



## ORDINARY MEETING OF COUNCIL

Held on Wednesday 18 November 2020

at 11:00am

Council Chambers

56 Chanter Street, Berrigan



# Minutes



Minutes of the Ordinary Council Meeting held  
on Wednesday 18 November, 2020 commencing at 11:00am

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Min. No.

**PRESENT:**

Crs: Matthew Hannan (Mayor), Daryll Morris (Deputy Mayor), John Bruce,  
Denis Glanville, Ross Bodey, John Taylor and Roger Reynoldson

The following staff were also in attendance:

Rowan Perkins (General Manager), Matthew Hansen (Director Corporate  
Services), Matthew Clarke (Director Technical Services)

**1. APOLOGIES AND REQUESTS FOR LEAVE OF ABSENCE**

266 **Resolved** Crs Bodey and Glanville that an apology for non-attendance be received from  
Cr Colin Jones.

**2. DECLARATION OF ITEMS OF PECUNIARY OR OTHER INTERESTS**

Matthew Hansen declared a non-Pecuniary Interest in Item 7.4 as he is a member of the  
Berrigan RSL Club.

**3. VISITORS**

Nil

**4. CONFIRMATION OF MINUTES**

267 **Resolved** Crs Taylor and Morris that the Minutes of the meeting held in the Council  
Chambers on Wednesday 21 October, 2020 be confirmed.

**5. MAYORAL MINUTES**

Nil

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## 6. NOTICE OF MOTION

Nil

## 7. ITEMS FOR RESOLUTION

### 7.1 Finance - Accounts

**268 Resolved** Crs Taylor and Reynoldson that the Council:

- a) Receive the Financial Statement, Bank Reconciliation Certificate and Petty Cash Book made up to 31 October 2020,
- b) Confirm the accounts paid as per Warrant No. 10/20 totaling \$7,107,599.15, and
- c) Note the report on investments attached as **"Appendix 7.1-A"**

### 7.2 Tocumwal Foreshore Committee of Management

**269 Resolved** Crs Glanville and Reynoldson that the Council:

- a) revoke existing members of the Tocumwal Foreshore Committee of Management.
- b) pursuant to Section 355 of the Local Government Act, 1993, appoint the following persons to the Tocumwal Foreshore Committee of Management:

President:	Ross Bodey
Vice President:	Bill Greig & Ron Peterson
Secretary/Treasurer:	Judy Carlon
Committee:	
	Bob Bowman
	Colin Jones
	Peter Bird
	Gary Hiles
	Mark Wileman
	Hugh Williamson

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### 7.3 Integrated Planning and Reporting Timetable

**270 Resolved** Crs Reynoldson and Bodey that the Council adopt the following timetable to complete its review and development of its suite of Integrated Plans for implementation in the 2021 - 2022 financial year:

- 1) 9 December 2020 Capital Works inspection tour.
- 2) 4 January 2021 Council Officers commence a review of the base case for the Long Term Financial Plan which will include a working draft of the Capital Works Program.
- 3) 4 – 5 February 2021 2-day Corporate Workshop to be confirmed by the Council is the venue for the workshop – with two options proposed:
  - a) George Kerferd Hotel Beechworth or similar venue with meeting / conference facilities and on site overnight accommodation

Purpose of the Corporate Workshop will be to confirm the Council's requirements for its End of Term Report and provide its input into:

- a) the development of the Annual Operational Plan 2020 – 2021 and
  - b) review Resourcing Strategy (Long-term Financial Plan, reviewed Asset Management Strategy, and reviewed Workforce Development Plan).
- 4) 17 February 2021 the Council to adopt its draft Capital Works Program.
- 5) 17 March 2021 Ordinary Council Meeting:
  - a) Reviewed Delivery Program 2017 – 2022 presented to the Council for initial comment.
- 6) 21 April 2021 Council to:
  - a) Review Draft Operational Plan 2021 - 2022
  - b) Review Draft Rating and Revenue Policy 2021 – 2022; and
  - c) Review Draft Fees and Charges 2021 – 2022.
- 7) 9 May 2021 endorse for public exhibition and comment the reviewed:
  - a) Resourcing Strategy 2017 – 2027 inclusive of:
    - Long Term Financial Plan 2021 – 2031;
    - Workforce Development Plan 2017 – 2022; and
    - Asset Management Strategy 2021 – 2031.
  - b) Reviewed Delivery Program 2017 – 2022.
  - c) Draft Annual Operational Plan 2020 – 2021.

- d) Draft Rating and Revenue Policy 2021 – 2022.
- e) Draft Fees and Charges 2021 – 2022.
- 8) 16 June, 2021 adopt all of the above as:
  - a) Its final suite of Integrated Plans inclusive of the Community Strategic Plan; and
  - b) Set 2021 – 2022 rates and charges by resolution.
- 9) 18 August 2020 the outgoing Council presents its End of Term Report.

Matthew Hansen left the Council Chambers at 11:16am.

#### 7.4 War Memorial, Hayes Park Berrigan

- 271 Resolved** Crs Reynoldson and Morris that the Council approve the proposed siting location for the Berrigan War Memorial in Hayes Park Berrigan as requested by the Berrigan RSL Sub –Branch Committee, north of the access driveway off Jerilderie Street to Lot 32 DP 1189220 Berrigan Caravan Park.

Matthew Hansen returned to the Council Chambers at 11:16am.

#### 7.5 Berrigan Shire Council Information Guide

- 272 Resolved** Crs Glanville and Reynoldson that pursuant to section 21 of the *Government Information (Public Access) Act* the Council adopt the Berrigan Shire Council Information Guide below:



*"Making an even better Berrigan Shire"*

# INFORMATION GUIDE

Government Information (Public Access) Act 2009

Berrigan Shire Council's *Information Guide* describes who we are and what we do.

It also describes how members of the public, community organisations, the media, and government agencies can interact with us, access information held by us and change information believed to be incorrect.

**RESPONSIBLE AREA:**

**Corporate Services:** Director Corporate Services, Matthew Hansen

**COUNCIL REVIEW AND ADOPTION DATES:**

Version	Date	Minute
1	17 November 2010	291/2010
2	14 December 2011	284/2011
3	21 November 2012	275/2012
3	20 November 2013	308/2013
5	19 November 2014	282/2014
6	18 November 2015	265/2015
7	16 November 2016	298/2016
8	15 November 2017	221/2017
9	21 November 2018	234/2018
10	20 November 2019	107/2019
11	18 November 2020	



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## THE COUNCIL, ITS STRUCTURE AND FUNCTIONS

### LEGAL IDENTITY

Berrigan Shire Council is constituted and operates under the provisions of the *Local Government Act 1993*. The Council is responsible for providing local government representation and services for the residents of Berrigan Shire.

Along with 134 other Councils, Berrigan Shire was proclaimed by the New South Wales State Government on 6 March 1906. Berrigan Shire Council is one of the few remaining of those initial 134 to still exist within substantially the same boundaries since that date.

Located on the Murray River in the Southern Riverina, the Shire area covers approximately 2,100 square kilometres and is home to more than 8,700 residents.<sup>1</sup> It includes the four distinct communities of Barooga, Berrigan, Finley and Tocumwal.

### INTEGRATED PLANNING AND REPORTING

Berrigan Shire's preferred future is established in *Berrigan Shire 2023*, the Shire's Community Strategic Plan. This plan was developed in conjunction with our community under the Integrated Planning and Reporting (IP&R) framework established by the Office of Local Government.

In Berrigan Shire 2023, the community set out its vision for the future

*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.*

As well as *Berrigan Shire 2023*, the IP&R framework includes a suite of other plans, strategies and reports that are used by the Council to support the provision of a range of services, programs and initiatives on behalf of residents and others and advances Berrigan Shire as a lifestyle and investment destination of choice.

You can view the Council's suite of plans and strategies under the IP&R framework at the Council Administration Office and on the Council website at:

<https://www.berriganshire.nsw.gov.au/index.php/council-governance/management-plans-codes-reports>

### OUR PURPOSE

*"Making an even better Berrigan Shire"*

The aim of the Berrigan Shire Council is to develop our community and assist where we can to help it grow and achieve the community's vision. We work alongside our community and use our skills, our staff and our resources to contribute to the improvement of the entire Shire.

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<sup>1</sup> Australian Bureau of Statistics 3218.0 Regional Population Growth 2018-19 (25 March 2020)

We are one team focused on the one purpose of "Making an even better Berrigan Shire".

**CORPORATE STRUCTURE AND FUNCTIONS**

Berrigan Shire Council is led by a General Manager who is responsible for the efficient operation of the Council and for ensuring implementation of the Council's decisions. The General Manager is appointed by the Council under a standard contract.

The Council is made up two major divisions, each managed by a Director.

- Technical Services
- Corporate Services

Each department is responsible for the services as shown below:

Technical Services	Corporate Services
Roads, Bridges and Footpaths	Administration
Depot	Human Resources
Animal control	Finance
Stormwater drainage	Rates and charges
Parks and Gardens	Saleyards
Water and Sewerage	Recreation reserves
Environmental Health	Libraries
Building control	Public swimming pools
Waste control	Rural Fire Service
Town planning	Tourism
Council buildings	Cemeteries
Development	Caravan parks
Aerodrome	Social and cultural planning
Biosecurity	Community Bank

## PREFACE

This Information Guide has been produced by Berrigan Shire Council in accordance with [Section 21 of the Government Information \(Public Access\) Act 2009](#) and is reviewed annually. The purpose of the document is to provide members of the community, Council staff, and the public with information concerning:

- The structure and functions of Berrigan Shire Council;
- The way in which the functions of Berrigan Shire Council affect members of the public;
- The avenues available to the public to participate in policy development and the exercise Berrigan Shire Council's functions;
- The type of information available from Berrigan Shire Council and how this information is made available.

The Information Guide is available on the Access to Council Information page on the Council's website (<https://www.berriganshire.nsw.gov.au/index.php/council-governance/access-to-council-information>)

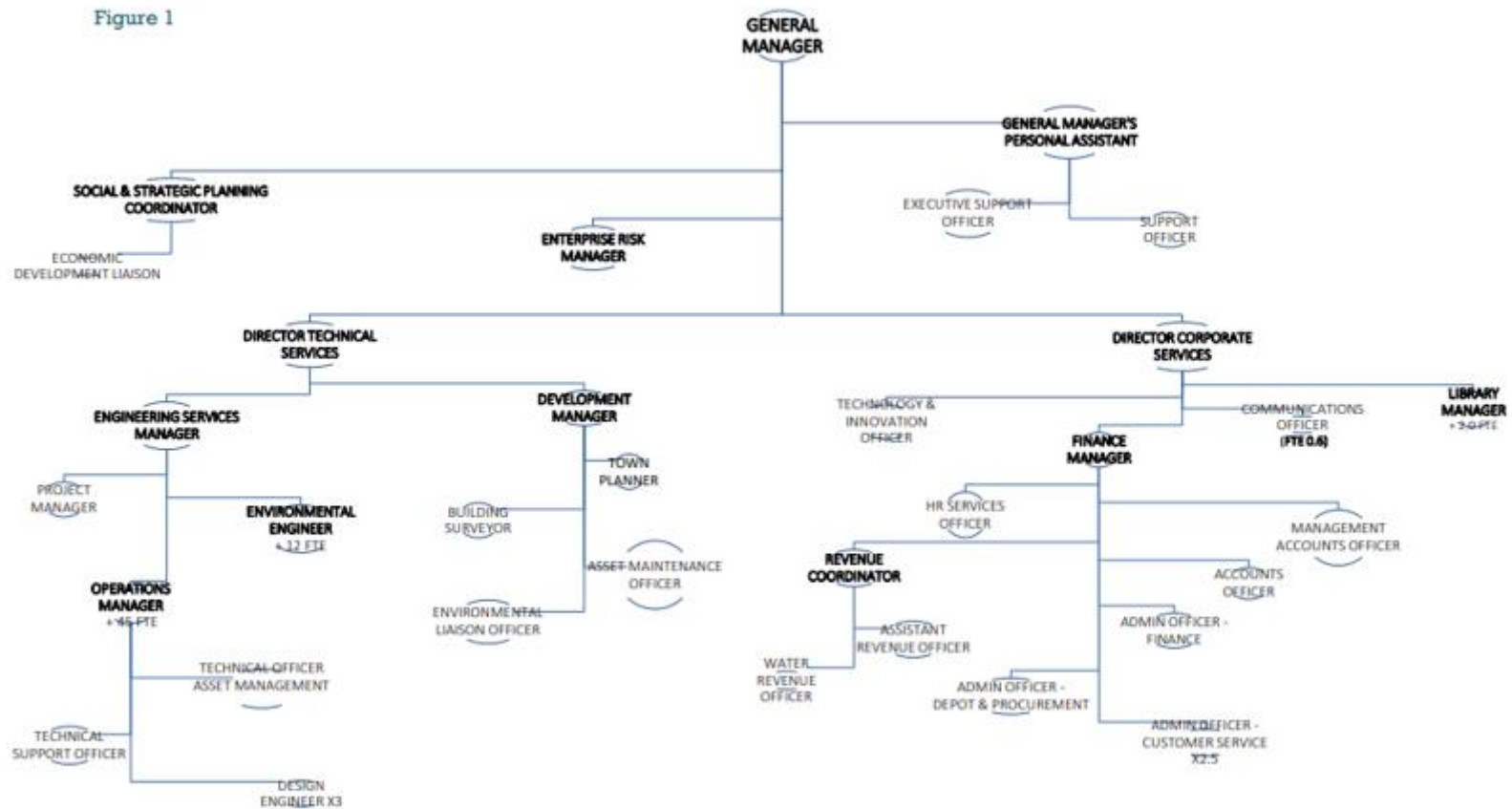


ROWAN PERKINS  
GENERAL MANAGER



Organisational Structure

Figure 1



## LOCAL GOVERNMENT AND THE PUBLIC

As a service organisation, the majority of the activities of Berrigan Shire Council may have an impact on you. The following is an outline of how the broad functions of the Council may affect you and others.

The Council exercises its functions under the [Local Government Act 1993, Section 21 of this Act](#) confers or imposes the following functions on Council:

- Non-regulatory or service functions (Chapter 6)
  - Regulatory functions (Chapter 7)
  - Ancillary functions (Chapter 8)
  - Revenue functions (Chapter 15)
  - Administrative functions (Chapters 11, 12 and 13)
  - Enforcement functions (Chapters 16 and 17)
- 
- **Service functions** involve the Council providing services and facilities to the public. This includes the provision of public infrastructure such as roads, water supply and sewerage systems, waste collection and recycling services, community infrastructure such as libraries, halls and recreation reserves and human services such as Home and Community Care.
  - **Regulatory functions** place restrictions on the use of land and on some other activities in order to mitigate any adverse effect on community amenity and the environment and to protect the life and safety of the public. Members of the public must be aware of, and comply with, such functions.
  - **Ancillary functions** include, for example, the resumption of private land and the power for the Council to enter onto a person's land. In general, these activities will only affect the owners of the property.
  - **Revenue functions** have a direct effect on the public in that the Council can compel landholders in the Shire to pay rates and charges lawfully made by the Council. The Council's revenue functions have an indirect effect on the public in that revenue raised by the Council is used to fund the services and facilities provided to the community.
  - **Administrative functions** do not affect the public directly but the impact of these functions on the efficient and effective provision of services by the Council may affect the public.
  - **Enforcement functions** such as impoundment of wandering stock directly affects those members of the public who are in breach of certain legislation. It has an indirect effect on the wider community through the maintenance of community amenity.
  - **Community support functions** include such matters such as facilitation of community and business activity within the Shire and advocating for the needs of the community with other levels of government.

