cash flows as principal repayments on all lease liabilities will now be included in financing activities rather than operating activities.

Council does not consider that the impact of first time adoption will be significant given the small number of low value of the operating leases it holds.

AASB2015-6 – Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities

From 1 July 2016, AASB 124 Related Party Disclosures will apply to Council.

This means that Council will be required to disclose information about related parties and Council transactions with those related parties.

Related parties will more than likely include the Mayor, Councillors and certain Council staff. In addition, the close family members of those people and any organisations that they control or are associated with will be classified as related parties (and fall under the related party reporting requirements).

(ac) Rounding of amounts

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

(ad) Comparative figures

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

(ae) Disclaimer

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 2(a). Council functions/activities – financial information

Functions/activities	Income, expenses and assets have been directly attributed to the following functions/activities. Details of these functions/activities are provided in Note 2(b).												
	Income from continuing operations			Expenses from continuing operations			Operating result from continuing operations			Grants included in income from continuing operations		Total assets held (current & non-current)	
	Original budget	Actual	Actual	Original budget	Actual	Actual	Original budget	Actual	Actual	Actual	Actual	Actual	Actual
	2016	2016	2015	2016	2016	2015	2016	2016	2015	2016	2015	2016	2015
Governance	2	2	–	684	419	585	(682)	(417)	(585)	3	–	734	27,141
Administration	520	334	370	120	(359)	9	400	693	361	75	–	15,467	15,139
Public order and safety	70	116	137	377	372	451	(307)	(256)	(314)	94	–	425	480
Health	5	3	4	98	105	119	(93)	(102)	(115)	–	–	174	180
Environment	1,961	1,953	1,440	1,853	2,215	1,851	108	(262)	(411)	–	–	459	459
Community services and education	146	282	494	271	518	753	(125)	(236)	(259)	268	–	72	79
Housing and community amenities	1,552	450	341	1,062	1,027	714	490	(577)	(373)	624	–	22,895	12,314
Water supplies	2,736	3,586	3,235	2,572	2,790	2,423	164	796	812	46	–	33,067	32,951
Sewerage services	1,964	2,058	1,906	1,737	1,788	1,884	227	270	22	45	–	21,573	22,190
Recreation and culture	214	198	715	2,063	2,187	2,095	(1,849)	(1,989)	(1,380)	86	–	20,803	22,689
Mining, manufacturing and construction	95	160	13	307	302	246	(212)	(142)	(233)	–	–	364	489
Transport and communication	2,680	4,996	2,142	4,998	5,828	6,001	(2,318)	(832)	(3,859)	3,145	2,204	121,103	98,700
Economic affairs	86	326	295	562	813	825	(476)	(487)	(530)	–	–	4,086	4,216
Total functions and activities	12,031	14,464	11,092	16,704	18,005	17,956	(4,673)	(3,541)	(6,864)	4,386	2,204	241,222	237,027
Share of gains/(losses) in associates and joint ventures (using the equity method)	–	–	–	–	–	–	–	–	–	–	–	–	–
General purpose income ¹	8,780	9,423	9,354	–	–	–	8,780	9,423	9,354	4,399	4,422	–	176
Operating result from continuing operations	20,811	23,887	20,446	16,704	18,005	17,956	4,107	5,882	2,490	8,785	6,626	241,222	237,203

1. Includes: rates and annual charges (incl. ex-gratia), untied general purpose grants and unrestricted interest and investment income.

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 2(b). Council functions/activities – component descriptions

Details relating to the Council's functions/activities as reported in Note 2(a) are as follows:

GOVERNANCE

Includes costs relating to Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of Council and policy-making committees, public disclosure (e.g. GIPA), and legislative compliance.

ADMINISTRATION

Includes corporate support and other support services, engineering works, and any Council policy compliance.

PUBLIC ORDER AND SAFETY

Fire protection, animal control, beach control, enforcement of local government regulations, emergency services, other.

HEALTH

Includes immunisation, food control, health centres etc.

ENVIRONMENT

Includes noxious plants and insect/vermin control; other environmental protection; solid waste management, including domestic waste; other waste management; other sanitation; and garbage, street cleaning, drainage and stormwater management.

COMMUNITY SERVICES AND EDUCATION

Includes administration and education; social protection (welfare); migrant, Aboriginal and other community services and administration (excluding accommodation – as it is covered under 'housing and community amenities'); youth services; aged and disabled persons services; children's services, including family day care; child care; and other family and children services.

HOUSING AND COMMUNITY AMENITIES

Includes public cemeteries; public conveniences; street lighting; town planning; other community amenities, including housing development and accommodation for families and children, aged persons, disabled persons, migrants and Indigenous persons.

WATER SUPPLIES

SEWERAGE SERVICES

RECREATION AND CULTURE

Includes public libraries; museums; art galleries; community centres and halls, including public halls and performing arts venues; sporting grounds and venues; swimming pools; parks; gardens; lakes; and other sporting, recreational and cultural services.

MINING, MANUFACTURING AND CONSTRUCTION

Includes building control, quarries and pits, and mineral resources.

TRANSPORT AND COMMUNICATION

Urban local, urban regional, includes sealed and unsealed roads, bridges, footpaths, parking areas, and aerodromes.

ECONOMIC AFFAIRS

Includes camping areas and caravan parks; tourism and area promotion; industrial development promotion; sale yards and markets; real estate development; commercial nurseries; and other business undertakings.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 3. Income from continuing operations

\$ '000	Notes	Actual 2016	Actual 2015
(a) Rates and annual charges			
Ordinary rates			
Residential		2,368	2,312
Farmland		1,782	1,720
Business		514	497
Total ordinary rates		4,664	4,529
Special rates			
Nil			
Annual charges (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic waste management services		791	755
Stormwater management services		72	72
Water supply services		1,813	1,714
Sewerage services		1,788	1,692
Waste management services (non-domestic)		73	64
Total annual charges		4,537	4,297
TOTAL RATES AND ANNUAL CHARGES		9,201	8,826

Council has used 2013 year valuations provided by the NSW Valuer General in calculating its rates.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 3. Income from continuing operations (continued)

\$ '000	Notes	Actual 2016	Actual 2015
(b) User charges and fees			
Specific user charges (per s.502 – specific 'actual use' charges)			
Domestic waste management services		150	143
Water supply services		1,060	984
Sewerage services		34	19
Waste management services (non-domestic)		254	191
Total user charges		1,498	1,337
Other user charges and fees			
(i) Fees and charges – statutory and regulatory functions (per s.608)			
Building regulation		201	166
Private works – section 67		201	187
Section 149 certificates (EPA Act)		24	22
Section 603 certificates		25	22
Total fees and charges – statutory/regulatory		451	397
(ii) Fees and charges – other (incl. general user charges (per s.608))			
Aerodrome		22	21
Aged care		13	75
Cemeteries		103	117
Food control fees		3	4
Leaseback fees – Council vehicles		58	64
Library		7	–
Sewerage		25	15
Swimming centres		96	99
Water supply		58	38
Other		33	47
Total fees and charges – other		418	480
TOTAL USER CHARGES AND FEES		2,367	2,214

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 3. Income from continuing operations (continued)

\$ '000	Notes	Actual 2016	Actual 2015
(c) Interest and investment revenue (including losses)			
Interest			
– Interest on overdue rates and annual charges (incl. special purpose rates)		29	29
– Interest earned on investments (interest and coupon payment income)		690	634
– Interest on deferred debtors		3	3
<u>TOTAL INTEREST AND INVESTMENT REVENUE</u>		<u>722</u>	<u>666</u>
Interest revenue is attributable to:			
Unrestricted investments/financial assets:			
Overdue rates and annual charges (general fund)		29	29
General Council cash and investments		331	374
Restricted investments/funds – external:			
Water fund operations		179	117
Sewerage fund operations		183	146
<u>Total interest and investment revenue recognised</u>		<u>722</u>	<u>666</u>
(d) Other revenues			
Rental income – other council properties		55	80
Fines		2	5
Legal fees recovery – rates and charges (extra charges)		56	47
Diesel rebate		78	61
Insurance rebate		20	57
Paid parental leave scheme		–	17
Recycling income (non-domestic)		–	3
Sales – general		10	10
Sale of gravel		118	6
Sale of high security water		378	334
Sale of scrap metal		–	9
Workers compensation recovery		30	55
Renewable Energy Certificates		40	–
Other		33	50
<u>TOTAL OTHER REVENUE</u>		<u>820</u>	<u>734</u>

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 3. Income from continuing operations (continued)

\$ '000	2016 Operating	2015 Operating	2016 Capital	2015 Capital
(e) Grants				
General purpose (untied)				
Financial assistance – general component	3,023	3,039	–	–
Financial assistance – local roads component	1,277	1,283	–	–
Pensioners' rates subsidies – general component	99	100	–	–
Total general purpose	4,399	4,422	–	–
Specific purpose				
Pensioners' rates subsidies:				
– Water	46	47	–	–
– Sewerage	45	45	–	–
– Domestic waste management	40	40	–	–
Aged care	–	191	–	–
Bushfire and emergency services	94	111	–	–
Clean energy future	–	–	–	36
Community care	268	224	–	–
Employment and training programs	–	10	–	–
Environmental protection	–	151	–	–
Heritage and cultural	1	(1)	–	–
Library	2	2	–	–
Library – per capita	31	25	–	–
Library – special projects	8	13	–	–
LIRS subsidy	46	12	–	–
Public halls	–	5	–	–
Recreation and culture	–	–	15	449
Street lighting	55	38	–	–
Transport (roads to recovery)	1,918	769	–	–
Transport (other roads and bridges funding)	–	32	1,747	–
Other	70	5	–	–
Total specific purpose	2,624	1,719	1,762	485
Total grants	7,023	6,141	1,762	485
Grant revenue is attributable to:				
– Commonwealth funding	6,264	5,433	15	86
– State funding	759	708	1,747	349
– Other funding	–	–	–	50
	7,023	6,141	1,762	485

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 3. Income from continuing operations (continued)

\$ '000		2016 Operating	2015 Operating	2016 Capital	2015 Capital
(f) Contributions					
Developer contributions:					
(s93 & s94 – EP&A Act, s64 of the LGA):					
S 94 – contributions towards amenities/services		–	–	11	–
S 64 – water supply contributions		–	–	–	7
S 64 – sewerage service contributions		–	–	5	–
Other developer contributions (assets)		–	–	27	–
Total developer contributions	17	–	–	43	7
Other contributions:					
Kerb and gutter		–	–	10	12
Paving		–	–	28	24
Recreation and culture		–	–	29	94
RMS contributions (regional roads, block grant)		967	745	714	352
Other		3	3	–	14
Total other contributions		970	748	781	496
Total contributions		970	748	824	503
TOTAL GRANTS AND CONTRIBUTIONS		7,993	6,889	2,586	988

\$ '000	Actual 2016	Actual 2015
(g) Restrictions relating to grants and contributions		
Certain grants and contributions are obtained by Council on condition that they be spent in a specified manner:		
Unexpended at the close of the previous reporting period	590	598
Add: grants and contributions recognised in the current period but not yet spent:	36	75
Less: grants and contributions recognised in a previous reporting period now spent:	(505)	(83)
Net increase (decrease) in restricted assets during the period	(469)	(8)
Unexpended and held as restricted assets	121	590
Comprising:		
– Specific purpose unexpended grants	36	85
– Developer contributions	85	505
	121	590

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 4. Expenses from continuing operations

\$ '000	Notes	Actual 2016	Actual 2015
(a) Employee benefits and on-costs			
Salaries and wages		6,321	5,702
Travel expenses		214	309
Employee leave entitlements (ELE)		1,010	1,024
ELE on-costs		173	170
Superannuation – defined contribution plans		447	406
Superannuation – defined benefit plans		191	203
Workers' compensation insurance		133	133
Fringe benefit tax (FBT)		37	10
Training costs (other than salaries and wages)		82	117
Protective clothing		25	27
Other		11	12
Total employee costs		8,644	8,113
Less: capitalised costs		(1,456)	(818)
TOTAL EMPLOYEE COSTS EXPENSED		7,188	7,295
Number of 'full-time equivalent' employees (FTE) at year end		85	84
(b) Borrowing costs			
(i) Interest bearing liability costs			
Interest on loans		77	49
Total interest bearing liability costs expensed		77	49
(ii) Other borrowing costs			
Discount adjustments relating to movements in provisions (other than ELE)			
– Remediation liabilities	26	10	8
Total other borrowing costs		10	8
TOTAL BORROWING COSTS EXPENSED		87	57
(c) Materials and contracts			
Raw materials and consumables		2,506	2,383
Contractor and consultancy costs		24	4
– Domestic waste and recycling collection contract		400	388
Auditors remuneration ⁽¹⁾		21	20
Legal expenses:			
– Legal expenses: planning and development		7	6
– Legal expenses: debt recovery		73	55
Other		–	4
TOTAL MATERIALS AND CONTRACTS		3,031	2,860

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2016	Actual 2015
(c) Materials and contracts (continued)			
Auditor remuneration			
During the year, the following fees were incurred for services provided by the Council's Auditor:			
Audit and other assurance services			
– Audit and review of financial statements: RSD Chartered Accountants		21	20
Remuneration for audit and other assurance services		21	20
Total Auditor remuneration		21	20

\$ '000	Notes	Impairment costs		Depreciation/amortisation	
		Actual 2016	Actual 2015	Actual 2016	Actual 2015
(d) Depreciation, amortisation and impairment					
Plant and equipment		–	–	702	769
Office equipment		–	–	67	71
Land improvements (depreciable)		–	–	23	23
Infrastructure:					
– Buildings – non-specialised		–	–	15	15
– Buildings – specialised		(410)	410	677	708
– Roads		–	–	2,382	2,275
– Bridges		–	–	107	107
– Footpaths		–	–	64	63
– Stormwater drainage		–	–	215	203
– Water supply network		–	–	602	598
– Sewerage network		–	–	555	574
– Swimming pools		–	–	66	66
– Other open space/recreational assets		–	–	170	161
Other assets					
– Heritage collections		–	–	1	1
– Library books		–	–	17	19
– Other		–	–	88	80
Asset reinstatement costs	9 & 26	–	–	7	8
Total depreciation and impairment costs		(410)	410	5,758	5,741
Less: IPP&E impairments (to)/from equity	9a	410	(410)	–	–
TOTAL DEPRECIATION AND IMPAIRMENT COSTS EXPENSED		–	–	5,758	5,741

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 4. Expenses from continuing operations (continued)

\$ '000	Notes	Actual 2016	Actual 2015
(e) Other expenses			
Other expenses for the year include the following:			
Advertising		44	50
Bad and doubtful debts		–	(8)
Bank charges		21	21
Cleaning		4	4
Contributions/levies to other levels of government			
– Emergency Services levy (includes FRNSW, SES, and RFS levies)		15	12
– NSW Fire Brigade levy		48	47
– NSW Rural Fire service levy		80	135
Councillor expenses – mayoral fee		24	23
Councillor expenses – councillors' fees		88	86
Councillors' expenses (incl. mayor) – other (excluding fees above)		65	62
Donations, contributions and assistance to other organisations (Section 356)			
– Central Murray County Council		120	117
– Heritage and cultural programs		25	12
– Public halls and community facilities		25	22
– RAMROC		14	14
– Sporting grounds		61	61
– Swimming pools		98	108
– Tourism and area promotion		20	80
– Other		5	6
Electricity and heating		361	349
Insurance		367	326
Street lighting		133	186
Subscriptions and publications		41	34
Telephone and communications		51	58
Valuation fees		39	40
Other		192	158
<u>TOTAL OTHER EXPENSES</u>		<u>1,941</u>	<u>2,003</u>

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 5. Gains or losses from the disposal of assets

\$ '000	Notes	Actual 2016	Actual 2015
Property (excl. investment property)			
Proceeds from disposal – property		52	–
Less: carrying amount of property assets sold/written off		(43)	(5)
Net gain/(loss) on disposal		9	(5)
Plant and equipment			
Proceeds from disposal – plant and equipment		49	227
Less: carrying amount of plant and equipment assets sold/written off		–	(250)
Net gain/(loss) on disposal		49	(23)
Infrastructure			
Proceeds from disposal – infrastructure		36	–
Less: carrying amount of infrastructure assets sold/written off		(36)	–
Net gain/(loss) on disposal		–	–
Real estate assets held for sale			
Proceeds from disposal – real estate assets		330	302
Less: carrying amount of real estate assets sold/written off		(190)	(145)
Net gain/(loss) on disposal		140	157
NET GAIN/(LOSS) ON DISPOSAL OF ASSETS		198	129

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 6a. – Cash assets and Note 6b. – investments

\$ '000	Notes	2016	2016	2015	2015
		Actual Current	Actual Non-current	Actual Current	Actual Non-current
Cash and cash equivalents (Note 6a)					
Cash on hand and at bank		2,125	–	4,691	–
Cash-equivalent assets ¹					
– Deposits at call		2,000	–	–	–
Total cash and cash equivalents		4,125	–	4,691	–
Investments (Note 6b)					
– Long term deposits		19,630	–	16,630	–
Total investments		19,630	–	16,630	–
TOTAL CASH ASSETS, CASH EQUIVALENTS AND INVESTMENTS		23,755	–	21,321	–

¹ Those investments where time to maturity (from date of purchase) is < 3 mths.

Cash, cash equivalents and investments were classified at year end in accordance with AASB 139 as follows:

Cash and cash equivalents

a. 'At fair value through the profit and loss'

	4,125	–	4,691	–
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Investments

b. 'Held to maturity'

6(b-i)

Investments

	19,630	–	16,630	–
	19,630	–	16,630	–

Note 6(b-i)**Reconciliation of investments classified as 'held to maturity'**

Balance at the beginning of the year	16,630	–	14,000	–
Additions	3,000	–	2,630	–
Balance at end of year	19,630	–	16,630	–

Comprising:

– Long term deposits	19,630	–	16,630	–
Total	19,630	–	16,630	–

Refer to Note 27. Fair value measurement for information regarding the fair value of investments held.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 6c. Restricted cash, cash equivalents and investments – details

\$ '000	2016	2016	2015	2015
	Actual Current	Actual Non-current	Actual Current	Actual Non-current
Total cash, cash equivalents and investments	23,755	–	21,321	–
attributable to:				
External restrictions (refer below)	14,018	–	12,504	–
Internal restrictions (refer below)	4,526	–	3,112	–
Unrestricted	5,211	–	5,706	–
	23,755	–	21,321	–

2016 \$ '000	Opening balance	Transfers to restrictions	Transfers from restrictions	Closing balance
Details of restrictions				
External restrictions – included in liabilities				
Nil				
External restrictions – other				
Developer contributions – general (D)	505	16	(436)	85
Specific purpose unexpended grants (F)	85	–	–	36
Water supplies (G)	5,471	945	–	6,415
Sewerage services (G)	5,022	794	–	5,816
Domestic waste management (G)	1,259	284	–	1,543
Other	162	–	(39)	123
External restrictions – other	12,504	2,039	(475)	14,018
Total external restrictions	12,504	2,039	(475)	14,018
Internal restrictions				
Plant and vehicle replacement	727	540	–	1,267
Employees leave entitlement	389	–	–	389
Aerodrome	191	–	–	191
Capital works reserve	1,474	287	–	1,761
Finley saleyard	99	–	–	99
Levee bank construction	172	100	–	272
Tourism events	60	–	–	60
Information Technology	–	300	–	300
Risk Management	–	187	–	187
Total internal restrictions	3,112	1,414	–	4,526
TOTAL RESTRICTIONS	15,616	3,453	(475)	18,544

D Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).

F Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1 (b))

G Water, sewerage, domestic waste management (DWM) and other special rates/levies/charges are externally restricted assets and must be applied for the purposes for which they were raised.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 7. Receivables

\$ '000	Notes	2016		2015	
		Current	Non-current	Current	Non-current
Purpose					
Rates and annual charges		342	–	416	–
User charges and fees		332	–	678	–
Accrued revenues					
– Interest on investments		153	–	174	–
– Other income accruals		315	–	–	–
Deferred debtors		79	–	46	102
Net GST receivable		27	–	81	–
Total		1,248	–	1,395	102
Less: provision for impairment					
User charges and fees		(18)	–	(18)	–
Total provision for impairment – receivables		(18)	–	(18)	–
TOTAL NET RECEIVABLES		1,230	–	1,377	102
Externally restricted receivables					
Water supply					
– Rates and availability charges		35	–	104	–
– Other		217	–	212	–
Sewerage services					
– Other		129	–	205	–
Total external restrictions		381	–	521	–
Internally restricted receivables					
Nil					
Unrestricted receivables		849	–	856	102
TOTAL NET RECEIVABLES		1,230	–	1,377	102

Notes on debtors above:

- (i) Rates and annual charges outstanding are secured against the property.
- (ii) Doubtful rates debtors are provided for where the value of the property is less than the debt outstanding.
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates and charges at 8.50% (2015 8.50%).
Generally all other receivables are non-interest bearing.
- (iv) Please refer to Note 15 for issues concerning credit risk and fair value disclosures.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 8. Inventories and other assets

\$ '000	Notes	2016		2015	
		Current	Non-current	Current	Non-current
(a) Inventories					
(i) Inventories at cost					
Real estate for resale (refer below)		–	185	145	257
Stores and materials		223	–	186	–
Total inventories at cost		223	185	331	257
(ii) Inventories at net realisable value (NRV)					
Nil					
TOTAL INVENTORIES		223	185	331	257
(b) Other assets					
Prepayments		27	–	28	–
TOTAL OTHER ASSETS		27	–	28	–
Externally restricted assets					
Water					
Stores and materials		91	–	37	–
Total water		91	–	37	–
Sewerage					
Stores and materials		4	–	5	–
Total sewerage		4	–	5	–
Domestic waste management					
Nil					
Other					
Nil					
Total externally restricted assets		95	–	42	–
Total internally restricted assets		–	–	–	–
Total unrestricted assets		155	185	317	257
TOTAL INVENTORIES AND OTHER ASSETS		250	185	359	257

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 8. Inventories and other assets (continued)

\$ '000	2016		2015	
	Current	Non-current	Current	Non-current
(i) Other disclosures				
(a) Details for real estate development				
Residential	–	185	145	257
Total real estate for resale	–	185	145	257
(Valued at the lower of cost and net realisable value)				
Represented by:				
Acquisition costs	–	185	145	257
Total costs	–	185	145	257
Total real estate for resale	–	185	145	257
Movements:				
Real estate assets at beginning of the year	145	257	314	–
– Purchases and other costs	45	(72)	–	–
– Transfers in from (out to) Note 9	–	–	229	–
– WDV of sales (expense) 5	(190)	–	(145)	–
– Transfer between current/non-current	–	–	(257)	257
– Other	–	–	4	–
Total real estate for resale	–	185	145	257

(b) Inventory write downs

\$7,694 was recognised as an expense relating to the write down of inventory balances held during the year.

Refer to Note 27. Fair value measurement for information regarding the fair value of other assets held.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 9a. Infrastructure, property, plant and equipment

\$ '000	as at 30/6/2015					Asset movements during the reporting period								as at 30/6/2016						
	At cost	At fair value	Accumulated		Carrying value	Additions renewals	Additions new assets	Carrying value of disposals	Depreciation expense	Impairment reversal (via equity)	WIP transfers	Adjustments and transfers	Revaluation decrements to equity (ARR)	Revaluation increments to equity (ARR)	At cost	At fair value	Accumulated		Carrying value	
			depreciation	impairment													depreciation	impairment		
Capital work in progress	408	–	–	–	408	–	–	–	–	–	2,852	–	–	–	–	–	–	–	–	3,260
Plant and equipment	–	7,730	5,173	–	2,557	652	–	(43)	(702)	–	–	–	(41)	–	–	–	–	–	–	7,157
Office equipment	–	966	744	–	222	4	3	–	(67)	–	–	10	–	–	–	–	–	–	–	984
Land:																				
– Operational land	–	6,685	–	–	6,685	–	–	(36)	–	–	–	178	–	43	–	–	–	–	–	6,869
– Community land	–	359	–	–	359	–	–	–	–	–	–	(178)	–	139	–	–	–	–	–	320
– Land under roads (post 30/6/08)	–	21	–	–	21	–	–	–	–	–	–	–	–	–	–	–	–	–	–	21
Land improvements – depreciable	–	605	114	–	491	–	30	–	(23)	–	–	–	–	–	–	–	–	–	–	635
Infrastructure:																				
– Buildings – non-specialised	–	774	231	–	543	–	–	–	(15)	–	–	–	–	–	–	–	–	–	–	774
– Buildings – specialised	–	35,152	16,972	–	18,180	151	–	–	(677)	410	–	–	(410)	417	–	–	–	–	–	37,170
– Roads	–	144,901	36,288	–	108,613	5,959	27	–	(2,382)	–	(2,593)	–	(847)	–	–	–	–	–	–	149,769
– Bridges	–	7,975	4,073	–	3,902	–	–	–	(107)	–	–	–	(68)	–	–	–	–	–	–	7,975
– Footpaths	–	4,122	950	–	3,172	–	38	–	(64)	–	(2)	–	(50)	–	–	–	–	–	–	4,141
– Bulk earthworks (non-depreciable)	–	2,976	–	–	2,976	–	–	–	–	–	–	–	–	–	–	–	–	–	–	2,976
– Stormwater drainage	–	19,277	3,850	–	15,427	–	1,347	–	(215)	–	(231)	–	–	(63)	–	–	–	–	–	20,477
– Water supply network	–	42,627	16,488	–	26,139	201	–	–	(602)	–	(4)	–	(132)	–	–	–	–	–	–	43,324
– Sewerage network	–	37,131	21,712	–	15,419	171	4	–	(555)	–	–	–	(209)	–	–	–	–	–	–	37,737
– Swimming pools	–	2,838	1,130	–	1,708	31	–	–	(66)	–	–	–	–	2	–	–	–	–	–	2,901
– Other open space/recreational assets	–	7,497	3,560	–	3,937	169	–	–	(170)	–	–	–	(310)	–	–	–	–	–	–	7,629
Other assets:																				
– Heritage collections	–	70	19	–	51	–	–	–	(1)	–	–	–	–	20	–	–	–	–	–	70
– Library books	–	878	686	–	192	–	31	–	(17)	–	–	(10)	–	–	–	–	–	–	–	871
– Other	–	7,348	4,663	–	2,685	45	205	–	(88)	–	(22)	–	(166)	–	–	–	–	–	–	8,387
Reinstatement, rehabilitation and restoration assets (refer Note 26):																				
– Tip assets	–	134	52	–	82	–	–	–	(4)	–	–	–	–	42	–	–	–	–	–	176
– Quarry assets	–	35	17	–	18	–	–	–	(3)	–	–	–	–	7	–	–	–	–	–	42
TOTAL INFRASTRUCTURE, PROPERTY, PLANT AND EQUIP.	408	330,101	116,722	–	213,787	7,383	1,684	(79)	(5,758)	410	–	–	(2,232)	607	3,260	340,405	127,863	–	–	215,802

Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

Refer to Note 27. Fair value measurement for information regarding the fair value of other infrastructure, property, plant and equipment.

Berrigan Shire Council

 Notes to the Financial Statements
 for the year ended 30 June 2016

Note 9b. Externally restricted infrastructure, property, plant and equipment

\$ '000	Actual				Actual			
	2016				2015			
Class of asset	At cost	At fair value	A/Dep & impairm't	Carrying value	At cost	At fair value	A/Dep & impairm't	Carrying value
Water supply								
WIP	–	5	–	5	–	–	–	–
Plant and equipment	–	7	7	–	–	7	6	1
Land								
– Operational land	–	545	–	545	–	545	–	545
– Community land	–	–	–	–	–	20	–	20
Buildings	–	180	159	21	–	180	156	24
Infrastructure	–	43,324	17,722	25,602	–	42,627	16,486	26,141
Other assets	–	169	6	163	–	19	3	16
Total water supply	–	44,230	17,894	26,336	–	43,398	16,651	26,747
Sewerage services								
Plant and equipment	–	207	155	52	–	164	98	66
Office equipment	–	57	45	12	–	57	40	17
Land								
– Operational land	–	1,174	–	1,174	–	1,174	–	1,174
Buildings	–	2	1	1	–	2	1	1
Infrastructure	–	37,192	22,827	14,365	–	36,819	21,815	15,004
Other assets	–	72	12	60	–	57	40	17
Total sewerage services	–	38,704	23,040	15,664	–	38,273	21,994	16,279
Domestic waste management								
Plant and equipment	–	17	17	–	–	–	–	–
Land								
– Operational land	–	24	–	24	–	24	–	24
– Improvements - depreciable	–	276	113	163	–	246	100	146
Buildings	–	143	94	49	–	143	92	51
Other assets	–	341	167	174	–	353	112	241
Total DWM	–	801	391	410	–	766	304	462
TOTAL RESTRICTED I,PP&E	–	83,735	41,325	42,410	–	82,437	38,949	43,488

Note 9c. Infrastructure, property, plant and equipment – current year impairments

\$ '000	Notes	Actual 2016	Actual 2015
(i) Impairment losses recognised direct to equity (ARR):			
Finley War Memorial Hall is set to be demolished – initially recognised via ARR		–	(410)
Total impairment losses		–	(410)
(ii) Reversals of impairment losses previously recognised direct to equity (ARR):			
Finley War Memorial Hall re-instated		410	–
Total impairment reversals		410	–
IMPAIRMENT OF ASSETS – DIRECT to EQUITY (ARR)	20 (ii)	410	(410)

Berrigan Shire Council

 Notes to the Financial Statements
 for the year ended 30 June 2016

Note 10a. Payables, borrowings and provisions

\$ '000	Notes	2016		2015	
		Current	Non-current	Current	Non-current
Payables					
Goods and services – operating expenditure		635	–	964	–
Payments received in advance		158	–	140	–
Accrued expenses:					
– Salaries and wages		99	–	314	–
– Other expenditure accruals		(3)	–	1	–
Security bonds, deposits and retentions		40	–	66	17
Total payables		929	–	1,485	17
Borrowings					
Loans – secured ¹		253	1,297	261	1,551
Total borrowings		253	1,297	261	1,551
Provisions					
Employee benefits:					
Annual leave		973	–	943	–
Long service leave		1,593	72	1,490	79
Other leave		75	–	72	–
Sub-total – aggregate employee benefits		2,641	72	2,505	79
Asset remediation/restoration (future works)	26	–	282	–	224
Total provisions		2,641	354	2,505	303
<u>TOTAL PAYABLES, BORROWINGS AND PROVISIONS</u>		<u>3,823</u>	<u>1,651</u>	<u>4,251</u>	<u>1,871</u>
(i) Liabilities relating to restricted assets					
		2016		2015	
		Current	Non-current	Current	Non-current
Externally restricted assets					
Water		116	–	126	111
Liabilities relating to externally restricted assets		116	–	126	111
Internally restricted assets					
Nil					
Total liabilities relating to restricted assets		116	–	126	111
Total liabilities relating to unrestricted assets		3,707	1,651	4,125	1,760
<u>TOTAL PAYABLES, BORROWINGS AND PROVISIONS</u>		<u>3,823</u>	<u>1,651</u>	<u>4,251</u>	<u>1,871</u>

¹. Loans are secured over the general rating income of Council

Disclosures on liability interest rate risk exposures, fair value disclosures and security can be found in Note 15.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 10a. Payables, borrowings and provisions (continued)

\$ '000	Actual 2016	Actual 2015
---------	----------------	----------------

(ii) Current liabilities not anticipated to be settled within the next twelve months

The following liabilities, even though classified as current, are not expected to be settled in the next 12 months.

Provisions – employees benefits	2,183	1,860
	<u>2,183</u>	<u>1,860</u>

Note 10b. Description of and movements in provisions

Class of provision	2015		2016			
	Opening balance as at 1/7/15	Additional provisions	Decrease due to payments	Remeasurement effects due to discounting	Unused amounts reversed	Closing balance as at 30/6/16
Annual leave	943	457	(427)	–	–	973
Long service leave	1,569	366	(270)	–	–	1,665
Other leave (enter detai	72	6	(3)	–	–	75
Asset remediation	224	58	–	–	–	282
TOTAL	2,808	887	(700)	–	–	2,995

- a. Employees leave entitlements and on-costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.
- b. Asset remediation, reinstatement and restoration provisions represent the present value estimate of future costs Council will incur in order to remove, restore and remediate assets and/or activities as a result of past operations.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 11. Statement of cash flows – additional information

\$ '000	Notes	Actual 2016	Actual 2015
(a) Reconciliation of cash assets			
Total cash and cash equivalent assets	6a	4,125	4,691
Less bank overdraft	10	–	–
Balance as per the Statement of Cash Flows		4,125	4,691
(b) Reconciliation of net operating result to cash provided from operating activities			
Net operating result from Income Statement		5,882	2,490
Adjust for non-cash items:			
Depreciation and amortisation		5,758	5,741
Net losses/(gains) on disposal of assets		(198)	(129)
Losses/(gains) recognised on fair value re-measurements through the P&L:			
– Other		1	–
Unwinding of discount rates on reinstatement provisions		58	–
+/- Movement in operating assets and liabilities and other cash items:			
Decrease/(increase) in receivables		180	14
Increase/(decrease) in provision for doubtful debts		–	(15)
Decrease/(increase) in inventories		(37)	(38)
Decrease/(increase) in other assets		1	39
Increase/(decrease) in payables		(329)	281
Increase/(decrease) in other accrued expenses payable		(219)	(74)
Increase/(decrease) in other liabilities		(25)	25
Increase/(decrease) in employee leave entitlements		129	372
Net cash provided from/(used in) operating activities from the Statement of Cash Flows		11,201	8,706

(c) Non-cash investing and financing activities

Nil

(d) Financing arrangements

Nil

(e) Bank guarantees

Nil

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 12. Commitments for expenditure

\$ '000	Notes	Actual 2016	Actual 2015
(a) Capital commitments (exclusive of GST)			
Capital expenditure committed for at the reporting date but not recognised in the financial statements as liabilities:			
Property, plant and equipment			
Buildings		–	108
Plant and equipment		67	144
Water infrastructure		20	79
Roadworks		946	121
Sewer Infrastructure		9	–
Levee		11	–
Drainage		308	–
Total commitments		1,361	452
These expenditures are payable as follows:			
Within the next year		1,361	452
Total payable		1,361	452
Sources for funding of capital commitments:			
Unrestricted general funds		104	107
Future grants and contributions		863	122
Externally restricted reserves		28	79
Internally restricted reserves		78	144
Unexpended loans		288	–
Total sources of funding		1,361	452

(b) Finance lease commitments

Nil

(c) Operating lease commitments (non-cancellable)

Nil

(d) Investment property commitments

Nil

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 13a(i). Statement of performance measurement – indicators (consolidated)

\$ '000	Amounts 2016	Indicator 2016	Prior periods	
			2015	2014
Local government industry indicators – consolidated				
1. Operating performance ratio				
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions less operating expenses	<u>3,098</u>	14.68%	7.10%	-9.78%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions	<u>21,103</u>			
2. Own source operating revenue ratio				
Total continuing operating revenue ⁽¹⁾ excluding all grants and contributions	<u>13,110</u>	55.34%	61.23%	63.99%
Total continuing operating revenue ⁽¹⁾	<u>23,689</u>			
3. Unrestricted current ratio				
Current assets less all external restrictions ⁽²⁾	<u>10,741</u>	7.05x	4.19x	4.05x
Current liabilities less specific purpose liabilities ^(3, 4)	<u>1,524</u>			
4. Debt service cover ratio				
Operating result ⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation	<u>8,943</u>	25.63x	31.31x	26.03x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	<u>349</u>			
5. Rates, annual charges, interest and extra charges outstanding percentage				
Rates, annual and extra charges outstanding	<u>342</u>	3.53%	4.44%	5.05%
Rates, annual and extra charges collectible	<u>9,702</u>			
6. Cash expense cover ratio				
Current year's cash and cash equivalents plus all term deposits	<u>23,755</u>	19.97 mths	19.9 mths	13.6 mths
Payments from cash flow of operating and financing activities	<u>1,189</u>			

Notes

⁽¹⁾ Excludes fair value adjustments and reversal of revaluation decrements, net gain/(loss) on sale of assets and the net share of interests in joint ventures and associates.

⁽²⁾ Refer Notes 6-8 inclusive.

Also excludes any real estate and land for resale not expected to be sold in the next 12 months.

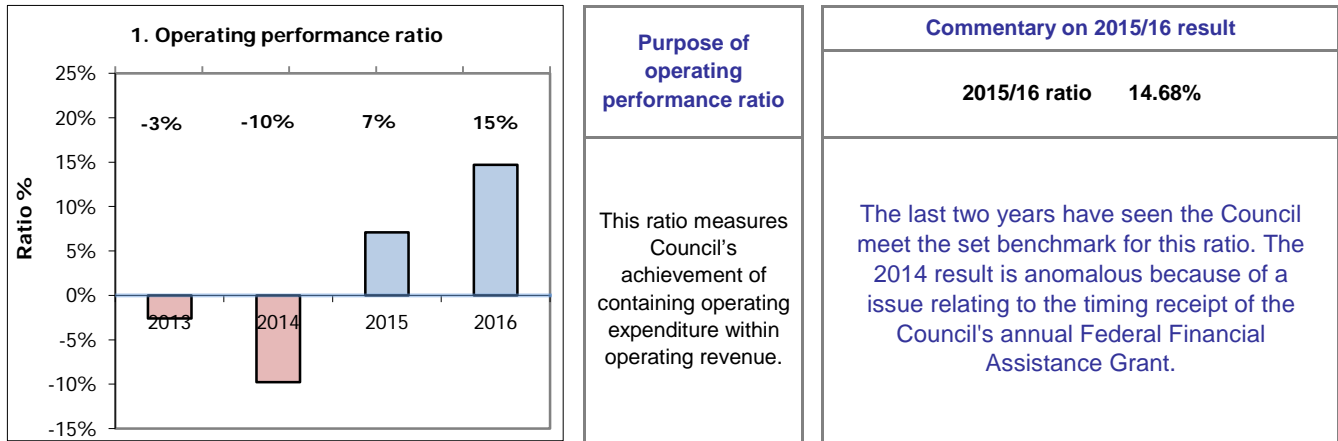
⁽³⁾ Refer to Note 10(a).

⁽⁴⁾ Refer to Note 10(a)(ii) – excludes all payables and provisions not expected to be paid in the next 12 months (incl. ELE).

Berrigan Shire Council

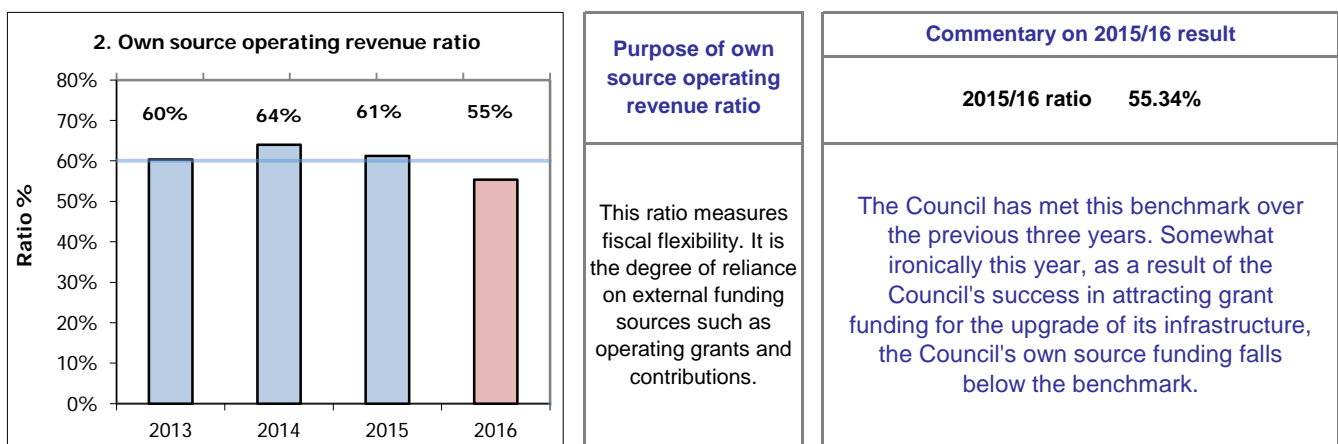
Notes to the Financial Statements for the year ended 30 June 2016

Note 13a(ii). Local government industry indicators – graphs (consolidated)



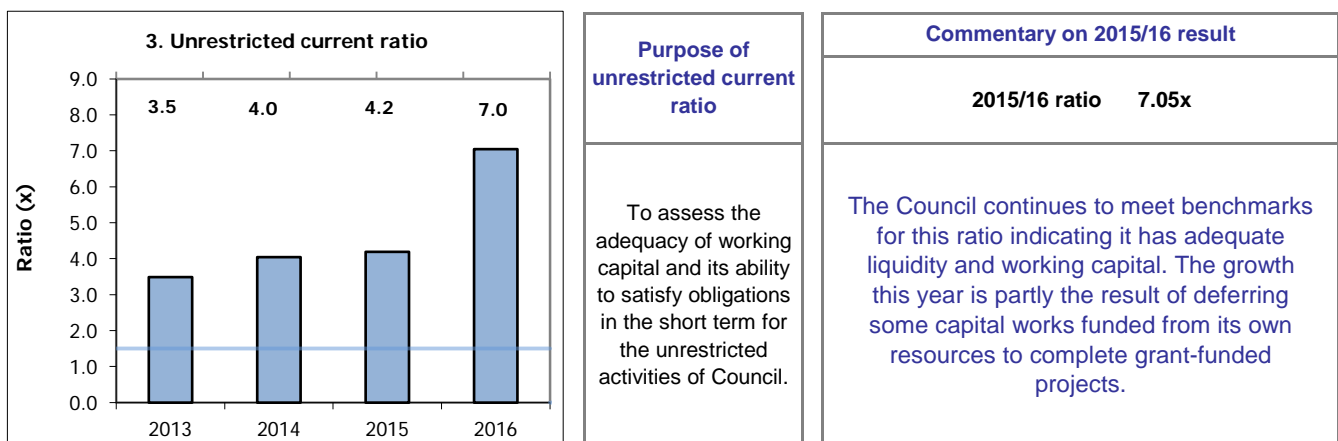
Benchmark: ——— Minimum $\geq 0.00\%$
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark



Benchmark: ——— Minimum $\geq 60.00\%$
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark



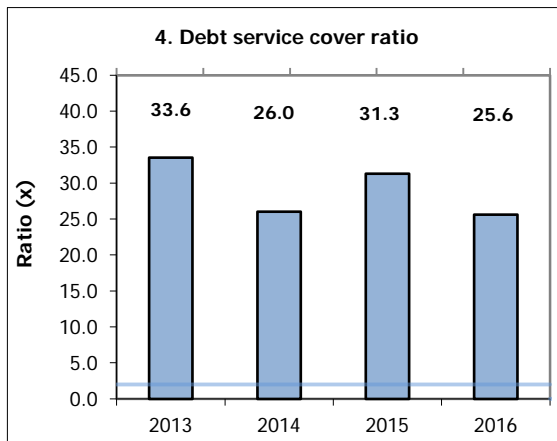
Benchmark: ——— Minimum ≥ 1.50
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 13a(ii). Local government industry indicators – graphs (consolidated)



Purpose of debt service cover ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

Commentary on 2015/16 result

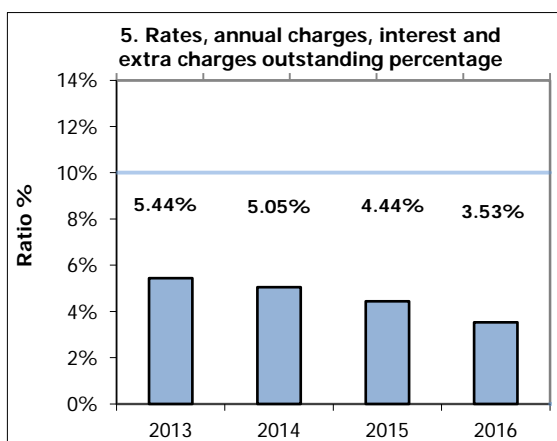
2015/16 ratio 25.63x

Council continues to comfortably meet this benchmark. The low level of indebtedness allowed the Council to take on additional debt in 2014/15 to accelerate some of its stormwater drainage program.

