



**Corporate Governance  
Directorate**

# **APPENDICES**

**Items 12.4.1 – 12.4.6**

## **ORDINARY COUNCIL MEETING**

To Be Held

**Wednesday, 28<sup>th</sup> of September 2022**

**Commencing at 5.00pm**

At

**Shire of Dardanup  
ADMINISTRATION CENTRE EATON  
1 Council Drive – EATON**

This document is available in alternative formats such as:  
~ Large Print  
~ Electronic Format [disk or emailed]  
Upon request.



# [Appendix ORD: 12.4.1]

RISK ASSESSMENT TOOL								
<b>OVERALL RISK EVENT:</b> Eaton Bowling & Social Club Inc. – Request to Remove Palm Trees <b>RISK THEME PROFILE:</b> 7 - Environment Management 10 - Management of Facilities, Venues and Events <b>RISK ASSESSMENT CONTEXT:</b> Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	If Council elects to undertake this project fully, there will be an unbudgeted cost.	Insignificant (1)	Almost Certain (5)	Moderate (5 - 11)	Not required	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Reputational impact of removing established trees.	Minor (2)	Likely (4)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Reputational impact from disgruntled users if the EBSC request is denied.	Minor (2)	Likely (4)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

# [Appendix ORD: 12.4.2A]

RISK ASSESSMENT TOOL								
<b>OVERALL RISK EVENT:</b> Biennial Policy Manual Review <b>RISK THEME PROFILE:</b> 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)      4 - Document Management Processes  <b>RISK ASSESSMENT CONTEXT:</b> Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to regularly review and update policies could result in the Shire not meeting its obligations at law.	Moderate (3)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.





POLICY NO:-

**Exec CP026 – SOCIAL MEDIA – TO BE DELETED AND REPLACED**

## GOVERNANCE INFORMATION

Procedure Link: PR059

Administrative Policy Link: NA

## ADMINISTRATION INFORMATION

History:		CORP16	OCM	16/10/13	Res: 325/13	Synopsis:	Policy created.
Version:	1	CP026	SCM	26/07/18	Res: 251-18	Synopsis:	Reviewed and Adopted by Council
Version:	2	Exec-CP026	OCM	30/09/20	Res: 270-20	Synopsis:	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Executive

**2. PURPOSE OR OBJECTIVE**

This policy applies to Shire of Dardanup (including Eaton Recreation Centre & Shire of Dardanup Library Services) Employees (full time, part time, casual); Contractors; Elected Members AND Volunteers accessing Social Media for professional AND personal purposes whether via personal devices or those supplied by the Shire of Dardanup.

The Policy objective is to:-

- Guide Shire of Dardanup (including Eaton Recreation Centre & Shire of Dardanup Library Services):

- Employees;
- Contractors;
- Elected Members;
- Volunteers;

on Council's expectations in relation to the acceptable use of Social Media for professional AND personal purposes.

- Promote responsible use of social media platforms within the organisation;
- Continued enhancement of communication and engagement with the community to improve overall satisfaction with the organisation;
- Define how Social Media will be used in an official capacity by employees of the Shire of Dardanup;
- Educate how conduct when using Social Media in a private/personal capacity can impact community perception of the organisation and responsibilities as an employee, elected member or associated person.

The purpose of this policy is NOT to discourage or limit staff, elected members or other associated persons' usage of Social Media for personal expression or other online activities in their personal life and not associated with their employment or role as an elected member.

**3. DEFINITIONS**Social Media:

*"Websites and applications that enable users to create and share content or to participate in social networking"* (Oxford Dictionary).

Social Media is a range of tools that enable people or organisations to:

- Create their own content using words, pictures or videos
- Share that content with others to initiate discussion
- Receive feedback

Some of the most widely used examples of Social Media tools are Facebook, Instagram, YouTube, Snapchat, TikTok, LinkedIn and Twitter. Other examples include blogs, wikis, podcasts and online forums.

#### 4. ~~POLICY~~

##### 4.1 ~~Authorisation to update Social Media on behalf of the Shire of Dardanup~~

Speaking on behalf of the Local Government is the role of the Shire President. Only the Shire President has the authority to speak with the media on behalf of the Shire of Dardanup.

However, the Shire President has the power to delegate this authority to the Chief Executive Officer and the Chief Executive Officer likewise to other officers. This power is delegated to the Chief Executive Officer annually. The Shire President may delegate approval to speak to the media to an elected member on an issue by issue basis.

As a result, the Chief Executive Officer has the authority to establish and terminate official Shire of Dardanup Social Media accounts or can delegate authority to the others to do so.

The Chief Executive Officer provide authority to selected Shire of Dardanup personnel who manage and moderate Shire of Dardanup Social Media activities.

Authorised personnel are outlined in the Social Media Procedure Document.

##### 4.2 ~~Elected Members~~

The following is in reference to elected members and social media:

- ~~Elected members are not authorised to make contributions (Facebook posts, YouTube clip uploads) to official Shire of Dardanup (including Eaton Recreation Centre and Library Services) Social Media channels however are permitted to engage with Shire activities on Social Media such as by comment, share, or 'Like' provided this activity is in the best interests of the Local Government;~~
- ~~This Policy does not prevent elected members from establishing their own personal Social Media sites or presence;~~
- ~~Content posted by elected members shall comply with the Shire of Dardanup Code of Conduct for Elected Members;~~
- ~~Elected member Social Media sites will have no official Shire of Dardanup standing;~~
- ~~Shire of Dardanup resources will not be used in establishing or maintaining elected member Social Media sites;~~
- ~~The views expressed and published by an elected member on Social Media sites shall be their personal opinion only and are not to represent the position of the Shire of Dardanup;~~
- ~~The Shire of Dardanup accepts no responsibility arising from Social Media comments or postings made by elected members.~~

<b>SOCIAL MEDIA QUICK GUIDE</b>				
	<b>Post on behalf of Shire of Dardanup</b>	<b>Like</b>	<b>Comment</b>	<b>Share</b>
Authorised Staff	✓	✓	✓	✓
Staff	*	✓	✓	✓
Contractor	*	✓	✓	✓
Elected Member	*	✓	✓	✓
Volunteer	*	✓	✓	✓

##### 4.3 ~~Social Media posts and contributions shall be based on the following principles:~~

###### (a) ~~Contributions are lawful.~~

- ~~Officer contributions shall comply with Australian law.~~
- ~~Officer contributions shall comply with the terms and conditions of the site provider.~~
- ~~Officer contributions shall comply with copyright.~~

###### (b) ~~Adherence to Shire Policies (including the relevant Code of Conduct).~~

- ~~Officer contributions shall comply with Council policies.~~
- ~~Officer contributions shall comply with the relevant Code of Conduct.~~

~~(c) Contributions are to be accurate and factual.~~

~~(d) Officers are to ensure published content, contributions and responses to questions from the public are:~~

- ~~• Accurate~~
- ~~• Factual~~
- ~~• Apolitical~~
- ~~• Impartial~~
- ~~• Professional~~

~~(e) Contributions are to represent the formal Council position.~~

~~(f) Officers are not to post personal views or opinions.~~

~~(g) Promotion of Commercial Enterprises.~~

- ~~• Private commercial enterprises are not to be promoted or endorsed unless in conjunction with the promotion of a Shire of Dardanup event/service/promotion.~~

~~(h) Photos and videos for official purposes.~~

- ~~• Photos or videos featuring members of the public must not be published to Social Media sites without written consent. In the case of a subject under 18 years of age, consent must be provided by a parent or guardian.~~

#### ~~4.4 Responding to comments/queries by the public on Shire of Dardanup Social Media sites~~

~~An Acceptable User Policy will be provided on all Shire of Dardanup (including Eaton Recreation Centre and Library Services) Social Media sites. Wording for the Acceptable User Policy is contained in the Social Media Procedures Document.~~

~~Staff members authorised to respond to comments, enquiries by members of the public on Shire of Dardanup Social Media sites should refer to Social Media Triage in the Social Media Procedures Document to guide appropriate responses.~~

#### ~~4.5 Using Social Media in a private or personal capacity~~

~~Shire of Dardanup employees must be aware that any Social Media activity – either in an official capacity on behalf of the Shire of Dardanup or personal – will often be permanently available, traceable and able to be reproduced in other media (including print media).~~

~~Social Media profiles often identify the place of work of the individual using it. In any circumstance where an employee, contractor, volunteer or elected member is using Social Media outside the context of the workplace and can be identified as employed by or associated with the Shire of Dardanup, they are personally responsible for the content produced.~~

~~Under no circumstances is an employee, contractor, volunteer or elected member to damage the reputation of the Shire of Dardanup as a community leader. Any inappropriate postings or actions carried out on Social Media may result in disciplinary action or review of contractual relationships.~~

~~Employees using Social Media either for official or personal purposes during business hours or at Council facilities are held accountable for their Social Media activity. Only your own personal time can be spent on private social media activities.~~

~~An employee, contractor, volunteer or elected member is able to share links to items posted on official Shire of Dardanup Social Media sites or submit a 'Like' action or comment on an event, initiative and/or program, provided that it is in the best interests of the Local Government and aligned with Shire of Dardanup policy.~~

#### ~~4.6 Use of Social Media for Investigative Purposes~~

~~Facebook's Terms of Service state that information users choose to share as 'Public' on the platform is considered public information and can therefore be seen by anyone, even those not connected to Facebook. As a source of public information, Facebook can therefore be used to assist with investigative purposes in circumstances of an alleged crime or legal breach.~~

#### **4.7 — Statement of Disclaimer**

~~The Shire of Dardanup will not and does not warrant the completeness or accuracy of public comments found on its' Social Media sites, nor its usefulness for any particular purpose. Nor will the Shire of Dardanup represent or warrant that the comments on the pages comply with the laws of any country outside Australia.~~

~~Views expressed by a participant, invitee, expert, guest or other person are not necessarily the views of the Shire of Dardanup.~~

~~The Shire of Dardanup accepts no responsibility arising from reliance by any person or party on any comment or information published on any Shire of Dardanup Social Media site. Further, the Shire of Dardanup does not guarantee the accuracy or currency of any comment published on a Shire of Dardanup Social Media site.~~

~~Links to external websites and users Social Media accounts are provided as a convenience to users and such sites and associated content are not under the control of the Shire of Dardanup. When links have been included, the content of these links does not and should not imply endorsement of that website, service or person by the Shire of Dardanup.~~

#### **4.8 — Variation**

~~This policy may be cancelled or varied from time to time. All Shire of Dardanup employees and contractors will be notified of any variation to this policy by the normal communication method.~~

### **5. — REFERENCE DOCUMENTS**

- ~~• — Relevant Code of Conduct~~
- ~~• — Electronic Mail and Internet Usage Policy~~
- ~~• — The What, How and Why of Social Media: A Guide for Local Government, Howard Partners, 2013.~~



POLICY NO:-

**Exec CP026 – SOCIAL MEDIA – [REPLACEMENT]****GOVERNANCE INFORMATION**

Procedure Link: PR059

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>History:</b>		CORP16	OCM	16/10/13	Res: 325/13	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	1	CP026	SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	2	Exec CP026	OCM	30/09/20	Res: 270-20	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	3	Exec CP026	OCM	28/09/22	Res: ???-22	<b>Synopsis:</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Executive

**2. POLICY OBJECTIVE**

This policy details legislative obligations and establishes protocols applicable to the Shire of Dardanup's official communications with our community, to ensure the Shire of Dardanup is professionally and accurately represented and to maximise a positive public perception of the Shire.

**3. POLICY SCOPE**

This policy applies to:

1. Communications initiated or responded to by the Shire of Dardanup (including Eaton Recreation Centre and Shire of Dardanup Library Services) with our community;
2. Council Members when making comment in either their Shire of Dardanup role or in a personal capacity about matters relevant to the Shire;
3. Employees making comment in either their Shire of Dardanup role or in a personal capacity about matters relevant to the Shire.

**4. POLICY STATEMENT****4.1 Official Communications**

The purpose of the Shire of Dardanup's official communications is to Inform, Engage, Connect and Empower our community to actively participate in decisions ensuring our projects and services are closely aligned with our community's expectations. *[Communications Plan 2021]*

This includes:

- Sharing information required by law to be publicly available.
- Sharing information that is of interest and benefit to the Community.
- Promoting Shire of Dardanup events and services.
- Promoting Public Notices and community consultation / engagement opportunities.
- Answering questions and responding to requests for information relevant to the role of the Shire.
- Receiving and responding to community feedback, ideas, comments, compliments and complaints.

The Shire of Dardanup's official communications will be consistent with relevant legislation, policies, standards and the positions adopted by Council. Our communications will always be:

- Accurate, timely and accessible and presented via a range of channels in a friendly, personable and jargon-free style of writing so that it is both interesting and easy-to-understand;
- High quality and published regularly on a variety of topics and in a range of formats;
- Relevant to needs and expectations;
- Presented in a consistent and expected way. *[Communications Plan 2021]*

The Shire of Dardanup will use a combination of different communication modes to suit the type of information to be communicated and the requirements of the community or specific audience, including:

- Websites and digital platforms;
- Newsletters in both email and printed formats;
- SMS;
- Brochures, fliers, posters, information sheets, advertising;
- Media releases prepared for the Shire President to promote specific Shire positions;
- Social media;
- Letters;
- Signs;
- Agendas and Minutes, Reports, Public Notices;
- Plans and strategic documents;
- Podcast. *[Communications Plan 2021]*

#### **4.2 Speaking on behalf of the Shire of Dardanup**

The Shire President is the official spokesperson for the Shire, representing the Local Government in official communications, including; speeches, comment, print, electronic and social media. *[s.2.8(1)(d) of the Local Government Act 1995]*

Where the Shire President / Mayor is unavailable, the Deputy Shire President may act as the spokesperson. *[s.2.9 and s.5.34 of the Local Government Act 1995]*

The CEO may speak on behalf of the Shire, where authorised to do so by the Shire President. *[s.5.41(f) of the Local Government Act 1995]*

The provisions of the *Local Government Act 1995* essentially direct that only the Shire President, or the CEO if authorised, may speak on behalf of the Local Government. It is respectful and courteous to the office of Shire President to refrain from commenting publicly, particularly on recent decisions or contemporary issues, until such time as the Shire President has had opportunity to speak on behalf of the Shire.

Communications by Council Members and employees, whether undertaken in an authorised official capacity or as a personal communication, must not:

- bring the Shire of Dardanup into disrepute, *[Rules of Conduct Reg.3(d)]*;
- compromise the person's effectiveness in their role with the Shire, *[Shire of Dardanup, Code of Conduct for Employees and Shire of Dardanup Code of Conduct for Council Members, Committee Members & Candidates]*;
- imply the Shire's endorsement of personal views *[s.2.8(1)(d) of the Local Government Act 1995]*,
- imply the Council Member or employee is speaking on behalf of the Shire, unless authorised to do so *[s.2.8(1)(d) of the Local Government Act 1995]*; or
- disclose, without authorisation, confidential information *[s.5.93 of the Local Government Act 1995]*.

Social media accounts or unsecured website forums must not be used to transact meetings which relate to the official business of the Shire of Dardanup *[State Records Act 2000 / Local Government Record Keeping Plan, s's 5.23(2) and 5.93 of the Local Government Act 1995]*.

Council member communications must comply with the Code of Conduct and the *Local Government (Rules of Conduct) Regulations 2007*.

#### **4.3 Responding to Media Enquiries**

All enquiries from the Media for an official Shire of Dardanup comment, whether made to an individual Council Member or Employee, must be directed to the CEO or a person authorised by the CEO (Communications Officer – Media). Information will be coordinated to support the Shire President or CEO (where authorised) to make an official response on behalf of the Shire of Dardanup.

Council Members may make comments to the media in a personal capacity – refer to clause 7.1 below.

#### **4.4 Website**

The Shire of Dardanup will maintain an official Shire website and Eaton Recreation Centre website, as our community's online resource for access to official communications.

#### **4.5 Social Media**

The Shire of Dardanup uses Social Media to facilitate interactive information sharing and to provide responsive feedback to our community. Social Media will not however, be used by the Shire to communicate or respond to matters that are complex or relate to a person's or entity's private affairs.

The Shire of Dardanup maintains the following Social Media accounts:

- Social networks, including - Facebook, LinkedIn and Google+;
- Media Sharing networks, including – Instagram, YouTube and Podcasts;
- Apps (applications), including – Facebook Messenger

The Shire of Dardanup may also post and contribute to Social Media hosted by others, so as to ensure that the Shire's strategic objectives are appropriately represented and promoted.

The Shire actively seeks ideas, questions and feedback from our community however, we expect participants to behave in a respectful manner. The Shire will moderate its Social Media accounts to address and where necessary delete content deemed to be:

- Offensive, abusive, defamatory, objectionable, inaccurate, false or misleading;
- Promotional, soliciting or commercial in nature;
- Unlawful or incites others to break the law;
- Information which may compromise individual or community safety or security;
- Repetitive material copied and pasted or duplicated;
- Content that promotes or opposes any person campaigning for election to the Council, appointment to official office, or any ballot;
- Content that violates intellectual property rights or the legal ownership of interests or another party; and
- Any other inappropriate content or comments at the discretion of the Shire.

Where a third party contributor to a Shire of Dardanup social media account is identified as posting content which is deleted in accordance with the above, the Shire may at its complete discretion block that contributor for a specific period of time or permanently.

##### **4.5.1 Shire President / Mayoral Social Media Official Accounts**

The Shire of Dardanup supports the Shire President in using official social media account/s to assist the Shire President in fulfilling their role under section 2.8 of the *Local Government Act*, to speak on behalf of the Local Government. The content will be administered and moderated in accordance with this policy.

These official Shire of Dardanup accounts must not be used by the Shire President for personal communications.

##### **4.5.2 Use of Social Media in Emergency Management and Response**

The Shire of Dardanup will use the following channels to communicate and advise our community regarding Emergency Management:

- Website
- Facebook
- SMS

#### **4.6 Record Keeping and Freedom of Information**

Official communications undertaken on behalf of the Shire of Dardanup including on the Shire's Social Media accounts and third party social media accounts must be created and retained as local government records in accordance with the Shire's Record Keeping Plan and the *State Records Act 2000*. These records are also subject to the *Freedom of Information Act 1992*.

Council Member communications that relate to their role as a Council Member are subject to the requirements of the Shire's Record Keeping Plan and the *State Records Act 2000*. Council Members are responsible for transferring these records to the Shire's administration. Council Member records are also subject to the *Freedom of Information Act 1992*.

#### **4.7 Personal Communications**

Personal communications and statements made privately; in conversation, written, recorded emailed, texted or posted in personal social media, have the potential to be made public, whether intended or not.

On the basis that personal or private communications may be shared or become public at some point in the future, Council Members and Shire Employees should ensure their personal or private communications do not breach the requirements of this policy, the Codes of Conduct and the *Local Government (Rules of Conduct) Regulations 2007*.

##### **4.7.1 Council Member Statements on Shire Matters**

A Council Member may choose to make a personal statement publicly on a matter related to the business of the Shire of Dardanup.

Any public statement made by a Council Member, whether made in a personal capacity or in their Local Government representative capacity, must:

1. Clearly state that the comment or content is a personal view only, which does not necessarily represent the views of Shire of Dardanup.
2. Be made with reasonable care and diligence [*Rules of Conduct Reg.3(a)*];
3. Be lawful, including avoiding contravention of; copyright, defamation, discrimination or harassment laws;
4. Be factually correct [*Rules of Conduct Reg.3(b) and (f)*];
5. Avoid damage to the reputation of the local government [*Rules of Conduct Reg.3(d)*];
6. Not reflect adversely on a decision of the Council [*Shire of Dardanup, Code of Conduct for Employees 3.12*];
7. Not reflect adversely on the character or actions of another Council Member or Employee [*Rules of Conduct Reg.10(3)*, [*Shire of Dardanup, Code of Conduct for Employees and Shire of Dardanup Code of Conduct for Council Members, Committee Members & Candidates*];
8. Maintain a respectful and positive tone and not use offensive or objectionable expressions in reference to any Council Member, Employee or community member [*Rules of Conduct Regs. 3(g) and 10(3)*, [*Shire of Dardanup, Code of Conduct for Employees and Shire of Dardanup Code of Conduct for Council Members, Committee Members & Candidates*].

A Council Member who is approached by the media for a personal statement may request the assistance of the CEO.

Comments which become public and which breach this policy, the Code of Conduct or the *Local Government (Rules of Conduct) Regulations 2007*, may constitute a minor breach of the *Local Government Act 1995* [refer s.5.105] and may be referred for investigation.





POLICY NO:-

**Exec CP088 - FORUMS OF COUNCIL – CONCEPT FORUMS, AGENDA FORUMS AND WORKSHOPS****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	NA	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>Version:</b>	1	New	OCM	27/11/19	Res: 335-19	<b>Synopsis:</b>	Policy created and endorsed.
<b>Version:</b>	2	Exec CP088	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
	3	Exec CP088	OCM	29/09/21	Res: 297-21	<b>Synopsis</b>	Amended and Adopted by Council
<b>Version</b>	4	Exec CP088	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Executive

**2. PURPOSE OR OBJECTIVE**

Local government forums range from a once-only event to discuss and explore a particular issue, to a number of sessions to address matters such as a specific project; or the compilation of a report for internal or external use, through to forums held at regular intervals with a consistent structure and objectives.

**3. POLICY****3.1 Concept Forums**Background

Concept forums involve Council members and employees meeting to propose, discuss and formulate philosophies, ideas, strategies and concepts for the development of the local government and the district. Such forums often involve projects that are in the early planning stage and are some-time away from being presented to Council for decision.

In discussing such issues, employees are looking for general guidance from the Council members as they research the matter and draft the report. Council members and employees are also looking to present ideas and concepts for future consideration. If the response is favourable employees can proceed with their research and eventual report on the matter.

Examples of the type of issues concept forums may cover include –

- Current matters of a local or regional significance;
- Matters relating to the future development of the local government;
- Significant revenue-raising requirements or expenditure needs;
- The development of internal strategic, planning, management and financial documents;
- Development of the selection criteria and performance;
- Objectives for the Chief Executive Officer (CEO).
- Reports from Advisory Groups, Community Engagement Outcomes or other non-formal activities involving Councillors or employees.
- Presenting concept plans before moving to community or contractor engagement, where no formal decision from Council is required.

Behind Closed Doors:

Behind closed doors and in a relatively informal manner are the two notable characteristics of concept forums. Holding such meetings behind closed doors is justified in that many of the ideas and concepts are preliminary and while looking for that creative gem some may be extreme, expensive or impractical and never adopted.

Managing Concept Forums:

Unless otherwise determined by the Chief Executive Officer in consultation with the Shire President, Concept Forums will be held on the Wednesday afternoon prior to the Ordinary Council Meetings.

The Shire President shall Chair these meetings or if the Shire President is not available then the Deputy Shire President. If either is not available the Council members' present shall choose a person who shall preside over the Concept Forum so as to ensure the guidelines as addressed in this policy are adhered to.

A general record should be kept of the Concept Forum noting attendance, requests for further information and interests declared. No minutes as such will be taken, nor will specific discussions, actions or outcomes be recorded, received or adopted at a later date.

#### Conduct at Concept Forums

Councillors and employees shall adhere to the provisions of the *Local Government (Model Code of Conduct) Regulations 2021* and the Shire of Dardanup Code of Conduct for Council Members, Committee Members and Employees, in relation to their conduct at Concept Forums.

The forums shall run in a formal manner with all questions being directed through the Chair.

#### Quorum (Non-Technical):

To ensure integrity of information flow/guidance and to avoid repetition, there shall be a requirement that a minimum of four Council members are to be in attendance for a Concept Forum to proceed. If a non-technical quorum is unable to be achieved the forum is to lapse and reconvene again at another opportunity.

#### Project Updates:

The Chief Executive Officer shall cause presentations to be made in relation to the following;

- a) Presentations on achieving major projects; progress updates regarding major projects.
- b) New Ideas - Concept Forums are a place for which new ideas and projects are to be discussed.

#### Councillor Reports

At every Concept Forum each Councillor may raise issues that have arisen since the last meeting. This may include discussions that have come from ratepayers/electors or third parties that require further information, clarification on employee's actions to date or general information.

#### Managing Conflicts of Interest

No Council member or staff member shall raise any matter at a Concept Forum for which they have or may perceive to have a Financial or Proximity Interest.

As a matter of probity and integrity, members and employees are required to make disclosures of interest in accordance with sections 5.59 – 5.90 of the *Local Government Act 1995* (Financial and Proximity Interests) and the *Local Government (Model Code of Conduct) Regulations 2021*.

It is noted that this is above and beyond the scope of the legislation, however is required to ensure a high level of governance and transparency.

Members shall make **verbal and** written disclosures of interest to the Chief Executive Officer at Concept Forums.

If a Member discloses a financial or proximity interest in a matter under consideration by the Group and wishes to remain and participate in the meeting, the Member may seek approval from the Chairperson and meeting to determine whether the interest is:

- Trivial or insignificant; or
- An interest in common to a significant number of electors or ratepayers.

The Member should make that request to the Chairperson at the meeting and not only disclose the nature of their interest, but also the extent of that interest.

The Member **may** then **be asked to** depart the meeting, whilst the meeting considers the request. The meeting should then be in a position to:

- determine that the Member should not participate in that part of the meeting;
- remain in the meeting and participate in discussion; or
- remain in the meeting only, but not participate in discussion on the matter.

(Note: If the Disclosing Member is the Chairperson, such disclosure shall be made to the meeting.)

Once the meeting has made a decision concerning a request, the Chairperson shall inform the Member of the decision and the Member shall comply with the Meeting's decision.

### **3.2 Agenda Forums**

#### Background

For proper decision-making, Council members should have the opportunity to gain maximum knowledge and understanding of any issue presented to the Council on which they must vote. It is reasonable for Council members to expect that they will be provided with all the relevant information they need to understand issues listed on the agenda for the next or following ordinary Council meetings.

The complexity of many items means that Council members may need to be given information additional to that in an employees report and/or they may need an opportunity to ask questions of relevant employees.

Many local governments have determined that this can be achieved by the Council members convening as a body to become better informed on issues listed for Council decision. Such assemblies have been termed Agenda Forums. It is considered they are much more efficient and effective than Council members meeting employees on an individual basis for such a purpose with the added benefit that all Council members hear the same questions and answers. To protect the integrity of the decision-making process it is essential that Agenda Forums are run with strict procedures.

#### Managing Agenda Forums

Agenda Forums will be held on the Wednesday preceding the Ordinary Council meeting. Preference will be for a start time of 4pm. Agenda Forums will allow for questions on any item or items that are on the agenda that are considered to be complex and may require further clarification. Alternatively to Agenda Forums, Councillors could send an email to the Executive Support Officer to seek further information or clarification with regards to an item. When sending such an email it is requested that all Councillors be copied into the original email and will also be copied into the reply.

The Shire President shall Chair these meetings or if the Shire President is not available then the Deputy Shire President. If either is not available the Council members present shall choose a person who shall preside over the Agenda Forum so as to ensure the guidelines as addressed in this policy are adhered to.

Agenda Forums shall not be open to the public and therefore no debate on the items shall be entered into during the Agenda Forum. There shall be no opportunity for a collective Council decision or implied decision that binds the local government. Fundamental to this decision is that any debate shall be held at Council meetings so as to ensure the public in attendance at a Council meeting can see and hear the decisions and debate around Council decisions.

The purpose of the Agenda Forum is to allow questions in relation to the item or to request further information from the Chief Executive Officer in relation to the item in a collective environment. Where questions are 'Taken on Notice', answers will be distributed to all Councillors prior to the Council meeting.

A Councillor may still choose to raise issues associated with the Agenda independently through the Chief Executive Officer or another Senior Officer as defined in the Shire of Dardanup's Code of Conduct.

A general record should be kept of the Agenda Forum noting attendance, requests for further information and interests declared. No minutes as such will be taken, nor will specific discussions, actions or outcomes be recorded, received or adopted at a later date.

Conduct at Agenda Forums

Councillors and employees shall adhere to the provisions of the *Local Government (Model Code of Conduct) Regulations 2021* and the Shire of Dardanup Code of Conduct for Council Members, Committee Members and Candidates, in relation to their conduct at Agenda Forums.

The forums shall run in a formal manner with all questions being directed through the Chair.

Quorum (Non-Technical):

To ensure integrity of information flow/guidance and to avoid repetition, there shall be a requirement that a minimum of four Council members are to be in attendance for an Agenda Forum to proceed. If a non-technical quorum is unable to be achieved the forum is to lapse and may be reconvened again at another opportunity.

Managing Conflicts of Interest

As a matter of probity and integrity, members and employees are required to make disclosures of interest in accordance with sections 5.59 – 5.90 of the *Local Government Act 1995* (Financial and Proximity Interests) and the *Local Government (Model Code of Conduct) Regulations 2021*.

It is noted that this is above and beyond the scope of the legislation, however is required to ensure a high level of governance and transparency.

Members shall make **verbal and** written Disclosures of Interest to the Chief Executive Officer at Agenda Forums.

If a Member discloses a financial or proximity interest in a matter under consideration by the Group and wishes to remain and participate in the meeting, the Member may seek approval from the Chairperson and meeting to determine whether the interest is:

- Trivial or insignificant; or
- An interest in common to a significant number of electors or ratepayers.

The Member should make that request to the Chairperson at the meeting and not only disclose the nature of their interest, but also the extent of that interest.

The Member **may then be asked to** depart the meeting, whilst the meeting considers the request. The meeting should then be in a position to:

- determine that the Member should not participate in that part of the meeting;
- remain in the meeting and participate in discussion; or
- remain in the meeting only, but not participate in discussion on the matter.

(Note: If the Disclosing Member is the Chairperson, such disclosure shall be made to the meeting.)

Once the meeting has made a decision concerning a request, the Chairperson shall inform the Member of the decision and the Member shall comply with the Meeting's decision.

**3.4 Workshops**Background

Council Workshops are held to 'workshop' matters prior to presentation to Council. They are not to be confused with Concept or Agenda Forums.

Council Workshops may be convened on an occasional basis as a forum for information exchange and discussion between Council Members and Council employees and if appropriate, other relevant stakeholders. A Workshop provides an opportunity for employees or engaged consultants to provide a detailed presentation on specific matters/projects.

Workshops can be called by a resolution of Council, or at the request of the Shire President or the Chief Executive Officer and may be conducted as required.

### Managing Workshops

The preferred scheduling of Workshops is on a Wednesday that is not prior to a Council meeting. Debating, collective decision making or revelation of one's intention on how they will vote at a future Council or Committee Meeting is not permitted. Expressing an opinion or seeking clarification on matters under discussion generally however, is appropriate and welcome.

The Shire President shall Chair these meetings or if the Shire President is not available then the Deputy Shire President. If either is not available the Council members present shall choose a person who shall preside over the Workshop so as to ensure the guidelines as addressed in this policy are adhered to.

Discussion is limited to the subject on the Workshop Agenda.

A general record should be kept of the workshop noting attendance, requests for further information and interests declared. No minutes as such will be taken, nor will specific discussions, actions or outcomes be recorded, received or adopted at a later date.

### Conduct at Workshops

Councillors and employees shall adhere to the provisions of the Local Government (Model Code of Conduct) Regulations 2021 and the Shire of Dardanup Code of Conduct for Council Members, Committee Members and Employees, in relation to their conduct at Workshops.

The Workshops shall run in a formal manner with all questions being directed through the Chair.

### Quorum (Non-Technical):

To ensure integrity of information flow/guidance and to avoid repetition, there shall be a requirement that a minimum of four Council members are to be in attendance for a Workshop to proceed. If a non-technical quorum is unable to be achieved the forum is to lapse and may be reconvened again at another opportunity.

### Managing Conflicts of Interest

As a matter of probity and integrity, members and employees are required to make disclosures of interest in accordance with sections 5.59 – 5.90 of the *Local Government Act 1995* (Financial and Proximity Interests) and the *Local Government (Model Code of Conduct) Regulations 2021*.

It is noted that this is above and beyond the scope of the legislation, however is required to ensure a high level of governance and transparency.

Members shall make **verbal and** written Disclosures of Interest to the Chief Executive Officer at Agenda Forums.

If a Member discloses a financial or proximity interest in a matter under consideration by the Group and wishes to remain and participate in the meeting, the Member may seek approval from the Chairperson and meeting to determine whether the interest is:

- Trivial or insignificant; or
- An interest in common to a significant number of electors or ratepayers.

The Member should make that request to the Chairperson at the meeting and not only disclose the nature of their interest, but also the extent of that interest.

The Member **may** then **be asked to** depart the meeting, whilst the meeting considers the request. The meeting should then be in a position to:

- determine that the Member should not participate in that part of the meeting;
- remain in the meeting and participate in discussion; or
- remain in the meeting only, but not participate in discussion on the matter.

(Note: If the Disclosing Member is the Chairperson, such disclosure shall be made to the meeting.)

Once the meeting has made a decision concerning a request, the Chairperson shall inform the Member of the decision and the Member shall comply with the Meeting's decision.

### **3.5 Attendance Records**

Elected member attendance at Council Meetings and Forums of Council including Concept Forums, Agenda Forums and Workshops will be recorded at each Ordinary Council Meeting under Attendance and Apologies and listed as Previous Attendance. Record to show all elected members names and record if they were Present, an 'Apology; had a Leave of Absence or Non-attendance' – Note, this will be an annual ongoing record to be provided in the Agenda from October to October each year.

## **4. REFERENCE DOCUMENTS**

Local Government Operational Guidelines Number 05 – January 2004 - Council Forums.

Local Government Act 1995, Part 5, Division 6



POLICY NO:-

**CnG CP015 – STUDY LEAVE / STUDY ASSISTANCE****GOVERNANCE INFORMATION**

Procedure Link: PR025 -

Administrative Policy Link:

NA

**ADMINISTRATION INFORMATION**

<b>History:</b>		<b>EXEC35</b>	OCM	17/04/13	Res: 91/13	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	1	<b>CP015</b>	OCM	25/01/17	Res: 02/17	<b>Synopsis:</b>	New Council Policy Document endorsed
<b>Version:</b>	2		SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	3	CnG CP015	OCM	30/09/20	Res: 270-20	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	4	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis:</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

The Shire of Dardanup commits to the academic and personal development of employees by providing financial assistance (study assistance) and time off with pay (study leave) for study relevant to the employee's Shire of Dardanup role and responsibilities. The study must be from a recognised Australian, or other approved educational institution.

Employees have equal access to apply for training and development opportunities offered by the Shire and/or as identified in the staff annual performance review process.

This policy provides guidance on the eligibility and entitlements for employees requesting study assistance and or study leave. By agreement, the Shire and the employee shall follow the principles of organisational and personal development to;

- Address skill deficiencies within the workforce or section of the workforce;
- Promote continuous learning and development as a joint responsibility;
- Encourage a continuous learning environment;
- Support employees to study on a part-time basis;
- Provide consistent and equitable access to learning and development opportunities;
- Contribute value to the organisation by adding to its knowledge, skill and abilities base; and
- Understand the significance of these opportunities as a privilege of working for the Shire of Dardanup.

Management reserves the right to refuse an application for study leave. Reasons for refusing the application may include, but are not limited to, the following:

- The unit or course is not closely related to the role the applicant has with the organisation;
- The officer has not successfully completed other previous studies;
- The officer is not performing their normal daily duties to a suitably high standard;
- **The current workload does not support study leave due to the impacts on the workplace;**
- The allocated budget has been exceeded; and/or
- The applicant has advised management that they plan to resign in the near future.

**3. POLICY****3.1 Eligibility**

Eligible employees are those employed on a permanent basis and who are undertaking study that leads to a formal qualification from a nationally recognised Australian registered training organisation.

Applications are to be considered for approval on a unit-by-unit basis, rather than the complete course.

**This Policy does not apply to the Chief Executive Officer.**

### Criteria

The following criteria are to be applied when assessing an employee's eligibility to receive Study Leave/Study Assistance under this Policy.

- The employee shall have completed at least 12 months service with the Shire of Dardanup;
- The course of study is to be aligned with the organisation's aspirations as defined by the Council Plan, Operational Plans and the Workforce Plan;
- The priority of any course is that the course is to be aligned to the employee's **specific functions of their** role in the organisation; **Eg. GIS Mapping is not a function of Planning Officer, although Planning Officer's may use the GIS function.**
- An employee may apply for approval for a course that is not aligned to their role. The application is to be supported by a submission to support the application and providing reasons as to how the proposed course of study will be of benefit to the Shire and/or the employee. **This will be assessed on a case by case basis;**
- The course of study ~~is to have been~~ **should be** referred to in previous performance reviews and identified as forming part of the employee's professional growth; and
- The performance management of the applicant is a relevant factor, that is; approval of an application for study assistance is considered a reward for meeting performance standards.

### 3.2 Approved Courses

- Applicants must be able to demonstrate that the proposed study holds benefit for the organisation. This 'benefit' may be either:
  - direct: taken to mean a course that contains content that is in line with the employee's current role;
  - or**
  - indirect: taken to mean a course that contains content that is in line with a potential role that the employee may reasonably be expected to aspire to in the future.
- If the proposed study relates to an 'indirect benefit' for a future potential role, there must be a reasonable probability that this role will be available in the foreseeable future within the Shire of Dardanup through being referenced in the Workforce Plan.
- Some courses of study may offer more benefit to the Shire than the course title or content may otherwise suggest. In such a case, it is the responsibility of the applicant to provide justification, in writing to their Manager/Director, outlining the ways in which the Shire will benefit from the employee's completion of the proposed course.
- A Manager is able to recommend that an officer consider a particular course of study subject to the application of this policy.
- In all cases, a study application requires the written approval of the relevant Director and Chief Executive Officer.

### 3.3 Responsibility for Information Accuracy

The timing of academic semesters and duration of units of study can vary between different study modes and institutions. It is the employee's responsibility to make sure that:

- Information regarding their study is kept up-to-date and current.
- Their immediate Supervisor is notified of any changes to their study commitments.

The Shire has the right to query any relevant discrepancies in the employee's documentation, especially where relevant to a reimbursement claim.



### 3.4 Study Assistance (Fees)

- The Shire will provide financial assistance to approved employees studying an approved course on an enrolled unit basis. Evidence confirming enrolment into unit(s) of study must be provided as part of the study application. The Shire will pay the unit tuition and administration fees, in full and up front, in order to receive any discount offered by the educational institution.
- Employees will reimburse Council 50% of the cost of the unit tuition and administration fees by 30 June in the applicable financial year via fortnightly after-tax payroll deductions.
- Employees are responsible for purchasing text books associated with an approved unit of study and Council will reimburse the employee 50% of the costs.
- Recipients of study assistance shall provide the Chief Executive Officer with a copy of their results within 14 days of them being published by the educational institution. Results must show evidence of the unit of study, semester or study period and the final grade received.

Note:

- a) Successful completion means receiving a minimum pass as defined by the educational institution for the unit.
- b) An employee may choose to fund a course themselves and/or defer payment of the course fees by incurring a HECS/HELP debt. Upon successful completion of each unit the employee can claim the Shire's contribution as per this Policy. The study course will have to be approved **in writing** before commencement of study in line with this Policy to qualify.

### 3.5 Repayment of Fees

- Should an employee fail a course or unit of study that has been paid for by the Shire, then 100% of the fees paid are to be repaid by the employee to the Shire. This will occur by 30 June in the applicable financial year via fortnightly after-tax payroll deductions.
- If the employee leaves the employ of the Shire or the Shire terminates the employee's employment contract within 12 months following the successful completion of approved study, the employee shall be liable to reimburse the Shire on a pro-rata basis for unit tuition fees, books and all associated expenses upon termination in accordance with Table A.