As well as the *Local Government Act*, the Council has functions conferred or imposed on it by or under other Acts, which include:

<i>Biodiversity Conservation Act 2016</i>	<i>Native Title (New South Wales) Act 1994</i>
<i>Biosecurity Act 2015</i>	<i>Ombudsman Act 1974</i>
<i>Boarding Houses Act 2012</i>	<i>Pesticides Act 1999</i>
<i>Building Professionals Act 2005</i>	<i>Plumbing and Drainage Act 2011</i>
<i>Child Protection (Working with Children) Act 2012</i>	<i>Privacy and Personal Information Protection Act 1998</i>
<i>Children and Young Persons (Care and Protection) Act 1998</i>	<i>Protection of the Environment Operations Act 1997</i>
<i>Children (Education and Care Services National Law Application) Act 2010</i>	<i>Public Health Act 1991</i>
<i>Children’s Guardian Act 2019</i>	<i>Public Interest Disclosures Act 1994</i>
<i>Civil Liability Act 2002</i>	<i>Public Works and Procurement Act 1912</i>
<i>Coastal Management Act 2016</i>	<i>Radiocommunications Act 1992 (Cth)</i>
<i>Community Land Development Act 1989</i>	<i>Recreation Vehicles Act 1983</i>
<i>Community Land Management Act 1989</i>	<i>Road Transport Act 2013</i>
<i>Companion Animals Act 1998</i>	<i>Roads Act 1993</i>
<i>Contaminated Land Management Act 1997</i>	<i>Rural Fires Act 1997</i>
<i>Conveyancing Act 1919</i>	<i>Smoke-free Environment Act 2000</i>
<i>Crown Land Management Act 2016</i>	<i>State Emergency &amp; Rescue Management Act 1989</i>
<i>Data Sharing (Government Sector) Act 2015</i>	<i>State Emergency Service Act 1989</i>
<i>Dividing Fences Act 1991</i>	<i>State Records Act 1998</i>
<i>Environmental Planning and Assessment Act 1979</i>	<i>Strata Schemes Development Act 2015</i>
<i>Fair Work Act 2009 (Cth)</i>	<i>Strata Schemes Management Act 2015</i>
<i>Fire and Emergency Services Act 2017</i>	<i>Surveillance Devices Act 2007</i>
<i>Fluoridation of Public Water Supplies Act 1957</i>	<i>Swimming Pools Act 1992</i>
<i>Food Act 1989</i>	<i>Transport Administration Act 1988</i>

<a href="#">Government Information (Public Access) Act 2009</a>	<a href="#">Trustee Act 1925</a>
<a href="#">Graffiti Control Act 2008</a>	<a href="#">Unclaimed Money Act 1995</a>
<a href="#">Health Records and Information Privacy Act 2002</a>	<a href="#">Waste Avoidance and Resource Recovery Act 2001</a>
<a href="#">Heritage Act 1977</a>	<a href="#">Water Act 1912</a>
<a href="#">Impounding Act 1993</a>	<a href="#">Water Management Act 2000</a>
<a href="#">Land Development Contribution Management Act 1970</a>	<a href="#">Workers Compensation Act 1987</a>
<a href="#">Library Act 1939</a>	<a href="#">Work Health and Safety Act 2011</a>
<a href="#">Liquor Act 2007</a>	<a href="#">Workplace Injury Management and Workers Compensation Act 1998</a>
<a href="#">Local Land Services Act 2013</a>	<a href="#">Workplace Surveillance Act 2005</a>

## PARTICIPATION IN LOCAL GOVERNMENT

### REPRESENTATION

Local government in New South Wales is based on the principle of representative democracy. This means that eligible voters elect representatives to their local Council to make decisions on their behalf. In New South Wales, elections are held every four years.

Berrigan Shire Council is represented by a publicly elected Council that is responsible for providing leadership in the development and implementation of a program of actions that contribute to the Shire community's vision.

Berrigan Shire Council is represented by eight councillors, headed by a Mayor. Berrigan Shire Council is a unitary body and is not divided into wards. Each Councillor is elected by, and represents, the Shire as a whole.

Councillors serve a four-year term; the current Council was elected in September 2016 with Cr Roger Reynoldson elected in a by-election in July 2018. Berrigan Shire is not divided into wards and councillors are elected at large. The next election is scheduled for September 2021.<sup>2</sup>

The Mayor is elected by the Councillors from among their number and serves for a 2-year term. The current Mayor was elected in September 2020.

The role of the Council is to:

1. Represent the community and advocate its viewpoint
2. Formulate policy and strategic direction and make decisions that will benefit the community as a whole

<sup>2</sup> The scheduled 2020 NSW local government elections were deferred for 12 months as a result of the COVID-19 pandemic

3. Oversee the implementation of policy and key strategic plans and review the performance of the organisation
4. Set and approve the Council budget





▲ **MAKING REPRESENTATIONS TO COUNCILLORS**

Residents are able to raise issues with the elected Councillors. The Councillors, if they agree with the issue, may pursue the matter on the behalf of the resident which allows members of the public to influence the development of policy.

Residents may contact Councillors by phone or email via the following contact details:

<b>Cr Matthew Hannan (Mayor)</b> M: 0409 893 142 E: <a href="mailto:mhannan@berriganshire.nsw.gov.au">mhannan@berriganshire.nsw.gov.au</a>	<b>Cr Daryll Morris (Deputy Mayor)</b> M: 0448 130 292 E: <a href="mailto:daryll@berriganshire.nsw.gov.au">daryll@berriganshire.nsw.gov.au</a>
<b>Cr John Bruce</b> M: 0427 906 531 E: <a href="mailto:johnb@berriganshire.nsw.gov.au">johnb@berriganshire.nsw.gov.au</a>	<b>Cr Roger Reynoldson</b> M: 0428 852 063 E: <a href="mailto:rogerr@berriganshire.nsw.gov.au">rogerr@berriganshire.nsw.gov.au</a>
<b>Cr Denis Glanville</b> M: 0407 445 803 E: <a href="mailto:denisg@berriganshire.nsw.gov.au">denisg@berriganshire.nsw.gov.au</a>	<b>Cr Ross Bodey</b> M: 0400 499 146 E: <a href="mailto:rossb@berriganshire.nsw.gov.au">rossb@berriganshire.nsw.gov.au</a>
<b>Cr Colin Jones</b> M: 0428 839 228 E: <a href="mailto:colinj@berriganshire.nsw.gov.au">colinj@berriganshire.nsw.gov.au</a>	<b>Cr John Taylor</b> M: 0409 414 936 E: <a href="mailto:john@berriganshire.nsw.gov.au">john@berriganshire.nsw.gov.au</a>



2018 - 2020

Back Row: Cr John Taylor, Cr Roger Reynoldson, Cr Daryll Morris, Cr John Bruce, Cr Denis Glanville

Front Row: Cr Ross Bodey, Fred Exton (Director Technical Services), Cr Matthew Hannan, Rowan Perkins (General Manager), Cr Colin Jones

Absent: Matthew Hansen (Director Corporate Services)

## MEETINGS

Berrigan Shire Council holds an ordinary meeting of the Council on a monthly basis. This is ordinarily scheduled for the third Wednesday of the month, commencing at 11.00am. The venue for the meeting is the Berrigan Shire Council Chambers, 56 Chanter Street, Berrigan. The Council may choose to vary the time, date or venue of meetings or hold an extraordinary meeting.

Council meeting times are shown on the Council website and are also advertised in the Southern Riverina News and the Cobram Courier.

Ordinary meetings of the Council are open to the public, except as allowed for in the *Local Government Act 1993*. An audio recording of each Council meeting is also available on the Council website.



## PUBLIC PARTICIPATION

Council's Community Engagement Framework (2016) strengthens Council's commitment to supporting the participation of individuals, groups and communities in Council planning and decision making. It guides the development of Council's Community Strategic Planning engagement strategies and consultation on local issues.

Opportunities exist for you and other members of the community to participate in all facets of the governance of the Council. There is participation through the formal decision-making structures and through the many support units and groups that contribute to the Council's affairs.

Outside the formal structures of decision-making, Council has a procedure for receiving and responding to complaints and suggestions from the public about the Council and its functions.

You are also encouraged to contact Councillors to put forward your views regarding issues relating to the Council.

Many Council plans, codes and policies are placed on display for public comment before final adoption by the Council. Notification of requests for public comment is made on the Council website (<http://www.berriganshire.nsw.gov.au>) and in the Southern Riverina News and the Cobram Courier.

These draft plans and codes also available on the Council website and the Council administration office. They also are available for perusal at and the Barooga, Berrigan, Finley and Tocumwal branches of the Berrigan Shire Library Service.

You, and other members of the public, are invited to join the various committees of management that operate facilities such as recreation reserves, public halls and parks and gardens. Other committees open to the public include various advisory and support groups on issues such as youth, public libraries and community assistance.

There are also avenues for members of the public to personally participate in the policy development and the functions of the Council. Several Council Committees comprise or include members of the public.

Some of these special committees or bodies are:

- Australia Day
- Barooga Advancement Group
- Barooga Community Botanical Gardens
- Barooga Recreation Reserve
- Berrigan Conservation & Tidy Towns
- Berrigan Shire Heritage Advisory
- Berrigan Sportsground
- Berrigan War Memorial Hall
- Berrigan War Memorial Swimming Pool
- Boomanoomana Landcare
- Finley Log Cabin Museum and Mary Lawson Memorial Wayside Rest
- Finley Recreation Reserve
- Finley School of Arts
- Finley Showground Sporting Complex
- Finley War Memorial Hall
- Finley War Memorial Swimming Pool
- Fullers Road Landcare
- Native Dog Landcare Group
- Retreat Public Hall
- Tocumwal Foreshore
- Tocumwal Friends of the Library Group
- Tocumwal Historic Aerodrome Museum
- Tocumwal Rail Preservation
- Tocumwal Recreation Reserve
- Tocumwal Swimming Pool
- Tocumwal War Memorial Hall

## COUNCIL INFORMATION AND ACCESS TO INFORMATION

### LIST OF COUNCIL DOCUMENTS AVAILABLE TO THE PUBLIC

The *Government Information Public Access Act 2009* (GIPA Act) and associated regulation provides you with a general right of access to information held by the Council as long as it does not infringe privacy, other laws, or there are public interest considerations against disclosure.

A range of information about the Council and its operations is available on the Council's website and/or the Council administration office in Berrigan.

You are entitled to inspect these documents held by the Council on the Council's website – unless there is an unreasonable additional cost to the Council to publish these documents on the website – or at the offices of the Council during ordinary office hours or at any other place as determined by the Council.

Any current or previous document of this type may be inspected by you free of charge. Copies can be supplied for reasonable copying charges.

The following documents are defined as "Open Access Information" under Section 18 of the GIPA Act and will be released without the need for a Formal Access Application under this Act:

- Council's Agency Information Guide ([available on Council's website](#))
- Information about Council contained in any document tabled in Parliament by or on behalf of Council, other than any document tabled by order of either House of Parliament;
- Council's policy documents ([available on Council's website](#))
- Council's Disclosure Log of Formal Access Applications ([available on Council's website](#));
- Council's Register of Government Contracts ([available on Council's website](#));
- Council's record of the open access information (if any) that it does not make publicly available on the basis of an overriding public interest against disclosure; and
- Such other government information as may be prescribed by the GIPA regulations as open access information

Schedule 1 of the GIPA Act also stipulates that the following additional documents are to be provided as open access information by Council:

1. Information about Council and Council meetings
  - a. Code of meeting practice
  - b. Agendas, minutes and business papers for any meeting of the Council or any committee of the Council
  - c. Councillors expenses and facilities policy
2. Council Administration
  - a. Berrigan Shire Council Code of Conduct
  - b. Annual Report, Financial Statements and Auditor's Report
  - c. Equal Employment Opportunity Management Plan
  - d. Land Register

- e. Investment Register
  - f. Delegations Register
  - g. Register of voting on planning matters
  - h. Register of graffiti removal work
3. Plans and policies
    - a. A range of Council policies are available [on the Council's website](#)
    - b. Other Council plans, strategies and reports can be found at: ([available on the Council's website](#))
  4. Development and Planning
    - a. Environmental planning instruments and development control plans
    - b. Development Applications and associated documents
  5. Other documents
    - a. Leases and licences for use of public land classified as community land
    - b. Register of contracts
    - c. Register of gifts
    - d. Returns of the interests of Councillors, designated persons and delegates
    - e. Register of current declarations of disclosures of political donations

#### HOW TO ACCESS INFORMATION THE COUNCIL HOLDS

Under the GIPA Act the Council has an obligation to provide greater accessibility to government information for the public.

Documents available for free can be found on the Council's website (<http://www.berriganshire.nsw.gov.au>) or collected in person at the Council's office in Berrigan during office hours.

You may come to the Council's office at 56 Chanter Street, Berrigan, and view the Council's open access information during office hours (8.00am to 5.00pm Monday to Friday excluding public holidays).

#### ACCESS TO AND AMENDMENT OF COUNCIL RECORDS

Any person can request to view his/her own personal record and can request the alteration of certain information that is held by the Council in connection with its administrative functions and if the information is, in the person's opinion, incomplete, incorrect, out of date or misleading. Any records of a legal or accounting nature cannot be altered without proper approval or advice.

The Director Corporate Services has been appointed as the Council's Public Officer and Right to Information Officer. Among other duties, the Director Corporate Services may deal with requests from the public concerning the Council's affairs and has the responsibility of assisting people to gain access to public documents of the Council. The Director Corporate Services is also responsible for determining applications for access to documents or for the amendment of records.

Council has in place a Privacy Management Plan for dealing with private or personal information.

The Council endeavours to make as much information as possible available proactively or upon request, unless there is an overriding public interest against disclosure. In some cases, it may be necessary to lodge a formal access application. Access forms are available on the Council's website or by contacting the Council's Public Officer.

Requests for amendment of a document of the Council which you feel is incorrect will require you to make written application to the Director Corporate Services in the first instance.

Matthew Hansen  
Director Corporate Services  
Berrigan Shire Council  
56 Chanter Street  
BERRIGAN NSW 2712

Telephone: (03) 5888 5100  
Email: [mail@berriganshire.nsw.gov.au](mailto:mail@berriganshire.nsw.gov.au)

#### OFFICE OF THE INFORMATION AND PRIVACY COMMISSIONER

The Office of the Information and Privacy Commissioner (OIPC) has been established to oversee the GIPA Act. The OIPC provides information about the right to access information held by NSW government agencies, including Councils.

You can contact the OIPC via:

Level 11, 1 Castlereagh Street  
SYDNEY NSW 2001  
GPO Box 7011  
SYDNEY NSW 2001  
T: 1800 472 679  
E: [ipcinfo@ipc.nsw.gov.au](mailto:ipcinfo@ipc.nsw.gov.au)



## 7.6 Local Roads and Community Infrastructure Program

273 **Resolved** Crs Morris and Taylor that the Council prepare and submit an application for funding under the Local Roads and Community Infrastructure Program:

- Replacement of netball courts
- Kerb and gutter uplift
- Drainage and resurfacing of car park - Apex Park, Berrigan.

## 7.7 Request for Assistance – Developer Concession

274 **Resolved** Crs Morris and Glanville that the Council grant a developer concession in line with its Statement of Revenue Policy for the lots listed below:

Assessment Number	Lot and Plan
01376-00000000-000	Lot 1 DP1262202
01377-00000000-000	Lot 2 DP1262202
01378-00000000-000	Lot 3 DP1262202
01379-00000000-000	Lot 4 DP1262202
01382-00000000-000	Lot 7 DP1262202
01383-00000000-000	Lot 8 DP1262202
01384-00000000-000	Lot 9 DP1262202
01385-00000000-000	Lot 10 DP1262202
01386-00000000-000	Lot 11 DP1262202
12969-00000000-000	Lot 12 DP1262202

Annual water and sewerage charges will be waived on these lots up to a maximum period of three (3) years, or until the lots are built upon, sold, leased or otherwise occupied (whichever is sooner)

## 7.8 Themes for the 2021 Berrigan Shire Business Awards

275 **Resolved** Crs Reynoldson and Taylor that the themes for the 2021 Berrigan Shire Business Awards will be:

- Excellence in Innovation, Resilience or Growth
- Excellence in Shop Front and Online Integration
- The People's Choice Award for Excellence in Customer Service.