Benchmark: Minimum ≥ 2.00

Source for benchmark: Code of Accounting Practice and Financial Reporting #24

Ratio achieves benchmark
Ratio is outside benchmark



Purpose of rates and annual charges outstanding ratio

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

Commentary on 2015/16 result

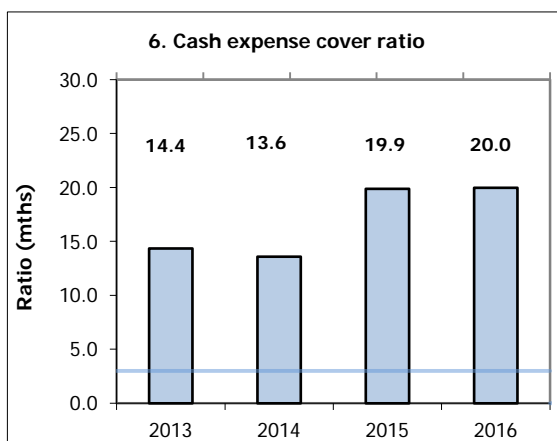
2015/16 ratio 3.53%

The Council continues to improve in this area from an already excellent result. Efficient collection of rates and charges owing assists with Council's liquidity and maintains equity across ratepayers.

Benchmark: Maximum $< 10.00\%$

Source for Benchmark: Code of Accounting Practice and Financial Reporting #24

Ratio is within Benchmark
Ratio is outside Benchmark



Purpose of cash expense cover ratio

This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.

Commentary on 2015/16 result

2015/16 ratio 19.97 mths

Council continues to maintain more than adequate cash reserves.

Benchmark: Minimum ≥ 3.00

Source for benchmark: Code of Accounting Practice and Financial Reporting #24

Ratio achieves benchmark
Ratio is outside benchmark

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 13b. Statement of performance measurement – indicators (by fund)

\$ '000	Water 2016	Sewer 2016	General ⁵ 2016
Local government industry indicators – by fund			
1. Operating performance ratio			
<u>Total continuing operating revenue⁽¹⁾ excluding capital grants and contributions less operating expenses</u>	21.22%	11.95%	13.53%
Total continuing operating revenue ⁽¹⁾ excluding capital grants and contributions	prior period: 24.98%	1.15%	3.84%
2. Own source operating revenue ratio			
<u>Total continuing operating revenue⁽¹⁾ excluding all grants and contributions</u>	98.72%	97.60%	41.84%
Total continuing operating revenue ⁽¹⁾	prior period: 98.30%	97.65%	48.73%
3. Unrestricted current ratio			
<u>Current assets less all external restrictions⁽²⁾</u>	58.26x	No liabilities	7.05x
Current liabilities less specific purpose liabilities ^(3, 4)	prior period: 46.22x	No liabilities	4.19x
4. Debt service cover ratio			
<u>Operating result⁽¹⁾ before capital excluding interest and depreciation/impairment/amortisation</u>	114.83x	0.00	20.02x
Principal repayments (Statement of Cash Flows) plus borrowing costs (Income Statement)	prior period: 71.25x	0.00x	24.55x
5. Rates, annual charges, interest and extra charges outstanding percentage			
<u>Rates, annual and extra charges outstanding</u>	1.93%	0.00%	5.03%
Rates, annual and extra charges collectible	prior period: 6.10%	0.00%	5.23%
6. Cash expense cover ratio			
<u>Current year's cash and cash equivalents plus all term deposits</u> x12	13.33 mths	17.72 mths	21.56 mths
Payments from cash flow of operating and financing activities	prior period: 9.45 mths	9.55 mths	23.19 mths

Notes

(1) - (4) Refer to Notes at Note 13a(i) above.

(5) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 14. Investment properties

\$ '000

Council has not classified any land or buildings as 'investment properties'.

Note 15. Financial risk management

Risk management

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's finance section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's financial assets and financial liabilities recognised in the financial statements is presented below.

\$ '000	Carrying value		Fair value	
	2016	2015	2016	2015
Financial assets				
Cash and cash equivalents	4,125	4,691	4,125	4,691
Investments				
– 'Held to maturity'	19,630	16,630	19,630	16,630
Receivables	1,230	1,479	1,230	1,489
Total financial assets	24,985	22,800	24,985	22,810
Financial liabilities				
Payables	771	1,362	771	1,362
Loans/advances	1,550	1,812	1,550	1,811
Total financial liabilities	2,321	3,174	2,321	3,173

Fair value is determined as follows:

- **Cash and cash equivalents, receivables, payables** – are estimated to be the carrying value that approximates market value.
- **Borrowings and held-to-maturity investments** – are based upon estimated future cash flows discounted by the current mkt interest rates applicable to assets and liabilities with similar risk profiles, unless quoted market prices are available.
- Financial assets classified (i) '**at fair value through profit and loss**' or (ii) '**available-for-sale**' – are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

Refer to Note 27. Fair value measurement for information regarding the fair value of financial assets and liabilities.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 15. Financial risk management (continued)

\$ '000

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

The risks associated with the investments held are:

- **Price risk** – the risk that the capital value of Investments may fluctuate due to changes in market prices, whether there changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.
- **Interest rate risk** – the risk that movements in interest rates could affect returns and income.
- **Credit risk** – the risk that the investment counterparty will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council – be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

(a) Market risk – price risk and interest rate risk

The following represents a summary of the sensitivity of Council's Income Statement and accumulated surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

\$ '000	Increase of values/rates		Decrease of values/rates	
	Profit	Equity	Profit	Equity
2016				
Possible impact of a 1% movement in interest rates	237	(237)	(237)	237
2015				
Possible impact of a 1% movement in interest rates	213	(213)	(213)	213

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 15. Financial risk management (continued)

\$ '000

(b) Credit risk

Council's major receivables comprise (i) rates and annual charges and (ii) user charges and fees.

The major risk associated with these receivables is credit risk – the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates which further encourages the payment of debt.

There are no significant concentrations of credit risk, whether through exposure to individual customers, specific industry sectors and/or regions.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

A profile of Council's receivables credit risk at balance date follows:

	2016 Rates and annual charges	2016 Other receivables	2015 Rates and annual charges	2015 Other receivables
(i) Ageing of receivables – %				
Current (not yet overdue)	69%	63%	50%	78%
Overdue	31%	37%	50%	22%
	100%	100%	100%	100%

(ii) Ageing of receivables – value

Rates and annual charges	Other receivables	2016 Rates and annual charges	2016 Other receivables	2015 Rates and annual charges	2015 Other receivables
Current	Current	261	362	221	663
< 1 year overdue	0 – 30 days overdue	38	349	98	300
1 – 2 years overdue	30 – 60 days overdue	19	51	73	15
2 – 5 years overdue	60 – 90 days overdue	20	26	20	47
> 5 years overdue	> 90 days overdue	4	118	4	56
		342	906	416	1,081

(iii) Movement in provision for impairment of receivables

	2016	2015
Balance at the beginning of the year	18	33
– amounts provided for but recovered during the year	–	(13)
– previous impairment losses reversed	–	(2)
Balance at the end of the year	18	18

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 15. Financial risk management (continued)

\$ '000

(c) Liquidity risk

Payables and borrowings are both subject to liquidity risk – the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended and overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's payables and borrowings are set out in the maturity table below:

\$ '000	Subject to no maturity	payable in:						Total cash outflows	Actual carrying values
		≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
2016									
Trade/other payables	40	731	–	–	–	–	–	771	771
Loans and advances	200	200	200	200	200	200	550	1,750	1,550
Total financial liabilities	240	931	200	200	200	200	550	2,521	2,321
2015									
Trade/other payables	83	1,279	–	–	–	–	–	1,362	1,362
Loans and advances	–	464	357	200	200	200	719	2,140	1,812
Total financial liabilities	83	1,743	357	200	200	200	719	3,502	3,174

Borrowings are also subject to interest rate risk – the risk that movements in interest rates could adversely affect funding costs and debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities and interest rate structures.

The following interest rates were applicable to Council's borrowings at balance date:

	2016		2015	
	Carrying value	Average interest rate	Carrying value	Average interest rate
Trade/other payables	771	0.00%	1,362	0.00%
Loans and advances – fixed interest rate	1,550	4.26%	1,812	4.80%
	<u>2,321</u>		<u>3,174</u>	

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 16. Material budget variations

\$ '000

Council's original financial budget for 15/16 was adopted by the Council on 15 June 2016.

While the Income Statement included in this General Purpose Financial Report must disclose the original budget adopted by Council, the *Local Government Act 1993* requires Council to review its financial budget on a quarterly basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This note sets out the details of **material variations** between Council's original budget and its actual results for the year as per the Income Statement – even though such variations may have been adjusted for during each quarterly budget review.

Note that for variations* of budget to actual :

Material variations represent those variances that amount to **10%** or more of the original budgeted figure.

F = Favourable budget variation, **U** = Unfavourable budget variation

\$ '000	2016 Budget	2016 Actual	2016 ----- Variance* -----	
REVENUES				
Rates and annual charges	9,068	9,201	133	1% F
User charges and fees	1,392	2,367	975	70% F
Water consumption was greater than expected, as was non-domestic waste collection. Building, planning and rates certificates all exceeded budgeted expectations, as did water connection revenue - a result of increased development in Berrigan Shire.				
Interest and investment revenue	438	722	284	65% F
The Council is traditionally conservative when budgeting for interest investment revenue. The Council cash holdings have increased over the financial year.				
Other revenues	513	820	307	60% F
Sales of high security water are conservatively included in the council original budget.				
Operating grants and contributions	6,297	7,993	1,696	27% F
Additional Roads to Recovery funding was allocated to Berrigan Shire Council in 2015/16, which the Council was required to spend this financial year.				
Capital grants and contributions	3,103	2,586	(517)	(17%) U
The Council has not completed the Silo Rd project funded under Fixing Country Roads, this is expected to be completed in late 2016, when the balance of the grant will be claimed.				
Net gains from disposal of assets	–	198	198	0% F
The Council made an additional \$140,000 profit on the sale of developed land over and above cost of development at Tocumwal Aerodrome and Finley St subdivisions.				

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 16. Material budget variations (continued)

\$ '000	2016 Budget	2016 Actual	2016 ----- Variance* -----		
EXPENSES					
Employee benefits and on-costs	7,166	7,188	(22)	(0%)	U
Borrowing costs	76	87	(11)	(14%)	U
Costs on remediation are included in borrowing cost but not budgeted.					
Materials and contracts	2,023	3,031	(1,008)	(50%)	U
Council received extra Roads to Recovery funding for the year which needed to be spent in the financial year, hence the extra expenditure.					
Depreciation and amortisation	5,422	5,758	(336)	(6%)	U
Other expenses	2,008	1,941	67	3%	F
Net losses from disposal of assets	9	-	9	100%	F
Council did not make a loss on the disposal of plant, contrary to expectations.					

Budget variations relating to Council's Cash Flow Statement include:

Cash flows from operating activities	9,440	11,201	1,761	18.7%	F
Council always estimates income conservatively, income from all sources was greater than anticipated.					
Cash flows from investing activities	(9,575)	(11,505)	(1,930)	20.2%	U
Stronger than anticipated performance resulted in a stronger cash position.					
Cash flows from financing activities	(262)	(262)	-	0.0%	F

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 17. Statement of developer contributions

\$ '000

Council recovers contributions, raises levies and enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions and levies and the value of all remaining funds which are 'restricted' in their future use.

SUMMARY OF CONTRIBUTIONS AND LEVIES

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
S94 not under plans	69	16	27	–	–	–	85	–
S64 contributions	436	–	–	–	(436)	–	–	–
Total contributions	505	16	27	–	(436)	–	85	–

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 17. Statement of developer contributions (continued)

\$ '000

S94 CONTRIBUTIONS – NOT UNDER A PLAN

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Drainage	-	5	-	-	-	-	5	-
Roads	-	-	27	-	-	-	-	-
Parking	3	-	-	-	-	-	3	-
Open space	66	6	-	-	-	-	72	-
Sewer	-	5	-	-	-	-	5	-
Total	69	16	27	-	-	-	85	-

S64 contributions

PURPOSE	Opening balance	Contributions received during the year		Interest earned in year	Expenditure during year	Internal borrowing (to)/from	Held as restricted asset	Cumulative internal borrowings due/(payable)
		Cash	Non-cash					
Water	7,099	-	-	-	(7,099)	-	-	-
Total	7,099	-	-	-	(7,099)	-	-	-

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 18. Contingencies and other assets/liabilities not recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge and disclosure is considered relevant to the users of Council's financial report.

LIABILITIES NOT RECOGNISED:**1. Guarantees****(i) Defined benefit superannuation contribution plans**

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Local Government Superannuation Scheme - Pool B (the Scheme) is a defined benefit plan that has been deemed to be a "multi-employer fund" for purposes of AASB119.

Sufficient information under AASB119 is not available to account for the Scheme as a defined benefit plan, because the assets to the Scheme are pooled together for all employers.

The amount of employer contributions to the defined benefit section of the Local Government Superannuation Scheme and recognised as an expense for the year ending 30 June 2016 was \$160,748.23

The last valuation of the Scheme was performed by Mr Richard Boyfield, FIAA on the 24th February 2016 and covers the period ended 30 June 2015. However the position is monitored annually and the actuary has estimated that as at 30 June 2015 a deficit still exists.

(i) Defined Benefit Superannuation Contribution Plans (continued)

Future contributions made to the defined benefit scheme to rectify the net deficit position are recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

Effective from 1 July 2013, employers are required to contribute additional contributions to assist in extinguishing this deficit. The amount of additional contributions included in the total employer contribution advised above is \$80,374.11. The share of this deficit that can be broadly attributed to the Council was estimated to be in the order of \$172,247.48 as at 30 June 2016 (0.23%).

Council has a contingent liability to contribute further equity in the event of the erosion of the Company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of Net Assets in accordance with its Licence Requirements.

(ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the Fund Years.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 18. Contingencies and other assets/liabilities not recognised (continued)

\$ '000

LIABILITIES NOT RECOGNISED (continued):**1. Guarantees (continued)****(ii) Statewide Limited (continued)**

The future realisation and finalisation of claims incurred but not reported to 30 June this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

(iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.

2. Other Liabilities**(i) Third Party Claims**

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.

(ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

(iii) Other Guarantees

Council has provided no other Guarantees other than those listed above.

ASSETS NOT RECOGNISED:**(i) Land Under Roads**

As permitted under AASB 1051, Council has elected not to bring to account Land Under Roads that it owned or controlled up to and including 30th June 2008.

Note 19. Interests in other entities

Council has no interest in any controlled entities, joint arrangements or associates.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 20. Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors

\$ '000	Notes	Actual 2016	Actual 2015
(a) Retained earnings			
Movements in retained earnings were as follows:			
Balance at beginning of year (from previous years audited accounts)		94,642	92,451
a. Net operating result for the year		5,882	2,490
b. Transfers between equity		3	(299)
Balance at end of the reporting period		100,527	94,642

(b) Revaluation reserves**(i) Reserves are represented by:**

– Infrastructure, property, plant and equipment revaluation reserve		135,221	137,583
Total		135,221	137,583

(ii) Reconciliation of movements in reserves:**Infrastructure, property, plant and equipment revaluation reserve**

– Opening balance		137,583	108,440
– Revaluations for the year	9(a)	(1,625)	29,254
– (Impairment of revalued assets)/impairment reversals	9(a),(c)	410	(410)
– Transfer to retained earnings for asset disposals		(3)	299
– Correction of prior period errors	20(c)	(1,144)	–
– Balance at end of year		135,221	137,583

TOTAL VALUE OF RESERVES

135,221	137,583
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(iii) Nature and purpose of reserves**Infrastructure, property, plant and equipment revaluation reserve**

- The infrastructure, property, plant and equipment revaluation reserve is used to record increments/decrements of non-current asset values due to their revaluation.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 20. Retained earnings, revaluation reserves, changes in accounting policies, changes in accounting estimates and errors (continued)

\$ '000	Notes	Actual 2016	Actual 2015
(c) Correction of error/s relating to a previous reporting period			
Correction of errors disclosed in this year's financial statements:			
During the revaluation of community land assets Council identified 21 parcels of land classified as community and 1 parcel classified as operating land which are in fact Crown Land. These parcels had all been initially brought to Council accounts via Asset Revaluation Reserve.			
The following balances were affected:			
Community Land opening balance		(20)	–
Operational Land opening balance		(1,124)	–
Asset Revaluation Reserve - Land		(1,144)	–
In accordance with AASB 108 – Accounting Policies, Changes in Accounting Estimates and Errors, the above prior period errors have been recognised retrospectively.			
These amounted to the following equity adjustments:			
– Adjustments to opening equity – 1/7/14 (relating to adjustments for the 30/6/14 reporting year end and prior periods)		(1,144)	–
– Adjustments to closing equity – 30/6/15 (relating to adjustments for the 30/6/15 year end)		–	–
Total prior period adjustments – prior period errors		(1,144)	–

(d) Voluntary changes in accounting policies

Council made no voluntary changes in any accounting policies during the year.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 21. Financial result and financial position by fund

Income Statement by fund \$ '000	Actual 2016	Actual 2016	Actual 2016
	Water	Sewer	General¹
Continuing operations			
Income from continuing operations			
Rates and annual charges	1,813	1,788	5,600
User charges and fees	1,118	59	1,190
Interest and investment revenue	179	183	360
Other revenues	476	45	299
Grants and contributions provided for operating purposes	–	–	7,993
Grants and contributions provided for capital purposes	–	5	2,581
Other income			
Net gains from disposal of assets	–	–	198
Share of interests in joint ventures and associates using the equity method	–	–	–
Total income from continuing operations	3,586	2,080	18,221
Expenses from continuing operations			
Employee benefits and on-costs	365	308	6,515
Borrowing costs	12	–	75
Materials and contracts	1,431	735	865
Depreciation and amortisation	615	580	4,563
Impairment	–	–	–
Other expenses	401	190	1,350
Total expenses from continuing operations	2,824	1,813	13,368
Operating result from continuing operations	762	267	4,853
Discontinued operations			
Net profit/(loss) from discontinued operations	–	–	–
Net operating result for the year	762	267	4,853
Net operating result attributable to each council fund	762	267	4,853
Net operating result attributable to non-controlling interests	–	–	–
Net operating result for the year before grants and contributions provided for capital purposes	762	262	2,272

¹ General fund refers to all Council's activities other than Water and Sewer.

NB. All amounts disclosed above are gross – that is, they include internal charges and recoveries made between the funds.

Berrigan Shire Council

Notes to the Financial Statements
as at 30 June 2016

Note 21. Financial result and financial position by fund (continued)

Statement of Financial Position by fund \$ '000	Actual 2016	Actual 2016	Actual 2016
ASSETS	Water	Sewer	General¹
Current assets			
Cash and cash equivalents	2,416	1,816	1,523
Investments	4,000	4,000	10,000
Receivables	253	129	964
Inventories	89	4	130
Other	–	–	27
Non-current assets classified as 'held for sale'	–	–	–
Total current assets	6,758	5,949	12,644
Non-current assets			
Investments	–	–	–
Receivables	–	–	–
Inventories	–	–	185
Infrastructure, property, plant and equipment	26,336	15,664	173,802
Investments accounted for using the equity method	–	–	–
Investment property	–	–	–
Intangible assets	–	–	–
Total non-current assets	26,336	15,664	173,987
TOTAL ASSETS	33,094	21,613	186,631
LIABILITIES			
Current liabilities			
Payables	5	–	929
Borrowings	111	–	253
Provisions	–	–	2,641
Total current liabilities	116	–	3,823
Non-current liabilities			
Payables	–	–	–
Borrowings	–	–	1,297
Provisions	–	–	354
Total non-current liabilities	–	–	1,651
TOTAL LIABILITIES	116	–	5,474
Net assets	32,978	21,613	181,157
EQUITY			
Retained earnings	21,860	10,319	68,348
Revaluation reserves	11,118	11,294	112,809
Total equity	32,978	21,613	181,157

¹ General Fund refers to all Council's activities other than Water and Sewer.

NB. All amounts disclosed above are gross – that is, they include internal receivables and payables between the funds.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 22. 'Held for sale' non-current assets and disposal groups

\$ '000	Assets 'held for sale'	
	2016	2015
(i) Reconciliation of non-current assets 'held for sale' and disposal groups – i.e. discontinued operations		
Opening balance	–	229
Balance still unsold after 12 months:	–	229
Plus new transfers in:		
– Assets 'held for sale'	–	(229)
Closing balance of 'held for sale' non-current assets and operations	<u>–</u>	<u>–</u>

Note 23. Events occurring after the reporting date

Events that occur between the end of the reporting period (30 June 2016) and the date when the financial statements are 'authorised for issue' have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable 'authorised for issue' date relating to these General Purpose Financial Statements.

Accordingly, the 'authorised for issue' date is 12/10/2016.

Events that occur after the reporting period represent one of two types:

(i) Events that provide evidence of conditions that existed at the reporting period

These financial statements (and the figures therein) incorporate all 'adjusting events' that provided evidence of conditions that existed at 30 June 2016.

(ii) Events that provide evidence of conditions that arose after the reporting period

These financial statements (and figures therein) do not incorporate any 'non-adjusting events' that have occurred after 30 June 2016 and which are only indicative of conditions that arose after 30 June 2016.

Council is unaware of any material or significant 'non-adjusting events' that should be disclosed.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 24. Discontinued operations

\$ '000

Council has not classified any of its operations as 'discontinued'.

Note 25. Intangible assets

Intangible assets represent identifiable non-monetary assets without physical substance.

Council is unaware of any control over intangible assets that warrant recognition in the financial statements, including either internally generated and developed assets or purchased assets.

Note 26. Reinstatement, rehabilitation and restoration liabilities

\$ '000

Council has legal/public obligations to make restore, rehabilitate and reinstate the following assets/operations:

Asset/operation	Estimated year of restoration	NPV of provision	
		2016	2015
Finley Recycle Centre	2059	14	11
Tocumwal Inert Hard Waste Depot	2017	34	34
Berrigan Landfill	2059	173	126
Pine Lodge Gravel Pit	2038	61	53
Balance at end of the reporting period	10(a)	282	224

Under AASB 116 – Property, Plant and Equipment, where the use of an asset results in the obligation to dismantle or remove the asset and restore the site on which the asset stands, an estimate of such costs is required to be included in the cost of the asset.

An equivalent liability must be recognised under AASB 137 – Provisions, Contingent Liabilities and Contingent Assets.

The provision has been calculated by determining the present value of the future expenditures expected to be incurred. The discount rate used is the risk free borrowing rate applicable to Council.

Reconciliation of movement in provision for year:

Balance at beginning of year	224	224
Amounts capitalised to new or existing assets:		
Effect of a change in discount rates used in PV calculations	48	(8)
Amortisation of discount (expensed to borrowing costs)	10	8
Total – reinstatement, rehabilitation and restoration provision	282	224

Amount of expected reimbursements

Of the above provisions for reinstatement, rehabilitation and restoration works, those applicable to garbage services and waste management are able to be funded through future charges incorporated within Council's annual domestic waste management charge.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement

\$ '000

The Council measures the following asset and liability classes at fair value on a recurring basis:

– Infrastructure, property, plant and equipment

The fair value of assets and liabilities must be estimated in accordance with various accounting standards for either recognition and measurement requirements or for disclosure purposes.

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a 'level' in the fair value hierarchy as follows:

Level 1: Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values:

2016	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements					
Infrastructure, property, plant and equipment					
Plant and equipment	30/06/13	–	–	2,423	2,423
Office equipment	30/06/14	–	–	171	171
Operational land	30/06/13	–	–	6,869	6,869
Community land	30/06/16	–	–	320	320
Land under roads (post 30/06/08)	30/06/14	–	–	21	21
Land improvements – depreciable	30/06/13	–	–	498	498
Buildings – non-specialised	30/06/13	–	–	528	528
Buildings – specialised	30/06/13	–	–	18,071	18,071
Roads	30/06/15	–	–	108,777	108,777
Bridges	30/06/15	–	–	3,728	3,728
Footpaths	30/06/15	–	–	3,095	3,095
Bulk earthworks	30/06/15	–	–	2,976	2,976
Stormwater drainage	30/06/15	–	–	16,265	16,265
Water supply network	30/06/15	–	–	25,602	25,602
Sewer network	30/06/15	–	–	14,829	14,829
Swimming pools	30/06/16	–	–	1,675	1,675
Heritage collections	30/06/16	–	–	70	70
Library books	30/06/14	–	–	196	196
Other assets	30/06/16	–	–	2,660	2,660
Tip assets	30/06/16	–	–	120	120
Quarry assets	30/06/16	–	–	22	22
Open Space	30/06/13	–	–	3,626	3,626
Total infrastructure, property, plant and equipment		–	–	212,542	212,542

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

\$ '000

(1) The following table presents all assets and liabilities that have been measured and recognised at fair values (continued):

2015	Date of latest valuation	Fair value measurement hierarchy			Total
		Level 1 Quoted prices in active mkts	Level 2 Significant observable inputs	Level 3 Significant unobservable inputs	
Recurring fair value measurements					
Infrastructure, property, plant and equipment					
Plant and equipment	30/06/13	–	–	2,556	2,556
Office equipment	30/06/14	–	–	222	222
Operational land	30/06/13	–	–	6,706	6,706
Community land	30/06/13	–	–	1,482	1,482
Land under roads (post 30/06/08)	30/06/14	–	–	21	21
Land improvements – depreciable	30/06/13	–	–	491	491
Buildings – non-specialised	30/06/13	–	–	543	543
Buildings – specialised	30/06/13	–	–	18,180	18,180
Roads	30/06/15	–	–	108,613	108,613
Bridges	30/06/15	–	–	3,902	3,902
Footpaths	30/06/15	–	–	3,172	3,172
Bulk earthworks	30/06/15	–	–	2,976	2,976
Stormwater drainage	30/06/15	–	–	15,427	15,427
Water supply network	30/06/15	–	–	26,139	26,139
Sewer network	30/06/15	–	–	15,419	15,419
Swimming pools	30/06/13	–	–	1,708	1,708
Heritage collections	30/06/13	–	–	51	51
Library books	30/06/14	–	–	191	191
Other assets	30/06/15	–	–	6,623	6,623
Tip assets	30/06/15	–	–	83	83
Quarry assets	30/06/13	–	–	18	18
Total infrastructure, property, plant and equipment		–	–	214,523	214,523

(2) Transfers between level 1 and level 2 fair value hierarchies

During the year, there were no transfers between level 1 and level 2 fair value hierarchies for recurring fair value measurements.

Berrigan Shire Council

Notes to the Financial Statements

for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

(3) Valuation techniques used to derive Level 2 and Level 3 Fair Values

Where Council is unable to derive Fair Valuations using quoted market prices of identical assets (i.e. Level 1 inputs), Council instead utilises a spread of both observable inputs (Level 2 inputs) and unobservable inputs (Level 3 inputs).

The Fair Valuation techniques Council has employed while utilising Level 2 and Level 3 inputs are as follows:

Financial Liabilities

Payables: Outstanding creditor payments, security bonds and deposits

Valuation technique – “Cost approach”
Inputs used (Level 2) – Cost of product or service

Loans/Advances: Outstanding loan from bank

Valuation technique – “Cost approach”
Inputs used (Level 2) – Amount of loan outstanding as advised by lender.

Infrastructure, Property, Plant & Equipment

Plant and Equipment: Major plant (graders, loaders, etc.), fleet vehicles (cars, utes, etc.) and minor plant (chainsaws, mowers etc.)

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Office Equipment: Computers, office furniture

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost.

Operational land: Land under Council offices, depots, libraries, water and sewer treatment plants etc.

Valuation technique – “Market approach”
Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council’s operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council’s operational land was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer

Community land: Land under parks, recreation reserves, public halls etc.

Valuation technique – “Market approach”
Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties.

Council's community land was valued using the unimproved land value provided by the NSW Valuer General in accordance with Office of Local Government guidance for infrastructure assets.

Land under roads: Land under roads acquired since 1 July 2008

Valuation technique – "Market approach"

Inputs used (Level 3) – Land area, rate per square metre, zoning, geographical location, sales of comparable land.

Council's operational land has been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject property with adjustment for differences between key attributes of the properties. As the Council's land under roads assets have no feasible alternate use, significant adjustments to the rate per square meter have been applied to the unobservable inputs and are based on a rate per square metre.

Council's Land under roads was valued by Ms Kelly Wickham of AssetVal Pty Ltd, a registered valuer.

Land Improvements - depreciable: Car parks, netball and tennis courts, fences etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) –, dimensions, specifications. (Level 3) – Unit rates, Condition, Remaining life, Residual value

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered to no longer be available.

Council's Land Improvements were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

Buildings (Non-specialised): Residences

Valuation technique – "Market approach"

Inputs used (Level 3) – Sales evidence

Council's non-specialised buildings have been valued at a market value, involving the inspection and analysis of sales evidence and comparisons with the subject building with adjustment for differences between key attributes of the properties. The land value is then subtracted from the market value of the property to measure the building asset fair value.

Council's Buildings (non-specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer.

Buildings (Specialised): Community halls, toilet blocks, Council office, libraries, depot buildings, sheds etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, specifications. (Level 3) – Condition, Remaining life, Residual value

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

These assets were valued at depreciated replacement cost. Available market data for recent projects and published cost guides are used to determine the estimated replacement cost of the asset, including preliminaries. A condition assessment is then applied based on factors such as the age of the asset, overall condition and remaining life. In some cases, residual values are factored into the calculation, which is the value at the time the asset is considered no longer to be available.

Council's Buildings (specialised) was valued by Mr Martin Burns of Liquid Pacific Pty Ltd, a registered valuer.

Roads, Bridges, Footpaths: Road surface, pavement, formation, road furniture, bridges, culverts.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, specifications.

These assets were valued at depreciated replacement cost. Council's road infrastructure assets are segmented and componentised into the following categories:

- Seal
- Pavement
- Formation and earthworks
- Culverts
- Road furniture (signs, guideposts, guardrails)

Council has surveyed its entire road network to measure both length and width of pavement and seal.

Unit rates were based on Council's own cost data based on its average cost across its entire road network, benchmarked against rates provided in relevant construction cost guides. Unit rates are applied consistently across the road network regardless of topography, soil type and geographical location.

Condition assessments have been applied across the entire road network to establish remaining useful lives.

Bridges were valued on the basis of deck area, with composite deck being \$1,900 per square metre, and concrete \$2,200 per square metre.

Culverts were valued on their replacement cost from a relevant construction cost guide.

Council's roads, bridges and footpath assets were valued in-house by Mr Fred Exton – Director Technical Services.

Bulk earthworks: Levee banks.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, dimensions, condition

The unit rates were determined by current replacement cost.

Council's bulk earthworks were valued in-house by Mr Fred Exton – Director Technical Services.

Stormwater drainage: Kerb and gutter, drainage network, pumps and pump well, retention basins etc.

Valuation technique – "Cost approach"

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

Council has surveyed its entire stormwater drainage network to measure both length and width of pipes and location and depth of pits.

Unit rates were based on Council's own cost data based on its average cost across its entire stormwater drainage network, benchmarked against rates provided in relevant construction cost guides. Values for pumps are based on depreciated replacement cost.

Condition assessments have been applied across the entire drainage network to establish remaining useful lives.

Council's stormwater drainage assets were valued in-house by Mr Fred Exton – Director Technical Services.

Water Supply Network: Treatment plants, mains, reservoirs etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and their location.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council's water network assets were valued in-house by Mr Fred Exton – Director Technical Services

Sewerage Network: Sewer pipes, pump stations, treatment plants etc.

Valuation technique – "Cost approach"

Inputs used (Level 3) – Unit rates, useful life, asset condition, dimensions and specification

The Council has surveyed its entire sewerage network to measure both length and width of pipes and location and depth of pits.

Unit rates are based on the *NSW References Rates Manual: Valuation of Water Supply, Sewerage and Stormwater Assets*, including annual indexation.

Condition assessments were applied to individual assets based on inspection programs, including the use of cameras. Where inspections have not been, or are unable to be, made the life of the asset has been used to estimate condition.

Council's sewerage network assets were valued in-house by Mr Fred Exton – Director Technical Services

Berrigan Shire Council

Notes to the Financial Statements for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Other Assets

Heritage collections:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Library books: Books and other collection items.

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Library books are valued as bulk annual purchases and depreciated using a standard useful life.

Other Assets:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils other assets were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

Tip & Quarry Assets:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued at depreciated historical cost, and remediation costs are estimated in House by Mr Fred Exton, Director of Technical Services, and are factored to account for inflation.

Open Space Assets:

Valuation technique – “Cost approach”
Inputs used (Level 3) – Fair value is approximated by depreciated historical cost

Councils tip and quarry assets were valued at depreciated historical cost as a representation of fair value in accordance with Office of Local Government guidance for infrastructure assets.

Non Current Assets classified as "Held for Sale"

Assets previously classified as “held for Sale” are actively being marketed however as they may not sell within 12 months, or indeed for some considerable time they have been transferred to Inventory assets along with all other land being marketed.

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (level 3)

a. The following tables present the changes in level 3 fair value asset classes.

	Operational land	Community land	Depreciable land impro- vements	Land under roads	Total
Opening balance – 1/7/14	6,716	1,482	514	21	8,733
Purchases (GBV)	7	–	–	–	7
Depreciation and impairment	–	–	(23)	–	(23)
Other movement	(18)	–	–	–	(18)
Closing balance – 30/6/15	6,705	1,482	491	21	8,699
Purchases (GBV)	–	–	–	–	–
Depreciation and impairment	–	–	–	–	–
Other movement	–	–	–	–	–
Closing balance – 30/6/16	6,705	1,482	491	21	8,699

	Buildings non specialised	Buildings specialised	Plant and equipment	Office equipment	Total
Opening balance – 1/7/14	558	17,555	2,766	272	21,151
Purchases (GBV)	–	180	808	24	1,012
Disposals (WDV)	–	–	(247)	(3)	(250)
Depreciation	(15)	(708)	(771)	(71)	(1,565)
Impairment	–	(412)	–	–	(412)
WIP transfers	–	1,565	–	–	1,565
Closing balance – 30/6/15	543	18,180	2,556	222	21,501
Purchases (GBV)	–	–	–	–	–
Disposals (WDV)	–	–	–	–	–
Depreciation	–	–	–	–	–
Impairment	–	–	–	–	–
WIP transfers	–	–	–	–	–
Closing balance – 30/6/16	543	18,180	2,556	222	21,501

Berrigan Shire Council

 Notes to the Financial Statements
 for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (level 3) (continued)

a. The following tables present the changes in level 3 fair value asset classes. (continued)

	Roads	Bridges	Footpaths	Bulk earthworks	Total
Opening balance – 1/7/14	87,284	3,359	2,853	2,976	96,472
Purchases (GBV)	3,398	–	129	–	3,527
Depreciation	(2,275)	(107)	(63)	–	(2,445)
FV gains – other comprehensive income	20,598	336	253	–	21,187
Transfers to/from WIP	(78)	–	–	–	(78)
Transfer to another asset class	(314)	314	–	–	–
Closing balance – 30/6/15	108,613	3,902	3,172	2,976	118,663
Purchases (GBV)	–	–	–	–	–
Depreciation	–	–	–	–	–
FV gains – other comprehensive income	–	–	–	–	–
Transfers to/from WIP	–	–	–	–	–
Transfer to another asset class	–	–	–	–	–
Closing balance – 30/6/16	108,613	3,902	3,172	2,976	118,663

	Stormwater drainage	Water supply network	Sewerage network	Swimming pools	Total
Opening balance – 1/7/14	7,771	26,133	15,336	1,774	51,014
Transfers from/(to) another asset class	(716)	–	716	–	–
Purchases (GBV)	597	139	59	–	795
Depreciation and impairment	(203)	(598)	(574)	(66)	(1,441)
FV gains – other comprehensive income	8,073	298	(285)	–	8,086
WIP Transfer	(95)	167	167	–	239
Closing balance – 30/6/15	15,427	26,139	15,419	1,708	58,693
Transfers from/(to) another asset class	–	–	–	–	–
Purchases (GBV)	–	–	–	–	–
Depreciation and impairment	–	–	–	–	–
FV gains – other comprehensive income	–	–	–	–	–
WIP Transfer	–	–	–	–	–
Closing balance – 30/6/16	15,427	26,139	15,419	1,708	58,693

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

\$ '000

(4). Fair value measurements using significant unobservable inputs (level 3) (continued)

a. The following tables present the changes in level 3 fair value asset classes. (continued)

	Heritage collection	Library books	Other assets	Tip and quarry assets	Total
Opening balance – 1/7/14	51	175	6,641	115	6,982
Purchases (GBV)	–	34	190	–	224
Depreciation and impairment	–	(18)	(241)	(8)	(267)
FV gains – Income Statement ¹	–	–	–	(7)	(7)
WIP Transfers	–	–	33	–	33
Closing balance – 30/6/15	51	191	6,623	100	6,965
Purchases (GBV)	–	–	–	–	–
Depreciation and impairment	–	–	–	–	–
FV gains – Income Statement ¹	–	–	–	–	–
WIP Transfers	–	–	–	–	–
Closing balance – 30/6/16	51	191	6,623	100	6,965

Notes

(GBV) = Gross Book Value

(WDV) = Written Down Value

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

(4). Fair value measurements using significant unobservable inputs (level 3)

b. Significant unobservable valuation inputs used (for level 3 asset classes) and their relationship to fair value.

The following table summarises the quantitative information relating to the significant unobservable inputs used in deriving the various level 3 asset class fair values.