Table A.

Months of service after completion date of unit of study	Percentage of fees repayable to the Shire
0-3 months	75%
3-6 months	50%
6-12 months	25%

- Calculation of the length of service in accordance with Table A will be based on the date the results for the relevant unit of study are released by the educational institution.

### 3.6 Study Leave

The Shire may provide the opportunity for an employee to take paid time off work subject to operational requirements being maintained with the following conditions;

Full-time Employees: provision of up to a maximum of **one day study leave every three weeks** (or equivalent), as negotiated with the relevant Manager. This leave is subject to the requirements of the unit of study and the operations of the Shire being met.

Part-time Employees: provision of up to a maximum of the **pro-rata** equivalent of one day study leave every three weeks (calculated on hours worked – e.g. 0.5 FTE entitled to the equivalent of one full day every six weeks or one half-day every three weeks).

### 3.7 Examinations

- Employees undertaking examinations arising from an approved unit of study may be granted time off with pay (study leave) to attend the examination of **up to four hours study leave per exam**.
- Any additional time will be subject to an application for leave being submitted and approved by the employee's Manager.
- Should the employee wish to take the entire day off work they will be required to access their own leave entitlements e.g. RDO or Annual Leave in negotiation with their Manager.

### 3.8 Promotion and Incentives:

The successful completion of any approved course does not **automatically** entitle an employee to a higher classification or salary level, **however Council employees who have completed studies relevant to local government at the following levels shall be entitled to payment of a Qualifications Achievement Allowance (up to a maximum combined allowance of \$100 per fortnight to commence from 1 July 2023):**

- |  |                    |
|--|--------------------|
| • Certificate 1 to 4:  | \$5 per fortnight  |
| • Licence:   | \$7 per fortnight  |
| • Trade Certificate:   | \$30 per fortnight |
| • Graduate Certificate:  | \$10 per fortnight |
| • Undergraduate Diploma, Graduate Diploma or Advanced Diploma: | \$15 per fortnight |
| • Undergraduate Bachelor, Honours or Associate Degree:         | \$25 per fortnight |
| • Postgraduate Bachelor Degree:                                | \$30 per fortnight |
| • Masters Degree or CPA/Chartered Accountant:                  | \$35 per fortnight |
| • Doctorate:   | \$45 per fortnight |

**All qualifications are to be vetted by Human Resources before the allowance will be approved.**

### 3.9 Other Expenses:

- Accommodation, travel and meals will not be the responsibility of the Council while employees are undertaking a course of study, or sitting examinations.
- Council employees will be required to use their own private vehicle (or arrange private travel arrangements) to attend a course of study, or to sit examinations, unless the employee is entitled to private use of a Council vehicle as part of their employment conditions.
- If private use of a Shire vehicle forms part of the employee's conditions of employment, then that employee is able to use the Shire vehicle for study purposes.

### 3.10 Policy Review and Variation:

- The operation of this Study Leave/Study Assistance Policy will be reviewed ~~annually~~ **biennially** and the continued operation of the Policy is at the discretion of the Chief Executive Officer.
- This policy may be cancelled or varied from time to time. All Shire employees will be notified of any variation to this policy by the normal communication method(s).



POLICY NO:-

**CnG CP016 – SEVERANCE POLICY – SECTION 5.50 OF THE LOCAL GOVERNMENT ACT 1995****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	NA	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>History:</b>		<b>EXEC38</b>	OCM	02/12/09	Res:	395/09	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	1		OCM:	10/05/12	Res:	138/12	<b>Synopsis:</b>	Reviewed Policy Adopted
<b>Version:</b>	2	<b>CP0016</b>	OCM	25/01/17	Res:	02/17	<b>Synopsis:</b>	New Council Policy Document endorsed
<b>Version:</b>	3		SCM	26/07/18	Res:	251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	4	<b>CnG CP016</b>	OCM	30/09/20	Res:	270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	5	<b>CnG CP0</b>	OCM	28/09/22	Res:	???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

S5.50(1) of the Local Government Act 1995, prescribes that Council must prepare a policy in relation to employees whose employment with the local government is finishing.

The policy is to set out:

- a) the circumstances in which the Shire of Dardanup will pay an employee an amount in addition to any amount which the employee is entitled under a contract of employment or award relating to the employee; and
- b) the manner of assessment of the additional amount.

As required under Section 5.50(1) of the Local Government Act 1995 this severance payment policy outlines the circumstances and manner of assessment upon which the Shire of Dardanup will pay an employee an amount (severance payment) in addition to any amount to which the employee is entitled under a contract of employment, award, industrial agreement, or order by a Court or Tribunal.

**3. REFERENCE DOCUMENTS**

Local Government Act 1995

**4. POLICY****4.1 Application**

4.1.1 This policy applies to all employees of the Shire of Dardanup.

4.1.2 Decisions under this policy are to be made.

- a) By Council where decision involves a severance payment to the CEO.
- b) By the CEO where the decision involves a severance payment to any other employee of the Shire of Dardanup.

**4.2 Circumstances for Severance Payment**

4.2.1 The Shire of Dardanup may pay a severance payment in the following circumstances:

- a) Redundancy.
- b) Local Government boundary change and amalgamations.
- c) Any other termination matter that does not relate to an employee being made redundant (e.g. dismissal).

#### 4.3 Exclusions

4.3.1 A severance payment will not be made to an employee who:

- a) Is redeployed within the Shire of Dardanup
- b) Is dismissed for misconduct
- c) Is employed on either a temporary or casual basis
- d) Is under probation

#### 4.4 Determination of Severance Payment

##### 4.4.1 Recognition of Service

Recognition of service may be extended to employees upon cessation of employment with the Shire of Dardanup. In the following manner:

- a) Service 1-3 Years = A contribution towards a gift of up to \$50.
- b) Service more than 3 years and less than 5 years = A contribution towards a gift of up to \$100.
- c) Service more than 5 year and less than 10 years = A contribution towards a gift of up to \$200.
- d) Service more than 10 years = A contribution towards a gift of up to \$500; and at the discretion of the Chief Executive Officer, a contribution toward a function up to \$2,000.

##### 4.4.2 Settlements and other terminations

For the purposes of determining the amount of severance payment in respect of settling a matter under clause 4.2.1 (c) of this policy, the following may be taken into account:

- a) advice of an industrial advocate or legal practitioner on the strength of the case of respective parties in any litigation or claim in an industrial tribunal.
- b) the cost of any industrial advocate or legal advice support.
- c) the general costs associated with the hearing including witness fees, travel costs.
- d) disruption to operations.

##### 4.4.3 Additional Payment

Council may pay to an employee whose employment with the Shire of Dardanup is finishing an additional severance payment over and above that prescribed in the relevant award or contract of employment.

The maximum severance payment made to an employee shall be in accordance to that prescribed under the Local Government Act 1995.

*19A. Payments to employee in addition to contract or award —  
s. 5.50(3)*

*(1) The value of a payment or payments made under section 5.50(1)  
and (2) to an employee whose employment with a local  
government finishes after 1 January 2010 is not to exceed in  
total —*

*(a) if the person accepts voluntary severance by resigning as  
an employee, the value of the person's final annual  
remuneration; or*

*(b) in all other cases, \$5 000.*

An additional payment made under clause 4.3 will require local public notice to be made in relation to this payment.



POLICY NO:-

**CnG CP018 - CORPORATE BUSINESS PLAN & LONG TERM FINANCIAL PLAN****GOVERNANCE INFORMATION**

Procedure Link: PR033

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>History:</b>		EXEC40	OCM	26/07/12	Res: 257/12	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	1	CP0018	OCM	25/01/17	Res: 02/17	<b>Synopsis:</b>	New Council Policy Document endorsed
<b>Version:</b>	2		SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP018	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

- Each year with the best endeavours Council aims to consider a draft budget for adoption by the end of June.
- To achieve this aim the draft Corporate Business Plan and draft Long Term Financial Plan needs to be compiled and reviewed within the last weeks of May. In order for staff to assess budget requests it is imperative that ample time be provided for research, referral to Council and if endorsed to proceed to the budget, to include in the Corporate Business Plan papers.
- To establish the parameters for the development of the Corporate Business Plan, Long Term Financial Plan and Annual budget, including any forecast rate change.
- To remove late items being presented for consideration for inclusion in the Corporate Business Plan after the draft has been prepared.

**3. REFERENCE DOCUMENTS**

Local Government Financial Management Regulations Part 2 5. (g)

Local Government Act 1995 6.2

**4. POLICY**

- 4.1 All requests from community groups, elected members and staff to be included in the annual Corporate Business Plan shall be lodged with the Chief Executive Officer no later than the 31<sup>st</sup> of March in each year.
- 4.2 If the Chief Executive Officer receives a request later than the 31<sup>st</sup> of March the Chief Executive Officer is to advise the applicant without reference to Council that the request is rejected due to lateness and that the request will be referred to the mid-year review with no guarantees of success.
- 4.3 The Chief Executive Officer is to advertise in February each year in a newspaper circulating in the district that submissions for the Corporate Business Plan close on the 31<sup>st</sup> of March each year and that there will be no exceptions for late submissions.
- 4.4 The initial parameters for the development and annual update of the 4 year Corporate Business Plan and 10 year Long Term Financial Plan shall be based on the previous years adopted plans rolled forward one year.
- 4.5 Year 1 of the Corporate Business Plan shall inform the development of the draft Annual Budget utilising the forecast rate change, loan projections, asset management plans, capital works, operating income and expenditure and reserve transfers.



POLICY NO:-

CnG CP019 – SHIRE CORPORATE LOGO

## GOVERNANCE INFORMATION

Procedure Link:	NA	Administrative Policy Link:	NA
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## ADMINISTRATION INFORMATION

History:		EXEC41	OCM	17/04/13	Res: 98/13	Synopsis:	Policy created.
Version:	1	Reference:	OCM:	10/05/12	Res: 138/12	Synopsis:	Reviewed Policy Adopted
Version:	2	CP0019	OCM	25/01/17	Res: 02/17	Synopsis:	New Council Policy Document endorsed
Version:	3		SCM	26/07/18	Res: 251-18	Synopsis:	Reviewed and Adopted by Council
Version	4	CnG CP019	OCM	30/09/20	Res: 270-20	Synopsis:	Reviewed and Adopted by Council
Version	5	CnG CP0	OCM	28/09/22	Res: ???-22	Synopsis:	Reviewed and Adopted by Council

## 1. RESPONSIBLE DIRECTORATE

Corporate &amp; Governance

## 2. PURPOSE OR OBJECTIVE

There is no legislative requirement for Council to have a policy relating to this matter. It is considered appropriate and good management to establish some formal arrangements for the use of Council's logos.

Use of logos by external organisations require approval by Council or the Chief Executive Officer.

## 3. DESIGN

*Corporate Logo Design*

## Shire of Dardanup

Representation of the Shire's geographical features. Abstract of greens hills to the right (representing the East) of the design. An intersection of lines in the design (or other representation) representing the Ferguson Valley transiting into vibrant blue on the left (representing the West) of the design representing the Collie River and the current and future urbanised areas of the Shire along the river.

*Colours of Logo* - Vibrant Green representing fertile green hills & agricultural and Blue representing the Collie River & Ferguson River.

*Logo Font Name* - Homizio



## Eaton Recreation Centre



## Eaton Community Library



## Wanju



#### **4. POLICY**

The Corporate Logos are to be used for the public branding of the Shire of Dardanup. To be used on correspondence, marketing activities and promotions of Council activities and services. This includes (but not limited to) stationery, brochures, printed media, to identify Council assets used within the community and on internal documentation.

##### Use of Logos

Council permits an organisation/individual to use the Shire Corporate Logo if the organisation/individual is conducting an event or project towards which Council has provided financial or in kind support by way of sponsorship.

The use of the Shire Corporate Logo by private enterprise/commercial organisations is only permitted where some advantage could, in the opinion of the CEO, accrue to the Council.

The approval by the CEO shall be required to the use in each case.

If an organisation obtains permission to use the Shire Corporate Logo, the following conditions apply:

- The logo remains the property of Shire of Dardanup and can only be used on approved materials.
- The Shire Corporate Logo must not be used in conjunction with any merchandise, fundraising appeal or activity, or any product, without prior written approval from the CEO.
- The logo must be reproduced without alteration or modification. There is to be no manipulation of individual elements, including colour, in any way. Tilting, compressing or expanding the logo components is not acceptable. The elements of design and text are integral components of the logo device and must not be deleted or modified.
- No fees will be charged but eligible groups will be responsible for any costs associated with artwork, design and production.
- The use of Council's logos must not in any way bring discredit or disrepute upon Council.
- Council or the CEO may exercise its right to withdraw any authorisation at any time

##### Use of Logos by Councillors & Staff

Council's logos shall only be used by Councillors & Staff for Council related business.

Candidates at elections are to be expressly advised that the Council logo is not authorised to be used for electoral purposes.



POLICY NO:-

**CnG CP022 – USE OF CLOSED CIRCUIT TELEVISION [CCTV]****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	PR037	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>History:</b>	1	CORP1	OCM	30/01/08	Res: 008/08	<b>Synopsis:</b>	Policy created.
	1		OCM:	10/05/12	Res: 138/12	<b>Synopsis:</b>	Reviewed Policy Adopted
<b>Version:</b>	2	CP022	OCM:	28/06/17	Res: 168/17	<b>Synopsis:</b>	New Council Policy Document endorsed
<b>Version:</b>	3		SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP022	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	5	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

CCTV is a long established technology which has been widely deployed, from corner shops to major city centres. The deployments fall into two main types, monitored and un-monitored installations reflecting the two main purposes; either to provide real time observation of events so that real time responses can be initiated, or to capture evidence of events which can be acted upon subsequently.

The objective of this policy is to provide a framework for the deployment of CCTV installations in public locations within the Shire of Dardanup.

The available research on CCTV identifies that CCTV does not absolutely prevent crime or anti-social behaviour, but that it can reduce the incidence of opportunistic anti-social behaviour and does provide real forensic evidence when such behaviour occurs. That evidence can be used to identify perpetrators for potential prosecution under the relevant Acts. Research also identifies that CCTV provides real comfort in the context of reducing the fear of crime in public places.

This Policy describes the criteria to be used when a new installation is being considered for deployment.

**3. REFERENCE DOCUMENTS**

Security Devices Act 1988

Privacy Act 1998

Australian Government – Australian Institute of Criminology - Open Street in Australia

**4. POLICY**

All CCTV installations will meet the requirements of the Shire of Dardanup CCTV Camera Program Code of Practice [Appendix 1]. All installations will be designed to meet the particular needs of the deployment location and the circumstances at the time.

Unmonitored CCTV installations will be used as a preferred deployment type over monitored installations. Unmonitored deployments will require the approval of the Deputy CEO and / or Chief Executive Officer.

Monitored CCTV will only be deployed where the real time observation of events is deemed essential. Deployment of a monitored CCTV installation requires the approval of the Deputy CEO and / or Chief Executive Officer. Monitored CCTV requires the presence of at least one officer at all times, with no other conflicting duties and the allocation within the annual budget of sufficient resources.

CCTV installations will always be of a sufficient standard, including ambient and artificial lighting and image quality for valid forensic evidence to be obtained. Image data may be retained locally to the installation or transferred to another location and stored away from the installation



**APPENDIX 1**  
**SHIRE OF DARDANUP – CODE OF PRACTICE**  
**CLOSED CIRCUIT TELEVISION CAMERA PROGRAM**

**1. OVERVIEW**

**1.1. Key Principles**

*1.1.1. This Code of Practice contains the basic standards in accordance with which Shire of Dardanup's CCTV Camera Program will be operated.*

*1.1.2. The Code of Practice is based on 12 key principles. In each section the key principle is stated, followed by further explanatory information.*

*1.1.3. The key principles are as follows:*

**Principle 1**

*The CCTV Camera Program will be operated fairly, within applicable law, and only for the purposes for which it is established or which are subsequently agreed in accordance with this Code of Practice.*

**Principle 2**

*The CCTV Camera Program will be operated with due regard to the privacy and civil liberties of individual members of the public, including the rights to freedom of religious and political expression and assembly.*

**Principle 3**

*The public interest in the operation of the CCTV Camera Program will be recognised by ensuring the security and integrity of operational procedures.*

**Principle 4**

*The Shire of Dardanup has primary responsibility for compliance with the purposes and objectives of the CCTV Camera Program, for the maintenance, management and security of the Program, and the protection of the interests of the public in relation to the Program.*

**Principle 5**

*The Shire of Dardanup will be accountable for the effective operation and management of the CCTV Camera Program.*

**Principle 6**

*Staff employed to work in the CCTV Camera program, whether they be operators or Directors, will meet the highest standards of probity.*

**Principle 7**

*The public will be provided with clear and easily accessible information in relation to the operation of Shire of Dardanup's CCTV Camera Program.*

**Principle 8**

*Information recorded will be accurate, relevant and not exceed that necessary to fulfil the purposes of the CCTV Camera Program.*

**Principle 9**

*Information will be obtained fairly and in accordance with the privacy provisions of the Code of Practice.*

**Principle 10**

*Access to the CCTV Camera data will be restricted to ~~qualified~~ approved operating staff and their Directors and there will be no unauthorised access to the data. Approval will obtained be from the Deputy Chief Executive Officer.*

**Principle 11**

*The retention of, and access to tapes, photographs and recorded material will be only for the purposes provided by this Code of Practice. Tapes, photographs and recorded material will be retained for ~~28~~ 90 days unless they are required in relation to the investigation of crime or for court proceedings. They will then be erased, taped over, or destroyed.*

**Principle 12**

*Contact related to the CCTV Camera Program between Shire of Dardanup staff and the WA Police, will be conducted strictly in accordance with the Code of Practice.*

**2 PRELIMINARY INFORMATION****2.1 Introduction**

*2.1.1 It is recognised that the threat of violence or antisocial behaviour are important factors in any public perception on how safe residents, visitors and other stakeholders feel in the Shire of Dardanup. As part of its effort to combat the fear of crime and reduce the likelihood of criminal behaviour in public places, the Shire of Dardanup has adopted a Community Safety and Crime Prevention Plan (CS&CPP).*

**2.2 CCTV Camera Program**

*2.2.1 The CCTV Camera Program comprises Shire of Dardanup's closed circuit television operations and is one of the initiatives that forms part of the CS&CPP.*

*2.2.2 The CCTV Camera Program is only one of several initiatives designed to assist in preventing criminal behaviour. It is recognised, however, that such crime will never totally be prevented.*

**2.3 Code of Practice**

*2.3.1 This Code of Practice is to ensure that the principles and purposes on which the CCTV Camera Program is based are realised.*

*2.3.2 Involvement in any aspect of the Program by relevant organisations or individuals will depend upon their willingness to comply with this Code of Practice. This Code of Practice is subject to state and federal law.*

**2.4 System description**

*2.4.1 The Program involves a range of reticulated cameras connected to a server control room via IP networks with a planned series of stand-alone camera systems connected to a recording device in the server control room. All images are recorded and retained for ~~28~~ 90 days unless they are required in relation to the investigation of crime or for court proceedings.*

**2.5 Camera Design**

*2.5.1 All cameras are of sufficient design quality to enable effective monitoring. Each camera is, or may be housed in a tinted environmental dome, which both protects the camera and ensures that the camera itself is not intrusive in impact. ~~Cameras for monitored installations should be Pan-Tilt-Zoom [PTZ] capable.~~*

*2.5.2 ~~State of the art~~ Contemporary technology will be used to ensure optimum resolution and picture quality for its deployment. The technology used will be regularly reviewed to ensure the most up to date equipment appropriate to the purposes of the CCTV Camera Program is ~~used~~ procured when refreshed.*

**2.6. Camera locations**

*2.6.1 Cameras are installed in those areas where there is a demonstrated need to either view activities in real time or capture activities for later reporting to relevant authorities, including the WA or Federal Police.*

*2.6.2 Cameras are installed in the following locations: -*

- i) Eaton Recreation Centre ~~thirteen (13) cameras with an additional four (4) proposed.~~*
- ii) Council Depot ~~nine (9) cameras.~~*

- iii) Investigation will be undertaken in conjunction with the ~~electrical consultant on the~~ design and construction of the new Shire of Dardanup Library, Administration and Community Building in Eaton ~~Administration Centre~~ to have ~~up to four (4) further and an adequate number of cameras~~ mounted in and around the Eaton Administration Centre, which will provide additional surveillance of the Eaton Skate Park ~~if required~~.

## **2.7 Ownership of the CCTV Camera Program**

- 2.7.1 The Shire of Dardanup is the owner of the CCTV Camera Program. The Shire of Dardanup retains ownership of and has copyright in all equipment, videos, photographs and documentation pertaining to the Program. The responsibilities of the Shire of Dardanup in relation to the system are outlined in section 5.

## **2.8 Partners in the CCTV Camera Program**

- 2.8.1 There are no financial partners in the program at time of publication. The WA Police are considered as partners in the context of their law enforcement role in the state of Western Australia.

## **3. CHANGES TO THE CCTV CAMERA PROGRAM AND/OR THE CODE OF PRACTICE**

- 3.1.1 A minor change to the CCTV Camera Program or Code of Practice may be made with the agreement of both the Chief Executive Officer and Deputy CEO.

*A minor change is such as may be required for the purposes of adjustment of the Program or clarification of the Code of Practice, for example, a change to the wording of a particular section of the Code of Practice where its meaning might otherwise be ambiguous, or a proposal to install further cameras under the prevailing conditions of use.*

- 3.1.2 A major change to the CCTV Camera Program or to the Code of Practice will be brought back to Council for formal approval.

## **4. PURPOSE**

- 4.1.1 The primary purpose of Shire of Dardanup's CCTV Camera Program is to assist in the prevention of serious criminal offences, particularly malicious damage to property, including graffiti.

- 4.1.2 The secondary purpose of the CCTV Camera Program is to assist in the prevention of crimes against the person.

- 4.1.3 The objectives of the CCTV Camera Program are:

- i) to reduce crime levels by deterring potential offenders;
- ii) to reduce fear of crime;
- iii) to assist in the detection and prosecution of offenders; and
- iv) to help secure a safer environment for those people who live in, work in and visit the Shire of Dardanup.

- 4.1.4 The CCTV Camera Program will not be used for general intelligence gathering.

## **5. RESPONSIBILITIES OF THE OWNER OF THE PROGRAM**

- 5.1.1 The Shire of Dardanup is responsible for the introduction and implementation of the Code of Practice and for ensuring compliance with the principles contained within the Code.

- 5.1.2 The Shire of Dardanup will comply with the requirements for accountability set out in this Code of Practice.

- 5.1.3 The Shire of Dardanup will consult as necessary in connection with the implementation or modification of any part of the CCTV installation.

## **6. RESPONSIBILITIES OF PARTNER TO THE PROGRAM**

- 6.1.1 Incidents that may involve or lead to a crime against the person or other serious threat to public safety, or other serious criminal offence will be reported to the WA Police. The police will assess the situation and determine an appropriate response to the incident.

- 6.1.2 It is the responsibility of the WA Police to respond to incidents identified to the extent that its resources and priorities allow.

## **7. PUBLIC INFORMATION**

*7.1.1 Clearly visible signs that CCTV cameras are operating will be displayed at key points covered by cameras. These signs will:*

- i) inform the public that cameras are in operation;*
- ii) allow people entering the area to make a reasonable approximation of the area covered by the system; and*
- iii) identify Shire of Dardanup as the owner of the system.*

*7.1.2 Copies of the Code of Practice will be made available to the public on request.*

*7.1.3 Inquiries in relation to the Shire of Dardanup's CCTV Camera Program and its operation can be made in writing to:*

*Chief Executive Officer  
Shire of Dardanup  
P O Box 7016  
EATON WA 6232*

*or, alternatively, can be made by telephone on (08) 9724 0000.*

## **8. ASSESSMENT OF THE SYSTEM AND CODE OF PRACTICE**

*8.1.1 The Shire of Dardanup will regularly monitor the operation of the CCTV Camera Program and implementation of the Code of Practice.*

*8.1.2 The results of the periodic review will be taken into account in the future functioning, management and operation of the Program.*

## **9. MANAGEMENT OF CAMERA DATA**

*9.1 The camera data will only be accessed by authorised officers on those occasions when anti-social behaviour has occurred in range of the cameras, this data will then be used in an effort to identify the perpetrators of the anti-social behaviour.*

## **10. CONTROL AND OPERATION OF CAMERAS**

*10.1.1 The locations of cameras will be clearly apparent to the public.*

*10.1.2 All use of cameras will accord with the purposes of the CCTV Camera Program as outlined in the Code of Practice.*

*10.1.3 No sound will be recorded, unless deemed necessary to meet the needs of the Shire of Dardanup.*

*10.1.4 Operators of camera equipment will act in accordance with the highest standards of probity.*

*10.1.5 Only staff with responsibility for using the equipment will have access to operating controls.*

## **11. TAPES, PHOTOGRAPHS AND RECORDED MATERIAL**

*11.1.1 Access to and use of videotaped material and photographs will only take place: in compliance with the needs of police in connection with the investigation of crime; or if necessary for the purposes of legal proceedings.*

*11.1.2 Videotaped material and photographs will not be sold or used for commercial purposes or the provision of entertainment.*

*11.1.3 The showing of videotapes or photographs to the public will be allowed only in connection with the investigation of crime or in any other circumstances provided by law.*

*11.1.4 Appropriate security measures will be taken against unauthorised access to, alteration, disclosure, accidental loss or destruction of recorded material.*

*11.1.5 Recorded material will be treated according to defined procedures to ensure continuity of evidence.*

**12. BREACHES OF THE CODE**

*12.1.1 Prime responsibility for ensuring the Code of Practice is adhered to rests with the Shire of Dardanup. This responsibility includes ensuring that breaches of the Code are investigated and remedied to the extent that breaches of the Code are within the ambit of Shire of Dardanup's power to remedy.*

*12.1.2 Complaints in relation to any aspect of the management or operation of the system may be made in writing to:*

*The Chief Executive Officer  
Shire of Dardanup  
PO Box 7016  
EATON WA 6232*

*The Privacy and Personal Information of individuals will be respected and observed under any written law applicable in Western Australia.*

*12.1.3 Shire of Dardanup will cooperate with the investigation of any complaint under any written law made to any other empowered Agency.*



POLICY NO:-

**CnG CP023 – USE OF CORPORATE CREDIT CARD****GOVERNANCE INFORMATION****Procedure Link:** PR039 -**Administrative Policy Link:** NA**ADMINISTRATION INFORMATION**

<b>History:</b>	1	CORP3	OCM	10/11/05	Res: 441/05	<b>Synopsis:</b>	Policy created.
	1		OCM:	10/05/12	Res: 138/12	<b>Synopsis:</b>	Reviewed Policy Adopted
<b>Version:</b>	2	CP023	OCM:	28/06/17	Res: 168/17	<b>Synopsis:</b>	New Council Policy Document endorsed
<b>Version:</b>	3		SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP023	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	5	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

Corporate Credit Cards are being used within Local Governments as a purchasing resource. They can however, expose Council to significant risk if not properly managed and controlled. This policy establishes rules for the use and responsibilities of corporate credit cards by ensuring that operational and administrative costs and the risks associated with credit card use are minimised. This policy provides cardholders with a convenient method of purchasing goods and services on behalf of the Shire of Dardanup.

**3. REFERENCE DOCUMENTS**

Local Government Act 1995, Section 2.7(2)(a) &amp; (b) and Section 6.5(a).

Local Government (Financial Management) Regulations 11(1)(a).

Relevant Shire of Dardanup Codes of Conduct.

**4. POLICY**

Corporate Credit Cards may be issued to the Chief Executive Officer and authorised officers where it is inappropriate or inconvenient to use the Shire's normal payment systems through Electronic Funds Transfer (EFT) or by Cheque.

Authority for Approval of Corporate Credit Cards

The Council must approve the issue of a credit card to the Chief Executive Officer and any change to the credit card limit. The Chief Executive Officer may approve the issue of a corporate credit card and any change to credit card limits for any credit cards issued to other Shire of Dardanup staff.

The **Local Government Act 1995** does not allow for the issue of corporate credit cards to elected members of Local Governments. Elected Members are entitled to allowances or the reimbursement of expenses incurred on Council business.

Limit

The limit facility will be \$15,000. The Primary card holder will have a \$10,000 limit with Secondary card holder having a \$5,000 limit (eg 2 x cards).

Reward/Bonus Points

A "non-reward" scheme card shall be applied. Should a reward scheme exist, the benefits of a "reward scheme" shall be the property of the Shire of Dardanup.

Security

The cardholder is responsible for the physical and information security of the card in their possession.

In the case of a lost or stolen card, the cardholder shall notify the issuing bank immediately by telephone. At the earliest opportunity, written notification must also be given to the Finance Department so that the cancellation of the card may be confirmed and a reconciliation of the card account from the date the card was lost or stolen may be performed.

#### Purchasing Responsibilities

- The use of the Credit Card is at the discretion of the Chief Executive Officer (or any other officers approved for credit card use) and shall not supersede Councils ordinary purchasing system and procedures;
- The Credit Card shall only be used for purchasing goods or services on behalf of the Shire of Dardanup in the performance of official duties for which there is a budget provision;
- Personal expenditure is prohibited;
- The Credit Card shall not be used for cash withdrawals;
- Expenditure shall comply with the officers delegated purchasing authority;
- All expenditure shall have a Purchase Order raised;
- The Cardholder is responsible for obtaining a "Tax Invoice" receipt for Australian Purchases to enable GST tax credits to be claimed. This shall be provided to the Manager Financial Services.
- Ensure relevant and correct expenditure account details (account numbers) are provided against each item of expenditure on the card statement to assist with the allocation of expenses and claims for the reimbursement of GST from the Australian Taxation Office.
- The cardholder is responsible for the accuracy of card statements and shall authorise the validity of statements by signing.

#### Finance Department Responsibilities

The Deputy CEO is responsible for arranging the issue or cancellation of the Corporate Credit Card on advice from the Chief Executive Officer.

The Finance Departments responsibilities in relation to the Corporate Credit Cards include:-

1. Maintain a Card Register of all cardholders.
2. Arrange for all cardholders to sign Form 177 Approval Form Corporate Credit Card (Refer Appendices) on receipt of the new card and ensure the signed agreement is electronically stored in TARDIS.
3. Process payment of card expenditure in the Accounts Payable module of SynergySoft upon receipt of the card statement from the Bank.
4. To keep cardholders informed of any changes to policy and procedures on the use of the Corporate Cards.

#### Use of Corporate Credit Card by other Shire of Dardanup Staff

Under no circumstance shall another Shire of Dardanup Staff member unknowingly use a Corporate Credit Card.

If the purchase of goods or services on behalf of the Shire of Dardanup by a non-card holder is required, then this officer may apply to the Chief Executive Officer or Manager Financial Services to use the Corporate Credit Card. The following application process is required:

1. Complete a purchase order adhering to Council's procurement policy.
2. Complete a Form 100 Use of Corporate Credit Card (Refer Appendices) and forward to Chief Executive Officer or other approved officer.
3. Provide a quote for the goods/services being purchased.
4. The relevant card holder will then complete the purchase transaction either over the phone with the supplier or online. The corporate credit card number is NOT to be given to other staff members to use.
5. Once the purchase has been transacted, a tax invoice must be issued.
6. The authorising officer (who issued the purchase order) must authorise the tax invoice for payment and confirmation that the goods/services have been received.

7. All documentation must then be forwarded to the Senior Finance Officer for payment processing.
8. When the Credit Statements are received for payment, the relevant card holder shall sign the statement to verify the validity of each transaction, with this signed statement countersigned by the Deputy CEO.

#### Non Compliance of Use of Corporate Credit Cards Policy

Failure to comply with this policy may incur disciplinary action at the discretion of the Chief Executive Officer or Council. Any incidents of non-compliance by staff will be reported to the Deputy CEO and Chief Executive Officer or in the case of the Chief Executive Officer, to Council. The use of a Shire of Dardanup Corporate Credit Card is subject to the provisions of the Shire of Dardanup's Employee Code of Conduct. Serious breaches of the Purchasing Responsibilities or Employee Code of Conduct may result in a referral under the Corruption and Crime Commission Act and/or termination of employment.

In the event of loss or theft through negligence or failure to comply with the Shire of Dardanup Use of Credit Cards Policy, any liability arising from the use of the card may be passed to the cardholder.

#### **APPENDICES:** [Tardis Links Provided Below]

[Form 177 - Approval Form - Corporate Credit Card](#)

[Form 100 - Request Form - Use of Corporate Credit Card](#)





POLICY NO:-

**CnG CP024 – RECORDS MANAGEMENT****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	PR041	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>History:</b>	1	CORP6	OCM	22/10/03	Res: 410/03	<b>Synopsis:</b>	Policy created.
	1		OCM:	10/05/12	Res: 138/12	<b>Synopsis:</b>	Reviewed Policy Adopted
<b>Version:</b>	2	CP024	OCM:	28/06/17	Res: 168/17	<b>Synopsis:</b>	New Council Policy Document endorsed
<b>Version:</b>	3		SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP024	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	5	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

Sound record management practices are an integral part of any business, legislative changes are ensuring that local government as an industry is more accountable.

To capture, control and provide accurate records in all formats, by developing systems and practices that make the recording, storing and accessibility of information more readily available to all staff.

To safeguard records of continuing value for legal, fiscal, administrative, or historical purposes.

**3. REFERENCE DOCUMENTS**

State Records Act 2000

Australian Standards ISO 15489

[General Disposal Authority for Local Government Records 2015-001/1](#)[General Disposal Authority for Source Records RD20160002](#)[Ad Hoc Disposal Authority – COVID-19 Health and Vaccination Information DA 2021-010](#)[Ad Hoc Disposal Authority – COVID-19 – Contact Registers DA 2020-006](#)[General Retention and Disposal Authority for Incidents and Allegations of Child Abuse or Neglect DA 2020-003](#)

Shire of Dardanup Record Keeping Plan 2020

**4. POLICY**

Council will maintain a Records Office that manages the efficient capture, creation, distribution, storage, retrieval and disposition of its records in accordance with the State Records Act 2000.

This includes all records whether received or created by staff or by Elected Members acting in their official capacity as Councillors, and will capture, create or provide full and accurate records, in the appropriate form, of the Council's business decisions and transactions to meet all legal, evidential, administrative, financial and historical requirements.



POLICY NO:-

**CnG CP025 –SELF SUPPORTING LOANS****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	PR046	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>History:</b>		CORP11	OCM	11/03/03	Res: 099/03	<b>Synopsis:</b>	Policy created.
	1		OCM:	10/05/12	Res: 138/12	<b>Synopsis:</b>	Reviewed Policy Adopted
<b>Version:</b>	2	CP025	OCM:	28/06/17	Res: 168/17	<b>Synopsis:</b>	New Council Policy Document endorsed
<b>Version:</b>	3		SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP025	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	5	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

To ensure fairness and equity in the assessment of all applications for self-supporting loans by community and sporting groups from within the Shire of Dardanup.

To ensure that all applications are treated in the same manner and meet the same criteria, and to ensure the amount borrowed is adequately covered by guarantors from the borrowing party, to protect Council and the Community from becoming liable for the balance of the loan debt, should the borrower default in their repayment of the loan.

**3. POLICY**

That Community Groups and Sporting organisations located in the Shire of Dardanup be advised that all self-supporting loans funded through Council must meet the following conditions;

- 3.1 Incorporated community groups or sporting clubs, which are resident and operate within the Shire of Dardanup can apply in writing for a self-supporting loan to be considered by Council.
- 3.2 All applications are to be supported with a business plan that sets out the purpose, objectives and benefits to their members and the community at large.
- 3.3 Community groups and sporting clubs must provide with their request a copy of their last five years audited financial statements and current year's budget which will demonstrate the organisations/clubs ability to repay the loan funds advanced.
- 3.4 Guarantors, legally bound by contract, will be required for all self-supporting loans, Council has the right to set a lower percentage of cover required, if the financial information provided by the applicant adequately shows that the Club/Organisation has been financially sound for the past five years and can prove it can meet its financial obligations in being able to repay the loan whilst carrying on its normal activities.
- 3.5 All self-supporting loans will require a written agreement to be signed by both parties, stating the loan repayment dates and amounts payable along with a list of guarantors, before any loan funds are advanced.
- 3.6 The loan borrower will supply to Council on an annual basis a set of the audited financial statements within four months of the close of the financial year, as well as a copy of the budget for the current year, Council may at any time during the period of the loan request that the loan borrower to provide current financial statements and budgets.
- 3.7 Self-funding loan requests not previously approved and included in Councils annual budget, will need to be advertised in accordance with the requirements of the Local Government Act 1995, to allow for written submissions to be made, these submissions will be presented to Council, so that a decision to approve or disapprove a self-funding loan request can be made.



POLICY NO:-

**CnG CP034 – PROCUREMENT POLICY****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	PR045	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>History:</b>	1	CORP9	OCM: 12/10/11	Res: 302/11	<b>Synopsis:</b>	Policy created.
	2		OCM: 10/05/12	Res: 138/12	<b>Synopsis:</b>	Revised Policy Adopted
<b>Version:</b>	2	CP034	OCM: 19/07/17	Res: 191/17	<b>Synopsis:</b>	New Council Policy Document endorsed
<b>Version:</b>	3		SCM 26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	4		SCM 13/02/19	Res 27-19	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	5	CnG CP034	OCM 30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	6	CnG CP0	OCM 28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

The Shire of Dardanup is committed to delivering the objectives, principles and practices outlined in this Policy when purchasing goods, services or works to achieve the Shire of Dardanup strategic and operational objectives.

This will be achieved through aspiring and working towards continuous improvement and best practice in the purchase of goods, services and works that align with the principles of transparency, probity and good governance.

Procurement processes and practices are defined within this Policy. All procurement activities undertaken by Shire of Dardanup must comply with this policy.

The Shire of Dardanup purchasing activities aim:

- To ensure best practice policies and procedures are followed in relation to purchasing for the Shire of Dardanup;
- To ensure compliance with the *Local Government Act 1995* ("the Act"), the *Local Government Act (Functions and General) Regulations 1996* ("the Regulations") as well as any relevant legislation;
- To ensure fair and equitable competitive processes that engage potential suppliers impartially, honestly and consistently;
- To undertake purchasing processes that ensures value for money for the Shire of Dardanup by delivering the most advantageous outcome possible;
- To ensure openness, transparency, fairness and equity through the purchasing process to all potential suppliers;
- To ensure efficient and consistent purchasing processes are implemented and maintained across the organisation;
- To manage procurement risks identified within the Shire of Dardanup Risk Management Governance Framework;
- To ensure compliance with the State Records Act and the Shire of Dardanup Record Keeping Plan in creating and maintaining evidence of purchasing activities.

**3. REFERENCE DOCUMENTS**

Local Government Act 1995, Section 2.7(2)(a)&(b) and Section 6.5(a),  
 Local Government (Financial Management) Regulations 11(1)(a) – 24(aj),  
 Local Government Act (Functions and General) Regulations, 1996 (as amended).

## 4. POLICY

### 4.1 Ethics & Integrity

#### ***Code of Conduct***

The Shire of Dardanup's relevant Codes of Conduct applies when undertaking purchasing activities and decision making. Elected Members and employees must observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

#### ***Purchasing Principles***

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- All purchases must be in accordance with the adopted budget allocation and variances managed in accordance with the adopted Shire of Dardanup Procurement Framework.
- In the event of the budget being adopted after 1 July, Council endorses purchases that are based on existing service commitments and contracts, and essential minor operating purchases.
- Full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- All purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Dardanup's policies and relevant Codes of Conduct;
- Purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;
- All processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- Any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- Any information provided to the Shire of Dardanup by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

### 4.2 Value for Money

#### ***Definition***

Value for money is an overarching principle governing purchasing which allows the best possible outcome to be achieved for the Local Government.