## 7.9 Child-Safe Policy and Framework

**276 Resolved** Crs Taylor and Bodey that the Council:

1. Revoke the Child Protection Policy dated 17 January, 2001; and
2. Adopt the Child Safe Policy and Framework included as below:





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## CHILD-SAFE POLICY AND FRAMEWORK

Strategic Outcome:	Supported and engaged communities		
Date of Adoption:	18 November 2020	Minute Number:	
Date for Review:	20 November 2024		
Responsible Officer:	Enterprise and Risk Manager		
Document Control:	Replaces and revokes the Child Protection Policy 17 January 2001		
Delivery Program Link:	3.1.1.1 Support and promote the healthy development and wellbeing of children and young people		

### 1. POLICY STATEMENT

Berrigan Shire Council is committed to establishing and promoting a child safe organisation in accordance with the *Children's Guardian Act 2019*, and the Child Safe Standards. This Child Safe Framework (the Framework) is designed to provide guidance for all staff and volunteers around what is required to ensure:

- Conditions are created which reduce the likelihood of children being harmed;
- Conditions are created that increase the likelihood of identifying and reporting harm;
- Appropriate responses are made towards disclosures, allegations and suspicions of harm

### 2. PURPOSE

The Framework is designed to provide guidance for all Council workers, working with children, around what is required to ensure Berrigan Shire Council is providing a safe environment for children and young people and is meeting the requirements under the *Children's Guardian Act 2019*



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### 3. SCOPE

This Framework relates to all contractors, volunteers and employees of the Berrigan Shire Council. Specifically, those workers who work within close proximity to children.

### 4. DEFINITIONS

**Children** are people aged under 18 years or a person apparently less than 18 years of age if the person's age cannot be proved.

**Child Safe Standards** are ten standards recommended by the Royal Commission following their inquiry into institutional responses to child sexual abuse and other related matters. Each standard is principle-based and focused on the outcome that the organization is seeking to achieve by implementing child safe strategies.

**Emotional abuse** is not a one off incident but rather a pattern of behaviour over a period. It affects a child's emotional, social, cognitive and intellectual development. It can include persistent behaviour by adults such as rejection, isolation, ignoring, hostility, yelling, criticism or exposure to family violence. It is the most common type of abuse experienced by children and is likely to be present alongside physical and sexual abuse.

**Family violence exposure** is when a child hears or sees a parent, sibling or other family member experience physical, sexual or emotional abuse. It could also be when a child sees the outcomes from the violence such as physical injuries to a person or damage to property.

**Neglect** is the failure to provide the basic necessities for emotional and physical development and wellbeing of a child. This includes food, safe and hygienic housing, appropriate clothing, access to medical treatment, personal hygiene and adequate supervision.

**Physical abuse** is when a child experiences deliberate physical injury or trauma. Most commonly it includes hitting but can also be biting, shaking, burning or poisoning. Under the Children's Guardian Act 2019, an assault can occur when a person intentionally or recklessly (i.e. knows the assault is possible but ignores the risk):

- Applies physical force against a child without lawful justification or excuse – such as hitting, striking, kicking, punching or dragging a child (actual physical force); or
- Causes a child to apprehend the immediate and unlawful use of physical force against them – such as threatening to physically harm a child through words and/or gestures



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*and regardless of whether the person actually intends to apply any force (apprehension of physical force).*

**Reportable Conduct** means the following conduct, whether or not a criminal proceeding in relation to the conduct has been commenced or concluded –

(a) *a sexual offence – a sexual offence is an offence of a sexual nature under a law of NSW, another state/territory, or the Commonwealth committed against, with or in the presence of a child, such as:*

- *sexual touching of a child;*
- *a child grooming offence;*
- *prediction, dissemination or possession of child abuse material.*

*An alleged sexual offence does not have to be the subject of criminal investigation or charges for it to be categorised as a reportable allegation of a sexual offence.*

(b) *sexual misconduct – the Children’s Guardian Act 2019 defines sexual misconduct to mean any conduct with, towards or in the presence of a child that is sexual in nature (but is not a sexual offence) and provides the following example:*

- *descriptions of sexual acts without a legitimate reason to provide the descriptions;*
- *sexual comments, conversations or communications;*
- *comments to a child that express a desire to act in a sexual manner towards the child, or another child.*

(c) *ill-treatment of a child – is conduct towards a child that is:*

- *unreasonable; and*
- *seriously inappropriate, improper, inhumane or cruel*

*Ill-treatment can include a range of conduct such as making excessive or degrading demands of a child; a pattern of hostile or degrading comments or behaviour towards a child; and using inappropriate forms of behaviour management towards a child.*

(d) *neglect of a child – means a significant failure – by a person with paternal responsibility for the child, or an authorised carer or an employee if the child is in the employee’s care – to provide adequate and proper food, supervision, nursing, clothing, medical aid or lodging for the child that causes or is likely to cause harm to the child.*



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*Neglect can be an ongoing situation of repeated failure by a caregiver to meet a child's physical or psychological needs, or a single significant incident where a caregiver fails to fulfil a duty or obligation, resulting in actual harm to a child or where the failure is likely to cause harm. Examples of neglect include failing to protect a child from abuse and exposing a child to a harmful environment.*

(e) *an offence under section 43B or 316A of the Crimes Act 1900:*

*"Failure to reduce or remove risk of child becoming victim of child abuse"*

*"Concealing a child abuse offence"*

**Sexual abuse** *is when an adult, child or adolescent uses their power and authority to involve a child in sexual activity. Sexual activity includes sexual intercourse and also a range of sexual behaviours that can be physical, verbal or emotional.*

**Worker** – *The Council will use the same definition under the Work Health and Safety Act 2011, and includes a person who carries out work in any capacity for the Council including work as an employee, volunteer, contractor, sub-contractor, work experience student or trainee, but for the purposes of this Framework also extends to Councillors.*

## **5. POLICY IMPLEMENTATION**

The Council has four objectives for ensuring the Child Safe Standards are adopted and used to guide decision making. These are:

1. All Council workplaces and events where children are present and encouraged to participate will be managed in accordance with the Child Safe Standards;
2. All workers involved in delivering services to children will understand their roles and expected standards of behaviour in relation to keeping children safe from all types of abuse and neglect;
3. All Council endorsed activities or events (including camps and excursions funded and/or supported by Council) will demonstrate compliance with the Child Safe Standards as a requirement to receive funding or support;
4. Existing and proposed Council facilities where children congregate, or frequent will be assessed for suitability and safety in accordance with Child Safe Standards and recommendations.



**5.1 Child Safe Standards**

The Child Safe Standards that make up the Framework together with examples of how we will apply these standards are listed below:

Standard	Statement	How do we do this?
Standard 1	<i>Child safety is embedded in organisational leadership, governance and culture.</i>	<i>The Council demonstrates a commitment to child safety through documentation, continuous review and improvement, behaviours and attitudes, that prioritise the safety of children</i>
Standard 2	<i>Children participate in decisions affecting them and are taken seriously.</i>	<i>Children will be consulted and encouraged to put their views forward on Council projects and services that affect them and their families</i>
Standard 3	<i>Families and communities are informed and involved.</i>	<i>Information around the Council's child safe practices are promoted and made available through a variety of mediums, and feedback reviewed and enacted where appropriate</i>
Standard 4	<i>Equity is upheld and diverse needs are taken into account.</i>	<i>Diversity and inclusion will be considerations with Council projects and services; Staff will be trained to recognise and understand and respect the diverse needs of children, and adapt services accordingly</i>
Standard 5	<i>People working with children are suitable and supported.</i>	<i>Recruitment of workers working with children will emphasise child safety; Appointment will require probity checks and induction around child safety procedures</i>



Standard	Statement	How do we do this?
Standard 6	<i>Processes to respond to complaints of child abuse (or other concerns) are child-focused.</i>	<i>Specific procedures in accordance with the Office of the Children’s Guardian Reportable Conduct Scheme, and Mandatory Reporting under the Crimes Act 1900 are compliant and child-focused.</i>
Standard 7	<i>Staff are equipped with the knowledge, skills and awareness to keep children safe, through continual education and training.</i>	<i>All staff working with children will be required to undergo training to equip them with the knowledge required to enact the Child Safe Standards, and will be required to continually refresh their knowledge</i>
Standard 8	<i>Physical and online environments minimise the opportunity for abuse or other kinds of harm to occur.</i>	<i>Risks associated with physical and online environments are identified and mitigated where possible without compromising a child’s right to privacy and healthy development</i>
Standard 9	<i>Implementation of the Child Safe Standards is continuously reviewed and improved.</i>	<i>The Council’s focus is on continual improvement. Various mechanisms are used to continuously review the processes around child safety including document review, regular meetings and customer complaint systems.</i>
Standard 10	<i>Policies and procedures document how the organisation is child safe.</i>	<i>Policies and procedures supporting child safety are developed in accordance with legislation and the Child Safe Standards, under Council’s Integrated Management System, and are designed to be accessible and easily understood.</i>

**5.2 Risk Management**

Risks associated with each standard are identified and assessed, and mitigation strategies established in accordance with the Council’s Risk Management Policy and Framework. The risks will consider gaps in current practices against the requirements under each standard, and identify strategies in accordance with legislation and best practice.



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Risk assessments will also form part of ongoing reviews and continuous improvement procedures.

Identified risks and control measures will be included in the Council's corporate Risk Register.

## **6. RELATED LEGISLATION, POLICIES AND STRATEGIES**

### **6.1 Legislation**

- *Children's Guardian Act 2019*
- *Child Protection (Working with Children) Act 2012*
- *Children and Young Persons (Care and Protection) Act 1998*
- *Work Health and Safety Act 2011*
- *Crimes Act 1900*
- *Local Government Act 1993*

### **6.2 Council documents**

- [Berrigan Shire Council Code of Conduct](#)
- [Risk Management Policy and Framework](#)
- [Berrigan Shire Council Children, Young People and Families Strategy 2020 – 2024](#)
- [Berrigan Shire Council Library Services Strategy 2016](#)

### **6.3 Other resources**

- [A guide to the Child Safe Standards - NSW Office of the Children's Guardian](#)

## 7.10 Equal Employment Opportunity Policy and Plan

**277 Resolved** Crs Morris and Taylor that the Council:

1. Revoke the Equal Employment Opportunity Policy and the Equal Opportunity Plan adopted 16 April 2014; and
2. Adopt the Equal Employment Opportunity Policy and the Equal Opportunity Plan set out below:





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## EQUAL EMPLOYMENT OPPORTUNITY POLICY

Strategic Outcome:	Good government		
Date of Adoption:	18 November 2020	Minute Number:	
Date for Review:	20 November 2024		
Responsible Officer:	Director Corporate Services		
Document Control:	Replaces and revokes the Equal Employment Opportunity Policy adopted 16 April 2014.		
Delivery Program Link:	2.1.3. Council operations and financial management support ethical transparent and accountable corporate governance		

### 1. POLICY STATEMENT

Berrigan Shire Council has a statutory obligation and is committed to the principles of Equal Employment Opportunity (EEO) and ensuring employment practices and workplace decisions are fair and free from discrimination. This policy is developed in line with legislation, and Council's Social Justice Framework.

### 2. PURPOSE

The purpose of this policy is to outline Council's commitment to EEO, ensuring Council's procedures and processes are fair and do not disadvantage people because they belong to marginalised groups (EEO target groups).

### 3. SCOPE

This policy relates to all Berrigan Shire Council workers including volunteers, work experience students, contractors and prospective job applicants. EEO applies to:

- Access to employment
- Conditions of employment
- Workplace decisions
- Performance evaluation
- Training and career development opportunities

### 4. DEFINITIONS

**Disability**, under the *Disability Discrimination Act 1992*, is defined as:

- The total or partial loss of the person's bodily or mental functions; or



- Total or partial loss of a part of the body; or
- The presence in the body of organisms causing disease or illness; or
- The presence in the body of organisms capable of causing disease or illness; or
- The malfunction, malformation or disfigurement of a part of the person's body; or
- A disorder or malfunction that results in the person learning differently from a person without the disorder or malfunction; or
- A disorder, illness or disease that affects a person's thought processes, perception of reality, emotions or judgement or that results in disturbed behaviour, and includes a disability that:
  - Presently exists; or
  - Previously existed but no longer exists, or
  - May exist in the future (including because of a genetic predisposition to that disability); or
  - Is imputed to a person.It also includes behaviour that is a symptom or manifestation of the disability.

**Diversity**, according to the Diversity Council of Australia refers to the mix of people in an organization, that is, all the differences between people in how they identify in relation to their:

- Social Identity e.g. Aboriginal and/or Torres Strait Islander background, age caring responsibilities, cultural background, disability status, gender, religious affiliation, sexual orientation, gender identity, intersex status, and socio-economic background.
- Professional Identity e.g. profession, education, work experiences, organizational level, functional area, division/department, and location.

**Equal Employment Opportunity (EEO)** means equitable access to jobs and benefits and services for all employees and prospective employees in the workplace. EEO aims to ensure fair and equitable outcomes in all areas of employment which relate to recruitment, selection, access to information, supervision and management.

EEO is about:

- Fair practices in the workplace;
- Management decisions being made without bias;
- Recognition and respect for the social and cultural backgrounds of all staff and customers;
- Employment practices which produce staff satisfaction, commitment to the job and delivery of quality services to customers;
- Improving productivity by guaranteeing that:
  - Skilled staff are retained



- o Training and development are linked to employee needs and customer needs; and
- o The workplace is efficient and free from harassment and discrimination.

**Inclusion**, according to the Diversity Council of Australia refers to getting the mix of people in an organization to work together to improve performance and wellbeing. Inclusion in a workplace is achieved when a diversity of people (e.g. ages, cultural backgrounds, genders, perspectives) feel that they are:

- Respected for who they are and able to be themselves
- Connected to their colleagues and feel they belong
- Contributing their perspectives and talents to the workplace; and
- Progressing in their career at work (i.e. have equal access to opportunities and resources)

**Social justice** is about inclusivity and fairness. It is based on four interrelated principles of equity, rights, access and participation. In the workplace, it is based on the idea that all people should be able to compete for employment or opportunity on the basis of their ability to do the job. In particular, it is about being more inclusive and focusing on those groups most likely to be marginalised or in vulnerable situations such as Aboriginal and Torres Strait Islanders, people from culturally and linguistically diverse backgrounds, people with disabilities, older people, women and young people.

## 5. POLICY IMPLEMENTATION

### 5.1 Responsibilities

Council is responsible for ensuring:

- All staff selection and appointments are based on merit;
- Workplace conditions and career opportunities are fair and equitable;
- All employees are given assistance to achieve their full potential with respect to their positions;
- The workplace is free from unlawful discrimination;
- Equity of access to training and career development.

#### Workers

Whilst workers have rights, they also have responsibilities to ensure:

- They work to the best of their ability and in line with Council's Values and Code of Conduct;
- The skills and talent of other workers are recognised, and actions are taken to prevent discrimination of others in the workplace;



- The differences amongst fellow workers and customers such as cultural and social diversity are respected;
- All people are treated fairly.

#### Managers/Supervisors

Whilst Managers and Supervisors are afforded the same rights as all staff members, they have additional responsibilities to ensure:

- That all work practices and behaviours are fair;
- The work environment is free from all forms of unlawful discrimination;
- Employees are consulted on decisions that affect them;
- All employees are provided with equal opportunity to be considered for available jobs, higher grade duties, job rotation schemes and flexible working arrangements;
- Selection processes are transparent and the methods used are consistent;
- All employees are provided with equal access to fair, prompt and confidential processes to deal with complaints and grievances;
- All employees are given equal access to relevant training and development opportunities;
- Training and development needs of EEO Target Groups are identified and assistance is provided to help them gain access to training and development opportunities;
- Participate in learning opportunities and seek feedback to help manage staff effectively;
- Address actions in the EEO Plan to achieve specific EEO outcomes.

#### **5.2 EEO Plan**

The requirement for the Council to establish an EEO Plan is included in the *NSW Local Government Act 1993*.

The EEO Plan outlines Council's objectives towards achieving legislative compliance, eliminating discrimination in the workplace, and building a culture of diversity and inclusivity. The EEO Plan is reviewed, with outcomes reported annually in Council's Annual Report.