I,PP&E

Class	Fair Value (30/6/16) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Plant & Equipment	\$2,423	Cost Approach	<ul style="list-style-type: none"> Gross Replacement Cost Remaining Useful Life 	<p>Various</p> <p>1-10 years</p>	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Office Equipment	\$171	Cost Approach	<ul style="list-style-type: none"> Gross Replacement Cost Remaining Useful Life 	<p>Various</p> <p>3-25 years</p>	Any changes in the gross replacement value or pattern of consumption will have an impact on fair value
Operational Land	\$6,869	Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land 	\$1,000-\$70,000 per hectare or \$1- \$180 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Community Land	\$1,482	Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land 	\$1,000-\$70,000 per hectare or \$1- \$180 per sq metre	Any change in the average unimproved capital value will increase / decrease fair value

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/16) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Land under Roads (post 30/06/08)	\$21	Market Approach	<ul style="list-style-type: none"> Price per square metre, Land area, zoning, geographical location, sales of comparable land Alternate Uses 	\$1-\$100 per sq metre	Changes in land zoning restrictions can have significant impacts on land values per sq metre. Changes in comparable land sales and availability of land can also have significant impact
Land Improvements - Depreciable	\$498	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$1000 per sq metre Very Poor to Excellent 10-40 yrs	Any change in the component pricing and asset condition will have an impact on fair value
Buildings – Non Specialised	\$528	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$100,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Buildings - Specialised	\$18,071	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$5,000 Very Poor to Excellent 5-50 years	Any change in the component pricing and asset condition will have an impact on fair value

Berrigan Shire Council

 Notes to the Financial Statements
 for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/16) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Roads	\$108,777	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$3 to \$20 per sq metre (roads) \$120 (kerb & gutter) \$120 -\$400 per lineal meter (culverts) Very Poor to Excellent 20-100 years (roads) 80-150 years (kerb & gutter) 50 years (Culverts)	Any change in the component pricing and asset condition will have an impact on fair value
Bridges	\$3,728	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1,900 composite \$2,200 concrete Excellent to Poor 80 years	Any change in the component pricing and asset condition will have an impact on fair value
Footpaths	\$3,095	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$8-\$120 per lineal metre Excellent to Poor 60 years	Any change in the component pricing and asset condition will have an impact on fair value
Bulk Earthworks	\$2,976	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$1-\$2,500 per sq metre Excellent to Poor 60-100 years	Any change in the component pricing and asset condition will have an impact on fair value

Berrigan Shire Council

 Notes to the Financial Statements
 for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/16) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Stormwater Drainage	\$16,265	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	\$50-\$1,500 per sq metre Excellent to Poor 50 years	Any change in the component pricing and asset condition will have an impact on fair value
Water Supply Network	\$25,602	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Sewer Network	\$14,829	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 50-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Swimming Pools	\$1,675	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 20-50years	Any change in the component pricing and asset condition will have an impact on fair value
Heritage Collections	\$70	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 80-100 years	Any change in the component pricing and asset condition will have an impact on fair value
Library Books	\$196	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 2-10 years	Any change in the component pricing and asset condition will have an impact on fair value

Berrigan Shire Council

Notes to the Financial Statements
for the year ended 30 June 2016

Note 27. Fair value measurement (continued)

Class	Fair Value (30/6/16) \$'000	Valuation Techniques	Unobservable Inputs	Range of Inputs (incl probable)	Relationship of unobservable inputs to Fair Value
Other Assets	\$2,660	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 2-50 years	Any change in the component pricing and asset condition will have an impact on fair value
Tip & Quarry Assets	\$144	Cost Approach	<ul style="list-style-type: none"> Unit Rates Asset Condition Useful Life 	Various Excellent to Poor 50-60 years	Any change in the component pricing and asset condition will have an impact on fair value

c. The valuation process for level 3 fair value measurements

Refer Note 27- Note 3 (above)

(5). Highest and best use

All of Council's non-financial assets are considered to being utilised for their highest and best use.

12th October 2016

The Mayor
Berrigan Shire Council
PO Box 137
Berrigan NSW 2712

Dear Mr Mayor,

INDEPENDENT AUDITOR'S REPORT ON THE CONDUCT OF THE AUDIT – SECTION 417(3)
BERRIGAN SHIRE COUNCIL
YEAR ENDED 30 JUNE 2016

We have audited the financial statements of Berrigan Shire Council (Council) for the financial year ended 30 June 2016. Our audit resulted in an unmodified audit report on both the general purpose and special purpose financial statements of Council.

In accordance with Section 417(3) of the *Local Government Act 1993* we submit our report on the conduct of the audit of Berrigan Shire Council for the year ended 30 June 2016. Our audit reports on the general purpose financial statements of **Council and the special purpose financial statements on Council's business units outline the legislative framework of our audit and should be referred to in order to the establish the context in which our comments are made.**

Council's Responsibility for the Financial Statements

The Council is responsible for the preparation and fair presentation of the financial statements in accordance with the *Local Government Act 1993*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's **judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.** In making those risk assessments, the auditor **considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial statements.**

The following comments are provided in accordance with Section 415(3) of the *Local Government Act 1993* and Regulation 227 of the *Local Government (General) Regulations 2005* to assist in the understanding of the financial statements and our reports.

Operating Result

As disclosed in the Income Statement, Council has achieved a net operating surplus of \$5,882k, which included capital contributions and grants. This is up from a surplus of \$2,490k in the 2015 financial year.

Significant items of income and expense in the income statement were:

	2016 \$'000	2015 \$'000	Variance (%)	Budget 2016 \$'000	Variance (%)
Rates and Annual Charges	9,201	8,826	4.2%	9,068	1.4%
User Charges and Fees	2,367	2,214	6.9%	1,392	70.0%
Grants & Contributions – Operating	7,993	6,889	16.0%	6,297	26.9%
Grants & Contributions – Capital	2,586	988	161.7%	3,103	(16.6%)
Employee Costs	(7,188)	(7,295)	(1.47%)	(7,166)	0.3%
Materials & Contracts	(3,031)	(2,860)	5.9%	(2,023)	49.8%
Depreciation	(5,758)	(5,741)	0.3%	(5,422)	6.2%

Council's operations have remained relatively consistent across the two financial periods. Details around significant movement in major items include:

- Rates & Annual Charges – Revenue derived from rates and charges is fairly consistent with budget targets and prior year. Overall increase for the current year is in line with level of rate peg and property growth.
- User Charges & Fees – Almost 60% higher than budget due to conservative budgeting measure by Council, particularly in regard to charges in relation to water consumption which are highly vulnerable to climatic impacts. Increase from the prior year relates to an increase in charges for water consumption (no water restrictions in 2015/16), and also an increase in waste services charges compared to prior year.
- Operating Grants & Contributions – During the 2015/16 year, Council was the recipient of additional Roads to Recovery funding, which was spent during the financial year as required by the funding body. These additional funds were not received in the prior year, nor were they accounted for in the Council budget.
- Capital Grants & Contributions – Council applied for and was successful obtaining funding under the Restart NSW Infrastructure Fund program. The application was in relation to significant upgrade works to be undertaken at Silo Road. The total amount of the project funding was included in the Council budget for the 2015/16 year, however as at 30 June 2016 the project remained incomplete. The remainder of the funds will be claimed upon completion.

- Employee Costs – The level of salaries and wages expenses have remained consistent with the prior year, with only a minor reduction in the overall staff numbers. The costs are consistent with the level of expenditure budgeted by Council.
- Materials & Contracts – As noted above, Council was the recipient of additional grant funding under the Roads to Recovery program. These funds were required to be spent on upgrade and renewal safety works, which has increased the level of the material and contracts expenditure since the prior year. This funding was not accounted for in the Council budget, as was the case with the corresponding expenditure.

Financial Position

Unrestricted Working Capital

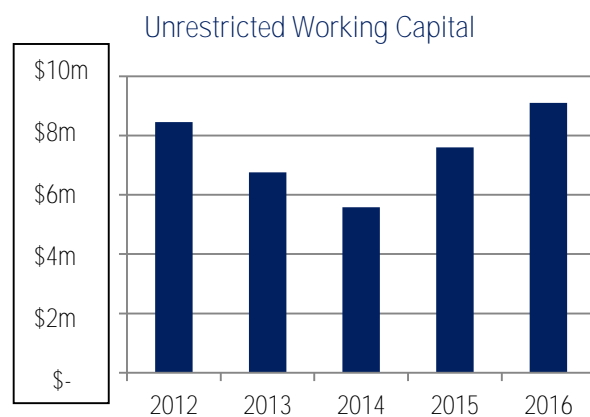
A key measure of the Council's financial position is its unrestricted working capital (available current assets). The following sets out the unrestricted working capital position of Council as at the end of the financial year:

	2016 \$'000	2015 \$'000
Current Assets	25,235	23,057
External Restrictions on Assets	(14,494)	(13,067)
Current Liabilities	(3,823)	(4,251)
Payables & Provisions not expected to settle within 12 months	2,183	1,860
Unrestricted Working Capital	9,101	7,599

The above represents the amount of working capital Council has available to meet its future spending requirements after making allowance for any restrictions in place over the use of such working capital.

The level of unrestricted working capital held by Council is at a sustainable level. The level of unrestricted funds has improved over the past two years and is at a level where the ongoing sustainability of Council is not considered an issue.

We recommend that Council continue to monitor its unrestricted working capital position when reviewing its overall financial position.

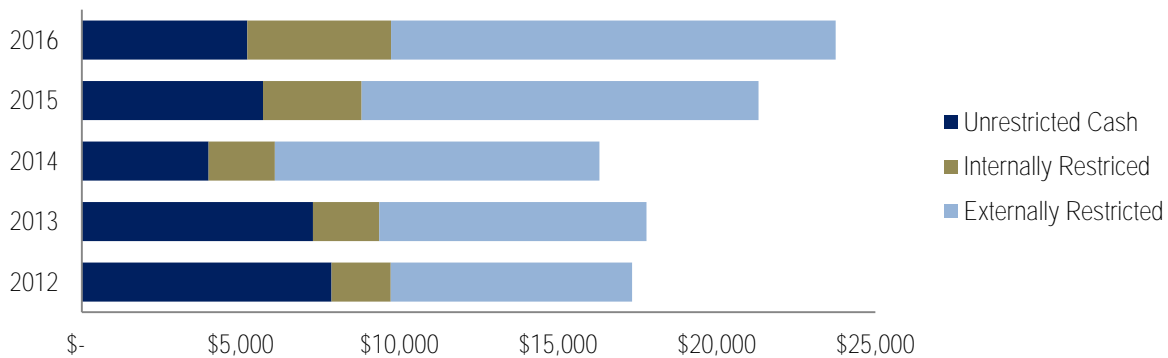


Unrestricted Cash

We note that the unrestricted working capital amounts disclosed above do not take into account internal restrictions imposed on cash assets by Council as per their forward plans and identified programs of works.

	2016 \$'000	2015 \$'000	2014 \$'000	2013 \$'000	2012 \$'000
Total Cash & Investments	23,755	21,321	16,309	17,789	17,332
External Restrictions	14,018	12,504	10,231	8,421	7,603
Internal Restrictions	4,526	3,112	2,090	2,090	1,859
Unrestricted	5,211	5,706	3,988	7,278	7,870

Note 6 to the financial accounts notes total cash and investments held by Council of \$23.755 million. Of this amount, \$14.018 million is subject to external restrictions requiring Council to commit those funds to the purposes for which they were provided. A further \$4.526 million is subject to internal restrictions which have been agreed upon by Council for designated purposes. These internal restrictions may be altered at the discretion of Council, consistent with their management plans.

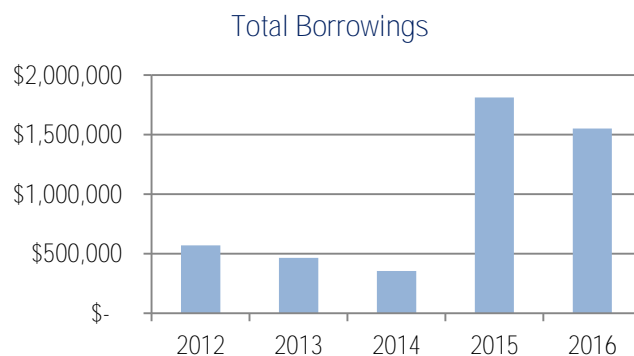


The unrestricted balance of \$5.211 million represents funds available to cover non-budgeted discretionary expenditure and meet short term cash flow requirements. Although the level of unrestricted cash has fallen from an amount of \$5.706 million in 2015, overall Council is still in a strong cash position.

Although the consolidated financial statements display a healthy level of cash and investments, we remind the reader that the consolidated data is not necessarily reflective of the position of the individual funds (General, Water & Sewer).

Debt Levels

At year end Council had borrowings totalling \$1,550k, which has decreased by \$262k since the prior year. Council has not taken on board any new borrowings in the current year, and have paid down a portion of new debt acquired in the 2014/15 year.



Summary

Council's overall financial position, when taking into account the above information is, in our opinion, sound and sustainable.

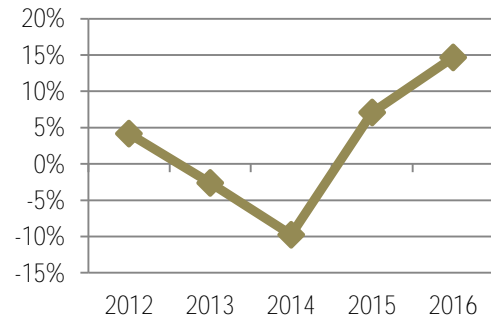
Performance Indicators

Refer Note 13 of the financial statements.

Operating Performance Ratio

The operating performance ratio measures Council's achievement of containing operating expenditure within operating revenue.

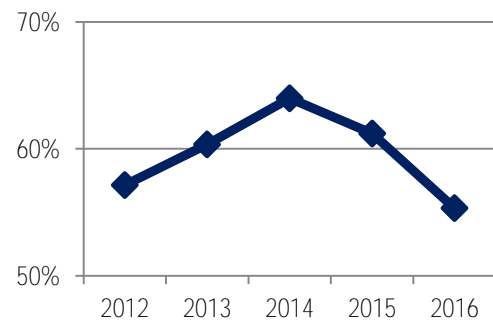
The benchmark level for this indicator is 0%. In the 2016 year, Council was above this benchmark at 14.68% (2015: 7.10%). This improvement has been driven by the improved financial performance of the Council in the current year through increased revenues whilst maintaining operating expenditure at a consistent level.



Own Source Operating Revenue Ratio

This ratio measures the Council's fiscal flexibility. It is the degree of reliance on external funding sources such as grants and contributions.

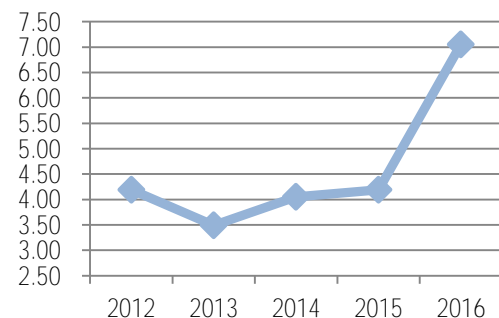
The benchmark level for this indicator is 60% of own sourced revenue. Council has dropped below this target with a ratio of 55.34% (2015: 61.23%). This is due to additional revenues in the current year coming from increased grant funding through Roads to Recovery and Restart NSW funding.



Liquidity (Unrestricted Current) Ratio

The liquidity ratio is used to assess the adequacy of working capital and Council's ability to satisfy its obligations in the short term.

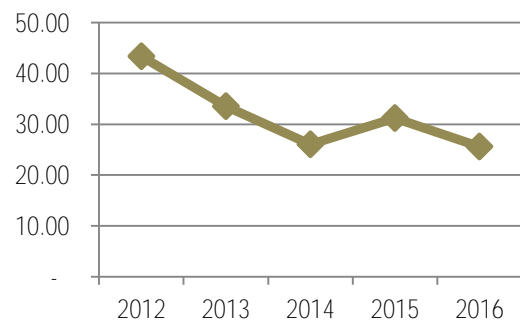
The liquidity ratio at Note 13 shows Council has a strong liquidity position. The ratio indicates that Council has \$7.05 of unrestricted current assets for every \$1 of current liabilities, demonstrating a strong capacity to pay its debts as and when they fall due. In our view there is no immediate threat to the Council's position.



Debt Service Cover Ratio

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments.

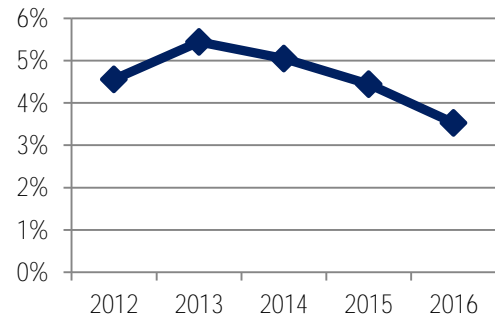
The benchmark level for this indicator is 2.00. In the 2016 year, Council was comfortable above this benchmark at 25.63 (2015: 31.31). The minor decline from the prior year has been caused by a full year of repayments being made by Council on their debts, which were not present for the full year in the 2014/15 year.



Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage

This ratio measures the level of uncollected rates and annual charges **and the effect on Council's liquidity and the adequacy of recovery efforts.**

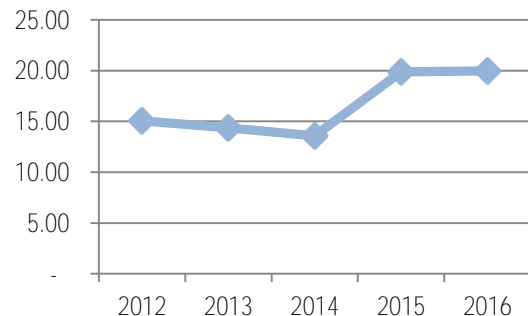
The benchmark level for this indicator is 10% of debtor amounts outstanding at year end. Council continues to improve on this benchmark, with only 3.53% of debtors outstanding at year end (2015: 4.44%).



Cash Expense Cover Ratio

This liquidity ratio indicates the number of months the Council can continue to operate and pay for all immediate expenses without any additional cash inflow.

The Council can currently cover more than 19 months of expenditure based on its current cash reserves (2015: 19 months). This is well above the benchmark level of greater than 3 months. Council is in a solid position in regards to its cash reserves.



Other Matters

Finley Memorial Hall - Impairment

In the prior year, Council appropriately processed an impairment in the financial accounts in relation to the Finley War Memorial Hall. The impairment was processed as there was an expectation that the hall was to be demolished following approval of this by Council. Following community consultation, the planned decommissioning of the asset will no longer go ahead, as such the impairment of this asset in the financial accounts has been appropriately reversed in 2015/16.

Revaluation of Assets

Each year Council reviews the condition and replacement cost or valuation of major classes of fixed assets including land, buildings, roads, bridges, water pipes etc. In the prior year these reviews resulted in a significant increase in the value of these assets of \$29.2 million across all asset categories. In the current year, the review of assets has resulted in a reduction of \$1.6 million. This reduction was due to the fact that the condition of some assets were not as good as expected, and so the accumulated depreciation of these assets was adjusted to reflect the appropriate condition levels. Council's engineering staff have completed these reviews and these workpapers have been subject to audit. A review of major asset classes will occur again in the 2016/17 year.

Crown Land

Council has recorded an adjustment in the accounts for the removal of assets identified as crown land. As per Note 1(n) of the financial statements, Council will recognise Crown Land only when Council has sufficient control over that asset. Following a review by Council in the current year, it was noted that there were a number of parcels of land which were inadvertently recorded as a Council asset, when in fact these were parcels of land were Crown Land which was not controlled by Council. As such, these assets have been appropriately removed from Council's financial accounts.

Management Letter

A final management letter will be issued to management following the completion of the audit. This letter will cover any weaknesses or performance improvement observations that were noted during year end audit processes, as well as provide **management with an update on any items identified in the prior year's management letter.**

Closing Report

At the outset of the audit we provide the Council with our Audit Strategy which, among other matters, highlights significant financial and audit risks. At the conclusion of our audit, we provide Council with a Closing Report detailing our conclusions in respect to those audit risks. There were no matters reported which are significant to the conduct of the audit.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Legislative Compliance

As a result of our audit we advise that there are no material deficiencies in the accounting records or financial statements that have come to our attention during the conduct of the audit of Berrigan Shire Council. We conclude that the accounting records of Council have been kept in accordance with the requirements of the *Local Government Act 1993* and regulations.

Matters Relating to the Electronic Presentation of the Audited Financial Statements

This auditors report relates to the financial statements of Berrigan Shire Council for the year ended 30 June 2016 which are **to be included on Council's web site. Council is responsible for the integrity of the web site. We have not been engaged** to report on the integrity of the web site. The audit report refers only to the financial statements of Council. It does not provide an opinion on any other information which may have been hyperlinked to/from these statements. If users of this report are concerned with the inherent risks arising from electronic data communications they are advised to refer to the hard copy of the audited financial statements to confirm the information included in the audited financial statements presented on the Council web site.

Reliance on the Report

The report on the conduct of the audit has been prepared for distribution to Council. We disclaim any assumption of responsibility for any reliance on this report to any person other than Council or for any purpose other than that for which it was prepared.

Conclusion

The Council's accounting records have been kept in a manner and form that facilitated the preparation of both the general purpose financial statements and special purpose financial statements, and allowed proper and effective audit of those statements.

All information relevant to the conduct of the audit has been obtained.

We wish to record our appreciation to your General Manager and his staff for their ready co-operation and the courtesy extended to us during the conduct of the audit.

Yours faithfully,

P. P. Delahunty
Partner

Richmond Sinnott & Delahunty

Berrigan Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS
for the year ended 30 June 2016

"Heart of the Southern Riverina"



Berrigan Shire Council

Special Purpose Financial Statements for the year ended 30 June 2016

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Background

- (i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Office of Local Government in fulfilling their requirements under National Competition Policy.
 - (ii) The principle of competitive neutrality is based on the concept of a 'level playing field' between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, state or local, should operate without net competitive advantages over other businesses as a result of their public ownership.
 - (iii) For Council, the principle of competitive neutrality and public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation, and **(b)** those activities with a turnover of more than \$2 million that Council has formally declared as a business activity (defined as Category 1 activities).
 - (iv) In preparing these financial statements for Council's self-classified Category 1 businesses and ABS-defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax-equivalent regime payments and debt guarantee fees (where the business benefits from Council's borrowing position by comparison with commercial rates).
-

Berrigan Shire Council

Special Purpose Financial Statements

for the year ended 30 June 2016

Statement by Councillors and Management

made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement 'Application of National Competition Policy to Local Government',
- the Division of Local Government Guidelines 'Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality',
- the Local Government Code of Accounting Practice and Financial Reporting,
- the NSW Office of Water Best-Practice Management of Water and Sewerage Guidelines.

To the best of our knowledge and belief, these financial statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 12 October 2016.

Matthew Hannan
Mayor

Daryll Morris
Councillor

Rowan Perkins
General manager

Carla von Brockhusen
Responsible accounting officer

Berrigan Shire Council

Income Statement of Council's Water Supply Business Activity for the year ended 30 June 2016

\$ '000	Actual 2016	Actual 2015
Income from continuing operations		
Access charges	1,813	1,704
User charges	1,060	978
Fees	58	38
Interest	179	117
Grants and contributions provided for non-capital purposes	–	–
Profit from the sale of assets	–	–
Other income	476	390
Total income from continuing operations	3,586	3,227
Expenses from continuing operations		
Employee benefits and on-costs	365	341
Borrowing costs	12	20
Materials and contracts	1,431	1,102
Depreciation and impairment	615	604
Water purchase charges	75	67
Loss on sale of assets	–	–
Calculated taxation equivalents	1	2
Debt guarantee fee (if applicable)	2	3
Other expenses	326	284
Total expenses from continuing operations	2,827	2,423
Surplus (deficit) from continuing operations before capital amounts	759	804
Grants and contributions provided for capital purposes	–	7
Surplus (deficit) from continuing operations after capital amounts	759	811
Surplus (deficit) from discontinued operations	–	–
Surplus (deficit) from all operations before tax	759	811
Less: corporate taxation equivalent (30%) [based on result before capital]	(228)	(241)
SURPLUS (DEFICIT) AFTER TAX	531	570
Plus opening retained profits	21,099	20,285
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	1	2
– Debt guarantee fees	2	3
– Corporate taxation equivalent	228	241
Less:		
– Tax equivalent dividend paid	(1)	(2)
– Surplus dividend paid	–	–
Closing retained profits	21,860	21,099
Return on capital %	2.9%	3.1%
Subsidy from Council	–	–
Calculation of dividend payable:		
Surplus (deficit) after tax	531	570
Less: capital grants and contributions (excluding developer contributions)	–	–
Surplus for dividend calculation purposes	531	570
Potential dividend calculated from surplus	266	285

Berrigan Shire Council

Income Statement of Council's Sewerage Business Activity for the year ended 30 June 2016

\$ '000	Actual 2016	Actual 2015
Income from continuing operations		
Access charges	1,788	1,690
User charges	12	12
Liquid trade waste charges	–	–
Fees	47	22
Interest	183	146
Grants and contributions provided for non-capital purposes	–	–
Profit from the sale of assets	–	–
Other income	45	45
Total income from continuing operations	2,075	1,915
Expenses from continuing operations		
Employee benefits and on-costs	308	286
Borrowing costs	–	–
Materials and contracts	735	833
Depreciation and impairment	580	604
Loss on sale of assets	–	–
Calculated taxation equivalents	14	12
Debt guarantee fee (if applicable)	–	–
Other expenses	190	158
Total expenses from continuing operations	1,827	1,893
Surplus (deficit) from continuing operations before capital amounts	248	22
Grants and contributions provided for capital purposes	5	–
Surplus (deficit) from continuing operations after capital amounts	253	22
Surplus (deficit) from discontinued operations	–	–
Surplus (deficit) from all operations before tax	253	22
Less: corporate taxation equivalent (30%) [based on result before capital]	(74)	(7)
SURPLUS (DEFICIT) AFTER TAX	179	15
Plus opening retained profits	10,067	10,045
Plus adjustments for amounts unpaid:		
– Taxation equivalent payments	14	12
– Debt guarantee fees	–	–
– Corporate taxation equivalent	74	7
Less:		
– Tax equivalent dividend paid	(14)	(12)
– Surplus dividend paid	–	–
Closing retained profits	10,319	10,067
Return on capital %	1.6%	0.1%
Subsidy from Council	92	470
Calculation of dividend payable:		
Surplus (deficit) after tax	179	15
Less: capital grants and contributions (excluding developer contributions)	–	–
Surplus for dividend calculation purposes	179	15
Potential dividend calculated from surplus	89	8

Berrigan Shire Council

Statement of Financial Position – Council's Water Supply Business Activity as at 30 June 2016

\$ '000	Actual 2016	Actual 2015
ASSETS		
Current assets		
Cash and cash equivalents	2,416	1,434
Investments	4,000	4,000
Receivables	253	316
Inventories	89	74
Other	–	–
Non-current assets classified as held for sale	–	–
Total current assets	6,758	5,824
Non-current assets		
Investments	–	–
Receivables	–	–
Inventories	–	–
Infrastructure, property, plant and equipment	26,336	26,747
Investments accounted for using equity method	–	–
Investment property	–	–
Intangible assets	–	–
Other	–	–
Total non-current assets	26,336	26,747
TOTAL ASSETS	33,094	32,571
LIABILITIES		
Current liabilities		
Bank overdraft	–	–
Payables	5	–
Borrowings	111	126
Provisions	–	–
Total current liabilities	116	126
Non-current liabilities		
Payables	–	–
Borrowings	–	111
Provisions	–	–
Total non-current liabilities	–	111
TOTAL LIABILITIES	116	237
NET ASSETS	32,978	32,334
EQUITY		
Retained earnings	21,860	21,099
Revaluation reserves	11,118	11,235
Council equity interest	32,978	32,334
Non-controlling equity interest	–	–
TOTAL EQUITY	32,978	32,334

Berrigan Shire Council

Statement of Financial Position – Council's Sewerage Business Activity
as at 30 June 2016

\$ '000	Actual 2016	Actual 2015
ASSETS		
Current assets		
Cash and cash equivalents	1,816	1,025
Investments	4,000	4,000
Receivables	129	205
Inventories	4	3
Other	–	–
Non-current assets classified as held for sale	–	–
Total Current Assets	5,949	5,233
Non-current assets		
Investments	–	–
Receivables	–	40
Inventories	–	–
Infrastructure, property, plant and equipment	15,664	16,279
Investments accounted for using equity method	–	–
Investment property	–	–
Intangible assets	–	–
Other	–	–
Total non-current assets	15,664	16,319
TOTAL ASSETS	21,613	21,552
LIABILITIES		
Current liabilities		
Bank overdraft	–	–
Payables	–	–
Borrowings	–	–
Provisions	–	–
Total current liabilities	–	–
Non-current liabilities		
Payables	–	–
Borrowings	–	–
Provisions	–	–
Total non-current liabilities	–	–
TOTAL LIABILITIES	–	–
NET ASSETS	21,613	21,552
EQUITY		
Retained earnings	10,319	10,067
Revaluation reserves	11,294	11,485
Council equity interest	21,613	21,552
Non-controlling equity interest	–	–
TOTAL EQUITY	21,613	21,552

Berrigan Shire Council

Special Purpose Financial Statements for the year ended 30 June 2016

Contents of the notes accompanying the financial statements

Note	Details	Page
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2	Water Supply Business Best-Practice Management disclosure requirements	11
3	Sewerage Business Best-Practice Management disclosure requirements	13

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 1. Significant accounting policies

These financial statements are a Special Purpose Financial Statements (SPFS) prepared for use by Council and the Office of Local Government.

For the purposes of these statements, the Council is not a reporting not-for-profit entity.

The figures presented in the SPFS, unless otherwise stated, have been prepared in accordance with:

- the recognition and measurement criteria of relevant Australian Accounting Standards,
- other authoritative pronouncements of the Australian Accounting Standards Board (AASB), and
- Australian Accounting Interpretations.

The disclosures in the SPFS have been prepared in accordance with:

- the *Local Government Act 1993 NSW*,
- the Local Government (General) Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis, based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

Certain taxes and other costs (appropriately described) have been imputed for the purposes of the National Competition Policy.

National Competition Policy

Council has adopted the principle of 'competitive neutrality' to its business activities as part of the national competition policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 government policy statement, *Application of National Competition Policy to Local Government*.

The *Pricing and Costing for Council Businesses, A Guide to Competitive Neutrality*, issued by the Office of Local Government in July 1997, has also been adopted.

The pricing and costing guidelines outline the process for identifying and allocating costs to activities and provide standards for disclosure. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents, Council subsidies, return on investments (rate of return), and dividends paid.

Declared business activities

In accordance with *Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

Category 1

(where gross operating turnover is over \$2 million)

None

Category 2

(where gross operating turnover is less than \$2 million)

a. Berrigan Shire Council Water Supply

Supply drinking quality water to the towns of Barooga, Berrigan, Finley and Tocumwal.

b. Berrigan Shire Council Sewerage Service

Supply of a reticulated sewerage service to the towns of Barooga, Berrigan, Finley and Tocumwal.

Monetary amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest thousand dollars, with the exception of some figures disclosed in Note 2 (Water Supply Best-Practice Management Disclosures) and Note 3 (Sewerage Best-Practice Management Disclosures).

As required by the NSW Office of Water (Department of Primary Industries) the amounts shown in Note 2 and Note 3 are disclosed in whole dollars.

(i) Taxation-equivalent charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where this is the case, they are disclosed in these

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 1. Significant accounting policies (continued)

statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council-nominated business activities and are reflected in these financial statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all Council-nominated business activities (this does not include Council's non-business activities):

Notional rate applied (%)

Corporate income tax rate – 30%

Land tax – the first **\$482,000** of combined land values attracts **0%**. For that valued from \$482,001 to \$2,947,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,947,000, a premium marginal rate of **2.0%** applies.

In accordance with the Best-Practice Management of Water Supply and Sewerage Guidelines, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from water supply and sewerage business activities.

The payment of taxation equivalent charges, referred in the Best-Practice Management of Water Supply and Sewerage Guidelines to as a 'dividend for taxation equivalent', may be applied for any purpose allowed under the *Local Government Act, 1993*.

Achievement of substantial compliance against the Best-Practice Management of Water Supply and Sewerage Guidelines is not a prerequisite for the payment of the tax equivalent charges; however the payment must not exceed \$3 per assessment.

Income tax

An income tax equivalent has been applied on the profits of each reported business activity.

While income tax is not a specific cost for the purpose of pricing a good or service, it needs to be

taken into account in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level (gain or loss from ordinary activities before capital amounts) as would be applied by a private sector competitor – that is, it should include a provision equivalent to the corporate income tax rate, currently 30%.

Income tax is only applied where a positive gain/ (loss) from ordinary activities before capital amounts has been achieved.

Since this taxation equivalent is notional – that is, it is payable to Council as the 'owner' of business operations, it represents an internal payment and has no effect on the operations of the Council. Accordingly, there is no need for disclosure of internal charges in Council's General Purpose Financial Statements.

The 30% rate applied is the equivalent company tax rate prevalent as at balance date. No adjustments have been made for variations that have occurred during the year.

Local government rates and charges

A calculation of the equivalent rates and charges payable on all category 1 businesses has been applied to all land assets owned or exclusively used by the business activity.

Loan and debt guarantee fees

The debt guarantee fee is designed to ensure that council business activities face 'true' commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, Council has determined what the differential borrowing rate would have been between the commercial rate and Council's borrowing rate for its business activities.

(ii) Subsidies

Government policy requires that subsidies provided to customers, and the funding of those subsidies, must be explicitly disclosed.

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 1. Significant accounting policies (continued)

Subsidies occur when Council provides services on a less-than-cost-recovery basis. This option is exercised on a range of services in order for Council to meet its community service obligations.

Accordingly, 'subsidies disclosed' (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by Council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported business activity.

(iii) Return on investments (rate of return)

The policy statement requires that councils with category 1 businesses 'would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field'.

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The rate of return on capital is calculated as follows:

Operating result before capital income + interest expense

Written down value of I,PP&E as at 30 June

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 2.17% at 30 June 2016.

The actual rate of return achieved by each business activity is disclosed at the foot of each respective Income Statement.

(iv) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local government water supply and sewerage businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

The dividend, calculated and approved in accordance with the Best-Practice Management of

Water Supply and Sewerage Guidelines, must not exceed either:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2016 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the Best-Practice Management of Water Supply and Sewerage Guidelines, a Dividend Payment Form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the NSW Office of Water prior to making the dividend and only after it has approved the payment.

The Council did not pay itself a dividend for the year ended 30 June 2016 from either its Water Supply or Sewerage fund.

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 2. Water supply business best-practice management disclosure requirements

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2016

1. Calculation and payment of tax-equivalents

[all local government local water utilities must pay this dividend for tax equivalents]

(i)	Calculated tax equivalents	3,000
(ii)	Number of assessments multiplied by \$3/assessment	11,085
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	3,000
(iv)	Amounts actually paid for tax equivalents	1,114

2. Dividend from surplus

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	265,650
(ii)	Number of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	107,850
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2016, less the cumulative dividends paid for the 2 years to 30 June 2015 and 30 June 2014	1,549,400

2016 Surplus	531,300	2015 Surplus	569,800	2014 Surplus	448,300
		2015 Dividend	-	2014 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	107,850
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	-
(vi)	Are the overhead reallocation charges to the water business fair and reasonable? ^a	YES

3. Required outcomes for 6 criteria

[to be eligible for the payment of a 'dividend from surplus', all the criteria below need a 'YES']

(i)	Completion of strategic business plan (including financial plan)	YES
(ii)	Full cost recovery, without significant cross subsidies [refer item 2 (a) in table 1 on page 22 of the Best-Practice Guidelines]	YES
	– Complying charges [item 2 (b) in table 1]	NO
	– DSP with commercial developer charges [item 2 (e) in table 1]	YES
	– If dual water supplies, complying charges [item 2 (g) in table 1]	YES
(iii)	Sound water conservation and demand management implemented	YES
(iv)	Sound drought management implemented	YES
(v)	Complete performance reporting form (by 15 September each year)	YES
(vi)	a. Integrated water cycle management evaluation	NO
	b. Complete and implement integrated water cycle management strategy	NO

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 2. Water supply business best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2016

National Water Initiative (NWI) financial performance indicators

NWI F1	Total revenue (water) Total income (w13) – grants for the acquisition of assets (w11a) – interest income (w9) – Aboriginal Communities W&S Program income (w10a)	\$'000	3,367
NWI F4	Revenue from residential usage charges (water) Income from residential usage charges (w6b) x 100 divided by the sum of [income from residential usage charges (w6a) + income from residential access charges (w6b)]	%	40.50%
NWI F9	Written down replacement cost of fixed assets (water) Written down current cost of system assets (w47)	\$'000	26,336
NWI F11	Operating cost (OMA) (water) Management expenses (w1) + operational and maintenance expenses (w2)	\$'000	2,011
NWI F14	Capital expenditure (water) Acquisition of fixed assets (w16)	\$'000	197
NWI F17	Economic real rate of return (water) [total income (w13) – interest income (w9) – grants for acquisition of assets (w11a) – operating costs (NWI F11) – current cost depreciation (w3)] x 100 divided by [written down current cost of system assets (w47) + plant and equipment (w33b)]	%	2.84%
NWI F26	Capital works grants (water) Grants for the acquisition of assets (w11a)	\$'000	–

- Notes:
1. References to w (e.g. w12) refer to item numbers within Special Schedules 3 and 4 of Council's Annual Financial Statements.
 2. The NWI performance indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators and Definitions.
- a refer to 3.2 (2) on page 15 of the Best-Practice Management of Water Supply and Sewerage Guidelines, 2007

Berrigan Shire Council

Notes to the Special Purpose Financial Statements
for the year ended 30 June 2016

Note 3. Sewerage business
best-practice management disclosure requirements

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2016

1. Calculation and payment of tax-equivalents

[all local government local water utilities must pay this dividend for tax equivalents]

(i)	Calculated tax equivalents	<input type="text" value="14,000"/>
(ii)	Number of assessments multiplied by \$3/assessment	<input type="text" value="10,323"/>
(iii)	Amounts payable for tax equivalents [lesser of (i) and (ii)]	<input type="text" value="10,323"/>
(iv)	Amounts actually paid for tax equivalents	<input type="text" value="14,343"/>

2. Dividend from surplus

(i)	50% of surplus before dividends [calculated in accordance with Best-Practice Management for Water Supply and Sewerage Guidelines]	<input type="text" value="89,300"/>
(ii)	Number of assessments x (\$30 less tax equivalent charges per assessment)	<input type="text" value="92,907"/>
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2016, less the cumulative dividends paid for the 2 years to 30 June 2015 and 30 June 2014	<input type="text" value="326,300"/>

2016 Surplus	<input type="text" value="178,600"/>	2015 Surplus	<input type="text" value="15,400"/>	2014 Surplus	<input type="text" value="132,300"/>
		2015 Dividend	<input type="text" value="-"/>	2014 Dividend	<input type="text" value="-"/>

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	<input type="text" value="89,300"/>
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment criteria]	<input type="text" value="-"/>
(vi)	Are the overhead reallocation charges to the sewer business fair and reasonable? ^a	<input type="text" value="YES"/>

3. Required outcomes for 4 criteria

[to be eligible for the payment of a 'dividend from surplus', all the criteria below need a 'YES']

(i)	Completion of strategic business plan (including financial plan)	<input type="text" value="YES"/>
(ii)	Pricing with full cost-recovery, without significant cross subsidies [refer item 2 (a) in table 1 on page 22 of the Best-Practice Guidelines]	<input type="text" value="YES"/>
	Complying charges	
	(a) Residential [item 2 (c) in table 1]	<input type="text" value="NO"/>
	(b) Non-residential [item 2 (c) in table 1]	<input type="text" value="NO"/>
	(c) Trade waste [item 2 (d) in table 1]	<input type="text" value="NO"/>
	DSP with commercial developer charges [item 2 (e) in table 1]	<input type="text" value="YES"/>
	Liquid trade waste approvals and policy [item 2 (f) in table 1]	<input type="text" value="NO"/>
(iii)	Complete performance reporting form (by 15 September each year)	<input type="text" value="YES"/>
(iv)	a. Integrated water cycle management evaluation	<input type="text" value="NO"/>
	b. Complete and implement integrated water cycle management strategy	<input type="text" value="NO"/>

Berrigan Shire Council

Notes to the Special Purpose Financial Statements for the year ended 30 June 2016

Note 3. Sewerage business best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2016

National Water Initiative (NWI) financial performance indicators

NWI F2	Total revenue (sewerage) Total income (s14) – grants for acquisition of assets (s12a) – interest income (s10) – Aboriginal Communities W&S Program income (w10a)	\$'000	1,897
NWI F10	Written down replacement cost of fixed assets (sewerage) Written down current cost of system assets (s48)	\$'000	15,664
NWI F12	Operating cost (sewerage) Management expenses (s1) + operational and maintenance expenses (s2)	\$'000	1,042
NWI F15	Capital expenditure (sewerage) Acquisition of fixed assets (s17)	\$'000	171
NWI F18	Economic real rate of return (sewerage) [total income (s14) – interest income (s10) – grants for acquisition of assets (s12a) – operating cost (NWI F12) – current cost depreciation (s3)] x 100 divided by [written down current cost (i.e. WDCC) of system assets (s48) + plant and equipment (s34b)]	%	1.83%
NWI F27	Capital works grants (sewerage) Grants for the acquisition of assets (12a)	\$'000	–

National Water Initiative (NWI) financial performance indicators Water and sewer (combined)

NWI F3	Total income (water and sewerage) Total income (w13 + s14) + gain/loss on disposal of assets (w14 + s15) minus grants for acquisition of assets (w11a + s12a) – interest income (w9 + s10)	\$'000	5,264
NWI F8	Revenue from community service obligations (water and sewerage) Community service obligations (NWI F25) x 100 divided by total income (NWI F3)	%	1.73%
NWI F16	Capital expenditure (water and sewerage) Acquisition of fixed assets (w16 + s17)	\$'000	368
NWI F19	Economic real rate of return (water and sewerage) [total income (w13 + s14) – interest income (w9 + s10) – grants for acquisition of assets (w11a + s12a) – operating cost (NWI F11 + NWI F12) – current cost depreciation (w3 + s3)] x 100 divided by [written down replacement cost of fixed assets (NWI F9 + NWI F10) + plant and equipment (w33b + s34b)]	%	2.46%
NWI F20	Dividend (water and sewerage) Dividend paid from surplus (2 (v) of Note 2 + 2 (v) of Note 3)	\$'000	–
NWI F21	Dividend payout ratio (water and sewerage) Dividend (NWI F20) x 100 divided by net profit after tax (NWI F24)	%	0.00%

Berrigan Shire Council

Notes to the Special Purpose Financial Statements
for the year ended 30 June 2016

Note 3. Sewerage business
best-practice management disclosure requirements (continued)

Dollars amounts shown below are in whole dollars (unless otherwise indicated)

2016

**National Water Initiative (NWI) financial performance indicators
Water and sewer (combined)**

NWI F22	Net debt to equity (water and sewerage) Overdraft (w36 + s37) + borrowings (w38 + s39) – cash and investments (w30 + s31) x 100 divided by [total assets (w35 + s36) – total liabilities (w40 + s41)]	%	-22.20%
NWI F23	Interest cover (water and sewerage) Earnings before interest and tax (EBIT) divided by net interest Earnings before interest and tax (EBIT): Operating result (w15a + s16a) + interest expense (w4a + s4a) – interest income (w9 + s10) – gain/loss on disposal of assets (w14 + s15) + miscellaneous expenses (w4b + w4c + s4b + s4c) Net interest: Interest expense (w4a + s4a) – interest income (w9 + s10)		> 100
NWI F24	Net profit after tax (water and sewerage) Surplus before dividends (w15a + s16a) – tax equivalents paid (Note 2-1 (iv) + Note 3-1 (iv))	\$'000	1,030
NWI F25	Community service obligations (water and sewerage) Grants for pensioner rebates (w11b + s12b)	\$'000	91

- Notes:
1. References to w (eg. s12) refer to item numbers within Special Schedules 5 and 6 of Council's Annual Financial Statements.
 2. The NWI performance indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators and Definitions.
 - a refer to 3.2 (2) on page 15 of the Best-Practice Management of Water Supply and Sewerage Guidelines, 2007

Berrigan Shire Council

SPECIAL SCHEDULES
for the year ended 30 June 2016

"Heart of the Southern Riverina"



Berrigan Shire Council

Special Schedules

for the year ended 30 June 2016

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¹ Special Schedules are not audited (with the exception of Special Schedule 8).

Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
 - the Australian Bureau of Statistics (ABS),
 - the NSW Office of Water (NOW), and
 - the Office of Local Government (OLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
 - the incorporation of Local Government financial figures in national statistics,
 - the monitoring of loan approvals,
 - the allocation of borrowing rights, and
 - the monitoring of the financial activities of specific services.

Berrigan Shire Council

Special Schedule 1 – Net Cost of Services for the year ended 30 June 2016

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Governance	419	2	–	(417)
Administration	(359)	334	–	693
Public order and safety				
Fire service levy, fire protection, emergency services	265	94	–	(171)
Beach control	–	–	–	–
Enforcement of local government regulations	–	–	–	–
Animal control	107	22	–	(85)
Other	–	–	–	–
Total public order and safety	372	116	–	(256)
Health	105	3	–	(102)
Environment				
Noxious plants and insect/vermin control	131	6	–	(125)
Other environmental protection	44	–	–	(44)
Solid waste management	1,041	1,309	–	268
Street cleaning	247	–	–	(247)
Drainage	–	–	–	–
Stormwater management	752	119	519	(114)
Total environment	2,215	1,434	519	(262)
Community services and education				
Administration and education	13	3	–	(10)
Social protection (welfare)	–	–	–	–
Aged persons and disabled	286	25	–	(261)
Children's services	219	254	–	35
Total community services and education	518	282	–	(236)
Housing and community amenities				
Public cemeteries	158	103	–	(55)
Public conveniences	224	–	–	(224)
Street lighting	133	55	–	(78)
Town planning	462	278	–	(184)
Other community amenities	50	14	–	(36)
Total housing and community amenities	1,027	450	–	(577)
Water supplies	2,790	3,546	40	796
Sewerage services	1,788	2,053	5	270

Berrigan Shire Council

 Special Schedule 1 – Net Cost of Services (continued)
 for the year ended 30 June 2016

\$'000

Function or activity	Expenses from continuing operations	Income from continuing operations		Net cost of services
		Non-capital	Capital	
Recreation and culture				
Public libraries	579	43	8	(528)
Museums	–	–	–	–
Art galleries	–	–	–	–
Community centres and halls	204	–	–	(204)
Performing arts venues	–	–	–	–
Other performing arts	–	–	–	–
Other cultural services	25	1	–	(24)
Sporting grounds and venues	504	–	50	(454)
Swimming pools	417	96	–	(321)
Parks and gardens (lakes)	458	–	–	(458)
Other sport and recreation	–	–	–	–
Total recreation and culture	2,187	140	58	(1,989)
Fuel and energy	–	–	–	–
Agriculture	–	–	–	–
Mining, manufacturing and construction				
Building control	238	6	–	(232)
Other mining, manufacturing and construction	64	154	–	90
Total mining, manufacturing and const.	302	160	–	(142)
Transport and communication				
Urban roads (UR) – local	2,119	–	27	(2,092)
Urban roads – regional	–	–	–	–
Sealed rural roads (SRR) – local	1,672	–	–	(1,672)
Sealed rural roads (SRR) – regional	524	–	1,747	1,223
Unsealed rural roads (URR) – local	763	–	–	(763)
Unsealed rural roads (URR) – regional	–	–	–	–
Bridges on UR – local	–	–	–	–
Bridges on SRR – local	–	–	–	–
Bridges on URR – local	–	–	–	–
Bridges on regional roads	19	–	–	(19)
Parking areas	7	–	–	(7)
Footpaths	82	22	7	(53)
Aerodromes	285	22	296	33
Other transport and communication	357	3,040	(165)	2,518
Total transport and communication	5,828	3,084	1,912	(832)
Economic affairs				
Camping areas and caravan parks	28	29	–	1
Other economic affairs	785	245	52	(488)
Total economic affairs	813	274	52	(487)
Totals – functions	18,005	11,878	2,586	(3,541)
General purpose revenues ⁽¹⁾		9,423		9,423
Share of interests – joint ventures and associates using the equity method	–	–		–
NET OPERATING RESULT ⁽²⁾	18,005	21,301	2,586	5,882.16

(1) Includes: rates and annual charges (including ex gratia, excluding water and sewer), non-capital general purpose grants, interest on investments (excluding externally restricted assets) and interest on overdue rates and annual charges (2) As reported in the Income Statement

Berrigan Shire Council

Special Schedule 2(a) – Statement of Long Term Debt (all purpose)

for the year ended 30 June 2016

\$'000

Classification of debt	Principal outstanding at beginning of the year			New loans raised during the year	Debt redemption during the year		Transfers to sinking funds	Interest applicable for year	Principal outstanding at the end of the year		
	Current	Non-current	Total		From revenue	Sinking funds			Current	Non-current	Total
Loans (by source)											
Commonwealth government	–	–	–	–	–	–	–	–	–	–	–
Treasury corporation	–	–	–	–	–	–	–	–	–	–	–
Other state government	–	–	–	–	–	–	–	–	–	–	–
Public subscription	–	–	–	–	–	–	–	–	–	–	–
Financial institutions	261	1,551	1,812	–	262	–	–	77	253	1,297	1,550
Other	–	–	–	–	–	–	–	–	–	–	–
Total loans	261	1,551	1,812	–	262	–	–	77	253	1,297	1,550
Other long term debt											
Ratepayers advances	–	–	–	–	–	–	–	–	–	–	–
Government advances	–	–	–	–	–	–	–	–	–	–	–
Finance leases	–	–	–	–	–	–	–	–	–	–	–
Deferred payments	–	–	–	–	–	–	–	–	–	–	–
Total long term debt	–	–	–	–	–	–	–	–	–	–	–
Total debt	261	1,551	1,812	–	262	–	–	77	253	1,297	1,550

Notes: excludes (i) internal loans and (ii) principal inflows/outflows relating to loan re-financing.

This schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

Berrigan Shire Council

Special Schedule 2(b) – Statement of Internal Loans [Section 410(3) of the *Local Government Act* 1993]
for the year ended 30 June 2016

\$'000

Summary of internal loans

Borrower (by purpose)	Amount originally raised	Total repaid during the year (principal and interest)	Principal outstanding at end of year
General	1,197	180	111
Water			
Sewer			
Domestic waste management			
Gas			
Other			
Totals	1,197	180	111

Note: the summary of internal loans (above) represents the total of Council's internal loans categorised according to the borrower.

Details of individual internal loans

Borrower (by purpose)	Lender (by purpose)	Date of minister's approval	Date raised	Term (years)	Dates of maturity	Rate of interest	Amount originally raised	Total repaid during year (princ. and int.)	Principal outstanding at end of year
General (Stormwater)	Sewer	05/09/05	30/06/06	9	30/12/15	6.94%	597	42	–
General (Stormwater)	Sewer	06/07/04	31/12/06	9	30/12/16	6.94%	600	138	111
Totals							1,197	180	111

Berrigan Shire Council

Special Schedule 3 – Water Supply Income Statement

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
A Expenses and income		
Expenses		
1. Management expenses		
a. Administration	168	166
b. Engineering and supervision	249	249
2. Operation and maintenance expenses		
– dams and weirs		
a. Operation expenses	–	–
b. Maintenance expenses	–	–
– Mains		
c. Operation expenses	588	304
d. Maintenance expenses	–	–
– Reservoirs		
e. Operation expenses	–	–
f. Maintenance expenses	–	–
– Pumping stations		
g. Operation expenses (excluding energy costs)	88	86
h. Energy costs	18	18
i. Maintenance expenses	–	–
– Treatment		
j. Operation expenses (excluding chemical costs)	771	749
k. Chemical costs	–	–
l. Maintenance expenses	–	–
– Other		
m. Operation expenses	54	15
n. Maintenance expenses	–	–
o. Purchase of water	75	67
3. Depreciation expenses		
a. System assets	607	602
b. Plant and equipment	–	–
4. Miscellaneous expenses		
a. Interest expenses	12	20
b. Revaluation decrements	–	–
c. Other expenses	152	147
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
5. Total expenses	2,782	2,423

Berrigan Shire Council

Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
Income		
6. Residential charges		
a. Access (including rates)	1,613	1,508
b. Usage charges	1,098	1,005
7. Non-residential charges		
a. Access (including rates)	200	199
b. Usage charges	20	12
8. Extra charges	–	–
9. Interest income	179	117
10. Other income	390	343
10a. Aboriginal Communities Water and Sewerage Program	–	–
11. Grants		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	46	47
c. Other grants	–	–
12. Contributions		
a. Developer charges	–	8
b. Developer provided assets	–	–
c. Other contributions	–	–
13. Total income	3,546	3,239
14. Gain (or loss) on disposal of assets	–	–
15. Operating result	764	816
15a. Operating result (less grants for acquisition of assets)	764	816

Berrigan Shire Council

Special Schedule 3 – Water Supply Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
B Capital transactions		
Non-operating expenditures		
16. Acquisition of fixed assets		
a. New assets for improved standards	–	–
b. New assets for growth	–	–
c. Renewals	197	146
d. Plant and equipment	–	–
17. Repayment of debt	–	–
18. Totals	197	146
Non-operating funds employed		
19. Proceeds from disposal of assets	–	–
20. Borrowing utilised	–	–
21. Totals	–	–
C Rates and charges		
22. Number of assessments		
a. Residential (occupied)	3,032	2,704
b. Residential (unoccupied, ie. vacant lot)	273	332
c. Non-residential (occupied)	336	521
d. Non-residential (unoccupied, ie. vacant lot)	54	54
23. Number of ETs for which developer charges were received	– ET	– ET
24. Total amount of pensioner rebates (actual dollars)	\$ 73,436	\$ 85,165

Berrigan Shire Council

Special Schedule 4 – Water Supply Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis
as at 30 June 2016

\$'000	Actuals Current	Actuals Non-current	Actuals Total
ASSETS			
25. Cash and investments			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	6,415	–	6,415
26. Receivables			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	35	–	35
c. User charges	217	–	217
d. Other	–	–	–
27. Inventories	91	–	91
28. Property, plant and equipment			
a. System assets	–	26,336	26,336
b. Plant and equipment	–	–	–
29. Other assets	–	–	–
30. Total assets	6,758	26,336	33,094
LIABILITIES			
31. Bank overdraft	–	–	–
32. Creditors	5	–	5
33. Borrowings	111	–	111
34. Provisions			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
35. Total liabilities	116	–	116
36. NET ASSETS COMMITTED	6,642	26,336	32,978
EQUITY			
37. Accumulated surplus			21,926
38. Asset revaluation reserve			11,052
39. TOTAL EQUITY			32,978
Note to system assets:			
40. Current replacement cost of system assets			44,230
41. Accumulated current cost depreciation of system assets			(17,894)
42. Written down current cost of system assets			26,336

Berrigan Shire Council

Special Schedule 5 – Sewerage Service Income Statement

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
A Expenses and income		
Expenses		
1. Management expenses		
a. Administration	141	140
b. Engineering and supervision	211	211
2. Operation and maintenance expenses		
– mains		
a. Operation expenses	63	123
b. Maintenance expenses	–	–
– Pumping stations		
c. Operation expenses (excluding energy costs)	236	231
d. Energy costs	20	20
e. Maintenance expenses	–	–
– Treatment		
f. Operation expenses (excl. chemical, energy, effluent and biosolids management costs)	343	365
g. Chemical costs	–	–
h. Energy costs	–	–
i. Effluent management	–	–
j. Biosolids management	–	–
k. Maintenance expenses	–	–
– Other		
l. Operation expenses	28	28
m. Maintenance expenses	–	–
3. Depreciation expenses		
a. System assets	569	594
b. Plant and equipment	–	–
4. Miscellaneous expenses		
a. Interest expenses	–	–
b. Revaluation decrements	–	–
c. Other expenses	188	170
d. Impairment – system assets	–	–
e. Impairment – plant and equipment	–	–
f. Aboriginal Communities Water and Sewerage Program	–	–
g. Tax equivalents dividends (actually paid)	–	–
5. Total expenses	1,799	1,882

Berrigan Shire Council

Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
Income		
6. Residential charges (including rates)	1,668	1,576
7. Non-residential charges		
a. Access (including rates)	120	116
b. Usage charges	47	24
8. Trade waste charges		
a. Annual fees	–	–
b. Usage charges	12	9
c. Excess mass charges	–	–
d. Re-inspection fees	–	–
9. Extra charges	–	–
10. Interest income	183	146
11. Other income	–	–
11a. Aboriginal Communities Water and Sewerage Program	–	–
12. Grants		
a. Grants for acquisition of assets	–	–
b. Grants for pensioner rebates	45	45
c. Other grants	–	–
13. Contributions		
a. Developer charges	5	–
b. Developer provided assets	–	–
c. Other contributions	–	–
14. Total income	<u>2,080</u>	<u>1,916</u>
15. Gain (or loss) on disposal of assets	–	–
16. Operating result	<u>281</u>	<u>34</u>
16a. Operating result (less grants for acquisition of assets)	281	34

Berrigan Shire Council

Special Schedule 5 – Sewerage Service Income Statement (continued)

Includes all internal transactions, i.e. prepared on a gross basis
for the year ended 30 June 2016

\$'000	Actuals 2016	Actuals 2015
B Capital transactions		
Non-operating expenditures		
17. Acquisition of fixed assets		
a. New assets for improved standards	–	–
b. New assets for growth	–	–
c. Renewals	171	45
d. Plant and equipment	–	–
18. Repayment of debt	–	–
19. Totals	<u>171</u>	<u>45</u>
Non-operating funds employed		
20. Proceeds from disposal of assets	–	–
21. Borrowing utilised	–	–
22. Totals	<u>–</u>	<u>–</u>
C Rates and charges		
23. Number of assessments		
a. Residential (occupied)	2,840	2,735
b. Residential (unoccupied, ie. vacant lot)	273	274
c. Non-residential (occupied)	276	320
d. Non-residential (unoccupied, ie. vacant lot)	52	42
24. Number of ETs for which developer charges were received	– ET	– ET
25. Total amount of pensioner rebates (actual dollars)	\$ 71,786	\$ 82,649

Berrigan Shire Council

Special Schedule 6 – Sewerage Service Statement of Financial Position

Includes internal transactions, i.e. prepared on a gross basis
as at 30 June 2016

\$'000	Actuals Current	Actuals Non-current	Actuals Total
ASSETS			
26. Cash and investments			
a. Developer charges	–	–	–
b. Special purpose grants	–	–	–
c. Accrued leave	–	–	–
d. Unexpended loans	–	–	–
e. Sinking fund	–	–	–
f. Other	5,816	–	5,816
27. Receivables			
a. Specific purpose grants	–	–	–
b. Rates and availability charges	–	–	–
c. User charges	79	–	79
d. Other	50	–	50
28. Inventories	4	–	4
29. Property, plant and equipment			
a. System assets	–	15,664	15,664
b. Plant and equipment	–	–	–
30. Other assets	–	–	–
31. Total assets	<u>5,949</u>	<u>15,664</u>	<u>21,613</u>
LIABILITIES			
32. Bank overdraft	–	–	–
33. Creditors	–	–	–
34. Borrowings	–	–	–
35. Provisions			
a. Tax equivalents	–	–	–
b. Dividend	–	–	–
c. Other	–	–	–
36. Total liabilities	<u>–</u>	<u>–</u>	<u>–</u>
37. NET ASSETS COMMITTED	<u>5,949</u>	<u>15,664</u>	<u>21,613</u>
EQUITY			
38. Accumulated surplus			10,435
39. Asset revaluation reserve			11,178
40. TOTAL EQUITY			<u>21,613</u>
Note to system assets:			
41. Current replacement cost of system assets			38,741
42. Accumulated current cost depreciation of system assets			(23,077)
43. Written down current cost of system assets			<u>15,664</u>

Berrigan Shire Council

Notes to Special Schedules 3 and 5 for the year ended 30 June 2016

Administration ⁽¹⁾

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Meter reading
- Bad and doubtful debts
- Other administrative/corporate support services

Engineering and supervision ⁽¹⁾

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.
- Other technical and supervision staff:
 - Salaries and allowance
 - Travelling expenses
 - Accrual of leave entitlements
 - Employment overheads.

Operational expenses (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

Maintenance expenses (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

Other expenses (item 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

Revaluation decrements (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

Impairment losses (item 4d and 4e of Special Schedules 3 and 5) are to be used when the carrying amount of an asset exceeds its recoverable amount (refer to page D-31).

Aboriginal Communities Water and Sewerage Program (item 4f of Special Schedules 3 and 5) is to be used when operation and maintenance work has been undertaken on behalf of the Aboriginal Communities Water and Sewerage Program. Similarly, income for item 11a of Special Schedule 3 and item 12a of Special Schedule 5 are for services provided to the Aboriginal Communities Water and Sewerage Program and is not part of Council's water supply and sewerage revenue.

Residential charges ⁽²⁾ (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a access charges (including rates if applicable) and 6b usage charges.

Non-residential charges ⁽²⁾ (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a access charges (including rates if applicable) and 7b usage charges.

Trade waste charges (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a annual fees, 8b usage charges and 8c excess mass charges and 8d re-inspection fees.

Other income (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

Other contributions (items 12c and 13c of Special Schedules 3 and 5 respectively) including capital contributions for water supply or sewerage services received by Council under Section 565 of the *Local Government Act*.

Notes:

⁽¹⁾ Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

⁽²⁾ To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2016

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2015/16 Required maintenance ^a	2015/16 Actual maintenance	Carrying value	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Buildings	Buildings – non-specialised			141	252	18,071	371,699	55%	27%	18%	0%	0%
	Buildings – specialised			30	30	528	774	33%	67%	0%	0%	0%
	Sub-total	–	–	171	282	18,599	372,473	55.0%	27.1%	18.0%	0.0%	0.0%
Roads	Sealed roads			812	1,048	88,587	119,819	98%	1%	1%	0%	0%
	Unsealed roads			564	554	11,462	34,911	96%	2%	0%	2%	0%
	Bridges			20	20	3,727	7,032	0%	100%	0%	0%	0%
	Footpaths			15	13	3,095	4,141	0%	18%	82%	0%	0%
	Other road assets			60	60	8,729	13,197	0%	25%	75%	0%	0%
	Bulk earthworks			10	10	2,976	2,976	10%	80%	10%	0%	0%
	Sub-total	–	–	1,481	1,705	118,576	182,076	83.1%	8.4%	8.1%	0.4%	0.0%
Water supply network	Water supply network			703	560	25,602	43,342	54%	46%	0%	0%	0%
	Sub-total	–	–	703	560	25,602	43,342	54.0%	46.0%	0.0%	0.0%	0.0%
Sewerage network	Sewerage network			643	617	14,829	37,737	0%	80%	20%	0%	0%
	Sub-total	–	–	643	617	14,829	37,737	0.0%	80.0%	20.0%	0.0%	0.0%

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets as at 30 June 2016 (continued)

\$'000

Asset class	Asset category	Estimated cost to bring assets to satisfactory standard	Estimated cost to bring to the agreed level of service set by Council	2015/16 Required maintenance ^a	2015/16 Actual maintenance	Carrying value	Gross replacement cost (GRC)	Assets in condition as a percentage of gross replacement cost				
								1	2	3	4	5
Stormwater drainage	Stormwater drainage			97	118	16,265	20,477	10%	90%	0%	0%	0%
	Sub-total	–	–	97	118	16,265	20,477	10.0%	90.0%	0.0%	0.0%	0.0%
Open space/recreational assets	Swimming pools			15	8	1,675	2,900	10%	80%	10%	0%	0%
	Other			376	376	3,626	7,329	10%	85%	5%	0%	0%
	Sub-total	–	–	391	384	5,301	10,229	10.0%	83.6%	6.4%	0.0%	0.0%
TOTAL – ALL ASSETS		–	–	3,486	3,666	199,172	666,334	57.4%	29.0%	13.5%	0.1%	0.0%

Notes:

a Required maintenance is the amount identified in Council's asset management plans.

Infrastructure asset condition assessment 'key'

1	Excellent	No work required (normal maintenance)
2	Good	Only minor maintenance work required
3	Average	Maintenance work required
4	Poor	Renewal required
5	Very poor	Urgent renewal/upgrading required

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued) for the year ended 30 June 2016

\$ '000	Amounts	Indicator	Prior periods	
	2016	2016	2015	2014
Infrastructure asset performance indicators * consolidated				
1. Infrastructure renewals ratio				
Asset renewals ⁽¹⁾	<u>6,243</u>	140.51%	109.17%	76.54%
Depreciation, amortisation and impairment	<u>4,443</u>			
2. Infrastructure backlog ratio				
Estimated cost to bring assets to a satisfactory standard	<u>–</u>	0.00%	0.00%	2.17%
Carrying value of infrastructure assets	<u>196,694</u>			
3. Asset maintenance ratio				
Actual asset maintenance	<u>3,666</u>	1.05	1.00	1.00
Required asset maintenance	<u>3,486</u>			
4. Capital expenditure ratio				
Annual capital expenditure	<u>8,988</u>	1.56	0.92	1.24
Annual depreciation	<u>5,758</u>			

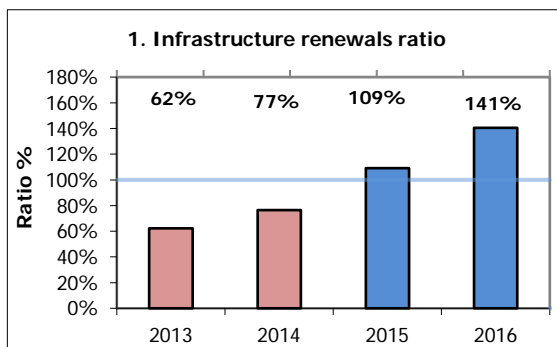
Notes

* All asset performance indicators are calculated using the asset classes identified in the previous table.

(1) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued) for the year ended 30 June 2016



Purpose of asset renewals ratio

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

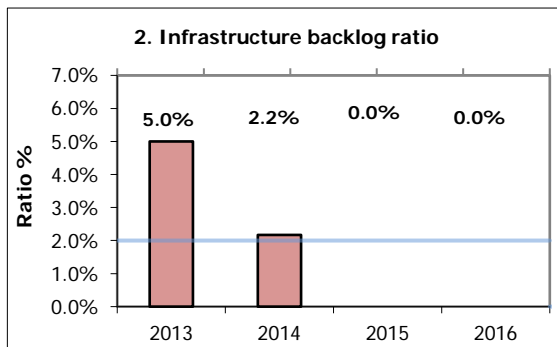
Commentary on 2015/16 result

2015/16 Ratio 140.51%

Council continues to invest in maintaining and renewing assets.

Benchmark: — Minimum $\geq 100.00\%$
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark



Purpose of infrastructure backlog ratio

This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.

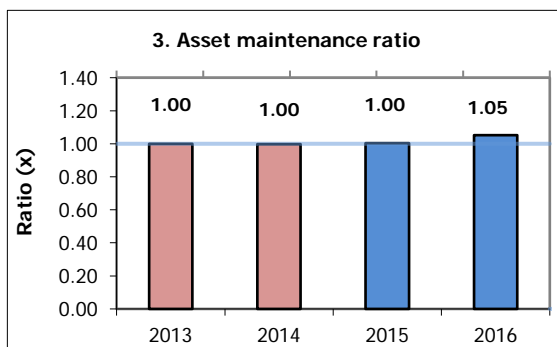
Commentary on 2015/16 result

2015/16 Ratio 0.00%

Council has no unfunded infrastructure backlog.

Benchmark: — Maximum $< 2.00\%$
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark



Purpose of asset maintenance ratio

Compares actual vs. required annual asset maintenance. A ratio above 1.0 indicates Council is investing enough funds to stop the infrastructure backlog growing.

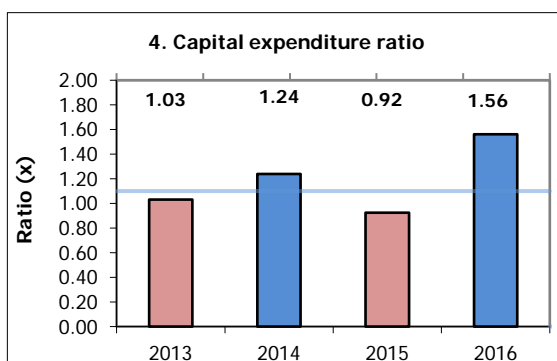
Commentary on 2015/16 result

2015/16 Ratio 1.05 x

Council continues to maintain its assets.

Benchmark: — Minimum > 1.00
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark



Purpose of capital expenditure ratio

To assess the extent to which a Council is expanding its asset base through capital expenditure on both new assets and the replacement and renewal of existing assets.

Commentary on 2015/16 result

2015/16 Ratio 1.56 x

Due to the revaluation of assets in 2015 depreciation was higher than anticipated.

Benchmark: — Minimum > 1.10
Source for benchmark: Code of Accounting Practice and Financial Reporting #24

■ Ratio achieves benchmark
■ Ratio is outside benchmark

Berrigan Shire Council

Special Schedule 7 – Report on Infrastructure Assets (continued) for the year ended 30 June 2016

\$ '000	Water 2016	Sewer 2016	General ⁽¹⁾ 2016
Infrastructure asset performance indicators by fund			
1. Infrastructure renewals ratio			
<u>Asset renewals ⁽²⁾</u>	32.72%	30.81%	178.79%
Depreciation, amortisation and impairment			
prior period:	51.17%	39.37%	127.82%
2. Infrastructure backlog ratio			
<u>Estimated cost to bring assets to a satisfactory standard</u>	0.00%	0.00%	0.00%
Carrying value of infrastructure assets			
prior period:	0.00%	0.00%	0.00%
3. Asset maintenance ratio			
<u>Actual asset maintenance</u>	0.80	0.96	1.16
Required asset maintenance			
prior period:	0.97	1.01	1.03
4. Capital expenditure ratio			
<u>Annual capital expenditure</u>	0.32	0.30	1.88
Annual depreciation			
prior period:	0.24	0.08	1.12

Notes

- (1) General fund refers to all of Council's activities except for its water and sewer activities which are listed separately.
- (2) Asset renewals represent the replacement and/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Berrigan Shire Council

Special Schedule 8 – Permissible Income Calculation

for the year ended 30 June 2017

\$'000		Calculation 2015/16	Calculation 2016/17
Notional general income calculation ⁽¹⁾			
Last year notional general income yield	a	4,709	4,840
Plus or minus adjustments ⁽²⁾	b	17	13
Notional general income	c = (a + b)	4,726	4,853
Permissible income calculation			
Special variation percentage ⁽³⁾	d	0.00%	0.00%
Or rate peg percentage	e	2.40%	1.80%
Or crown land adjustment (incl. rate peg percentage)	f	0.00%	0.00%
Less expiring special variation amount	g	–	–
Plus special variation amount	h = d x (c – g)	–	–
Or plus rate peg amount	i = c x e	113	87
Or plus Crown land adjustment and rate peg amount	j = c x f	–	–
Sub-total	k = (c + g + h + i + j)	4,839	4,940
Plus (or minus) last year's carry forward total	l	1	(0)
Less valuation objections claimed in the previous year	m	(1)	–
Sub-total	n = (l + m)	0	(0)
Total permissible income	o = k + n	4,840	4,940
Less notional general income yield	p	4,840	4,940
Catch-up or (excess) result	q = o – p	(0)	0
Plus income lost due to valuation objections claimed ⁽⁴⁾	r	–	–
Less unused catch-up ⁽⁵⁾	s	–	–
Carry forward to next year	t = q + r – s	(0)	0

Notes

- (1) The notional general income will not reconcile with rate income in the financial statements in the corresponding year. The statements are reported on an accrual accounting basis which include amounts that relate to prior years' rates income.
- (2) Adjustments account for changes in the number of assessments and any increase or decrease in land value occurring during the year. The adjustments are called 'supplementary valuations' as defined in the *Valuation of Land Act 1916*.
- (3) The 'special variation percentage' is inclusive of the rate peg percentage and where applicable Crown land adjustment.
- (4) Valuation objections are unexpected changes in land values as a result of land owners successfully objecting to the land value issued by the Valuer-General. Councils can claim the value of the income lost due to valuation objections in any single year.
- (5) Unused catch-up amounts will be deducted if they are not caught up within 2 years. Usually councils will have a nominal carry forward figure. These amounts can be adjusted for in setting the rates in a future year.
- (6) Carry forward amounts which are in excess (an amount that exceeds the permissible income) require ministerial approval by order published in the *NSW Government Gazette* in accordance with section 512 of the *Local Government Act 1993*. The OLG will extract these amounts from Council's Special Schedule 8 in the financial data return (FDR) to administer this process.

Berrigan Shire Council

Special Schedule 8 – Independent Auditors Report for the year ended 30 June 2017

Report on Special Schedule 8

We have audited the accompanying special purpose financial statement comprising the reconciliation of total permissible general income (Special Schedule 8) of Berrigan Shire Council for the year ending 30 June 2017.

Responsibility of Council for Special Schedule 8

The Council is responsible for the preparation and fair presentation of Special Schedule 8 in accordance with the Local Government Code of Accounting Practice and Financial Reporting (Guidelines) Update No. 23. This responsibility includes the maintenance of adequate accounting records and internal controls designed to prevent and detect fraud and error; designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of Special Schedule 8 that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditors' responsibility

Our responsibility is to express an opinion on Special Schedule 8 based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether Special Schedule 8 is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in Special Schedule 8. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of Special Schedule 8, whether due to fraud or error. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of Special Schedule 8.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal controls relevant to the entity's preparation of Special Schedule 8 in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we followed applicable independence requirements of Australian professional ethical pronouncements.

Audit opinion

In our opinion, Special Schedule 8 of Berrigan Shire Council for 2016/17 is properly drawn up in accordance with the requirements of the Office of Local Government and in accordance with the books and records of the Council.

Basis of accounting

Without modifying our opinion, we advise that this schedule has been prepared for distribution to the Office of Local Government for the purposes of confirming that Council's reconciliation of Council's total permissible general income is presented fairly. As a result, the schedule may not be suitable for another purpose.

Richmond Sinnott & Delahunty

P.P. Delahunty

Partner

Dated at Berrigan this 12th day of October, 2016



Major Event Funding Application Form

Information provided in this application will be used to determine Council funding.
Applications will be assessed by the Events Committee.

Part One – Details of Group/Organisation Making Application

1.1 Group/Organisation Details

Name of Group/Organisation: Professional Golfers Association of Australia

Address of Group/Organisation: 600 Thompson's Road, Sandhurst, Vic, 3977

1.2 Contact Details

Name: David Tapping

Position: Southern Division State Manager

Postal Address: 600 Thompson's Road, Sandhurst, Vic, 3977

Telephone No. (B/H) (03) 8320 1911

(A/H) 0400 232 824

Fax No.: (03) 9783 0000

Email address: dtapping@pga.org.au

EDO.

BERRIGAN SHIRE COUNCIL

15 SEP 2015

FILE _____

REFER TO ERM

COPY TO _____

ACTION / CODE

ACKNOWLEDGE Y / N

1.3 Proof of Incorporation

Does the group or organisation have legal status of organisation (Incorporated, Association)?

Please tick appropriate box and provide registration number and date of establishment:

Yes Registration Number: 127 641 829 (ACN) 46 127 641 829 (ABN)

Date of Establishment: 27/09/2007

No

1.4 What is your Group/Organisation GST status? (Please tick one box below)

No ABN and not registered for GST (please attach a Statement by Supplier).

ABN but not registered for GST (please attach a copy of the ABN Certificate).

ABN and registered for GST (please attach a copy of the ABN Certificate).

Currently applying for ABN/GST registration (when received Council will require this information before funding can be made).

Section 355 Committee of Berrigan Shire Council.

1.5 Provide a brief description of nature and objectives of the group or organisation.

To promote and grow the game of golf, thereby providing our current and future Members with the opportunity to maximise their career potential.



Major Event Funding Application Form

Part Two – Event Overview

2.1 Event Title

The PGA Southern Division Trainee Championships

2.2 Event Description (Briefly describe the proposed event in one or two sentences)

Played over 4 consecutive days, the Trainee Championships is a 4-round golf tournament for PGA Trainee Golf Professionals.

2.3 Location of Event (Address)

Tocumwal Golf Club, Barooga Road, Tocumwal, NSW, 2714.

2.4 Event Start Date: 09 /05 /2016 **Finish Date:** 13 /05 / 2016

2.5 Has the event been held in previous years? If so, how many years?

The event is held every year and has been held at the Tocumwal golf Club for the last 13 years

2.6 Please specify any other assistance (financial and in-kind) that has been provided to the group or organisation by Council over the past three years and for which project/event.

Nil.

2.7 Has a representative of the group met with Council staff before lodging this application?

- Yes Staff information
- No

2.8 How many people are expected to attend this event?

150 people are expected to attend.

2.9 How did you estimate this number? (please provide any evidence from previous events)

This number is based on entries in past years plus caddies, partners & PGA staff



Major Event Funding Application Form

Part Three – Project Funding Assessment Criteria

It is important that all sections are completed to assist the Committee in their assessment, and that your responses target the assessment criteria contained in the Funding Guidelines. Attach additional pages if required.

3.1 Event Rationale

What is the main objective of holding this event?

The Trainee Championships provides our Trainee Professionals with a taste of tournament level golf. In addition these rounds are used as part of a year-long playing assessment which is a major factor in their training to become a Vocational PGA Member.

3.2 Event Stakeholders

Please list all stakeholders that will be involved in staging the event, including task/s or role.

- David Tapping – SD State Manager
- Chris Donovan – SD Member Services Co-ordinator
- Tom Duguid – Trainee Event Staff
- Various Tocumwal Golf Club Staff including Pro Shop, Management & Clubhouse staff

3.3 Organisation Background

Please provide examples of previous events staged by your group or organisation

The PGA conducts hundreds of golf events each year nationally and internationally. These events range from 1-day Trainee and Pro-Am events to major 4-round Golf Tournaments such as the Fiji International and the Australian PGA Championship

3.4 Funding Requested from Council

Amount \$5000.00

Please explain what the funding will be used for?

Funding will be used to assist the PGA and the Tocumwal Golf Club to ensure the continued viability of the event in the region.

3.5 Event Plan

Please provide a clearly identified project plan including event stages, action dates and responsibilities.

<i>Event Stage</i>	<i>Completion Date</i>	<i>Responsibility</i>	<i>Comments</i>
Secure venue & date	July 2015	PGA/TGC	Complete
Confirm sponsors and other funding	October 2015	PGA	In progress
Finalise raffle prizes	December 2015	PGA	In progress
Players to sell raffle tickets	Jan-Mar 2016	PGA Trainees	
Open event for entries	Jan 2016	PGA	
Close entries, collect raffle books & money	April 2016	PGA	
Finalise venue requirements such as course preparations etc	May 2016	PGA/TGC	
Arrive at venue and set up for activities as required such as ladies & junior clinics	May 2016	PGA/TGC	
Conduct tournament	May 2016	PGA	



Major Event Funding Application Form

3.6 Economic Impact

Estimated number of visitors from outside the Berrigan Shire: 150 people

Estimated number of visitors from inside the Berrigan Shire: Unknown, will include children from schools for clinics, players in the Pro Am, participants in the ladies clinic, volunteers and spectators.

How do you propose to attract visitation to the event?

Trainee Professional Golfers from all over Australia will be attending the event due to the quality of the event, the quality of the courses and the facility, as well as the excellent prize money on offer for the players.

What economic opportunities will the event provide in terms of local shopping, dining or accommodation?

According to research by Tourism Research Australia, an event of this size and duration could generate \$193,000 for the local economy including accommodation, food & beverage and additional retail sales in town.

3.7 Marketing and Promotion

List the activities that you will undertake to market and promote the event (how, when and through which mediums), identify who you are trying to attract by the activity (age, geographic location, special interest group), and how much each will cost. Enter total cost under Expenses "Advertising" in Section 4.1 Program Budget.

<i>Dates</i>	<i>Advertising medium (Print, TV, radio, internet, etc.)</i>	<i>Advertising reach (e.g. circulation, no. of flyers, no. of adverts, etc.)</i>	<i>Scope</i>	<i>Est. Cost</i>
Prior, during & after event	Print, possibly local radio, TGC website	Unknown	Local sporting story pieces	Nil
Prior during & after event	PGA website	Unknown	Articles about the event, entries open for players	Nil
Prior to the event	Tocumwal Golf Club	All over town, surrounding regions	Requesting Pro Am entries	\$100
Total Advertising Cost				\$100.00

What process will or have you put into place to engage co-operation with local businesses?

Local accommodation houses have provided excellent services, great deals and have contributed to raffle prizes in the past. The Tocumwal Golf Club has been an excellent venue for the last 13 years.

3.8 Community Benefit

How will the event provide affordable entertainment?

Entry into the Pro Am on the Monday of tournament week is \$30 to play (to be confirmed). Entry to watch the action for the whole week is free.

How will the event promote partnerships with other community organisations?

The event will introduce local Primary Schools to the Golf Club and to the game of golf. In addition volunteers may be sourced from local community groups such as Rotary or Lions.

How will the event promote cultural awareness?

Everyone is welcome to attend the event. Everyone is welcome to give golf a go.



Major Event Funding Application Form

How will the event promote youth involvement?

Each year the Trainees hold a successful Junior Clinic for some children from local Primary Schools. This held on the Monday morning prior to the Pro Am in the afternoon.

Will the event provide disability access?

Yes the club provides disability access. Golf Carts may also be available to head out on course to view the action.

Please list any community groups or organisations that will benefit from event profits and estimate approximate donation.

As tournament host, The PGA is hopeful that the Tocumwal Golf Club records a profit for the week. This application is to support the Tocumwal Golf Club as well as ensuring the viability of the event in the region. The PGA is also hopeful; that holding this event in Tocumwal assists the town as a whole. The approximate amount of cash injection into the town is \$193,000.

How does the event demonstrate a commitment to waste wise/recycling program?

The Tocumwal Golf Club will have all these processes in place. The players and event staff will ensure this continues during the tournament.

Part Four – Financial Details of Project

A copy of the groups/organisations latest annual report and financial statement (including balance sheet) must be attached to this application.

4.1 Program Budget

INCOME	
Source	Total \$
Amount requested from Council (<i>from Question 3.4</i>)	5,000
Funds provided from your organisation	10,000
Corporate sponsorship	20,000
Business/philanthropic contribution	-
Other government contribution	-
Fees/admission	-
Food and drinks	-
Raffles/Fundraising	20,000
Other (please specify)	
Total Income of event	55,000

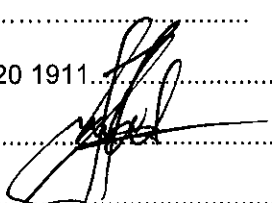
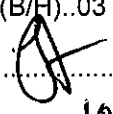
EXPENSES	
Source	Total \$
Administration	3,000
Advertising (<i>from Question 3.7</i>)	-
Printing	1,000
Marketing materials	1,000
Hire fees	1,500
Entertainment	-
Food and drinks	500
Prizes/donations	45,000
Permit fees	24
Other (please specify) Travel expenses	3,500
Total expenditure of event	55,500

Major Event Funding Application Form

Part Five – Authorisation and Compliance

This is to be signed by two executive committee members of the group/organisation

I declare that the information supplied in this form is to the best of my knowledge accurate and complete.

Name: Brian Thorburn.....	Name: Stuart Hergt.....
Position: CEO – PGA of Australia.....	Position: CFO – PGA of Australia.....
Address: 600 Thompson Road.....	Address: 600 Thompson Road.....
..... Sandhurst 3977..... Sandhurst 3977.....
Phone: (A/H).....	Phone: (A/H).....
(B/H) 03 8320 1911.....	Phone: (B/H) 03 8320 1911.....
Signature: 	Signature: 
Date: 10-9-2015	Date: 10-9-2015

Part Six - Checklist

	Yes (✓)	Committee Use Only
Required:		
All questions have been answered	✓	
Copy of budget for the project	✓	
Evidence of public liability insurance with coverage of \$20m, noting Berrigan Shire Council as an interested party	✓	
If applicable:		
Copy of incorporation	✓	
Proof of ABN	✓	
Details of registration for GST	✓	
Copy of latest Annual Report	X	
Additional supporting information <i>PLEASE SEE PREVIOUS SUBMISSION</i>	X	
Letter/s of endorsement from contributing organisations		
Letter/s from community groups/stakeholders supporting event		

Please forward completed applications to:

The Secretary
Berrigan Shire Council
Events Committee
P.O. Box 137
BERRIGAN NSW 2712



ASIC

Australian Securities & Investments Commission

PROFESSIONAL GOLFERS ASSOCIATION OF AUSTRALIA LIMITED
ACN 127 641 829

Australian Company

Extracted from ASIC's database at AEST 10:20:20 on 10/09/2015

Company Summary

Name: PROFESSIONAL GOLFERS ASSOCIATION OF AUSTRALIA LIMITED

ACN: 127 641 829

ABN: 46 127 641 829

Registration Date: 27/09/2007

Next Review Date: 27/09/2015

Former Name(s): NEW GOLF LIMITED

Status: Registered

Type: Australian Public Company, Limited By Guarantee

Locality of Registered Office: SANDHURST VIC 3977

Regulator: Australian Securities & Investments Commission

Further information relating to this organisation may be purchased from ASIC.