Value for money is achieved through the critical assessment of price, risk, timeliness, environmental, social, economic and qualitative factors to determine the most advantageous supply outcome that contributes to the Shire of Dardanup achieving its strategic and operational objectives.

The Shire of Dardanup will apply value for money principles when assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous. **This will be achieved in the Procurement Plan (where required) for purchases above \$50,000. Eg. How are we going to calculate value for money upfront?**

#### ***Application***

An assessment of the best value for money outcome for any purchasing process should consider:

- All relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, training, maintenance and disposal;
- The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of levels and currency of compliances, tenderers resources available, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.;
- Financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- A strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable;
- The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation risk arising from the supply, operation and maintenance;
- The environmental, economic and social benefits arising from the goods, services or works required;
- Providing opportunities for businesses within the Shire of Dardanup boundaries to quote wherever possible; and

- Analysis and management of risks and opportunities that may be associated with the purchasing activity, potential supplier/s and the goods or services required.

#### **4.3 Purchasing Thresholds and Practices**

##### ***Legislative / Regulatory / Policy Requirements***

The Shire of Dardanup must comply with all requirements, including purchasing thresholds and processes, as prescribed within the Regulations, this Policy and associated purchasing procedures in effect at the Shire of Dardanup.

In accordance with the Local Government (Financial Management) Regulations 1996 purchasing that exceeds ~~\$150,000~~ **\$250,000** in total value (excluding GST) shall be executed by public tender unless a regulatory tender exemption is utilised.

##### ***Policy Purchasing Value Definition***

Determining purchasing value is to be based on the following considerations:

- Exclusive of Goods and Services Tax (GST); and
- Where a contract is in place, the actual or expected value of expenditure over the full contract period (including all options to extend); or
- **The appropriate length of a contract is to be determined based on market volatility, ongoing market supply, historical purchasing evidence and estimated purchasing requirements.**
- Where there is no existing contract arrangement, the purchasing Value will be the estimated total expenditure for a category of goods, services or works over a minimum three year period.
- **The value for money calculation produced in the Procurement Plan (where applicable).**

The calculated estimated Purchasing Value will be used to determine the applicable threshold and purchasing practice to be undertaken.

##### ***Procurement Plan***

A Procurement Plan assists in identifying the most appropriate tactics and actions to be followed when procuring a particular good or service based on the characteristics of the item and market and the specific needs of the Local Government.

The benefits of a carefully considered Procurement Plan include:

- Improved risk management
- Better value for money
- Improved relationships with suppliers; and
- Improved procurement decisions and results.

A Procurement Plan is to be developed whenever an Expression of Interest (EOI), Request for Tender (RFT), Request for Proposal (RFP), Invitation to Tender (ITT) or a “Tender Exempt” purchase or Request for Quotation (RFQ) with a value above \$50,000 is required.

##### ***Tender Exemption***

In the following instances, public tenders are not required (regardless of the value of expenditure):

- An emergency situation as defined by the Local Government Act 1995;
- The purchase is obtained through the WALGA Preferred Supplier Program;
- **The annual purchase of Insurance through LGIS;**
- The goods or services are to be supplied by or obtained through the government of the State or the Commonwealth or any of its agencies, or by a local government or a regional local government;
- The purchase is under public auction that has been authorised by Council;
- The contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- Any of the other exclusions under Regulation 11 of the Local Government (Functions and General) Regulations 1996 apply.

**Requirements**

Below is the purchasing process that must be followed based on the actual or expected value of each purchase:

<b>Purchasing Thresholds (ex GST)</b>	<b>Purchasing Practice Required</b>
<del>Up to \$2,999</del> <b>Up to \$5,000</b>	<ol style="list-style-type: none"> <li>Purchase directly from a supplier using a Purchasing (ie: fuel, hardware, etc) or Corporate Credit Card, OR</li> <li>Where the Shire of Dardanup has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, from the panel suppliers only in accordance with the procedures prescribed in Section 6, OR</li> <li>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then at least one (1) verbal or written quotation must be sought from either: <ul style="list-style-type: none"> <li>a supplier included in the relevant WALGA Preferred Supplier Arrangement (ie: equotes); or</li> <li>other suppliers that are accessible under another tender exempt arrangement; or</li> <li>the open market.</li> </ul> </li> </ol>
<del>\$3,000 – \$19,999</del> <b>\$5,001 - \$20,000</b>	<ol style="list-style-type: none"> <li>Where the Shire of Dardanup has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, at least one (1) written quotation from the panel suppliers only in accordance with the procedures prescribed in Section 6, OR</li> <li>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then <del>at least two (2)</del> written quotations (eg email, fax or original copy) must be sought from either: <ul style="list-style-type: none"> <li>a supplier included in the relevant WALGA Preferred Supplier Arrangement, or Common Use Agreement [CUA](ie: equotes) <b>at least one (1) written quotation</b>; or</li> <li>other suppliers that are accessible under another tender exempt arrangement <b>at least two (2) written quotations</b>; or</li> <li>the open market <b>at least two (2) written quotations</b>.</li> </ul> </li> </ol> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> <li>a brief outline of the specified requirement for the goods; services or works required; and</li> <li>value for money criteria, not necessarily the lowest price.</li> </ul> <p>Written notes detailing each quotation received must be recorded in the pre-printed quotation section on the <i>Office Copy</i> Purchase Order.</p>
<b>\$20,001 - \$50,000</b>	<ol style="list-style-type: none"> <li>Where the Shire of Dardanup has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, at least three (3) written quotations from the panel suppliers only in accordance with the procedures prescribed in Section 6, OR</li> <li>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then <del>at least three (3)</del> written quotations (eg email, fax or original copy) must be sought from either: <ul style="list-style-type: none"> <li>a supplier included in the relevant WALGA Preferred Supplier Arrangement, or CUA (ie: equotes) <b>at least one (1) written quotations</b>; or</li> <li>other suppliers that are accessible under another tender exempt arrangement <b>at least three (3) written quotations</b>; or</li> <li>the open market <b>at least three (3) written quotations</b>.</li> </ul> </li> </ol> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p>

<b>Purchasing Thresholds (ex GST)</b>	<b>Purchasing Practice Required</b>
	<ul style="list-style-type: none"> <li>a brief outline of the specified requirement for the goods; services or works required; and</li> <li>value for money criteria, not necessarily the lowest price.</li> </ul> <p>The procurement decision is to be represented using the Brief Evaluation Report Template.</p>
<del>\$50,000 – \$149,999</del> <b>\$50,001- \$250,000</b>	<p>A Procurement Plan is to be developed. Seek written quotations from suppliers by invitation under a formal Request for Quotation.</p> <ol style="list-style-type: none"> <li>Where the Shire of Dardanup has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, at least three (3) written quotations from the panel suppliers only in accordance with the procedures prescribed in Section 6, OR</li> <li>If no Panel of Pre-Qualified Suppliers exists for the required purchasing category, then at least three (3) written quotations (eg formal RFQ) must be sought from either: <ul style="list-style-type: none"> <li>a supplier included in the relevant WALGA Preferred Supplier Arrangement (ie: equotes); or</li> <li>other suppliers that are accessible under another tender exempt arrangement; or</li> <li>the open market.</li> </ul> </li> </ol> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> <li>a detailed written specification for the goods; services or works required; and</li> <li>pre-determined evaluation criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The procurement decision is to be represented using the Quotation Evaluation Report Template.</p>
<b>Above \$250,000</b>	<p>A Procurement Plan is to be developed.</p> <ul style="list-style-type: none"> <li>Seek at least three (3) written quotations from a supplier included in the relevant WALGA Preferred Supplier Arrangement and / or another tender exempt arrangement; OR</li> <li>Conduct a public Request for Tender (RFT) process in accordance with the <i>Local Government Act 1995</i> and relevant Shire of Dardanup Policy requirements.</li> </ul> <p>The purchasing decision is to be based upon assessment of the suppliers response to:</p> <ul style="list-style-type: none"> <li>a specification of the goods, services or works (for a tender exempt process including the WALGA Preferred Supplier Arrangement); or a detailed specification for the open tender process; and</li> <li>pre-determined evaluation criteria that assesses all best and sustainable value considerations.</li> </ul> <p>The procurement decision is to be represented using the Quotation Evaluation Report template or Tender Evaluation Report template.</p>
<b>Emergency Purposes (Within budget)</b>	<p>Must be approved by the President or by the Chief Executive Officer under delegation and reported to the next available Council meeting.</p> <p>Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing Panel or contract, then clause 1.4.2(1) Supplier Order of Priority will apply wherever practicable.</p>

<b>Purchasing Thresholds (ex GST)</b>	<b>Purchasing Practice Required</b>
	<p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shires' Record Keeping Plan.</p>
<b>Emergency Purposes (Not included in budget)</b>	<p>Only applicable where, authorised in advance by the President in accordance with s6.8 of the <i>Local Government Act 1995</i> and reported to the next available Council meeting.</p> <p>Where the Shire of Dardanup has an established Panel of Pre-Qualified Suppliers relevant to the required purchasing category, the emergency supply must be obtained from the Panel suppliers.</p> <p>If however, no member of the Panel of Pre-qualified Suppliers or a suitable supplier from WALGA Preferred Supplier Arrangement is available, then the supply may be obtained from any supplier capable of providing the emergency purchasing requirement, and to the extent that it is reasonable in context of the emergency requirements, with due consideration of best and sustainable consideration.</p> <p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the <i>Local Government Act 1995</i>, the President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</p> <p>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</p>
<b>LGIS Services</b> <b>Section 9.58(6)(b)</b> <b>Local Government Act</b>	<p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p>



Purchasing Thresholds Summary Table:

Purchasing Thresholds (ex GST)	Purchasing Practice Required				
Up to \$5,000	No quote required from a pre-qualified supplier <u>OR</u> 1 verbal or written quotes from other suppliers				
\$5,001 - \$20,000		1 written quote from a pre-qualified supplier <u>OR</u> 2 written quotes from other suppliers			
\$20,001 - \$50,000			1 written quote from a pre-qualified supplier <u>OR</u> 3 written quotes from other suppliers <del>3 written quotes</del> based on brief outline of requirements. Brief Evaluation Report required.		
\$50,001 - \$250,000				1 written quote from a pre-qualified supplier <u>OR</u> 3 written quotes from other suppliers. A Procurement Plan is to be developed <del>3 written quotes based on a detailed specification</del> . Quotation Evaluation Report required.	
Above \$250,000					A Procurement Plan is to be developed. Tender <u>OR</u> 3 quotes from a tender exempt panel. Quotation or Tender Evaluation Report required.

**Note – Inviting Tenders though not required to do so:**

The Shire of Dardanup may determine to invite Public Tenders, despite the estimated Purchasing Value being less than the **\$250,000 threshold**. This decision will be made after considering the benefits of this approach in comparison with the costs, risks, timeliness, compliance requirements, and whether the purchasing requirement can be met through a pre-qualified panel of suppliers including WALGA Preferred Supply Contracts and (where permitted) State Government Agreements.

If a decision is made to seek public tenders for contracts of less than **\$250,000**, a Request for Tender process entailing all the procedures for tendering outlined in Council procedures must be followed in full.

**4.4 Other Procurement Processes****Expressions of Interest**

Expressions of Interest (EOI) are typically considered in situations where the project is of a significant value, or contains significant complexity of project delivery that may solicit responses from a considerable range of industry providers.

In these cases, the Shire of Dardanup may consider conducting an EOI process, preliminary to any Request for Tender process, where the purchasing requirement is:

- Unable to be sufficiently scoped or specified;
- Open to multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- Subject to a creative element; or
- To establish a procurement methodology that allows for an assessment of a significant number of tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes are conducted as a public process and similar rules to a Request for Tender apply. However, the EOI should not seek detailed price information from respondents, primarily seeking qualitative and other non-price information. All EOI processes should be subsequently followed by a Request for Tender through an invited process of those shortlisted under the EOI.

**Request for Proposal**

As an alternative to a Request for Tender (RFT), the Shire of Dardanup may consider conducting a Request for Proposal (RFP) where the requirements are less known, or less prescriptive and detailed. In this situation, the Request For Proposal would still be conducted under the same rules as for a Request For Tender but would seek responses from the market that are outcomes based or that outline solutions to meet the requirements of the Shire of Dardanup.

#### 4.5 Emergency Purchases

An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

Time constraints are not a justification for an emergency purchase. Every effort must be made to anticipate purchases in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

#### 4.6 Sole Source of Supply

A sole source of supply arrangement may only be approved where the:

- purchasing value is estimated to be over \$35,000; and
- purchasing requirement has been documented in a detailed specification; and
- specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and
- market testing process and outcomes of supplier assessments have been documented, inclusive of a rationale for why the supply is determined as unique and cannot be sourced through more than one supplier.

A sole source of supply arrangement will only be approved for a period not exceeding ~~threene~~ (31) years. For any continuing purchasing requirement, the approval must be re-assessed before expiry to evidence that a Sole Source of Supply still genuinely exists.

A decision to approve a sole source of supply arrangement for any Tender must be made by the Council, unless decision making under Functions and General Regulations 11(2) (f) has been delegated to the CEO. This exemption may be approved by Chief Executive Officer, Deputy Chief Executive Officer, Director Infrastructure or Director Sustainable Development for purchases obtained through a Request for Quotation process.

#### 4.7 Anti-Avoidance

The Shire of Dardanup will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

Utilising rolling contract extensions at the end of a contract term without properly testing the market or using a Tender exempt arrangement, will not be adopted as this would place this Local Government in breach of the Regulations (Regulation 12).

The Shire of Dardanup will conduct regular periodic analysis of purchasing activities within supply categories and aggregating expenditure values in order to identify purchasing activities which can be more appropriately undertaken within the Purchasing Threshold practices detailed in the Policy.

#### 4.8 Contract Renewals, Extensions and Variations

Where a contract has been entered into as the result of a publicly invited tender process, then *Functions and General Regulation 21A* applies.

For any other contract, the contract must not be varied unless

- (a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- (b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the Shire is required to review the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

#### 4.9 Records Management

Records of all quotations and tenders must be retained in compliance with the *State Records Act 2000 (WA)* and the Local Government's internal records management policy.

**Guidelines**

All records associated with the tender process or a direct purchase process must be recorded and retained. This includes:

- Tender or Request for Quotation documentation;
- Internal documentation;
- Evaluation documentation;
- Enquiry and response documentation;
- Approval documentation; and
- Order forms and requisitions; and
- Notification and award documentation.

**4.10 Exemption from Procurement Quotations Requirements****4.10.1 Sole Source of Supply (Monopoly Suppliers).****4.10.2 An emergency situation as defined by the Local Government Act 1995.****4.10.3 The purchase is under public auction which has been authorized by Council.****4.10.4 The purchase is for petrol, oil, or other liquid or gas used for internal combustion engines.****4.10.5 Shelf acquired non bulk Grocery, Alcohol & Sundry Hardware.**

No quotations are required for the procurement of non-bulk fixed price retail grocery, alcohol and sundry hardware products sourced off the shelf from retail stores that are open to the public. It is considered that the non-negotiable pricing together with strong competition within the grocery and hardware sector is sufficient to provide best pricing.

**4.10.6 The purchase is for utilities (ie: water, electricity, gas), legal fees or insurance services.****4.10.7 Software Support / Licences / Renewals / Maintenance.**

No quotations are required for contracts for the provision, licensing, annual renewal, annual lease payment, maintenance or support of information technology hardware or software where:

- a. the value of the contract is less than or equal to **\$250,000** and;
- b. the responsible officer has good reason to believe that because of the unique nature of the software support and maintenance required, or for any other reason, it is unlikely that there is more than one potential supplier.

This exemption must be approved by Chief Executive Officer or Deputy Chief Executive Officer, Director Infrastructure and Director Sustainable Development.

**4.10.8 Shire of Dardanup Panel of Pre-Qualified Suppliers where the value is less than **or equal to \$5,000.****

No quotations are required for the supply of goods and services obtained through a Shire of Dardanup Panel of Pre-Qualified Supplier – a program of suppliers that have been pre-qualified to supply certain goods and services, where the value (GST excluded) is less than **or equal to \$5,000.**

**4.10.9 Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.****4.10.10 Chief Executive Officers or Director Discretion**

The Chief Executive Officer or Directors may at their discretion, waive the requirements in writing to obtain the necessary quotations, providing that written justifiable reasons for such waiver are provided by the responsible purchasing officer to the Chief Executive Officer, or their Director in the following situations:

- a. the responsible officer has sought required quotations, but has only received less than the required responses that met the quotation specifications; or
- b. The goods or services are to be supplied by or obtained through the government of the State or the Commonwealth or any of its agencies, or by a local government or a regional local government.

## 5. SUSTAINABLE PROCUREMENT AND CORPORATE SOCIAL RESPONSIBILITY

The Shire of Dardanup is committed to implementing sustainable procurement by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire of Dardanup will embrace Sustainable Procurement by applying the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes. Sustainable Procurement can be demonstrated as being internally focussed (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs), or externally focussed (i.e. initiatives such as corporate philanthropy).

Requests for Tenders will include a request for information from Suppliers regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

### 5.1 Local Economic Benefit

The Shire of Dardanup encourages the development of competitive local businesses within its boundary first, and second within its broader region. As much as practicable, the Shire of Dardanup will:

- where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- ensure that procurement plans address local business capability and local content;
- explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- provide adequate and consistent information to local suppliers.

To this extent, a qualitative weighting will be included in the evaluation criteria for quotes and Tenders where suppliers are located within the boundaries of the Shire of Dardanup, or substantially demonstrate a benefit or contribution to the local economy. This criteria will relate to local economic benefits that result from Tender processes.

### 5.2 Purchasing from Disability Enterprises

An Australian Disability Enterprise may be contracted directly without the need to comply with the Tender Threshold and Purchasing Practice requirements of this Policy, ~~where a value for money assessment demonstrates benefits for the Shire of Dardanup's achievement of its strategic and operational objectives.~~

~~A qualitative weighting will be used in the evaluation of Tenders to provide advantages to Australian Disability Enterprises, in instances where not directly contracted.~~ only where:

- the contract value is or is worth \$50,000 or less, and
- a best and sustainable value assessment demonstrates benefits for the Shire of Dardanup's achievement of its strategic and operational objectives.

~~A qualitative weighting will be used in the evaluation of Tenders to provide advantages to Australian Disability Enterprises, in instances where not directly contracted.~~

### 5.3 Purchasing from Aboriginal Businesses

A business registered in the current Aboriginal Business Directory WA (produced by the Small Business Development Corporation) may be contracted directly without the need to comply with the Threshold and Purchasing Practices requirements of this Policy, only where:

- the contract value is or is worth \$50,000 or less, and
- a best and sustainable value assessment demonstrates benefits for the Shire of Dardanup's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of quotes and tenders to identify businesses registered in the current Aboriginal Business Directory WA, in instances where not directly contracted.

#### **5.4 Purchasing from Environmentally Sustainable Businesses**

The Shire of Dardanup will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefits for the Shire of Dardanup's achievement of its strategic and operational objectives.

A qualitative weighting will be used in the evaluation of tenders to provide advantages to suppliers which:

- demonstrate policies and practices that have been implemented by the business as part of its operations;
- generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

### **6. PANELS OF PRE-QUALIFIED SUPPLIERS**

#### **6.1 Objectives**

The Shire of Dardanup will consider creating a Panel of Pre-qualified Suppliers ("Panel") when a range of similar goods and services are required to be purchased on a continuing and regular basis.

Part of the consideration of establishing a panel includes:

- there are numerous potential suppliers in the local and regional procurement related market sector(s) that satisfy the test of 'value for money';
- the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- the Panel will streamline and will improve procurement processes; and
- the Shire of Dardanup has the capability to establish a Panel, and manage the risks and achieve the benefits expected of the proposed Panel through a Contract Management Plan.

#### **6.2 Establishing and managing a Panel**

If the Shire of Dardanup decides that a Panel is to be created, it will establish the panel in accordance with the Regulations.

Panels will be established for one supply requirement, or a number of similar supply requirements under defined categories. This will be undertaken through an invitation procurement process advertised via a state-wide notice.

Panels may be established for a maximum of three (3) years. The length of time of a Local Panel is decided with the approval of the CEO/ Deputy CEO.

Evaluation criteria will be determined and communicated in the application process by which applications will be assessed and accepted. In each invitation to apply to become a pre-qualified supplier, the Shire of Dardanup will state the expected number of suppliers it intends to put on the panel.

If a Panel member leaves the Panel, the Shire of Dardanup will consider replacing that organisation with the next ranked supplier that meets/exceeds the requirements in the value for money assessment – subject to that supplier agreeing. The Shire of Dardanup will disclose this approach in the detailed information when establishing the Panel.

A Panel contract arrangement needs to be managed to ensure that the performance of the Panel Contract and the Panel members under the contract are monitored and managed. This will ensure that risks are managed and expected benefits are achieved. A Contract Management Plan should be established that outlines the requirements for the Panel Contract and how it will be managed.

#### **6.3 Distributing Work Amongst Panel Members**

To satisfy Regulation 24AD(5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel will prescribe one of the following as to whether the Shire of Dardanup intends to:

- obtain quotations from each pre-qualified supplier on the Panel with respect to all discreet purchases; or
- purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- develop a ranking system for selection to the Panel, with work awarded in accordance with the Regulations.

In considering the distribution of work among Panel members, the detailed information will also prescribe whether:

- each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or

- work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire of Dardanup will invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire of Dardanup may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 4.3 of this Policy. When a ranking system is established, the Panel will not operate for a period exceeding 24 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 24 months, which includes options to extend the contract.

#### **6.4 Purchasing from the Panel**

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every Panel member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with Panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire of Dardanup's electronic records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire of Dardanup and Panel members.

### **7. PURCHASING POLICY NON-COMPLIANCE**

Purchasing Activities are subject to financial and performance audits, which review compliance with legislative requirements and also compliance with the Shire of Dardanup's policies and procedures.

A failure to comply with the requirements of this policy will be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- an opportunity for additional training to be provided;
- a disciplinary matter, which may or may not be subject to reporting requirements under the Public Sector Management Act 1994;
- misconduct in accordance with the Corruption, Crime and Misconduct Act 2003.



POLICY NO:-

**CnG CP035 – PAYMENT OF ACCOUNTS****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	NA	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>History:</b>	1	CORP8	OCM: 27/07/11	Res: 24/11	<b>Synopsis:</b>	Policy created.
	2		OCM: 10/05/12	Res: 138/12	<b>Synopsis:</b>	Revised Policy Adopted
<b>Version:</b>	2	CP035	OCM: 28/06/17	Res: 168/17	<b>Synopsis:</b>	New Council Policy Document endorsed
<b>Version:</b>	3		SCM 26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	4	CnG CP035	OCM 30/09/20	Res: 270-20	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	5	CnG-CP035	OCM: 16/12/20	Res: 347-20	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	6	CnG CP0	OCM 28/09/22	Res: ???-22	<b>Synopsis:</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

In accordance with Regulation 12 (1) (a) of the WA Local Government (Financial Management) Regulations 1996, Council may delegate the authority to the Chief Executive Officer to authorise payments.

The Chief Executive Officer is responsible to ensure effective systems and procedures are in place for proper authorisation for the incurring of liabilities and the making of payments.

**3. REFERENCE DOCUMENTS**

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

**4. POLICY****4.1 Procedure for ordering and authorisation of goods and services.**

- a) For the purposes of this policy an *Authorised Officer* shall be an officer that has delegated authority by the Chief Executive Officer to purchase and authorise payments on behalf of Council.
- b) An official Council Purchase Order shall be created and signed by the Authorised Officer prior to any goods or services being ordered. Notwithstanding that, in some instances, the issuing of a Purchase Order is not practical ie: electricity, water, etc. The Authorised Officer shall be responsible for ensuring that the expense being incurred is in accordance with Council's Procurement Policy.
- c) Upon creation of the Purchase Order, the Authorised Officer shall cause for the Purchase Order to be passed to the Accounts Payable Officer. The Purchase Order shall then be held until the appropriate invoice is received.
- d) Each invoice and approval for payment shall be physically marked as correct and approved for payment by the Authorised Officer, or a Delegated Officer from within the same department, incurring the debt.

**4.2 Payment of Accounts**

- a) Council staff shall settle accounts due and payable on a weekly basis. Notwithstanding that, the CEO is authorised to make a special payment at any time where an incentive to pay prior to a date is offered (either a penalty or discount) or the terms of trade require an early payment.
- b) Payments shall not be made in cash (other than through the Petty Cash system) in accordance with regulation 11(3) (a) Local Government (Financial Management) Regulation 1996.
- c) Only officers authorised by the CEO or Deputy CEO (or officers acting in those roles, with the required authority) shall be responsible for payment processing and shall be independent of payments approvals.

- d) A list of all accounts shall be prepared and presented to Council each month at the next Ordinary Council Meeting after the date the list is prepared. The list shall comprise of details as prescribed in S13 of the WA Local Government Act (Financial Management Regulations) 1996.

**i) Payments by Cheque**

1. When a payment is made by cheque, the cheque shall only be generated electronically using Council's Accounts Payable System.
2. Each cheque raised, shall be supported by sufficient documentation, including an official Council Purchase Order (where one is required) or in the absence of a Purchase Order, details relating to why the expense has been incurred. An invoice satisfying the requirements of a "Tax Invoice" must also form part of the supporting documentation where relevant.
3. Two signatures are required on each Council cheque. The Deputy Chief Executive Officer or Manager Financial Services (or Authorised Officer acting in that role) shall be required to sign all cheques, together with an officer with delegated authority to sign cheques.
4. Both signatories shall be independent of payments processing and cheque generation.
5. Under no circumstances shall a blank cheque be signed.
6. Blank cheque forms shall be under physical control and kept in a secure place.
7. Cheque forms shall be sequentially numbered and used in sequence.
8. Cancelled cheques shall be properly defaced by way of notation as cancelled and retained in numerical order.
9. A photocopy of the signed cheque accompanied by complete evidence of the transaction shall be securely retained and filed in cheque number order.

**ii) Payments by Electronic Funds Transfer (EFT)**

1. Where a payment is made by EFT, it shall be made utilising Council's online banking facility.
2. The EFT file shall only be generated electronically using Council's Accounts Payable, or Payroll system.
3. Two electronic signatories shall be required to authorise an EFT payment file. The Deputy Chief Executive Officer or Manager Financial Services (or Authorised Officer acting in that role) shall be required to electrically authorise an EFT payment file together with an Authorised Officer.
4. Both signatories shall be independent of payment processing and EFT file generation.
5. A photocopy or scan of each Accounts Payable EFT Remittance Advice, accompanied by complete evidence of the transaction, shall be securely retained and filed in EFT Remittance Number order.

With respect to EFT payments, the following EFT Authorised Officers (or Authorised Officers acting in the role) shall be assigned access to Council's online banking facility.

OFFICER	ADMINISTRATOR	LOAD PAYMENT FILE	AUTHORISE EFT ACCOUNTS PAYABLE	AUTHORISE EFT PAYROLL
CHIEF EXECUTIVE OFFICER	X	X	X	X
DEPUTY CHIEF EXECUTIVE OFFICER	X	X	X	X
MANAGER FINANCIAL SERVICES	X	X	X	X
MANAGER GOVERNANCE & HR			X	X



OFFICER	ADMINISTRATOR	LOAD PAYMENT FILE	AUTHORISE EFT ACCOUNTS PAYABLE	AUTHORISE EFT PAYROLL
MANAGER INFORMATION SERVICES			X	X
SENIOR FINANCE OFFICER FINANCE COORDINATOR	X	X		
ACCOUNTANT	X	X	X	X
ASSISTANT ACCOUNTANT		X		
PAYROLL OFFICER		X		
ACCOUNTS PAYABLE OFFICER		X		
SENIOR / RATES OFFICER		X		

EFT Authorised Officers shall each be assigned a personal identification number and password. This number shall act as the signature to authorise EFT payments. The personal identification number and password is the responsibility of the EFT Authorised Officer and shall not be distributed, or accessible, to any other person.

### iii) Payments by Petty Cash

CUSTODIANSHIP A)	Petty Cash funds shall be maintained on an imprest system
Reason:	<ul style="list-style-type: none"> <li>Places a limit on amounts held.</li> <li>Keeps records up to date</li> <li>Is easily surprise checked as vouchers equal imprest amount at all times.</li> </ul>
Responsible Officer:	Petty Cash Officers
Date Due:	Daily

CUSTODIANSHIP B)	Delegated Petty Cash Officer
Reason:	Single responsibility essential to custodianship.
Responsible Officer:	Eaton – Reception
Date Due:	Daily

CUSTODIANSHIP C)	Petty Cash funds shall be separated from other cash by an exclusive use securable “Petty Cash Tin”
Reason:	Prevents funds being used to cover deficiencies in Petty Cash.
Responsible Officer:	Petty Cash Officers
Date Due:	Daily

CUSTODIANSHIP D)	“Petty Cash Tin” to be secured and locked when not being accessed.
Reason:	To prevent unauthorised access
Responsible Officer:	Petty Cash Officers
Date Due:	Daily

CUSTODIANSHIP E)	Petty Cash limit for purchase to any one supplier shall be \$50 (Fifty Dollars)
Reason:	Ensures cash payments are kept to minimal amounts.
Responsible Officer:	Petty Cash Officers
Date Due:	Daily

CUSTODIANSHIP F)	IOU's Prohibited
Reason:	Ensures payments are supported by receipts
Responsible Officer:	Petty Cash Officers
Date Due:	Daily

APPROVAL - A)	All payments shall be supported by a Receipt
Reason:	Prevents fraudulent claims
Responsible Officer:	Petty Cash Officers
Date Due:	Prior to supply of Cash

APPROVAL - B)	All vouchers shall be prepared in Ink
Reason:	Prevents amounts being fraudulently increased
Responsible Officer:	Petty Cash Officers
Date Due:	Prior to supply of Cash

APPROVAL - C)	Payment shall be approved by an authorised Cheque / EFT signatory or Line Director in absence
Reason:	Petty Cash Officers are often not senior employees hence approval of expenditure is necessary to control disbursements
Responsible Officer:	Petty Cash Officers
Date Due:	Prior to supply of Cash

ACCOUNTING A)	Vouchers (with attached receipts) to be attached to the "Petty Cash Reimbursement" Purchase Order
Reason:	<ul style="list-style-type: none"> <li>To ensure vouchers are Bona Fide</li> </ul> For authorisation by purchasing officer
Responsible Officer:	Petty Cash Officers
Date Due:	As required

ACCOUNTING B)	Reimbursement cheques shall be made payable to "Shire of Dardanup" <u>NEVER TO</u> "cash"
Reason:	Helps prevent loss if cheque is accidentally lost
Responsible Officer:	Accounts Payable Officer
Date Due:	As required

INTERNAL AUDITING	Surprise counts & reconciliations of funds are carried out periodically
Reason:	Deterrent against IOU's and irregularities
Responsible Officer:	Internal Auditor
Date Due:	Periodically



POLICY NO:-

**CnG CP036 – INVESTMENT POLICY****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	NA	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>History:</b>		CORP10	OCM:	22/08/01	Res:	388/01	<b>Synopsis:</b>	Policy created.
	1		OCM:	10/05/12	Res:	138/12	<b>Synopsis:</b>	Revised Policy Adopted
<b>Version:</b>	2	CP036	OCM:	28/06/17	Res:	168/17	<b>Synopsis:</b>	New Council Policy Document endorsed
	3		OCM:	30/08/17	Res:	237/17	<b>Synopsis:</b>	Revised Policy Adopted
<b>Version:</b>	4		SCM	26/07/18	Res:	251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
	5	CP036	OCM:	06/11/19	Res:	315-19	<b>Synopsis:</b>	Amended and Adopted by Council
<b>Version:</b>	6	CnG CP036	OCM	30/09/20	Res:	270-20	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	7	CnG CP0	OCM	28/09/22	Res:	??-22	<b>Synopsis:</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

This policy provides direction and guidelines on the investment of funds which are surplus to the Council's immediate requirements. Council and staff have an obligation to ensure that funds are invested in a responsible manner and to ensure Council conforms with its fiduciary responsibilities under Section 6.14 of the *Local Government Act 1995* and Part III of the *Trustees Act 1962* (as amended).

Notwithstanding the introduction of this Policy Document, the General Financial Management obligations imposed on Officers under the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards should at all times be complied with.

The Policy Objectives are:

- To undertake the investment of funds surplus to the Council's immediate requirements in a prudent manner which results in returns being maximized while operating within acceptable risk parameters.
- To ensure the security of Councils funds by using recognized rating categories.
- To have ready access to funds for day-to-day requirements, without penalty.
- To maintain an adequate level of diversification while ensuring security and safeguarding of capital.
- Ensure legislative requirements are adhered to.

**3. REFERENCE DOCUMENTS**

All investments are to comply with the following legislative requirements:

- Local Government Act 1995 - s6.14
- Local Government (Financial Management) Regulations 1996 – r19, r19C, r28 and r49
- The Trustees Amendment Act 1997 - Part III Investments
- Australian Accounting Standards

**4. DEFINITIONS**

In the context of this Policy, the following terms shall be used.

Term	Definition
Authorised Deposit Taking Institution	Means a body corporate in relation to which an authority under Subsection 9(3) of the Banking Act 1959, is in force. This definition is also consistent with the definition of 'Authorised Institution' under Regulation 19C (1) of the <i>Local Government (Financial Management) Regulations 1996</i> as amended.

Term	Definition
Counterparty	Means the other party that participates in a financial transaction.
Credit Rating	An estimate of overall ability and willingness of an entity or person to fulfil financial obligations in full and on time, based on previous financial dealings. Ratings are opinions issued by credit rating agencies.
Grandfathering Clause	Is an exemption that allows persons or entities to continue with activities or operations that were approved before the implementation of new rules, regulations or laws.
Major Banks	For the purpose of this policy, 'Major Banks' can be defined as: <ul style="list-style-type: none"> <li>- Australia and New Zealand Banking Group Limited (ANZ);</li> <li>- Commonwealth Bank of Australia (CBA);</li> <li>- National Australia Bank Limited (NAB); and</li> <li>- Westpac Banking Corporation (Westpac).</li> </ul>
Short Term	In relation to investments means it matures in 12 months or less.
Long Term	In relation to investments means it matures in excess of 12 months.

## 5. DELEGATION OF AUTHORITY TO INVEST

Authority is delegated to the Chief Executive Officer to implement this policy. The Chief Executive Officer may in turn delegate the day-to-day management of the Council's investments in accordance with the provisions of the *Local Government Act 1995*.

## 6. POLICY

### 6.1 PRUDENT PERSON STANDARD

- (a) Investments will be managed with the care, diligence and skill that a prudent person would exercise. Investment portfolios are to be managed to safeguard the portfolios in accordance with the spirit of this Investment Policy, and not for speculative purposes.
- (b) Council will adopt a conservative investment approach to ensure investment capital is preserved and funds are always available in the short term.
- (c) While exercising the power to invest, consideration is to be given in preservation of capital, liquidity, and the return of investment.
  - Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio. This includes managing credit and interest risk within identified thresholds and parameters.
  - The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.
  - The investment is expected to achieve a predetermined market average rate of return that takes into account the Council's risk tolerance. Any additional return target set by Council will also consider the risk limitation and prudent investment principles.
- (d) The Chief Executive Officer, Deputy CEO and Manager Financial Services, are individually authorised to transfer investment funds in writing or via electronic communication. Where funds are transferred to investments two authorised signatories are required.
- (e) Council and authorised investment officers have a fiduciary responsibility under Section 6.14 of the *Local Government Act 1995* and therefore risks must be kept to a minimum, particularly credit risk.
- (f) The investment will be managed with the care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolios to safeguard the portfolios in accordance with the spirit of this Investment

Policy, and not for speculative purposes.

- (g) Officers shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio. This Policy requires officers to disclose any conflict of interest to the Chief Executive Officer.

## 6.2 APPROVED INVESTMENTS

Council funds may be invested in one or more of the following financial products (refer to Appendix 2):

- Interest bearing Deposits with Authorised Deposit Taking Institutions as defined in the *Banking Act 1959* (Commonwealth)(ie: Australian banks, building societies and credit unions) or the Western Australian Treasury Corporation, for a maximum term of 3 years;
- Commercial Bank Bills; or
- Bonds guaranteed by the Commonwealth Government, or a State or Territory Government with a maturity of less than 3 years.; or
- Fixed and Floating Rate Notes (FRNs) issued by an Authorised Deposit Taking Institution.

## 6.3 INVESTMENT PORTFOLIO RISK GUIDELINES

- (a) Officers delegated with the authority to invest must diversify the investment portfolio and avoid excessive risk concentration with any single counterparty. The approach to diversification must be balanced with the need to seek an adequate rate of return for the Council, given that higher rates of return are usually associated with higher credit risk.
- (b) Council investments are to be assessed in accordance with Standard & Poor's rating agency. A Standard & Poor's (S&P) credit rating is a current opinion of overall financial capacity to meet financial obligations (refer to Appendix 1). Investments that are assessed by S&P to have a rating of less than BBB, are regarded as speculative and Council will not invest in these products or with these organisations. In the event that an investment or issuer is not rated by S&P, this policy also includes a provision of credit ratings by Moody's and Fitch, both held in similar high regard to S&P.
- (c) This investment policy prohibits any investment carried out for speculative purposes including:
- a) Derivative or derivative based instruments and/or Structured Products;
  - b) Principal only investments or securities that provide potentially nil or negative cash flow;
  - c) Standalone securities issued that have underlying futures, options, forward contracts and swaps of any kind; and
  - d) Any form of investment that risks the loss of the initial capital outlay in anticipation of significant gain that may arise from expected changes in future economic conditions.

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

- (d) Investments entered into must comply with four key criteria relating to:
- a) **Portfolio Credit Framework:** limit overall credit exposure of the portfolio;
  - b) **Counterparty Credit Framework:** limit exposure to individual counterparts/institutions;
  - c) **Term of Maturity Framework:** limits based on maturity of securities;
  - d) **Liquidity:** maintaining adequate levels of liquidity to cover seasonality, planned capital expenditure and contingencies.

### **Portfolio Credit Framework**

To control the credit quality on the entire portfolio, the following credit framework limits the percentage exposed to any particular credit rating category.

For Bonds guaranteed by the Commonwealth Government, or a State or Territory Government, the credit rating allowable will be that of the guaranteeing government.