#### **5.3 Breaches of Policy**

It is Council's responsibility to ensure the EEO practices are adhered to and any incidents of discrimination are addressed. Reports of incidents relating to discrimination will be handled in accordance with the Council's Discrimination, Workplace Bullying and Harassment Policy.

#### **6. RELATED LEGISLATION, POLICIES AND STRATEGIES**

- Disability Discrimination Act 1992
- Fair Work Act (Cwealth) 2009
- NSW Anti-Discrimination Act 1977



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- NSW Local Government Act 1993
  - Sex Discrimination Act 1984
  - Work Health and Safety Act 2011
  - Work Health and Safety Regulations 2017
  - Local Government (State) Award 2020
  - Berrigan Shire Council Code of Conduct
  - Berrigan Shire 2027: Workforce Management and Development Plan 2017-2021
  - Berrigan Shire Council Social Justice Framework
  - Berrigan Shire Council Privacy Management Plan
  - Berrigan Shire Council Equal Employment Opportunity Plan
  - Discrimination, Workplace Bullying and Harassment Policy
  - Employee Assistance Program Policy
  - Internal Reporting Policy
  - Salary Policy
  - Social Media Policy
  - Training and Development Policy
  - Work Health and Safety Policy
  - Berrigan Shire Council Human Resource Manual

## Equal Employment Opportunity Plan



Berrigan Shire 2020



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BSC Equal Employment Opportunity  
Plan

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## Introduction

The Berrigan Shire, and surrounding LGAs are diversely populated. People come from a wide range of ethnic and cultural backgrounds, with different religious beliefs, sexual orientation, disability, family responsibilities, socio-economic backgrounds, life and work experiences. Berrigan Shire Council is committed to capturing the talents, knowledge, skills and expertise of this wide ranging community to meet its workforce needs and to create a culture and work environment where this diversity is encouraged and celebrated.

This is the Berrigan Shire Council's Equal Employment Opportunity Plan (EEOP), which builds on Council's previous Equal Employment Opportunity Management Plan, and is developed to meet the requirements of the *Local Government Act 1993* (the 'Act') S344-345, and to complement Council's *Active Ageing & Disability Inclusion Strategy and Action Plan*, and *Berrigan Shire 2027: Workforce Management and Development Plan 2017-2021*.

This EEOP expands on the objectives identified in previous plans, incorporates the principles of workplace inclusion and diversity, and addresses the objectives of the *Berrigan Shire 2027: Workforce Management and Development Plan 2017-2021*.

## Purpose

The purpose of this EEOP is to expand on Council's existing practices promoting equal employment opportunity, by committing to embed further, the principles of inclusivity and diversity into the workplace. By embedding these principles, we mirror the objectives for our community as outlined in the *Active Ageing and Disability Inclusion Framework* of:

1. Disabled residents and older people leading active and rewarding lives as valued members of the community;
2. A whole of Council response to liveability and inclusion ensuring that individuals and carers using Council services make decisions which support, irrespective of cognitive, physical, or sensory impairment and at all ages the economic independence and social wellbeing of disabled and older residents.

The EEOP will also identify additional opportunities and outline actions for our entire workforce to adopt, that will support the development and growth of our workplace culture. The Council's aim is to promote an enviable workplace culture, rich in respect and acceptance which also reflects the values of our community.



## Definitions

**Disability**, under the *Disability Discrimination Act 1992*, is defined as:

- The total or partial loss of the person's bodily or mental functions; or
- Total or partial loss of a part of the body; or
- The presence in the body of organisms causing disease or illness; or
- The presence in the body of organisms capable of causing disease or illness; or
- The malfunction, malformation or disfigurement of a part of the person's body; or
- A disorder or malfunction that results in the person learning differently from a person without the disorder or malfunction; or
- A disorder, illness or disease that affects a person's thought processes, perception of reality, emotions or judgement or that results in disturbed behaviour, and

includes a disability that:

- Presently exists; or
- Previously existed but no longer exists or
- May exist in the future (including because of a genetic predisposition to that disability); or
- Is imputed to a person

It also includes behaviour that is a symptom or manifestation of the disability.

**Diversity**, according to the Diversity Council of Australia refers to the mix of people in an organization, that is, all the differences between people in how they identify in relation to their:

- Social Identity e.g. Aboriginal and/or Torres Strait Islander background, age caring responsibilities, cultural background, disability status, gender, religious affiliation, sexual orientation, gender identity, intersex status, and socio-economic background.
- Professional Identity e.g. profession, education, work experiences, organizational level, functional area, division/department, and location.

**Equal Employment Opportunity (EEO)** means equitable access to jobs and benefits and services for all employees and prospective employees in the workplace. EEO aims to ensure fair and equitable outcomes in all areas of employment which relate to recruitment, selection, access to information, supervision and management.

EEO is about:

- Fair practices in the workplace;
- Management decisions being made without bias;
- Recognition and respect for the social and cultural backgrounds of all staff and customers;
- Employment practices which produce staff satisfaction, commitment to the job and delivery of quality services to customers;
- Improving productivity by guaranteeing that:



- Skilled staff are retained
- Training and development are linked to employee needs and customer needs; and
- The workplace is efficient and free from harassment and discrimination.

***Inclusion***, according to the Diversity Council of Australia refers to getting the mix of people in an organization to work together to improve performance and wellbeing. Inclusion in a workplace is achieved when a diversity of people (e.g. ages, cultural backgrounds, genders, perspectives) feel that they are :

- Respected for who they are and able to be themselves
- Connected to their colleagues and feel they belong
- Contributing their perspectives and talents to the workplace; and
- Progressing in their career at work (i.e. have equal access to opportunities and resources)



- Skilled staff are retained
- Training and development are linked to employee needs and customer needs; and
- The workplace is efficient and free from harassment and discrimination.

***Inclusion***, according to the Diversity Council of Australia refers to getting the mix of people in an organization to work together to improve performance and wellbeing. Inclusion in a workplace is achieved when a diversity of people (e.g. ages, cultural backgrounds, genders, perspectives) feel that they are :

- Respected for who they are and able to be themselves
- Connected to their colleagues and feel they belong
- Contributing their perspectives and talents to the workplace; and
- Progressing in their career at work (i.e. have equal access to opportunities and resources)



### Legislative Requirements

Under the Act, Council is required to report on EEO in the Annual Report. The purpose of this is to demonstrate how Council is achieving the objectives of the Act, which are:

- To eliminate and ensure the absence of discrimination in employment on the grounds of race, sex, marital or domestic status and disability in Councils, and
- To promote equal employment opportunity for women, members of racial minorities, and persons with disabilities.

In addition to the Act, additional legislation that supports the requirements of EEO in the workplace include:

Legislation	Areas of concern
Racial Discrimination Act (Cwlth) 1975	<i>Race, colour, national or ethnic origin, family responsibilities</i>
Age Discrimination Act (Cwlth) 2004	<i>Discrimination in employment, education, etc.</i>
Sex Discrimination Act (Cwlth) 1984	<i>Sex, marital status, pregnancy, sexual harassment</i>
Disability Discrimination Act (Cwlth) 1992	<i>Disability includes physical, sensory, intellectual and psychiatric impairment, mental illness and presence in the body of a disease-causing organism.</i>
Australian Human Rights Commission Act (Cwlth) 1986	<i>Race, colour, sex, religion, political opinion, national extraction, social origin, age, medical record, criminal record, marital or relationship status, impairment, mental/intellectual or psychiatric disability, physical disability, nationality, sexual orientation, and trade union activity or imputation of one of the above grounds.</i>
Anti-Discrimination Act (NSW) 1977	<i>Race (including colour), nationality, descent and ethnicity, ethno-religious or national origin, sex, sexuality, age, marital or domestic status, pregnancy, parenthood, breastfeeding, disability, physical impairment, intellectual impairment, homosexuality, transgender, carer.</i>



### **Workforce Profiling**

In comparison to other government sectors in New South Wales, local government has a lower percentage of women<sup>1</sup>. This is prominent in fulltime employment within Rural and Rural Remote Councils, and was seen primarily in engineering, plant operation, labouring and construction positions.

Females generally have greater representation in occupations such as office management and administration.

Berrigan Shire Council is representative of this data. As of 1<sup>st</sup> June, 2020, males made up 74% of Council's staff. Of the 26% of female staff, positions held included management roles in finance, risk, economic development, town planning, social and strategic planning, and library, as well as administrative and library assistant positions.

Whilst administration positions within Council, which were historically an area of female bias (LGNSW, 2018), had expanded to include males, there was no female representation in engineering, construction or labouring.

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<sup>1</sup> Local Government Workforce and Future Skills Report New South Wales, September, 2018 comparison by gender, full time and part time, and urban or rural and rural remote Councils. Information obtained during Local Government Skills Shortage Survey 2017.



### **Integrating Equal Employment Opportunity Principles**

Whilst Council has a legal obligation to address EEO principles, we are also progressing towards a more integrated approach. We are expanding our strategic actions to include diversity as part of workforce development, and as a reflection of our community's expectations.

Increasingly, Council as a service provider is expected to remain abreast of new developments, address community needs particularly in the sphere of accessibility to Council facilities and services, and accordingly make adjustments. We expect the same of our business community.

As an organisation, we need to mirror those expectations. We need to look for ways to diversify and accommodate our workforce. According to the NSW Public Service Commission, "a diverse workforce increases the recruitment pool and overall capability, and encourages innovation" (NSW Public Service, 2012).

### **Key Strategies**

The key strategies for Council to achieve compliance with the Act, and to promote workforce diversity are:

- *Have representation in Council's workforce of people from EEO groups;*
- *Review appointment, promotion and job transfer policies and procedures to ensure they conform with EEO principles;*
- *Review conditions of employment practices to ensure they conform with EEO principles;*
- *Prevent discrimination, bullying and harassment of our workers;*
- *Review learning and development policies and practices to ensure they conform with EEO principles and to increase participation in staff training and development opportunities by EEO target group members.*



### **Outcomes**

As part of Council's workforce planning, it is imperative that we align our actions to our outcomes. As part of integrating EEO principles, we need to ensure that the actions in the *Workforce Development and Management Plan* are aligned to our EEO outcomes.

Those outcomes are:

- 1. Increased awareness of equal employment opportunity principles including strategies for work groups to achieve workforce diversity;**
- 2. Workplaces are free from employment practices that are biased or discriminate unlawfully against employees;**
- 3. The organisational culture values diversity and the work environment is free from racial and sexual harassment.**



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**Evidence suggests that diversity can have a significant impact on business outcomes if the skills of different groups are better utilised (NSW Public Service, 2012)**

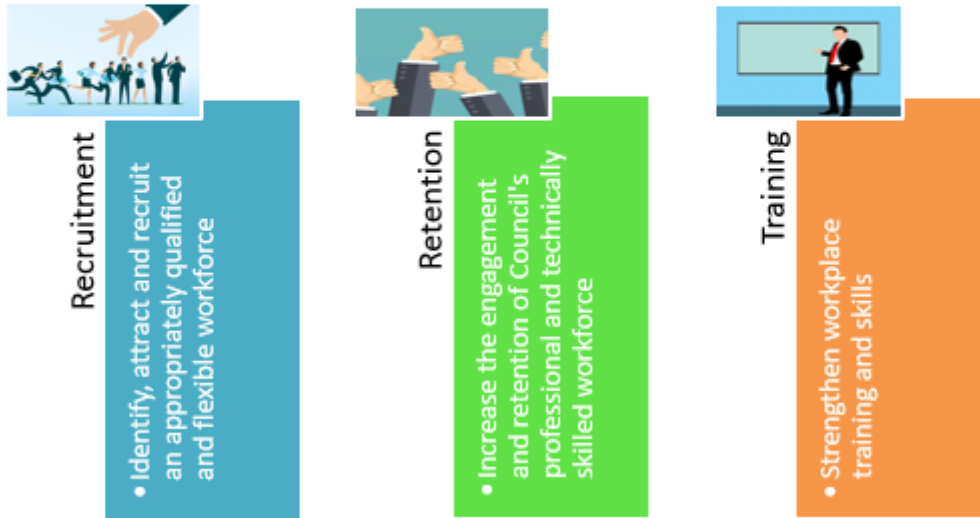
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**Workforce Development and Management Plan**

Under the three pillars of workforce development; attraction/recruitment, retention, and training; outlined in the *Workforce Development and Management Plan*, objectives have been identified as follows:



Each workforce development objective has an identified action. Not all workforce development actions lend themselves to incorporating EEO principles, but where this is possible, those identified workforce development actions will have an EEO action associated.

These EEO actions are designed to achieve our outcomes, complement what the Council is trying to accomplish in workforce development, and to embed the principles of diversity and inclusion.



### EEOP Strategic Actions



Recruitment					
Workforce Development Plan Objective	EEO Strategy	EEO Action	Result	Measuring the Outcome	Responsibility
Identify, attract and recruit an appropriately and flexible workforce	Have representation in Council's workforce of people from EEO groups	<p>Expand the promotion of services within the Shire to attract employees including:</p> <ul style="list-style-type: none"> <li>Disability support services;</li> <li>Childcare;</li> <li>Access to facilities</li> </ul> <p>And promote Council as an Equal Employment Opportunity employer.</p> <p>Continue to explore the recruitment of migrant workers;</p> <p>Explore the options of establishing a regular program of accommodating workers on a limited tenure basis.</p>	<p>Access to a wider range of potential employees;</p> <p>Representation of EEO Groups within Council's workforce;</p> <p>Difficult professional positions filled with qualified applicants</p>	Review of vacancies and appointment statistics including assessing advertising mediums used, and wording	ERM/HR50



Retention					
Workforce Development Issue	EEO Strategy	EEO Action	Result	Measuring the Outcome	Responsibility
Increase the engagement and retention of Council's professional and technically skilled workforce	Review appointment, promotion and job transfer policies and procedures to ensure they conform with EEO principles	Design and implement a job shadowing program to encourage staff from EEO groups, and work experience students, to participate as part of their development;	Career opportunities made available for internal staff including: <ul style="list-style-type: none"> <li>• Job succession;</li> <li>• Participation by female staff in training and awareness programs</li> </ul>	Participation in job shadowing program;	ERM/HRSO
		Hold career development programs specifically for female staff to assist in developing their careers and recognise their potential.		Requests for training	ERM/HRSO
		Review positions, and remove barriers to promoting members of EEO target groups.	Position descriptions for outdoor staff are reviewed with female applicants encouraged to apply	Numbers of female staff taking up program opportunities	DTS
		Review positions and opportunities for EEO groups, including: <ul style="list-style-type: none"> <li>• Job share arrangements for new parents;</li> <li>• Job redesign for workers as they age.</li> </ul>	Job-share arrangements in place.	No. of female staff employed in outdoor positions	DCS/DTS
	Review conditions of employment practices to ensure they conform with EEO principles	Review current practices, renegotiate conditions if appropriate, and establish formal policies and procedures based on EEO principles for each of the following: <ul style="list-style-type: none"> <li>• Tenure</li> <li>• Part-time work</li> </ul>	Workforce plan developed identifying activities suitable for ageing workers	Plan in place; No. of workers employed under the plan.	ERM/HRSO DCS/DTS
		Procedures for HR Manual in place under IMS	No. of staff employed in accordance with procedures.	ERM/HRSO	



Retention					
Workforce Development Issue	EEO Strategy	EEO Action	Result	Measuring the Outcome	Responsibility
		<ul style="list-style-type: none"> <li>Exit interview</li> <li>Job share arrangements</li> </ul>			
	Prevent discrimination, bullying and harassment of our workers	Review Council policies and procedures to ensure they remain compliant and demonstrate best practice.  Issue documentation to all staff including policies, procedures and guidelines.	Policy reviewed and adopted; Procedures updated for HR Manual; Information disseminated to all staff.	Complaints dealt with expediently under procedures; Feedback sought from staff.	ERM/DCS



Training					
Workforce Development Issue	EEO Strategy	EEO Action	Result	Measuring the Outcome	Responsibility
Strengthen workplace training and skills.	Review learning and development policies and practices to ensure they conform with EEO principles and to increase participation in staff training and development opportunities by EEO target group members.	Ensure that effective EEO awareness courses are available for: <ul style="list-style-type: none"> <li>• Management and Overseers</li> <li>• HR and payroll staff</li> <li>• Staff involved in the induction process</li> </ul>	Increased awareness of the benefits of workplace diversity and inclusion.	No. of staff completed training.	ERM/HRSO
		Ensure learning and development opportunities are inclusive and accessible, specifically tailoring programs to assist older workers.	Increased number of staff participating in training programs	No. of older staff completing training.	ERM/HRSO
		Provide flexible training options for all staff particularly in consideration of carer and parental responsibilities.	Training opportunities expanded to allow: <ul style="list-style-type: none"> <li>• Training in place (time put aside each working day);</li> <li>• On-line training modes</li> </ul>	No. of staff completing training	ERM/HRSO Managers
		Provide training on bullying and harassment in the workplace to all staff.	Increased awareness of bullying and harassment obligations	No. of staff completing training; No. of complaints	ERM/HRSO



## **References**

*Local Government Act 1993*

Berrigan Shire Council (2017) *Active Ageing & Disability Inclusion Strategy and Action Plan*

Berrigan Shire Council (2019) *Berrigan Shire 2027: Workforce Management and Development Plan 2017-2021*

Local Government NSW (2018) *Local Government Workforce and Future Skills Report New South Wales*

NSW Public Service, C. (2012). *Promoting Workforce Diversity*. [www.psc.nsw.gov.au](http://www.psc.nsw.gov.au).