JOHNSON WINTER & SLATTERY
GPO BOX 2649
ADELAIDE SA 5001

Remove this top section if desired before framing



Certificate of Registration on Change of Name

This is to certify that

NEW GOLF LIMITED

Australian Company Number 127 641 829

did on the twenty-first day of December 2007 change its name to

**PROFESSIONAL GOLFERS ASSOCIATION OF
AUSTRALIA LIMITED**

Australian Company Number 127 641 829

The company is a public company.

The company is limited by guarantee.

The company is registered under the Corporations Act 2001 and is taken to be registered in Victoria and the date of commencement of registration is the twenty-seventh day of September, 2007.

Issued by the
Australian Securities and Investments Commission
on this twenty-first day of December, 2007.

A handwritten signature in black ink, appearing to read 'A. D'Aloisio'.

Anthony Michael D'Aloisio
Chairman



CERTIFICATE

JOHNSON WINTER & SLATTERY
Level 10
211 Victoria Square
ADELAIDE SA 5000

Remove this top section if desired before framing



Certificate of Registration of a Company

This is to certify that

NEW GOLF LIMITED

Australian Company Number 127 641 829

is a registered company under the Corporations Act 2001 and
is taken to be registered in Victoria.

The company is **limited by guarantee**.

The company is a **public company**.

The day of commencement of registration is
the twenty-seventh day of September 2007.

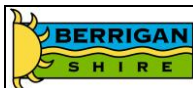
Issued by the
Australian Securities and Investments Commission
on this twelfth day of October, 2007.

A handwritten signature in black ink, appearing to read 'A. D'Aloisio'.

Anthony Michael D'Aloisio
Chairman



CERTIFICATE



Major Event Funding Application Form

Information provided in this application will be used to determine Council funding.
Applications will be assessed by the Events Committee.

Part One – Details of Group/Organisation Making Application

1.1 Group/Organisation Details

Name of Group/Organisation: [Heart of Riverina Health and Wellbeing](#)

Address of Group/Organisation: [PO Box 106 Berrigan NSW 2712](#)

1.2 Contact Details

Name: [Megan Lench](#)

Position: [Vice President](#)

Postal Address: [18 Flynn Street Berrigan NSW 2712](#)

Telephone No. (B/H) [0408974718](#)

(A/H) [0408974718](#)

Fax No.:

Email address: heartofriverina@gmail.com

1.3 Proof of Incorporation

Does the group or organisation have legal status of organisation (Incorporated, Association)?

Please tick appropriate box and provide registration number and date of establishment:

Yes Registration Number: [ABN..95792288419](#).....

Date of Establishment: [Nov 2016](#).....

No

1.4 What is your Group/Organisation GST status? (Please tick one box below)

No ABN and not registered for GST (please attach a Statement by Supplier).

ABN but not registered for GST (please attach a copy of the ABN Certificate).

ABN and registered for GST (please attach a copy of the ABN Certificate).

Currently applying for ABN/GST registration (when received Council will require this information before funding can be made).

Section 355 Committee of Berrigan Shire Council.

.....
.....
.....
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Major Event Funding Application Form

Part Two – Event Overview

2.1 Event Title

...Heart of riverina health and wellbeing festival

2.2 Event Description (Briefly describe the proposed event in one or two sentences)

To support and promote health and wellbeing to uplift community spirit and togetherness by living life with the healthy body in mind within the local community and surrounding areas.

2.3 Location of Event (Address)

Health and Lifestyle Retreat Cobram Road Berrigan

2.4 Event Start Date: ...18... / ...02... / 2017.....

Finish Date: 19.. / ..02. / 2017.....

2.5 Has the event been held in previous years? If so, how many years?

Yes, 3 years

2.6 Please specify any other assistance (financial and in-kind) that has been provided to the group or organisation by Council over the past three years and for which project/event.

2016 grant application was approved for \$1700 towards advertising and promoting.

2.7 Has a representative of the group met with Council staff before lodging this application?

Yes Staff information: Angela our President spoke with Merran via the phone

No

2.8 How many people are expected to attend this event?

Approx. 350-500

2.9 How did you estimate this number? (Please provide any evidence from previous events)

We hope to exponentially increase the attendance from previous year's events. We had over 150 people attend the past 3 years. It was a new concept and many people were not aware of the event. We also had limited resources then to promote the event. We feel the event is now something the community is looking forward to, as we have had many people enquire when the event will be.

We have formed a committee with the intentions of expanding this festival into promoting health and wellbeing through-out the Southern Riverina and surrounding areas. With continuing educating the community of the importance of living healthy active lifestyles through-out the year of 2017 with future awareness campaigns.

We have been successful in attracting practitioners from further afield in other regional country area to participate in promoting the event to draw more people to be informed about health and wellbeing.



Major Event Funding Application Form

Part Three – Project Funding Assessment Criteria

It is important that all sections are completed to assist the Committee in their assessment, and that your responses target the assessment criteria contained in the Funding Guidelines. Attach additional pages if required.

3.1 Event Rationale

What is the main objective of holding this event?

To encourage, inspire and maintain excellence in health & wellbeing of communities in the Southern Riverina and surrounding towns. As depression, mental health concerns and abuse of illicit drugs are dramatically increasing in the regional country towns, we aim to bring services and skills to help our local country folks to know about different modalities that may help bring harmony to their lives the lives of people around them.

3.4 Funding Requested from Council

Amount \$1500

Please explain what the funding will be used for?

Funding will be used for marketing and promoting the event. Media advertising such as local papers and radio advertising, social media, flyer and banner will be used to reach out to communities far and wide to draw people to the event.

3.5 Marketing and Promotion

List the activities that you will undertake to market and promote the event (how, when and through which mediums), identify who you are trying to attract by the activity (age, geographic location, special interest group), and how much each will cost. Enter total cost under Expenses "Advertising" in Section 4.1 Program Budget.

Double space the table

Dates	Advertising medium (Print, TV, radio, internet, etc.)	Advertising reach (e.g. circulation, no. of flyers, no. of adverts, etc.)	Scope	Est. Cost
e.g. 21/07/11 – 21/08/11	Radio – StarFM,	60 x 15 sec ads	Wodonga, Shepparton, Wagga	\$2,500.00
Jan-Feb	Radio 2qn	40 x 30 sec	Southern Riverina	\$660
Jan- Feb	SRN	½ page editorial / advert	Southern Riverina	\$1200
Total Advertising Cost				\$1860

Part Four – Financial Details of Project

A copy of the groups/organisations latest annual report and financial statement (including balance sheet) must be attached to this application.

Double space the table.

4.1 Program Budget

INCOME	
Source	Total \$
Amount requested from Council (from Question 3.4)	1500
Funds provided from your organisation	Unknown at this stage. Due to just newly established



Major Event Funding Application Form

	committee and we are currently seeking sponsorships
Corporate sponsorship	
Business/philanthropic contribution	
Other government contribution	
Fees/admission	
Food and drinks	
Raffles/Fundraising	
Other (please specify)	
Total Income of event	1500

EXPENSES	
Source	Total \$
Administration	Kindly donated by committee members
Advertising (from Question 3.7)	1860 The Heart of the Riverina
Printing	200
Marketing materials	600
Hire fees	500 approx. for amenities
Entertainment	Kindly donated by Salt country music
Food and drinks	Local café support
Prizes/donations	Kindly donated by health practitioners
Permit fees	
Other (please specify)	
Total expenditure of event	3160

Part Five – Authorisation and Compliance

This is to be signed by two executive committee members of the group/organisation

I declare that the information supplied in this form is to the best of my knowledge accurate and complete.

Name:.....	Name:.....
Position:.....	Position:.....
Address:.....	Address:.....
.....
Phone: (A/H).....	Phone: (A/H).....
(B/H).....	Phone: (B/H).....
Signature:.....	Signature:.....
Date:.....	Date:.....

Part Six - Checklist

	Yes (✓)	Committee Use Only
Required:		



Major Event Funding Application Form

All questions have been answered		
Copy of budget for the project		
Evidence of public liability insurance with coverage of \$20m, noting Berrigan Shire Council as an interested party		
If applicable:		
Copy of incorporation		
Proof of ABN		
Details of registration for GST		
Copy of latest Annual Report		
Additional supporting information		
Letter/s of endorsement from contributing organisations		
Letter/s from community groups/stakeholders supporting event		

Please forward completed applications to:

Berrigan Shire Council
 Economic Development Officer
 P.O. Box 137
 BERRIGAN NSW 2712



Australian Government

Department of Industry,
Innovation and Science

Department of Infrastructure
and Regional Development

Business

business.gov.au

13 28 46

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Program Guidelines

Building Better Regions Fund Infrastructure Projects Stream

November 2016

A message from the Minister

As Minister for Regional Development I aim to help build the strong and sustainable regional communities our children and grandchildren either want to either stay in or come back to.



Strong regions make a strong nation. Regional Australia is the heart of our nation and helps drive our economy. This is why we are supporting a new competitive grants program – the Building Better Regions Fund.

This Fund will see regional communities partner with governments and stakeholders to take full advantage of a range of economic and regional development opportunities that can make a real difference.

Importantly, the funding will be directed to projects outside of major capital cities.

Projects of similar size will compete against each other, so small community projects will not compete against major infrastructure proposals, for example.

The Infrastructure Projects Stream of the Fund will be open to investment-ready projects that will create jobs, drive economic growth and build regional communities for the long term.

I encourage you to put forward projects that will strengthen your communities through new infrastructure, or upgrades or extensions to existing infrastructure.

I look forward to considering your funding proposals to help build those strong and sustainable regional communities for our children and grandchildren.

Senator the Hon Fiona Nash

Minister for Regional Development

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1. Introduction

These guidelines set out the funding rules for the Building Better Regions Fund (the program) – **Infrastructure Projects Stream**. There is a separate set of guidelines for the **Community Investments Stream**.

The Department of Industry, Innovation and Science is responsible for administering the program on behalf of the Department of Infrastructure and Regional Development.

The program is competitive and we will assess applications against eligibility and merit criteria and compare them to other applications in a funding round. Decisions on projects to be funded are taken by a Ministerial Panel in consultation with the Australian Government's National Infrastructure Committee of Cabinet.

We will publish the opening and closing dates of any funding rounds on business.gov.au.

We have defined key terms used in these guidelines in Appendix A.

You should read this document carefully before you fill out an application. Further information is available on business.gov.au to help you determine if your project is investment-ready and prepare your application.

Investment-ready projects are those that have confirmed all co-funding, identified all required regulatory and/or development approvals and can demonstrate robust planning, in order to commence following execution of a grant agreement.

If your project is still in the planning or concept stage your application may be eligible for funding, but may not be as competitive as projects that are further progressed in their planning. In this case it is recommended that you further develop your project and consider submitting an application for consideration in future funding rounds.

2. Program overview

The \$297.7 million Building Better Regions Fund supports the Australian Government's commitment to create jobs, drive economic growth and build stronger regional communities into the future.

The program will run over four years from 2016-17 to 2019-20.

The program has been designed to achieve the following outcomes in regional and remote communities

- create jobs
- have a positive impact on economic activity, including Indigenous economic participation through employment and supplier-use outcomes
- enhance community facilities
- enhance leadership capacity
- encourage community cohesion and sense of identity.

The program will fund projects in regional Australia outside the major capital cities of Sydney, Melbourne, Brisbane, Perth, Adelaide, and Canberra (see section 5.1).

There are two streams of funding available under the program.

2.1 Infrastructure Projects Stream

The **Infrastructure Projects Stream** will support projects which involve the construction of new infrastructure, or the upgrade or extension of existing infrastructure that provide economic and social benefits to regional and remote areas.

2.2 Community Investments Stream

The **Community Investments Stream** will fund community building activities including, but not limited to, new or expanded local events, strategic regional plans, and leadership and capability building activities. These projects will deliver economic and social benefits to regional and remote communities.

Note: *These guidelines provide information on the Infrastructure Projects Stream only. To find information regarding the Community Investments Stream visit business.gov.au.*

3. Grant amount and project duration

The minimum grant amount is \$20,000 and the maximum grant amount is \$10 million.

You must complete your project by 31 December 2019.

4. Project location

The location of your project has bearing on different elements of the program. We consider the location of your project when determining

- eligibility (see section 5.1)
- the level of co-funding you need to provide (see section 5.6.3)
- a loading we will apply to your assessment score (see section 7.2)

In your application, you will need to provide the latitude and longitude of your project location. A mapping tool is available on business.gov.au to assist you in determining the location of your project.

5. Eligibility criteria

We cannot consider your application if you do not satisfy **all eligibility criteria**. We will not fund projects that you have already started or where contracts are already in place at the time of application.

5.1 Where can your project be located?

Your project must be located in Australia and outside an excluded area. The excluded areas for the purposes of the program are the Significant Urban Areas¹ of the cities of Sydney, Melbourne, Brisbane, Perth, Adelaide and Canberra as defined by the Australian Bureau of Statistics' Australian Statistical Geography Standard. For the city of Canberra, the excluded area is only the

¹

[http://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/0/1F858F367BE00CA0CA257A980013D437/\\$File/1270055004_sua_maps.pdf](http://www.ausstats.abs.gov.au/ausstats/subscriber.nsf/0/1F858F367BE00CA0CA257A980013D437/$File/1270055004_sua_maps.pdf)

part of the Canberra-Queanbeyan Significant Urban Area that is located within the Australian Capital Territory.

A mapping tool is available on business.gov.au to assist you in determining the location of your project.

5.2 Who is eligible?

To be eligible you must be a legal entity, have an Australian Business Number (ABN) and be one of the following entities:

- a local governing body as defined by the *Local Government (Financial Assistance) Act 1995*.
- a not for profit organisation that has been established for at least two years. As a not for profit organisation you must demonstrate your not for profit status through one of the following:
 - Current Australian Charities and Not-for-profits Commission's (ACNC) Registration
 - State or Territory Incorporated Association status
 - Constitutional documents and/or Articles of Association that demonstrate the not-for-profit character of the organisation.

For the purposes of the program, we also consider the following organisations to be local governing bodies:

- Anangu Pitjantjatjara, Maralinga, Gerard, Nepabunna and Yalata local governing bodies in SA
- Cocos (Keeling) Islands Shire Council
- The Lord Howe Island Board
- Norfolk Island Regional Council
- The Outback Communities Authority
- The Shire of Christmas Island
- The Silverton and Tibooburra villages in NSW and
- The Trust Account in the NT
- ACT Government.

Applicants can submit up to two applications per round.

5.3 Joint applications

Joint applications are acceptable, provided you have a lead applicant who meets each of the following requirements:

- is the main driver of the project
- is eligible as per the list in section 5.2
- is making a cash contribution to the project.

It is the responsibility of the lead applicant to make sure the appropriate arrangements are in place to manage the project partners.

If you are submitting a joint application, you are the lead applicant. Only the lead applicant will enter into, and be responsible for the grant agreement with the Commonwealth. The lead applicant must complete the application form and identify all other project partners in their application. For requirements on submitting a joint application refer to section 8.2.

5.4 Who is not eligible?

You are not eligible to apply if you are:

- a for profit organisation
- an individual, partnership or trust (however, an incorporated trustee may apply on behalf of a trust)
- a Commonwealth, state or territory government agency or body (including government business enterprises)
- a university, technical college, school or hospital
- a Regional Development Australia Committee.

5.5 Additional eligibility requirements

In order to be eligible you must also

- be able to demonstrate that you can meet the applicable co-funding requirements as outlined in section 5.6
- provide the relevant mandatory attachments outlined in section 8.1.
- declare you can comply with special regulatory requirements as outlined in section 9.2.

5.6 Co-funding and your contributions

Co-funding is the cash contribution (excluding in-kind contributions) from you or sources other than the Commonwealth. Co-funding demonstrates your commitment to the project and shows evidence of community support. We consider the co-funding contributions when assessing applications at the eligibility and merit assessment stage.

Any organisation can provide the co-funding including

- you as the applicant
- local government
- state or territory governments
- not for profit organisations
- private sector companies
- Aboriginal Benefits Account (not considered Commonwealth funding)

The remoteness classification of your project location determines your co-funding requirements (see section 5.6.3).

If you are the lead applicant in a joint application, you must make a cash contribution to the project unless you are seeking an exceptional circumstances co-funding exemption (see section 5.6.3).

Where you receive other Commonwealth funding for your project the total Commonwealth funding cannot exceed the percentage indicated in section 5.6.3.

5.6.1 Project remoteness classification

Your project location (latitude and longitude) determines your remoteness classification. The criteria for the remoteness classification is based on the Australian Bureau of Statistics' Remoteness Structure² under the Australian Statistical Geography Standard. A mapping tool is available on business.gov.au to assist you in determining the location of your project.

Your co-funding requirement will be different depending on your remoteness classification. It is very important that you specify the correct remoteness classification in your application. An error may cause your co-funding to be inadequate and your application to be ineligible.

Your project may include multiple site locations. Where there is mix of regional and remote site locations we will consider your entire project location as remote for the purposes of the co-funding requirement.

5.6.2 Exceptional circumstances co-funding exemption

The Australian Government recognises that some applicants may be experiencing exceptional circumstances resulting in a limited capacity to meet the co-funding requirement.

Where you can demonstrate that you are experiencing exceptional circumstances, you may seek an exemption from the co-funding requirement.

If you seek an exemption you must submit a supporting case which includes evidence demonstrating the exceptional circumstances you are experiencing and how they are preventing you from meeting the co-funding requirement. This must also include evidence to demonstrate the capacity to maintain and fully utilise the project.

The Ministerial Panel will consider requests for exemption. If an exemption is granted your application will be considered to have met the requirements under section 5.6. If an exemption is not granted your application will be ineligible.

Before you consider seeking an exemption, note:

- Exemptions will only be granted in very limited circumstances
- If an exemption is not granted your application will be ineligible and there will be no opportunity to resubmit your application in the same funding round
- All applications, including those granted an exemption, will be assessed against each of the merit criteria. Applications without co-funding may receive a lower score against the 'value for money' criterion (merit criterion 3)
- You are encouraged to leverage cash contributions, community partnerships and in-kind contributions, even if you seek an exemption, to strengthen your application and increase your score against the 'value for money' criterion.

Exceptional circumstances may include:

- Drought and/or disaster declaration
- Limited financial capacity of the local council
- Impact of industry decline
- Significant recent change in population or community demographics
- Other exceptional circumstances.

² <http://www.abs.gov.au/websitedbs/d3310114.nsf/home/remoteness+structure>

5.6.3 Co-funding requirements

The co-funding requirements are summarised in the following table.

Project circumstance	Co-funding requirement (cash)	Total Commonwealth Government funding (including this grant)
Projects classified as remote or very remote	3:1 ratio (for every \$3 of grant funding requested you must contribute at least \$1)	Up to 75 per cent of eligible project cost
All other classifications	1:1 ratio (for every \$1 of grant funding requested you must contribute at least \$1)	Up to 50 per cent of eligible project cost
Projects granted an exceptional circumstances co-funding exemption (See section 5.6.2).	Exempt from co-funding (although any level of contribution is encouraged)	Up to 100 per cent of eligible project cost

Table 1.

Where your project costs are less than anticipated we will maintain the co-funding/grant ratio in our payment of funds.

5.7 Eligible projects

Your project must be a capital project involving the construction of new infrastructure, or the upgrade or an extension of existing infrastructure. The replacement of existing infrastructure will only be eligible where you can demonstrate significant increase in benefit.

To be eligible your project must also be ready to **commence within 12 weeks** of executing the grant agreement. We consider commencement to be the procurement of contractors or actual construction work commenced.

If your project is still in the planning or concept stage your application may be eligible for funding, but may not be as competitive as projects that are further progressed in their planning. In this case it is recommended that you further develop your project and consider submitting an application for consideration in future funding rounds.

We will not fund projects that you have already started or where contracts are already in place at the time of application.

As part of your Final report, you will be required to provide an evaluation of the project including the outcomes achieved.

5.8 Eligible activities

You can only spend the grant and co-funding on eligible activities directly related to the project. If your application is successful, these activities will be defined in your grant agreement.

Eligible activities may include

- purchase of materials
- external labour hire
- plant and equipment hire

- external consulting costs directly related to the delivery of the construction.

The Program Delegate makes the final decision on what are eligible activities. We cannot fund activities carried out prior to executing a grant agreement. All project activity must occur during the project period for it to be eligible.

5.9 Ineligible activities

You can only spend the grant and co-funding on eligible activities directly related to the project and this cannot include

- purchase of land or existing infrastructure
- repair or replacement of existing infrastructure where there is no demonstrated significant increase in benefit
- purchase and installation of manufacturing equipment and furniture
- ongoing operating costs including utilities and staffing
- soft infrastructure, including computer software or hardware that is not an integral part of the funded capital project
- payment of salaries for the applicant's employees
- project overhead items including office equipment, vehicles or mobile capital equipment. Examples include trucks and earthmoving equipment and the applicant's internal plant operating costs
- business case development and feasibility studies.

6. The merit criteria you need to address

To be competitive, you will need to address each of the four merit criteria in your application:

1. Economic benefit
2. Social benefit
3. Value for money
4. Project delivery

We will assess your application against each merit criterion using the scoring indicated. The application form asks questions that relate to the merit criteria below. You should define, quantify and provide evidence to support your answers.

The amount of detail and supporting evidence you provide should be relative to the project size, complexity and grant amount requested. The application form displays word limits.

We will only recommend funding applications that score highly against each of the merit criteria. This ensures Commonwealth funding represents value with relevant money.

6.1 Merit criterion 1 – Economic benefit

The economic benefit your project will deliver to the region during and beyond the construction phase (15 points)

Economic benefits for a region may cover increases in economic activity, improvements in productivity, wider access to markets or fairer and more equitable economic outcomes. Examples of how your project could demonstrate these economic benefits include

- a. increasing the number or value of jobs, new businesses or the production of goods and services in the region (this includes direct and indirect opportunities created through the project)
- b. providing opportunities for growth in existing sectors, e.g. tourism, agriculture, manufacturing
- c. the use of local suppliers and goods
- d. increasing efficiency of the transport system or service delivery
- e. increasing Indigenous economic participation – including Indigenous employment and supplier-use outcomes
- f. the degree to which the project delivers benefits beyond the construction phase.

6.2 Merit criterion 2 – Social benefit

The social benefit your project will deliver to the region during and beyond the construction phase (10 points)

Social benefits for a region may cover increases in regional amenity, improving community connections and inclusion and providing opportunities for learning and knowledge creation. Examples of how your project could demonstrate these social benefits include

- a. making a region a more attractive place to live
- b. improving community connections and social inclusion
- c. supporting or protecting local heritage and culture
- d. strengthening community institutions, governance and leadership capacity
- e. increasing community volunteering
- f. the degree to which the project delivers benefits beyond the construction phase
- g. addresses disadvantage within the community.

6.3 Merit criterion 3 – Value for money

The value for money offered by your project (5 points).

You may demonstrate the value for money through identifying:

- a. the extent to which the project leverages additional funding (this includes cash contributions above the co-funding requirement and in-kind contributions)
- b. the extent to which the project leverages additional partnerships
- c. the likelihood of the project going ahead without the grant funding. Explain how the grant will impact the project in terms of size, timing and reach.

6.4 Merit criterion 4 – Project delivery

Your capacity, capability and resources to carry out the project (5 points).

You may demonstrate this through identifying:

- a. your readiness to commence the project with appropriate approvals planned for or in place
- b. your track record with similar projects including managing similar grant funding
- c. your access to people with the right skills and experience
- d. your access to infrastructure, capital equipment, technology, intellectual property
- e. how you will operate and maintain the infrastructure and benefits of the project (see section 9.4).
- f. a detailed Project Management Plan which addresses project:
 - scope
 - implementation methodology and how you will manage project dependencies
 - timeframes
 - budget/costing
 - risk.

7. How we assess your application (selection process)

We first assess your application against the eligibility criteria and then against the merit criteria. Only eligible applications will proceed to the merit assessment stage.

The Ministerial Panel will make decisions on requests for exceptional circumstances co-funding exemptions. If your request for an exemption is not granted, your application will be ineligible.

To recommend it for funding your application must score highly against each merit criterion. While we assess all applications against the same merit criteria, we will score your application relative to the project size, complexity and grant amount requested. Larger and more complex projects should include evidence that is more detailed. We consider project size and remoteness classification in our assessment as detailed below.

We may seek advice from state or territory government agencies, other Australian Government agencies, independent experts and other external parties.

We then provide advice to the Ministerial Panel on eligible applications and recommendations on which projects to fund.

7.1 Project size

We will group all eligible applications in categories according to the total project cost (not the amount of funding requested) to ensure projects of similar size are ranked against each other.

We will consider applications according to the following categories:

- total project cost under \$1 million
- total project cost \$1 million to \$5 million
- total project cost over \$5 million.

7.2 Assessment score loading

We will apply a loading to your total assessment score in line with your remoteness classification. Very remote projects will receive the highest loading and inner regional projects the lowest loading. The loading accounts for the challenges which may be faced in outer regional and remote areas.

7.3 Final decision

The Ministerial Panel decides which grants to approve taking into account our recommendations and the availability of grant funds. In addition to the application, supporting material and our recommendations, the Ministerial Panel may consider other factors when deciding which projects to fund, including, but not limited to

- the spread of projects and funding across regions
- the regional impact of each project, including Indigenous employment and supplier-use outcomes
- other similar existing or planned projects in the region to ensure that there is genuine demand and/or no duplication of facilities or services
- other projects or planned projects in the region, and the extent to which the proposed project supports or builds on those projects and the services that they offer
- the level of funding allocated to an applicant in previous programs
- reputational risk to the Australian Government
- the Australian Government's priorities.

The Ministerial Panel will consider our recommendations and supporting information, and following consultation with the National Infrastructure Committee of Cabinet make decisions on which projects to fund.

The Ministerial Panel may require additional conditions be attached to the grant funding. It may also offer a different amount of grant funding to what you requested.

If you are successful, you will receive a written offer.

If you are unsuccessful, we will notify you in writing and give you an opportunity to discuss the outcome with us and receive feedback on your application. You can submit a new application for the same project (or a similar project) in any future funding rounds. You should include new or more information to address the weaknesses identified in your previous application.

The Ministerial Panel's decision is final in all matters, including the:

- approval of applications for funding
- grant funding amount to be awarded and
- terms and conditions of funding.

There is no review process.

8. How to apply

Before you apply, you should read and understand these guidelines, the online application form and the sample grant agreements that will apply to your project. View the sample grant agreements at business.gov.au.

You can only submit an application during a funding round. We will publish the opening and closing date for each round on business.gov.au.

To apply, you must:

- complete the online application form on business.gov.au
- provide all the information that we need to assess your application
- address all eligibility and merit criteria, ensuring you have considered each requirement
- include all mandatory attachments (see section 8.1)

When you submit your online application, we will provide you with an automated receipt number and a link. The link goes to a page where you can enter your email address to receive acknowledgment and a copy of your complete application.

You are responsible for making sure your application is complete and accurate. Giving false or misleading information is a serious offence under the *Criminal Code 1995* (Cth). We will investigate false or misleading information and may not consider your application for the grant. If you find an error in your application after submitting it, you should phone us immediately on 13 28 46.

We cannot accept additional information or requests from you to change your submission after the closing date of a funding round.

If you need further guidance around the application process or if you are unable to submit an application online, or wish to withdraw an application you have already submitted contact us at business.gov.au or call the contact centre on 13 28 46.

You are encouraged to seek the support of your Regional Development Australia (RDA) Committee for your project. Your RDA Committee can:

- assist you to identify and develop a strong project proposal that will contribute to long term economic growth and is a priority within your region, and
- work with you to prepare a competitive application, supporting documents and evidence.

8.1 Attachments to the application

We require the following documents with your application. The amount of detail you provide should be relative to the project size, complexity and grant amount requested.

Applicant type	Document	For grant requests \$20,000 to \$1 million	For grant requests over \$1 million
All applicants	Letters evidencing the cash or in-kind contribution from each contributing organisation or individual. They must be <ul style="list-style-type: none"> ▪ on the organisation's letterhead ▪ signed and dated by an authorised person ▪ set out the value and timing of contributions and any conditions attached. 	Mandatory	Mandatory
Applicants seeking exceptional circumstances co-funding exemption	Evidence to demonstrate your case for exemption	Mandatory	Mandatory
All applicants	Project Management Plan which addresses <ul style="list-style-type: none"> ▪ scope ▪ implementation methodology ▪ timeframes ▪ budget/costing ▪ approvals 	Mandatory	Mandatory
All applicants	Business Case	Mandatory	Mandatory
All applicants	Asset Maintenance/management plan which includes evidence of how you will maintain the asset in a viable and operational state for at least the period identified at section 9.4).	Mandatory	Mandatory
All applicants	Risk Management Plan	Optional	Mandatory
All applicants	Cost Benefit Analysis	Optional	Mandatory
All applicants	Procurement Plan	Optional	Mandatory

Applicant type	Document	For grant requests \$20,000 to \$1 million	For grant requests over \$1 million
Not for profit organisations	Evidence of your not for profit status <ul style="list-style-type: none"> ▪ Current Australian Charities and Not-for-profits Commission's (ACNC) Registration, or ▪ Incorporated association certificate, or ▪ Constitutional documents and/or Articles of Association that demonstrate the not for profit character of the organisation. 	Mandatory	Mandatory
Not for profit organisations	Audited Financial Statements for the two most recent consecutive years signed by a qualified auditor.	Mandatory	Mandatory
For incorporated trustees applying on behalf of a trust	Trust documents showing the relationship of the incorporated trustee to the trust.	Mandatory	Mandatory
Where you are making a joint application	Letter of support from each project partner organisation (see section 8.2)	Mandatory	Mandatory

Table 2 - Attachments to your application

You must attach supporting documentation to the application form in line with the instructions provided within the form.

8.2 Joint applications

We recognise that some organisations may want to join together as a group to deliver a project. If you are applying on behalf of a group, you must appoint a lead organisation. Only the lead organisation will enter into, and be responsible for the grant agreement with the Commonwealth. The lead organisation must complete the application form and identify all other members of the proposed group in their application. The application must also include a letter of support from each of the project partner organisations involved in the proposal. Each letter of support should include

- details of the project partner organisation
- an overview of how the organisation will work with the lead organisation and any other project partner organisations to successfully complete the grant activity/project
- an outline of the relevant experience and/or expertise the organisation will bring to the group
- the roles/responsibilities the organisation will undertake, and the resources it will contribute (if any)
- details of a nominated management level contact officer.

9. If your application is successful

9.1 Grant agreement

You must enter into a grant agreement with the Department of Industry, Innovation and Science, acting on behalf of the Commonwealth. The type of grant agreement will depend on the size and complexity of your project. Sample grant agreements are available on business.gov.au.

You will have 60 days from the date of a written offer to execute a grant agreement with the Commonwealth ('execute' means both you and the Commonwealth have signed the agreement). During this time we will work with you to finalise details. The offer may lapse if both parties do not execute the grant agreement within this time. Under certain circumstances, we may extend this period.

We will base the approval of your grant on the information you provided in your application. We will review any changes to details to ensure they do not impact the project as approved by the Ministerial Panel.

We will not make any grant payments until there is an executed grant agreement in place. We are not responsible for any of your project expenditure until a grant agreement is in place.

The funding approval may have specific conditions determined by the assessment process or other considerations made by the Ministerial Panel. We will identify these in the offer of funding.

If you commence project activities before we execute a grant agreement they will not be eligible for funding.

Once you have received a copy of the executed grant agreement, we expect you to commence the **project within 12 weeks**.

You will have up to 31 December 2019 to complete your project as defined in the grant agreement.

9.2 Special regulatory requirements

You are required to be compliant with all relevant laws and regulations. Wherever the government funds building and construction activities, the following special regulatory requirements apply.

- Building Code 2013³ (Building Code)
- Australian Government Building and Construction WHS Accreditation Scheme⁴ (WHS Scheme).

These regulations are subject to the level of funding you receive as outlined below.

To be eligible, you must declare in your application that you comply with these requirements. You will need to declare you can meet these requirements in your grant agreement with the Commonwealth.

³ <http://www.fwbc.gov.au/building-code>

⁴ <http://www.fsc.gov.au/sites/fsc/needaccredited/accreditationscheme/pages/theaccreditationscheme>

9.2.1 Building Code

The Building Code is administered by relevant state and territory administrations under relevant state or territory legislation on behalf of the Fair Work Building and Construction⁵.

The Building Code applies to all construction projects indirectly funded by the Australian government through grants and other programs where

- the value of Australian Government contribution to a project is at least \$5 million and represents at least 50 per cent of the total construction project value; or
- regardless of the proportion of Australian Government funding, where the Australian Government contribution to a project is \$10 million or more.

9.2.2 WHS Scheme

The WHS Scheme is administered by the Office of the Federal Safety Commissioner⁶.

The Scheme applies to projects that are indirectly funded by the Australian Government where

- the value of the Australian Government contribution to the project is at least \$6 million and represents at least 50 per cent of the total construction project value; or
- regardless of the proportion of Australian Government funding, where the Australian Government contribution to a project is \$10 million or more.
- the head contracts for building work are greater than \$4 million (GST inclusive)

9.3 How we pay the grant

The grant agreement will state the

- maximum grant amount we will pay
- the contributions you must make to the project.

We will not exceed the maximum grant amount under any circumstances. If you incur extra costs, you are responsible for meeting these costs yourself.

We will pay grant funding electronically into a nominated Australian bank account. The specific requirements for the bank account are set out in the grant agreement. We will pay grant funding in arrears as you achieve agreed milestones.

We base the amount of each payment on

- your achievement of milestones and
- our acceptance of satisfactory progress reports.

We set aside an amount (usually ten per cent) of the total grant funding for the final payment. We will pay this when you submit a satisfactory final report. We may need to adjust your progress payments to ensure we retain a minimum ten per cent of grant funding for final payment.

⁵ <https://www.fwbc.gov.au/>

⁶ <http://www.fsc.gov.au/sites/FSC>

9.4 Maintaining project benefits

In your grant agreement, you will be required to commit to operate and maintain your project infrastructure and deliver project benefits into the future. In line with your grant agreement, the operational periods are relative to total project cost.

Project cost	Number of years
< \$250,000	1 year
\$250,000 to \$1 million	3 years
> \$1 million	5 years
Projects exempt from the co-funding requirement (see section 5.6.2)	5 years

Table 3 – Operational periods for maintaining project benefit

9.5 How we monitor your project

You must submit progress and financial reports in line with the grant agreement. We will provide sample templates for these reports as appendices in the grant agreement. You will also be able to download them from business.gov.au. We will remind you of your reporting obligations before a report is due. We will expect you to report on

- progress against agreed project milestones
- contributions of participants directly related to the project
- expenditure of grant funds.

The number of milestones and the amount of detail you provide in your reports should be relative to the project size, complexity and grant amount.

We will monitor the progress of your project by assessing reports you submit and may conduct site visits to confirm details of your reports if necessary. Occasionally we may need to re-examine claims, seek further information or request an independent audit of claims and payments.

9.5.1 Progress report

Progress reports must:

- include the evidence showing you have completed the agreed project activities
- show the total expenditure incurred to achieve the milestone
- be submitted within four weeks of the milestone due date or completing a milestone (you can submit reports ahead of time if you have completed the milestone).

We will only make grant payments when we receive satisfactory progress reports.

You must discuss any project or milestone reporting delays with your Customer Service Manager as soon as you become aware of them.

When you complete the project, you must submit a final report.

9.5.2 Final report

Final reports must:

- include the agreed evidence as specified in the grant agreement

- identify the total eligible expenditure incurred for the project
- include an evaluation of the project, including the outcomes achieved
- be submitted within four weeks of completing the project
- be in the format provided in the grant agreement.

9.5.3 Ad hoc report

We may ask you for ad-hoc reports on your project. This may include reports to confirm progress, or to explain any significant delays or difficulties in completing the project.

9.5.4 Financial report

Where your total project cost is greater than \$1 million or we consider your project is higher risk you will need to provide an independently audited financial acquittal report. A financial acquittal report will verify that you spent the grant as identified in the grant agreement. The financial acquittal report is attached to the sample grant agreements. We will assess your report and may re-examine your claims or conduct site visits if necessary.

9.6 Compliance visits

We may visit you during the project period to review your compliance with the grant agreement. We may also inspect the records you are required to keep under the grant agreement. We will provide you with reasonable notice of any compliance visit.

9.7 Project variations

We recognise that unexpected events may affect project progress. In these circumstances, you can request a project variation, including:

- changing project milestones
- extending the timeframe for completing the project but not beyond 31 December 2019
- changing project activities.

The program does not allow for an increase to the agreed amount of grant funds.

If you want to propose changes to the grant agreement, you must put them in writing before the grant agreement end date. A Customer Service Manager can provide you with a variation request template. We will not consider changes after the grant agreement end date.

If a delay in the project causes milestone achievement and payment dates to move to a different financial year, you will need a variation to the grant agreement. We can only move funds between financial years if there is enough funding in the relevant year to allow for the revised payment schedule. If we cannot move the funds, you may lose some grant funding.

You should not assume that a variation request will be successful. We will consider your request based on factors such as

- how it affects the project outcome
- consistency with the program policy objective
- changes to the timing of grant payments.

9.8 Keeping us informed

You should let us know if anything is likely to affect your project or organisation.

We need to know of any key changes to your organisation or its business activities, particularly if they affect your ability to complete your project, carry on business and pay debts due.

You must also inform us of any changes to your

- name
- addresses
- nominated contact details
- bank account details.

If you become aware of a breach of terms and conditions under the grant agreement you must contact us immediately.

9.9 Events

We will also require you to notify us of events relating to your project and provide opportunity for the Minister or their representative to attend.

9.10 Evaluation

We may conduct an evaluation of the program to determine the extent to which the funded activity is contributing to the objectives and outcomes of the program. We may use information from your application and project reports. We may also interview you, or ask you for more information to help us understand how the grant impacted you and to evaluate how effective the program was in achieving its outcomes. We may contact you after you finish your project for more information to assist with this evaluation.

9.11 Tax obligations

Grants are subject to the Goods and Services Tax (GST). We will increase your grant payments to pay for GST if you are registered.

Grants are assessable income for taxation purposes, unless exempted by a taxation law. We recommend you seek independent professional advice on your taxation obligations or seek assistance from the Australian Taxation Office. We do not provide advice on tax.

When we make your grant payments we will provide you with a recipient created tax invoice (RCTI).

10. Conflicts of interest

You should disclose in your application details of any real, apparent, or potential conflicts relating to your project or the program and how you propose to manage them.

For staff, technical experts and others who help to manage, assess and evaluate the program, a conflict of interest can exist if there is a conflict between:

- their program duties, roles and responsibilities; and

- their private interests (where these interests could inappropriately influence the way they manage the program).

Private interests include an individual's own personal, professional or business interests or the interests of individuals or groups they are closely associated with. This includes relatives, friends or other affiliations.

A conflict of interest can be:

- real (or actual)
- apparent (or perceived)
- potential

A real (or actual) conflict of interest exists when a person's private interests or their program duties, roles and responsibilities could improperly influence how they manage, assess and evaluate the program.

An apparent (or perceived) conflict of interest exists where it appears or is perceived by a third party that someone's private interests or their program duties, roles and responsibilities could improperly influence how they manage, assess and evaluate the program, even if a real or actual conflict has not, or cannot, be established.

A potential conflict of interest exists when someone has a private interest and an actual conflict of interest could arise if they make any decisions related to the program.

10.1 How we manage conflicts of interest

We manage conflicts of interest according to the *APS Code of Conduct (section 13 (7) of the Public Service Act 1999)*. We publish our conflict of interest policy on the Department of Industry, Innovation and Science⁷ website.

All officials must declare any conflicts of interest. A delegated authority receives all declarations and assesses them to determine whether a conflict of interest exists and whether it is significant. In the event that we find a conflict of interest, we will advise that individual what they must do to manage the conflict. For example, if a conflict of interest is a cause for concern, that official will not take part in assessing applications under the program.

11. How we use your information

11.1 How we treat your information

We will treat the information you give us as sensitive and therefore confidential if it meets one of the four conditions below:

1. You clearly identify the information as confidential and explain why we should treat it as confidential.
2. The information is commercially sensitive.
3. Revealing the information would cause unreasonable harm to you or someone else.

⁷

<http://www.industry.gov.au/AboutUs/InformationPublicationScheme/Ourpolicies/Pages/Library%20Card/ConflictofInterestInsideTradeExpectationsofInnovationEmployees.aspx>

4. You provide the information with an understanding that it will stay confidential.

We may share the information you give us with other Commonwealth agencies for any purposes including government administration, research or service delivery and according to Australian laws, including the:

- *Public Service Act 1999* (Cth)
- *Public Service Regulations 1999* (Cth)
- *Public Governance, Performance and Accountability Act 2013* (Cth)
- *Privacy Act 1988* (Cth)
- *Crimes Act 1914* (Cth)
- *Criminal Code Act 1995* (Cth).