For Authorised Deposit Taking Institutions investments:

Maximum Exposure as a % of Total Investment Portfolio	Standard & Poor's Minimum Long Term Credit Rating	Moody's Minimum Long Term Credit Rating	Fitch Minimum Long Term Credit Rating
100%	AAA	Aaa	AAA
100%	AA + and Major Banks AA and Major Banks AA - and Major Banks	Aa1 and Major Banks Aa2 and Major Banks Aa3 and Major Banks	AA+ and Major Banks AA and Major Banks AA- and Major Banks
60%	A + A A -	A1 A2 A3	A+ A A-
20%	BBB + BBB BBB -	Baa1 Baa2 Baa3	BBB+ BBB BBB-

### **Counterparty Credit Framework**

Exposure to an individual Authorised Deposit Taking Institution counterparty will be restricted by their credit rating so that single entity exposure is limited, as detailed in the table below:

Direct Investment Maximum % with any one institution	Standard & Poor's Minimum Long Term Credit Rating	Moody's Minimum Long Term Credit Rating	Fitch Minimum Long Term Credit Rating
50%	AAA	Aaa	AAA
50%	AA + and Major Banks AA and Major Banks AA - and Major Banks	Aa1 and Major Banks Aa2 and Major Banks Aa3 and Major Banks	AA+ and Major Banks AA and Major Banks AA- and Major Banks
40%	A + A A -	A1 A2 A3	A+ A A-
10%	BBB + BBB BBB -	Baa1 Baa2 Baa3	BBB+ BBB BBB-

### **Term of Maturity Framework**

The investment portfolio is to be invested within the following maturity constraints:

Overall Portfolio Term to Maturity		
Portfolio % <= 1 year	Min 40%	Max 100%
Portfolio % > 1 year or <= 3 years	Min 0%	Max 60%

### **Liquidity**

Portfolio management must always maintain adequate levels of liquidity to cover seasonality, planned capital expenditure and contingencies.

Officers' delegated to invest must take into account ongoing liquidity requirements when placing investments to ensure availability of funds to meet the Council's payment obligations as and when they fall due.

Not less than two (2) quotations shall be obtained from authorised institutions when investing in an institution.

## **6.4 POLICY BREACHES, RECTIFICATIONS AND GRANDFATHERING**

Any investment purchased when compliant with the investment policy may be held to maturity or sold as Council believes best dependent on the individual circumstances, so long as that the risk management strategy is in accordance with the principles of the Investment Portfolio Risk Guidelines as above, the prevailing legislation and the Prudent Person Standard applies.

A Grandfathering Clause provision is included in this policy which protects Council against policy breaches of its investment policy whereby that breach is outside the control of Council. Specifically, a Grandfathering Clause will apply to any investment that:

- Was made ineligible by a previous change to the external legislation if that change allows for grandfathering;
- Is made ineligible as a result of a change to this investment policy;
- Is in breach of the investment policy due to a change in circumstances (e.g. because the investment has been downgraded or has had its credit rating withdrawn post purchase);
- Is in breach due to a change of portfolio size or composition (e.g. because the overall portfolio size has decreased and as a result the percentage of total portfolio limit which applies to individual remaining investments increases and therefore causes a breach).

## **6.5 REPORTING AND REVIEW**

- (a) Investment performance will be reported to the Ordinary Meeting of Council each month and included in the minutes of the meeting. The report will provide details on the investment portfolio including interest rate earned, expected yield, budget comparison, maturity date, and percentage exposure of total portfolio.
- (b) Documentary evidence must be held for each investment and details thereof maintained in an Investment Register.
- (c) An Investment Strategy will run in conjunction with the Investment Policy. The Investment Strategy will be reviewed with an independent investment advisor at least once every four (4) years. The Strategy will outline:
  - 1. Council's cash flow expectations;
  - 2. Optimal target allocation of investment types, credit rating exposure, and term to maturity exposure; and
  - 3. Appropriateness of overall investment types for Council's portfolio.
- (d) The Council's investment advisor must be licensed by the Australian Securities and Investment Commission. 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.



POLICY NO:-

**CnG CP039 – RELATED PARTY DISCLOSURES****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	NA	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>History:</b>	1	<b>NEW</b>	OCM:	09/08/17	Res:	215/17	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	2		SCM	26/07/18	Res:	251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP039	OCM	30/09/20	Res:	270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
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**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

Under the Local Government Act 1995, and Local Government (Financial Management) Regulations 1996, all local governments in Western Australia must produce annual financial statements that comply with the Australian Accounting Standards (AASB).

The Australian Accounting Standards Board has determined that from 1 July 2016, AASB 124 (Related Party Disclosures) will apply to government entities including local governments. The objective of AASB 124 *“is to ensure that an entity’s financial statements contain the disclosures necessary to draw attention to the possibility that its financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties”*.

This policy provides a framework for the identification of related party relationships and the disclosure of related party transactions with Council.

The objective of this policy is to provide guidance on:

- The identification of Council’s related parties;
- Management of related party transactions;
- Recording such transactions; and
- Disclosure of the transactions in the Shire of Dardanup annual financial statements in accordance with AASB 124.

**3. DEFINITIONS**

In the context of this policy, the following terms shall be used.

<b>TERM</b>	<b>DEFINED AS:</b>
<b>AASB 124</b>	Australian Accounting Standards Board, Related Party Disclosures Standard 124.
<b>Close family members of Key Management Personnel (KMP)</b>	Those family members who maybe expected to influence, or be influenced by, that person in their dealings with Council and include: <ul style="list-style-type: none"> <li>• the KMP’s children, and spouse or domestic partner;</li> <li>• children of that KMP’s spouse or domestic partner; and</li> <li>• dependents of the KMP or the KMP’s spouse or domestic partner.</li> </ul>
<b>Compensation</b>	To include all employee benefits in the form of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered to the entity Refer AASB 119 Employee Benefits.
<b>Entity</b>	Includes a body corporate, a partnership or a trust, incorporated, or unincorporated group or body.
<b>Entity Related to Council</b>	An entity that is either controlled, or jointly controlled, or over which Council has significant influence. A person or entity is that is a Related Party of Council if any of the following apply: <ul style="list-style-type: none"> <li>• They are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others);</li> </ul>



TERM	DEFINED AS:
	<ul style="list-style-type: none"> <li>• They are an associate or belong to a joint venture of which Council is part of;</li> <li>• They and Council are joint ventures of the same third party;</li> <li>• They are part of a joint venture of a third party and Council is an associate of the third party;</li> <li>• They are a post-employment benefit plan for the benefit of employees of either Council or an entity related to Council</li> <li>• They are controlled or jointly controlled by close family members of the family of a KMP;</li> <li>• They are identified as a close or possible close family member of the family of a person with significant influence over Council or a close possibly close member of the family of a person who is a KMP of Council;</li> <li>• Or, they, or any member of a group of which they are part of, provide KMP services to Council.</li> </ul>
<b>Entity Related to Key Management Personnel (KMP)</b>	<p>An entity that is related to key management personnel and includes entities that are:</p> <ul style="list-style-type: none"> <li>• Controlled, or jointly controlled by a KMP;</li> <li>• Apart from Council, where a KMP has significant influence over, or is a member of the key management personnel of the entity or parent of the entity; or</li> <li>• Controlled or jointly controlled by a close family member of a KMP of Council.</li> </ul> <p>A person or entity is deemed to have control if they have:</p> <ul style="list-style-type: none"> <li>• Power over the entity;</li> <li>• Exposure, or rights, to variable returns from involvement with the entity; or</li> <li>• The ability to use power over the entity to affect the amount of returns.</li> </ul> <p>To jointly control, a person or entity must have contractual rights or agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.</p>
<b>Key Management Personnel (KMP)</b>	<p>Those persons having authority and responsibility for planning, directing and controlling the activities of Council or Council entities, directly or indirectly. Key Management Personnel for the Shire of Dardanup are:</p> <ul style="list-style-type: none"> <li>• Elected Members (including the President);</li> <li>• Persons employed under section 5.36 of the Local Government Act 1995 in the capacity of Chief Executive Officer or Director or Manager.</li> </ul>
<b>Materiality</b>	<p>The assessment of whether a transaction, either individually or in aggregate with other transactions, by omitting it or misstating it could influence decisions that users make on the basis of an entity's financial statements.</p>
<b>Ordinary Citizens Transaction (OCT)</b>	<p>A transaction that an ordinary member of the community would undertake in the ordinary course of business with the Shire of Dardanup.</p>
<b>Related Party</b>	<p>A person or entity that is related to the local government that is preparing its financial statements.</p> <p>A person or close member of that person's family is related if that person:</p> <ul style="list-style-type: none"> <li>• Has significant influence over the reporting entity; or</li> <li>• Is a member of the key management personnel of the reporting entity.</li> </ul> <p>An entity is related if any of the following conditions apply:</p> <ul style="list-style-type: none"> <li>• the entity and the reporting entity are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others); or</li> <li>• a person is a member of the key management personnel of the entity.</li> </ul>

TERM	DEFINED AS:
<b>Related Party Transaction</b>	The transfer of resources, services or obligations between the Shire of Dardanup and a related party, regardless of whether a price is charged.

#### 4. POLICY

The related party disclosure policy seeks to reduce the risk that the Shire of Dardanup's transactions may be influenced by the interests of parties related to the transaction. This occurs where the parties are in a position to influence the decision of whether a benefit is provided to them, and the terms of the provision of that benefit. It is therefore important that Key Management Personnel act honestly and with reasonable care and diligence whilst avoiding improper use of their position and information. It is equally important that Key Management Personnel of the Shire of Dardanup are subject to a high level of accountability, including appropriate disclosure of their transactions with the Council in the annual financial statements.

##### 4.1 Identification of Related Parties

AASB 124 provides that the Shire of Dardanup is required to disclose in its Annual Financial reports related party relationships, transactions and outstanding balances. For the purpose of determining application of the standard, the Shire of Dardanup has identified the following persons as meeting the definition of Related Party:

- Elected Members (including the President);
- Key Management Personnel being a person employed under section 5.36 of the Local Government Act 1995 in the capacity of Chief Executive Officer or Director or Manager, with purchasing limits of \$20,000 or greater;
- Close members of the family of any person listed above, including that person's child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or person's spouse or domestic partner;
- Entities that are controlled or jointly controlled by a Council member, KMP or their close family members. Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs.

The Shire of Dardanup will therefore be required to assess all transactions made with these persons or entities. Other parties may be assessed to be related parties from time to time depending upon Council's structure and delegations or in accordance with the requirements of AASB 124.

##### 4.2 Key Management Personnel

All Key Management Personnel are responsible for assessing and disclosing their own, their close family members', and their related entities' relationship with Council. All related parties must be included in the self-assessment. A *Related Party Disclosures Declaration form provided through the Attain system*.

###### 4.2.1 KMP Compensation

Council is required to disclose KMP compensation in total and for each of the following categories:

- (a) Short-term employee benefits (e.g. salary, motor vehicle benefits, fringe benefits)
- (b) Post-employment benefits (e.g. superannuation)
- (c) Other long-term benefits (e.g. annual leave and long service leave)
- (d) Termination benefits (N/A, unless the recipient of voluntary severance)
- (e) Share-based payments (NA).

##### 4.3 Related Party Transactions

KMP must provide a *Related Party Disclosures Declaration Form* ~~Form 183 Declaration Form Related Party Disclosure.docx~~ through the Attain system, notifying of any existing or potential related party transactions between Council and either themselves, their close family members or entities controlled or jointly controlled by them or any of their close family members.

###### 4.3.1 Ordinary Citizen Transactions (OCTs)

Ordinary Citizen Transactions are transactions with a related party that are made on terms that are considered reasonable if the parties were dealing at 'arm's length'. Related party transactions excluded from disclosure requirements on the basis of classification as Ordinary Citizen Transactions are transactions that:

- occur during the normal course of Council delivering its public service goals;
- are under the same terms that would be available to a member of the community; and
- belong to a class of transaction that an ordinary member of the community would normally transact with Council.

Examples of Ordinary Citizen Transactions include:

- facility hire;
- use of Council owned facilities such as Recreation Centre, libraries, parks, ovals and other open public spaces (whether charged a fee or not);
- payment of rates, dog registrations, or fines;
- any valid discounts or fee waivers that are available to the party as an ordinary citizen and is available to any ordinary citizen in the same circumstance;
- any service or benefit provided as part of the normal Council business operation to the party as an ordinary citizen and is available to any ordinary citizen in the same circumstance.

Transactions between Council and Related Parties that would normally be considered Ordinary Citizen Transactions but where the terms and conditions differ from normal practice however, must be disclosed.

#### **4.3.2 Non-Ordinary Citizen Transactions**

All related party transactions that do not satisfy the definition of Ordinary Citizen Transaction must be disclosed in accordance with AASB 124.

Examples of transactions that must be disclosed if they are with a related party, and are not an Ordinary Citizen Transaction:

- Purchase of sales or goods (finished or unfinished);
- Purchases or sales of property or other assets;
- Rendering or receiving services;
- Leases;
- Transfers of research and development;
- Transfers under licence agreements;
- Transfers under finance arrangements (including loans and equity contributions in cash or kind);
- Provisions of guarantees or collateral;
- Commitments to do something if a particular event occurs or does not occur in the future, including execution of contracts (recognized or unrecognized); and
- Settlement of liabilities on behalf of Council or by Council on behalf of the related liability.

#### **4.4 Disclosure Requirements**

##### **4.4.1 Council Disclosure**

Transactions between Council and related parties, whether monetary or not, are required to be identified. Disclosure of these transactions within the annual financial statements will be determined in accordance with materiality by assessment against the nature and size when considered individually and collectively.

AASB 124 provides that Council must disclose the following financial information in its financial statements for each financial year period:

- The nature of any related party relationships;
- The amount of transactions;
- The amount of outstanding balances, including commitments, including:
  - i. Terms and conditions, whether they are secured, and the nature of the consideration to be provided in settlement; and
  - ii. Details of any guarantees given or received;
- Provisions for doubtful debts related to the amount of outstanding balances; and
- The expense recognized during the period in respect of bad or doubtful debts due from related parties.

The following matters must be considered in determining materiality and significance of any related party transactions:

- Significance of transaction in terms of size;
- Whether the transaction was carried out on non-market terms;
- Whether the transaction is outside of normal day-to-day business operations, such as the purchase and sale of assets;
- Whether the transaction is disclosed to regulatory or supervisory authorities;
- Whether the transaction has been reported to senior management; and
- Whether the transaction was subject to Council approval.

Regard must also be given for transactions that are collectively, but not individually significant.

#### 4.4.2 Key Management Personnel Disclosure

For the purposes of determining relevant transactions, elected members and key management personnel will be required to complete a *Related Party Disclosures Declaration Form* ~~[Form 183 – Declaration Form – Related Party Disclosure.docx]~~ through the **Attain** system twice yearly, and no later than the following dates each financial year:

- ~~31 December~~ **January** each year; (Reporting period of 1 July to 31 December) and
- ~~31 July~~ **June** each year (Reporting period of 1 January to 30 June).

A review of KMP's and their related parties will be completed every 6 months. Particular events such as change of Councillors, Chief Executive Officer or Executive Managers or a corporate restructure will also trigger a review of Council's related parties immediately following such an event.

The Chief Executive Officer shall implement a suitable system to identify related parties. The primary identification method of close family members and associated entities of Key Management Personnel shall be by (but not limited to) KMP self-assessment. KMP have a responsibility to identify and report any changes to their related parties as they occur.

#### 4.5 Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements. In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

Materiality thresholds are reviewed annually as part of the audit process and reported related party disclosures will be in compliance with the framework of the Australian Accounting Standard AASB 124 and other relevant standards, as required.

#### 4.6 Register of Related Party Transactions

Council will maintain and keep up to date a register of related party transactions that captures and records information required for disclosure purposes for each existing or potential related party transaction (including ordinary citizen transactions assess as being material in nature) during a financial year.

#### 4.7 Information Privacy

The following information is classified as confidential, and is not available for inspection by or disclosure to the public, including through a Freedom of Information Application:

- i. information (including personal information) provided by a key management person in a Related Party Transaction Notification; and
- ii. personal information contained in a register of related party transactions.

##### 4.7.1 Access to information

The following persons are permitted to access, use and disclose the information provided in a related party disclosure or contained in a register of related party transactions for the purposes of section 4 are:

- The Chief Executive Officer;
- Deputy CEO;
- Manager Financial Services;

- An auditor of Council including an auditor from the WA Auditor General's Office; and
- Other officers as determined by the Chief Executive Officer.

#### 4.7.2 Permitted Purposes

Persons specified in section 4.7.1 may access, use and disclose information in a related party disclosure or contained in a register of related party transactions for the following purposes:

- Assess and verify the disclosed related party transaction;
- Reconcile identified related party transactions against those disclosed in the related party Disclosure or contained in the register of related party transactions;
- Comply with the disclosure requirements of AASB 124; or
- Verify compliance with the disclosure requirements of AASB 124.

### 5. **REFERENCE DOCUMENTS**

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Australian Accounting Standards – AASB 124 Related Party Transactions, AASB 2015-6

Relevant Shire of Dardanup Codes of Conduct



POLICY NO:-

**CnG CP042 – COUNCILLOR FEES POLICY****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>Version:</b>	1	<b>CP042</b>	OCM:	30/08/17	Res:	238/17	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	2		SCM	26/07/18	Res:	251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP042	OCM	30/09/20	Res:	270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP042	OCM	25/08/21	Res:	266-21	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	5	CnG CP0	OCM	28/09/22	Res:	??-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

This policy provides direction and guidelines on the payment of elected members fees and allowances.

The *Local Government Act 1995*- Section 5.98 and the *Local Government (Administration) Regulations 1996* permits a payment to Councillors for attending Council and committee meetings and the reimbursement of prescribed expenses. The Salaries and Allowances Tribunal (SAT) determines minimum and maximum fees.

The Salaries and Allowances Tribunal (SAT) is empowered to determine certain payments that are to be made or reimbursed to elected Council members. Where the SAT has chosen to determine minimum and maximum amounts for fees, expenses or allowances, there is an obligation on Local Governments to set the amounts to be paid or reimbursed within the range determined.

SAT has determined four categories (or bands) and has assessed each Local Government to be categorised from Band 1 (largest Councils) through to Band 4 (smallest). Shire of Dardanup has been categorised as Band 3.

The Policy Objectives are:

- To outline the support that will be provided to Councillors through the payment of allowances and reimbursement of expenses incurred in accordance with the Local Government Act 1995 while performing the official duties of office; and
- Ensure legislative requirements are adhered to.

The Council shall meet entitlements and reimburse out of pocket expenses that are reasonably incurred as a Councillor and in accordance with the Policy.

**3. REFERENCE DOCUMENTS**

All payments are to comply with the following legislative requirements:

- Local Government Act 1995 – s5.98, s5.98A, s5.99, s5.99A, s5.101A, s5.102AA
- Local Government (Administration) Regulations 1996 – r30, r31, r32

**4. POLICY****4.1 Eligibility to Fees and Allowances whilst a Councillor**

The Act provides for the payment of sitting fees, allowances and reimbursement of specific expenses related to or incurred in performing the role of Councillor for the Shire of Dardanup. These are processed each financial year following the adoption of the budget.

Councillors' fees and allowances shall generally be payable monthly in arrears. Where a Councillor does not hold office throughout the payment period, an amount of one twelfth of the annual fee is to be paid for each month or part of a month that the member held office.

#### **4.2     Fees for attending meetings**

All Councillors who attend Council or committee meetings are entitled to be paid a sitting fee. The fees can be paid based on individual meetings or as an annual fee, in accordance with Section 5.99 of the Act and Regulation 30 of the Administration Regulations.

The Shire of Dardanup's policy is for an annual meeting fee to be paid in lieu of Council and Committee meeting attendance fees, which shall be within the prescribed range set by the SAT, regardless of the meeting structure in place, or the number of meetings attended by a particular Councillor. The annual meeting fee, set within this SAT prescribed payment band, shall be determined by Council as part of the annual budget adoption and is based on 75% of the maximum band value.

#### **4.3     President Local Government Allowance**

The prescribed range for the payment of the annual Local Government allowance for the President is determined by the SAT and shall be set by Council as part of the annual budget adoption process in accordance with Section 5.98(5) of the Act and Regulation 30 of the Administration Regulations and is based on 75% of the maximum band value. The President's allowance shall generally be payable monthly in arrears.

Where the President does not hold office throughout the payment period an amount of one twelfth of the annual fee is to be paid for each month or part of a month that the President held office.

The expenditure of the allowance is at the discretion of the President.

#### **4.4     Deputy President Local Government Allowance**

The prescribed range for the payment of the annual Local Government allowance for the Deputy President is determined by the SAT and shall be set by Council as part of the annual budget adoption process in accordance with Section 5.98(5) of the Act and Regulation 30 of the Administration Regulations and is based on 75% of the maximum band value. The Deputy President's allowance shall generally be payable monthly in arrears.

Where the Deputy President does not hold office throughout the payment period an amount of one twelfth of the annual fee is to be paid for each month or part of a month that the Deputy President held office.

The expenditure of the allowance is at the discretion of the Deputy President.

#### **4.5     Reimbursement of ICT Expenses**

All Councillors are entitled to be paid an annual allowance in lieu of telecommunications expenses within the prescribed range determined by the SAT and shall be set by Council as part of the annual budget adoption process, with the allowance based on 75% of the maximum band value.

The annual Information & Communications Technology (ICT) allowance shall be in accordance with Section 5.99A of the Act instead of reimbursement under section 5.98(2) for the actual cost related to Information and Communications Technology that might otherwise have been approved for the reimbursement under Regulation 31 and 32 of the Administration Regulations.

The allowance is for costs relating to telephone usage including plans/contracts, rentals, mobile phones, mobile devices, extra telephone lines, call cost, internet service provider fees and consumables incurred while performing the functions of the Councillor. Councillors allowance shall generally be payable monthly in arrears.

#### **4.6     Authorised Functions**

For the purpose of Regulation 32(1)(a) of the Administration Regulations, express authority of the Council is given to Councillors to attend the following functions:

- a) Attendance by a Councillor at any working group meeting, ordinary or special briefing session and Council forum, notice of which has been given by the Chief Executive Officer;
- b) Attendance by a Councillor at any meeting or anybody to which the Councillor has been appointed by the Council or to a secondary body as approved by the Chief Executive Officer (but not including any meeting of a regional Local Government);
- c) Attendance by a Councillor at any annual or special electors' meeting;
- d) Attendance by a Councillor at a Shire of Dardanup civic function to which all Councillors are invited;

- e) Attendance by a Councillor at a citizenship ceremony conducted by the Council;
- f) Attendance by a Councillor at any ceremony for the presentation by the Council of awards to school students by any Councillor responsible for presentation of the awards;
- g) Attendance by a Councillor at any site where:
  - The site is the subject of an item of business on an agenda for a Council briefing session or a Council meeting; and
  - The attendance occurs between the issue of the agenda and the Council briefing session or the Council meeting;
- h) Attendance by a Councillor at a meeting with the Chief Executive Officer or a Director of the Council at the request of the Chief Executive Officer or a Director;
- i) Attendance by the President at a meeting or function of anybody including any State Government body, in their capacity as the President, including attendance by the Deputy President or a Councillor in place of the President; and
- j) Any other function, meeting or event in their role as a Councillor that is supported by a written invitation.

#### **4.7      Reimbursement of Expenses**

Councillor reimbursement of expenses shall generally be payable quarterly in arrears and on receipt of evidenced expenditure incurred (i.e. log book / receipts).

##### **4.7.1    Reimbursement of Child Care Expenses As A Result Of Attendance at an Authorised Function, Meeting of Council or Committee**

In accordance with Section 5.98(2)(a) of the Act and Regulations 31(1)(b) of the Administration Regulations, a Councillor who incurs child care costs (where they are a parent or legal guardian) because of the Councillor's attendance at a Council meeting or meeting of a committee (of which he or she is a member), is entitled to be reimbursed the actual cost per hour or the prescribed amount as determined by the Salaries and Allowances Tribunal whichever is the lesser amount.

Child care costs will not be paid for where the care is provided by a member of the immediate family or relative living in the same premises as the Council member.

Claims must be made on the claim form provided and be accompanied by a receipt or invoice detailing the date, number of hours, rate and function attended and the details of the service provider.

##### **4.7.2    Reimbursement Of Travel And Parking Expenses Because Of Attendance At An Authorised Function, Meeting Of Council Or Committee**

It is noted that under Section 5.98(2)(a) of the Act and Regulations 31(1)(b) of the Administration Regulation, a Councillor who incurs travel expenses because of the Councillor's attendance at a Council meeting or meeting of a committee of which he or she is a member, or authorised function is entitled to be reimbursed for travel from the person's place of residence or work to the meeting and back.

If transportation is provided by another Councillor, then only that Councillor is entitled to claim the actual cost applicable.

Claims for travel must be made on the claim form provided and be accompanied by a receipt or invoice for the actual cost detailing the date, function attended and the expense incurred. In accordance with Clause 8.2(5) of the *Salaries and Allowance Tribunal Determination* dated 8 April 2021, a claim for travel using the Councillor's own vehicle may be made based on the same rate contained in Section 30.6 of the Local Government Officers' (Western Australia) Award 2020 (currently \$0.6866 per kilometre for a vehicle with an engine displacement of between 1600 to 2600cc in the South West Land Division), to which the person would be entitled for that expense in the same circumstances.

Parking costs are to be reimbursed at the actual cost upon production of a receipt.



#### **4.8      Claim for Reimbursement**

Councillor reimbursement of expenses shall generally be payable monthly in arrears and on receipt of evidenced expenditure incurred (i.e. log book / receipts).

In submitting claims for reimbursement the Councillor shall detail the date of the claim, particulars of the claim and nature of business, e.g. the amount paid for child care costs, distance travelled, vehicle displacement and the total travelled in kilometres and certify the accuracy of such information.

Parking fees will only be reimbursed if receipts accompany claim. This should be accompanied by supporting documentation where applicable.

Expenses for the quarter ended or month of June are to be submitted by 15 July.

Failure to present claims within identified time periods will be considered by the Chief Executive Officer and may result in the non-payment of the claim particularly if the claim relates to a former financial period. Under no circumstances is any reimbursement to be made in connection with costs incurred for re-election to the office of Councillor.



POLICY NO:-

**CnG CP043 – USE OF UNMANNED AERIAL VEHICLE [UAV] - DRONE****GOVERNANCE INFORMATION****Procedure Link:** PR060**Administrative Policy Link:**

NA

**ADMINISTRATION INFORMATION**

<b>History:</b>	1	NEW	OCM:	22/11/17	Res:	301/17	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	2	CP043	SCM	26/07/18	Res:	251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP043	OCM	30/09/20	Res:	270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP0	OCM	28/09/22	Res:	???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

The objective of this policy is to provide the Shire of Dardanup employees with a framework which guides the use of drone technology so that it complies with all the relevant safety and statutory requirements, whilst meeting the business requirements of the Shire in an effective and ease of use manner.

This will guide and regulate the use of drone(s) in order to ensure compliance with CASA regulation as other legislative and safety requirements.

**3. REFERENCE DOCUMENTS**

CASA Standard Operating Conditions  
Civil Aviation Safety Regulations (CASA) – Part101,  
The Privacy Act 1988 (Privacy Act)  
Law of trespass, Surveillance Devices Act 1988 (WA)

**4. POLICY**

This Policy requires operators to be familiar with the general requirements applicable to Drone use. Operators must have been trained by ~~the in-house~~ a Shire endorsed trainer **or where the drone weights more than 2KG hold a CASA approved drone license.**

**4.1 Approvals**

- A person nominated by the Chief Officer who is appropriately qualified to approve all drone capture campaigns and must be reasonably assured that any flight undertaken meets the standards outlined in the CASA Standard Operating Guide for very small RPA (100g < 2kg) remotely piloted aircraft, commercial flying with no license category, as modified from time to time.
- Any request to fly the Drone for a purpose other than mapping is discretionary, and must be authorized by the CEO or respective Director of the section concerned.
- In areas where there is a high possibility of concern regarding public privacy, consideration should be given to advising those affected before Drone flight.
- Drones flights should only be undertaken by an operator who has had the appropriate training.
- The survey requirements for each of these requests shall be assessed on a case by case based on regulatory and statutory compliance check lists.

**4.2 Framework for Drone Flight.**

The Shire of Dardanup will enable Council employees to fly Drones within the framework described by CASA. The Council will adhere to the current CASA practice, as modified from time to time.

A current standard is summarised as follows;

- Will ONLY fly a very small (100g < 2kg) remotely piloted aircraft (RPA) commercially and unlicensed.
- Must be registered before you fly the first time. CASA issue a registration number (ARN).
- Registration is valid for 24 months and must be renewed thereafter.
- Must not fly out-of-sight.
- No higher than 120m
- Not closer than 30m to any person; not closer than 5.5kms from controlled space.
- Not to fly over crowds or emergency activities.
- Respect privacy considerations.

#### **4.3 Custodian**

The custodian for the Drone equipment is the Information Services Department. The Officer is responsible for maintaining awareness of the CASA regulations and any other related compliance issues that affect Drone flights and is to ensure that Council officers are aware of their responsibilities when approving Drone flight.

#### **4.4 Drone Operators**

Shire of Dardanup officers assigned to fly a drone must have prior training.

Operators must obtain written approval in accordance with this Policy and complete the Form 'DRN01 – Approval to Fly - Drone' prior to any drone flights occurring.

An acceptable drone use guide will be made available to any officers intending to operate the drone. Where possible the flight restrictions will be pre-configured on the flight planning software.

Autonomous flying will be the preferred method of flying, using the approved flight planning and capture software.

#### **4.5 Information Privacy - Drone Data Use**

The Shire will in its best endeavour apply the Australian Privacy Principles (APPs) in the management of the data retrieved from Drone flights.

Drone data acquired by the Shire of Dardanup is intended solely for the purposes of Shire of Dardanup business operational needs and the data recording acquired is owned by the Shire of Dardanup and is subject to the Shire's Information Management Policy.

Any acquired drone data of a personal nature will be handled according to the APP standards. The Shire must not collect and store personal information where that information has no relevant use to the data collected.

Data will be post processed, edited and redacted and filtered for any inadvertent collected personal information where necessary.

### **5. SUPPORTING POLICIES, GUIDELINES AND PROCEDURES**

Information Management Policy.

Records Management Guidelines.

Protection of Corporate Records Guidelines.

Privacy of Client and Employee Information Guidelines.

Safe Operation of a Drone - Safe Work Method Statement.

**6. DEFINITIONS AND ABBREVIATIONS**

<b>TERM</b>	<b>MEANING</b>
<b>CASA</b>	Civil Aviation Safety Australia
<b>CASR</b>	Civil Aviation Safety Regulations
<b>Drone</b>	‘Drone’, in a technological context, is an unmanned aircraft. This term is used interchangeably with ‘remotely piloted aircraft’
<b>DoP</b>	Shire of Dardanup Drone Operating Procedures
<b>RPA</b>	‘Remotely piloted aircraft’ is the common term used to reference an unmanned aircraft. This term is used interchangeably with ‘drone’.
<b>UAV</b>	Unmanned Aerial Vehicle - term used interchangeably with ‘drone’
<b>GIS</b>	Geographic Information Systems
<b>VLOS</b>	Visual line of sight



POLICY NO:-

**CnG CP071 - WORKPLACE BULLYING & WORKPLACE VIOLENCE****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>History:</b>	1	ENG33	OCM: 25/01/05	Res: 02/05	<b>Synopsis:</b>	Policy created
	2	CP071	OCM: 10/05/12	Res:	<b>Synopsis:</b>	Reviewed Policy Adopted
<b>Version:</b>	2	CP071	SCM 26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP071	OCM 30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP0	OCM 28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

The Shire of Dardanup has a duty under workplace health and safety legislation to protect people within the workplace from bullying and violence. This includes protection from other workers and also from external sources such as customers, visitors and suppliers.

To ensure that anti bullying strategies are in place with an aim to eliminate workplace bullying and workplace violence.

**3. REFERENCE DOCUMENTS**

Work Health and Safety Act 2020

Shire of Dardanup - Equal Opportunity and Diversity Plan

Shire of Dardanup - Grievance Information Handbook

**4. POLICY**

This policy applies in the workplace including work outside of normal hours and at work related events such as conferences, training and social functions and at any other place where an individual is a representative of the Shire of Dardanup.

- 4.1 The Shire of Dardanup considers workplace bullying unacceptable and will not tolerate it under any circumstances.
- 4.2 Workplace bullying may cause the loss of trained and talented people reduce productivity and morale and create legal risks.
- 4.3 The Shire of Dardanup will provide individuals with education and training in relation to their rights and responsibilities relating to bullying and workplace violence.
- 4.4 The Shire of Dardanup will provide individuals with appropriate methods for reporting alleged occurrences of bullying and workplace violence.
- 4.5 The Shire of Dardanup will take every measure to ensure individuals that make a complaint or are witness to a report of bullying and workplace violence are not victimised because of the complaint.
- 4.6 The Shire of Dardanup will manage substantiated occurrences of bullying and workplace violence in accordance with the disciplinary policy.

Employees, contractors and volunteers [workers] in meeting these obligations will comply with this policy and the requirements of associated legislation.



POLICY NO:-

**CnG CP081 – ELECTED MEMBER AND CEO ATTENDANCE AT EVENTS****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>History:</b>							<b>Synopsis:</b>	
<b>Version:</b>	1	New	OCM	25/03/20	Res	46-20	<b>Synopsis:</b>	Policy Created
<b>Version:</b>	2	CnG CP081	OCM	30/09/20	Res:	270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP0	OCM	28/09/22	Res:	??-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

The Shire of Dardanup is required under the *Local Government Act 1995* to approve and report on attendance at events for Elected Members and the Chief Executive Officer. The Objective of this Policy is to:

- Ensure compliance with *Local Government Act 1995*, Section 5.90A.
- Provide guidance to elected members and employees when an invitation to an event or function, or other hospitality occasion, ticketed or otherwise, is offered free of charge.

**Definition**

**Events** - Events are defined in Section 5.90A of the *Local Government Act 1995* and include concerts, conferences, functions or sporting events, whether free of charge or part of a sponsorship agreement, or paid by the Shire of Dardanup.

**CEO** – Refers to the Chief Executive Officer of the Shire of Dardanup.

In accordance with sections 5.87A and 5.87B of the Act, Council members and CEO's are required to disclose gifts that are received in their capacity as a Council member (or CEO) and:

- Are valued over \$300; or
- Are of a cumulative value that exceeds \$300 where the gifts are received from the same donor in a 1 month period.

In accordance with section 5.62(1B)(a) of the *Local Government Act 1995*, attendance at an event in accordance with this policy will exclude the gift holder from the requirement to disclose an interest if the ticket is above \$300 and the donor has a matter before Council. Any gift received that is less than \$300 (either one gift or cumulative over 12 months from the same donor) also does not need to be disclosed as an interest. Receipt of the gift will still be required under the gift register provisions.

**3. REFERENCE DOCUMENTS**

Local Government Act 1995, sections 5.62, 5.87A, 5.87B, and 5.90.

Local Government (Administration) Regulations 1996, regulation 20AB, 20B.

**4. POLICY**

All invitations or offers of tickets for a Council member or CEO to attend an event should be in writing and addressed to the Shire of Dardanup.

Any invitation or offer of tickets not addressed to the Shire of Dardanup is not captured by this policy and must be disclosed in accordance with the gift and interest provisions of the Act.

The Shire of Dardanup authorises in advance the attendance of all Elected Members and the CEO at the annual WALGA Local Government Week State conference.

#### 4.1 Key Issues To Consider

In considering whether a benefit, such as an invitation to an event or hospitality given to an elected member or the CEO, is a gift for the purposes of the Act and Regulations, the key issues include:

- a) Who is a donor, the person who is offering or giving the benefit?
- b) What is the value of the benefit?
- c) Does the elected member or the CEO contribute anything of value to the donor in return for the benefit such as formally opening or speaking at the event or presenting prizes/awards?
- d) If so, does the value of that contribution outweigh the value of the benefit? If so, it will not be a gift for the purposes of the Act and Regulations.

#### 4.2 Commercial Entertainment Events

Any tickets accepted by an Elected Member or the CEO without payment for any commercial entertainment event, for which a member of the public is required to pay, whether sponsored by the Council or not will generally be classified as a gift for the purposes of the Act and Regulations.

An exception to this is where the Shire President or his / her representative attends the event in an official capacity to perform a civic or Shire Presidential function.

Where there is a commercial entertainment event that, in the opinion of the Shire President / Chief Executive Officer, it is in the interests of the Council for one or more elected members or the CEO to attend in order to assess and understand first-hand the impacts on the community or business, then one or more tickets for that event will be purchased for the relevant elected member or the CEO by the Council at full cost.

#### 4.3 Other Commercial (Non-Entertainment) Events

For other commercial (non-entertainment) events, such as a conference or seminar, for which a member of the public is required to pay, where the Shire President / Chief Executive Officer is of the opinion that it is in the interest of the Council for one or more Elected Members or the CEO to attend (such as for their professional development or to undertake a function as an Elected Member or the CEO), then one or more registrations or other benefits for that event will be purchased for the relevant Elected Member or the CEO by the Council at full cost to enable attendance.

If the Council does not pay for the event, free registration or any other benefit (such as hospitality) given to an Elected Member or the CEO would be classified as a 'gift' unless the contribution of the Elected Member or the CEO to the event (such as by way of a paper or speaking engagement) is reasonably considered to outweigh the value of registration or other benefit given to the Elected Member or the CEO.

#### 4.4 Community/Local Business Events

Acceptance of reasonable and modest hospitality by an Elected Member or the CEO at an unpaid event run by a local community group for local business would not generally be classified as a 'gift' where the contribution by the Elected Member or the CEO to the event is reasonably considered to outweigh the value of the hospitality.

This is more likely where the Elected Member or the CEO attends the event in his or her capacity as an Elected Member or the CEO - preferably where the attendance has been specifically authorised by the Council, but otherwise where the person is performing his or her functions as an Elected Member or the CEO.

#### 4.5 Perceived or Actual Conflict of Interest

Event attendance may create a perceived or actual conflict, which may preclude Council members participating or the CEO providing advice at a future Council meeting. In accordance with Regulation 20AB of the *Local Government (Administration) Regulations 1996*, if the amount of an event ticket (gift) is less than \$1,000 and relates to a matter before Council, under Section 5.68 of the Act Council may allow the disclosing Council member to participate on the condition that the interest, the Council's decision and the reasons for that decision are recorded in the minutes.

If the event ticket (gift) is greater than \$1,000 the Council or CEO must apply to the Minister for permission to allow the member or the CEO to participate.

#### 4.6 Exclusions

This policy does not apply to tangible gifts or money, travel or accommodation. Any contribution to travel must be disclosed in writing to the CEO within 10 days of receipt of the contribution. Contributions to travel costs, whether financial or otherwise are incorporated within the definition of gift.

The following situations are specifically excluded under Regulation 20B of the *Local Government (Administration) Regulations* 1996, where the event ticket (gift) is received from one of the following organisations:

- WALGA (but not LGIS).
- Local Government Professionals Australia (WA.)
- Australian Local Government Association.
- A department of the public service.
- A government department of another State, a Territory or the Commonwealth.
- A local government or regional local government.

The gift is still required to be recorded in the “gift register”.





POLICY NO:-

**CnG CP098 - ~~COVID19~~ FINANCIAL HARDSHIP POLICY FOR RATES AND SUNDRY DEBTORS****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	<a href="#">PR120 - COVID-19 Financial Hardship</a>	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>History:</b>							
<b>Version:</b>	1		OCM	27/05/20	Res: 126-20	<b>Synopsis:</b>	Policy Created
<b>Version:</b>	2	CnG CP002	OCM	30/09/20	Res: 270-20	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	3	CnG CP098	OCM	30/06/21	Res: 203-21	<b>Synopsis:</b>	Amended and Adopted by Council
<b>Version:</b>	4	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis:</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

To give effect to our commitment to support the whole community to meet the unprecedented challenges, ~~arising from the COVID19 pandemic~~, the Shire of Dardanup recognises that these challenges will result in financial hardship for our ratepayers and sundry debtors.