## 7.11 Investment Policy

**278 Resolved** Crs Glanville and Bruce that the Council:

- Revoke its Investment Policy adopted on 20 November 2019; and
- Adopt the Investment Policy set out below:



## 14

## INVESTMENT

Strategic Outcome:	Good government	
Date of Adoption:	19 November 2020	Minute Number:
Date for Review:	17 November 2021	
Responsible Officer:	Director Corporate Services	
Document Control:	Replaces and revokes the Investment Policy adopted 20 November 2019	
Delivery Program Link:	2.1.3.1 <i>Coordinate Council investments, financial management, financial operations and processing.</i>	

**1. POLICY STATEMENT**

In order to meet future financial commitments, Berrigan Shire Council retains cash that it has no plans to spend in the immediate future. To make better use of this cash and to retain its future value, the Council will invest these spare funds – in line with legislation and other legal requirements.

This policy is made under section 625 of the *Local Government Act 1993* (the Act) and in accordance with the Ministerial Investment Order published in the Government Gazette of 12 February 2011 and Office of Local Government Circular 17-29.

**2. PURPOSE**

The purpose of this policy is to provide a framework for the investing of Council's funds at the most favourable rate of interest available to it at the time whilst having due consideration of risk and security for that investment type and ensuring that its liquidity requirements are being met.

While exercising the power to invest, consideration is to be given to the preservation of capital, liquidity, and the return of investment.

The Council's Financial Strategy 2016 commits the Council to the following action:

*Maintain the existing Investment Policy settings prioritising preservation of capital over investment return.*

Preservation of capital is the principal objective of the investment portfolio. Investments are to be placed in a manner that seeks to ensure security and safeguarding the investment





portfolio. This includes managing credit and interest rate risk within identified thresholds and parameters.

Investments should be allocated to ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring the risk of significant costs due to the unanticipated sale of an investment.

Investments are expected to achieve a market average rate of return in line with the Council's risk tolerance.

### 3. SCOPE

This policy applies to all Council officers with responsibility for the investment of Council's funds in financial instruments.

### 4. DEFINITIONS

<b>Credit risk</b>	the risk that an institution or a product the Council has invested in fails to pay the interest and/or repay the principal of an investment
<b>Market risk</b>	the risk that the fair value or future cash flows of an investment will fluctuate due to changes in market prices
<b>Liquidity risk</b>	the risk the Council is unable to redeem the investment at a fair price within a timely period
<b>Maturity risk</b>	the risk relating to the length of term to maturity of the investment – the longer the term, the greater the length of exposure and risk to market volatilities
<b>Reinvestment risk</b>	the risk that future cash flows—either interest or the final return of principal—will need to be reinvested in lower-yielding investments
<b>Preservation of Capital</b>	the requirement for preventing losses in an investment portfolio's total value (considering the time value of money)
<b>Diversification</b>	setting limits to the amounts invested with a particular financial institution or government authority to reduce credit risk
<b>Liquidity</b>	ensuring that funds are available in a timely manner to meet the Council's cash flow requirements without the unanticipated, and potentially disadvantageous, sale of investment products



**Financial instrument** any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity

## 5. POLICY IMPLEMENTATION

### 5.1 Delegation of authority

Authority for implementation of the Investment Policy is delegated by Council to the General Manager in accordance with the *Local Government Act 1993*.

The General Manager may in turn delegate the day-to-day management of Council's investments to the Responsible Accounting Officer, or to other Officers. This is subject to regular review.

Officers' delegated authority to manage Council's investments shall be recorded in line with the Council's standard procedures regarding delegations.

Officers with delegated authority under this policy will be required to acknowledge they have received a copy of this policy and understand their obligations in this role.

### 5.2 Prudent person standard

The investment will be managed with the care, diligence and skill that a prudent person would exercise. As trustees of public monies, officers are to manage Council's investment portfolios to safeguard the portfolio in accordance with the spirit of this Investment Policy, and not for speculative purposes.

### 5.3 Ethics and conflicts of interest

Officers shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio.

Councillors and Officers are obliged to act in accordance with the Council's Code of Conduct and comply with the Council's procedures for declaring gifts and actual or perceived conflicts of interest.

Independent advisors are also required to declare that they have no actual or perceived conflicts of interest. Dealings between the Council and an independent advisor will be in line with the Council's Statement of Business Ethics.

### 5.4 Approved investments

Investments are limited to those allowed by the most current Ministerial Investment Order that has been issued by the NSW Minister for Local Government.



### 5.5 Prohibited investments

In accordance with the Ministerial Investment Order, this investment policy prohibits but is not limited to any investment carried out for speculative purposes including:

- Derivative based instruments;
- Collateralised Debt Obligations (CDOs);
- Principal only investments or securities that provide potentially nil or negative cash flow; and
- Stand-alone securities issued that have underlying futures, options, forwards contracts and swaps of any kind.

This policy also prohibits the use of leveraging (borrowing to invest).

### 5.6 Local economic benefit

The Council will give consideration to investment products from institutions that provide a direct economic benefit to the Berrigan Shire community. This may include:

- Institutions that operate a retail branch in the Shire
- Institutions specifically established for the purpose of investing in the local area including the Berrigan Shire, such as local credit unions.

This is conditional upon the Council complying with its other obligations under this policy and the achievement of comparable investment security and rates of return. Any such consideration will be in line with the Council's obligations under legislation and its purchasing policies and procedures.

### 5.7 Local economic benefit

In accordance with the Council's Risk Management Policy and Framework, the Council should minimise risks and encourage and promote transparency and good governance.

Risks will be assessed with resultant investment decisions authorised by the General Manager, or in accordance with Delegated Authority.

Controls will be integrated into investment management strategies which recognise these risks:

- Credit risk
- Market risk
- Liquidity risk



- Maturity risk
- Reinvestment risk

When addressing these risks, the Council and its officers will consider the following key principles:

- Preservation of Capital
- Diversification
- Liquidity

In addition to employing controls to reduce counterparty risk, management and operational controls for corruption prevention will be employed, which include:

- Fraud Control measures as identified in the Council's Fraud Control Policy and associated plans.
- Compliance with the Council's Code of Conduct
- The use of the Council's Gift and Conflict of Interest Disclosure procedures
- Reference to the Internal Reporting Policy.
- Monthly reporting to the Council
- External Auditing

#### **5.8 Investment advisor**

The Council may, from time to time, appoint a consultant to provide independent advice on the Council's investment strategy or on individual investment products. Independent advisors must be licenced by the Australian Securities and Investment Commission and must be appointed by resolution of the Council.

The advisor must be an independent person who has no actual or potential conflict of interest in relation to investment products being recommended and is free to choose the most appropriate product within the terms and conditions of the investment policy. This specifically excludes the appointment of advisors that receive commissions from providers of investment products likely to be reviewed or recommended.

The independent advisor is required to provide written confirmation that they do not have any actual or potential conflicts of interest in relation to the investments they are recommending or reviewing, including that they are not receiving any commissions or other benefits in relation to the investments being recommended or reviewed.

#### **5.9 Measurement**



The Council will measure and report on its investments to the Council on a market value basis. The market value is to be assessed at least once a month to coincide with the monthly Investment Report.

For the purpose of the annual financial statements, investments will be valued in line with Australian Accounting Standards and the Local Government Code of Accounting Practice and Financial Reporting

#### **5.10 Benchmarking**

The Council will measure and report on its investments to the Council on a market value basis. The market value is to be assessed at least once a month to coincide with the monthly Investment Report.

For the purpose of the annual financial statements, investments will be valued in line with Australian Accounting Standards and the Local Government Code of Accounting Practice and Financial Reporting

#### **5.11 Reporting and reviewing investments**

Documentary evidence must be held for each investment and details thereof maintained in an Investment Register.

The documentary evidence must provide Council legal title to the investment.

Certificates must be obtained from the financial institutions confirming the amounts of investments held on the Council's behalf as at 30 June each year and reconciled to the Investment Register.

All investments are to be appropriately recorded in Council's financial records and reconciled at least on a monthly basis.

A monthly report will be provided to Council. The report will detail the investment portfolio in terms of performance, percentage exposure of total portfolio, maturity date and changes in market value.

#### **5.12 Policy review**

This Investment Policy will be reviewed by the Council no less than annually. It will also be reviewed as required in the event of legislative changes.

The Investment Policy may also be amended as a result of other events that provide the Council with opportunities that are to the advantage of the Council and in the spirit of this policy.



Any amendment to the Investment Policy must be by way of Council resolution

## **6. RELATED LEGISLATION, POLICIES AND STRATEGIES**

### **6.1 Compliance**

All investments are to comply with the following

- [Local Government Act 1993](#)
- Local Government (General) Regulation 2005
- Ministerial Investment Order
- Local Government Code of Accounting Practice and Financial Reporting
- Australian Accounting Standards
- Office of Local Government Circulars

### **6.2 Relevant Council documents**

- Long Term Financial Plan
- Financial Strategy 2016
- Fraud Control Policy
- Fraud Control Plan
- Risk Management Policy and Framework
- Code of Conduct
- Internal Reporting Policy
- Statement of Business Ethics

## 7.12 Asset Accounting Policy

**279 Resolved** Crs Bodey and Morris that the Council:

1. Revoke the Asset Accounting Policy adopted on 17 July 2019
2. Adopt the Asset Accounting Policy set out below:



p8

**ASSET ACCOUNTING**

Strategic Outcome:	Good government		
Date of Adoption:	19 November 2020	Minute Number:	
Date for Review:	17 November 2021		
Responsible Officer:	Director Corporate Services		
Document Control:	Replaces and revokes the Asset Accounting Policy adopted 19 June 2019		
Delivery Program Link:	2.1.3.1 <i>Coordinate Council investments, financial management, financial operations and processing.</i>		

**1. POLICY STATEMENT**

Council has an obligation to ensure that all assets are managed efficiently in accordance with the Council's Asset Management Plan. This policy provides a framework to regulate and guide the identification, recognition and measurement of non-current assets that provide future economic benefit to Berrigan Shire Council and the community.

This policy outlines the mandatory asset management accounting requirements to maintain compliance with the Local Government Act and Australian Accounting Standards.

**2. PURPOSE**

The purpose of this policy is to provide guidance, clarity and consistency regarding the treatment of capital expenditure, depreciation, revaluations, disposals and acquisitions which will provide greater understanding and accuracy of Council's capital requirements.

**3. SCOPE**

This policy applies to all non-current infrastructure, property, plant and equipment (IPPE) recognised in Council, as well as intangible assets.

This policy generally impacts upon all Council employees, volunteers and contractors. Specifically, the policy is directly applicable to Budget Centre Managers and Council officers who have asset management and asset accounting responsibilities.

**4. DEFINITIONS**

**Accumulated Depreciation** the total of the entire annual depreciable amount that has been applied to the asset since the asset has been used by the entity





<b>Asset</b>	A resource which is controlled as a result of past events and from which future economic benefits are expected to flow to the entity.
<b>Asset Class:</b>	The categories of assets used by the Council for asset management and accounting purposes, such as land, buildings, facilities, infrastructure assets, plant and equipment, furniture and fittings.
<b>Capitalisation threshold</b>	Minimum amount whereby the value of a non-current asset must be capitalised whereas, below this cost the value is expensed.
<b>Capital Works in Progress</b>	Capital Works not completed within the financial year and needs to be carried in to the next financial year.
<b>Carrying amount</b>	The amount at which an asset is recognised after deducting any accumulated depreciation and accumulated impairment losses i.e. it's written down value (WDV)
<b>Contributed asset</b>	An asset that is transferred at below or no cost, usually by way of contracts with developers, through government transfer arrangements or as a result of a bequest.
<b>Control</b>	The potential to contribute, directly or indirectly, to the delivery of relevant goods or services in accordance with the entity's objectives of a particular volume, quantity and quality to its beneficiaries including the ability to restrict access of others to those benefits.
<b>Cost</b>	The amount of cash or cash equivalent paid or the fair value of any other consideration given to acquire an asset at the time of its acquisition or construction.
<b>Council</b>	Berrigan Shire Council (BSC)
<b>Decommissioning</b>	The removal, demolition or elimination of an asset's service potential, resulting from a specific management decision.
<b>Depreciable amount</b>	The cost of an asset, or other amount substituted for cost, less its residual value.
<b>Depreciation:</b>	The systematic allocation of the depreciable amount of an asset over its useful life.



<b>Fair Value</b>	The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. For infrastructure assets, replacement cost represents fair value.
<b>Future economic benefit</b>	(or service potential): The potential to contribute, directly or indirectly, the delivery of goods and services in accordance with Council's objectives of a particular volume, quantity or quality to its beneficiaries. It includes social, environmental, financial and governance benefits.
<b>Impairment loss:</b>	The amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount.
<b>Intangible asset</b>	An identifiable non-monetary asset without physical substance.
<b>Maintenance:</b>	Periodic expenditure required to ensure that the asset lasts as long as it is expected to last (useful life) and that it provides and continues to provide future economic benefits. Maintenance can also include expenditure on non-current assets that do not meet the capitalisation criteria.
<b>Materiality:</b>	As defined by AASB 1031 is 'Information is material, if its omission, misstatement or non-disclosure has the potential, individually or collectively to: <ul style="list-style-type: none"><li>• Influence the economic decisions of users taken on the basis of financial statements or</li><li>• Affect the discharge of accountability by the management or governing body of the entity.'</li></ul>
<b>Network assets</b>	A chain of interconnected but dissimilar assets connected for the provision of the one simultaneous service. Individually, these assets are below capitalisation thresholds, but require recognition in the financial statements due to their collective value.
<b>Non-current asset:</b>	An asset held for use rather than exchange and which provides an economic benefit for a period greater than 12 months.
<b>Pattern of consumption</b>	The pattern in which the asset's future economic benefits are expected to be consumed by Council. This maybe constant, increasing, decreasing or variable.



<b>Practically completed</b>	Projects where the majority of the project is practically complete, or the core asset is placed in service and commissioned.
<b>Renewal:</b>	Expenditure that exceeds the useful life or increases the service potential of the asset beyond its current condition but not exceeding its current maximum design level (for example, resealing of a road).
<b>Replacement cost</b>	The cost of replacing the total potential future economic benefit of the existing asset using either reproduction or modern equivalents after taking into account any differences in the utility of the existing asset and the modern equivalent.
<b>Residual value</b>	The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.
<b>Retention costs</b>	Costs due to the contractor withheld by the Council for a period of time as stipulated in the construction contract.
<b>Upgrade:</b>	Expenditure that exceeds the useful life or increases the service potential of the asset beyond its current maximum design level – for example, widening a road to add an extra traffic lane or improve safety.
<b>Useful life</b>	The period over which an asset is expected to be available for use by Council; or the number of production or similar units expected to be obtained from the asset by Council.
<b>Valuation</b>	The process of determining the value of an asset.
<b>Written down value</b>	Refer to <b>Carrying amount</b> above

**5. POLICY IMPLEMENTATION**

**5.1 Responsibilities**

Position	Directorate	Responsibility
Mayor	Council	To lead councillors in their understanding of and compliance with this policy, its notes and guidelines.