11.1.1 When we may reveal confidential information

Staff, technical experts and others who help to manage, assess and evaluate the program may reveal confidential information:

- to the Ministerial Panel, their staff and other Commonwealth employees and contractors, to help us manage the program effectively
- to employees and contractors of our department, so we can research, assess, monitor and analyse our programs and activities
- to employees and contractors of other Commonwealth agencies for any purposes, including government administration, research or service delivery
- to other Commonwealth, state, territory or local government agencies in program reports and consultations
- to the Auditor-General, Ombudsman or Privacy Commissioner
- to the responsible Minister or Parliamentary Secretary
- to a House or Senate Committee of the Australian Parliament.

We may also reveal confidential information if:

- we are required or allowed by law to reveal it, or
- you agree to the information being revealed before we reveal it, or
- someone other than us has made the confidential information public.

11.2 How we use your personal information

We must treat your personal information according to the Australian Privacy Principles (APPs) and the *Privacy Act 1988*. This includes letting you know:

- what personal information we collect
- why we collect your personal information
- who we give your personal information to.

We collect personal information from you, and may give that information to our employees and contractors, the Ministerial Panel, and other Commonwealth employees and contractors, so we can:

- manage the program

- research, assess, monitor and analyse our programs and activities.

We, or the Minister, may:

- announce the names of successful applicants to the public
- publish personal information on the Department of Infrastructure and Regional Development website⁸.

Please read our Privacy Policy⁹ on the Department of Industry, Innovation and Science website for more information on:

- what is personal information
- how we collect, use, store and reveal your personal information
- how you can access and correct your personal information.

11.3 Public announcement

We will publish non-sensitive details of successful projects on the Department of Infrastructure and Regional Development¹⁰ website and GrantConnect. We do this as per the reporting requirements of the *Commonwealth Grants and Rules Guidelines* and consistent with the Australian Government Public Data Policy Statement¹¹, unless otherwise prohibited by law. This information may include:

- name of your organisation
- title of the project
- description of the project and its aims
- amount of grant funding awarded
- Australian Business Number
- business location
- industry sector of your business.

We publish this information to ensure open access to non-sensitive data within Australian Government agencies to enable greater innovation and productivity across all sectors of the Australian economy.

We may also publish details about successful projects on business.gov.au.

11.4 Freedom of information

The *Freedom of Information Act 1982* (FOI Act) applies to all documents we create, receive or store about the program. If someone requests a document under the FOI Act, we will release it (though we may need to consult with you or other parties first) unless it meets one of the exemptions set out in the FOI Act.

⁸ www.infrastructure.gov.au

⁹ <http://www.industry.gov.au/Pages/PrivacyPolicy.aspx>

¹⁰ <https://infrastructure.gov.au/department/grants/index.aspx>

¹¹ <http://www.dpmc.gov.au/resource-centre/data/australian-government-public-data-policy-statement>

12. Enquiries and feedback

For further information or clarification, you can contact us on 13 28 46 or by web chat or through our online enquiry form on business.gov.au.

We may publish de-identified questions you ask us with our answer on our website as Frequently Asked Questions.

Our Customer Service Charter is available at business.gov.au. We use customer satisfaction surveys to improve our business operations and service.

If you have a complaint, call us on 13 28 46. We will refer your complaint to the appropriate manager.

If you are not satisfied with the way we handle your complaint, you can contact:

Head of Division
AusIndustry – Business Services
GPO Box 9839
CANBERRA ACT 2601

You can also contact the Commonwealth Ombudsman¹² with your complaint (call 1300 362 072). There is no fee for making a complaint, and the Ombudsman may conduct an independent investigation.

¹² <http://www.ombudsman.gov.au/>

Appendix A. Definitions of key terms

Term	Definition
Application form	The document issued by a <i>Program Delegate</i> that applicants use to apply for funding under the <i>program</i> .
Conflict of Interest	The exercise of a power or making of a decision by a person in a way that may be, or may be perceived to be, influenced by either a material personal interest (whether financial or non-financial) or a material personal association.
Customer Service Manager	Commonwealth government employees who manage the <i>grant agreements</i> .
Department	The Department of Industry, Innovation and Science.
Eligible application	An application or proposal for <i>grant funding</i> under the <i>program</i> that a <i>Program Delegate</i> has determined meets the eligibility requirements in accordance with these <i>guidelines</i> .
Eligible activities	The activities undertaken by a grantee in relation to a project that are eligible for funding support. This is decided by the Program Delegate in accordance with these guidelines and the grant agreement.
Grant agreement	A legally binding contract between the Commonwealth and a <i>grantee</i> for grant funding.
Grant funding or grant funds	The funding made available by the Commonwealth to successful applicants under the <i>program</i> .
Grantee	An entity that has been offered <i>grant funding</i> and has entered into a <i>grant agreement</i> with the Commonwealth in relation to the <i>program</i> .
Infrastructure	Physical structures and facilities (e.g. buildings, roads, power supplies) needed for the operation of a community.
Minister	The Minister for Regional Development.
Ministerial Panel	The panel of Ministers that make decisions on <i>projects</i> to be funded.
Not for profit (NFP)	An organisation that does not operate for the purpose of profit, personal gain or other benefit of particular people, when it is in operation or when it is wound up. Whilst a NFP is allowed to generate profits, the profits must be used to carry out its purpose (e.g. charitable purpose) and cannot be distributed to owners, members or private people.
Personal information	Has the same meaning as in the <i>Privacy Act 1988</i> (Cth).
Program	The Building Better Regions Fund.

Term	Definition
Program Delegate	An employee of the <i>department</i> or the Department of Infrastructure and Regional Development who has been authorised by the <i>Minister</i> , or is otherwise duly authorised, to carry out the relevant functions in respect of the <i>program</i> (and all initiatives under the <i>program</i>).
Program funding or Program funds	The funding made available by the Commonwealth for the <i>program</i> in any given financial year. This is the funding specified in the Portfolio Budget Statement (as varied by any Portfolio Additional Estimates Statement or by the <i>Minister</i>) for that year.
Program Guidelines	Means these guidelines that are given by the <i>Minister</i> to the <i>department</i> to provide the framework for the administration of the <i>program</i> , as in force from time to time.
Project	A project described in an application for <i>Building Better Regions Fund grant funding</i> .
Project location	Where the <i>project</i> is undertaken, as determined by its latitude and longitude.
Project period	The time between the <i>project</i> start date and <i>project</i> end date as detailed in the <i>grant agreement</i> .
Value with Relevant Money	The processes, actions and behaviours employed by the Australian Government and grant recipients which result in public resources being used in an efficient, effective, economical and ethical manner.



Community Engagement Report Berrigan Shire 2027



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Introduction

The **Community Engagement Report: Berrigan Shire 2027** identifies relevant stakeholders and stakeholder groups engaged as part of the Council's review of *Berrigan Shire Community Strategic Plan 2023* and development of the *Berrigan Shire Council Community Strategic Plan 2027*.

In accordance with Section 402 of the *Local Government Act 1993* and the *Planning and Reporting Guidelines for Local Government 2010* 'each council must prepare and implement a Community Engagement Strategy based on social justice principles for engagement with the local community in developing the Community Strategic Plan'.

Council's review of the Community Strategic Plan (CSP) and community engagement was developed with reference to the following:

1. Berrigan Shire Council's Social Justice Framework 2016
2. Berrigan Shire Council's Community Engagement Framework 2016
3. NSW Division of Local Government's *Integrated Planning and Reporting Manual: Planning a Sustainable Future 2013*

The *Community Engagement Report: Berrigan Shire 2023* identifies

- a) The Extent of Community Engagement
- b) Key Messages
- c) How each stakeholder group was engaged
- d) Preferred Future expressed by residents and business
- e) Summary Report of engagement activities and comments

Key Messages:

The Community Strategic Plan Berrigan Shire Council 2027

1. Is a plan developed by the Council 'for' and 'with' the community (All Stakeholders)
2. Vision and 10+ years strategic objectives of the Community Strategic Plan must inform and guide Council decision-making and planning (All stakeholders)
3. Is focused on balancing what our communities tell us is needed for future social, economic, environmental wellbeing and development and the resources available to the Council and our communities (All stakeholders)
4. Describes the Council's role and stakeholder responsibilities in the Plan's development and implementation (All Stakeholders)

The following describes the recommended extent of community engagement to be undertaken for the key messages described and subsequent Community Strategic Plan review and development.

Extent of Community Engagement

- **All Stakeholders:** (Inform)
- **Councillors:** (Inform, Consult, Involve, Collaborate on Plan review and the development and implementation of Berrigan Shire Council Community Strategic Plan 2027)
- **Council Officers:** (Inform, Consult, Involve, and Collaborate on Plan development, implementation and review)
- **Local Area, Town based or Local Area Interest Group e.g.:** Sports and Service Clubs, Town based Chambers, other interest groups, young people and children s (Inform ,Consult, Involve in Council’s review of Berrigan Shire 2023)
- **Local Area, Town based or Local Area Interest Group e.g.:** Sports and Service Clubs, Town based Chambers, other interest groups, young people and children s (Inform and Consult on Council’s draft of Berrigan Shire Council Community Strategic Plan 2027)

Assessing the Extent and Type of Community Engagement

Extent of Community Engagement	Indicative Tools for Engagement		Risk Assessment: Impact Local / Whole of Shire	Steps for Community Engagement	
Inform: Sharing the best available information	Issues Briefs – Social, Environment, Economic, Council Website, Media campaigns, Displays in Shop fronts, libraries etc	✓	Level A: High Impact: Whole of Shire	✓	1. Identify likely stakeholders 2. Plan and gather best available information and resources
Consult: Exploring options and preferences	Web based consultation, Social Media (Facebook /Twitter) Interviews, Surveys, Public meetings, Focus Groups	✓	Level B High impact: Local area or specific community / user group	✓	3. Share information with stakeholders 4. Work effectively together
Involve: Inclusion of ideas in the decision making	Workshops 'Community Conversations' Interviews with Stakeholders	✓	Level C Lower Impact: Whole of Shire		5. Feedback the results of engagement
Collaborate: Sharing responsibility either for decision making or service delivery	Community Advisory Groups Participative Decision-making Forums Inter-agency partnerships / consortiums		Level D Lower Impact: Local area or specific community / user group		6. Monitor and evaluate the process

Engagement and CSP Review Activities

Strategic Vision and CSP Outcomes

Following consultation and engagement undertaken, and the review undertaken as part of the End of Term Report, in addition to consideration of external environment – State and Regional Plans, no major issues have been identified warranting a significant review or revision of the current CSP. Particularly, the aspirations and, the preferred futures, of our communities. Hence the CSP vision that our communities and the Council are working toward the vision that the Berrigan Shire will be

Recognised as a Shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists.

Attached is a summary of the preferred futures of our towns – identified by street stall respondents during the community engagement program undertaken for this review of the Community Strategic Plan.

As in 2011 when this vision was first developed most preferred future for our communities, based on the selection of street stall respondents is that

1. Families with young children will want to live in or come to the area
2. There will be a job of some kind for everyone in the area
3. Tourists will go out of their way to come to the area

1. Recommendation: that the Council

- a) **Endorse that there is no change to the Vision, Strategic Outcomes and Objective of the Community Strategic Plan**
- b) **Roll the CSP forward four years 2027.**

Preliminary Assessment of Community Engagement and items for consideration by the Council for inclusion in Council Delivery Program 2017 - 2021

Preliminary comment

Street stall and online survey comments were assessed in relation to CSP outcomes and it is noted that respondents who chose to write their views on Council services wrote primarily about the governance of Council services. All comments are included in the survey data section of this report and are reproduced as written – with only one redaction –the name of a resident.

A number of recommendations for Council consideration for minor amendments to the Strategic Outcomes or Objectives of the CSP and or inclusion in the Delivery Program as actions follow. These recommendations are based on the engagements activities undertaken by the Council as part the review of the Community Strategic Plan.

Customer and Business Satisfaction

Nexus Research were engaged by the Council 2015 to conduct a Customer and Business Satisfaction Survey. The results of this survey are used to inform Asset Service Levels and to provide a base line for qualitative feedback received as part of the Council's October 2016 – November 2016 Engagement Program.

- 1. Recommendation: Council Officers undertaking reviews of Asset Management Plans ensure that service levels identified in Nexus Survey 2015 are maintained**

Street Stall Comments

Comments received by staff and Councillors at street stalls have been collated and the best fit with each CSP strategic outcome identified. Thematically street stall comment, in all towns identified a concern for the following.

- Truck parking areas – Berrigan, Finley and Tocumwal
- Connectivity of Bike, Walking, Tracks in addition to upgrades to urban footpaths (Finley & Tocumwal)
- Weed Management and assistance with nature strips (Finley)

- 2. Recommendation:**

- a) Council Officers investigate options for truck parking as part of Town Entry Projects**
- b) The development of a whole of Shire Walking and Cycling Track Strategy is included in the Delivery Program**
- c) Murray County Council, as the agency, responsible for weed management give consideration to urban weed management and or community education program.**
- d) The assistance required by older residents with nature strips be investigated as part the 2017-2018 Review of the Ageing and Liveability Strategy**

Online Survey and Street Stall Comments

Overview of Respondents and Feedback re: Funding Options

Total Number of Respondents: 47

Respondents Place of Residence

23% lived in Berrigan 34% lived in Finley 32% lived in Tocumwal 11% lived in Barooga

Age

18-34 yrs 13% 35 – 54 yrs 47% 55-79 yrs 39% Over 80 yrs 4 %

Gender

Male 26% Female 70% Not identified 4%

An online and paper based survey was conducted requesting feedback on the improvements respondents would like to see in 10 years times. For the first time residents were also asked to express a view on potential source of funding for works or any improvements requested. Respondents were not advised that Councils in NSW have limited options with regard to increasing revenue. As part of the survey respondents were asked to rate their preference for funding improvements. For example,

- Cutting back on services
- Increase in user charges
- Introduction of parking or similar charge for residents and or visitors
- Raise more revenue through rates
- Special Rate Variation
- Community Fund Raising

Based on online survey responses there is limited support for Special Rate Variations with respondents nominating that the Council generate additional income through an increase in general rate and or through applying for grants. It was apparent from this response that a significant number of survey respondents were not aware that a Special Rate Variation is for many Council services the only way that a NSW Council can generate additional income. Further where there was a departure from this general trend this related to the nature of the asset and or service. For example, there was support for community fundraising for recreation assets and also support for increased user charges for assets used by visitors.

3. Recommendation: That Council's Delivery Program include actions that educate and inform ratepayers on Council's sources of income and the implications of the general rate cap and the competitiveness of grant environment.

Community Feedback – Council Services and Operations

The online survey also canvassed respondents' views in relation to a range of Council Services and Council operations- its governance and the management of its operations. Similarly street stall comments and online survey comments also provided valuable insight into the views and opinions of respondents on these issues. Based on Nexus Survey Results, the 2012 – 2016 End of Term Report, engagement activities undertaken in the previous 4-years, 2016 online survey results, current condition ratings and the status of Council's asset management plans in addition to the known resource requirements the following recommendations, for inclusion in Delivery Program and or Council's review of its Resourcing Strategy are made:

Roads, Water and Waste Services:

5. Recommendation

- a) Shire roads are maintained to the same standard as today
- b) Council staff provide information to residents on road expenditure and permissible sources of revenue for road expenditure

Community Services

- c) Council continue its support of Volunteer and community management of Council owned recreation and cultural facilities
- d) Council investigate further charges associated with use of its Facilities and reserves as 37% of survey respondents supported charging more for the use of facilities and reserves to fund improvements
- e) Council continue its practice of supporting community fundraising for improvements to recreation reserves, walking trails as 32% of survey respondents favoured this method of funding improvements to recreation and cultural facilities

Environment and Planning

- f) Council continue its investment in and use of sustainable sources of energy and water

Economic Development

- g) That Council review survey responses for Economic development and discuss its priorities for inclusion or any change to its current Delivery Program

Council Operations

- h) That Council note the preference of survey respondents that Council invest in technologies to achieve productivity gains
- i) That the Council review survey responses for Council Operations and highlight issues for further discussion at the Corporate Workshop – February 2017

Appendices Engagement Collateral

Online Survey

Berrigan Shire Council Review of Community Strategic Plan – Consultation Survey Closes 18 November 2016

The Council is working toward the development of a 10-year Community Strategic Plan for the towns and the farming districts of the Berrigan Shire. In NSW a Community Strategic Plan is used by Councils to describe the 10-year vision of its community. A vision that must inform, and guide, a Council's decision making about what is important to its communities.

We would like you to think about how important the following Council activities will be to you in 10 years

Roads, Water and Waste Services:

In 10 years (2027) how important is it that the Council has ... (Please circle)	Not at all Important				Important			Very Important			
	1	2	3	4	5	6	7	8	9	10	
Improved the treatment of residential and industrial waste water	1	2	3	4	5	6	7	8	9	10	
Improved the quality and delivery of town water supply	1	2	3	4	5	6	7	8	9	10	
Maintained to the same standard as today the Shire's roads	1	2	3	4	5	6	7	8	9	10	
Improved the attractiveness of our streets and open spaces	1	2	3	4	5	6	7	8	9	10	
Connected footpaths that are safe for all ages	1	2	3	4	5	6	7	8	9	10	
Improved the Shire's urban roads	1	2	3	4	5	6	7	8	9	10	
Improved the Shire's rural roads	1	2	3	4	5	6	7	8	9	10	
If you would like to see an improvement in 10-years and would like ...	How Should the Council fund this? (Please tick ✓ only one funding option for each issue)										
	Cut back on other services	Charge more for use of Council Facilities, Reserves and other services	Increase its revenue through parking charges or similar for visitors and residents	Charge resident and businesses more through their general rates	Apply for a temporary increase in rates to pay for it (A special rate variation)	N/A					
Improved treatment of residential and industrial waste water											
Improved quality and delivery of town water supply											
The maintenance of the Shire's roads to the same standard as today											
Improvement in the attractiveness of our streets and open spaces											
Improvement in the Shire's urban roads											
Improvement in the Shire's rural roads											

Comments

Community Services and Facilities

In 10 years (2027) how important is it that... (Please circle)	Not at all Important				Important			Very Important			
The Council has improved Council recreation reserves, walking trails, bike paths and Council owned buildings	1	2	3	4	5	6	7	8	9	10	
The social services and support provided by other agencies in the Shire are the same or better than the services currently available	1	2	3	4	5	6	7	8	9	10	
Libraries, playgrounds, pools and skateparks continue to be upgraded and replaced with improved facilities	1	2	3	4	5	6	7	8	9	10	
The Council continue its support of volunteer and community management of Council owned recreation and cultural facilities: our sports reserves, halls and pools etc	1	2	3	4	5	6	7	8	9	10	
The Council supports and promotes community arts and cultural events	1	2	3	4	5	6	7	8	9	10	
If you would like to see an improvement in 10-years and would like ...	How Should the Council fund this? (Please tick ✓ only one funding option for each issue)										
	Cut back on other services	Charge more for use of Council Facilities, Reserves and other services	Increase its revenue through parking charges or similar for visitors and residents	Charge resident and businesses more through their general rates	Apply for a temporary increase in rates to pay for it (A special rate variation)	Community Fundraising Campaigns					
Improvement in Council recreation reserves, walking trails, bike paths and council owned buildings how should the Council fund this											
The Council to continue its program of upgrading Libraries, playgrounds, pools, skateparks and their replacement with improved facilities											

Comments

Environment, Planning and Land Use Development

In 10 years (2027) how important is it that there ... (Please circle)	Not at all Important				Important			Very Important			
Is a reduction in the volume of recyclable waste in Council landfill	1	2	3	4	5	6	7	8	9	10	
Is the Shire's use of sustainable sources of energy and water	1	2	3	4	5	6	7	8	9	10	
Are the development controls that protect and conserve the natural environment	1	2	3	4	5	6	7	8	9	10	
Are development controls that protect agricultural land	1	2	3	4	5	6	7	8	9	10	
Are landuse and development controls that conserve and protect heritage and cultural sites	1	2	3	4	5	6	7	8	9	10	
Are landuse and development controls that promote growth and development	1	2	3	4	5	6	7	8	9	10	
Are landuse and development controls that consider current use and likely use of future generations	1	2	3	4	5	6	7	8	9	10	

Environment, Planning and Land Use Development

If you would like to see an improvement in 10-years and would like ...	How should the Council fund this? (Please tick ✓ only one funding option for each issue)					
	Cut back on other services	Charge more for use of Council landfill	Increase its revenue through parking charges or similar for visitors and residents	Charge resident and businesses more through their general rates	Apply for a temporary increase in rates to pay for it (A special rate variation)	N/A
A reduction in the volume of recyclable waste in Council landfill						
The Council to increase its use of sustainable sources of energy and water						
Other Comments						

Economic Development

In 10 years (2027) how important ...	Not at all Important			Important			Very Important			
Is it that the Council invest in improving the productivity and profitability of its income generating businesses (Caravan parks, Saleyards and Water)	1	2	3	4	5	6	7	8	9	10
Are Council partnerships or sponsorship of Chamber of Commerce or Tourist Operators events and services	1	2	3	4	5	6	7	8	9	10
Is it that the Council consider what incentives should be provided to attract new employing businesses	1	2	3	4	5	6	7	8	9	10
Is it that the Council continue to invest in infrastructure used by agricultural producers – eg. widening and strengthening Council roads	1	2	3	4	5	6	7	8	9	10
Is it that the Council continue its advocacy for increased State and Commonwealth investment in energy/power infrastructure, telecommunications, transport and logistics hubs	1	2	3	4	5	6	7	8	9	10
If you would like to see an improvement in 10-years and would like ...	How Should the Council fund this? (Please tick ✓ only one funding option for each issue)									
	Cut back on other services	Charge more for use of Council landfill	Increase its revenue through parking charges or similar for visitors and residents	Charge resident and businesses more through their general rates	Apply for a temporary increase in rates to pay for it (A special rate variation)	N/A				
Increased profitability for Council businesses (caravan parks, saleyards and Water) through continued investment in these businesses										
The Council to continue its support and promotion of Chamber of Commerce and Tourist operators events and services										
The Council to continue to invest in infrastructure used by agricultural producers										

Council Operations

Letter Section 355 Committees

Berrigan Shire Council Review of Community Strategic Plan – Call for Submissions and Consultation Survey

Local government in New South Wales is now required to adopt a uniform approach to planning the development of its facilities and services. As a result the Shire Council needs to prepare and submit by June 30, 2017 its:

- Community Strategic Plan(CSP) 2017 – 2027,
- Resourcing Strategy 2017 – 2027; and
- Delivery Program 2017-2021

Critical to the success of the CSP planning process is feedback from our communities answering the question:

1. Where are we now?
2. Where do we want to be in 10 years time? and
3. How will we get there?

Attached for discussion with your Committee and for wider circulation is a copy of the Berrigan Shire 2027 Community Strategic Plan – Community Engagement Program. This program provides a snapshot of Berrigan Shire 2023 and the issues that were important 5 years ago when our first Community Strategic Plan was developed.

This program also answers the *where are we now* question presenting an overview of the contribution of our local communities and the Council in the past 4 years toward the realisation of Berrigan Shire 2023 vision that:

In 2023 we will be recognised as a Shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists.

To help the Council answer the ‘where do we want to be in 10 years’ question you and your Committee or Service Club can by 18 November 2016:

1. Write to the Council or email feedback@berriganshire.nsw.gov.au answering the questions:
 - a. Are we on track?
 - b. What opportunities or threats do you see?
 - c. What is the preferred future of your town? (from the choices provided in the program or alternatively develop your own preferred future)

and or

2. Complete our survey – a hardcopy of which is attached. Alternatively you can complete the survey online <https://www.surveymonkey.com/r/BerriganShire2027>

For more information please contact Jo Ruffin, Strategic and Social Planning Coordinator by phoning 03 58885100 or email joanner@berriganshire.nsw.gov.au

Yours sincerely

Jo Ruffin
Strategic and Social Planning
Coordinator

Engagement Program includes End of Term Report Summary

What is a Community Strategic Plan ?

The Council is working toward the development of a new **10 year Community Strategic Plan**. This plan is the Plan used by the NSW Councils to inform a Council's 4-year Delivery Program, its 10 year Resourcing Strategy and its Annual Operational Plans

The Community Strategic Plan asks

Where are we now?

Where do we want to be in 10 years times?

How will we get there?

The current Community Strategic Plan is Berrigan Shire 2023. Its 10 year vision for the Berrigan Shire is

In 2023 we will be recognised as Shire that builds on and promotes our natural assets and advantages to create employment and economic activity to attract residents, families and tourists.

How to use this Program

at a Street Stall ...

use the sticky notes to make a comment , or discuss your thoughts with Councillors and complete the survey

Online...

Comment online (Council's Facebook) and or complete the online survey

At your business, school, sport or service club

Start a conversation with a colleague, friend, Councillor or Council staff member – as a group complete the online survey, prepare a submission and email feedback@berriganshire.nsw.gov.au

or post to the Council, 56 Chanter Street, Berrigan NSW 2712 by 18 November 2016



Looking back ...

In 2011, 70 local residents, businesses, service clubs and representatives from government agencies and other service providers met and discussed, online survey findings, the preferred futures of our towns, and information about the environmental, social and economic health of our communities. Identifying, as part of the development of Berrigan Shire 2023, the following challenges:

- Attracting new business and investment
- Demands of an ageing population on health and social services
- Higher than regional, state dependency ratio's i.e: population not in the workforce
- Young people and families leaving our communities
- The age of our volunteers
- Increasing cost of maintaining and improving our network of roads



Berrigan Shire in 2011

Population	8591
Area	2066 km ²
Median Age	45 yrs
Lived at another address 5 years ago	42% residents
No. of employed persons (2010)	3968
Average taxable income 07/08	\$40,719
% Pop15+ yrs post-school qualifications	32%
GV Main Industry (Agriculture) June 2010	\$137 million
Net Business Entries and Exits 2009/10	-51
Internet occupied dwellings (Berrigan Shire) Shire	50.8%
Internet occupied dwellings (Murray Region)	54.8%
SEIFA Relative Advantage/Disadvantage	938
Household Size	2.1
Registered Cars per 1,000 pop	504



Preferred Futures of our Towns

Berrigan

The area's heritage, traditions and customs will be largely maintained
 Transport connections between here and other places will be faster and or busier
 We will be noticeably affected by new technologies / technological change

Tocumwal

Families with young children will want to live in or come to the area
 Tourists will go out of their way to come to the area
 Transport connections between here and other places will be faster and or busier

Barooga

There will be more business owned and run by local people
 People will be more concerned about their health and wellbeing
 The future of the area is likely to be a residential one

Finley

Families with young children will want to live in or come to the area
 People will be more concerned about their health and wellbeing
 The area will be a service centre for the region as a whole

Drivers of Change

Outside the direct control or influence of local communities include:

- The impact of technology upon business and competitiveness
e.g.: change in agricultural practice
- Policy – e.g.: Change in how we use or can use natural resources
- Population decline / growth
- Drought/Flood/Natural Events
- Regionalism



Berrigan Shire Today

- ✓ Population growth has remained steady
- ✓ The median age of residents continues to increase from 45 years of age to 48 years of age
- ✓ The percentage of the population with post-secondary qualifications has increased from 32% to 34%.
- ✓ Water policy is still of critical importance to long-term well being
- ✓ Rural districts are connected to satellite broadband
- ✓ Aged care industry continues to grow and expand
- ✓ Young families living in the Shire are generating demand for more child care places, and an extension of the Council's early intervention services
- ✓ Technology has changed how we live, conduct business, and communicate with family and friends.
- ✓ Council now communicates and responds to customer requests via its twitter and Facebook accounts



2016	
Population (2016 forecast based on 2011 Census)	8501
Area	2066 km ²
Median Age	48 yrs
Lived at another address 5 years ago	38%
No. of employed persons	3,571
Average taxable income 10/11	\$44,681
% Pop15+ yrs post-school qualifications	34%
GV Main Industry (Agriculture) June 2010	\$137 million
Net Business Entries and Exits	N/A
SEIFA Relative Advantage/Disadvantage	938
Dwellings with internet connection	65%
Household Size	2.1
Number of registered motor vehicles	3,245





Berrigan Shire 2023 & Council Operations

CSP Strategic Outcome	CSP Strategic Objective	Council Activities and Services
1. Sustainable Natural and Built Landscapes	1.1 Support sustainable use of our natural resources and built landscapes 1.2 Retain the diversity and preserve the health of our natural landscapes and wildlife 1.3 Connect and protect our communities	<ul style="list-style-type: none"> • Storm water • Council roads, paths, levees • Land use planning and development • Waste • Weed Control
2. Good Government	2.1 <i>Berrigan Shire 2023</i> objectives and strategies inform Council planning and community led projects 2.2 Ensure effective governance by Council of Council operations and reporting 2.3 Strengthen strategic relationships and partnerships with community, business and government	<ul style="list-style-type: none"> • Council governance • Strategic planning • Enterprise risk management • Plant and business operations
3. Supported and Engaged Communities	3.1 Create safe, friendly and accessible communities 3.2 Support community engagement through life-long learning, culture and recreation	<ul style="list-style-type: none"> • Libraries and community services • Parks, reserves, recreation facilities • Cemeteries • Water and sewerage treatment • Social planning • Environmental health • Animal Control • Emergency Services
4. Diverse and Resilient Business	4.1 Invest in local job creation, retention and innovation 4.2 Strong and diverse local economy 4.3 Diversify and promote local tourism 4.4 Connect local, regional and national road, rail and aviation infrastructure	<ul style="list-style-type: none"> • Business and economic development • Tocumwal Aerodrome • Tourism and events promotion • Sale yards • Quarries • Caravan Parks





Berrigan Shire 2023: Appendix "K" Sustainable natural and built landscapes Report Card

<i>What the Council & the community said it would or could do?</i>	In the past 4 years
Reduce, reuse & recycle organic and domestic waste	The Council through its recycling program has diverted 2,960 tonnes of waste from landfill.
Use energy and water efficiently	The Council and its Committees have installed 448 solar panels generating during daylight hours approximately 114 kilowatts of electricity per day.
Plant more trees	The Council spent \$20,000 on re-seeding and re-vegetation projects across 11 hectares.
	The Council planted 225 street trees.
Maintain nature strips & private reserves	<p>The Council mowed 2,621ha hectares of open space – the equivalent of mowing the MCG 1,092 times.</p> <p>The Council has slashed on its roadsides the equivalent of 10,168 hectares.</p>
Volunteer LLS projects	The Council with Local Land Services undertook environmental projects e.g.: Native Dog Swamp Project and Roadside Re-seeding Projects.





Berrigan Shire 2023: Good Government Report Card

<i>What Council & the community said it would or could do?</i>	In the past 4 years
Implementation of Integrated Management System	The Council implemented its integrated management system receiving a \$102,056 rebate from its insurers.
Engaging communities in <i>Berrigan Shire</i> 2023 projects & initiatives	<p>The Council engaged Nexus Consulting to conduct a Telephone Survey rating the Satisfaction of 350 Residents and 101 Local Business.</p> <p>Results:</p> <ul style="list-style-type: none"> ● 78% of surveyed residents rated their satisfaction with Council services as 5 or higher. ● 90% of surveyed business rated their satisfaction with Council services as 5 or higher. <p>The Council developed 6 new Strategies integrated these with <i>Berrigan Shire</i> 2023. In the development of these strategies it considered 774 responses from residents, local business and other agencies obtained through surveys, street stalls, public meetings and or focus groups.</p>





Berrigan Shire 2023: Good Government Report Card

<i>What Council & the community said it would or could do?</i>	In the past 4 years
Engaging communities in <i>Berrigan Shire</i> 2023 projects & initiatives	The Council has partnered with 18 volunteer Committees of Management in the management of community infrastructure and facilities.
Participating in region & cross border forums and initiatives	The Council through its participation in regional initiatives and competitive grant programs attracted additional funding. \$ 2.6 million for Roads \$ 1.1 million for Community facilities





Supported & Engaged Communities Report Card

<i>What Council & the community said it would or could do?</i>	In the past 4 years
Promote and support events	<p>39 community development events were hosted by the Council e.g.: International Women’s Day, Youth Week, Children’s Week, Senior’s Week and Men’s Health Week.</p> <p>36 community organizations, local schools, businesses or service clubs partnered with the Council sponsoring and supporting community development events hosted by the Council.</p> <p>Over 4,000 people participated in Council Community Events.</p>
Planning for an ageing population	<p>\$326,085 has been spent improving pedestrian mobility and access in our towns</p>
Water & Public Health	<p>residents used 1 Gigalitre of treated water the equivalent of 1,000 Olympic Sized Swimming Pools.</p>



Berrigan Shire 2023: Appendix "K" Supported & Engaged Communities Report Card

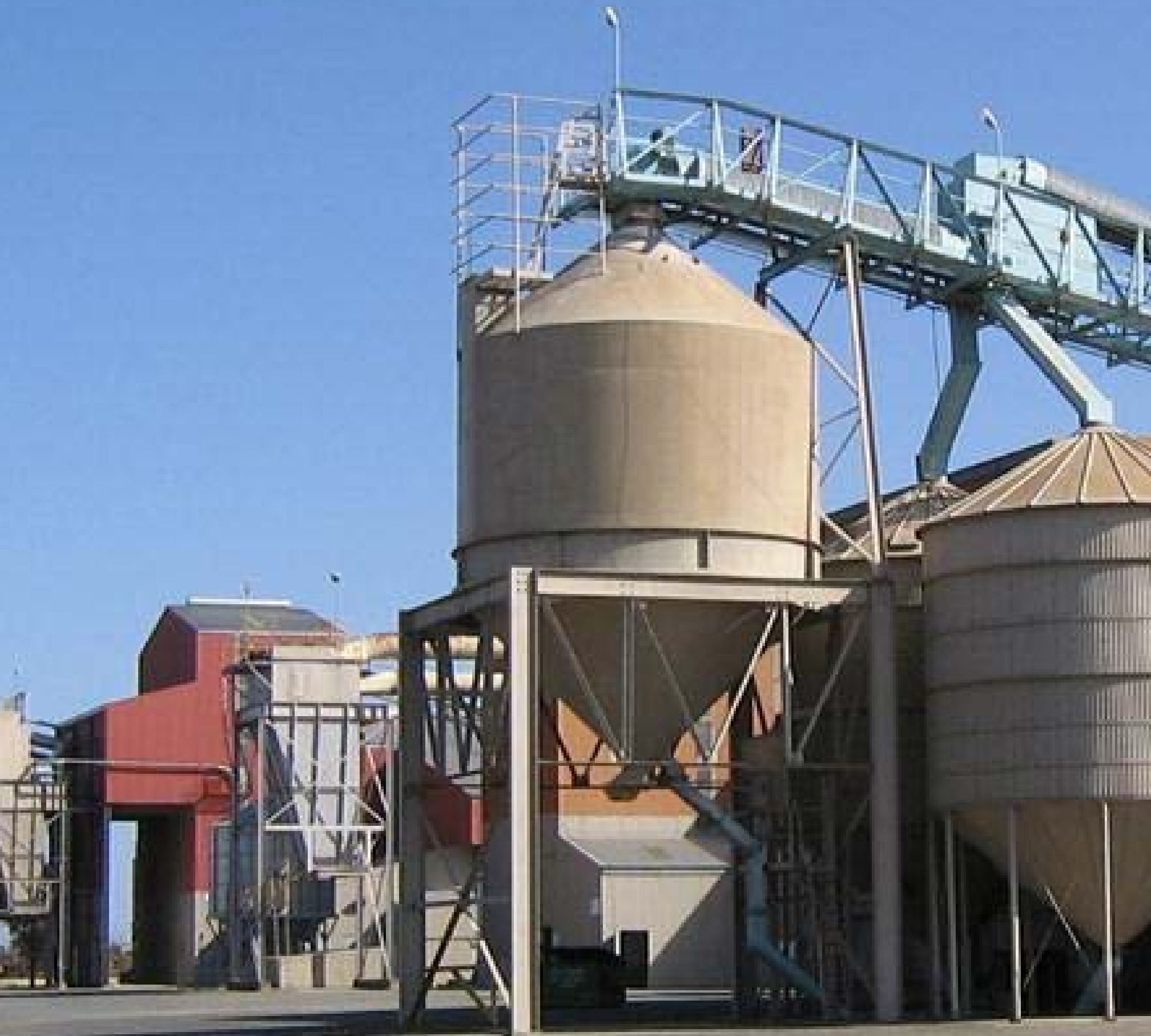
<i>What Council & the community said it would or could do?</i>	In the past 4 years
<p>Be a volunteer</p> <p>Look out for each other</p> <p>Welcome new residents</p>	<p>29.5% of the Shire’s residents over 15 years of age or 1,969 people – regularly volunteered compared to the New South Wales state percentage of 17% of residents aged 15 years and over.</p> <p>The economic value of volunteerism is estimated to be in excess of \$5.5 million per annum.</p> <p>Annual welcome BBQs / Events in Berrigan and Finley were hosted by the BDDA and Finley Soroptmist Club</p>
<p>Use a park</p>	<p>Approximately 402,000 people visited sports grounds and Reserves managed by Council or Council Committees of Management.</p> <p>30 sporting clubs and user groups regularly use Council recreation reserves.</p>



Berrigan Shire 2023: Appendix "K" Supported & Engaged Communities Report Card

<i>What Council & the community said it would or could do?</i>	In the past 4 years ...
Join a club	The Council published a community directory identifying volunteer opportunities and local clubs in the wider district / region.
Initiate or support a Town Plan Project	<p>18 Town Plan projects were completed by service clubs, volunteers and community groups these included:</p> <p>Barooga – Establishment and publication of community newsletter – Barooga Bulletin and the continued success of Carols by Candlelight.</p> <p>Berrigan – Installation of heritage plaques and continued growth of the Berrigan Men’s Shed.</p> <p>Finley – Establishment and ongoing success of the Finley Farmers Market.</p> <p>Tocumwal – The redevelopment of Visitor Information Centre, and the Annual Big Breakfast.</p>





Berrigan Shire 2023: Diverse and resilient business Report Card

<i>What Council & the community said it would or could do?</i>	In the past 4 years
Strategic Investment	The Council's investment of \$342,423 from its Economic Development Reserve generated an additional 6 local jobs.
Renewal of Economic Assets	<p>The Council paid \$342,423 from its Economic Development Reserve Fund to develop for sale lots of land at the Tocumwal Airpark.</p> <p>The Council sold all lots developed and in doing recouped its investment returning funds to its Economic Development Reserve.</p>
Economic Development Initiatives	15 Industry Development Projects were undertaken involving 149 participants.
Engagement with Local Business	The Council has partnered with local Chambers of Commerce on 3 projects. 56 businesses and or business personnel have been recognised through Councils Annual Business Awards.





Berrigan Shire 2023: Diverse and resilient business Report Card

<i>What Council & the community said it would or could do?</i>	In the past 4 years
Visitor and Events	<p>\$94,944 has been granted to 14 local business and community groups for tourism related events</p> <p>Event program funding has generated 14.4 FTE additional jobs</p> <p>an additional \$120,000 included \$56,380 for Tourism Strategy development & delivery and \$41,302 in Regional Tourism contributions</p> <p>Domestic day visitors to the region spent on average \$169 per person</p>
Regional Transport & Freight Infrastructure	<p>The Council received \$2.63 million in additional funds to widen roads and upgrade facilities used by our Agricultural Industry with additional funds provided by the Council (\$870,000) generated 6 FTE jobs during the year of construction and 20 ongoing local jobs due to increased activity in the facilities served and servicing grain handling facilities.</p>



Opportunities & Threats

Berrigan Shire 2023

Opportunities

National trends micro business and online business models – increase local business and ownership

National Broadband Network – technology

National Freight Strategy – Newel Highway, Tocumwal Rail Terminal

Value add and promote innovation / product and processes in current industries

Greater Melbourne – northern growth corridor – attract tree changers wanting safe, clean and green family oriented communities

Population growth through attraction of immigrant families

Growth of Victorian provincial centres

Pedestrian Access and Tourism Development Murray

River – Barooga/Tocumwal Boardwalk

Sport / Active Recreation Tourism

The Barmah-Millewa National Park

Online marketing and promotional activities – Buy local - investment

Promotional initiatives with partner organizations

Improved packaging of products and experiences

Tocumwal Aerodrome

Threats

Fewer families and children impact upon retention of current services and facilities

Perceptions of drought and lack of water in the Murray

impact re: attraction of business

Credit squeeze and barriers to finance business/

Personal/ housing impact upon capital value of property - business

Impact of growth in Victorian provincial centres upon

Local business / capacity to attract investment

Policy driven water insecurity and impact irrigated

agriculture, open space passive and active recreation

water based tourism

Creation of Barmah-Millewa National Park and legal

Issues related to development and public access

Change in government policy driven by urban priorities

Lack of community and industry engagement with

Strategic planning: social, economic and environmental

Lack of coordination in tourism across the Shire

Achieving buy-in from tourism stakeholders for cross-

promoting the Murray region

Competition between towns and communities

Reliance on provision of Victorian health services



Select Top 3 Preferred Futures for your town

Business	Retail	Community	Culture	Transport	Open Spaces	Housing
Major firms will be drawn to the area	There will be no change in the number of independent shops and restaurants	People will be more concerned about their health and wellbeing	Tourists will go out of their way to come to the area	People will make more journeys on foot or by bike	Open space will be managed by the community, less by the council	Most people who live here now will still be living here
The area will be known for the high foot traffic it generates	Shops here will offer goods that are unavailable elsewhere in the region	More people will be volunteering to work on long-term Committees of Management	Young people will come into contact with a wider range of cultural and recreational experiences	Transport connections between here and other places will be faster and or busier	The foreshore's streets and adjacent open spaces will be busy at all times of day seven days a week	There will be a high level of spending on social housing
There will be more business owned and run by local people	Most of the major chains will have a branch in the area	People will be less involved in things that don't directly concern them and their family	This is likely remain a very quiet place during the week	People will get around less by public transport	There will be less green space on the foreshore as more facilities are built for visitors and locals	Families with young children will want to live in or come to the area
Young people who want a high powered career and family will be attracted to live and work in Tocumwal	Shopping here will be more about leisure than about every day need	There will be less public funding of community activities / facilities	More artists and creatives will be drawn to the area	People will get around more by public transport	The foreshore and adjacent open spaces will have clearly identifiable outdoor gathering places	There will be more properties available than there are people to live in them
The area will have a 24 hour economy	People will view the area as an evening/night time destination	Community members will organise a wider range of community activities	We will spend less money on art and culture	More people will commute out of the area for work	People will spend more time outdoors than they do now	More affluent people will move to the area
There will be a job of some kind for everyone in the area	There will be a wide range of restaurants, cafes and food outlets	People of different cultures and backgrounds will encounter each other on an everyday basis	We will spend more money on art and culture	More people will commute into the area for work	Locals will spend less time outdoors enjoying the foreshore, the river and adjacent open space than they do now	Much of the current housing stock will disappear
The area will be a major service centre for the region as a whole	More people will come to the area to shop	There will be more of a focus on leisure, less on work	The area's connection to early history and heritage of will be lost	There will be more cars in the streets	We will be more aware of nature and or/ wildlife	The future of the area is likely to be a residential one

Comments

Are we on track?