The ~~COVID-19~~ Financial Hardship Policy outlines how the Shire will assist residential ratepayers and sundry debtors experiencing financial hardship. The Policy is intended to ensure that we offer fair, equitable, consistent and dignified support to ratepayers and sundry debtors suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

The purpose of this policy is to:

- Enable a ratepayer liable for rates and service charges, who is experiencing financial hardship, to make application for assistance relating to any unpaid rates or service charges levied on their residential property under the Local Government Act 1995;
- Enable a person liable for outstanding sundry debtor charges, who are experiencing financial hardship, to make application for assistance relating to any unpaid charged billed through the Shire's sundry debtor system; and
- Ensure all rates and sundry debtors are treated fairly and consistently with respect and compassion when the Shire is considering their circumstances in recognising financial hardship.

**3. DEFINITIONS**

In the context of this Policy, the following terms shall be used.

TERM	DEFINITION
Financial Hardship	Where a change in a person's circumstances results in them being unable to pay rates and service charges, or a sundry debtor account, and if paying their rates or debtors account will affect their ability to meet their basic living needs - in short, if the debtor has the intention but not the financial capacity to pay.
Outstanding Rates and Service Charges	A rate or service charge that becomes due and payable as determined by the Local Government, but not earlier than 35 days after the date noted on the rates notice as the date the rates notice was issued.
Overdue Rates	Rates that remain unpaid after they are due and payable are referred to as 'overdue rates' in this policy.

TERM	DEFINITION
Payment Difficulties, Hardship and Vulnerability	Adapted from the Ombudsman Western Australia publication, <b><i>Local government collection of overdue rates for people in situations of vulnerability: Good Practice Guidance:</i></b> <a href="http://www.ombudsman.wa.gov.au/">http://www.ombudsman.wa.gov.au/</a>
Rates Debtor	A rates debtor is defined as a ratepayer of the Shire.
Sundry Debtor	A sundry debtor is a person, corporation, business or other entity owing money to the Shire.

#### 4. POLICY

This policy applies to:

- a. Outstanding rates and service charges (overdue rates) as at the date of adoption of this policy;
- b. Rates and service charges levied ~~for the 2021/22 each~~ financial year; and
- c. Outstanding sundry debtor accounts as at the date of adoption of this policy.

It is a reasonable community expectation, as we deal with the effects of the pandemic that those with the capacity to pay rates will continue to do so. For this reason the Policy is not intended to provide rate relief to ratepayers or sundry debtors who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

##### 4.1 Payment difficulties, hardship and vulnerability

Payment difficulties, or short-term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates or service charge debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. ~~The Shire of Dardanup recognises that the COVID19 pandemic has increased the occurrence of payment difficulties, financial hardship and vulnerability in our community.~~ This policy is intended to apply to all ratepayers and sundry debtors experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc.

##### 4.2 Anticipated Financial Hardship due to COVID19

We recognise that some ratepayers are experiencing financial hardship due to COVID-19. We respect and anticipate the probability that additional financial difficulties may arise when their rates are received ~~for the 2021/22 each~~ financial year.

We will write to ratepayers at the time their account falls into arrears, to advise them of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration. Where possible and appropriate, we will also provide contact information for a recognised financial counsellor and/or other relevant support services.

##### 4.3 Financial Hardship Criteria

While evidence of hardship will be required, we recognise that not all circumstances are alike. We will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment;
- Sickness or recovery from sickness;
- Low income or loss of income; and
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers and sundry debtors are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering

into a payment proposal. We will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

#### **4.4 Payment Arrangements**

Payment arrangements facilitated in accordance with Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement will establish a known end date that is realistic and achievable; and
- The ratepayer will be responsible for informing the Shire of Dardanup of any change in circumstance that jeopardises the agreed payment schedule.

In the case of severe financial hardship, we reserve the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

#### **4.5 Interest Charges**

A ratepayer that meets the Financial Hardship Criteria and enters into a payment arrangement may request a suspension or waiver of interest charges. Applications will be assessed on a case by case basis.

#### **4.6 Deferment of Rates**

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property; eligible pensioners must hold 100% equity in the property as per the *Rates and Charges (Rebates and Deferments) Act 1992*. The deferred rates balance:

- Remains as a debt on the property until paid;
- Becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- May be paid at any time, BUT the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- Does not incur penalty interest charges.

#### **4.7 Debt recovery**

We will suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3<sup>rd</sup> due payment, then we will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July 2022, we will offer the ratepayer further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2022/2023 following financial year.

Rates and service charge debts that remain outstanding at the end of the above financial year, will then be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995*.

#### **4.8 Review**

The Shire will establish a mechanism for review of decisions made under this Policy, and advise the applicant of their right to seek review and the procedure to be followed.

#### **4.9 Communication and Confidentiality**

The Shire will maintain confidential communications at all times and we undertake to communicate with a nominated support person or other third party at your request.

The Shire will advise ratepayers of this policy and its application, when communicating in any format (i.e. verbal or written) with a ratepayer that has an outstanding rates or service charge debt.

The Shire recognises that applicants for hardship consideration are experiencing additional stressors, and may have complex needs. The Shire will provide additional time to respond to communication and will communicate in alternative formats where appropriate. We will ensure all communication with applicants is clear and respectful.

#### **5. REFERENCE DOCUMENTS**

Local Government Act 1995 – s6.44

Local Government (Financial Management) Regulations 1996

Rates and Charges (Rebates and Deferments) Act 1992

Ombudsman WA Report – Local Government Collection of Overdue Rates for People in Situations of Vulnerability: Good Practice Guide.



POLICY NO:-

**CnG CP112 – COUNCILLORS' INDUCTION TRAINING AND PROFESSIONAL DEVELOPMENT****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	NA	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>Version:</b>	1	CP112	SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Created and Adopted by Council
	2	CP112	OCM	25/03/20	Res: 47-20	<b>Synopsis:</b>	Updated and Adopted by Council
<b>Version</b>	3	CnG CP112	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

This policy is to provide a framework within which Elected Members can have access to a range of professional development opportunities that will assist them to undertake their role, including but not limited to pre-election information sessions, induction programs, training programs, attendance at conferences & seminars and other development opportunities throughout the elected term of office.

The Shire of Dardanup has a budget allocation for the purpose of enabling Elected Members to participate in development opportunities that will assist them to undertake their role and/or develop skills and competencies.

The policy encourages Elected Members to participate in professional development and training opportunities during their elected term of office, noting that where a term of office is less than the usual four year term, access to a full range of opportunities may not be available within the term.

**3. REFERENCE DOCUMENTS**

Local Government Act 1995 5.36 and 5.42, 5.126, 5.127 and 5.128.  
Local Government (Administration) Regulations 1996.

**4. POLICY****4.1 Pre-Election**

The Chief Executive Officer or his delegate, in conjunction with the Western Australian Electoral Commission, will conduct a seminar for aspiring Elected Members to be held prior to a Local Government election. The aim of this seminar would be to provide aspirants with an insight to the role of an Elected Member and better prepare them for what lays ahead.

All candidates for Council will be required to declare that they have completed the candidate induction at the time of nomination. There are penalties under the *Local Government Act 1995* for making false or misleading statements on the nomination form.

**4.2 Induction**

Upon election to Council, the Shire will provide an induction, training and development program for Elected Members modelled on the Department of Local Government Elected Member Induction Checklist, to provide them with all the information relevant to commencing their role as an Elected Member. Attendance at in-house information and training sessions is also encouraged after the completion of the induction program.

The induction program contributes to the corporate objectives by:

- Assisting new Elected Members to assimilate into the role;
- Assisting Elected Members meet the demands upon them by developing the necessary skills through recognised training;
- Assisting Elected Members achieve excellence in performance; and
- Ensuring Elected Members work professionally in a team environment for the betterment of their constituents.

#### 4.3 Council Member Training

Upon election to Council, the Shire of Dardanup will facilitate the conducting and participation by Councillors at the Councillor Member Essential training. This will comprise of five foundational competencies that will need to be completed within 12 months of being elected. The five units include:

- Meeting Procedures;
- Conflicts of Interest;
- Understanding Local Government;
- Serving on Council; and
- Understanding Financial Report.

This training will be generally be delivered face to face, but may be completed on-line where required. The training is valid for 5 years, requiring a Council member to undertake the training gain every second election. The training undertaken by Councillors is required to be reported annually and published on the Council's website.

**This policy is required under Regulations to be reviewed after each election to take into account the needs and skills sets of new Councillors. This is done in the biennial review which is currently scheduled to be in September following the elections.**

#### 4.4 Annual Allocation for Training and Development

Elected Members are encouraged to attend various programs during their term of office, to assist their professional development and to provide them with enhanced skills to effectively maximise the benefits of the commitment they have given to their elected position.

Each Elected Member is equally allocated an annual sum as specified in each annual budget for attendance at training and development programs and courses. The amount should not, in normal circumstances be exceeded and registration will not be effected if there are insufficient funds available to be used. The Chief Executive Officer shall monitor the budget to appropriately manage the allocation.

If the annual allocation is exceeded, subject to approval from the Chief Executive Officer/Council, the value in excess of the amount allowed may be reduced from the following year's allocation. Any surplus funds in an Elected Members allocation ~~will~~ may be carried forward to the next financial year but will not be carried forward to subsequent years.

#### 4.5 Conferences & Training Courses

The annual budget allocation may be used for any of the following:

- a) Councillor Member Essentials training required under the Act.
- b) Western Australian Local Government Association (WALGA) Training Program - WALGA offers a module-based training program that is standardised for WA Local Governments. Progressive participation in this program is encouraged and is considered to be the best opportunity outside of the organisation to develop relevant local government knowledge, including the opportunity to obtain a Diploma in Local Government by the completion of the course modules. Elected Members are encouraged to support this training particularly when held in South West venues.
- c) Local Government Week - Local Government Week (Convention) is an annual networking and development opportunity provided by WALGA. This is undertaken in conjunction with the Association's Annual General Meeting at which the Shire of Dardanup is entitled to have two delegates. It is usual that this will be the President and Deputy President, however this may be passed to another Elected Member (by resolution of Council) when one or both of the President and Deputy President are not in attendance.

In addition to the two delegate participants, opportunity exists for other Elected Members and the Chief Executive Officer to attend Local Government Week.

- d) Examples of other conferences include:-

- National General Assembly of Local Government (Shire President and Chief Executive Officer);

- Annual Road Conference;
- Special “one off” conferences sponsored by WALGA or the Department of Local Government, Sport and Cultural Industries.

e) Other training and development - Other training and development opportunities are identified from time to time by either an individual Elected Member or the organisation, attendance at which may be approved where:

- The course or development opportunity is relevant to the functions of an Elected Member;
- The course or development opportunity is relevant to an Elected Member’s role or as a member of a Council approved representative on a Council Committee or external body;
- There is scope for the attendee to acquire skills beneficial to the Shire; and
- The budget remains available to cover the associated costs.

#### 4.6 Restrictions and Exclusion on Travel

No more than two Elected Members may attend the same Interstate event and no more than three Elected Members exclusive of the President and Deputy President may attend the same intrastate event (authorised training and development courses excluded).

Travel Interstate is not permitted without the prior approval of Council; and within three months of being elected as an Elected Member and is not permitted within six months of the date of expiry of office, unless approved in advance by a resolution of Council. Attendance at any overseas conference, seminar or other development event requires the specific approval of Council.

#### 4.7 Accommodation

Council staff will arrange and make payment for reasonable accommodation for the Councillor for a room at or in close proximity to the event venue.

#### 4.8 Elected Representatives/Delegate Accompanying Person

Where an Elected Member or Officer is accompanied at a conference or training event, all costs for, or incurred by, the accompanying person are to be borne by the Elected Member, Officer or accompanying person and not by the Shire. The exception being the cost of attending an official event dinner where partners would normally attend. An example of an official event is the Annual Local Government Week Gala Dinner or “sundowner drinks” at the event.

#### 4.9 Out of Pocket Expenses

a) Meals and incidental expenses – An allowance maximum of \$250 is provided for the full duration of the training or conference event. This expense would generally include breakfast, lunch, dinner, incidentals and transport (taxi, bus, train). This allowance cannot be used when the costs of meals etc. are included in the registration fee and the elected member chooses to eat elsewhere.

This allowance will be increased by the Consumer Price Index in the annual budget and rounded to the nearest \$10.

b) Travel by car – Where it is available and convenient Elected Members will be encouraged to use one of the Council’s fleet vehicles for intrastate travel. Where an Elected Member uses their own vehicle they shall be reimbursed for fuel costs by providing the Chief Executive Officer with a reimbursement of expenses claim and the receipt. Elected Members are encouraged to “car pool”.

c) All out of pocket expenses claimed shall be supported by applicable receipts and provided to the Chief Executive Officer for reimbursement.

#### 4.10 Reporting Requirements

When considered appropriate, on return from attending an Interstate training & development opportunity attendees shall provide either a written report to the Shire or a verbal presentation to an Elected Members Briefing Session within 21 days to facilitate knowledge sharing. The report should detail skills and competencies gained, benefits for the Shire, Council and community and relevant recommendations.

The President or Chief Executive Officer may approve an extension in circumstances deemed appropriate. Regard may be given to the technicality of the information to be prepared into a report, workloads or other factors.

Failure to provide a report or presentation within the approved timeframe may result in the Elected Member being required to reimburse costs associated with attendance to the Shire.

#### 4.11 Approval Process

Applications from Elected Members for attendance at interstate training, seminars and conferences will be considered by the President and Deputy President in consultation with the Chief Executive Officer with regard to applicability of the development opportunity to the Councillor's role and budget availability, and a report to Council to seek approval.

The application can only be approved where the costs including registration fees, travel, accommodation and an estimation of other expenses can be accommodated within the approved allowance allocated to the Elected Representative for this purpose in accordance with the annual budget provision. The annual training budget determined by the Council will be equally allocated to each Elected Representative on a pro-rata basis in accordance with election dates. An individual's unspent funds can be carried forward for use within the biennial election cycle.

The Chief Executive Officer is authorised to approve requests from Elected Members for professional development training and conferences without referral to Council provided that:

- a) The event is within the state
- b) The cost does not exceed the annual allowance; and
- c) The course of conference is organised by an identified, industry recognised training provider.

The Chief Executive Officer is to maintain a register of each Elected Members' training and professional development expenses.

Nothing in this policy provision prevents the Council from approving additional funds to be accessible or the Council from approving a specific application that is outside of the existing budget.

This Policy does not apply to meetings or workshops attended by an Elected Member, where they are the approved Council delegate or representative.





COUNCIL POLICY NO:-

**CnG CP124 – SUPERANNUATION****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>Version:</b>		New	OCM	26/07/2018	Res:	251-18	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	2	CP124	OCM	14/08/2019	Res:	244-19	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP124	OCM	30/09/20	Res:	270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP0	OCM	28/09/22	Res:	???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

This Policy has been created to establish Council's criteria for the payment of additional superannuation to staff.

This policy aims to:

- Provide a clear and consistent approach to the payment of the Superannuation Guarantee Charge (SGC) and voluntary Council superannuation payments;
- Ensure compliance with the SGC Act; and
- Provide employment remuneration benefits that assist in the attraction and retention of staff.

**3. REFERENCE DOCUMENTS**

Superannuation Guarantee Charge Act 1992,  
Superannuation Guarantee (Administration) Act 1992.

**4. POLICY****4.1 Background**

The Shire of Dardanup is obliged to pay superannuation into a complying fund on behalf of all staff under the provisions of Federal legislation. This component is known as the Superannuation Guarantee Charge (SGC). The percentage payment may be adjusted by legislation from time to time.

The Shire of Dardanup and employees may also make additional voluntary contributions to a complying fund.

**4.2 Policy Statement**

- Where an employee makes a voluntary superannuation contribution, Council will contribute a matching amount into the Local Government Superannuation Scheme (or equivalent complying Superannuation Fund) as outlines below.
- The Council contribution will be paid in addition to the statutory SGC and is subject to the following conditions:
  - Existing employees contributing 3% voluntary contribution will receive a matching Council contribution of 3%.
  - Any employee employed prior to July 2018 will retain the previous superannuation benefit, however if they change positions after 12 May 2022, CNG CP124 will apply.
- Council shall permit employees to salary sacrifice or make non-concessional superannuation contributions as part of structured salary agreements, and will contribute based on the gross salary prior to the sacrifice.
- Council will include the payment of Annual Leave Loading as annual "Ordinary Time Earnings" and subject to the payment of the Superannuation Guarantee Charge from 1 July 2019.
- The application of this Policy is to be considered in conjunction with the associated legislation, employment contracts, awards and agreements, and applies to all current and future Council employees.
- Variations within individual contracts of employment may be negotiated on a case by case basis.



COUNCIL POLICY NO:-

**CnG CP126 – CYBER SECURITY****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>Version:</b>		New	OCM	26/06/19	Res: 187-19	<b>Synopsis:</b>	Policy created.
<b>Version</b>	2	CnG CP126	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

Cyber Security is about defending Information Communication Technology (ICT) facilities and services and stored data from unauthorised access, use, disclosure, disruption, modification and destruction. It is concerned with ensuring integrity, availability, confidentiality and safety of data and services; and ensures controls are proportionate to risk.

The Shire of Dardanup recognises the importance of cyber security and is committed to ensuring all Shire activities involving information technology are appropriately defended against cyber security threats and recognises that successful implementation of cyber security relies on having a well-informed user community combined with effective management procedures.

This overarching policy is supported by a cyber-security framework which includes supplementary policies and guidelines on specific topics; operational practices; action plans; technology controls; education programs and monitoring and assurance activities.

The Shire of Dardanup is committed to the appropriate use of Information Technology and services to support administrative and service functions. The ICT acceptable use policy defines acceptable behaviour expected of users of the Shire of Dardanup ICT facilities and services.

1. This policy represents the Shire of Dardanup's institutional position and takes precedence over other relevant policies which may be developed at a local level.
2. All employees should be aware of this policy, their responsibilities and legal obligations. All employees are required to comply with this policy and are bound by law to observe applicable statutory legislation.

**3. DEFINITIONS**

Critical Security Controls	Refers to the Australian Signals Directorate 'Essential Eight Maturity Model - Level 3' security controls recommended for organisations.
Cyber Security	The practice of defending computing devices, networks and stored data from unauthorised access, use, disclosure, disruption, modification or destruction.

**4. POLICY**

- 4.1 The Shire of Dardanup's ICT facilities and services will be protected by effective management of cyber security risks at all levels of the organisation as laid down in the Council's IT policies and procedures.
- 4.2 Use of ICT facilities and services must comply with the Council's policies and relevant legislation. Examples of legal regulation include privacy, copyright, government information (public access), equal employment opportunity, intellectual property and workplace health and safety.
- 4.3 The ICT facilities and services will be provided, managed and operated such that:

- 4.3.1 The 'Critical Security Controls' maintained by the Shire of Dardanup are adopted to establish a broad and effective defensive base. This is an evidence based, pragmatic and practical approach that recognises an expert consensus agreement on priority controls.
- 4.3.2 Security critical infrastructure, application services and data are individually identified and are subject to risk-based management and additional controls as appropriate.
- 4.3.3 A monitoring program is approved annually to ensure ongoing effectiveness of cyber security that includes activities such as auditing, log and event analysis, vulnerability scanning and penetration testing.
- 4.3.4 Disaster recovery plans for security critical applications and foundational IT infrastructure are developed and maintained and an associated testing program is approved annually.
- 4.3.5 Staff will receive cyber awareness training and, from time to time testing may be undertaken eg: Phishing simulation, to gauge the effectiveness of the training and assist with staff education.

## 5. REFERENCE DOCUMENTS

Essential Eight Maturity Model | Cyber.gov.au. (2019, April). from <https://www.cyber.gov.au/publications/essential-eight-maturity-model>



COUNCIL POLICY NO:-

**CnG CP127 – ASSET CAPITALISATION THRESHOLD POLICY****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>Version:</b>		New	OCM	26/06/19	Res: 188-19	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	2	CnG CP127	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

The purpose of this policy is to provide a consistent and practical approach to the administration and control of the Portable and Attractive Items Register. The Portable and Attractive Items Register will be regularly audited and maintained by the Finance Department, and will promote accountability and transparency in the management of Portable and Attractive assets during the entirety of their life cycle.

**3. REFERENCE DOCUMENTS**

Local Government (Financial Management) Regulations 1996  
Australian Accounting Standards

**4. POLICY**

Portable and Attractive items:

- Must be recorded in the Portable and Attractive Items Register to be safeguarded against theft, fire and loss.
- Are defined as portable by nature, can easily be removed or concealed and are usually easily converted to cash or attractive for personal use.
- Have a value between \$300 - \$4,999 (GST exclusive), but are less than the Shire of Dardanup capitalisation threshold of \$5,000 (GST exclusive),
- are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale, must be recorded on the Portable and Attractive Items Register by the Finance Department.

Items with a value below \$300 are not capitalized or recorded on the Portable and Attractive Items Register.

If the items have been issued to a specific employee, the item will be returned on or before the employees last day of employment.

By their nature items that are securely attached to land or building are not portable, and are therefore not to be recorded in the Portable and Attractive Items Register (eg whiteboards).



POLICY NO:-

**CnG CP128 – SIGNIFICANT ACCOUNTING POLICIES****GOVERNANCE INFORMATION**

Procedure Link: NA

Council Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>History:</b>							
<b>Version:</b>	1	CP128	OCM	27/11/19	Res: 348-19	<b>Synopsis:</b>	Council Policy Document endorsed
<b>Version</b>	2	CnG CP128	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP128	OCM	30/06/21	Res: 204-21	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

The purpose of this policy is summarise the significant accounting policies that form part of the notes that accompany the Shire of Dardanup's statutory budgets and financial statements, describing the key policies being followed by financial and asset management services.

The Policy summary is mandated by the applicable accounting framework (such as AASB or LG Act). These frameworks require an entity to disclose it's most important or significant accounting policies, the appropriateness of those policies, and how they impact the reported financial position of the entity.

**3. REFERENCE DOCUMENTS**

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Generally Accepted Accounting Principles (GAAP) - is a framework of accounting standards, rules and procedures defined by the professional accounting industry.

International Financial Reporting Standards (IFRS) - are a set of international accounting standards stating how particular types of transactions and other events should be reported in financial statements.

Australian Accounting Standards Board (AASB) – Australian Accounting Standards

**4. POLICY****4.1 Basis of Preparation**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost.

All right-of-use assets ~~(other than vested improvements)~~ under zero cost concessionary leases are measured at zero cost rather than at fair value, ~~except for. The exception is~~ vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is

measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the **financial** report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### • **The Local Government Reporting Entity**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

~~In the process of reporting on the Local Government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.~~

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears in the Notes of the financial statements.

#### ~~• **Initial Application of Accounting Standards**~~

~~During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations. These were:~~

- ~~— AASB 1059 Service Concession Arrangements: Grantors~~
- ~~— AASB 2018-7 Amendments to Australian Accounting Standards—Definition of Materiality~~

~~The adoption of these standards had no material impact on the financial report.~~

#### ~~• **New Accounting Standards for Application in Future Years**~~

~~The following new accounting standards will have application to local government in future years:~~

- ~~— AASB 2020-1 Amendments to Australian Accounting Standards—Classification of Liabilities as Current or Non-Current~~
- ~~— AASB 2020-3 Amendments to Australian Accounting Standards—Annual Improvements 2018-2020 and Other Amendments~~
- ~~— AASB 2021-2 Amendments to Australian Accounting Standards—Disclosure of Accounting Policies or Definition of Accounting Estimates~~

~~It is not expected these standards will have an impact on the financial report.~~

#### • **Critical Accounting Judgements and Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

## 4.2 SIGNIFICANT ACCOUNTING POLICIES

### ~~(a) Grants, subsidies and contributions~~

~~Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature. Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.~~

### ~~(b) Fees and charges~~

~~Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.~~

### ~~(c) Interest earnings~~

~~Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance). Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.~~

### (a) Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

### (b) Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. ~~Externally imposed~~ restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement **and for which no liability has been recognised**

Details of restrictions on financial assets can be found in the Notes.

### (c) Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Fair value of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rate. They are classified as level 2 fair values in the fair value hierarchy due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

### (d) Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise at fair value gains and losses through other comprehensive income.

### (e) Impairment and risk

Information regarding impairment and exposure to risk can be found in the Notes.

**(f) Trade and other receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for **grants, contributions, reimbursements and** goods sold and services performed in the ordinary course of business.

Trade **and other** receivables are recognised **initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value. ~~original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.~~**

**(g) Impairment and risk exposure**

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in the Notes.

**(h) Classification and subsequent measurement**

**~~Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.~~**

Trade **and other** receivables are held with the objective to collect the contractual cashflows and therefore **the Shire** measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**(i) General ~~Inventories~~**

Inventories are measured at the lower of cost and net realisable value.

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.

**(j) Land held for resale**

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

**(k) Other current assets**

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

**(l) Non-current assets held for sale**

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

**~~Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.~~**

**(m) Contract assets**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed in the Notes.



**(n) Fixed assets**

Each class of fixed assets within either **property**, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

**(o) Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

**(p) Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

Assets for which the fair value as the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulations 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between **scheduled revaluation dates** ~~initial recognition and the next revaluation~~ of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next **revaluation anniversary** ~~revaluation anniversary~~ date in accordance with the mandatory measurement framework.

**(q) Revaluation**

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

**~~(s) Australian Accounting Standards – inconsistency – revaluation~~**

~~At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value. Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.~~

**~~(t) Land under roads from 1 July 2019~~**

~~As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective 1 July 2019, vested land, including land under roads, is treated as right of use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been~~

~~removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.~~

#### ~~(u) Vested improvements from 1 July 2019~~

~~The measurement of vested improvements at fair value in accordance with the *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right of use assets at zero cost.~~

~~Refer to the Notes that details the significant accounting policies applying to leases (including right of use assets).~~

#### **(r) Depreciation**

The depreciable amount of all ~~property, plant and equipment, and infrastructure fixed assets including buildings but excluding freehold land and vested land~~, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

#### **(s) Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

<u>Asset Class</u>	<u>Useful Life</u>
<b>Buildings:</b>	
- Sub-structure	18 to 90 years
- Super-structure	15 to 75 years
- Roof	14 to 68 years
- Finishing & Fittings	8 to 38 years
- Services (mechanical, hydraulic, electrical, fire)	11 to 53 years
- Site surround works	30 years
<b>Land:</b>	Not depreciated
<b>Furniture and Equipment:</b>	4 to 10 years
<b>Plant and Equipment:</b>	5 to 10 years
<b>Motor Vehicles:</b>	4 to 5 years
Works in Progress	Not depreciated
<b>Infrastructure Assets:</b>	
<u>Sealed Roads and Streets</u>	
- Roads – Formation	Not depreciated
- Roads – Pavement	30 to 80 years
- Roads – Seal: Bitumen	20 years

- Roads – Seal: Asphalt	40 years
- Roads – Seal: Brick Paving	40 years
- Roads – Kerbing	60 years
- Roads – Drainage	40 years

#### Gravel Roads

- Roads – Formation	Not depreciated
- Roads – Pavement	10 to 20 years

#### Parks and Reserves

- Playgrounds	15 years
- Furniture	15 years
- Turf	20 years
- Gardens	15 years
- Irrigation	12 to 40 years
- Sporting infrastructure	15 to 25 years
- Rubbish bin enclosures	15 years
- Marine structures	20 years
- Other Structures	15 to 80 years

#### Bridges

- Timber	80 years
- Other	100 years

#### Pathways

- Concrete	50 years
- Limestone	15 years
- Paving	25 years
- Asphalt	20 years
- Timber	30 years

<u>Stormwater Drainage</u>	50 to 75 years.
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#### Car Parks

##### *Based on Sealed Roads*

- Roads – Formation	Not depreciated
- Roads – Pavement	30 to 80 years
- Roads – Seal: Bitumen	20 years
- Roads – Seal: Asphalt	40 years

- Roads – Seal: Brick Paving	40 years
- Roads – Kerbing	60 years
- Roads – Drainage	40 years

Lighting 5 to 25 years.

#### **(t) Depreciation on revaluation**

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

#### **(u) Amortisation**

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the Notes.

#### **(v) Leases**

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

~~Details of individual lease liabilities required by regulations are provided in the Notes. Leases for the right of use assets are secured over the asset being leased.~~

#### **(w) Right-of-use assets – valuation measurement**

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to the Notes **under Revaluation** for details on the significant accounting policies applying to vested improvements.

**(x) Right-of-use assets - depreciation**

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchased option, the specific asset is amortised over the useful life of the underlying asset.

**(y) The Shire as Lessor**

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (e.g. legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Entity applies AASB 15 to allocate consideration under the contract to each component.

**(z) Computer software**

Costs associated with maintaining software programmes are recognised as an expense as incurred. Development costs that are directly attributable to the design and testing of identifiable and unique software products controlled by the Shire are recognised as intangible assets where the following criteria are met:

- it is technically feasible to complete the software so that it will be available for use;
- management intends to complete the software and use or sell it;
- there is an ability to use or sell the software;
- it can be demonstrated how the software will generate probably future economic benefits;
- adequate technical, financial and other resources to complete the development and to use or sell the software are available; and
- the expenditure attributable to the software during its development can be reliably measured.

Direct attributable costs that are capitalised as part of the software include employee costs and an appropriate portion of relevant overheads.

Capitalised development costs are recorded as intangible assets and amortised from the point at which the asset is ready for use.

**(aa) Financial liabilities**

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

**(ab) Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**(ac) Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

**(ad) Contract liabilities**

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

~~With respect to transfers for recognisable non-financial assets,~~ Contract liabilities represent ~~performance~~ obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**(ae) Capital grant/contribution liabilities**

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Notes) due to the unobservable inputs, including own credit risk.

**~~(ah) Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity~~**

~~Grant liabilities represent the Shire's performance obligations to construct recognisable non-financial assets to identified specifications which are yet to be satisfied.~~

~~Grant liabilities are recognised as revenue when the performance obligations in the contract are satisfied.~~

**~~(ai) Financial liabilities~~**

~~Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.~~

~~Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.~~

~~Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.~~

**(af) Borrowing costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Notes) due to the unobservable inputs, including own credit risk.

**(ag) Risk**

Information regarding exposure to risk can be found in the Notes. Details of individual borrowings required by regulations are provided in the Notes.

**(ah) Service Concession liabilities**

Service concession liabilities relate to the grant or right to an operator (GORTO) in respect of an asset controlled by the Shire. They represent the unearned revenue related to the GORTO, and is recognised as revenue as access to the service concession asset is provided to the operator over the term of the service concession arrangement.

**(ai) Employee benefits**

The Shire's obligations for employees' annual leave, ~~and~~ long service leave ~~and other employee leave~~ entitlements are recognised as ~~employee related~~ provisions in the statement of financial ~~activity~~ position.

**(aj) Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

**(ak) Other long-term employee benefits**

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**(al) Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**~~(am) Leases~~**

~~Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.~~

~~Finance leases are capitalised recording an asset and a liability at the lower of the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.~~

~~Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.~~

~~Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.~~

**(am) Joint operations**

A joint operation is a joint arrangement where the Shire has joint control with another party to the joint arrangement. All parties to joint arrangements have rights to the assets, and the obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are account for in accordance with the relevant Accounting Standard.

~~Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.~~

~~Separate joint arrangements providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. The equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.~~

~~Joint operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements.~~

#### **(an) Investment in associates**

An associate is an entity over which the Shire has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

~~An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.~~

~~The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.~~

~~Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.~~

#### **(ap) Rates**

Control over assets acquired from rates is obtained at the commencement of the rating period. Prepaid rates are, until the taxable event occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

#### **(ao) Goods and services tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with 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 which are recoverable from, or payable to, the ATO are presented as operating cash flows.

#### **(ap) Current and non-current classification**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the



next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

**(aq) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**(ar) Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**(as) Budget comparative figures**

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

**(at) Superannuation**

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

**(au) Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

**(av) Fair value of assets and liabilities**

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

**(aw) Fair value hierarchy**

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

– **Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

– **Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

– **Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

- **Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

- **Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

- **Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

- **Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

### **(ax) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

**(ay) Initial application of accounting standards**

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

- **New Accounting Standards for Application in Future Years**

- *AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current*
- *AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments*
- *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies or Definition of Accounting Estimates*
- *AASB 2021-7 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.*

It is not expected these standards will have an impact on the financial report.



COUNCIL POLICY NO:-

**CNG CP302 – WORK HEALTH & SAFETY POLICY****GOVERNANCE INFORMATION**

<b>Procedure Link:</b>	NA	<b>Administrative Policy Link:</b>	NA
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**ADMINISTRATION INFORMATION**

<b>History:</b>		CP027	OCM	06/04/16	Res: 62/16	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	2	CP027	SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
	3	CNG CP302	OCM	30/09/20	Res: 270-20	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	4	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

The Shire of Dardanup recognises its duties to ensure the health and safety of its employees, contractors, volunteer [workers], visitors and the general public and in meeting these duties will comply with the requirements of associated legislation, regulations and codes of practice.

**3. POLICY**

The Shire is committed to improving Work Health and Safety performance and aims to reduce work related incidents, injury and illness through the implementation, maintenance and documentation of safe systems of work.

Officers recognise their responsibility and duty to exercise due diligence to actively monitor and evaluate safe systems of work and will ensure the organisation has the appropriate resources, processes and procedures to manage Work Health and Safety.

The Shire of Dardanup shall, so far as practicable;

- Provide and maintain a safe work environment where exposure to hazards are eliminated or reduced
- Provide information, instruction, training and supervision to enable work to be performed safely
- Provide and maintain safe facilities, equipment, personal protective equipment [PPE] and plant and ensure its operation is fit for purpose
- Report all work related incidents, accidents, hazards and injuries measuring the associated risk to enable continued improvement
- Consult with workers and other parties to improve decision making through formal and informal communication methods
- Provide an effective procedure for injury management and rehabilitation
- Continuously monitor and review to improve Work Health and Safety performance



COUNCIL POLICY NO:-

**CNG CP303 - PUBLIC QUESTION TIME****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>Version:</b>	1	New	OCM	30/09/20	Res: 270-20	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	2						
<b>Version</b>	3	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

The purpose of this policy is to outline the rules and guidelines by which the public ask questions or provide information at Council meetings to:

- Enable a more resourceful and accountable platform for the public to submit questions or provide information to be considered at Council meetings; and
- Allow Council sufficient time to consider, and research if necessary, the issues arising from the questions or information provided.

**3. POLICY****3.1 Public Question Time**

Two opportunities for Public Questions will be provided at each Council Meeting in accordance with the Standing Orders Local Law 2014, to enable members of the public to ask questions of Council through the Presiding Member.

**3.2 Time Allocation and Number of Questions**

Fifteen (15) minutes will be allocated for Public Question Time at the beginning of a Meeting as required under the Local Government Act 1995 Section 5.24(2). The duration of Public Question Time may be extended by:

- The Presiding Member, given due consideration to the business to be considered at the Meeting; or
- By resolution of the Meeting.

Each person wishing to ask questions will be restricted to no more than three (3) questions in the first instance.

Questions made over and above these requirements, at the discretion of the Presiding Member:

- May be deferred until all other persons wishing to ask a question or make a submission have had an opportunity to be heard; or
- May not be asked or submitted if the time allotted for public questions has expired.

If there is time remaining or if the time for public questions have been extended then a person may be permitted by the Presiding member to ask further questions.

If Public Question time at the beginning of the meeting has been exhausted further questions may be asked at the second opportunity for public questions at the end of the meeting as per the Standing Orders and the Agenda.

15 minutes will be allocated for Public Question Time at the end of a meeting. The duration of this Public Question Time may be extended by:

- The Presiding Member, given due consideration to the business to be considered at the Meeting; or
- By resolution of the Meeting.

Each person wishing to ask questions at this opportunity will again be restricted to no more than three (3) questions in the first instance.

Questions made over and above these requirements, at the discretion of the Presiding Member:

- May be deferred until all other persons wishing to ask a question or make a submission have had an opportunity to be heard; or
- May not be asked or submitted if the time allotted for public questions has expired.

If there is time remaining or if the time for public questions have been extended then a person may be permitted by the Presiding member to ask further questions.

### 3.3 How to Ask a Question

Questions to be asked to be made at a Meeting must be in writing, and state the name and address of the person submitting the question, and generally be in a form approved by the Chief Executive Officer; and lodged:

- in person at any Customer Service Centre within the Shire of Dardanup; or
- Electronically, by using the online form provided on Council's website.

Questions should be submitted to the Chief Executive Officer in writing by ~~5.00pm~~ 12.00pm on **the day before** the meeting and be signed by the author. This allows for an informed response to be given at the meeting.

Members of the public requiring assistance with preparation of questions are encouraged to contact the ~~Manager~~ **Governance-Executive Support Officer**.

All questions must be brief.

### 3.4 Questions Without Notice

At the Presiding Member's discretion, a person can ask a question or make a submission at a Meeting without notice, but only during Public Question Time.

### 3.5 Responding to Questions

At a Meeting, preference will be given to hear from those people who have provided their questions in writing as per policy provision 3.3.

The person's name, question or submission, and any answer will be recorded in the Meeting minutes.

Questions that have not been submitted in writing by ~~5.00pm~~ 12.00pm on the day before the meeting, will be responded to if they are straightforward.

Discussion will be entered into only for the purpose of clarification.

If any question requires further research prior to an answer being given, the Presiding Member will indicate that the "question will be taken on notice" and a response will be forwarded to the member of the public following the necessary research being undertaken.

### 3.6 Questions dealt with as an Administrative Matter

Where a member of the public is not present to ask questions and have provided written questions, or if the person was not allowed to ask all the questions submitted due to time constraints, then the President Member may elect for the questions to be responded to as normal business correspondence.

A summary of the questions and the answers will not be recorded in the minutes of the Council meeting at which the question was submitted.

### 3.7 Question Eligibility

The Presiding Member of a meeting may preclude a person from asking a question if the Presiding Member determines that it:

- Relates to a matter outside the duties, functions and powers of Council;
- Is defamatory, indecent, abusive, offensive, vexatious, frivolous, irrelevant, trivial or objectionable in language;
- Is the subject of a current dispute, whether formal or informal or is of a commercially sensitive nature;
- In the Presiding Member's opinion, seeks to or has the potential to embarrass an Elected Member or a Shire of Dardanup employee;
- Relates to the matters associated with Shire of Dardanup personnel;
- Relates to industrial matters;
- Deals with subject matter already answered or declined;
- Relates to contractual matters;
- Relates to legal advice sought and/or obtained by Council or the Shire of Dardanup;
- Relates to matters affecting the security of a Shire of Dardanup employee or their property;
- Relates to any other matter which the Presiding Member considers would prejudice Council, a Shire of Dardanup employee, or any person; or
- Relates to a matter for which the meeting would normally be closed to the public in accordance with the Local Government Act 1995.

A copy of any question which has been precluded by the Presiding Member must be made available to any other Elected Member upon request.

Public Question and Submission Time is not a substitute for formal appeal and review systems, formal business procedures, formal Council decisions and any other legal processes required for the proper conduct of Council business.

### 3.8 Questions Considered in Bulk

Similar questions may be grouped together and a single answer provided by the Council.



COUNCIL POLICY NO:-

**CNG CP304 – FRAUD, CORRUPTION AND MISCONDUCT****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>Version:</b>		CP089	OCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	2	CNG CP304	OCM	30/09/20	Res: 270-20	<b>Synopsis</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

This Policy has been established to communicate the Council's zero tolerance approach and response actions to fraudulent and corrupt conduct within the performance of its functions and interactions with contractors and suppliers, the community and all other stakeholders of the Council.

This Policy applies to :

- Elected Members;
- Committee Members;
- All workers whether by way of appointment, secondment, contract, agency staff, temporary arrangement or volunteering;
- Any external party involved in providing goods or services to the Council such as contractors, consultants and outsourced service providers.