Position	Directorate	Responsibility
General Manager	Executive	To lead staff (directly and through delegated authority) in their understanding of, and compliance with, this policy and guidelines.
Budget Centre Managers	All Directorates	The Budget Centre Managers must ensure that the asset custodians comply with this policy.
All other staff and committees personnel (Asset custodians)	All Directorates	<p>Staff and committee personnel are custodians of the assets and may be users of the asset as well. They are primarily in charge of the asset and responsible for its physical presence and maintenance.</p> <p>Any change to the asset through construction, addition, disposal, decommissioning, transfer and renewal, upgrade or an action which changes its value as held in Council's books is to be communicated to the Finance Manager.</p> <p>Asset Custodians are personnel who are delegated the responsibility by the Budget centre managers to maintain the inventory of the assets in their area.</p> <p>The Asset Custodians still hold the primary responsibility for the asset, including to inform the budget centre managers of costs incurred on any asset whether it is through construction, addition, disposal, decommissioning, transfer, renewal, upgrade or an action which changes its value as held in the Council's books.</p>
Finance Manager	Corporate Services	Responsible for ensuring that all Council's assets are accounted for in accordance with applicable Australian Accounting Standards and other relevant legislation.

**5.2 Recognition**

**5.2.1 Criteria**

Council will recognise a non-current asset if the following is satisfied:

- a) It is probable that future economic benefits associated with the item will flow to the entity; and



- b) The cost of the item can be measured reliably;
- c) The item has physical substance;
- d) The item is not held for sale and is expected to be used by the entity for more than 12 months;
- e) Council has control over the asset
- f) The cost exceeds the recognition threshold set by Council

All non-current assets are initially recognised at cost when it exceeds the recognition threshold, with the exception of network assets.

Where an asset is constructed the cost will be capitalised in the year the asset is financially complete, or at comprehensive revaluation whichever occurs first

#### 5.2.2 Cost

The cost of a non-current asset comprises:

- a) Its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates plus costs incidental to the acquisition, including architects' fees and engineering design fees and all other planning costs incurred
- b) Any costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. These include:
  - i. Costs of employee benefits (as defined in AASB119 Employee Benefits) arising directly from the construction or acquisition of the asset
  - ii. Costs of site preparation
  - iii. Initial delivery and handling costs
  - iv. Installation and assembly costs
  - v. Costs of testing whether the asset is functioning properly, after deducting the net proceeds from selling any items produced while bringing the asset to that location and condition (such as samples produced when testing equipment); and
  - vi. Professional fees
- c) The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which an entity incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

Purchase costs that are to be excluded from the cost of the non-current asset are:



- a) Costs of opening a new facility;
- b) Costs of introducing a new product or service (including costs of advertising and promotional activities);
- c) Costs of conducting business in a new location or with a new class of customer (including costs of staff training); and
- d) Administration and other general overhead costs.

Costs on assets incurred after initial recognition are to be capitalised whenever the associated work either renews, extends or upgrades the asset's completed or underlying service potential.

Notwithstanding, where an asset is acquired at no cost, or for a nominal cost, such as developer and other contributed assets, the cost is its fair value as at date of acquisition. Where an asset is contributed/donated by a developer it is recognised when the Council assumes responsibility for the asset.

#### 5.2.3 Network assets

A network is a grouping of multiple assets that individually fall below the capitalisation threshold but as a whole is material in value. These assets perform a whole service and require recognition in the financial statements

#### 5.2.4 Network assets

The acquisition of minor assets under the recognition thresholds is treated as an expense and is recorded in an Attractive Items Register. All departments within the Council are responsible for maintaining their own Attractive Items Register which is subject to periodic internal and external audit.

#### 5.2.5 Intangible assets

Where the asset does not have physical substance but meets other criteria it will be recorded as an intangible asset.

#### 5.2.6 Materiality

As guidance in considering materiality thresholds, the following are to be used:

- a) An amount equal to or greater than 10% of the appropriate base may be presumed to be material;
- b) An amount equal to or less than 5% may be presumed to be not material; and
- c) An amount between 5% and 10% requires judgement.

The asset recognition thresholds that apply to each asset class are detailed in Appendix 1.



### 5.3 Valuation

All Council assets that qualify for recognition are to be initially measured at cost. However, where an asset is acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. Fair value is deemed to be either:

- a) Market Value if there is market evidence, or
- b) Depreciated Current replacement cost if there is no market evidence

Where an asset was acquired in prior financial years and has yet to be recorded in Council's financial asset register, the asset is to be brought to account at the fair value as at the date of recognition.

The valuation method applicable to each Asset Class is detailed in Appendix 1

### 5.4 Renewal/Upgrade/Improvement

After initial recognition of all non-current assets at cost, assets are maintained to their optimum service potential through annual capital programs. Each year capital programs are budgeted, and the asset custodians will have their inputs for each asset classes.

#### 5.4.1 Treatments

Based on the asset conditions, the use or consumption of assets and service potential, projects will be budgeted. This will include renewals, upgrades or improvements to the assets.

**Renewals** - Re-establishing an existing asset's service potential; required once an asset's condition degrades to the point the related service can no longer be adequately provided.

**Upgrade** - Enhancement to existing assets to provide a higher level of service from the current level of service.

**Improvement** - Improve an existing assets condition from the current condition or service potential which will then improve the useful life and remaining useful life.

A similar accounting process will be carried out for the above three capital treatments to the assets. During capitalisation process the relevant asset will be added with the actual capital sent and the condition will be improved based on the in-house engineer's condition assessment.

#### 5.4.2 Capitalisation

Capital expenditure on existing assets can be capitalised when the following criteria is met:



- a) The amount exceeds the asset recognition threshold; and
- b) ONE of the following applies:
  - i. The resulting asset provides a higher level of service (increase of service capacity or service quality), an upgrade; or
  - ii. The expenditure results in an overall cost saving; or
  - iii. The expenditure extends the life of the resulting asset beyond the original expectation, a renewal.

Expenditure that does not meet the above classification is treated as an expense in the financial statements

#### **5.5 Revaluation**

All non-current assets subject to a revaluation process in accordance with AASB116 are to be revalued at Fair Value. The Gross Revaluation method is to be applied, whereby any accumulated depreciation at the date of revaluation is restated proportionally to the change in the asset's gross carrying amount. With the exception of assets that remain valued at cost, a full revaluation is undertaken every three to five years.

Assets will be valued where applicable taking into account economic obsolescence, surplus capacity and asset optimisation.

An interim revaluation using indices developed via a desktop approach is to be undertaken at financial year-end for an asset class subject to regular revaluations whenever there has been a material movement in replacement cost (or market value, where applicable) since the last comprehensive revaluation.

If the carrying amount of a class of assets decreased as a result of revaluation, the net revaluation decrease shall be recognised in profit or loss

#### **5.6 Depreciation**

The straight-line method is adopted by Council to reflect patterns of consumption for all noncurrent assets, other than parcels of land, which are not subject to depreciation or amortisation.

Depreciation and amortisation parameters (remaining life, asset condition, residual value), are to be reviewed at least annually to ensure currency for end of financial year reporting.

#### **5.7 Impairment**





Where the carrying amount of an asset is found to exceed the recoverable amount the asset is to be written down to the recoverable amount and an impairment loss recorded. The impairment loss will be recognised immediately as an expense, unless the asset class is carried at a revalued amount. In this circumstance, any impairment losses shall be treated as a revaluation decrease in accordance to AASB 136 Impairment of Assets to the extent it reverses any previous revaluation increment.

Council is obligated to assess at each reporting date whether any assets are impaired. The indicators of impairment include:

- a) Economic performance.
- b) Obsolescence by design.
- c) Significant changes to its primary use.

All assets are to be reviewed annually for impairment

#### **5.8 Work in progress**

Capital work-in-progress is to be disclosed as a separate category for financial reporting purposes, at accumulated cost.

Work in progress balances are to be reviewed monthly to ensure completed projects are brought to account as assets within a timely manner and any operational costs are expensed accordingly.

#### **5.9 Disposal**

Valuable Non-Current Assets may be disposed as per Councils Disposal Policy.

When Council resolves to sell a non-current asset and the disposal is likely to occur within 12 months, the asset is to be classified as 'Held for Sale' in the Current Assets. The valuation of such as assets will be the lower of carrying value in the asset register as at the date of resolution or fair value less costs to sell if the carrying amount will be recovered principally through sale transactions. Assets held for sale are to be reviewed each end of financial year. If the sale is no longer occurring within 12 months then the asset is to be reclassified back to non-current assets

Assets are to be removed from Council asset registers on disposal, trade-in, retirement, decommissioning, abandonment, confirmation of any theft or loss or when it is withdrawn from use and no further economic benefits are expected from the asset.

#### **5.10 Disclosures**

Council shall disclose the following on non-current assets within the financial statements:



- a) Measurement basis used for determining gross carrying amount;
- b) Capitalisation thresholds for asset recognition;
- c) Depreciation/amortisation methods used;
- d) Useful lives or the depreciation/amortisation rates used;
- e) For each asset class, the gross carrying amount and the accumulated depreciation/amortisation (aggregated with accumulated impairment losses) at the beginning and end of the period; and
- f) For each asset class a reconciliation of the carrying amount at the beginning and end of the period showing:
  - i. additions
  - ii. transfers between asset classes
  - iii. assets classified as held for sale
  - iv. disposals
  - v. increases or decreases from revaluations
  - vi. impairment losses recognised
  - vii. depreciation

Details of any revaluations including the valuer's name, type of revaluation (full revaluation or interim revaluation), date of effect and the financial impact (both for gross value and accumulated depreciation).

Disclosures within the financial statements in regards to fair value are outlined at Appendix 2.

#### **5.11 Review**

This policy will be reviewed when any of the following occur:

- a) As required by legislation.
- b) The related documents are amended or replaced.
- c) As determined from time to time by a resolution of Council

### **6. RELATED LEGISLATION, POLICIES AND STRATEGIES**

#### **6.1 Legislation**

- Local Government Act 1993 (NSW)
- Local Government (General) Regulation 2005 (NSW)
- OLG Code of Accounting Practice and Financial Reporting circulars

#### **6.2 Australian Accounting Standards**

- AASB 5 Non-current Assets Held for Sale and Discontinued Operations



- AASB 13 Fair Value Measurement
- AASB 101 Presentation of Financial Statements
- AASB 108 Accounting Policies, Change in Accounting Estimates and Errors
- AASB 116 Property, Plant and Equipment
- AASB 16 Leases
- AASB 123 Borrowing Costs
- AASB 136 Impairment of Assets
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets
- AASB 138 Intangible Assets
- AASB 140 Investment Property
- AASB 1041 Revaluation of Non-Current Assets
- AASB 1031 Materiality
- AASB 1051 Land Under Roads
- AASB 1049 Whole of Government and General Government Sector Reporting
- SAC4 Statement of Accounting Concepts – Controlled Assets

### **6.3 Industry guidelines**

- IPWEA's Australian Infrastructure Financial Management Guidelines
- CPA Guide to Valuation and Depreciation for Public and Not-for-profit sectors under AASB Accounting Standards
- NSW Treasury TPP 14-01 Accounting Policy: Valuation of Physical Non-Current Assets at Fair Value

### **6.4 Industry guidelines**

- Disposal Policy
- Asset Management Policy
- Capital Works on Community Facilities Policy
- Contributory Footpath and Kerb and Gutter Schemes
- Legislative Compliance Policy
- Procurement and Disposal Policy
- Risk Management Policy & Framework
- Tender Policy
- Accounting Policy
- Berrigan Shire Council Asset Management Plans
- All Other Integrated Planning and Reporting documentation



**APPENDIX 1- ASSET RECOGNITION THRESHOLDS**

Asset Class	Asset Category	Examples	Asset Recognition Threshold	Useful life (Years)	Measurement Model	Valuation Approach
Capital Works in Progress			All	N/A	At Cost	N/A
Plant and Equipment	Plant & Equipment	Major plant (graders, loaders, etc.), fleet vehicles (cars, utes, etc.) and minor plant (chainsaws, mowers etc.)	>\$2,000	5-15	Historical Cost	Cost approach – depreciated historical cost
	Office Equipment	IT Hardware, printing devices, Telephone equipment, network devices, electronic equipment	>\$2,000	4-10	Historical Cost	Cost approach – depreciated historical cost
	Furniture & Fittings	Indoor furniture	>\$2,000	10-20	Historical Cost	Cost approach – depreciated historical cost
Land*	Operational	Land under Council offices, depots, libraries, water and sewer treatment plants etc.	All	N/A	Fair Value	Market Value
	Community	Land under parks, recreation reserves, public halls etc.	All	N/A	Fair Value	Market Value
Land Under Roads – acquired since 01/07/2008			All	N/A	Fair Value	Cost approach – depreciated historical cost
<p>*Minor land parcels (less than 100m<sup>2</sup> or less than 3m in width) have no market value and possess limited or negligible service potential. Due to materiality these minor land parcels are recorded in Council’s financial asset register at nominal value.</p>						



Asset Class	Asset Category	Examples	Asset Recognition Threshold	Useful life (Years)	Measurement Model	Valuation Approach
Land Improvements - depreciation	Activity Area	Car parks, netball and tennis courts, fences etc.	>\$5,000	80	Historical Cost	N/A
<b>Infrastructure:</b>						
Buildings	Non Specialised / Specialised	Replacement of whole components such as roof, wall, door, floor coverings, bathrooms, kitchens, security systems, electrical systems, air conditioners and elevators	>\$10,000	20-100	Fair Value	Market Value and Historical cost
Transport	Roads including Kerb & Channels, Carparks, Runways & Taxiways	Formation, pavement, surface, kerb & gutter, crash barrier, road island	>\$10,000	20-60	Fair Value	Cost approach and Current Replacement cost
	Bridges & Culverts	Deck, abutment, substructure	>\$10,000	50-100	Fair Value	Current Replacement cost
	Footpaths	Pathway, cycleway, footbridge	>\$10,000	40	Fair Value	Current Replacement cost
	Bulk Earthworks (non-depreciable)	Formations / Levee banks	>\$10,000	20	Fair Value	Historical cost / current replacement cost



Asset Class	Asset Category	Examples	Asset Recognition Threshold	Useful life (Years)	Measurement Model	Valuation Approach
Stormwater Drainage	Stormwater Drainage	Culverts, channels, detention basins, headwalls, pipes, pits, flood warning system	>\$10,000	80-100	Fair Value	Current Replacement cost
Water Infrastructure	Pump stations	Mechanical and electrical components, civil structures	>\$10,000	60-90	Fair Value	Current replacement Cost Unit Rate / Condition based
	Water mains	Pipework	>\$10,000	70-80	Fair Value	Current replacement Cost
	Water Ancillary	Telemetry, monitoring	>\$10,000	15-20	Fair Value	Current replacement Cost
	Treatment plant	Mechanical and electrical components, civil structures	>\$10,000	10-100	Fair Value	Current replacement Cost
	Water Reservoir	Mechanical and electrical components, pipework, roofs, structures	>\$10,000	80-100	Fair Value	Current replacement Cost
Sewer Infrastructure	Sewer/ Effluent Pump stations	Mechanical and electrical components, civil structures	>\$10,000	50-70	Fair Value	Current replacement Cost
	Sewer/Effluent mains	Pipework	>\$10,000	30-50	Fair Value	Current replacement Cost
	Sewer Ancillary	Monitoring, telemetry	>\$10,000	10-100	Fair Value	Current replacement Cost