What opportunities or threats do you see?

What is the preferred future for your town?

Other comments

email feedback@berriganshire.nsw.gov.au







or post to the Council, 56 Chanter Street, Berrigan NSW 2712 by 18 November 2016 for more information contact Jo Ruffin Strategic and Social Planning Coordinator

by phoning: 03 885100



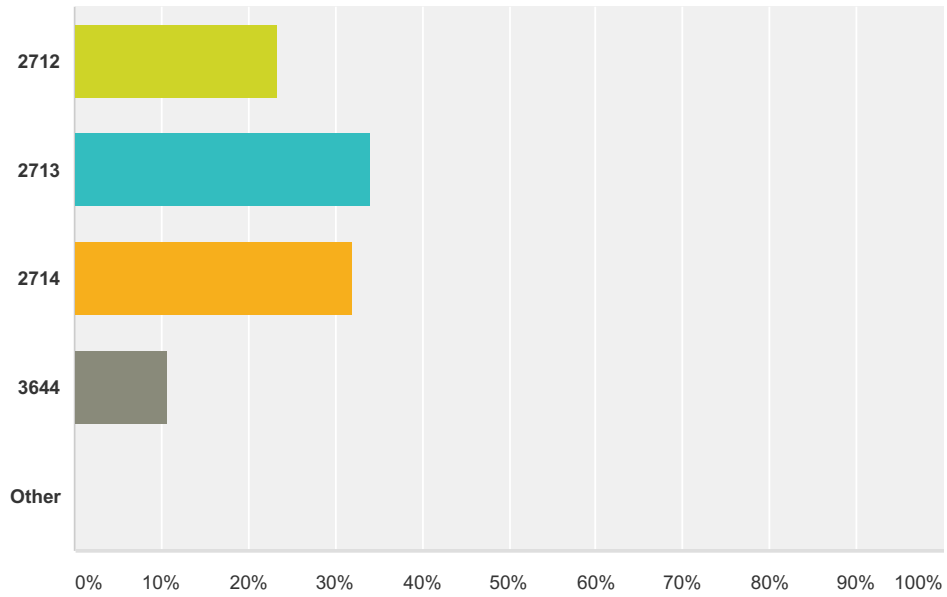
Survey Data includes Street Stall Comments

Legend Comment Analysis

Sustainable natural and built environment	
Good government	
Supported and engaged communities	
Diverse and resilient business	
Campaign comment	
Unproductive comment	

Q1 Postcode

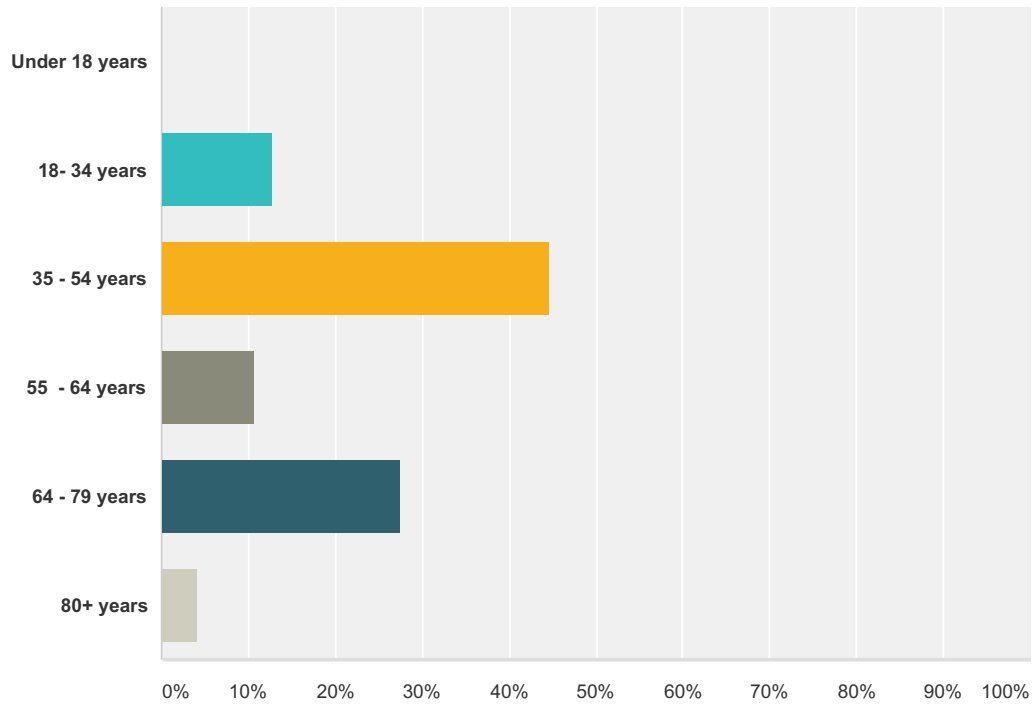
Answered: 47 Skipped: 0



Answer Choices	Responses	
2712	23.40%	11
2713	34.04%	16
2714	31.91%	15
3644	10.64%	5
Other	0.00%	0
Total		47

Q2 Age

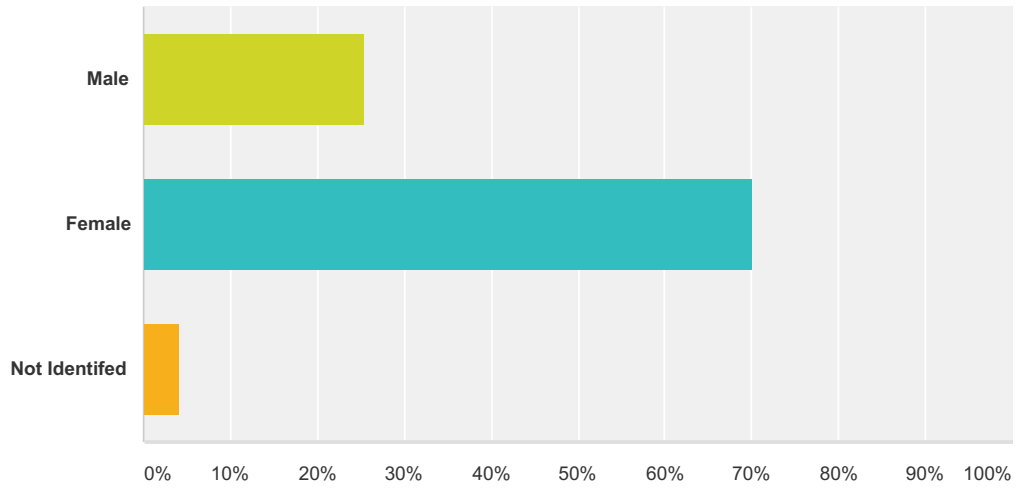
Answered: 47 Skipped: 0



Answer Choices	Responses	
Under 18 years	0.00%	0
18- 34 years	12.77%	6
35 - 54 years	44.68%	21
55 - 64 years	10.64%	5
64 - 79 years	27.66%	13
80+ years	4.26%	2
Total		47

Q3 Gender

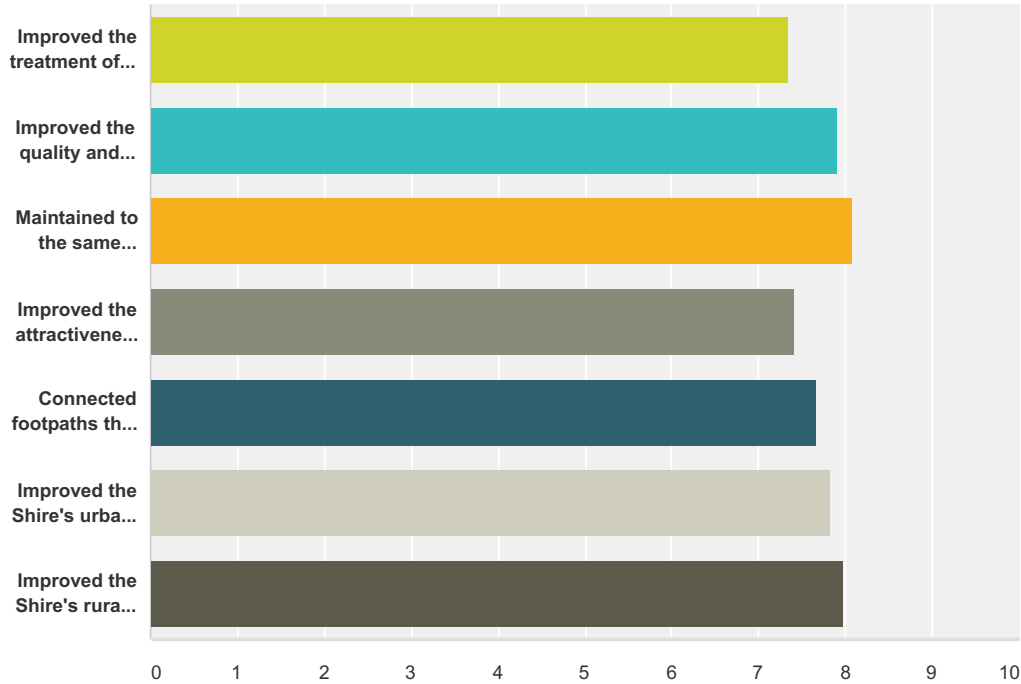
Answered: 47 Skipped: 0



Answer Choices	Responses	
Male	25.53%	12
Female	70.21%	33
Not Identified	4.26%	2
Total		47

Q4 Roads, Water and Waste Services: In 10 years (2027) how important is it that the Council

Answered: 47 Skipped: 0

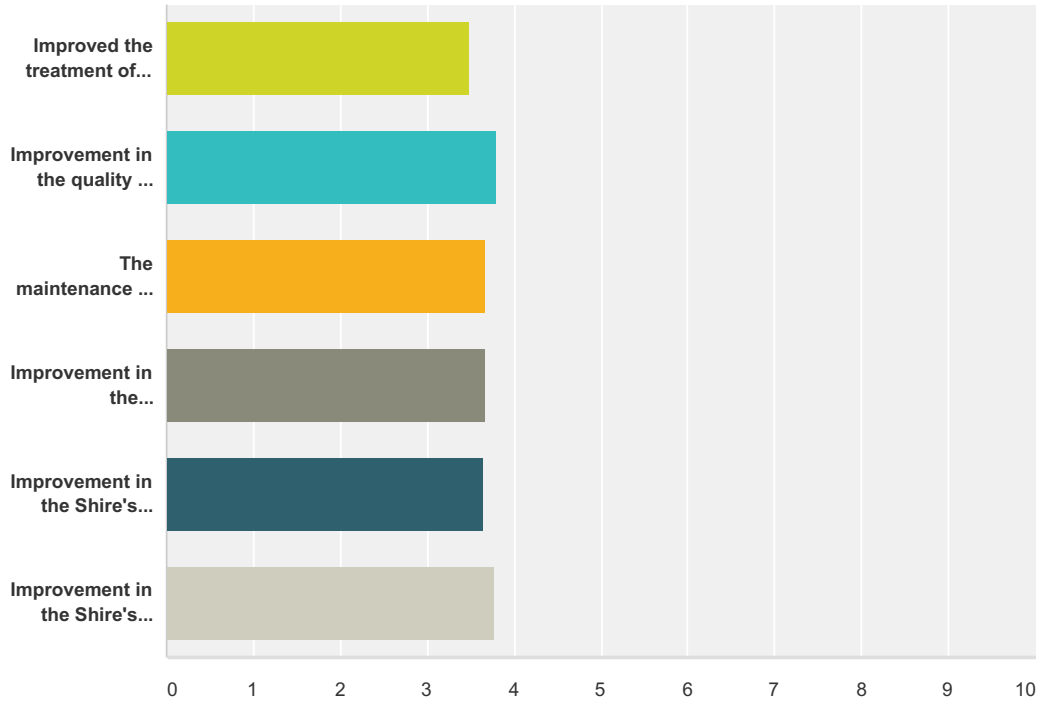


	Not important at all	(no label)	(no label)	(no label)	Important	(no label)	(no label)	(no label)	(no label)	Very Important	Total	Weighted Average
Improved the treatment of residential and industrial waste water	2.13% 1	0.00% 0	0.00% 0	0.00% 0	27.66% 13	8.51% 4	8.51% 4	21.28% 10	6.38% 3	25.53% 12	47	7.34
Improved the quality and delivery of town water supply	0.00% 0	0.00% 0	2.13% 1	0.00% 0	14.89% 7	8.51% 4	12.77% 6	17.02% 8	12.77% 6	31.91% 15	47	7.91
Maintained to the same standard as today the Shire's roads	0.00% 0	0.00% 0	0.00% 0	0.00% 0	24.44% 11	2.22% 1	4.44% 2	17.78% 8	13.33% 6	37.78% 17	45	8.07
Improved the attractiveness of our streets and open spaces	2.17% 1	2.17% 1	0.00% 0	2.17% 1	19.57% 9	2.17% 1	15.22% 7	21.74% 10	13.04% 6	21.74% 10	46	7.41
Connected footpaths that are safe for all ages	2.17% 1	0.00% 0	0.00% 0	2.17% 1	28.26% 13	4.35% 2	2.17% 1	13.04% 6	8.70% 4	39.13% 18	46	7.67

Improved the Shire's urban roads	2.13% 1	0.00% 0	0.00% 0	0.00% 0	17.02% 8	6.38% 3	14.89% 7	19.15% 9	4.26% 2	36.17% 17	47	7.83
Improved the Shire's rural roads	0.00% 0	0.00% 0	4.35% 2	2.17% 1	17.39% 8	0.00% 0	10.87% 5	15.22% 7	8.70% 4	41.30% 19	46	7.98

Q5 Roads, Water and Waste Services: If you would like to see an improvement in 10 years time and would like ..

Answered: 46 Skipped: 1



	Cut back on other services (1)	Charge more for the use of Council Facilities, Reserves and Other Services (2)	Increase its revenue through parking charges or similar charge for residents and visitors (3)	Charge residents and businesses more through their general rates (4)	Apply for a temporary increase in rates to pay for it (A special rate variation) (5)	N/A (6)	Total	Weighted Average
Improved the treatment of residential and industrial waste water how should the Council fund this?	15.91% 7	22.73% 10	4.55% 2	22.73% 10	22.73% 10	11.36% 5	44	3.48
Improvement in the quality and delivery of town water supply how should the Council fund this?	9.30% 4	16.28% 7	0.00% 0	46.51% 20	16.28% 7	11.63% 5	43	3.79
The maintenance of the Shire's roads to be maintained at the same standard or improved how should the Council fund this?	11.63% 5	16.28% 7	11.63% 5	25.58% 11	23.26% 10	11.63% 5	43	3.67

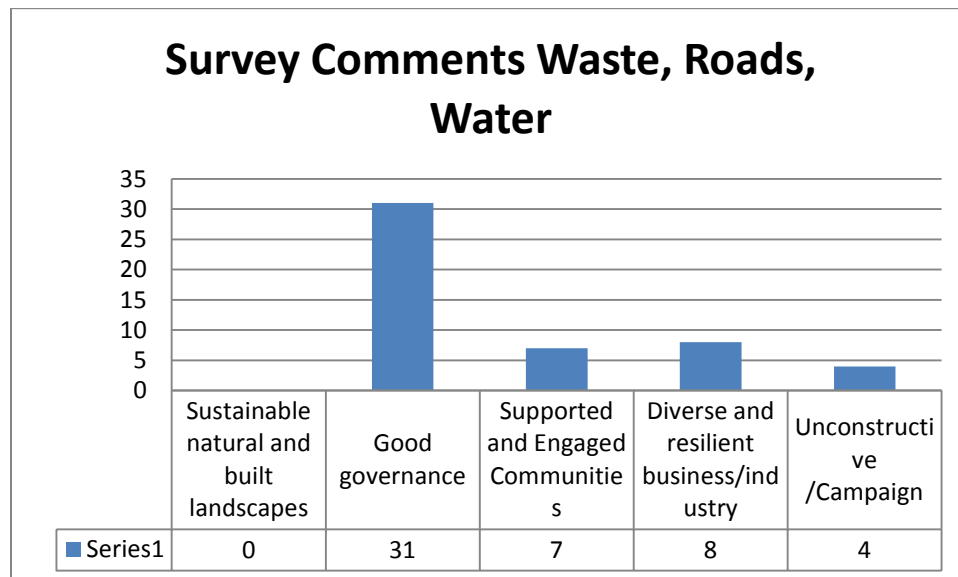
Improvement in the attractiveness of our streets and open spaces how should the Council fund this?	11.90% 5	26.19% 11	7.14% 3	21.43% 9	4.76% 2	28.57% 12	42	3.67
Improvement in the Shire's urban roads how should the Council fund this?	9.30% 4	20.93% 9	4.65% 2	37.21% 16	16.28% 7	11.63% 5	43	3.65
Improvement in the Shire's rural roads how should the Council fund this?	9.09% 4	15.91% 7	4.55% 2	38.64% 17	22.73% 10	9.09% 4	44	3.77

Basic Statistics					
	Minimum	Maximum	Median	Mean	Standard Deviation
Improved the treatment of residential and industrial waste water how should the Council fund this?	1.00	6.00	4.00	3.48	1.67
Improvement in the quality and delivery of town water supply how should the Council fund this?	1.00	6.00	4.00	3.79	1.44
The maintenance of the Shire's roads to be maintained at the same standard or improved how should the Council fund this?	1.00	6.00	4.00	3.67	1.55
Improvement in the attractiveness of our streets and open spaces how should the Council fund this?	1.00	6.00	4.00	3.67	1.81
Improvement in the Shire's urban roads how should the Council fund this?	1.00	6.00	4.00	3.65	1.49
Improvement in the Shire's rural roads how should the Council fund this?	1.00	6.00	4.00	3.77	1.43

Comments

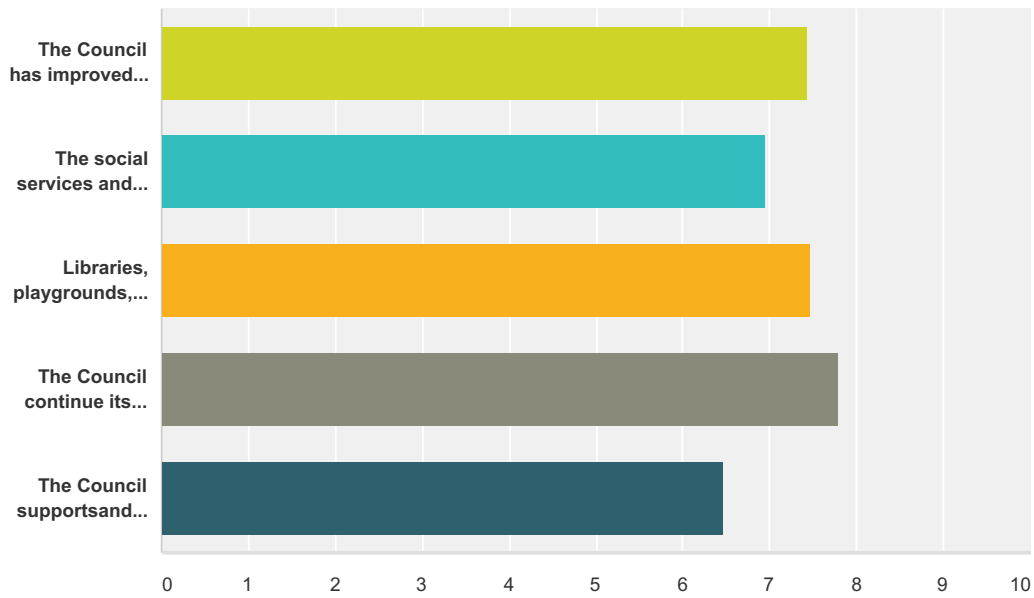
Roads, Water and Waste Services: If you would like to see an improvement in 10 years time and would like:

	CSP Outcome	
Re Water - pretty good already why do we need to improve it - could improve water pressure; need disabled parking in the street near library needs to be fixed properly		
Obtain funding grants more preferable than any rate increase		
Increasing rates is not a good idea we pay the same as my family in Eastern suburbs of Melb		
The main street of Barooga is going to cause an accident. It is very dangerous. Needs immediate review! Roundabout off Barooga bridge. No more crossing the median strip. There are more accidents daily!		
charges for parking of over length vehicles, eg 4x4 with boats taking up 5 parking spaces.outside the hotels		
Funding should come from business & rural development generating growing employment.		
Get rid of some of your lazy worker's that do Jack shit. Either sit in the office or Just drive around and do nothing. Then you would have \$1,000's to spend on our towns. It's easy.		
Grants sourced to pay for increases		
Really, the rates now are more than many suburbs in Melbourne, the ratepayers re not milking cows.		
sack so idiots in the office, stop workers slacking off and stealing council items for personal use		
Shire should make use of government grants to co fund road improvements		
these area's should all be covered in rates as a residents right. a one off rate charge could help.		
Shut down the illegal puppy factory where the waste is flowing into the water supply.		



Q6 Community Services and Facilities: In 10 years (2027) how important to you is it that

Answered: 47 Skipped: 0

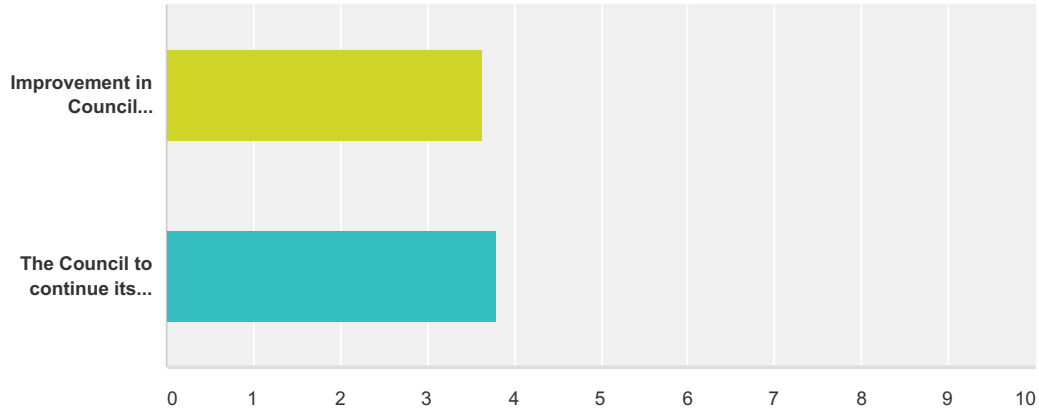


	Not important at all	(no label)	(no label)	(no label)	Important	(no label)	(no label)	(no label)	(no label)	Very Important	Total	Weighted Average
The Council has improved Council recreation reserves, walking trails, bike paths and Council owned buildings	0.00% 0	0.00% 0	0.00% 0	4.35% 2	28.26% 13	6.52% 3	8.70% 4	13.04% 6	10.87% 5	28.26% 13	46	7.43
The social services and support provided by other agencies in the Shire are the same or better than the services currently available	2.13% 1	2.13% 1	6.38% 3	2.13% 1	31.91% 15	2.13% 1	6.38% 3	10.64% 5	2.13% 1	34.04% 16	47	6.96
Libraries, playgrounds, pools and skate parks continue to be upgraded and replaced with improved facilities	2.13% 1	0.00% 0	0.00% 0	8.51% 4	19.15% 9	10.64% 5	8.51% 4	4.26% 2	10.64% 5	36.17% 17	47	7.47

The Council continue its support of Volunteer and community management of Council owned recreation and cultural facilities e.g: Our Sports Reserves, Pools and Halls etc	0.00% 0	0.00% 0	4.26% 2	2.13% 1	17.02% 8	8.51% 4	4.26% 2	19.15% 9	8.51% 4	36.17% 17	47	7.79
The Council supports and promotes community arts and cultural events	2.13% 1	4.26% 2	8.51% 4	8.51% 4	23.40% 11	8.51% 4	6.38% 3	8.51% 4	2.13% 1	27.66% 13	47	6.47

Q7 If you would like to see, in 10 years time, an improvement in the Council's community facilities and would like ...

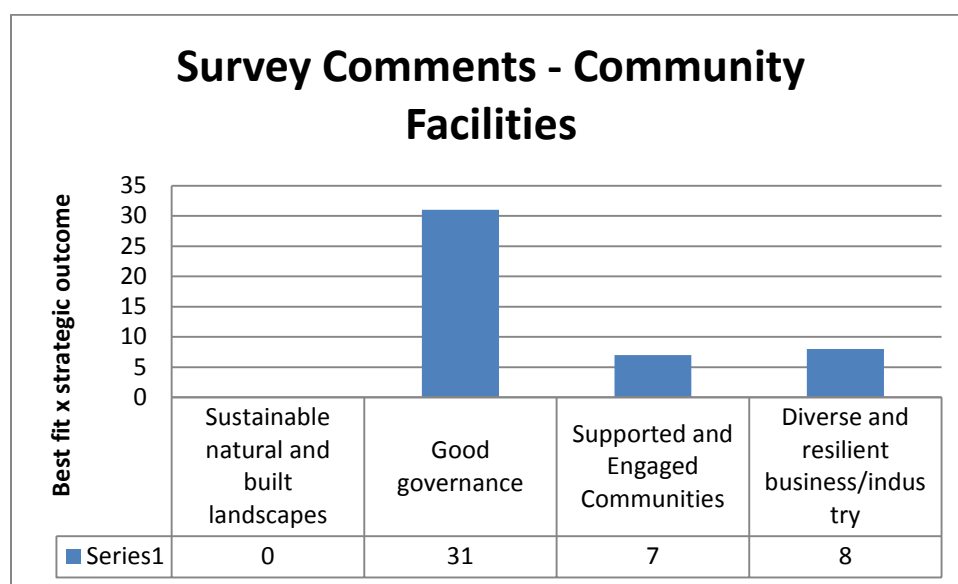
Answered: 42 Skipped: 5



	Cut back on other services	Charge more for the use of Council Facilities, Reserves and Other Services	Increase its revenue through parking charges or similar charge for residents and visitors	Charge residents and businesses more through their general rates	Apply for a temporary increase in rates to pay for it (A special rate variation)	Community Fundraising Campaigns	Total	Weighted Average
Improvement in Council recreation reserves, walking trails, bike paths and council owned buildings how should the Council fund this?	7.32% 3	36.59% 15	7.32% 3	14.63% 6	2.44% 1	31.71% 13	41	3.63
The Council to continue its program of upgrading Libraries, playgrounds, pools and skate parks and replacement with improved facilities how should the Council or the community fund this?	10.53% 4	21.05% 8	7.89% 3	26.32% 10	7.89% 3	26.32% 10	38	3.79

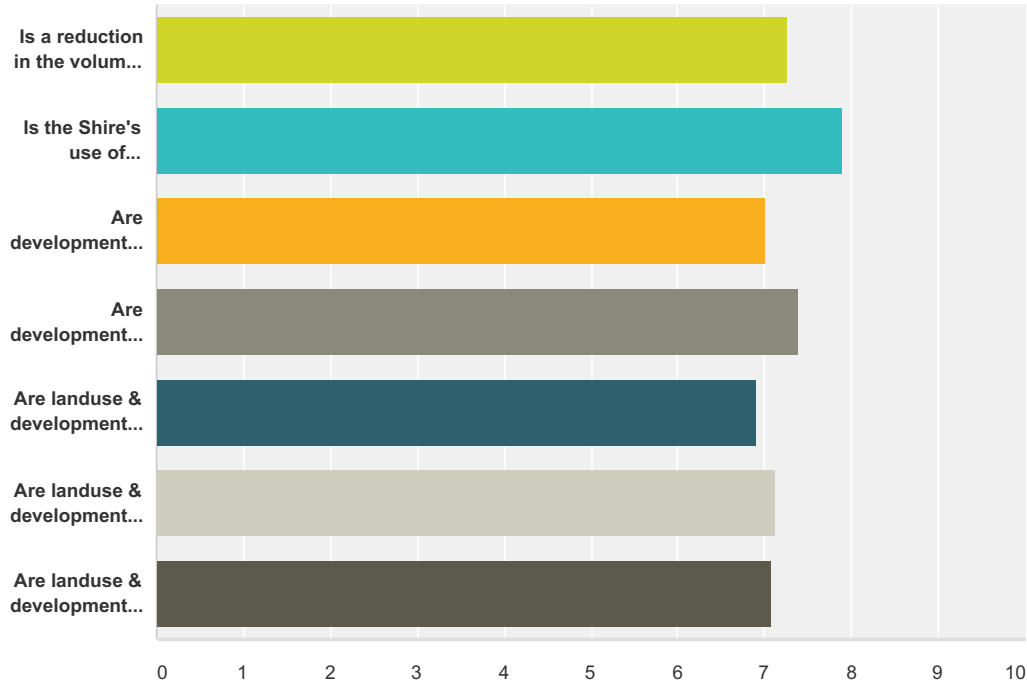
If you would like to see, in 10 years time, an improvement in the Council's community facilities and would like .

	CSP Outcome	
Look after residents and ratepayers - Where would we be without volunteer management Town beach needs to be upgraded and campers charged more		
Obtain funding grants		
Public transport? Between the towns in the Shire		
More of arts needed, we get nothing, compared to other areas		
Users pay		
Funding should come from tourism development and growing employment.		
Sack some lazy shire worker's		
Grants Berrigan community already has community fund raising for the above		
reduce the number of building but keep tjise remaining to a higher standard. increade user cgsrged for facilities to better meet operating costs.		
The BSC has too spend according to its income not go on spending sprees.		
as per above		
Shire should take advantage of any grants available for improvement of facilities		
all these area's should be covered by rates and or state government grants		
to have the War Memorial Hall preserved as it should be in honour of those who fought .		
I think council should find other ways of raising revenue than just increasing charges or cutting services		
Stop wasting money on finding ways to appease (redacted name of resident) by tearing down the war memorial hall. Stop trying to remove toilet facilities from the hall and then use this as an excuse to tear down the hall		
The council needs to support recreation reserves a lot more that what they do now. It is a massive job for volunteers to do this work. They are an important part of our towns. For the amount of people that is these facilities they should be supported better by the council funds.		



Q8 Environment, Planning and Land Use Development: In 10 years (2027) how important to you

Answered: 45 Skipped: 2

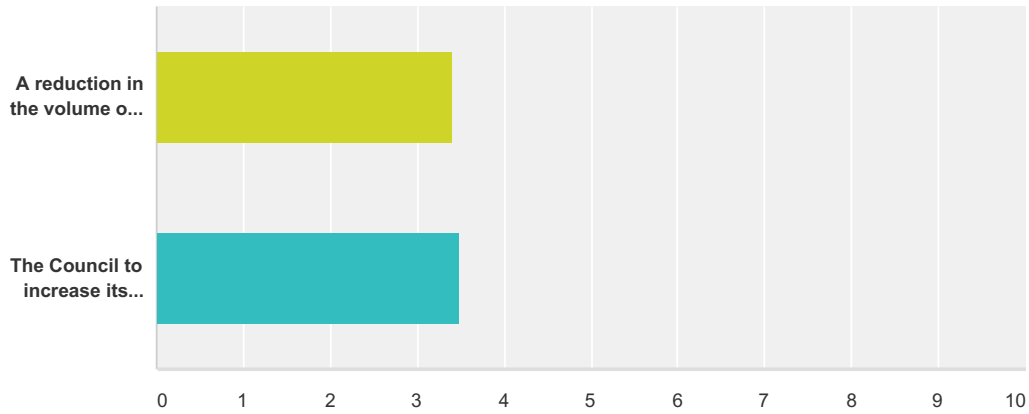


	Not important at all	(no label)	(no label)	(no label)	Important	(no label)	(no label)	(no label)	(no label)	Very Important	Total	Weighted Average
Is a reduction in the volume of rcycleable waste in Council landfill	2.22% 1	2.22% 1	2.22% 1	4.44% 2	15.56% 7	13.33% 6	8.89% 4	15.56% 7	4.44% 2	31.11% 14	45	7.27
Is the Shire's use of sustainable sources of energy and water	0.00% 0	0.00% 0	0.00% 0	4.44% 2	22.22% 10	6.67% 3	4.44% 2	13.33% 6	6.67% 3	42.22% 19	45	7.89
Are development controls that protect and conserve the natural environment	2.22% 1	2.22% 1	2.22% 1	4.44% 2	26.67% 12	6.67% 3	6.67% 3	15.56% 7	6.67% 3	26.67% 12	45	7.02
Are development controls that protect agricultural land	4.44% 2	4.44% 2	0.00% 0	2.22% 1	15.56% 7	2.22% 1	8.89% 4	24.44% 11	11.11% 5	26.67% 12	45	7.38

Are landuse & development controls that conserve and protect heritage and cultural sites	4.44% 2	2.22% 1	2.22% 1	2.22% 1	28.89% 13	4.44% 2	8.89% 4	13.33% 6	6.67% 3	26.67% 12	45	6.91
Are landuse & development controls that promote growth and development	4.44% 2	2.22% 1	2.22% 1	2.22% 1	22.22% 10	4.44% 2	8.89% 4	17.78% 8	11.11% 5	24.44% 11	45	7.11
Are landuse & development controls that consider current use and the likely use of future generations	2.27% 1	2.27% 1	2.27% 1	9.09% 4	20.45% 9	4.55% 2	6.82% 3	18.18% 8	6.82% 3	27.27% 12	44	7.07

Q9 Environment, Planning and Land Use Development: If you would like to see an improvement in 10 years time and would like ...

Answered: 41 Skipped: 6



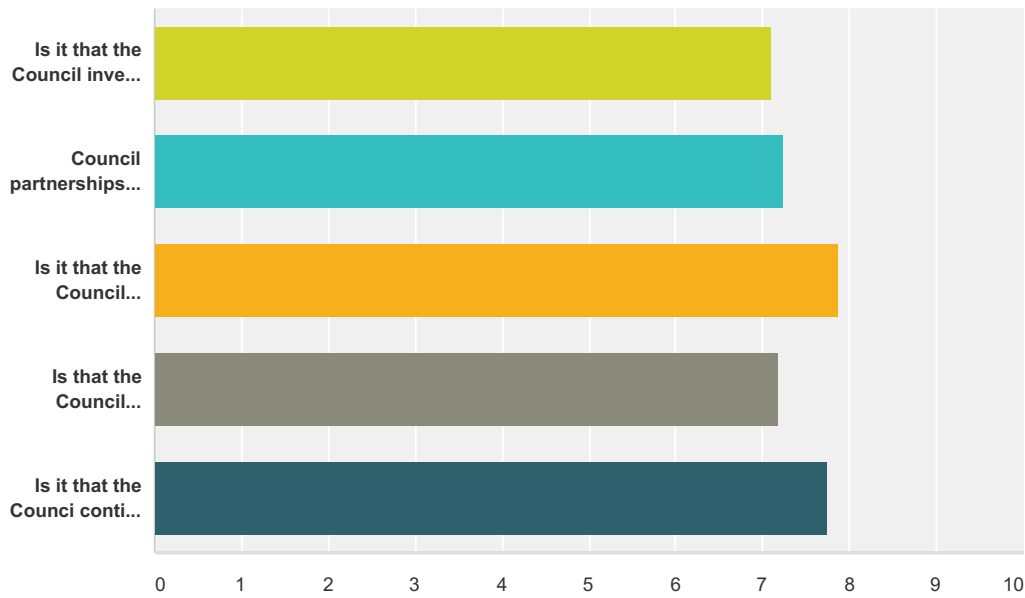
	Cut back on other services	Charge more for the use of Council Facilities, Reserves and Other Services	Increase its revenue through parking charges or similar charge for residents and visitors	Charge residents and businesses more through their general rates	Apply for a temporary increase in rates to pay for it (A special rate variation)	N/A	Total	Weighted Average
A reduction in the volume of recyclable waste in Council landfill how should the Council fund this?	17.50% 7	20.00% 8	7.50% 3	32.50% 13	5.00% 2	17.50% 7	40	3.40
The Council to increase its use of sustainable sources of energy and water how should the Council fund this?	20.00% 8	12.50% 5	7.50% 3	35.00% 14	10.00% 4	15.00% 6	40	3.48

Environment, Planning and Land Use Development: If you would like to see an improvement in 10 years time and would like ..

	CSP Outcome	
Charge more for use of landfill - Sustainable sources should be energy gaining at lower cost in the future	Green	
charge more for use of landfill	Purple	
Supply 'green' bins	Purple	
0 to cutting back on other services	Purple	
recycled waste is a resource	Green	Purple
Funding by attracting profitable businesses to the Shire	Orange	
Sack shire worker's and use there wages	Grey	Purple
increase landfill charges to encourage improvements in revyclingrecycling. work wuth clubs and schools ro raise awareness	Green	Light Blue
by not undetaking wasteful procedures and on selling recycable waste.	Purple	
Encourage recycling by having more pick ups or larger recycling bins and smaller rubbish bins	Green	Purple
these two area's should be funded by council with the assistance of Government grants	Purple	
Again, council seem to only have lazy options to choose from, try alternate means of raising funds	Purple	
Investigate all the council grants issued, to whom, and see where that money has bed. Spent	Purple	
A very fast train?	Purple	Orange
Would like to see Shire use more renewable energy and plant native trees on roadsides	Green	
Agriculture should be driven by entrepreneurial business models that create development by equity financing instead of bank loan funding.	Orange	
Sack some lazy shire worker's	Grey	Purple
All Heritage buildings and Memorials need to e protected from unwanted destruction.	Green	Red
Leave halls , parks ect aloan	Red	
More pick ups of recyclables, a regular hard rubbish collection to enable households with limited access to tip to get rid of it, look at recycle processes for household hard rubbish ie mattresses and whitegoods	Green	Purple
But not development that includes unethical businesses such as puppy farms, as they bring disrepute to the area.	Orange	
Stop protecting and condoning puppy factories, they are a stain on the landscape	Red	

Q10 Economic Development: In 10 years time (2027) how important

Answered: 45 Skipped: 2

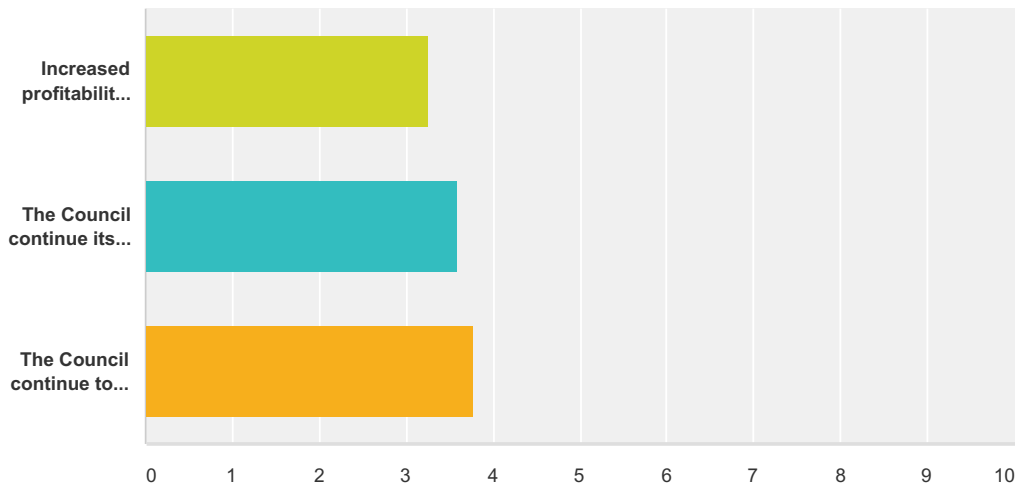


	Not important at all	(no label)	(no label)	(no label)	Important	(no label)	(no label)	(no label)	(no label)	Very Important	Total	Weighted Average
Is it that the Council invest in improving the productivity and profitability of its income generating businesses - (Caravan Parks, Saleyards and Water)	2.22% 1	0.00% 0	2.22% 1	4.44% 2	33.33% 15	6.67% 3	6.67% 3	6.67% 3	2.22% 1	35.56% 16	45	7.09
Council partnerships or sponsorship of Chamber of Commerce or Tourist operators support jobs growth	2.27% 1	0.00% 0	4.55% 2	4.55% 2	22.73% 10	6.82% 3	6.82% 3	13.64% 6	6.82% 3	31.82% 14	44	7.25
Is it that the Council consider what incentives can be provided to attract new employing businesses	4.76% 2	0.00% 0	2.38% 1	0.00% 0	14.29% 6	7.14% 3	7.14% 3	9.52% 4	11.90% 5	42.86% 18	42	7.88
Is that the Council continue to invest in the infrastructure used by agricultural producers - e.g.: widening of rural and Council roads	6.82% 3	2.27% 1	0.00% 0	2.27% 1	22.73% 10	4.55% 2	6.82% 3	15.91% 7	4.55% 2	34.09% 15	44	7.18

Is it that the Council continue its advocacy for increased State and Commonwealth investment in energy/power infrastructure, telecommunications, transport and logistics hubs	2.27% 1	2.27% 1	0.00% 0	4.55% 2	15.91% 7	6.82% 3	6.82% 3	13.64% 6	4.55% 2	43.18% 19	44	7.75
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Q11 Economic Development: If you like to see in 10 years time ...