**3. REFERENCE DOCUMENTS**

Local Government Act 1995

Relevant Shire of Dardanup Codes of Conduct

Corruption, Crime and Misconduct Act 2003

Public Interest Disclosure Act 2003

**4. DEFINITIONS**

**"fraud"** - Dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position for personal financial benefit.

The theft of property belonging to an entity by a person or persons internal to the entity but where deception is not used is also considered 'fraud'. (Australian Standard AS8001:2008 Fraud and Corruption Control)

**"corruption"** - Dishonest activity in which a director, executive, manager, employee or contractor of an entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity. The concept of corruption can also involve corrupt conduct by the entity, or a person purporting to act on behalf and in the interests of the entity, in order to secure some form of improper advantage for the entity either directly or indirectly. (Australian Standard AS8001:2008 Fraud and Corruption Control)

**"serious misconduct"** – Serious misconduct occurs when:

- a) a public officer corruptly acts or corruptly fails to act in the performance of the functions of the public officer's office or employment; or
- b) a public officer corruptly takes advantage of the public officer's office or employment as a public officer to obtain a benefit for himself or herself or for another person or to cause a detriment to any person; or



- c) a public officer whilst acting or purporting to act in his or her official capacity, commits an offence punishable by two or more years' imprisonment. (Corruption, Crime and Misconduct Act 2003)

**“minor misconduct”** – Minor misconduct occurs if a public officer engages in conduct that:

- a) adversely affects the honest or impartial performance of the functions of a public authority or public officer, whether or not the public officer was acting in their public officer capacity at the time of engaging in the conduct; or
- b) involves the performance of functions in a manner that is not honest or impartial; or
- c) involves a breach of the trust placed in the public officer; or
- d) involves the misuse of information or material that is in connection with their functions as a public officer, whether the misuse is for the benefit of the public officer or the benefit or detriment of another person; and
- e) constitutes, or could constitute, a disciplinary offence providing reasonable grounds for termination of a person's office or employment. (Corruption, Crime and Misconduct Act 2003)

**“public interest information”** - means information that tends to show, in relation to its public function a public authority, a public officer, or a public sector contractor is, has been, or proposes to be, involved in:

- a) improper conduct; or
  - b) an act or omission that constitutes an offence under a written law; or
  - c) a substantial unauthorised or irregular use of, or substantial mismanagement of, public resources; or
  - d) an act done or omission that involves a substantial and specific risk of –
    - (i) injury to public health; or
    - (ii) prejudice to public safety; or
    - (iii) harm to the environment;
- or
- e) a matter of administration that can be investigated under section 14 of the Parliamentary Commissioner Act 1971. (Public Interest Disclosure Act 2003)

**“public officer”** – Includes a member, officer, or employee of an authority, board, corporation, commission, local government, Council, committee or other similar body established for a public purpose under an Act. (Corruption, Crime and Misconduct Act 2003)

**“public authority”** – Includes an authority, board, corporation, commission, Council, committee, local government, regional local government or similar body established under a written law. (Corruption, Crime and Misconduct Act 2003)

## 5. POLICY

The Council expects its Elected Members, Committee Members and employees to act in compliance with the Shire of Dardanup relevant Codes of Conduct and behave ethically and honestly when performing their functions and during their interactions with each other, the community and all stakeholders of the Council.

A zero tolerance attitude is taken to fraudulent or corrupt conduct which will be thoroughly investigated and the appropriate reporting, disciplinary, prosecution and recovery actions initiated.

### 5.1 Fraud Control Framework

The Council's organisational structure provides clearly defined responsibilities and appropriate segregation of duties and controls within systems, particularly financial and procurement, that inhibits opportunities for fraud to occur. The zero tolerance tone is set by the Chief Executive Officer and the Executive Management Team. The structure also includes an independent external audit function and a proactive internal audit process which provides reports to the Chief Executive Officer on the appropriateness and effectiveness of internal control, legislative compliance and risk management.

### 5.2 Policies and Procedures

An Elected Member Code of Conduct is prepared and adopted by Council as required by section 5.103 of the Local Government Act 1995. The Code sets out the principles and standards of behaviour Elected Members, Committee Members and Candidates. Employees must observe the adopted Employees Code of Conduct. The relevant Codes of Conduct are intended to promote accountable and ethical decision making when performing their duties. The Codes provides for the reporting of breaches or suspected breaches of the Codes.

The Risk Management Policy and the Risk Management Framework outlines the Council's commitment and approach to managing risks and all employees within the Council are encouraged to develop an understanding and awareness of risk and contribute to the risk management process.

The Purchasing Policy and the associated Purchasing Protocols commit the Council and officers to developing and maintaining purchasing systems and practices that ensure goods are obtained in an equitable and transparent manner that complies with applicable legislation.

### 5.3 Prevention and Detection

Systems and processes, including the Purchasing Protocols, are designed in such a way to help prevent fraud occurring and to detect it if it does occur. This includes adequate segregation of duties, financial and compliance reports and appropriate reporting lines with management oversight. The Purchasing Protocols are subject to regular review and will be updated whenever appropriate.

The Annual Internal Audit Plan includes audits of high risk areas to ensure controls are adequate and are working as intended. Audit reviews are carried out by the Council's Internal Auditor who reports the results of the audits directly to the Deputy CEO or Chief Executive Officer. Whenever necessary, independent external auditing companies may be engaged by the Council to carry out audits.

### 5.4 Response Strategies

All incidents of fraud, or suspected incidents of fraud, will be thoroughly investigated and whenever necessary the appropriate reporting and notification lines followed, including to external investigative and/or oversight agencies.

### 5.5 Chief Executive Officer's Duty to Notify

As a principal officer of a notifying authority the Council's Chief Executive Officer is required by the Corruption, Crime and Misconduct Act 2003 to notify the Corruption and Crime Commission or the Public Sector Commission in writing of any matter that they suspect, on reasonable grounds, concerns either serious or minor misconduct by a public officer.

### 5.6 Reporting Serious or Minor Misconduct

A public officer or any other person may report to the Corruption and Crime Commission or the Public Sector Commission any matter which that person suspects on reasonable grounds concerns or may concern serious or minor misconduct that:

- (a) has or may have occurred; or
- (b) is or may be occurring; or
- (c) is or may be about to occur; or
- (d) is likely to occur.

### 5.7 Public Interest Disclosure

Any person may make an appropriate disclosure of public interest information to a proper authority (includes a local government). The legislation which governs such disclosures is the Public Interest Disclosure Act 2003.

A disclosure can be made by anyone and may be made anonymously. If disclosures are made in accordance with the Act, the person making them is protected from reprisal. This means that the person enjoys immunity from civil or criminal liability and is protected from any disciplinary action or dismissal.

The Act requires local governments to appoint a person, known as the Public Interest Disclosure Officer (PID Officer), to whom disclosures may properly be made. The PID Officer should be consulted when considering whether to make a disclosure.

Information on public interest disclosures and the Council's PID Officer (Deputy CEO) are maintained on the Council's public website.

#### 5.8 Disciplinary and Recovery Action

On all occasions the Council will seek to recover any losses it may have suffered through fraudulent or corrupt conduct, which for an employee may include the termination of their employment.



COUNCIL POLICY NO:-

**CNG CP305 – LITIGATIONS****GOVERNANCE INFORMATION****Procedure Link:**

NA

**Administrative Policy Link:**

NA

**ADMINISTRATION INFORMATION**

<b>Version:</b>	1	Exec CP125	OCM	26/07/2018	Res: 251-18	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	2	CNG CP305	OCM	30/09/20	Res: 270-20	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version</b>	3	CnG CP0	OCM	28/09/22	Res: ???-22	<b>Synopsis</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Executive

**2. PURPOSE OR OBJECTIVE**

This Policy has been endorsed by the Shire of Dardanup to assist in maintaining proper standards in litigation. It is intended to reflect the existing law and is not intended to amend the law or impose additional legal or professional obligations upon legal practitioners or other individuals.

This Policy applies to civil claims and civil litigation involving the Shire, including litigation before courts, tribunals, inquiries and in arbitration and other alternative dispute resolution processes.

**3. REFERENCE DOCUMENTS**

Local Government Act 1995

NSW Model Litigant Policy M2016-03.

**4. POLICY****4.1 Council's Obligation**

The Shire of Dardanup must act as a model litigant in the conduct of litigation.

**4.2 Nature of the Obligation**

The obligation to act as a model litigant requires more than merely acting honestly and in accordance with the law and court rules. It also goes beyond the requirement for lawyers to act in accordance with their legal ethical obligations. Essentially it requires that the Council act with complete propriety, fairly and in accordance with the highest standards.

The obligation requires that the Council act honestly and fairly in handling claims and litigation by:

- a) Dealing with claims promptly and not causing unnecessary delay in the handling of claims and litigation;
- b) Paying legitimate claims without litigation, including partial settlements of claims or interim payments, where it is clear that liability is at least as much as the amount to be paid, verified by a cost benefit analysis of a defence of the claim;
- c) Acting consistently in the handling of claims and litigation;
- d) Endeavouring to avoid litigation, wherever possible;
- e) Where it is not possible to avoid litigation, keeping the costs of litigation to a minimum, including by:
  - i.) Not requiring the other party to prove a matter which the Council knows to be true; and
  - ii.) Not contesting liability if the Council knows that the dispute is really about quantum;
- f) When settling civil claims the Council should consider the use of confidentiality clauses in relation to settlements on a case by case basis;
- g) Not taking advantage of a claimant who lacks the resources to litigate a legitimate claim;
- h) Only undertaking and pursuing appeals where the Council believes that it has reasonable prospects for success or the appeal is otherwise justified in the public interest. The commencement of an appeal may be justified in the public interest where it is necessary to avoid prejudice to the interest of the Council pending the receipt of proper

consideration of legal advice, provided that a decision whether to continue the appeal is made as soon as practicable; and

- i) Apologising where the Council is aware that it or its lawyers have acted wrongfully or improperly.

The obligation does not require that the Council be prevented from acting firmly and properly to protect its interests. It does not prevent all legitimate steps being taken in pursuing litigation, or from testing or defending claims made.

In particular, the obligation does not prevent the Council from:

- a) Enforcing costs, orders or seeking to recover costs;
- b) Relying on claims of legal professional privilege or other forms of privilege and claims for public interest immunity;
- c) Pleading limitation periods;
- d) Seeking security for costs;
- e) Opposing unreasonable or oppressive claims or processes;
- f) Requiring opposing litigants to comply with procedural obligations; or;
- g) Moving to strike out untenable claims or proceedings.



POLICY NO:-

**CNG CP306 – ACCOUNTING POLICY FOR CAPITAL WORKS****GOVERNANCE INFORMATION**

Procedure Link: NA

Council Policy Link: NA

**ADMINISTRATION INFORMATION**

History:

Version: 1 CP306 OCM 27/10/21 Res: 338-21 Synopsis: Council Policy Document endorsed

Version: 2 CnG CPO OCM 28/09/22 Res: ???-22 Synopsis: Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Corporate &amp; Governance

**2. PURPOSE OR OBJECTIVE**

The purpose of this policy is to provide general guidance to Council staff and Elected Members to assist them in determining when and what costs associated with capital works projects should be capitalised. This Policy is to be read in conjunction with the following:

- AASB 116 *Property, Plant and Equipment*
- AASB 138 *Intangible Assets*

Accounting policies related to capital works projects are contained in the:

- Infr CP074 Asset Management
- CnG CP127 Asset Capitalisation Threshold;
- CnG CP128 Significant Accounting Policies (relevant to the year of adoption);
- CnG CP 074 Asset Management.

**Relationship to International Financial Reporting Standards**

The Accounting Policy for Capital Works is to be read in conjunction with the applicable Australian Accounting Standards. Australian Accounting Standards incorporate International Financial Reporting Standards issued by the International Accounting Standards Board, with the addition of paragraphs on the applicability of each standard in the Australian environment. This policy is aimed to assist Council in applying the requirements within Australian Accounting Standards to capitalise costs associated with capital works projects.

There is, however, no intention that this policy, *Accounting Policy for Capital Works*, will replicate the Accounting Standards.

**Application Date**

This policy applies to reporting periods on or after 27 October 2021.

**3. REFERENCE DOCUMENTS**

*Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

Generally Accepted Accounting Principles (GAAP) - is a framework of accounting standards, rules and procedures defined by the professional accounting industry.

International Financial Reporting Standards (IFRS) - are a set of international accounting standards stating how particular types of transactions and other events should be reported in financial statements.

Australian Accounting Standards Board (AASB) – Australian Accounting Standards.

Dept Local Government Accounting Manual.

## 4. POLICY

### 4.1 Capital Works

#### 4.1.1 Asset Definition

In determining whether to capitalise or expense costs associated with a capital works project, it must first be determined whether or not the capital works project meets the asset definition. An asset is defined as *“a resource controlled by the entity as a result of past events and from which future economic benefits are expected to flow to the entity”* (AASB 116 para. 7).

Future economic benefits are not limited to situations involving future cash inflows, as they are also synonymous with the notion of service potential. Future economic benefits refer to the capacity to provide goods and services in accordance with the entity's objectives, including the provision of goods or services to the public e.g. provision of facilities to sporting clubs or groups.

#### 4.1.2 Asset Recognition

Costs that meet the definition of an asset must also meet the recognition criteria before an asset can be recorded in the financial statements. The recognition criteria states that assets should be included in the financial statements when it is probable that the entity will receive future economic benefits and that the asset can be measured reliably (AASB 116 para. 7).

The concept of 'probable', included in the recognition criteria above, refers to an event being more likely than less likely of occurring, that is, there is a greater than 50% chance that the future economic benefits will occur.

The concept of reliable measurement refers to whether the nature of the asset is inherently difficult to measure. It is the nature of the asset that determines whether it can be measured reliably rather than an entity not having the systems in place to measure an asset reliably. Except in rare cases, the nature of the costs incurred in capital works projects will be able to be measured reliably. Appropriate accounting systems will be in place before the commencement of a project so that costs are recorded correctly.

Council Policy **CnG CP127 Asset Capitalisation Threshold** should also be considered when determining the recognition criteria for an asset, as this Policy requires that all assets with a value less than \$5,000 be expensed not capitalised. Additionally, those assets with a value of less than \$5,000 but greater than \$300, are to be recorded in the “Portable & Attractive Items Register” where the following criteria is met:

- They are defined as portable by nature, can easily be removed or concealed and are usually easily converted to cash or attractive for personal use;
  - a) are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale;
  - b) Items with a value below \$300 are not capitalized or recorded on the Portable and Attractive Items Register.

#### 4.1.3 What costs should be capitalised

In general, an asset is measured at the cost of acquiring or constructing the asset. The cost of an item includes not only its purchase price or direct construction costs, but also includes any other costs that are 'directly attributable' in bringing the asset to a location and condition ready for use, as well as the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located (where there is a present obligation to do so) (AASB 116.16).

'Directly attributable' costs are costs that, if not incurred, would result in the asset not being able to be used and therefore not being able to provide future economic benefits to the entity. Examples of 'directly attributable' costs are (AASB 116.17):

- cost of site preparation;
- initial delivery and handling costs of materials for the capital works project;
- installation and assembly costs;
- costs of testing that the asset is functioning properly; and
- professional fees (i.e. architects, legal advisors, surveyors, quantity surveyors, project managers, auditors).

Certain costs may occur in connection with the construction or development of an asset that are not 'directly attributable' to the asset. These incidental costs are recognised as expenses when incurred. An example of a related cost that cannot be capitalised, is the cost of relocating staff into the new building at the completion of the project.

Once costs have been expensed they cannot subsequently be capitalised in future years (except where an error has occurred in the initial treatment). Costs expensed early in a capital works project, because at that time it was not probable that the asset would eventuate, cannot subsequently be capitalised if the project proceeds and the asset is built.

## **4.2 Project Classification and Accounting Treatment**

### **4.2.1 Capital Works Program**

The Shire of Dardanup's Capital Works Program is detailed in the relevant adopted Asset Management Plans, Long Term Financial Plan and the Annual Budget.

### **4.2.2 Capital Upgrades**

Capital upgrades are activities or minor works intended to extend the effective useful life of an existing asset or improve an asset's service potential. An example of a capital upgrade project is the complete upgrade of a sporting club building so that the sporting club building is better and more functional than previously.

Expenditure on assets that does meet the required *Upgrade* recognition criteria can broadly be categorised into two sub-components; *Renewal* and *New*.

- Renewal/Replacement capital expenditure sustains the service at the same level on a like for like basis such as a road re-seal or a building re-roof.
- New capital expenditure can be further segregated into three areas, being -
  - a) New: Assets acquired for a new (never before provided) service to the community such as a new library building.
  - b) Upgrade: Which provides a higher level of service than previously offered, such as a lift in an existing building or a need to increase road pavement to accommodate increased vehicle mass. Upgrade costs are often combined with renewal costs but where practical should be separated.
  - c) Expansion: Extension of an asset at the same level of service as is currently enjoyed by the community but to a new group of users.

Where an existing building/structure is completely demolished, then any replacement building/structure would be treated as a new asset. It is considered best practice to disclose in the financial reports the separation of Renewal/Replacement and New capital expenditure. This practice will help greatly with the assessment process of a local government's capital expenditure program.

### **4.2.3 New Construction**

Projects that are categorised as capital upgrades or new construction are capital in nature as the intention is to provide future economic benefits.

### **4.2.4 Repairs and Maintenance**

Repairs and maintenance projects merely maintain assets in their original state. Repairs and maintenance is necessary to allow the continued use of existing assets. An example of a repairs and maintenance project is the replacement of old water taps in a sporting club building (so that the sporting club can continue to use the facility in its current capacity). A repairs and maintenance project is not capital in nature as it does not provide future economic benefits. Therefore, all repairs and maintenance costs are to be expensed.

### **4.2.5 Accounting Treatment of Capital Upgrades**

The following table provides a step-by-step outline of the phases in a typical capital upgrades project. A detailed discussion of accounting issues relevant to new capital works projects is covered under Section 4.2.6 *Accounting Treatment of New Construction*.



The descriptions in Section 4.2.7 *Common Costs incurred throughout the Project* and Section 4.2.8 *Project Team Staff Costs* are also applicable to capital upgrades.

#### 4.2.5(a)Phase 1 – Application for Capital Works Funding

The first step of a capital works project is to develop a strategic 'Asset Management Plan'. This plan is then used to develop a ten-year funding plan. This funding plan is then reviewed annually against Council's performance and the strategic Asset Management Plan.

The strategic 'Asset Management Plan' is generally completed in-house and funding will be from Council's own resources (that is Reserve funded, loan and or / grant funded). Also the staffing costs incurred in developing these plans will be incurred regardless of whether the plans are developed. As a result, these staffing costs should be expensed.

**Table 1: Summary of Accounting Treatment of Capital Upgrades**

PHASE	STEPS	COST ITEMS	ACCOUNTING TREATMENT
Phase 1 – Application for Capital Upgrade Funding	Preparation of strategic Asset Management Plan	Staff costs: - Project team - Everyday operational	Expense Expense
Phase 2 - Forward Design	Engage Project Director/Manager	Staff costs: - Project team - Everyday operational Procurement costs: - Project Management costs Travel costs	Capitalise Expense Capitalise Capitalise
	Design Agent produces the required design documents	Architectural / Design Consultant costs Quantity Surveyor costs Specialist Consultant costs Travel costs	Capitalise Capitalise Capitalise Capitalise
	Design Acceptance	Staff costs: - Project team - Everyday operational	Capitalise Expense
Phase 3 – Construction	Pre-Construction Relocation (Staff are moved to temporary accommodation ([where applicable] )	Staff costs: - Project team - Everyday operational Removalist costs Rental costs Minor fit out costs	Capitalise Expense Capitalise Expense Expense
	Project Director/Manager goes out to tender for construction	Staff costs: - Project team - Everyday operational Procurement costs: - Project Management costs - Tender costs Insurance Costs Travel Costs	Capitalise Expense Capitalise Capitalise Capitalise Capitalise
	Project Director/Manager engages Builder and other construction contractors	Staff costs: - Project team - Everyday operational Procurement costs: - Project Management costs - Construction costs	Capitalise Expense Capitalise Capitalise

PHASE	STEPS	COST ITEMS	ACCOUNTING TREATMENT
	Defect period commences after formal handover. Staff, through Project Director (or Project Manager), ensure defects list is completed and defects fixed.	Staff Costs: - Project team - Everyday operational	Capitalise Expense
Phase 4 - Fit-Out	Tender for Project Manager	Staff costs: - Project team - Everyday operational Tender Costs	Capitalise Expense Capitalise
	Project manager selected for fit-out	Staff costs: - Project team - Everyday operational Project Management costs Consultant costs	Capitalise Expense Capitalise Capitalise
	Purchase of fit-out items	Asset Purchase costs in accordance with capitalisation threshold greater than >\$5,000 per <i>Local Government (Financial Management) Regulations 1996 Reg. 17A</i>	Capitalise  Expense if less than \$5,000
	Installation of assets	Fit-out costs in accordance with capitalisation threshold greater than >\$5,000 per <i>Local Government (Financial Management) Regulations 1996 Reg. 17A</i>	Capitalise  Expense if less than \$5,000
Phase 5 – Post-Construction Relocation	Moving into completed building (where applicable)	Staff costs: - Project team - Everyday operational Removalist costs	Expense Expense Expense
Phase 6 - Running Costs	There are costs that Council should take note of after the project completion stage for planning their future funding requirements.	Depreciation Ongoing repair & maintenance Insurance cost	Expense Expense Expense
Whole of Project Costs	There are a number of costs that may be incurred during any phase of a capital works project.	Training costs - all phases Meeting costs - all phases Steering Committee costs - all phases Borrowing costs- all phases	Expense Expense  Expense Expense

#### 4.2.6 Accounting Treatment of New Construction

The following is a step-by-step outline of the phases in a typical new construction project. Based on the accounting principles, the appropriate accounting treatment for both common costs incurred throughout the project (regardless of which phase they occur in) and the costs incurred in each phase have been determined.

#### 4.2.7 Common Costs incurred throughout the Project

There are a number of costs that may be incurred during any phase of a capital works project. The accounting treatment for these costs is consistent throughout the project, regardless of which stage they occur in:

- Everyday Operational costs

These are costs incurred as part of the everyday operations of Council, and would be incurred regardless of whether the capital works project proceeds. Note that where permanent staff are seconded to a capital works project team their costs should be accounted for in accordance with the below section titled 'Project Team Staff Costs'. All costs relating to the delivery of outputs are to be recorded in the Operating Statement as expenditure for the delivery of outputs.

Examples of such costs are:

- steering committee costs – including staffing costs as these costs will be incurred regardless of whether steering committee meetings occur;
  - a) on-going maintenance / capital acquisitions staff costs - including staff working on repair and maintenance projects, and staff responsible for general procurement and purchasing assets as part of their normal work duties. These costs relate to the delivery of outputs and are funded by General Municipal funds; and
  - b) generic training costs – including generic training for capital works staff e.g. business writing, financial management.
- Capital Works Specific Training costs  
Council may incur costs for capital works training such as project management. These costs are expensed as they do not increase the future economic benefit of the capital works project.
- Borrowing costs  
Although AASB 123 *Borrowing Costs* allows borrowing costs to be expensed or capitalised, CnG CP306 *Accounting Policy for Capital Works* requires borrowing costs to be expensed.

#### **4.2.8 Project Team Staff Costs**

Often, a project team is established to manage a major capital works project(s). Project team staff costs are distinct from on-going maintenance / capital acquisitions staff costs that are regarded as everyday operational costs (see above).

Project team staff spend the majority of their time working on a specific capital works project or are dedicated to managing a number of capital works projects. Where dedicated project team staff are working on multiple capital works projects, a reasonable basis for allocating project team staff costs must be established i.e.: Payroll Timecards.

Project team staff costs include the following costs in relation to Council staff seconded to the project team and any contractors employed for the team:

- salaries and wages;
- superannuation costs;
- overtime costs; and
- allowances e.g. meal allowances.

A 15% overhead provision is to be utilised to reflect the above costs of superannuation and allowances. General administration overhead costs are not to be capitalised. A Project team will often be established for the majority of the life of the project. There is no consistent treatment for project team staff costs throughout the project. The appropriate accounting treatment for project team staff costs i.e. whether they are expensed or capitalised, is dependent on the phase in which the costs are incurred.

Council recognise that an anomaly exists whereby costs incurred for indirect labour (i.e. works staff) may incorporate an overhead component that includes costs not directly attributable to the asset (e.g. training), however, this cost is deemed to be immaterial.

##### 4.2.8 (a) Phase 1 - Concept Development

The first step of a major capital works project is to develop a 'Project Concept Brief'. A 'Project Concept Brief' involves preparing a brief description of the proposed project. This may include the perceived shortfall in service delivery capabilities, within the background, context and rationale of Council's objectives, whole-of-government outcomes and community needs. The 'Project Concept Brief' will generally be performed in-house, and will not be a time consuming process. Funding for this stage will be from Council's own resources.

Since the Concept Development Phase only involves the development of a 'Project Concept Brief', which contains a very basic outline of the project, there is no certainty the project will progress to the next stage, let alone the construction of the asset itself. As there is no certainty that the construction will occur, it is not probable that future economic benefits will flow to Council from the costs incurred in phase 1. As a result, all costs in this phase should be expensed when incurred.

#### 4.2.8 (b) Phase 2 - Feasibility Study (Financial and Economic Business Case)

The first step in the Feasibility Study Phase is the preparation of a proposal requesting funding for the feasibility study (where Council require funding assistance).

Council may then undertake a feasibility study of the proposed capital works project. Based on the findings of the study, Council will then prepare a Forward Design Proposal and a Budget Request to request funding for the forward design of the proposed project (if funding is required). Funding for this stage may be from Council's own resources, grant funding or from capital works funding Reserves. The Forward Design Proposal and a Cost Benefit Analysis are generally performed in-house, however consultants can be engaged to assist in this process.

Although the project has progressed further than Phase 1, there is still insufficient certainty that the project will be approved in the capital works budget process. Thus, it is not probable as yet, that future economic benefits are likely to flow from the costs incurred in Phase 2. Therefore, all costs incurred at this stage should be expensed.

#### 4.2.8 (c) Phase 3 - Forward Design

In the forward design phase, a project director/manager, responsible for managing the capital works project on behalf of Council, coordinates the completion of the design or specifics for the project.

The project director/manager may appoint agent(s) who produce the following:

- Conceptual Design Plans;
- Preliminary Sketch Plan (PSP);
- Final Sketch Plan (FSP); and
- Tender drawings/documents.

Even though the costs incurred in the Forward Design Phase arise before the final construction approval, it is considered probable that projects reaching this stage of the capital works process will go ahead and therefore the project will provide future economic benefits to Council. Also costs incurred during the forward design phase are 'directly attributable' in enabling the construction of the capital works project to proceed. Therefore all costs incurred in Phase 3 should be capitalised, with the exception of everyday operational costs which are expensed (see Section 4.2.7 *Common Costs Incurred throughout the Project* above).

Forward design costs are capitalised into a capital works in progress account and while in this account are not depreciated. Depreciation only commences when the entire capital works project is completed and transferred out of the capital works in progress account to the appropriate property, plant and equipment asset class (also see Section 4.2.8(g) *Phase 7: Running Costs*). This is because the Forward Design costs are not considered to be a separate asset from the physical asset being constructed, and as such should not be depreciated until such time as the asset is recognised as complete.

#### 4.2.8 (d) Phase 4 - Construction

Pre-construction relocation is sometimes necessary when the occupants of a building are required to be relocated in order for the existing building to be demolished and rebuilt. The pre-construction relocation step in this phase will not occur in all projects.

As this step occurs immediately prior to the commencement of building, it is probable that the capital works project will be completed and will provide future economic benefits to Council. Removalist costs are incurred as part of the site preparation. Site preparation costs are classified as 'directly attributable' costs in AASB 116.17 (b) as without these costs the capital works project could not proceed. That is, unless staff are moved out of the existing building, the new building cannot be completed. Therefore removalist costs should be capitalised.

The displaced occupants of the building will require temporary accommodation, in the interim, to continue their usual operations. Minor fit-out costs may be incurred at the temporary premises to enable the continuation of day-to-day operations. As these costs are incurred for the purposes of the ordinary operations of Council and are not 'directly attributable' to the construction, and as such they should be expensed as part of Council's normal operating costs.

The construction step of this phase of the project involves the project director/manager undertaking a tender process and awarding a contract for the construction of the project. Tendering costs, including consultant costs, travel costs and advertising costs, are capitalised as they will generate future economic benefits.

Once the contract is finalised, construction of the project commences. Construction costs are capitalised as it is probable that the work will be completed and the new asset will provide future economic benefits to Council.

#### 4.2.8 (e) Phase 5 - Fit-Out

Phase 5 will occur in many capital works projects. This phase involves the purchase and installation of items, in order for the capital works project to be ready for use. This phase will generally be applicable to the construction of buildings.

Project management of the fit-out can either be performed by Council, or Council may undertake a procurement and/or tender process and contract out the project management to an external provider. Project management costs are capitalised as they will generate future economic benefits and are 'directly attributable' to the project.

The purchase price and installation of the fit-out items (e.g. office partitioning) are capitalised, subject to the Office of the Auditor General (OAG) Grouped Asset capitalisation threshold and determination, and in accordance with the relevant *Local Government Financial Management Regulations 1996*. This is because the fit-out items provide future economic benefit and the installation costs are 'directly attributable' in bringing the fit-out items to the condition and location ready for use. These items are generally capitalised as a separate plant and equipment asset rather than capitalised into the building asset which has been constructed, however this will depend on the nature of the fit-out items.

#### 4.2.8 (f) Phase 6 - Relocation

This Phase will not occur in all projects. Phase 6 involves relocating staff from their existing location to the newly constructed building. These costs are incurred once the new building is completed and ready for use by Council.

These costs are incurred to ensure that the normal recurring operations of the entity can continue. The costs do not increase the future economic benefits of the capital works project and are not 'directly attributable' to the project.

These removalist costs are accounted for differently to Phase 4 removalist costs because Phase 4 removalist costs are part of the site preparation and are therefore classified as 'directly attributable' costs as the existing building must be vacated to enable building or demolition to commence. Conversely, in this Phase the building is already completed so that removalist costs are not 'directly attributable' in the completion of the building. As a result Phase 6 relocation costs are expensed.

#### 4.2.8 (g) Phase 7 - Running Costs

Phase 7 occurs after the capital works project is completed. Running costs are the on-going costs associated with normal operations, such as repairs and maintenance, insurance costs, and depreciation. Running costs should be expensed, as they are incurred in the course of ordinary activities of Council rather than as part of the capital works project.

Depreciation of the asset commences when capital works projects are completed and ready for use (see AASB 116.55).

**Table 2: Summary of Accounting Treatment of New Construction**

PHASE	STEPS	COST ITEMS	ACCOUNTING TREATMENT
Phase 1 – Concept Development	Project Concept Brief	Staff costs: - Project team - Everyday operational	Expense Expense
Phase 2 - Feasibility Study (Financial and Economic Business Case)	Proposal requesting Capital Works funding for a feasibility study	Staff costs: - Project team - Everyday operational Consultant costs Travel costs	Expense Expense Expense Expense

PHASE	STEPS	COST ITEMS	ACCOUNTING TREATMENT
	Feasibility Study (Needs Assessment)	Staff costs: - Project team - Everyday operational Consultant costs Travel costs	Expense Expense Expense Expense
	Forward Design Proposal and Cost Benefit Analysis (both prepared using Feasibility Study results)	Staff costs: - Project team - Everyday operational Consultant costs Travel costs	Expense Expense Expense Expense
Phase 3 - Forward Design	Engage Project Director/Manager	Staff costs: - Project team - Everyday operational Procurement costs: - Project Management costs Travel costs	Capitalise Expense  Capitalise Capitalise
	Design Agent produces the required design documents	Architectural / Design Consultant costs Quantity Surveyor costs Specialist Consultant costs Travel costs	Capitalise  Capitalise Capitalise Capitalise
	Design Acceptance	Staff costs: - Project team - Everyday operational	Capitalise Expense
	Business Case Proposal for Construction Funding (using results from Feasibility Study and Forward Design)	Staff costs: - Project team - Everyday operational	Capitalise Expense
Phase 4 – Construction	Pre-Construction Relocation (Staff are moved to temporary accommodation ([where applicable] )	Staff costs: - Project team - Everyday operational Removalist costs Rental costs Minor fit out costs	Capitalise Expense Capitalise Expense Expense
	Project Director/Manager goes out to tender for construction	Staff costs: - Project team - Everyday operational Procurement costs: - Project Management costs - Tender costs Insurance Costs Travel Costs	Capitalise Expense  Capitalise Capitalise Capitalise Capitalise
	Project Director/Manager engages Builder and other construction contractors	Staff costs: - Project team - Everyday operational Procurement costs: - Project Management costs - Construction costs	Capitalise Expense  Capitalise Capitalise
	Defect period commences after formal handover. Staff, through Project Director (or Project Manager), ensure defects list is completed and defects fixed.	Staff Costs: - Project team - Everyday operational	Capitalise Expense

PHASE	STEPS	COST ITEMS	ACCOUNTING TREATMENT
Phase 5 - Fit-Out	Tender for Project Manager	Staff costs: - Project team - Everyday operational Tender Costs	Capitalise Expense Capitalise
	Project manager selected for fit-out	Staff costs: - Project team - Everyday operational Project Management costs Consultant costs	Capitalise Expense Capitalise Capitalise
	Purchase of fit-out items	Asset Purchase costs in accordance with capitalisation threshold greater than >\$5,000 per <i>Local Government (Financial Management) Regulations 1996 Reg. 17A</i>	Capitalise  Expense if less than \$5,000
	Installation of assets	Fit-out costs in accordance with capitalisation threshold greater than >\$5,000 per <i>Local Government (Financial Management) Regulations 1996 Reg. 17A</i>	Capitalise  Expense if less than \$5,000
Phase 6 – Post-Construction Relocation	Moving into completed building (where applicable)	Staff costs: - Project team - Everyday operational Removalist costs	Expense Expense Expense
Phase 7 - Running Costs	There are costs that Council should take note of after the project completion stage for planning their future funding requirements.	Depreciation Ongoing repair & maintenance Insurance cost	Expense Expense Expense
Whole of Project Costs	There are a number of costs that may be incurred during any phase of a capital works project.	Training costs - all phases Meeting costs - all phases Steering Committee costs- all phases Borrowing costs- all phases	Expense Expense  Expense Expense

#### 4.2.9 Implications for Budgets and Financial Reporting

The accounting treatment of costs incurred in relation to capital works projects should be based on the accounting principles as outlined in this accounting policy, in accordance with the relevant accounting standards. How Council funds its capital works project should not determine the accounting treatment applied to project costs i.e. all project costs should not be capitalised purely because the funding for the project was received as a capital injection.

Council should consider the appropriate accounting treatment for project costs when applying for grants and external funding, so that the funding requested reflects as much as possible the subsequent accounting for costs as either expenses or assets.



POLICY NO:-

**Infr CP048 - PLANT & VEHICLE ACQUISITIONS AND DISPOSAL POLICY****GOVERNANCE INFORMATION**

Procedure Link: PR080

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>History:</b>		New	OCM	26/07/07	Res: 222/07	<b>Synopsis:</b>	Policy created. 26/07/2007
<b>Version:</b>	1	ENG7	OCM	10/05/12	Res:	<b>Synopsis:</b>	Revised Policy Adopted 10/05/2012
<b>Version:</b>	2	CP048	SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	3	Infr CP048	SCM	30/09/20	Res: 270-20	<b>Synopsis:</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Infrastructure

**2. PURPOSE OR OBJECTIVE**

To stipulate the triggers for the acquisition and trade-in/sale of Council's plant and vehicles, to ensure that it occurs at the optimum time, so as to provide the best financial outcomes to Council.

**3. POLICY**

The Shire will plan and coordinate the acquisition and trade-in/sale of its plant and vehicle fleets based on the following triggers:

Type	Replacement Triggers (whichever occurs first)		
	Age (years)	Odometer Reading (km)	Hour Meter Reading (hours)
Grader	10	-	8,000
Loader	8	-	8,000
Truck - Light	6	150,000	-
Truck - Medium	8	200,000	-
Ride on Mower	5	-	2,000
Tractor	8	-	5,000
Trailer - Heavy	15	-	-
Trailer - Light	10	-	-
Quad Bike	5	-	-
Backhoe Loader	7	-	5,000
Skid Steer loader	5	-	5,000
Road sweeper	8	-	8,000
Attachments	To be considered for changeover at time of the changeover of the corresponding plant/vehicle.		
<del>4-cylinder sedans, hatchbacks and wagons</del>	<del>4</del>	<del>80,000</del>	<del>-</del>
<del>5 or 6 cylinder sedans, hatchbacks and wagons</del>	<del>5</del>	<del>120,000</del>	<del>-</del>
<del>Utilities &amp; vans</del>	<del>5</del>	<del>120,000</del>	<del>-</del>





POLICY NO:-

**Infr CP050 – CROSSOVERS – APPROVALS, STANDARDS AND SUBSIDY****GOVERNANCE INFORMATION****Procedure Link:** PR082**Administrative Policy Link:** NA**ADMINISTRATION INFORMATION**

<b>History:</b>	1	ENG10	OCM:	20/04/11	Res:	96/11	<b>Synopsis:</b>	Policy created.
	2		OCM:	10/05/12	Res:		<b>Synopsis:</b>	Reviewed Policy Adopted
<b>Version:</b>	3	CP050	SCM	26/07/18	Res:	251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	4	Infr CP050	SCM	30/09/20	Res:	270-20	<b>Synopsis:</b>	Reviewed and Adopted by Council

**1. RESPONSIBLE DIRECTORATE**

Infrastructure

**2. PURPOSE OR OBJECTIVE**

The purpose of this policy is to:

- Control the construction of crossovers in urban and rural areas within the Shire;
- Ensure that any constructed crossovers are built to Council's required standards; and
- Provide guidance on the calculation of the subsidy due for eligible crossovers

**3. DEFINITIONS**

A crossover is defined as a crossing that is constructed to give access to private land from a public thoroughfare. Generally, the crossing is situated on a road verge between the edge of a sealed road and the adjoining property boundary.

**4. POLICY**

An application form is to be completed and submitted for every proposed crossover by or on behalf of the current property owner. No crossover is to be commenced until Shire approval (with or without conditions) is granted. An application form is not required when the crossover forms part of a subdivision/development application that requires the preparation of engineering drawings which includes the provision of crossovers.

**Layout**

Dimensions of crossovers are to be in accordance with the specifications provided within this policy and variations to the specifications may be approved by the Chief Executive Officer.

The proposed location for a crossover must be approved by the Shire of Dardanup. Shire staff shall assess the location in terms of its suitability, visibility and sightlines, safety, services and other infrastructure.

All crossovers must be linked to a driveway access within the property. Standalone crossovers for the purpose of only parking vehicles on the verge shall not be approved under the requirements of this policy. However, parking bays on residential property verges may be considered under Policy E6.9 – Residential Road Verge Policy.

Crossovers should be constructed such that any ramping within the longitudinal profile allows the clear movement of a standard vehicle. In areas of steep grades, the Council may request a longitudinal profile to be provided to confirm that the crossover does not exceed maximum grades and that any changes in longitudinal grades are within an acceptable range.