Asset Class	Asset Category	Examples	Asset Recognition Threshold	Useful life (Years)	Measurement Model	Valuation Approach
	Sewer/ Effluent	Treatment Plant Mechanical and electrical components, civil structures	>\$10,000	10-100	Fair Value	Current replacement Cost
Swimming Pools		Pool shell, tiling	>\$5,000	50	Fair Value	Current replacement Cost
Other Open Space / recreational		Playground equipment, boating facility, fences, gates, outdoor furniture, lighting, barbeques, bike racks, stairs, shelters	>\$5,000	20	Fair Value	Current replacement Cost
<b>Other Assets:</b>						
Heritage		Mosaics, tapestries other heritage items	All	50-100	Historical Cost	Cost Approach
Library books		Book collection	All	50	Historical Cost	Cost Approach
Intangible	Software	Includes both internally generated and externally supplied.	>\$5,000	3-15	Historical cost	N/A
Other		Artwork, artefacts, flagpoles	>\$2,000	5-100	Historical Cost	N/A
<b>Reinstatement, rehabilitation and restoration assets</b>						
Tip assets			All	25-80	Historical cost	N/A
Quarry assets			All	25-80	Historical cost	N/A



**APPENDIX 2- FAIR VALUE FINANCIAL STATEMENT DISCLOSURES**

Level of Input			Disclosure dependent upon Level of Valuation Input
1	2	3	
✓	✓	✓	The amounts of any transfers between Level 1 and Level 2 of the fair value hierarchy, the reasons for those transfers and Council's policy for determining when transfers between levels are deemed to have occurred. Transfers into each level shall be disclosed and discussed separately from transfers out of each level.
	✓	✓	A description of the valuation technique(s) and the inputs used in the fair value measurement. If there has been a change in valuation technique (e.g. changing from a market approach to an income approach or the use of an additional valuation technique), Council shall disclose that change and the reason(s) for making it.
		✓	The effect of the measurements on profit or loss or other comprehensive income for the period.
		✓	A reconciliation from the opening balances to the closing balances, disclosing separately changes during the period attributable to the following: <ul style="list-style-type: none"> <li>(i) total gains or losses for the period recognised in profit or loss (at line item level)</li> <li>(ii) total gains or losses for the period recognised in other comprehensive income (at line item level)</li> <li>(iii) purchases, sales, issues and settlements</li> <li>(iv) the amounts of any transfers into or out of Level 3, the reasons for those transfers and the entity's policy for determining when transfers between levels are deemed to have occurred. Transfers into Level 3 shall be disclosed and discussed separately from transfers out of Level 3.</li> </ul>
		✓	A description of the valuation processes used by Council.
		✓	If the highest and best use of an asset differs from its current use, disclose that fact and why the asset is being used in a manner that differs from its highest and best use.
		✓	If the highest and best use of an asset differs from its current use, disclose that fact and why the asset is being used in a manner that differs from its highest and best use.



### 7.13 Accounting Policy

**280 Resolved** Crs Reynoldson and Bruce that the Council:

1. Revoke the Accounting Policy adopted on 17 July 2019
2. Adopt the Accounting Policy set out below:



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**ACCOUNTING**

Strategic Outcome:	Good government		
Date of Adoption:	19 November 2020	Minute Number:	
Date for Review:	17 November 2021		
Responsible Officer:	Director Corporate Services		
Document Control:	Replaces and revokes the Accounting Policy adopted 19 June 2019		
Delivery Program Link:	2.1.3.1 Coordinate Council investments, financial management, financial operations and processing.		

**1. POLICY STATEMENT**

To comprehensively collate accounting policies, significant judgments, estimates and assumptions in regard to the financial records and position of the Council.

All such relevant accounting policies and practices must comply with relevant accounting standards, and be in line with requirements of the Office of Local Government Code of Accounting practice.

**2. PURPOSE**

To ensure adequate practices are put in place to direct the accounting and inform treatment of revenue, expenditure, assets, liabilities, equity and to guide the preparation & presentation of Annual Financial Statements. These policies are included in full with each set of statements.

To specify and outline the specific treatment Council has adopted in its financial reporting and treatment of relevant accounting issues, in particular where:

- The accounting standards offer more than one option in the treatment of a particular issue
- Where the Office of Local Government Code of Accounting Practice has alternative treatments or seeks Council to make a choice or elect a particular method
- Council practices require further explanation or clarification

**3. SCOPE**

This policy applies to all Council activities, in particular the preparation and presentation of the financial statements.



#### 4. DEFINITIONS

<b>AASB</b>	Australian Accounting Standards Board
<b>OLG</b>	NSW Office of Local Government
<b>The Code</b>	The Local Government Code of Accounting Practice and Financial Reporting as issued annually by OLG.

#### 5. POLICY IMPLEMENTATION

##### 5.1 General basis of preparation of financial statements

Councils general purpose financial statements are prepared in accordance with Australian Accounting Standards and Australian Accounting Interpretations, the *Local Government Act 1993* and Regulations, and the Local Government Code of Accounting Practice and Financial Reporting.

Council will review the impact of all new Australian Accounting Standards and any new accounting policies it adopts.

Financial statements are prepared under historical cost convention, as modified by the revaluation of certain financial assets and liabilities and certain classes of infrastructure, property, plant and equipment

##### 5.2 Significant accounting estimates and judgements

The preparation of financial statements requires the use of certain critical accounting estimates. It also 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 the Council and that are believed to be reasonable under the circumstances.

###### 5.2.1 Critical accounting estimates and judgements

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 include

- a) estimated fair values of infrastructure, property, plant and equipment
- b) estimated tip remediation provisions
- c) employee benefit provisions



#### 5.2.2 Impairment of receivables

Council has made a significant judgement about the impairment of a number of its receivables.

Council monitors its receivables closely and currently considered all of them recoverable (except as outlined in the Receivables Note), with debt collection processes ongoing where necessary.

Where necessary Council will undertake debt collection processes, including action to sell properties for recovery of rates in arrears. Where sale proceeds are expected to not entirely cover the associated cost of legal and sale proceedings any shortfall is accordingly impaired.

#### 5.2.3 Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to the taxation authority is included with other receivables or payables in the Statement of Financial Position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities that are recoverable from, or payable to, the taxation authority are presented as operating cash flows

### 5.3 **Income**

#### 5.3.1 Rates and charges

Levying and making of rates and charges are further detailed in the Revenue Policy.

Rates and annual charges are recognised as revenue when the Council obtains control over the assets comprising these receipts.

Pensioner rebates relate to reductions in rates and certain annual charges for eligible pensioners' place of residence in the local government council area that are not subsidised by the NSW Government.

Pensioner rate subsidies are received from the NSW Government to provide a contribution towards the pensioner rebates.

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.



#### 5.3.2 User charges and fees

User charges and fees are recognised as revenue when the service has been provided

#### 5.3.3 Interest and investment income

Interest income is recognised using the effective interest rate at the date that interest is earned.

Dividends are recognised as income in profit or loss unless the dividend clearly represents a recovery of part of the cost of the investment

#### 5.3.4 Other revenue

Council recognises revenue when the amount of revenue can be reliably measured, it is probable that future economic benefits will flow to the Council and specific criteria have been met for each of the Council's activities as described below. Council bases its estimates on historical results, taking into consideration the type of customer, the type of transaction and the specifics of each arrangement.

Rental income is accounted for on a straight-line basis over the lease term.

Miscellaneous sales are recognised when physical possession has transferred to the customer which is deemed to be the point of transfer of risks and rewards.

Other income is recorded when the payment is due, the value of the payment is notified, or the payment is received, whichever occurs first.

#### 5.3.5 Grants and contributions

Control over grants and contributions is normally obtained upon their receipt (or acquittal) and is valued at the fair value of the granted or contributed asset at the date of transfer.

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 un-discharged at reporting date, the unused grant or contribution is disclosed above.

Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of sections 7.4, 7.11 and 7.12 of the *Environmental Planning and Assessment Act 1979*.

While Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon 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 liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at reporting date

#### **5.4 Expenses**

##### **5.4.1 Employee benefits and on-costs**

Employee benefit expenses are recorded when the service has been provided by the employee.

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.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Council participates in a Defined Benefit Plan under the Local Government Superannuation Scheme, however, when sufficient information to account for the plan as a defined benefit is not available and therefore Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans, i.e. as an expense when it becomes payable – refer to Contingencies and other assets/liabilities not recognised note for more information.

##### **5.4.2 Borrowing costs**

Borrowing costs incurred for the construction of any qualifying asset are capitalised during the period of time that is required to complete and prepare the asset for its intended use or sale. Other borrowing costs are expensed.

##### **5.4.3 Depreciation, amortisation and impairment**

Information regarding Depreciation, amortisation and impairment is also contained in the Asset Accounting Policy.



Depreciation and amortisation are calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives.

Intangible assets that have an indefinite useful life or are not yet available for use are not subject to amortisation and are tested annually for impairment, or more frequently if events or changes in circumstances indicate that they might be impaired. Other assets are tested 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.

For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash inflows that are largely independent of the cash inflows from other assets or groups of assets (cash-generating units). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

Impairment losses for revalued assets are firstly offset against the amount in the revaluation surplus for the class of asset, with only the excess to be recognised in the Income Statement

#### 5.4.4 Other expenses

Other expenses are recorded on an accruals basis as the Council receives the goods or services.

### 5.5 **Disposal of assets**

The Disposal of assets is covered in the Disposal Policy.

The gain or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer and the asset is derecognised.

### 5.6 **Investments**

#### 5.6.1 Classification

Council classifies its financial assets in the following categories: loans and receivables; held-to-maturity investments. The classification depends on the purpose for which the investments were acquired.

Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date

#### 5.6.2 Held-to-maturity



Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council's management has the positive intention and ability to hold to maturity. Assets in this category are measured at amortised cost

#### 5.6.3 Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date: the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss.

Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Investments are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership

### 5.7 **Receivables**

#### 5.7.1 Recognition and measurement

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the reporting date which are classified as non-current assets.

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. Receivables are generally due for settlement within 30 days. Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

#### 5.7.2 Impairment

For loans and receivables the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognised in profit or loss. Collectability of receivables is reviewed on an on-going basis. Debts that are known to be uncollectible are written off by reducing the carrying amount directly.

An allowance account (provision for impairment of receivables) is used when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 120 days overdue) are considered indicators that the receivable is impaired.





When a receivable for which an impairment allowance had been recognised becomes uncollectable 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.

## **5.8 Inventory and other assets**

### **5.8.1 Raw inventory and stores**

Raw materials and stores are stated at the lower of cost and net realisable value. Costs are assigned to individual items of inventory on basis of weighted average costs. Costs of purchased inventory are determined after deducting rebates and discounts.

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

### **5.8.2 Inventory held for distribution**

Inventory held for distribution is held at cost, adjusted where applicable for any loss of service potential.

### **5.8.3 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 and borrowing costs during development. When development is completed borrowing costs and other holding charges are expensed as incurred. Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made. Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

Where Council develops land for resale it considers that it is trading in the land, and treats it as inventory accordingly

## **5.9 Infrastructure, property, plant and equipment**

Accounting for assets is covered under the Asset Accounting Policy.

Infrastructure, property, plant and equipment are held at fair value. Independent valuations are performed at least every five years, however the carrying amount of assets is assessed at each reporting date to confirm that it is not materially different from current fair value.

Water and sewerage network assets are indexed at each reporting period in accordance with the Rates Reference Manual issued by Crown Lands and Water (CLAW).



Increases in the carrying amounts arising on revaluation are credited to the asset revaluation reserve. To the extent that the increase reverses a decrease previously recognising profit or loss relating to that asset class, the increase is first recognised as profit or loss. Decreases that reverse previous increases of assets in the same class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the class; all other decreases are charged to the Income Statement.

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.

Land is not depreciated.

Depreciation on other assets is calculated using the straight line method to allocate their cost, net of their residual values, over their estimated useful lives in line with the Asset Accounting Policy.

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting date. Gains and losses on disposals are determined by comparing proceeds with carrying amount. These are included in the Income statement

#### 5.9.1 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. Land under roads acquired after 1 July 2008 is recognised in accordance with AASB 116 Property, Plant and Equipment.

#### 5.9.2 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 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



#### 5.9.3 Rural Fire Service assets

Under section 119 of the *Rural Fire Services Act 1997*, "all firefighting 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 firefighting equipment has been purchased or constructed".

Until such time as discussions on this matter have concluded and the legislation changed, Council will not recognise Rural Fire Service plant and equipment assets. Land and buildings are recognised.

### 5.10 Payables and borrowings

#### 5.10.1 Payables

Reported amounts represent liabilities for goods and services provided to the Council prior to the end of financial year that are unpaid. The amounts are unsecured and are usually paid within 30 days of recognition.

#### 5.10.2 Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred. Borrowings are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Fees paid on the establishment of loan facilities are recognised as transaction costs of the loan to the extent that it is probable that some or all of the facility will be drawn down. In this case, the fee is deferred until the draw down occurs. To the extent there is no evidence that it is probable that some or all of the facility will be drawn down, the fee is capitalised as a prepayment for liquidity services and amortised over the period of the facility to which it relates.

Borrowings are removed from the Statement of Financial Position when the obligation specified in the contract is discharged, cancelled or expired. The difference between the carrying amount of a financial liability that has been extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in other income or finance cost. Borrowings are classified as current liabilities unless Council has an unconditional right to defer settlement of the liability for at least 12 months after the reporting date.

### 5.11 Provisions



Provisions are recognised when Council has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and the amount has been reliably estimated.

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.

#### 5.11.1 Employee benefits - short term

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled.

The liability for annual leave and accumulating sick leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

#### 5.11.2 Employee benefits - long term

The liability for long service leave and annual leave that is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period 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 discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.



The obligations are presented as current liabilities in the Statement of Financial Position if the Council does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur

#### 5.11.3 Tips and quarries - restoration

Close down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and 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 which are expected to arise from future disturbance. The 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

#### 5.11.4 Tips and quarries - rehabilitation

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 reporting date and the cost is charged to the Income Statement.

Provision is made for the estimated present value of the costs of environmental clean-up obligations outstanding at the reporting 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 unwinding 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.



Other movements in the provisions for close down and restoration 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.

Close down and restoration 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.

#### **5.12 Key management personnel**

Council has adopted a Key Management Personnel (KMP) policy.

Key management personnel (KMP) of the Council are those persons having the authority and responsibility for planning, directing and controlling the activities of the council, directly or indirectly.

Council has determined that transactions at arm's length between KMP and Council as part of Council delivering a public service objective (e.g. access to library or Council swimming pool by KMP) will not be disclosed.