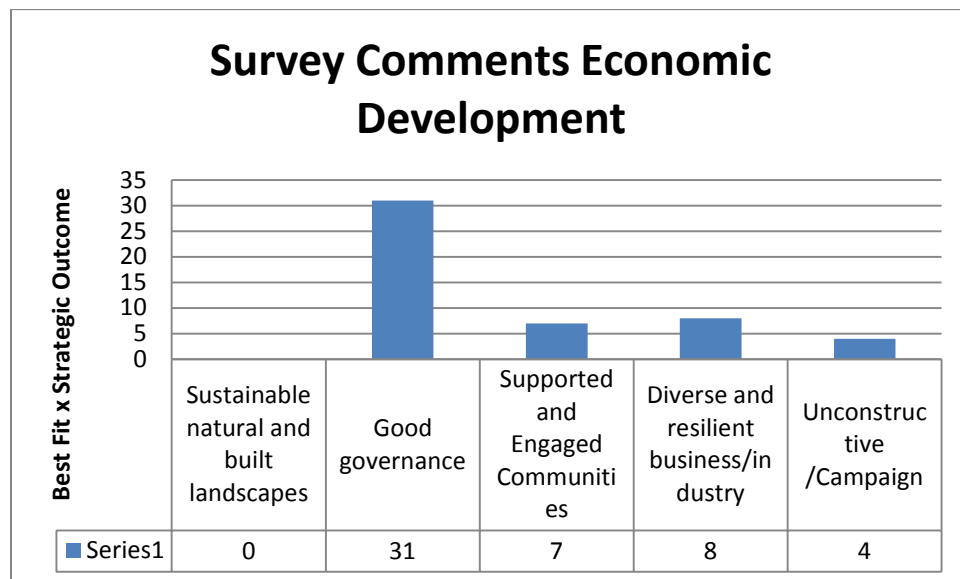
Answered: 40 Skipped: 7



	Cut back on other services	Charge more for the use of Council Facilities, Reserves and Other Services	Increase its revenue through parking charges or similar charge for residents and visitors	Charge residents and businesses more through their general rates	Apply for a temporary increase in rates to pay for it (A special rate variation)	N/A	Total	Weighted Average
Increased profitability for Council businesses (caravan parks, saleyards, water) achieved through continued investment in these businesses. How should the Council fund this?	18.42% 7	28.95% 11	7.89% 3	13.16% 5	15.79% 6	15.79% 6	38	3.26
The Council continue its support and promotion of Chamber of Commerce and Tourist Operators events and services. How should the Council fund this?	15.38% 6	23.08% 9	7.69% 3	17.95% 7	12.82% 5	23.08% 9	39	3.59
The Council continue to invest in the infrastructure used by agricultural producers e.g: widening roads and strengthening Council roads How should the Council fund this?	10.26% 4	20.51% 8	2.56% 1	35.90% 14	10.26% 4	20.51% 8	39	3.77

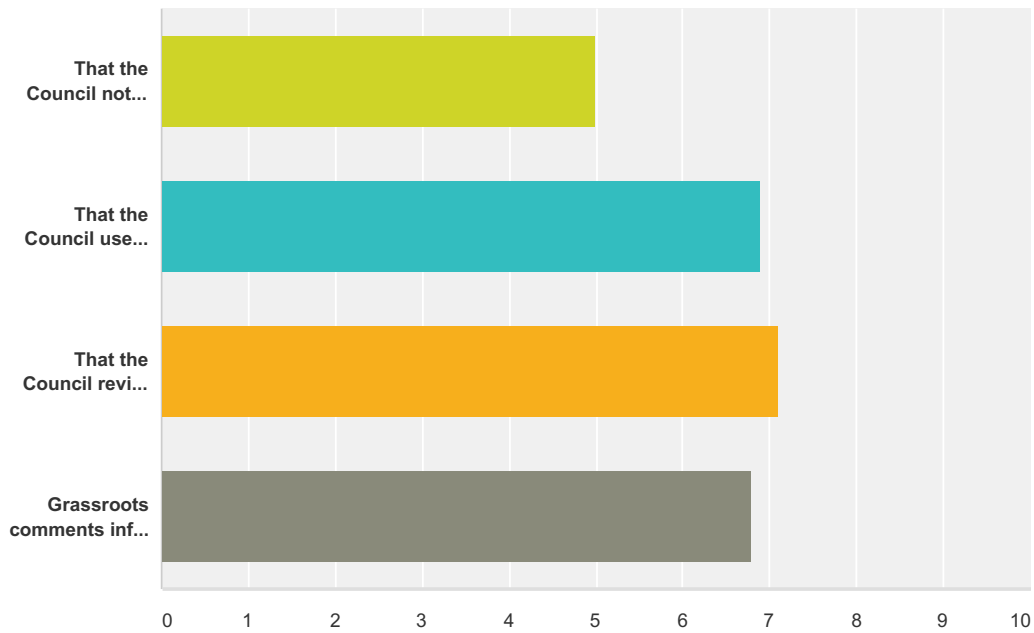
If you would like to see an improvement in 10 years time and would like ..

Economic Development	CSP Outcome	
More transparent sponsorship of Economic Development and advocate for greater % of \$ from fuel excise and licensing revenue		
Sell off more of airport		
Rather than the above funding options, focus on retention of employed young people.		
Sack lazy shire worker's. They are every where.		
There should be no increase in rates to support these ventures.		
Council should take advantage of any state or federal government incentives/grants that may be available to co fund improvements		
infrastructure is a council cost and should be funded from council funds with assistance from state and federal government finances.		
As mentioned previously other methods, we pay council to find alternative ways of raising funds such as grants etc		



Q12 Council Operations: In 10 years (2027) how important to you is it

Answered: 44 Skipped: 3

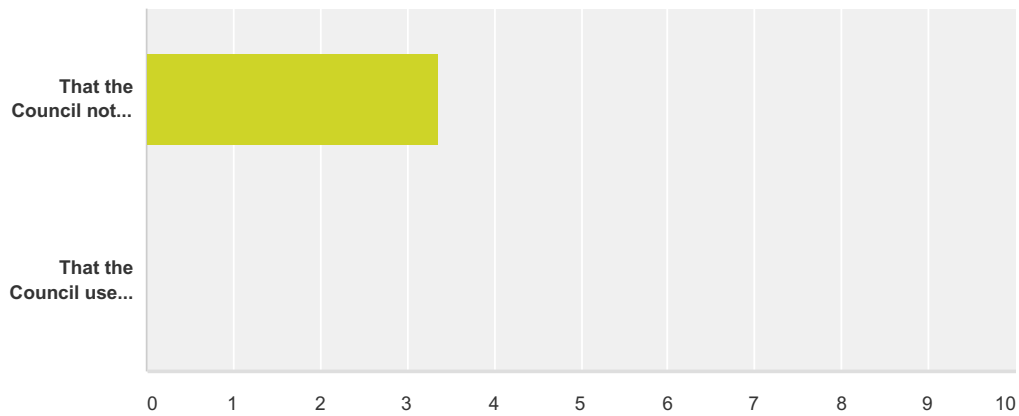


	Not important at all	(no label)	(no label)	(no label)	Important	(no label)	(no label)	(no label)	(no label)	Very Important	Total	Weighted Average
That the Council not increase the number of people it employs	16.28% 7	9.30% 4	9.30% 4	11.63% 5	20.93% 9	2.33% 1	4.65% 2	6.98% 3	4.65% 2	13.95% 6	43	4.98
That the Council use technology to improve its productivity and reduce the costs associated with employees	0.00% 0	2.27% 1	6.82% 3	0.00% 0	34.09% 15	4.55% 2	6.82% 3	13.64% 6	9.09% 4	22.73% 10	44	6.89
That the Council review the likely future of Council / community assets and buildings and dispose or decommission buildings and assets that are not being used or which do not meet contemporary access and safety standards	9.09% 4	2.27% 1	2.27% 1	2.27% 1	18.18% 8	6.82% 3	2.27% 1	13.64% 6	9.09% 4	34.09% 15	44	7.09

Grassroots comments inform the development and review of the Council's 4 year Delivery Program, 10 year Resourcing Strategy and Community Strategic Plan	6.98% 3	0.00% 0	4.65% 2	6.98% 3	30.23% 13	0.00% 0	2.33% 1	9.30% 4	6.98% 3	32.56% 14	43	6.79
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Q13 Council Operations: If it is important to you that in 10 years

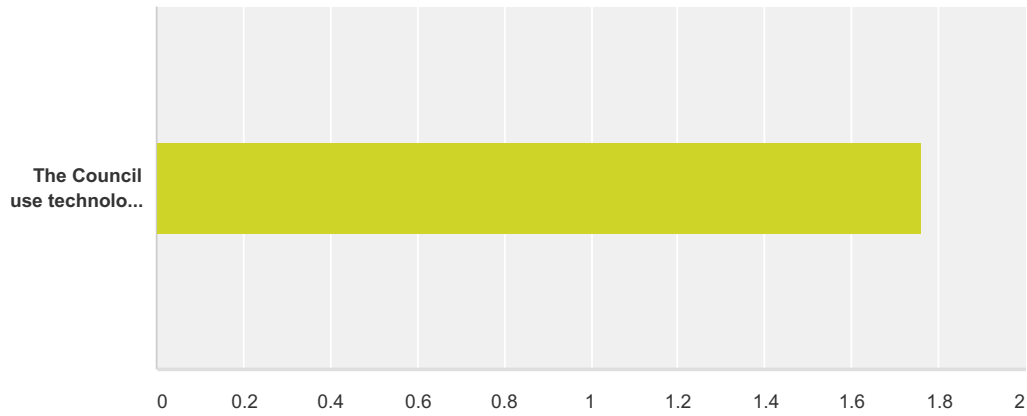
Answered: 39 Skipped: 8



	Cut back on other services	Reduce the number of staff employed with professional qualifications and use consultants instead	Invest in technology that can reduce the number of people needed to deliver a service	N/A	Total	Weighted Average
That the Council not increase the number of people it employs. How should the Council achieve this?	15.38% 6	17.95% 7	38.46% 15	28.21% 11	39	3.36
That the Council use technology to improve productivity and in doing so reduce the costs associated with employees. How should the Council fund this?	0.00% 0	0.00% 0	0.00% 0	0.00% 0	0	0.00

Q14 Council Operations: If it is important to you that in 10 years

Answered: 25 Skipped: 22

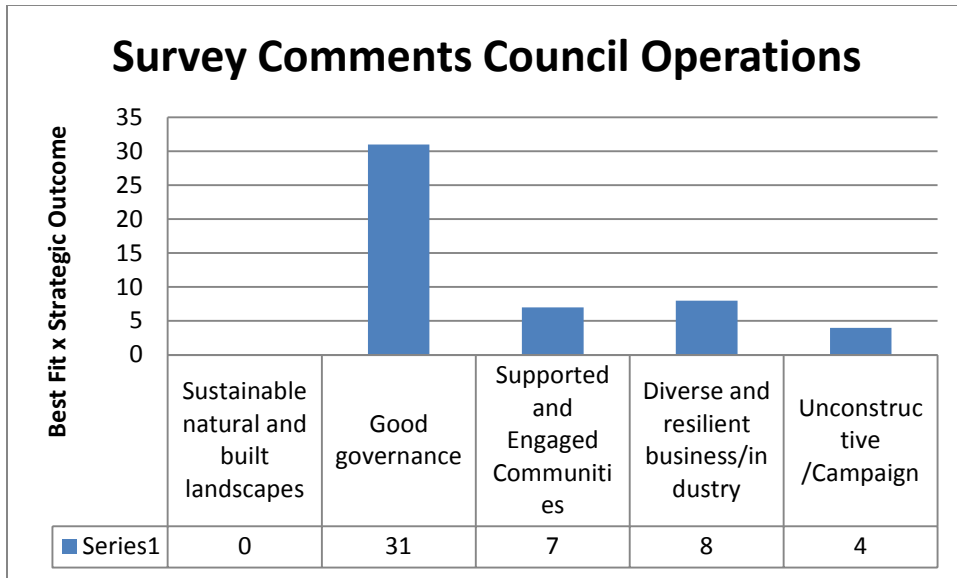


	Cut back on other services	Replace staff and use the savings to invest in technology	Total	Weighted Average
The Council use technology to improve productivity and in doing so reduce the costs associated with employees How should the Council fund this?	24.00% 6	76.00% 19	25	1.76

If you would like to see an improvement in 10 years time you would like ..

Council Operations	CSP Outcome	
Sack shire lazy worker's		
Place a higher value on income from valuable assets. Remove old unporoductive assets		
An amalgamation of the BSC with neighbouring Shires, by moving with the times and advocating an increase in Shie sizes with less administration costs overall.		
Council should listen to eac towns chamber of commerce about their ideas for what is needed in their town, who else knows better than those who live and work in their home town		
that the council displays ethical behaviour in supporting ethical businesses and that does not include puppy farms.		
Bsc need to attract some new industries to the shire. We are in desperate need of an employment injection to retain young people.		
More transparent sponsorship of Economic Development and advocate for greater % of \$ from fuel excise and licensing revenue		
Sell off more of airport		
Rather than the above funding options, focus on retention of employed young people.		
Sack lazy shire worker's. They are every where.		
There should be no increase in rates to support these ventures.		
Council should take advantage of any state or federal government incentives/grants that may be available to co fund improvements		
infrastructure is a council cost and should be funded from council funds with assistance from state and federal government finances.		
As mentioned previously other methods, we pay council to find alternative ways of raising funds such as grants etc		
re review of likely future use Council/community assets - how the review is done is important!		
While it is hard to get many of our residents to speak directly to council rather than just whining, they mst beheard on all major matters		
don't understand "grassroots comments"....		
Unless there is a sustainable long term yse for assets or they can ve repurposed, commemorating theirvustiry rather than retaining them is better. Consolidate use.		
All community assets should be returned to the control of the communities they are located in.		
Keep you hands off rate payer assets		
I think all buildings of interest such as the war memorial hall in Finley not only be saved but not been made unusable by taking away toilets and blocking emergency exits following the news paper this not only didst make sense it really was childish		
If council plans to decommission any assets it must give the community the opportunity to comment or takeover the running of the asset		
"dispose or decommission buildings and assets that are not being used or which do not meet contemporary access and safety standards"... so is this comment seeking approval to		

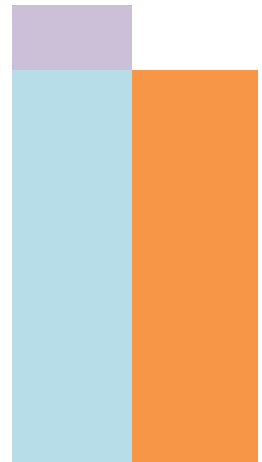
Council Operations	CSP Outcome	
demolish a WAR MEMORIAL HALL? SEEMS TO BE!!		
I don't want to see Finley lose its war memorial hall as that seems to be on councils agenda. I would also like to see the council do something about the puppy farmers that are bringing our town into disrepute, while council seems to want to bring more in. This is not the employment opportunity or business we need here, we wouldn't take a nuclear waste dump even if it employed a hundred people, this awful business should be considered the same		
Council employees need to be more accountable and productive for there time. There are a number of workers who do very little and make the council look very bad. Productivity is disgusting.		
Don't employ people just for the sake of it. Build an effective teammate create an environment and culture for development and growth		
Depends on the roles, efficiencies and skills needed in order to achieve the strategic plan. I assume the prof coordinator position is a temporary position, Employees should be assessed on outputs - benefits to the shire. Reducing costs will pay for technology		
Charge more for the use of Council services		
Charge more for the use of Council services		
Charge more for the use of Council services - Other Comments: council should assist in any ways to increase additional health services. eg Ambulance station in Tocumwal. I was told many years ago by someone you don't retire to a town if they have no medical facilities, educational facilities, etc nor public transport. The big question is how do we do these things and pay for it?		
I am very disappointed in the structure of this survey. The Shire had the opportunity to get some really good feedback from the residents I could not answer the survey, too many 'loaded' questions. Options and answer choices obviously pre-determined, they do not give a true feeling of our community		
Technology has its place, but msut be with minimal cost to employment		
increase its revenue through parking charges or similiar for visitors and residents		
surely there is a mthodthat fill potholes faster than a man and shovel as at present		
technology is good, but never underestimate the value of excellent customer service. It is so important for a large cohort of people that do not have computer skills or access to technology		
Sack lazy shire staff.		
No TEchnology should never really replace staff		
don't know		
From the reduction in overall wages and salaries.		



Are we on track / Threats and Opportunities

Yes you are on track. And doing an amazing job.

The threats I see in the local area, are we losing our young people to metropolitan and larger areas opportunities in work force. We are relying on the older generation where they are able for volunteering, the town supports many people in need, We have wonderful service clubs with there own amenities ,Churches, wonderful caring doctors, hospital ,centre care metal health, Taff collage, nursing home, elderly lodge, amazing older generation with history we will treasure. (Probus) local shopping centre, memorial park, Arts hall for local entertainment, & market, & flower shows, dances, **Finley have many halls most towns do, most organizations & churches have halls. And the up keep has to go on.** Local band. Primary schools, high school netball, tennis, swimming pool, amenities, parks, football, cricket, Golf, clubs, hotel ,motel's, car wash, off street parking. I'm going on to 76yrs would like not to worry about what is going to happen to these small towns.



Rate peg for NSW councils for 2017-18

29 November 2016

WHAT

IPART's decision on the rate peg for NSW councils in 2017-18 is to set the rate peg at 1.5% based on the change in the Local Government Cost Index (LGCI) and consideration of a productivity factor.

WHY

The **LGCI** measures price changes over the past year for goods, materials and labour used by an average council. We consider a deduction for a **productivity factor** to the LGCI, however this year it has no material impact on the LGCI.

HOW

We calculated the rate peg for 2017-18 by:

- ▼ taking the increase in the LGCI for the year to September 2016 of 1.47%
- ▼ deducting a productivity factor of 0.001%.

This results in a rate peg of 1.47%, which we rounded to 1.5% for 2017-18.

WHO

The rate peg sets the maximum increase in each council's general income for the 2017-18 financial year. The rate peg applies to general income in total, and not to individual ratepayers' rates.

Councils have discretion to determine how to allocate this increase between different ratepayer categories. Individual rates are also affected by other factors, such as land valuations.

WHAT NEXT

Councils must not increase general income by more than the rate peg. Councils requiring additional general revenue may apply to IPART for a special variation.

Councils applying for a special variation must satisfy the criteria listed in the Office of Local Government's Guidelines.

The Guidelines require councils to establish a need for a special variation through the Integrated Planning and Reporting (IP&R) Process. This includes undertaking long term financial planning, ensuring community awareness of the need and extent of the proposed increase in rates, and consideration of the impact on ratepayers and the community's capacity and willingness to pay. In addition, councils must meet criteria related to productivity improvements.

IPART's website includes [information on the special variation requirements](#) and recent applications from councils.

1 What is the Local Government Cost Index (LGCI) and how do we measure change?

For more detail on the Local Government Cost Index see our Fact Sheet, *Local Government Cost Index Survey 2015* published in October 2015. This is available on our [website](#).

The LGCI is a price index for councils in NSW. It is similar to the Local Government Price Index used in South Australia and similar in principle to the Consumer Price Index (CPI), which is used to measure changes in prices for a typical household.

The LGCI is designed to measure the average change in prices of a fixed 'basket' of goods and services that are purchased by councils, relative to the prices of the same basket in a base period. The index has 26 cost components, such as employee benefits and on-costs, and building materials for roads, bridges and footpaths. The cost components represent the purchases made by an average council to undertake its typical activities. We constructed the index in 2010 based on a survey we undertook of NSW councils' expenditure in 2008-09 and 2009-10. The 2015 cost survey (based on NSW councils' expenditure in 2013-14 and 2014-15) updated the expenditure weightings to ensure the relativities of the cost items within the LGCI remain accurate. The updated LGCI was used to calculate the 2017-18 rate peg.

We use the change in the LGCI in the year to September 2016 to inform the rate peg for 2017-18. This is the latest available information at the time we set the rate peg. The change in the LGCI in the year to September 2016 was 1.47%.

The main contributors to increasing the level of the index over the year ending September 2016 were:

- ▼ an increase of 2.3% in employee benefits and on-costs, measured by the ABS wage price index for the NSW public sector
- ▼ an increase of 1.5% in other expenses (eg, miscellaneous expenses such as councillors' and mayoral fees), measured by the ABS consumer price index – all groups Sydney,
- ▼ an increase of 0.6% in construction works – roads, drains, footpaths, kerbing, bridges costs, measured by the ABS producer price index for roads and bridge construction NSW
- ▼ an increase of 2.7% in buildings – non-dwelling costs, measured by the ABS producer price index for non-residential building construction, and
- ▼ an increase of 1.9% in other business services costs (eg, materials and contracts such as other operating leases, contractor and consultancy costs), measured by the ABS producer price index for other administrative services.

Partly offsetting these impacts were decreases in automotive fuels (10.5%), gas (10.4%) and telecommunications and internet services (7.1%). See Section 3 below for a table showing the price changes in cost items for all components of the LGCI.

2 How did we determine the productivity factor for the 2017-18 rate peg?

The rate peg includes a productivity factor to allow ratepayers to share in council productivity gains. We calculated the productivity factor using the ABS market sector

value-added multifactor productivity (MFP) based on quality adjusted hours worked. Based on this methodology, average productivity increased by 0.001%. Since this change in productivity is not material we made a small deduction to the LGCI when calculating the rate peg for 2017-18. This had no effect on the rate peg. For more information on the productivity factor see our Fact Sheet – *Productivity for cost indices* published in October 2014. This is available on our [website](#).

3 Local Government Cost Index (LGCI)

The rise in the LGCI for the year ended September 2016

Cost items	Effective weight as at end Sep 2015 (%)	Price change to end-Sep 2016 (% annual average)	Contribution to index change (percentage points)
Operating cost items			
Employee benefits and on-costs	41.3	2.3	0.94
Plant & equipment leasing	0.3	-2.7	-0.01
Operating contracts	1.0	1.7	0.02
Legal & accounting services	0.8	1.3	0.01
Office & building cleaning services	0.3	1.0	0.00
Other business services	5.9	1.9	0.11
Insurance	1.6	6.6	0.10
Telecommunications, telephone & internet services	0.6	-7.1	-0.04
Printing publishing & advertising	0.6	-3.3	-0.02
Motor vehicle parts	0.3	1.2	0.00
Motor vehicle repairs & servicing	0.6	3.0	0.02
Automotive fuel	0.8	-10.5	-0.08
Electricity	2.7	-0.9	-0.02
Gas	0.1	-10.4	-0.01
Water & Sewerage	0.4	-0.9	0.00
Road, footpath, kerbing, bridge & drain building materials	2.5	0.6	0.02
Other building & construction materials	0.5	2.7	0.01
Office supplies	0.2	-0.4	0.00
Emergency services levies	1.4	3.3	0.05
Other expenses ^a	8.9	1.5	0.13
Capital cost items			
Buildings – non-dwelling	3.9	2.7	0.11
Construction works – road, drains, footpaths, kerbing, bridges	19.5	0.6	0.13
Construction works – other	2.0	0.6	0.01
Plant & equipment – machinery, etc	3.5	0.2	0.01
Plant & equipment – furniture, etc	0.1	2.1	0.00
Information technology & software	0.5	-3.7	-0.02
Total change in LGCI	100		1.47

^a Includes miscellaneous expenses with low weights in the Index, eg, councillor and mayoral fees.

Note: Figures may not add due to rounding. Percentage changes are calculated from unrounded numbers.

MINUTES OF THE ANNUAL GENERAL MEETING OF THE RIVERINA AND MURRAY
REGIONAL ORGANISATION OF COUNCILS (RAMROC), HELD IN THE IAN GILBERT
ROOM AT THE JERILDERIE OFFICES OF MURRUMBIDGEE COUNCIL ON
WEDNESDAY 2ND NOVEMBER 2016

Appendix "M"

PRESENT

Albury City:	Cr Kevin Mack Mr Frank Zaknich
Balranald:	Apology
Berrigan:	Cr Matthew Hannan Mr Rowan Perkins
Carrathool:	Mr Phil Marshall
Edward River:	Apology
Federation:	Mr Mike Eden – Administrator
Greater Hume Shire:	Cr Heather Wilton Mr David Smith
Griffith City:	Cr John Dal Broi Mr Brett Stonestreet
Hay:	Cr Bill Sheaffe Mr Allen Dwyer
Murray River:	Ms Margot Stork Mr Glen Paterson
Murrumbidgee:	Mr Austin Evans - Administrator Mrs Ruth McRae Mr Craig Moffitt
Leeton:	Ms Jackie Kruger
Narrandera:	Cr Neville Kschenka Ms Judy Charlton
Wentworth:	Apology
RAMROC:	Mr Ray Stubbs Executive Officer
Guests:	Ms Jennifer Weller - Chair Murray RDA Ms Trudi McDonald Regional Coordinator NSW Department Premier and Cabinet Ms Wendy Greiner - Chair Murray Region Tourism Mr Mark Francis – Executive Officer Murray Region Tourism Mr Greg Lawrence – Chair Riverina Tourism

WELCOME

The Chairperson Cr Kevin Mack extended a warm welcome to newly elected Mayors Cr Neville Kschenka (Narrandera Shire) and Cr Matthew Hannan (Berrigan Shire)

The Chairperson also welcomed Glen Paterson (Murray River Council), Ms Jennifer Weller Chair of RDA Murray and Trudi McDonald Regional Co-ordinator of NSW Department of Premier and Cabinet (Wagga Office)

1. APOLOGIES

Cr Susan Nichols and Peter Kozlowski (Wentworth Shire), Administrator David Shaw (Murray River Council), Cr Leigh Byron and Aaron Drenovski (Balranald Shire), Administrator Ashley Hall and Des Bilske (Edward River Council), Cr Paul Maytom (Leeton Shire), Cr Peter Laird (Carrathool Shire), Cr Mick Rutledge (Hay Shire), Mr Chris Gillard (Federation Council), Mr Steven Pinnuck (Greater Hume Shire), Mr James McTavish (NSW Cross Border Commissioner), Ms Diana Gibbs (Chair Riverina RDA) and Mr Gary Saliba (Executive Officer Murray RDA)

**RESOLVED that the apologies be received and noted
(Moved Greater Hume and seconded Griffith)**

2. MINUTES OF ANNUAL GENERAL MEETING HELD AT JERILDERIE ON 13TH NOVEMBER 2015

**RESOLVED that the Minutes of the previous Annual General Meeting, held at Jerilderie on Friday 13th November 2015 be confirmed
(Moved Murrumbidgee and seconded Federation)**

3. RAMROC ANNUAL REPORT FOR PERIOD 1ST OCTOBER 2015 TO 30TH SEPTEMBER 2016

**RESOLVED that the Annual Report of RAMROC activities for the year ended 30th September 2016 be adopted
(Moved Hay and seconded Griffith)**

4. ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH JUNE 2016

**RESOLVED that the Annual Financial Statements and the accompanying Auditor's Report for the 2015-2016 Financial Year be received and noted.
(Moved Murrumbidgee and seconded Federation)**

5. REMUNERATION FOR CHAIRPERSON POSITION

**RESOLVED that a provision of \$5,000 per annum be approved, payable on a monthly basis to the RAMROC Chairperson
(Moved Greater Hume and seconded Conargo)**

6. ELECTION OF OFFICE BEARERS FOR 2016-2017 (Executive Officer acted as the Returning Officer)**1. POSITION OF CHAIRPERSON**

The Returning Officer invited nominations for the position of Chairperson for the ensuing term.

One nomination was received, that being for Cr Kevin Mack Mayor of Albury City.

The Returning Officer declared Cr Kevin Mack elected unopposed.

2. POSITION OF DEPUTY CHAIRPERSON

The Returning Officer invited nominations for the position of Deputy Chairperson for the ensuing term. One nomination was received, that being for Mr Austin Evans Administrator of Murrumbidgee Council. **The Returning Officer declared Mr Austin Evans elected unopposed.**

3. POSITION OF HONORARY SECRETARY TREASURER

The Returning Officer invited nominations for the position of Honorary Secretary/Treasurer for the ensuing term.

One nomination was received, that being for Ms Margot Stork, General Manager of Murray River Council

The Returning Officer declared Ms Margot Stork elected unopposed.

7. APPOINTMENT OF AUDITORS FOR 2016-2017

Consideration was given to a report by the Executive Officer in relation to the appointment of Auditors for the 2016-2017 financial year

RESOLVED that the Stubberfield Group (Accounting and Taxation), 25-31 Nish Street, Echuca Victoria be appointed as RAMROC's Auditors for the 2016-2017 financial year (Moved Greater Hume and seconded Federation)

8. TENTATIVE MEETING SCHEDULE FOR 2017

The meeting considered a report by the Executive Officer in relation to the setting of RAMROC meeting dates for 2017, subject to change as may become necessary

RESOLVED that the tentative meeting schedule for 2017 be as follows:-

- Wednesday 8th February 2017
 - Wednesday 10th May 2017
 - Wednesday 9th August 2017
 - Wednesday 8th November 2017 – Annual General Meeting
- (Moved Greater Hume and seconded Griffith)**

There being no further business, the Annual General Meeting concluded at 10.15 am

MINUTES OF THE GENERAL MEETING OF THE RIVERINA AND MURRAY REGIONAL ORGANISATION OF COUNCILS (RAMROC), HELD IN THE IAN GILBERT ROOM AT THE JERILDERIE OFFICES OF MURRUMBIDGEE COUNCIL, ON WEDNESDAY 2ND NOVEMBER 2016 AT 10.15 AM

PRESENT

Albury City:	Cr Kevin Mack (RAMROC Chairperson) Mr Frank Zaknich
Balranald:	Apology
Berrigan:	Cr Matthew Hannan Mr Rowan Perkins
Carrathool:	Mr Phil Marshall
Edward River:	Apology
Federation:	Mr Mike Eden (Administrator)
Greater Hume:	Cr Heather Wilton Mr David Smith
Griffith City:	Cr John Dal Broi Mr Brett Stonestreet
Hay:	Cr Bill Sheaffe Mr Allen Dwyer
Leeton:	Ms Jackie Kruger
Murray River:	Ms Margot Stork Mr Glen Paterson
Murrumbidgee:	Mr Austin Evans (Administrator) Mrs Ruth McRae (Chair Local Representation Committee) Mr Craig Moffitt
Narrandera:	Cr Neville Kschenka Ms Judy Charlton
Wentworth:	Apology
RAMROC	Mr Ray Stubbs (Executive Officer)

MEETING GUESTS:

Ms Jennifer Weller – Chair Murray RDA
 Ms Trudi McDonald –Regional Co-ordinator
 NSW Premier and Cabinet
 Ms Wendy Greiner – Chair Murray Region
 Tourism
 Mr Mark Francis – Executive Officer Murray
 Region Tourism
 Mr Greg Lawrence - Chair Riverina Tourism

MRRR 1 - WELCOME

The Chairperson Cr Kevin Mack extended a warm welcome to newly elected Mayors Cr Neville Kschenka (Narrandera Shire) and Cr Matthew Hannan (Berrigan Shire) who are attending their first RAMROC meeting.

The Chairperson also welcomed Glen Paterson (Murray River Council), Ms Jennifer Weller Chair of RDA Murray and Trudi McDonald Regional Co-ordinator of NSW Department of Premier and Cabinet (Wagga Office)

MRRR 2 - APOLOGIES

Cr Susan Nichols and Peter Kozlowski (Wentworth Shire), Administrator David Shaw (Murray River Council), Cr Leigh Byron and Aaron Drenovski (Balranald Shire), Administrator Ashley Hall and Des Bilske (Edward River Council), Cr Paul Maytom (Leeton Shire), Cr Peter Laird (Carrathool Shire), Cr Mick Rutledge (Hay Shire), Mr Chris Gillard (Federation Council), Mr Steven Pinnuck (Greater Hume Shire), Mr James McTavish (NSW Cross Border Commissioner), Ms Diana Gibbs (Chair Riverina RDA) and Mr Gary Saliba (Executive Officer Murray RDA)

RESOLVED that the apologies be received and noted
(Moved Greater Hume and seconded Berrigan)

MRRR 3 - MINUTES OF RAMROC MEETING HELD AT JERILDERIE ON 22ND JULY 2016

RESOLVED that the Minutes of the RAMROC General Meeting held on 22nd July 2016 be confirmed.
(Moved Murrumbidgee and seconded Federation)

MRRR 4 – MATTERS ARISING FROM MINUTES OF 22ND JULY 2016 MEETING

Apart from the matters reported by the Executive Officer in the November meeting agenda papers, there were no other matters arising from the Minutes of the 22nd July 2016 meeting.

**MRRR 5 – FIT FOR THE FUTURE – OLG CONSULTATION PAPER ON JOINT ORGANISATIONS
“GETTING THE BOUNDARIES RIGHT”**

Consideration was given to the Executive Officer's Report and to the recommendation of the General Managers' Group Meeting held on 21st October 2016, that in view of the diversity of Councils' views regarding the OLG's proposed joint Organisation Boundaries, that it be left to the individual Councils to advise OLG of their respective policy positions, and that RAMROC not provide a regional response.

RESOLVED that no submission be made by RAMROC in response to the OLG Consultation Paper on Joint Organisation Boundaries
(Moved Murrumbidgee and seconded Narrandera)

MRRR 6 - RAMROC BUDGET AND COUNCIL MEMBERSHIP SCHEDULE FOR 2016-2017

The draft 2016-2017 RAMROC Budget and Schedule of Member Council Contributions was submitted for consideration.

RESOLVED that the 2016-2017 Budget and Member Councils Contribution Schedule be adopted and that Tax Invoices for the contributions payable by Member Councils for the whole of the 2016-2017 Financial Year term be now levied.
(Moved Greater Hume and seconded Murrumbidgee)

MRRR 7 – EXECUTIVE OFFICERS REPORT**7.1 – Transition to LED Street Lighting – Evaluation of Essential Energy Pricing proposals**

The Street Lighting Consultative Committee (SLCC) represents NSW Regional and Rural Councils in relation to street lighting pricing issues and negotiations with Essential Energy on the new pricing structure for LED street lighting, which will be available for NSW Councils in the near future. Assistance in the evaluation of EE pricing proposals has previously been commissioned by three ROCs and RAMROC has been asked to consider making a financial contribution towards any additional consultancy work that may be required in finalising the tariffs applicable through to July 2019.

RESOLVED that if requested, RAMROC be prepared to contribute an amount of up to \$2,000 towards the evaluation of Essential Energy pricing proposals for LED street lighting charges (Moved Greater Hume and seconded Griffith)

7.2 – Murray Darling Basin Authority – Establishment of a Regional Presence

MDBA has announced that it has selected six partner organisations to host part-time Regional Engagement Officers across the Murray Darling Basin for a 12 months trial period, these positions being located at Wodonga, Shepparton, Leeton, Wentworth, Murray Bridge and St George.

RESOLVED that RAMROC write to the Minister for Agriculture and Water Resources the Hon Barnaby Joyce MP, commending the MDBA's initiative on its 12 months pilot scheme of part time Regional Engagement Officers as a first step, but again advocating the importance of MDBA establishing a permanent and high level official presence within the Southern Basin, and that RAMROC continue to seek the strong support of the region's Federal Members for Farrer the Hon Sussan Ley MP and for Riverina the Hon Michael McCormack MP. (Moved Federation and seconded Greater Hume)

7.3 – 2017 Australian of the Year – NSW Finalists

The Executive Officer reported on RAMROC's nomination of Brendan Farrell to recognise his outstanding and ongoing co-ordination of the Burrumbuttock Hay Runs and advised that Brendan is one of four finalists in the NSW Australian of the Year Local Hero Category. He further advised that Wiradjuri Journalist, Author and News Correspondent Dr Stan Grant is a finalist in the NSW Australian of the Year Category and that Anika Molesworth a Yoogali farmer and agricultural innovator is a finalist in the NSW Young Australian of the Year Category.

RESOLVED that the report be noted and that letters of congratulations be sent to Brendan Farrell, Stan Grant and Anika Molesworth, commending them on being selected as finalists in the NSW Australian of the Year Awards (Moved Murrumbidgee and seconded Federation)

7.4 – NSW Emergency Services Property Levy (ESPL)

The Executive Officer reported that as from 1st July 2017, Councils will be required to levy and collect on behalf of the State Government an Emergency Services Property Levy (ESPL), which will replace the former contributions collected and paid by insurance companies through property insurance premiums. However, the Government has to date rejected proposals by LGNSW and Councils that the existing 11.7% Emergency Services Levy (ESL) payable by Councils be removed.

RESOLVED that the Executive Officer's report be noted and that RAMROC and Member Councils maintain representations advocating that the State Government agree to remove the 11.7% Emergency Services Levy payable by Local Government Councils. (Moved Greater Hume and seconded Murrumbidgee)

7.5 – RAMROC and Local Government Procurement

The Executive Officer submitted a status report on income earned through the formal Agreement with Local Government Procurement in relation to a range of goods and services available to Councils via LGP Contracts with suppliers. Since commencement of the Agreement in May 2015, rebate income of \$60,119 has been generated, which is proposed to be utilised for comprehensive training of Councils' officers associated with procurement governance, policies and procedures.

RESOLVED that the Executive Officer's report be received and noted and that the RAMROC board endorse the principle of utilising LGP rebate income to advance highly effective procurement functions amongst the participating Councils, through improved governance, policies, procedures and training.
(Moved Greater Hume and seconded Federation)

7.6 – RAMROC / REROC Contaminated Land Management (CLM) Project

Consideration was given to the bi-monthly status report by the Executive Officer and CLM Project Officer Jessica Conner in relation to the 3 year CLM Project, which is funded (\$150,000 per year) by the NSW Government through EPA across 26 Councils in the RAMROC and REROC regions and which project is scheduled for completion by August 2017.

RESOLVED that the bi-monthly report of the RAMROC REROC Contaminated Land Project be received and noted and that RAMROC Councils continue to provide strong commitment and support to the program
(Moved Federation and seconded Berrigan)

MRRR 8 – RAMROC 2016-2017 Financial Statements – for the period ended 30th September 2016

The quarterly Financial Statements in respect of the various RAMROC Accounts, for the period ended 30th September 2016, were submitted for information and consideration.

RESOLVED that the quarterly financial statements for the RAMROC 2016-2017 Financial Accounts as at 30th September 2016 be adopted
(Moved Griffith and seconded Federation)

MRRR 9 – WORKING GROUP MINUTES

Consideration was given to the Minutes of the following RAMROC Working Group Meetings:-

- 9.1 - Murray Waste Management Group Meeting – held 3rd August 2016
- 9.2 - Planners Group Meeting – held 4th August 2016
- 9.3 - Riverina Waste Management Group Meeting – held 21st September 2016
- 9.4 - General Managers Group Meeting – held 21st October 2016

RESOLVED that the minutes of the RAMROC Working Group meetings be received and noted
(Moved Greater Hume and seconded Griffith)

MRRR 10 – DESTINATION NSW NETWORKS – DISCUSSIONS WITH REPRESENTATIVES OF MURRAY REGION TOURISM AND RIVERINA TOURISM

The Chair of Murray Region Tourism Ms Wendy Greiner and Chair of Riverina Tourism Mr Greg Lawrence addressed the meeting in relation to the current status of the six Destination NSW Networks and the future operations of both the Murray and Riverina Tourism Organisations. The presentations were followed by questions and general discussion, noting that some operational issues and future governance and funding arrangements are yet to be fully determined by Destination NSW.

MRRR 11 – GENERAL BUSINESS ITEMS

11.1 - Management of vegetation around Essential Energy powerlines

Brett Stonestreet (Griffith City) drew attention to recent correspondence from Essential Energy to Councils in relation to the management of vegetation around power lines. A Consultation Group is being established to develop a shared responsibility framework and principles and Essential Energy is inviting nominations from Councils or ROCs to participate in the Group. The EO will liaise with general managers and co-ordinate a response to Essential Energy.

11.2 - Murray RDA – Current Activities

The Chair of Murray RDA Jennifer Weller briefed the meeting on some current activities and projects being undertaken by the RDA, including a youth engagement project in conjunction with the NSW Department of Premier and Cabinet and the Department of Prime Minister, as well as local tertiary institutions.

11.3 – Flooding and Emergency Services Co-ordination

Margot Stork (Murray River) advised of a general lack of strong co-ordination and collaboration between State, Regional and Local Emergency Services with Councils during the current flooding emergencies. The meeting agreed that the Executive Officer compile data of issues and examples from RAMROC General Managers, with a view to drawing them to the attention of State Emergency Services, with a suggestion to SES of a special de-briefing meeting between Councils and SES in late November or early December.

There being no further business, the RAMROC Meeting closed at 12.25 pm