It is a requirement in built-up areas that a minimum of 2.5 metres from the kerb line is constructed at a gradient of 2% to accommodate any future pathways within the road verge. This requirement may be relaxed under certain circumstances (e.g. due to restrictive site conditions) and may only occur with the approval of Council.

Specifications and Requirements

The following specifications are the minimum standard required and Shire Technical Staff may stipulate further requirements depending on the site conditions, the nature and purpose of the proposed crossover, and any other conditions which may require attention.

<b>RESIDENTIAL (IN BUILT UP AREAS) CROSSOVER – STANDARD SPECIFICATION</b>	
Dimensions	<p>Width – standard 3m, min. 3m, max. 6m</p> <p>Winged at the kerb line – 1.5m wide</p> <p>Dimensions may be varied subject to approval.</p>
Construction/ Materials	<p>Any of the following surface types are acceptable:</p> <p><b>Concrete (including decorative and exposed aggregate concrete, excluding poured limestone)</b> – min. 100mm thick, reinforced (SL62 mesh) concrete (min. 25MPa), on compacted bedding sand on a suitable subgrade (90% MDD or 7 blows PSP).</p> <p><b>Poured Limestone</b> – min. 125mm thick, reinforced (SL62 galvanised mesh) limestone concrete (min. 15MPa), on compacted bedding sand on a suitable subgrade (90% MDD or 7 blows PSP).</p> <p><b>Bitumen Spray Seal</b> – min. 150mm thick compacted gravel base course (92% MDD) on a suitable subgrade (90% MDD or 7 blows PSP), two-coat bitumen emulsion spray seal with 10mm and 7mm aggregate (“double/double seal”)</p> <p>Note: although acceptable, this type of surface is not recommended for areas of high vehicle stresses (i.e. heavy turning)</p> <p><b>Asphalt</b> - min. 150mm thick compacted gravel base course (92% MDD) on a suitable subgrade (90% MDD or 7 blows PSP), with 25mm thick of AC5 or AC7 asphalt (basalt aggregate) or 30mm thick of gravel-pave (laterite aggregate) asphalt.</p> <p><b>Brick Paved</b> – 150mm compacted sub base of limestone or crushed rock base (90% MDD), 30mm compacted screeding sand with min. 60mm thick clay or concrete pavers. Rectangular pavers to be laid in herringbone pattern at 45 degrees to the direction of vehicle movement. Square pavers to be staggered where laid perpendicular to direction of vehicle movement otherwise at 45 degrees to the direction of vehicle movement. All pavers shall be laid with a header course along all edges, compacted and joint filled with sand. All free edges are to be restrained by means of a mortar or concrete edge restraint.</p>
Other	<p>Flush concrete edge beams are required on all free edges of bituminous and asphalt crossovers. This is required to prevent edge breakages.</p> <p>It is recommended that exposed aggregate concrete and poured limestone crossovers are sealed using a supplier recommended sealing product.</p> <p>Exposed aggregate crossover min. thickness of 100mm is measured as the finished thickness following aggregate exposure. It is recommended that formwork be set at 110mm to achieve a final thickness of 100mm.</p>
Standard Drawings	<p>Standard drawings are available to assist in the preparation of designs for crossovers and depict the above minimum requirements.</p>

<b>INDUSTRIAL / COMMERCIAL CROSSOVER – STANDARD SPECIFICATION</b>	
Dimensions	Width – min. 6m, max. 12m (subject to vehicle size and manoeuvrability) Suitable radius at the kerb line – to be designed to accommodate the largest anticipated vehicle configuration to enter and exit site. Dimensions may be varied subject to approval.
Construction/ Materials	Any of the following surface types are acceptable:  <b>Concrete</b> – min. 125mm thick, reinforced (SL72 mesh) concrete (min. 25MPa), on compacted bedding sand on a suitable subgrade (95% MDD or 7 blows PSP). (Note: Poured limestone, and exposed aggregate concrete is not accepted)  <b>Asphalt</b> - min. 200mm thick compacted gravel base course (96% MDD) on a suitable subgrade (92% MDD or 7 blows PSP), with 25mm thick of AC7 or AC10 asphalt (basalt aggregate).  <b>Brick Paved</b> – 150mm compacted limestone sub base (95% MDD), 30mm compacted screeding sand with min. 76mm thick clay or concrete pavers. Pavers to be laid in herringbone pattern with a header course along all edges, compacted and joint filled with sand. All free edges are to be restrained by means of a mortar or concrete edge restraint. (Note: Brick paving is not accepted on industrial crossovers with truck movements)
Other	Flush concrete edge beams are required on all free edges of bituminous and asphalt crossovers. This is required to prevent edge breakages.
Standard Drawings	Due to the large scope of businesses and environments standard drawings are not available. Each crossover must be designed and assessed on a case-by-case basis.

<b>RURAL CROSSOVER (OUTSIDE BUILT UP AREAS) – STANDARD SPECIFICATION (this does not include industrial or commercial properties)</b>	
Dimensions	Width – standard 3.5m, min. 3.5m, max. 6m Min. 3m radius at the road edge Dimensions may be varied subject to approval.
Construction/ Materials	<b>Culvert</b> – a suitably sized culvert must be provided on all crossovers (min. <del>375mm</del> 450mm diameter).  Any of the following surface types are acceptable:  <b>Gravel</b> – min. 150mm thick compacted gravel  <b>Bitumen Spray Seal</b> – min. 150mm thick compacted gravel base course (95% MDD) on a suitable subgrade (90% MDD or 7 blows PSP), two-coat bitumen emulsion spray seal with 10mm and 7mm aggregate (“double/double seal”) Note: although acceptable, this type of surface is not recommended for areas of high vehicle stresses (i.e. heavy turning)  <b>Asphalt</b> - min. 150mm thick compacted gravel base course (95% MDD) on a suitable subgrade (90% MDD or 7 blows PSP), with 25mm thick of AC5 or AC7 asphalt (basalt aggregate) or 30mm thick of gravel-pave (laterite aggregate) asphalt.

<b>RURAL CROSSOVER (OUTSIDE BUILT UP AREAS) – STANDARD SPECIFICATION (this does not include industrial or commercial properties)</b>	
Other	Flush concrete edge beams are recommended on all free edges of bituminous and asphalt crossovers. This is required to prevent edge breakages.
Standard Drawings	Standard drawings are available to assist in the preparation of designs for crossovers and depict the above minimum requirements.

#### Other Requirements

Where a concrete pathway exists on the verge, the pathway must remain in place and shall not be removed unless it requires repair. Crossovers must be installed to butt up to the pathway and the surface should be finished flush with the pathway surface with no trip hazards.

Where a kerb is not a mountable type and requires modification, and is adjacent to a residential property, the Council will saw cut and remove the section immediately adjacent to the crossover location, at no cost to the property owner. The property owner will be responsible for the cost of installing a mountable kerb or a ramp to the satisfaction of the Council. The property owner may request the Council to organise the new kerbing; however, all costs associated with this shall be borne by the property owner. In all other areas not designated as residential, the cost of removing and replacing kerbing is the responsibility of the property owner and to the satisfaction of the Council.

Where a crossover installation requires modification of other Council infrastructure (e.g. storm water gullies etc) then such modification shall be carried out by Council or Council approved contractor at the cost of the property owner. All other infrastructure within close proximity to the crossover should be protected and any damage shall be rectified at the property owners expense.

The owner of the crossover shall ensure that the crossover is adequately drained. Council may stipulate requirements for the drainage of the crossover and shall not accept any responsibility for any drainage problems as a result of the installation of the crossover. The property owner shall ensure that the surrounding verge and/or neighbouring properties are not adversely affected by the crossover.

The owner of the crossover shall ensure that the verge is left tidy at the completion of works and that any spoil, surplus materials and waste are disposed of correctly.

Property owners and contractors are to ensure that sand, silt, fines, residues, slurry, dust or any other contaminant do not spill over onto the road and/or are not washed into the roadside drainage as a result of the construction of a crossover. This includes any slurry or washed concrete from exposed aggregate finishes. Such materials have the potential of reducing the infiltration properties of Council drainage basins by “clogging” the sands within these basins. Property owners and contractors must ensure that appropriate measures are in place to contain any contaminants prior to commencing any works.

#### Ongoing Maintenance

The ongoing maintenance and upkeep of crossovers is the responsibility of the property owner and at their own cost. The Council does not accept any costs associated with any repairs, unless the repairs are required as a direct result of the action by Council and any of its contractors.

#### Subsidy

The Shire of Dardanup is bound by the Local Government Act 1995 and Local Government Regulations 1996 which state that the local government is obliged to bear 50% of the cost of a standard crossover if:

1. It is the first crossover to the property;
2. the crossover is a standard crossing or is a type that is superior to a standard crossing; and
3. the crossover is approved by the local government.

For residential crossovers, the subsidy payable is calculated as 50% of the estimated cost to construct a standard crossover. The subsidy is calculated as:

*Subsidy Payable (ex. GST) = \$Rate per metre x Length of Crossover.*

The “*\$Rate per metre*” is the rate adopted annually by Council in the Fees & Charges section of the Budget.

The “*Length of Crossover*” is measured along the centreline of the crossover from the back of kerb to the property boundary, or where no kerb exists, from the edge of seal to the property boundary.

For rural crossovers, Council subsidy provided is the supply of a culvert pipe and matching precast headwalls only to a maximum size of 375mm diameter. Where a pipe size greater than 375mm diameter is deemed necessary, then the property will reimburse Council for the additional expenditure required over and above the cost of a 375mm diameter pipe and matching precast headwalls. It is the applicant’s responsibility to construct the crossover and install the culvert to the levels, specifications and satisfaction of Council.

The subsidy will only be provided on a one-off basis and for one (1) crossover per property.

Additional crossovers per property may be approved but the subsidy is not applicable. Such additional crossovers must comply with the requirements of this policy.

The subsidy will not be paid retrospectively and will be payable upon completion of the crossover, inspection and approval by Shire staff.



POLICY NO:-

**SDev CP030 – LOCAL PLANNING POLICY -CONSTRUCTION OF OUTBUILDINGS IN THE ‘SMALL HOLDING’ ZONE PRIOR TO COMPLETION OF A DWELLING**

## GOVERNANCE INFORMATION

Procedure Link:

Administrative Policy Link:

## ADMINISTRATION INFORMATION

<b>History:</b>	1	NEW	OCM	18/05/16	Res: 112/16	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	2		SCM	26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	3	SDev CP030	OCM	30/09/20	Res: 269-20	<b>Synopsis:</b>	Reviewed and Adopted by Council
<b>Version:</b>	4	SDev CP030	OCM	28/09/22	Res: ???-22	<b>Synopsis:</b>	Reviewed and adopted by Council.

## 1. RESPONSIBLE DIRECTORATE

Sustainable Development

### • PURPOSE OR OBJECTIVE

The objective of the policy is for Council to establish a clear position for the construction of outbuildings on lots zoned ‘Residential’, ‘Development’ and ‘Small Holding’, prior to ~~construction completion~~ of a dwelling on the same lot.

This Local Planning Policy has been adopted by the Shire of Dardanup pursuant to the provisions of Schedule 2, Part 2, Div. 2 of the Planning and Development (Local Planning Scheme) Regulations 2015 and Part VIII of Town Planning Scheme No.3.

## 3. REFERENCE DOCUMENTS

Planning and Development Act 2005

Planning and Development (Local Planning Schemes) Regulations 2015 (the Regulations)

Shire of Dardanup Town Planning Scheme No. 3 (TPS3).

## 4. DEFINITIONS

In this policy, “substantially commenced” means that the footings of an approved dwelling have been completed.

All other words and expressions in this policy have their normal and common meaning, and as defined in Part 1, Clause 1.8 of the Shire of Dardanup Town Planning Scheme No.3, the *Planning and Development Act 2005*, the *Planning and Development (Local Planning Schemes) Regulations 2015* or State Planning Policy 7.3 - Residential Design Codes of WA.

## 5. POLICY

- 5.1 Unless otherwise exempt in TPS3, the Regulations, or ‘SDev CP091 – LPP - Exempted Development and Land Use Policy’, all outbuildings require Development Approval prior to their construction.
- 5.2 The reference to ‘Residential zones’ in Clause 4.12.1 of TPS3 shall be taken to include the ‘Development’ and ‘Small Holding’ zones.
- 5.3 All Development Approval applications under the scope of this policy will be assessed having regard to this policy, and may only be supported where all of the following conditions are met:
  - a) ~~Development approval is not required where a~~ building permit for a dwelling on the lot has been issued and the approved dwelling has been ‘substantially commenced’.
  - b) The application is to be accompanied by scaled and detailed plans that demonstrate that one entire side of the proposed outbuilding will be unenclosed at all times until a ‘Notice of Completion’ is provided to the Shire for ~~the~~ an approved dwelling.
  - c) The unenclosed side of the proposed outbuilding shall be one of the sides of greater length. ~~and must be a perimeter wall.~~

- d) The unenclosed side shall be open for the entire height of the side.
- e) Solid garage style doors are not permitted on the unenclosed side.
- f) Open rural style gates are permitted on the unenclosed side.
- g) Only one (1) outbuilding prior to the completion of a dwelling may be supported.

5.4 Notwithstanding Part 5.3 above, if the Shire considers that the outbuilding proposed on the vacant lot has the potential to visually impair the locality, the application will be refused.

## 6. APPLICATION

This policy applies to the development of all outbuildings in the 'Residential', 'Development' and 'Small Holding' zones under TPS3, where a proposed outbuilding will be constructed prior to completion of a dwelling on same lot.

This policy does not apply if there is an existing dwelling on the same lot.

Indicative photographs of supported development in accordance with this Policy:



## 7. STANDARD CONDITIONS OF DEVELOPMENT APPROVAL

If granted, the Shire's Development Approval may include the following conditions, as a minimum:

- a) The approved outbuilding shall not be used for human habitation purposes **other than that considered and approved under SDev CP104 – Caravans as temporary accommodation.**
- b) The approved outbuilding shall not be used for any commercial or industrial use.



POLICY NO:-

**SDev CP070 –EVENT APPLICATION POLICY****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>Version</b>	1	New	OCM	30/09/20	Res: 271-20	<b>Synopsis:</b>	Policy created.
<b>Version:</b>	3	SDev CP005	OCM	28/09/22	Res: ???-22	<b>Synopsis:</b>	Reviewed and adopted by Council.

**1. RESPONSIBLE DIRECTORATE**

Sustainable Development

**2. PURPOSE OR OBJECTIVE**

The objective of this policy is to support and encourage events in the Shire of Dardanup that benefit the community and meet the relevant objectives outlined in the Shire of Dardanup Strategic Community Plan 2018-2028; while ensuring events comply with relevant legislative and legal requirements for public safety, health and amenity.

**3. SCOPE**

This policy applies to events held fully or partially on Shire owned and managed waterways, roads, land and facilities; and privately owned or leased properties within the Shire of Dardanup.

The following events fall outside of the Policy and therefore do not require an event application:

- Social gatherings, being small groups (generally less than 75 people over the age of 16 years) partaking in recreational activities with no significant infrastructure or entertainment.
- Events held in a building or venue that is approved for the purpose of events, and the event is within the approval limitations.
- Event held on crown land, where the event is run by the State or Federal Government.
- Political events or protests. This activity requires application and approval in accordance with the Local Government Act 1986, and other relevant legislation as required.
- Activities for which a Stallholder's Permit, Trader's Permit, or Permit to Perform has been issued.

**4. POLICY****4.1 Event Application Criteria**

An event permit is usually required for events where one or more of the following apply:

- The event type and expected number of attendees exceed or is not consistent with the planning or health approval for the proposed venue.
- The event is for more than 75 people over the age of 16 years.
- The event is advertised.
- Event registration is required, or ticket sales occur.
- Preparation or sale of food or drinks, including liquor, to the public is to occur.
- Amusement rides, bouncy castles, animals, laser or fireworks displays are part of the event.
- Erection of tents and marquees larger than 50m<sup>2</sup>, stages or other temporary structures is to occur.
- Use of drones, lighting towers, generators, cabling, switches, extension cords or other specialised equipment is to occur.
- Potential noise including music, use of amplified equipment, extraordinary vehicle noise.
- Trading in a public place is to occur (i.e. food vans, food stalls, market stalls, sales or hire of goods or wares)
- Liquor is being sold, supplied or consumed.
- A permit/approval/license issued by an external agency is required (e.g. permit for fireworks or pyrotechnics).
- Traffic management is required.
- Security, crowd control, first aid or other emergency services are engaged.
- The event could have a negative impact on the residents, community or the environment.
- The event could cause damage to Shire property or reserves.
- The activities proposed to be undertaken at the event have moderate to high level of risk to the public.



## **4.2 Events on Shire of Dardanup Parks, Reserves and Facilities**

Event bookings can be made on Shire of Dardanup managed parks, reserves and facilities which are available to all events that promote the objectives of the Shire of Dardanup Strategic Community Plan.

Any park or reserve may be booked for an event; however, every endeavour should be made to ensure that at least 50% of the park or reserve remains available for use by the general public. Public facilities such as playgrounds, BBQs and the jetty cannot be booked exclusively, with the exception of gazebos.

The Shire will consider the appropriateness of the proposed venue for the purpose of the event when assessing a booking application. The booking applications for major events supported by the Shire will be given priority. Applications will be considered on a 'first-come, first-served' basis; in the event of two or more booking applications being received at the same time the Shire will prioritise the application of local individuals, groups, and organisations.

The Shire leases a number of its facilities to various groups and organisations, meaning those which are already leased may not be available for hire.

## **4.3 Application**

An event permit application shall be made to the Shire on the prescribed form (Form 188) for any event meeting the criteria set-out under 4.1. of this Policy.

An event booking application shall be made on the prescribed form (Form 188A) for events on Shire of Dardanup managed parks and reserves. An event booking application shall be made on the prescribed form (Form 77) for events in Shire of Dardanup facilities.

Event applications and event bookings should be made at least eight (8) weeks prior to the proposed event date.

The Shire has the right to refuse and/or cancel any event applications for a range of issues, including but not limited to:

- The impact the event will have on the environment, residents and community.
- The impact the event will have on the Shire's reputation.
- The ability to meet all legislative requirements and to obtain all permits, licenses and approvals.
- The level of risk.
- The potential damages that could occur to the Shire's property.
- The potential conflict with other events or community use in that location.

## **4.4 Fees and Charges**

The Shire shall determine all fees and charges for community facilities, parks and reserves on an annual basis and these shall be listed in the Schedule of Fees and Charges.

The event organiser will be charged an Event Application Fee when the following apply:

- An event application is required under section 4.1 of this policy;
- The event organiser is a commercial entity, or business and is not a:
  - Charity
  - Community-based organization
  - Sporting group, or
  - Not-for-profit entity
- Even if the event organiser is a recipient of the Regional Events Grant under clause 3.3 of policy 'SDev CP044 – Community & Event Grant Policy' the fee will be charged unless the event organiser that is a registered charity, community-based organisation, sporting group, or not-for-profit entity;
- The fee will be applied regardless of whether or not the event is open to the public free of charge.

The Event Application Fee covers the following Environmental Health Services costs only:

- Assessment of the event application, including Risk Management Plans and/or Emergency Management Plans;
- Fee for Notification of a Food Premises (Food Act 2008) of from food operators that are approved to attend the event;
- Traders Permit fees that may be required under the *Activities in Thoroughfares and Public Places and Trading Local Law 2007*.
- Fees for applications for temporary public buildings under *Health (Public Buildings) Regulations 1992*;
- General inspections of the event Environmental Health Services;
- Any other services provided by Environmental Health Services under the *Health (Miscellaneous Provisions) Act 1911*, the *Public Health Act 2016*, the *Food Act 2008*, and the *Caravan Parks and Camping Grounds Act 1995* only.

An event organiser that is a registered charity, community-based organisation, sporting group, or not-for-profit entity is exempt from paying an Event Application Fee and the following fees are also exempt:

- Fee for Notification of a Food Business (*Food Act 2008*), for food operators approved to attend the event;
- Traders Permit fees that may be required under the *Activities in Thoroughfares and Public Places and Trading Local Law 2007*.
- Fees associated with applications for temporary public buildings under *Health (Public Buildings) Regulations 1992*;

#### **4.5 Responsibility**

It is the responsibility of the event organiser to:

- organise an event that complies with all relevant legislation, is safe and does not have negative impacts on community or the environment;
- to obtain all relevant approvals/permits/licenses issued by the Shire of Dardanup and/or any other government department or regulatory body;
- adhere to any conditions set out in the Shire of Dardanup event permit, Conditions of Hire for Parks and Reserves, and any other government departments or regulatory bodies.

#### **5. REFERENCE DOCUMENTS**

- Shire of Dardanup Event Guidelines
- Shire of Dardanup Form 188 – Application Form Event
- Shire of Dardanup Form 188B – Application Form Park or Reserve
- Shire of Dardanup Form 77 – Application Form Facility Hire
- Shire of Dardanup CP044- Donations and Grants : Minor Community Events Assistance
- Shire of Dardanup AP015 – Casual Hirers Liability Insurance
- Shire of Dardanup ‘Activities in Thoroughfares and Public Places and Trading Local Law’
- Shire of Dardanup ‘Local Government Property Local Law 2007’
- Shire of Dardanup Strategic Community Plan 2018-2028
- Health (Miscellaneous Provisions) Act 1911
- Health (Public Buildings) Regulations 1992



POLICY NO:-

**SDev CP078 - LIQUOR LICENCE APPROVALS RELEVANT TO SHIRE FACILITIES AND RESERVES****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

<b>History:</b>			OCM:	Res: 410/03	<b>Synopsis:</b>	Policy created.28/02/1997
	1	DEV3	OCM: 10/05/12	Res:	<b>Synopsis:</b>	Reviewed Policy Adopted
<b>Version:</b>	2	CP078	SCM 26/07/18	Res: 251-18	<b>Synopsis:</b>	Reviewed and Adopted by Council
	3	SDev CP078	OCM: 30/09/20	Res: 270-20	<b>Synopsis:</b>	Reviewed and Adopted by Council.
<b>Version:</b>	3	SDev CP005	OCM 28/09/22	Res: ???-22	<b>Synopsis:</b>	Reviewed and adopted by Council.

**1. RESPONSIBLE DIRECTORATE**

Sustainable Development

**2. PURPOSE OR OBJECTIVE**

Parks within the Shire are attractive to the public for holding picnics and functions, Council encourages the use of these facilities to develop a sense of community and outdoor lifestyle. The purpose of the policy is to expedite the approval process where members of the public book facilities and desire to consume alcohol during their function.

**3. POLICY**

The Chief Executive Officer has authority to issue liquor licence approvals for the consumption of alcohol on Parks and Reserves under the care and control of the Shire, subject to compliance with the Liquor Licensing Act by the proponent.

Approval is subject to the application form being completed and signed by the proponent, who must be of the minimum age of 18 years.

Where necessary for Liquor Licensing Act approval, it is the proponent's responsibility to obtain this approval.

Condition of Approval:

- The applicant accepts responsibility in ensuring that only persons who are over the age of 18 consume alcohol.
- If hiring the Eaton or Dardanup halls, alcohol is only to be served and consumed inside the hall, drinking outside the halls is not permitted.
- If alcohol is to be sold permission must also be obtained from the Liquor Licensing Court. Further information is available from the Bunbury Police or Bunbury court house.

The signed application is to be presented to the CEO for approval.

Refer: [Form 50 - Approval Form - Alcohol Consumption.pdf](#)



POLICY NO:-

**SDev CP084 – LOCAL PLANNING POLICY – ADVERTISING SIGNAGE**

## GOVERNANCE INFORMATION

Procedure Link:	NA	Administrative Policy Link:	NA
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## ADMINISTRATION INFORMATION

History:		Draft	OCM	29/07/2020	Synopsis:	
Version:	1	SDev CP084	OCM	30/09/20	Res: 269-20	Synopsis: Policy reviewed and endorsed by Council.
Version:	2	SDev CP084	OCM	31/03/21	Res: 61-21	Synopsis: Amended and adopted by Council.
Version:	3	SDev CP084	OCM	28/09/22	Res: ???-22	Synopsis: Reviewed and adopted by Council.

### 1. RESPONSIBLE DIRECTORATE

Sustainable Development

### 2. PURPOSE AND OBJECTIVE

This Policy provides guidance on the assessment of advertisement signs within the Shire of Dardanup. This Policy outlines when advertisement signs require development approval, and the objectives and standards against which the Shire will assess applications for advertisement signs.

This Policy also seeks to exempt certain advertisement signs from the need to obtain development approval where minimum requirements are met.

The objectives of this Policy are to:

- 2.1 Ensure that advertisement signs are appropriate for their location, relate to the land and/or buildings for which it is placed, and do not adversely impacts the amenity of the surrounding area.
- 2.2 Ensure advertising signage is of a scale appropriate to buildings, lot size and lot frontage/s of the site relevant to the application.
- 2.3 Ensure that advertisement signs only advertise services offered and/or products produced, sold, and/or manufactured on the land or building/s related to the approved use/s taking place.
- 2.4 To ensure advertisement signs do not pose an unnecessary risk to the safety of people and vehicles by virtue of their location, design, use and function.
- 2.5 To ensure that advertising signs are simple, clear, easy to read and maintained to a high standard.
- 2.6 Protect the cultural heritage significance of particular places and/or areas.
- 2.7 To provide for the rationalisation of signage on properties with multiple advertising requirements.

This Policy made pursuant to Division 2, Part 2, Schedule 2 of the Deemed Provisions for local planning schemes of the *Planning and Development (Local Planning Schemes) Regulations, 2015*. Under clause 3(5) and clause 67(g) of the Deemed Provisions the Local Government is to have due regard to a local planning policy in making a determination under the local planning scheme and applications for development approval.

### 3. REFERENCE DOCUMENTS

- Planning and Development Act, 2005
- Planning and Development (Local Planning Schemes) Regulations 2015
- Shire of Dardanup Local Planning Scheme No.3 (TPS3)

### 4. DEFINITIONS

- 4.1 The words and expressions in this policy have their normal and common meaning, and as defined in Part 1, Clause 1.8 of the Shire of Dardanup Town Planning Scheme No.3, the *Planning and Development Act, 2005*, the *Planning and Development (Local Planning Schemes) Regulations, 2015*, and as defined below.

4.2 The meaning of other specific words and expressions relevant to this Policy given below:

Advertisement Sign: Has the same meaning as an ‘Advertisement’ as defined in the *Planning and Development (Local Planning Schemes) Regulations 2015 – Schedule 2 – Deemed Provisions*.

Electronic Display Screen/Panel: Means an advertisement sign or a portion of an advertisement sign that displays an electronic image or video, which may or may not include text.

Election Sign: Means a sign that is -

- a) The advertisement is erected or installed in connection with an election, referendum or other poll conducted under the *Commonwealth Electoral Act 1918* (Commonwealth), the *Referendum (Machinery Provisions) Act 1984* (Commonwealth), the *Electoral Act 1907*, the *Local Government Act 1995* or the *Referendums Act 1983*.
- b) The primary purpose of the advertisement is for political communication in relation to the election, referendum or poll.

Fence: a freestanding structure put in place to mark a boundary and restrict movement across a property. It can be a permeable or solid structure. A fence may consist of several sections each section defined by a clear edge at which the angle of alignment of the adjoining fence changes.

Gable: is the generally triangular portion of a wall between the edges of a sloping roof.

Heritage Area: Has the same meaning as ‘Heritage Area’ as defined in the *Planning and Development (Local Planning Schemes) Regulations 2015 – Schedule 2 – Deemed Provisions*.

Heritage Place: Has the same meaning as ‘Heritage Place’ as defined in section 3(1) of the *Heritage of Western Australia Act 1990*.

Heritage Protected Place: Has the same meaning as ‘Heritage protected place’ as defined in the *Planning and Development (Local Planning Schemes) Regulations 2015 – Schedule 2 – Deemed Provisions*.

Sign: includes all forms of advertising devices, signage and bill posting including a notice, flag, mark, structure or device, or part thereof, whether or not words, numbers, expressions or symbols are shown thereon.

Sign surface area: where the sign is painted, printed or affixed on a building or fence and there is no contrasting background used to the predominant colour of the building elevation or fence, the surface area of the sign taken as the outer edge of the lettering, symbols images used. In the event contrasting colour(s) are used, the outer edge of the contrasting colour(s) will form the sign surface area. The surface area of the sign in a co-joined ‘V’ shape is the sum of both surfaces.

Third Party Signage: Means any advertisement sign advertising services and products unrelated to the subject site.

Wall: is the vertical external face of a constructed building comprising solid building material and includes any openings (windows/doors) but does not include a fence. A building may consist of several walls each wall being defined by a clear edge at which the angle of alignment of the adjoining wall changes

4.3 The definitions of various advertisement signs are contained within Table 1, 2 and 3: Advertisement Sign Requirements.

## 5. POLICY

5.1 This Policy exempts advertisement signs from requiring development approval where the advertisement sign is permitted in a Zone and complies with the development standards in Table 1 and the General Requirements listed in Part 7.1 of this Policy.

5.2 A Development Approval application is required for all other signs within the Shire, excluding signs for which approval is not required under Clause 61 of the Deemed Provisions. Development applications will be assessed against the Development Standards contained in Table 2 where applicable, and the Development Requirements listed in Part 7 of this Policy. Advertisement signs that do not comply with the objectives listed in Part 2 of this policy are deemed unacceptable and will not be supported unless exceptional circumstances exist.

- 5.3 The exemption afforded by Clause 5.1 of this Policy does not apply in any of the following situations where the advertisement sign:
- a) is located on land reserved under the Greater Bunbury Region Scheme or on a lot abutting land reserved under the Greater Bunbury Region Scheme, unless the development is exempted under the Greater Bunbury Region Scheme;
  - b) is located in a road reserve under the care and control of the Shire of Dardanup except for signs approved under Infr CP040 and Infr CP041;
  - c) does not comply with the Development Requirements listed in Part 7 of this Policy;
  - d) is illuminated or contains an electronic display screen and/or panel components;
  - e) is inconsistent with any relevant Design Guidelines or other Local Planning Policy;
  - f) is located in a place that is included on a Heritage List or on land located within a Heritage Area designated under the Scheme or located in a Heritage Protected Place;
  - g) is to be erected or installed within 1.5m of any part of a crossover or street truncation;
  - h) Where multiple signs are proposed on a single property and/or lot.
- 5.4 If a particular advertisement sign is not listed or defined, it shall be assessed on its individual merits in accordance with the objectives outlined in Part 2 of this Policy and the Scheme.
- 5.5 Before carrying out of any development listed associated with advertising signs, any other licences, permits or approvals required is to be obtained in accordance with any other law. A building permit may be required and applicants should consult with the Shire Building Division to determine if a building permit application is required to be submitted.
- 5.6 Signs listed in Table 3 are not permitted in the Shire of Dardanup.

## 6. INFORMATION REQUIRED TO ACCOMPANY DEVELOPMENT APPLICATION

An application for development approval for an advertisement sign is to be accompanied by the required information listed by Clauses 62 and 63 of the Deemed Provisions. At a minimum, a signage plan/s shall be submitted with each application with the following information:

- The name of the sign type as described in this Policy, for example, 'Wall Sign', 'Roof Sign' etc. or a full description of the sign;
- Details of the business or land use conducted on the premises to which the sign relates including the business name, business owner/proprietor, business address and contact details;
- Site plan: indicating the location of each proposed sign on the building and/or site and any existing signage that will be retained or removed;
- Elevations: showing the details/display of each sign, including wording, images, logos, colours and size dimensions, drawn to a professional standard;
- Specifications: including materials to be used, fixing methods, proposed illumination (if any) and any support structure/s;
- All application for development approval are to include footing details of the signage structure, or detail as to how the sign is intended to be fixed to the land or the building to which it applies;
- Fee: if a signage application does not form part of a larger development application, the fee will apply based on the cost of the proposed signage; and
- Approximate cost of the proposed sign.

Applications for development approval, which are not accompanied by the necessary information, will not be accepted for assessment and processing.

All applications for Electronic Display Screen/Panel Signs are required to be accompanied with an electronic display screen/panel lighting impact report from a qualified lighting engineer that specifies the maximum daytime, dawn/dusk, and night-time brightness relative to the surrounding development and land uses and the dwell/transition time.

All applications for advertisement signs within a Heritage Area/Place are required to be accompanied with a heritage assessment or statement prepared by a qualified practitioner that specifies the impact of the sign on the heritage of the area.

## 7. DEVELOPMENT REQUIREMENTS

### 7.1 General Requirements

- a) Advertisement signs shall only advertise services and products available on the premises where the sign is located. Third party advertising not permitted.
- b) Advertisement signs must be contained wholly within the property boundaries of a lot and a nil setback may apply where the sign will not overhang and the sign and its footings will not encroach into any reserve (including road reserve).
- c) A sign is not to be erected or installed within 1.5m of any part of a crossover or street truncation and is not to cause interference with or be hazardous to vehicular traffic and pedestrians.
- d) Street numbering shall be incorporated into advertisement signage, and shall be clearly visible from the street.
- e) Except where required by clause 5.3 of this Policy, development approval is not required where the content of an approved advertisement sign is proposed to be changed, provided the dimensions, location and structure remain unchanged, and the wording is not to be of an offensive nature.
- f) Advertisement signs shall not be located in a location or manner that unreasonably obstructs the view of existing public artwork or murals.
- g) Signs are required to be securely fixed to the structure by which it is supported.
- h) A signage strategy is required for multiple signs on a single property and/or lot.
- i) Where a proposed sign is exempt, the applicant is to provide written correspondence of the proposed signage for the Shire to keep on record.
- j) Signs needs to be of a high quality, and maintained to a high quality. If in the opinion of the local government, the sign is in conflict with the aims of the Scheme the local government may require the owner of the advertisement to repair or remove the advertisement.

### 7.2 Illuminated and Electronic Display Screen/Panel Signs

- a) All Electronic Display Screen/Panel signs shall:
  - i. be restricted to static images that are:
    - externally illuminated during hours of darkness; or
    - displayed electronically, i.e. in a digital format.
  - ii. have a minimum dwell time duration of 30 seconds;
  - iii. not contain a transition time from one display to another that exceeds 0.1 seconds; and
  - iv. no display transitional effects such as fly-in, fade-out and scrolling.
- b) Illuminated advertising signs, including electronic display screens/panels, abutting any road must:
  - i. use a low level of illumination, not exceeding 300cd/m<sup>2</sup>, not flash, pulsate, or chase, and not cause a nuisance, by way of light spillage, to light received to the abutting sites to a maximum of 50 lux;
  - ii. not contain fluorescent, reflective or retro reflective colours or materials;
  - iii. not interfere with or be likely to be confused with traffic control signals;

- iv. screen any electrical cables from the public realm and be maintained in a tidy manner; and
- v. not be located in Residential areas.

## 7.3 Signage Strategy

- a) A Signage Strategy (example illustrated in Appendix 1) required by Clause 7.1 of this Policy shall include the following information:
  - i. a scaled site plan, illustrating the location of any existing and proposed signage;
  - ii. elevation details illustrating the location and dimensions of any existing and proposed/future signage;
  - iii. details of any illumination if signage is proposed to be illuminated;
  - iv. evidence that all tenancies have equitable access to signage locations and
  - v. other plans and information that the Shire may reasonably require to enable the signage strategy to be assessed and determined.
- b) All advertisement signs shall comply with the approved Signage Strategy, unless otherwise approved by the Shire under a separate development approval.
- c) Further development approval is not required where an advertisement sign complies with an approved signage strategy.

## 7.4 Heritage Places

- a) Any original and early signage (including remnants) that contribute to the cultural heritage significance of a heritage place shall be preserved.
- b) The size, scale, location, materials and colours of any proposed advertisement sign on a heritage place must respect the heritage value of the site.
- c) Advertisement signs shall not impact the heritage value/significance of an area.

## 7.5 Performance Criteria

Where standards in Clause 7.1 and 7.2 are not met, the variations will be assessed in accordance with the performance criteria outlined below:

### a) Response to location and character

- Signs shall not result in an adverse impact upon the character or historical significance of the site.
- Signs shall not dominate the streetscape or detract.
- Signs shall not block important views or vistas to environmental or heritage areas or obscure architectural detailing.

### b) Scale and design of signage

- The scale and design of signage is appropriate to the building and architectural details to which it relates.
- The scale and design is compatible with surrounding development and general nature of land use.
- Signs shall not contain reflective materials or finishes that would adversely affect amenity within the public realm or adjacent buildings.
- Signs shall not incorporate sound or vibration
- Signs shall not incorporate offensive content.
- All supporting structures, cabling and conduits shall be screened from public view.

### c) Rationalisation of signage

- The rationalisation of signage is supported where possible.
- Multiple signs on a single site will not be supported, where rationalisation opportunities are possible.

### d) Design, construction and maintenance

- Signs shall be constructed using high quality, durable materials and installed in a professional manner.



- Signs are maintained to a high standard.

**e) Safety**

- Signs shall be adequately installed and secured.
- Signs shall not cause confusion with, or reduce the effectiveness of, traffic control devices.
- Signs shall not cause driver distraction or otherwise impact on traffic or driver safety.
- Signs shall not obstruct safe and convenient pedestrian movement.
- Signs shall not pose a threat to public safety or health.

## **7.6 Contents of Signs**

The content of any sign shall not contain any information that may be deemed by the Local Government to be misleading, offensive or derogatory in nature. Where a sign is deemed to fall into one or more of the categories above, the Local Government will request that revised content be provided.

## **7.7 Advertisement Signs required by Shire of Dardanup and Public Authorities**

Advertisement signs required by the Shire of Dardanup and/or a public authority are exempt from requiring development approval.

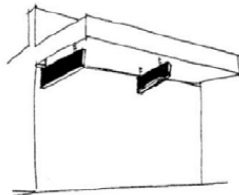
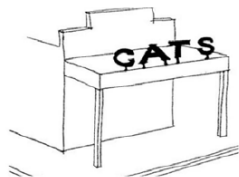

## **8. APPLICATION**

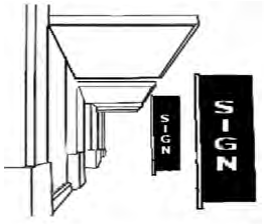
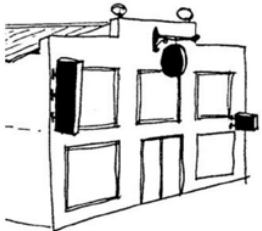

This Policy applies to the entire Shire of Dardanup Scheme Area and is to be read in conjunction with the Scheme and any other relevant local planning policy. This Policy does not deal with:




- warning signs and risk management signage installed by the Local Government on Local Government controlled land in accordance with the *Public Works Act, 1902*; and
- street parking signs, information signs, road signs, regulatory traffic signs and directional signs installed by the Local Government in local road reserves in accordance with the *Public Works Act, 1902*. The Local Government's approach to such signage is set out in Policy CP040 Directional Signage Policy for Fixed Signs within Road Reserves and Policy CP041 Directional Signage for Public Events and Activities – Temporary Signs within Road Reserves.

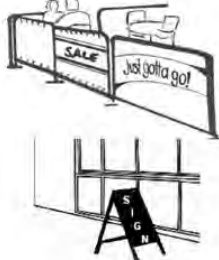


**TABLE 1 – EXEMPTED ADVERTISEMENTS****Signs which do not require approval.**

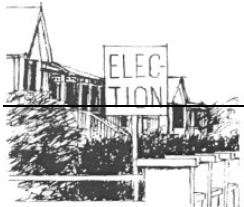
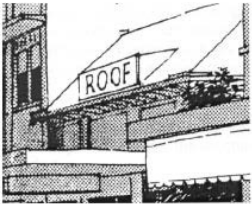
The following signs do not require approval if the sign meets all applicable development standards and it only applies to the Permitted Zones. Any variations to the development standards proposed, requires an application for development approval. The signs types in Table 1 in all other Zones will require development approval.