## **6. RELATED LEGISLATION, POLICIES AND STRATEGIES**

### **6.1 Legislation**

- Local Government Act 1993 (NSW)
- Local Government (General) Regulation 2005 (NSW)
- OLG Code of Accounting Practice and Financial Reporting circulars

### **6.2 Australian Accounting Standards**

- AASB 5 Non-current Assets Held for Sale and Discontinued Operations
- AASB 13 Fair Value Measurement
- AASB 101 Presentation of Financial Statements
- AASB 108 Accounting Policies, Change in Accounting Estimates and Errors
- AASB 116 Property, Plant and Equipment
- AASB 16 Leases
- AASB 123 Borrowing Costs
- AASB 136 Impairment of Assets
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets
- AASB 138 Intangible Assets



- AASB 140 Investment Property
- AASB 1041 Revaluation of Non-Current Assets
- AASB 1031 Materiality
- AASB 1051 Land Under Roads
- AASB 1049 Whole of Government and General Government Sector Reporting
- SAC4 Statement of Accounting Concepts – Controlled Assets

### **6.3 Industry guidelines**

- IPWEA's Australian Infrastructure Financial Management Guidelines
- CPA Guide to Valuation and Depreciation for Public and Not-for-profit sectors under AASB Accounting Standards
- NSW Treasury TPP 14-01 Accounting Policy: Valuation of Physical Non-Current Assets at Fair Value

### **6.4 Industry guidelines**

- All Other Integrated Planning and Reporting documentation
- Asset Accounting Policy
- Asset Management Policy
- Asset Management Strategy 2019 - 2027
- Berrigan Shire Council Asset Management Plans
- Capital Works on Community Facilities Policy
- Childrens' Young People and Families Strategy 2015 - 2019
- Community Strategic Plan 2027
- Contributory Footpath and Kerb and Gutter Schemes
- Corporate Credit Cards
- Council operated enterprises
- Delivery Program 2017 - 2021
- Disposal Policy
- Economic Development Strategy 2017-2021
- Financial Strategy 2016
- Fraud Control Policy
- Fuel Card Policy
- Information and Communications Technology Strategy 2019-2024
- Investment Policy
- Legislative Compliance Policy
- Library Services Strategic Plan 2014
- Long-term Financial Management Plan 2019 - 2029
- Operational Plan 2019 - 2020



- Payment of Expenses and the provision of facilities for Mayors and Councillors
- Privacy Management Plan 2013
- Private use of council vehicles – fuel charge policy
- Private use of Council vehicles policy
- Procurement and Disposal Policy
- Reimbursement of relocation expenses policy
- Related party disclosure policy
- Revenue policy
- Risk Management Policy & Framework
- Risk Management Strategic Plan 2013 - 2016
- Salary Policy
- Sports Tourism Strategy 2012
- Tender Policy
- Tourism Strategy 2014 - 2018
- User Fees and Charges policy
- Volunteer Strategy 2012 - 2016
- Water and Sewer supply policy
- Water trading policy
- Workforce Plan 2017 – 2021



#### 7.14 Berrigan Shared Plant – Request for Financial Assistance

**282 Resolved** Crs Reynoldson and Glanville that the Council advise Berrigan Community Golf & Bowls Club, Berrigan Sportsground Committee of Management and Berrigan Tidy Towns and Conservation Committee of Management that, in relation to their proposed joint plant purchase, it will:

1. Refer \$107,000 for consideration in its 2021/2022 budget; and
2. Submit the joint plant purchase proposal for any appropriate grant funding opportunities that may become available.

#### 7.15 Request for Assistance – Tocumwal Golf & Bowls Club

**283 Resolved** Crs Morris and Reynoldson that the Council:

- Not accede to the request from the Tocumwal Golf & Bowls Club;
- Encourage the Tocumwal Golf & Bowls Club seek grant funding;
- Encourage the Tocumwal Golf & Bowls Club to investigate the services of a private contractor

#### 7.16 Christmas Events - Contribution

**284 Resolved** Crs Morris and Reynoldson that the Council:

1. Make a \$1,000 contribution to fund Christmas events or decorations in 2020 to:
  - a. Barooga Advancement Group
  - b. Berrigan and District Development Association
  - c. Finley Chamber of Commerce, Industry and Agriculture
  - d. Tocumwal Chamber of Commerce and Tourism;
2. Include this allocation in the Council's proposed operating budget for 2021/22 and forward;
3. Withhold payment of the contribution to the Tocumwal Chamber of Commerce and Tourism until an acquittal for the 2019 contribution is returned and approved by the General Manager.

7.17 Half Cost Scheme 01-20-21 Coree Street, Finley – Footpath  
Construction West Site, Ulupna Street to Tongs Street

**285 Resolved** Crs Bruce and Morris that in accordance with Council's policy: *Contributory Footpath And Kerb And Gutter Schemes Policy* pursuant to clauses 217, 218 & 219 of the Roads Act 1993, proceed with the construction of footpath along Coree Street, Finley (West side, Ulupna St to Tongs St) and make a charge on abutting property owners in accordance with the Schedule for Scheme 01-20-21 as set out below:

**SCHEDULE: SCHEME NO. 01-20-21**

COREE STREET, FINLEY FOOTPATH CONSTRUCTION (WEST SIDE, ULUPNA STREET TO TONGS STREET)



Lot , Sec, DP	Owner's Percentage	Frontage (m)	Total Cost \$	Owner's Cost Excl. GST \$	GST \$	Total Owner's Cost Incl. GST \$	Council Cost \$
Lot 175 DP752283	50.00%	20.10	\$2,219.04	\$1,109.52	\$110.95	\$1,220.47	\$1,109.52
Lot 15 DP39698	50.00%	20.10	\$2,219.04	\$1,109.52	\$110.95	\$1,220.47	\$1,109.52
Lot 176 DP752283	50.00%	16.30	\$1,799.52	\$899.76	\$89.98	\$989.74	\$899.76
Lot 172 DP752283	50.00%	20.10	\$2,219.04	\$1,109.52	\$110.95	\$1,220.47	\$1,109.52
Lot 14 DP39698	25.00%	31.20	\$3,444.48	\$861.12	\$86.11	\$947.23	\$2,583.36
Lot 6 DP39698	25.00%	27.60	\$3,047.04	\$761.76	\$76.18	\$837.94	\$2,285.28
Lot 5 DP39698	25.00%	28.80	\$3,179.52	\$794.88	\$79.49	\$874.37	\$2,384.64
Lot 4 DP528080	50.00%	18.30	\$2,020.32	\$1,010.16	\$101.02	\$1,111.18	\$1,010.16
Lot 3 DP528080	50.00%	18.80	\$2,075.52	\$1,037.76	\$103.78	\$1,141.54	\$1,037.76
Lot 2 DP528080	50.00%	18.30	\$2,020.32	\$1,010.16	\$101.02	\$1,111.18	\$1,010.16
Lot A DP412207	50.00%	30.50	\$3,367.20	\$1,683.60	\$168.36	\$1,851.96	\$1,683.60
Lot 8 DP262013	50.00%	26.30	\$2,903.52	\$1,451.76	\$145.18	\$1,596.94	\$1,451.76
Lot 7 DP262013	50.00%	19.80	\$2,185.92	\$1,092.96	\$109.30	\$1,202.26	\$1,092.96
Lot 6 DP262013	50.00%	13.70	\$1,512.48	\$756.24	\$75.62	\$831.86	\$756.24
Lot 5 DP262013	50.00%	15.60	\$1,722.24	\$861.12	\$86.11	\$947.23	\$861.12
Lot 4 DP262013	50.00%	15.30	\$1,689.12	\$844.56	\$84.46	\$929.02	\$844.56
Lot 14 Sec 21 DP758412	25.00%	24.00	\$2,649.60	\$662.40	\$66.24	\$728.64	\$1,987.20
Lot 13 Sec 21 DP758412	50.00%	19.10	\$2,108.64	\$1,054.32	\$105.43	\$1,159.75	\$1,054.32
Lot 12 Sec 21 DP758412	50.00%	15.10	\$1,667.04	\$833.52	\$83.35	\$916.87	\$833.52
Lot 11 Sec 21 DP758412	50.00%	17.30	\$1,909.92	\$954.96	\$95.50	\$1,050.46	\$954.96
Lot 10 Sec 21 DP758412	50.00%	12.90	\$1,424.16	\$712.08	\$71.21	\$783.29	\$712.08



Lot 9 Sec 21 DP758412	50.00%	19.00	\$2,097.60	\$1,048.80	\$104.88	\$1,153.68	\$1,048.80
Lot 8 Sec 21 DP758412	50.00%	14.60	\$1,611.84	\$805.92	\$80.59	\$886.51	\$805.92
Lot 7 Sec 21 DP758412	50.00%	18.70	\$2,064.48	\$1,032.24	\$103.22	\$1,135.46	\$1,032.24
Lot 6 Sec 21 DP758412	50.00%	16.50	\$1,821.60	\$910.80	\$91.08	\$1,001.88	\$910.80
Lot 5 Sec 21 DP758412	25.00%	24.30	\$2,682.72	\$670.68	\$67.07	\$737.75	\$2,012.04
Lot 12 DP522713	25.00%	40.20	\$4,438.08	\$1,109.52	\$110.95	\$1,220.47	\$3,328.56
Lot 2 DP514565	50.00%	18.20	\$2,009.28	\$1,004.64	\$100.46	\$1,105.10	\$1,004.64
Lot 1 DP514565	50.00%	22.00	\$2,428.80	\$1,214.40	\$121.44	\$1,335.84	\$1,214.40
Lot B DP361573	50.00%	20.10	\$2,219.04	\$1,109.52	\$110.95	\$1,220.47	\$1,109.52
Lot A DP361573	50.00%	20.10	\$2,219.04	\$1,109.52	\$110.95	\$1,220.47	\$1,109.52
Lot 11 DP544109	50.00%	20.10	\$2,219.04	\$1,109.52	\$110.95	\$1,220.47	\$1,109.52
Lot 12 DP544109	50.00%	20.10	\$2,219.04	\$1,109.52	\$110.95	\$1,220.47	\$1,109.52
Lot 1 DP322860	50.00%	16.90	\$1,865.76	\$932.88	\$93.29	\$1,026.17	\$932.88
Lot 5 DP667749	50.00%	20.10	\$2,219.04	\$1,109.52	\$110.95	\$1,220.47	\$1,109.52
	<b>TOTAL</b>	<b>720.10</b>	<b>\$79,499.04</b>	<b>\$ 34,889.16</b>	<b>\$ 3,488.92</b>	<b>\$ 38,378.08</b>	<b>\$ 44,609.88</b>

Estimated full unit rate is \$90.00 excluding GST per square metre, inclusive of survey, design, construction and supervision.

#### 7.18 Trainee Administration Officer - Finance

**286 Resolved** Crs Glanville and Bodey that the Council:

1. Endorse the action of the General Manager in amending the staff structure to include a permanent full-time position of Trainee Administration Officer – Finance, and
2. Include a budget provision for this position in the 2020/21 financial year and beyond.

#### 7.19 Financial Review November 2020

**287 Resolved** Crs Taylor and Morris that the Council:

1. Note the first quarterly review of the 2020/21 budget and vote the funds contained therein as shown in **“Appendix 7.19-A”**.
2. Note the Quarterly Budget Review Statement attached also as **“Appendix 7.19-B”**.

### 8. ITEMS FOR NOTING

**288 Resolved** Crs Glanville and Taylor that Items for Noting numbered 8.1 to 8.8 inclusive be received and noted.

- 8.1 NSW / Victoria Border MOU
- 8.2 NSW Rural Fire Service Red Fleet
- 8.3 Half Cost Footpath Schemes
- 8.4 Code of Conduct Complaints Report
- 8.5 Request to Support Release of Water for Recreation Purposes
- 8.6 T12/20/21 – Supply and Install Electrical Distribution Infrastructure; Jersey Street, Tocumwal
- 8.7 T11/20/21 – Design & Construction – Sporting Facilities Upgrade to LED Lighting
- 8.8 Development Determinations for Month of October 2020

## 9. CLOSED COUNCIL

In accordance with the *Local Government Act 1993* and the Local Government (General) Regulation 2005, in the opinion of the General Manager, the following business is of a kind as referred to in section 10A(2) of the Act, and should be dealt with in a part of the meeting closed to the media and public.

**Set out below is section 10A(2) of the *Local Government Act 1993* in relation to matters which can be dealt with in the closed part of a meeting.**

The matters and information are the following:

- (a) personnel matters concerning particular individuals (other than councillors)
- (b) the personal hardship of any resident or ratepayer
- (c) information that would, if disclosed, confer a commercial advantage on a person with whom the council is conducting (or proposes to conduct) business
- (d) commercial information of a confidential nature that would, if disclosed:
  - (i) prejudice the commercial position of the person who supplied it, or
  - (ii) confer a commercial advantage on a competitor of the council, or
  - (iii) reveal a trade secret
- (e) information that would, if disclosed, prejudice the maintenance of law
- (f) matters affecting the security of the council, councillors, council staff or council property
- (g) advice concerning litigation, or advice that would otherwise be privileged from production in legal proceedings on the grounds of legal professional privilege
- (h) information concerning the nature and location of a place or an item of Aboriginal significance on community land.
- (i) alleged contraventions of any code of conduct requirements applicable under section 440.

### 9.1 T12/20/21 – Supply and Install Electrical Distribution Infrastructure, Jersey Street, Tocumwal

This item is classified CONFIDENTIAL under section 10A(2) of the *Local Government Act 1993*, which permits the meeting to be closed to the public for business relating to the following:

- (d) commercial information of a confidential nature that would, if disclosed:
  - (i) prejudice the commercial position of the person who supplied it, or

It is not in the public interest to reveal the commercial information provided by the consultant.

**9.2 T11/20/21 – Design & Construction – Sporting Facilities Upgrade to LED Lighting**

This item is classified CONFIDENTIAL under section 10A(2) of the *Local Government Act 1993*, which permits the meeting to be closed to the public for business relating to the following:

(d) commercial information of a confidential nature that would, if disclosed:

(i) prejudice the commercial position of the person who supplied it, or

It is not in the public interest to reveal the commercial information provided by the consultant.

**289 Resolved** Crs Reynoldson and Taylor that the Council move into a closed session to consider the following business together with any reports tabled at the meeting.

And further that pursuant to section 10A(1)-(3) of the *Local Government Act 1993*, the media and public be excluded from the meeting on the basis that the business to be considered is classified confidential under the provisions of section 10A(2) as outlined above and that the correspondence and reports relevant to the subject business be withheld from access to the media and public as required by section 11(2) of the *Local Government Act 1993*.

Council closed its meeting at 11:25am the public and media left the Chamber.

Open Council resumed at 11:39am.

## RESOLUTIONS FROM THE CLOSED COUNCIL MEETING

The following resolutions of the Council while the meeting was closed to the public were read to the meeting by the Mayor:

**290 Resolved** Crs Bodey and Taylor that the Council note this report for the evaluation of Tender T12-20-21 – Supply and Install Electrical Distribution Infrastructure, Jersey Street, Tocumwal.

**291 Resolved** Crs Reynoldson and Bruce that the Council note this report for the evaluation of Tender T11-20-21 – Design & Construction – Sporting Facilities Upgrade to LED Lighting.

## 10. COMMITTEES

Nil

## 11. MAYOR'S REPORT

Cr Hannan reported that he had attended the following during the period:

- Cross Border Commissioner meeting
- Finley CWA meeting
- Country Mayors Association Annual General Meeting
- Zoom Meeting with RAMJO Water Sub-Committee
- Briefing North Basin Floodplain Harvesting
- RAMJO board meeting in Albury
- 'Ladies on the Land' luncheon

**293 Resolved** Crs Morris and Taylor that the Mayor's Report be received.



## 12. DELEGATES REPORT

### Cr Ross Bodey

- Water briefing – Maryanne Slattery
- Tocumwal Chamber of Commerce & Tourism meeting
- Tocumwal Probus meeting

### Cr John Taylor

- Water briefing – Maryanne Slattery
- Finley Golf Club irrigation 15-18 holes completed
- Cr John Taylor away from 19 November, 2020 for 2 weeks

### Cr Daryll Morris

- Solar farm briefing

### Cr Roger Reynoldson

- Murray Darling Basin Association social pilot group

### Cr Denis Glanville

- Barooga Rose Garden opening
- Water briefing – Maryanne Slattery

### Cr John Bruce

- Water briefing – Maryanne Slattery
- Barooga Rose Garden opening
- Barooga Advancement Group meeting

## 13. BUSINESS ARISING

### Cr John Bruce

- Sporties Health & Fitness Advisory Committee – tour invitation

### Cr Denis Glanville

- Sewerage smell corner Ingo Renner Drive and Nugget Fuller Drive

### Cr Roger Reynoldson

- Nil

### Cr Daryll Morris

**293 Resolved** Crs Morris and Taylor that the Council investigate bollards or something more attractive for barrier at Finley Cemetery.

*Withdrawn with the consent of the meeting.*

### Cr John Taylor

- Nil

**Cr Ross Bodey**

- PAMP priority
- consider after consultation

**Matthew Hansen (Director Corporate Services)**

- Saleyards
- funding now available for stages 1 & 2
- meeting on Friday at 8am

**Matthew Clarke (Director Technical Services)**

- Nil

**Cr Matthew Hannan**

- Write Cross Border Commissioner a letter of thanks

**Rowan Perkins (General Manager)**

- Aerodrome runways
- Fixing local roads
- Tocumwal Historic Aerodrome Museum
- Car park at Tocumwal – motel
- Christmas lunch
- Foreshore leases

**14. CLOSE OF MEETING**

There being no further business the meeting closed at 12:15pm.