SIGN TYPE		EXEMPTED ADVERTISEMENTS – DEVELOPMENT STANDARDS
SIGNS ON BUILDINGS	PERMITTED ZONES	
<b>Awning Signs (below)</b> An advertisement sign fixed to or suspended from the underside of a verandah, balcony or awning. 	Mixed Use District Centre Industrial – Light Industrial General Business Commercial Mixed Business Other Community	Awning Signs (below) shall: <ul style="list-style-type: none"> <li>• Is a single faced sign</li> <li>• achieve a minimum height clearance of 2.7m from the natural ground level;</li> <li>• not exceed a height of 500mm;</li> <li>• not exceed an area of 4 m2;</li> <li>• not be within 3m of another such sign attached to the underside of the same verandah;</li> <li>• not project or overhang beyond the boundaries of the lot;</li> <li>• consist of one sign per tenancy; and</li> <li>• only be located near the entrance to a tenancy.</li> </ul>
<b>Awning Signs (above)</b> An advertisement sign located above the outer fascia of a verandah, balcony or awning. 	Mixed Use District Centre Industrial – Light Industrial General Business Commercial Mixed Business Other Community	Awning Signs (above) shall: <ul style="list-style-type: none"> <li>• Is a single faced sign</li> <li>• not exceed 500mm in height;</li> <li>• not exceed 500mm in depth;</li> <li>• not project beyond the outer metal frame or the surround of the fascia of the building to which it is attached;</li> <li>• not project or overhang beyond the boundaries of the lot;</li> <li>• consist of one sign per tenancy; and</li> <li>• only be located near the entrance to a tenancy.</li> </ul>
<b>Community Service Sign</b> Is a temporary sign on non-rigid material hung on a building or fence to which advertises non-for-profit, short term events such as a fete, fair or festival for a charitable, religious, education, child care, sporting organisation or the like. 	Mixed Use District Centre Industrial – Light Industrial General Business Commercial Mixed Business Other Community	<ul style="list-style-type: none"> <li>• One sign per street frontage.</li> <li>• Maximum area of 4sqm;</li> <li>• Located on the site of the proposed activity or the property of the relevant organisation where the activity is to occur; and</li> <li>• Not be displayed more than four weeks prior to the event advertised and removed not later than one week after the conclusion of the event.</li> </ul>

SIGN TYPE		EXEMPTED ADVERTISEMENTS – DEVELOPMENT STANDARDS
SIGNS ON BUILDINGS	PERMITTED ZONES	
<p><b>Freestanding Banner Signs</b></p> <p>A freestanding banner sign is an advertising device made from lightweight material attached to a pole weighted to the ground. These signs come in a variety of shapes and may also be referred to as ‘Bali’, ‘Teardrop’, ‘Blade’ or ‘Wing’ signs.</p> 	<p>Mixed Use District Centre Industrial – Light Industrial General Business Commercial Mixed Business Other Community</p>	<ul style="list-style-type: none"> <li>• Dimension: max. 2.5m height max. 1.2m width</li> <li>• Must: <ul style="list-style-type: none"> <li>• be limited to 2 per street frontage;</li> <li>• be securely fixed to a building or pole of sufficient size and strength to support the banner under all conditions;</li> <li>• be erected within the boundaries of the lot and not project beyond any lot boundary;</li> <li>• not be located within the street setback line;</li> <li>• not impede vehicle</li> <li>• sightlines for access to and from the property; and</li> <li>• not impede pedestrian access to and from the property</li> </ul> </li> </ul>
<p><b>Projecting Signs</b></p> <p>An advertisement sign which projects more than 300mm out from a wall of a building, below the eaves or ceiling height.</p> 	<p>Mixed Use District Centre Industrial – Light Industrial General Business Commercial Mixed Business Other Community</p>	<p>All Projecting Signs shall:</p> <ul style="list-style-type: none"> <li>• be limited to a maximum of one sign per tenancy;</li> <li>• have a minimum clearance of 2.7m from the natural ground level;</li> <li>• not project out more than 1m from the wall of which it is attached;</li> <li>• not exceed 4m<sup>2</sup> in area;</li> <li>• not be placed within 2m of either end of the wall to which they are attached; and</li> <li>• not project above the top of the wall to which they are attached.</li> </ul>
<p><b>Wall Signs</b></p> <p>An advertisement sign which is affixed to the external part of a wall of a building, a gable end, or a building façade and no part of which is above the roofline of the building.</p> 	<p>Mixed Use District Centre Industrial – Light Industrial General Business Commercial Mixed Business Other Community</p>	<p>Wall Signs shall:</p> <ul style="list-style-type: none"> <li>• not extend laterally beyond either end of the wall or protrude above the top of the wall; and</li> <li>• not cover more than 10% of the façade for each tenancy within a building and/or development site visible from the public realm; or</li> <li>• where there is an approved signage strategy, not cover more than 25% of a façade within a building and/or development site visible from the public realm.</li> </ul>

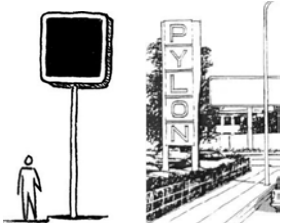

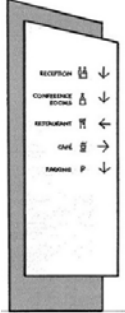
SIGN TYPE		EXEMPTED ADVERTISEMENTS – DEVELOPMENT STANDARDS
SIGNS ON BUILDINGS	PERMITTED ZONES	
<p><b>Window Signs</b> An advertisement sign which is painted or affixed to either the interior or exterior surface of the glazed area of the window.</p> <p><i>*Note: This includes all areas of non-advertising window coverings which block views into or out of the window of the building to which they are affixed.</i></p> 	<p>Mixed Use District Centre Industrial – Light Industrial General Business Commercial Mixed Business Other Community</p>	<p>Window Signs that:</p> <ul style="list-style-type: none"> <li>do not cover more than 50% of the total window area per tenancy;</li> <li>not obstruct views onto the public realm; and</li> <li>not detract from the streetscape</li> </ul>
<p><b>Property Transaction, Display Home, and Building Construction Signs</b></p> <p>An advertisement sign advertising the display, sale, construction or lease of buildings, land and/or development.</p>  	<p>All Zones</p>	<p>Property Transaction, Display Home, and Building Construction Signs pertaining to Single Houses, Grouped and Multiple Dwellings that:</p> <ul style="list-style-type: none"> <li>a double faced sign having not exceeding an area of 2m<sup>2</sup> for property transactions and building construction and 4m<sup>2</sup> for Display Homes;</li> <li>are limited to a maximum of one sign per street frontage for each property or tenancy; and</li> <li>illumination is not permitted.</li> </ul> <p>Property Transaction and Building Construction Signs for shopping centres, commercial developments, that:</p> <ul style="list-style-type: none"> <li>do not exceed an area of 5m<sup>2</sup>;</li> <li>are limited to a maximum of one sign per street frontage for each property or tenancy; and</li> <li>do not exceed a maximum height of 3m, inclusive of supporting posts/structures.</li> </ul>

SIGN TYPE PORTABLE TEMPORARY SIGNAGE	PERMITTED ZONES	EXEMPTED ADVERTISEMENTS – DEVELOPMENT STANDARDS
<p><b>Ground Based Signs</b></p> <p>An advertisement sign not permanently attached to the ground including, but not limited to a sandwich board sign which consists of two sign boards attached to each other at the top or elsewhere by hinges or other means, which is no higher than 1.2m above natural ground level.</p> 	<p>Mixed Use District Centre Industrial – Light Industrial General Business Commercial Mixed Business Other Community Tourist General Farming</p>	<p>Ground Based Signs that:</p> <ul style="list-style-type: none"> <li>• contain a maximum area of 1m<sup>2</sup> each side;</li> <li>• are only displayed during the operating hours of the business to which the sign relates;</li> <li>• provide a clearance of a minimum of 1.8m to a footpath or pedestrian walkway;</li> <li>• are limited to a maximum of one sign per tenancy on a lot;</li> <li>• are not located more than 5m from the building to which the sign relates;</li> <li>• do not exceed a maximum height of 0.75m measured from natural ground level (including supporting structures).</li> </ul>
<p><b>Fence Sign</b></p> <p>An advertisement sign attached to a fence.</p> 	<p>Industrial – Light Industrial General</p>	<p>Fence Signs shall:</p> <ul style="list-style-type: none"> <li>• Is a single faced sign;</li> <li>• be limited to a maximum of one sign per street frontage on any one lot;</li> <li>• be securely attached;</li> <li>• sit flush on the fence to which it is attached;</li> <li>• not contain any sharp or pointed edges below a height of 2.7m;</li> <li>• not cover more than 30% of the total area of the fence; and</li> <li>• not impact on views to the street and/ or building.</li> </ul>
<p><b><u>Signage for sponsorships at sports grounds/ovals</u></b></p>	<p><b><u>All zones and reserves where the use is permitted and approved.</u></b></p>	<p><b><u>Signs shall:</u></b></p> <ul style="list-style-type: none"> <li>• be securely attached to a fence;</li> <li>• be no higher than 1.2m from the ground;</li> <li>• sit flush on the fence to which it is attached;</li> <li>• not be illuminated;</li> <li>• always be internally facing.</li> </ul>
<p><b>Rural Producer Sign</b></p> <p>A sign erected on land lawfully used for rural or farming purposes which advertises goods or products produced, grown or lawfully manufactured on the land within the boundaries of which the sign is located.</p> 	<p>Tourist General Farming Small Holdings</p>	<p>Rural Producer Sign shall;</p> <ul style="list-style-type: none"> <li>• Not exceed 2.5m<sup>2</sup> in area;</li> <li>• Not exceed 3m in height;</li> <li>• Be no more than one sign per lot; and</li> <li>• Only be erected and maintained on land on which the goods or products are produced, grown or lawfully manufactured</li> </ul>

SIGN TYPE PORTABLE TEMPORARY SIGNAGE	PERMITTED ZONES	EXEMPTED ADVERTISEMENTS – DEVELOPMENT STANDARDS
<b>Home Occupation/Home Business Sign</b>	Residential	<p>Specific signage provisions – areas</p> <p>Signage on residential properties:</p> <ul style="list-style-type: none"> <li>• Shall be associated with an approved home occupation or home business.</li> <li>• No more than one sign per street frontage shall be supported</li> <li>• Signage shall be sited appropriately and not obscure vehicle and pedestrian sightlines.</li> <li>• Individual signage shall not exceed 0.5 of a square metres</li> <li>• No illumination permitted.</li> </ul>
<b>Election sign</b>  As per the definition in Part 4 of this policy. 	<b>All Zones</b>	<ul style="list-style-type: none"> <li>• Not to be displayed on local government controlled land or a road or other public place.</li> <li>• The advertisement is not erected or installed until the writ or writs have been issued or, for an election, referendum or poll under the Local Government Act 1995, until the 36th day before the day on which the election, referendum or poll is to be held.</li> <li>• The advertisement is removed no later than 48 hours after the election, referendum or poll is conducted.</li> <li>• The advertisement is not erected or installed within 1.5 m of any part of a crossover or street truncation.</li> </ul>
<b>Roof sign</b>  Is an advertisement positioned at the top of a building (above an awning, verandah roof or the like) where the roof of that building would normally form the predominant backdrop to the sign when it is viewed from the ground. 	Mixed Use District Centre Industrial – Light Industrial General Business Commercial Mixed Business Other Community Tourist	<ul style="list-style-type: none"> <li>• A maximum area of 20% of the area of the roof panel on which it is located or 4m<sup>2</sup> whichever is the lesser.</li> <li>• A maximum width of 2/3 of the width of the roof.</li> <li>• Does not protrude above the roof ridgeline.</li> <li>• Does not project more than 300mm from the portion of the building to which it is attached.</li> </ul>

**TABLE 2 – SIGNS THAT REQUIRE DEVELOPMENT APPROVAL****Signs that Require Development Approval**

The following signs require development approval in all circumstances. Applications will be assessed on their merit and need to demonstrate compliance with the Development Standards in Table 2.

SIGN TYPE	DEVELOPMENT STANDARDS
<p><b>Pylon Signs</b></p> <p>An advertisement sign which affixed to the ground having one or more supports where the overall height (inclusive of any supports) is greater than the sign's horizontal dimension.</p> 	<p>Pylon Signs shall:</p> <ul style="list-style-type: none"> <li>• The maximum sign face area is 10m<sup>2</sup> per face, for a maximum of two faces;</li> <li>• Must not be located less than 1.5m from the front property boundary (including the primary and secondary street frontages of a corner lot), and must not project beyond the alignment of any property boundary;</li> <li>• have a minimum clearance of 2.7m from the natural ground level;</li> <li>• be restricted to a maximum of either one pylon or monolith sign per street frontage, or where a lot has numerous tenancies/units, multiple pylon or monolith signs may be approved where separated by a minimum distance of 50m;</li> <li>• not exceed 2.5m measured horizontally across the face of the sign;</li> <li>• Where practical, make provision for infill panels to accommodate the needs of a property containing multiple tenancies/units;</li> <li>• not be more than 6m above natural ground level (including supporting structures), except where:</li> <li>• multiple tenancies/units are located on a lot, then the height can be increased to 7m above natural ground level (including supporting structures).</li> </ul>
<p><b>Balloon Sign</b></p> <p>An inflatable advertisement sign.</p> 	<p>Balloon Signs shall:</p> <ul style="list-style-type: none"> <li>• not exceed 7m in diameter;</li> <li>• not exceed 9m in height;</li> <li>• not be displayed for more than 14 days in aggregate for any one calendar year; and</li> <li>• be securely attached.</li> </ul>
<p><b>Monolith Signs</b></p> <p>An advertisement sign comprising of a solid, ground mounted structure, where the vertical dimension exceeds the horizontal dimension, but does not include a Pylon Sign or a Directional Sign:</p> 	<p>Monolith Signs shall:</p> <ul style="list-style-type: none"> <li>• not be more than 6m above natural ground level (including supporting structures), except where multiple tenancies/units are located on a lot, then the height can be increased to 7m above natural ground level.</li> <li>• have a maximum area of 15m<sup>2</sup></li> <li>• be restricted to a maximum of either one pylon or monolith sign per street frontage, or where a lot has numerous tenancies/units, multiple monolith or pylon signs may be approved where separated by a minimum distance of 50m.</li> <li>• Where practical, make provision for infill panels to accommodate the needs of a property containing multiple tenancies/units.</li> </ul>

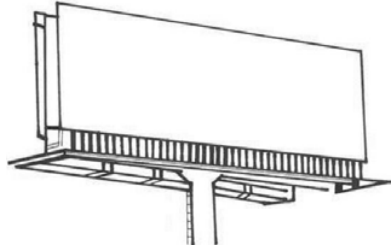
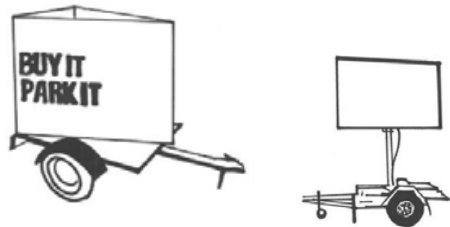

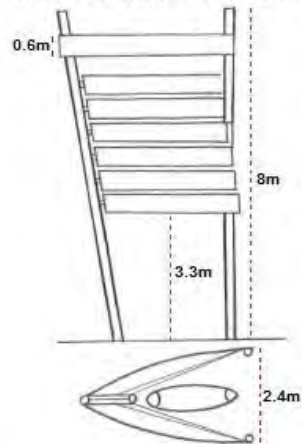
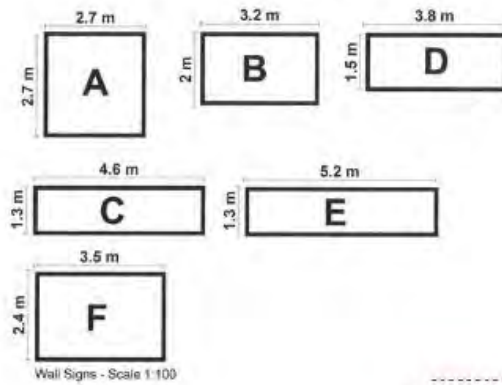
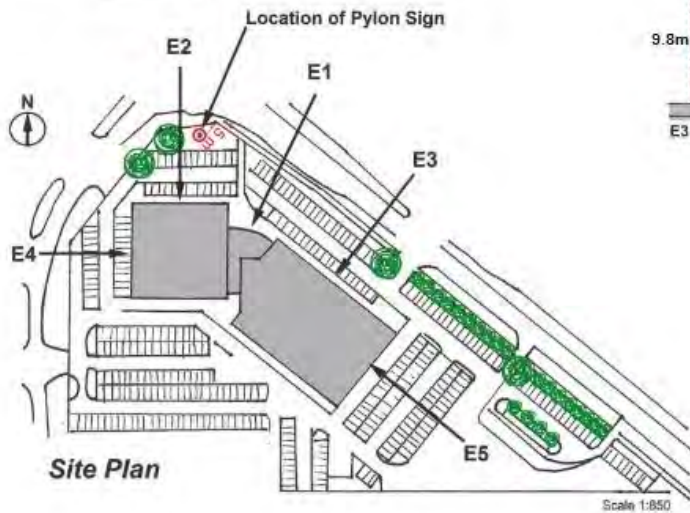
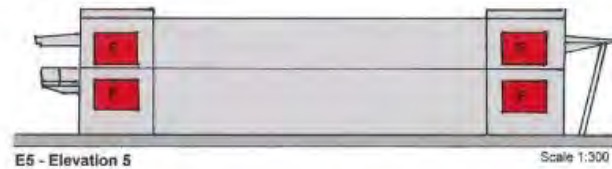
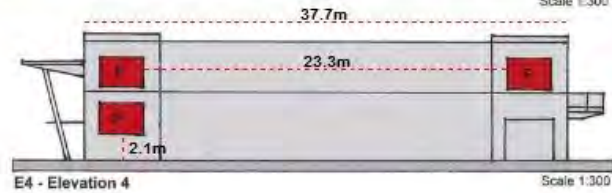
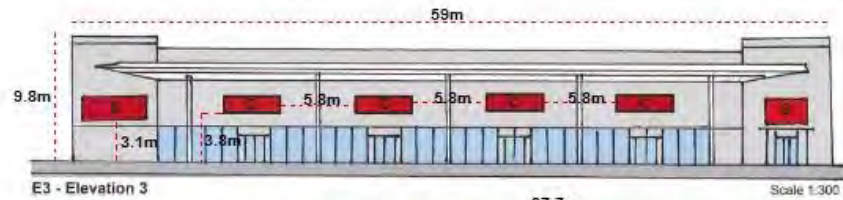
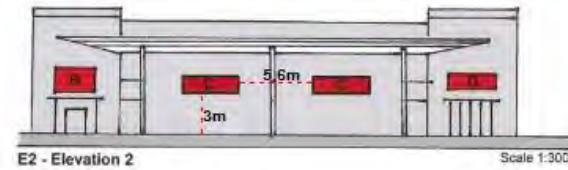
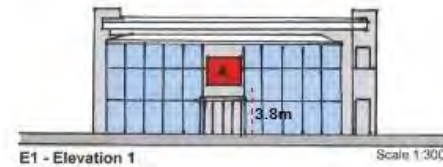
SIGN TYPE	DEVELOPMENT STANDARDS
<p><b>Billboards</b></p> <p>An advertisement sign fixed to a freestanding structure or building may include LED components, however not classified as a pylon or wall sign.</p> 	<p>Not permitted, but Council may consider a hoarding sign subject to the following;</p> <ul style="list-style-type: none"> <li>• Number of similar signs approved by Council within 1km of the proposed sign;</li> <li>• Must be mounted as a freestanding structure;</li> <li>• Must not be located on a street frontage of a premises along which is located another billboard sign, billboard sign large, ground sign, pole sign, pylon sign or pylon sign – large;</li> <li>• Sign not exceed a maximum of 85m<sup>2</sup> in area;</li> <li>• Sign not less than 1.2m or greater than 20m (top of sign inclusive of supporting posts) above ground level;</li> <li>• Setback of the sign from the property boundary to be determined subject to the adjoining road hierarchy, width of road reserve, proximity of sensitive uses, size of the sign and any existing vegetation/screening;</li> <li>• Consideration to advice received from agencies upon referral of the proposal to the affected agencies.</li> </ul>
<p><b>Trailer Mounted Signs</b></p> <p>An object which is displayed for the purposes of advertisement (including a variable message sign); or an advertisement sign which is attached to or placed on a vehicle (car, truck, boat, trailer, caravan, machinery, whether moveable or not).</p> 	<ul style="list-style-type: none"> <li>• Maximum horizontal or vertical dimension being 2.0m</li> <li>• The vehicle is removed when Cyclone warning 'Yellow' alert is issued</li> <li>• The sign is adequately secured to not cause risk to other road users.</li> <li>• Public authorities exempted.</li> </ul>
<p><b>Any Other Sign -</b></p> <p>Is a sign that is not listed or defined within the general terms of the definitions or otherwise mentioned in this Policy.</p>	<p>These are to be considered against the provisions of a sign definition of 'nearest fit' and the performance criteria.</p>



TABLE 3 – ADVERTISEMENTS NOT PERMITTED

Signs not Permitted - the signs below are not permitted.

SIGN TYPE	ADVERTISEMENTS NOT PERMITTED
<div><div><div>Tower Sign</div><div>A sign affixed to, or placed on an open structural mast or tower.</div></div><div></div></div>	<div>Tower Signs are not permitted.</div>

**APPENDIX 1 – Signage Strategy Example****Street Facing Elevation of Pylon Sign****Wall Sign Dimensions****Building Elevations**



POLICY NO:-

**SDev CP091 - LOCAL PLANNING POLICY – EXEMPTED DEVELOPMENT AND LAND USE****GOVERNANCE INFORMATION**

Procedure Link: NA

Administrative Policy Link: NA

**ADMINISTRATION INFORMATION**

History:					Synopsis:	
Version		New	OCM	26/02/2020	Res: 25-20	Synopsis: Draft Policy created.
Version	2	Adopted	OCM	29/04/2020	Res: 82-20	Synopsis: Adopted by Council
Version	3	SDev CP091	OCM	30/09/2020	Res: 269-20	Synopsis: Reviewed and Adopted by Council
Version	4	SDev CP091	OCM	31/03/2021	Res: 61-21	Synopsis: Amended and Adopted by Council
Version	5	SDev CP091	OCM	28/09/2022	Res: ???-22	Synopsis: Reviewed and adopted by Council.

**1. RESPONSIBLE DIRECTORATE**

Sustainable Development

**2. PURPOSE OR OBJECTIVE**

This Policy establishes the Shire's position in relation to development that is exempt from requiring development approval. These exemptions are in addition to the use and development types identified as being exempt in Schedule 2 ('Deemed Provisions') of the Planning and Development (Local Planning Schemes) Regulations 2015.

The objectives of this Policy are to:

1. Provide certainty about what is considered minor development and to exempt such development from the need for development approval;
2. To streamline the land use planning regulatory process and to reduce red tape;
3. Ensure acceptable development outcomes are maintained;

This policy is made pursuant to Division 2, Part 2, Schedule 2 of the Deemed Provisions for local planning schemes of the Planning and Development (Local Planning Schemes) Regulations 2015.

**3. REFERENCE DOCUMENTS**

- Planning and Development Act 2005
- Planning and Development (Local Planning Schemes) Regulations 2015
- Shire of Dardanup Local Planning Scheme No. 3 (TPS3)

**4. DEFINITIONS**

In this policy, "substantially commenced" means that the footings of an approved dwelling have been completed.

All other words and expressions in this policy have their normal and common meaning, and as defined in Part 1, Clause 1.8 of the Shire of Dardanup Town Planning Scheme No.3, the *Planning and Development Act 2005*, the *Planning and Development (Local Planning Schemes) Regulations 2015* or State Planning Policy 7.3 - Residential Design Codes of WA.

**5. POLICY**

Prior to the commencement of development works, land owners and applicants are encouraged to discuss all development proposals with Shire Planning Staff to determine whether the terms and requirements of this policy apply.

Exemptions in Schedule 2 ('Deemed Provisions') of the Planning and Development (Local Planning Schemes) Regulations 2015 apply to land even though it may be located in the Landscape Protection Area under TPS3. Exemptions in Schedule 2 ('Deemed Provisions') do not apply to land that is designated as Bushfire Prone Area under the Fire and Emergency Services Act 1998 and development approval is required under clause 78D(3) for the development.

Before carrying out any development listed in Table 1, any other licences, permits or approvals required must be obtained in accordance with any other law.

**In addition to the exemptions in Schedule 2,** Development approval is not required for any development listed in Table 1 ‘Exempted Development’ providing:

- 5.1 The proposal complies with the listed zones and criteria contained in the corresponding ‘Applicable Zone’ and ‘Conditions’ columns;
- 5.2 The land use or development does not represent an ‘X’ (Prohibited Use) in Appendix I – Zoning Table of the Shire of Dardanup Town Planning Scheme No.3;
- 5.3 The proposal does not vary any standards or requirements prescribed in the Scheme or the Planning and Development (Local Planning Schemes) Regulations 2015, or any other requirements of the R-Codes (if applicable).

**Table 1 – Development Exempt from Development Approval**

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS ‘X’ IN LAND USE TABLE)	EXEMPTION CRITERIA
Arbor, archway or gateway - or similar type of decorative structure that defines a pedestrian entrance.	All zones	<ul style="list-style-type: none"> <li>Maximum height 3 metres; and</li> <li>Maximum width 2.5 metres</li> </ul>
Bed and Breakfast	General Farming Residential Short Stay Residential Small Holding Tourist	<ul style="list-style-type: none"> <li>Minimum lot size 900m<sup>2</sup></li> <li>Maximum of two bedrooms and two bathrooms may be used for the bed and breakfast</li> <li>One onsite car parking space is required per guest bedroom in addition to two spaces for the residential use</li> </ul>
Family Day Care	All zones	Where development complies with the Scheme definition of a ‘Family Day Care’
Fences	Residential	<p>Where the fence is not located within a Heritage Area or on a lot that contains a place on the Heritage List and meets any of the following criteria:</p> <ul style="list-style-type: none"> <li>is a front fence and meets the acceptable development provisions of the Residential Design Codes, including; <ul style="list-style-type: none"> <li>front fences within the primary street setback area being visually permeable 1.2 metres above natural ground level; and</li> <li>fences being truncated or reduced to no higher than 0.75 metres within 1.5 metres of where the fence adjoins a vehicle access point, where the driveway meets a public street and where 2 streets intersect;</li> </ul> </li> <li>is located on a common boundary, is located greater than 4.5 metres from a primary</li> </ul>

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA
		<p>street boundary and is no greater than 2 metres in height;</p> <ul style="list-style-type: none"> <li>is located on a secondary street boundary and is not greater than 1.8 metres in height.</li> </ul>
	General / Light Industry, Mixed Business	<ul style="list-style-type: none"> <li>Constructed of 50mm steel mesh;</li> <li>Maximum height of 1.8m from natural ground level with a maximum overall height of 2.1m where barbed wire is placed on top of the fence;</li> <li>Supported by steel galvanised pipe posts: <ul style="list-style-type: none"> <li>2.7m in length</li> <li>Nominal bore of 40mm and outside diameter of 48mm</li> <li>Spaced at 4m centres</li> <li>Sunk 0.6m into the ground, encased in concrete having diameter of 150mm; and</li> <li>Terminal posts are braced in line of the fence with diagonal pipe braces having nominal bore of 50mm and outside diameter of 60mm</li> </ul> </li> <li>Centre and bottom high tensile galvanised steel wire.</li> </ul>
	General Farming, Small Holding, Tourist	<p>Where the fence meets all of the following criteria:</p> <ul style="list-style-type: none"> <li>is located within a 14 metre visual truncation on a corner lot and is no higher than 1.5 metres;</li> <li>is located within a 3 metre visual truncation to a vehicular access way and is no higher than 1.5 metres;</li> <li>is no higher than 1.8 metres in all other cases;</li> <li>is constructed of post and wire or post and rail;</li> <li>is not located within a heritage area and is not on a lot that contains a place on the Heritage List</li> </ul>

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA
Feature walls (Landscape Walls)	All zones	<ul style="list-style-type: none"> <li>Maximum 3m width at a max height of 2.1m from natural ground level; and</li> <li>Setback behind the primary and/or secondary street setback.</li> </ul>
Outdoor Cooking facilities - Pizza Oven, BBQ	All zones	<ul style="list-style-type: none"> <li>Maximum height 1.8m from natural ground level excluding chimney or flue; and</li> <li>Structures above 1.8m from natural ground level need to be setback as required by the R-Codes (if applicable) or Scheme Setbacks.</li> <li>The size of the structure shall not be larger than 3m<sup>2</sup></li> </ul>
Home Business	All Zones	Where development complies with the Scheme definition of a 'Home Business'
Horse Shelters	General Farming Small Holding	<p>Where the development meets all of the following criteria:</p> <ul style="list-style-type: none"> <li>External surfaces are clad with non-reflective materials.</li> <li>No clearing of vegetation is required.</li> <li>Compliant with the relevant setbacks/building envelope and building exclusion area requirements for the applicable zone/designation.</li> <li>A Greater Bunbury Region Scheme application is not triggered due to the land being affected by the Floodplain Management Policy 2017 and/or the Strategic Minerals and Basic Raw Materials Resource Policy and/or the land abuts a Region Scheme Reservation under the GBRS.</li> </ul> <p>In the Small Holding zone where the number of livestock kept on the lot is equal to or less than the base (dry) stocking rate that applies to the land (as defined in the Agriculture Western Australia document titled "Stocking Rate Guidelines for Rural Small Holdings, Swan Coastal Plain and Darling Scarp").</p>

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA
Industry – Cottage	General Farming Small Holding	<p>Where development complies with the Scheme definition of a 'Industry – Cottage' and the following criteria is met:</p> <ul style="list-style-type: none"> <li>a) The cottage industry is attached or detached from the dwelling located on the property;</li> <li>b) The use is to remain ancillary to the main dwelling or the principal land use of the property;</li> <li>c) Retail of goods produced on-site is only permitted through the establishment of a small gallery located within the scheme floor area restrictions;</li> <li>d) Art and craft classes or demonstrations may be conducted at a rate of no more than 2 classes or demonstrations per week;</li> <li>e) The development does not involve the construction of any permanent works, structures or buildings unless otherwise approved by the Shire of Dardanup;</li> <li>f) Does not unduly impact on vehicular or pedestrian accessibility;</li> <li>g) May include temporary works small in scale which includes, but is not limited to, the following: <ul style="list-style-type: none"> <li>• Marquees;</li> <li>• Stall setups;</li> <li>• Tables; or</li> <li>• Umbrellas</li> </ul> </li> <li>h) Operates within the hours of 7.00am and 10.00pm</li> <li>i) Noise must be compliant with the Environmental (Noise) Regulations 1997</li> </ul>
Keeping of Livestock	General Farming	No Conditions.
	Small Holding Tourist	Where the number of livestock kept on the lot is equal to or less than the base (dry) stocking rate that applies to the land (as defined in the Agriculture Western Australia document titled "Stocking Rate Guidelines for Rural Small Holdings,

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA
		Swan Coastal Plain and Darling Scarp").
Outbuildings, Patios, detached garage, carports and lean-to structures attached to an outbuilding	Residential *Except where located in the Bushland Development Area	<p><b>Outbuildings and detached Garages</b> where the development meets all of the following criteria:</p> <ul style="list-style-type: none"> <li>• Where the outbuilding is to be constructed on a lot where a building permit for a dwelling has already been issued and the dwelling has been "substantially commenced" according to the definition in this policy;</li> <li>• Maximum outbuilding floor area - 80m<sup>2</sup> in aggregate or 10% in aggregate of the site area (whichever is the lessor);</li> <li>• A maximum wall height of 3m;</li> <li>• A maximum ridge height of 4.2m as per the Residential Design Codes;</li> <li>• Located behind the street setback;</li> <li>• A nil setback to the side and/or the rear boundary setback and 1m setback to a secondary street boundary is permitted for a maximum wall length of 9m.</li> </ul> <p><b>Carports and Patios</b> where the development meets all of the following criteria:</p> <ul style="list-style-type: none"> <li>• A maximum wall height of 3.5m;</li> <li>• A maximum ridge height of 4.2m as per the Residential Design Codes;</li> <li>• Located behind the street setback;</li> <li>• A nil side and/or rear boundary setback, and 1m setback to a secondary street boundary is permitted, for a maximum length of 12m along any boundary;</li> <li>• The roof cover being setback a minimum of 500mm from all lot boundary;</li> <li>• All other 'deemed to comply' requirements of the R-Codes being met; and</li> <li>• All stormwater including roof run off disposal is to be contained on site.</li> </ul>
	Residential zoned lots in the Bushland Development Area	<p>Where the development meets all of the following criteria:</p> <ul style="list-style-type: none"> <li>• Where the outbuilding is to be constructed on a lot where a</li> </ul>



EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA
		<p>building permit for a dwelling has already been issued and the dwelling has been “substantially commenced” according to the definition in this policy;</p> <ul style="list-style-type: none"> <li>• Maximum outbuilding floor area - 80m<sup>2</sup> in aggregate or 10% in aggregate of the site area (whichever is the lessor);</li> <li>• A maximum wall height of 3.5m;</li> <li>• A maximum ridge height of 4.4m;</li> <li>• A minimum setback of 2m to the side and the rear for Burekup;</li> <li>• A minimum setback of 2m to the side and 10m to the rear in Eaton;</li> <li>• Patios must be constructed in accordance with the above listed criteria however are not subject to a maximum aggregate floor area.</li> <li>• All other ‘deemed to comply’ requirements of the R-Codes being met.</li> <li>• All Stormwater including roof run off disposal is to be contained on site.</li> </ul>
	Small Holding	<p>Where the development meets all of the following criteria:</p> <ul style="list-style-type: none"> <li>• Where the outbuilding is to be constructed on a lot where a building permit for a dwelling has already been issued and the dwelling has been “substantially commenced” according to the definition in this policy.</li> <li>• Maximum floor area – 300m<sup>2</sup> in aggregate where the lot size is less than 3ha.</li> <li>• Maximum floor area – 400m<sup>2</sup> in aggregate where the lot size is larger than 3ha.</li> <li>• A maximum wall height of 5m.</li> <li>• Compliant with the relevant setbacks/building envelope and building exclusion area requirements for the applicable zone/designation.</li> <li>• A Greater Bunbury Region Scheme application is not triggered due to the land being affected by the Floodplain Management Policy 2017 and/or the Strategic Minerals and Basic Raw Materials Resource Policy and/or the land abuts a Region Scheme Reservation under the</li> </ul>

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA
		<p>GBRS.</p> <ul style="list-style-type: none"> <li>All Stormwater including roof run off disposal is to be contained on site.</li> </ul>
Rural shed or farm outbuilding	General Farming	<p>Where the development meets all of the following criteria:</p> <ul style="list-style-type: none"> <li>Buildings to be clustered with the farmhouse and other outbuildings, if there are existing buildings on the lot.</li> <li>Compliant with the relevant setbacks for the zone.</li> </ul> <p>Notwithstanding these exemptions, approval under the Greater Bunbury Region Scheme (GBRS) application may be required due to the land being affected by the Floodplain Management Policy 2017 and/or the Strategic Minerals and Basic Raw Materials Resource Policy and/or the land abuts a Region Scheme Reservation under the GBRS.</p>
Parking of one (1) Commercial Vehicle	Residential	Where the parking of the vehicle complies with Clause 3.5 of the Scheme.
	All other zones	<p>Where:</p> <ol style="list-style-type: none"> <li>The parking of the commercial vehicle/s is ancillary to the approved use; or</li> <li>Only one (1) commercial vehicle and one (1) associated trailer is parked per property; and</li> <li>Where the subject lot has a total area of equal to or greater than 10,000m<sup>2</sup> (1 hectares); and</li> <li>The subject vehicle is rated a gross vehicle mass of less than or equal to 6.5 tonnes.</li> </ol>
Pool Pump Shed	All zones	Subject to compliance with the provisions part 5.4.3 Outbuildings of the Residential Design Codes.

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA						
Water tank	All zones	<ul style="list-style-type: none"><li>Maximum height 2.7m above natural ground level;</li><li>Compliant with the relevant setbacks/building envelope and building exclusion area requirements for the applicable zone/designation.</li><li>Permitted sizes by lot area:<table><tr><td>≥4,000m<sup>2</sup></td><td>10m in diameter <u>212 000L tank</u></td></tr><tr><td>&lt;4,000m<sup>2</sup> but ≥2000m<sup>2</sup></td><td>3.88m in diameter <u>32 000L tank</u></td></tr><tr><td>&lt;2,000m<sup>2</sup></td><td>6000L tank no greater than 2.4m in height</td></tr></table></li><li>More than one water tank is permitted in the General Farming and Small Holding Zones where the water tanks are clustered with the farmhouse and other outbuildings, and no clearing of vegetation is required.</li></ul>	≥4,000m <sup>2</sup>	10m in diameter <u>212 000L tank</u>	<4,000m <sup>2</sup> but ≥2000m <sup>2</sup>	3.88m in diameter <u>32 000L tank</u>	<2,000m <sup>2</sup>	6000L tank no greater than 2.4m in height
≥4,000m <sup>2</sup>	10m in diameter <u>212 000L tank</u>							
<4,000m <sup>2</sup> but ≥2000m <sup>2</sup>	3.88m in diameter <u>32 000L tank</u>							
<2,000m <sup>2</sup>	6000L tank no greater than 2.4m in height							
Satellite Dishes, microwave antennae and radio masts	All zones	<p>The installation of satellite dishes, microwave antennae and radio masts or other low impact facilities which satisfy the following requirements:</p> <ul style="list-style-type: none"><li>(i) there are no other existing satellite dishes, microwave antennae or radio masts on the subject lot;</li><li>(ii) in the case of satellite dishes in residential areas, the maximum diameter is 1.0 metres or less and is not located within any of the street setbacks; and in non-residential areas the maximum diameter is 3 metres;</li><li>(iii) in the case of microwave antennae, the maximum diameter is 1.0 metre or less, the antennae does not project higher than 3 metres above the ridge line of the building and is not utilised to transmit electromagnetic waves;</li><li>(iv) in the case of radio masts, the height does not exceed</li></ul>						

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA
		<p>8 metres, the radio mast is setback in accordance with the Scheme from any of the lot boundaries (or 6 metres whichever is greater) and the dimension of the antennae does not exceed 6 metres and is fully contained within the subject lot;</p> <p>(v) where the structure involves Amateur (Ham) Radio equipment shall be less than 10m above natural ground level and is setback no less than 4m from any lot boundaries;</p> <p>(vi) Is not visible from the primary street;</p> <p>(vii) and shall be clustered or located with existing development on site.</p>
Site Works and Retaining walls	All zones	<ul style="list-style-type: none"> <li>Where the extent of fill and/or height of the retaining wall(s) does not exceed 500mm above the natural ground level; or</li> <li>Where extent of fill and/or height of the retaining wall(s) exceeds 500mm above the natural ground level, retaining walls shall be located on the boundary and fencing located atop to prevent overlooking (where the R-Codes apply);</li> <li>Is located on a boundary other than the primary street boundary;</li> <li>Is not located within a Flood Prone Area;</li> <li>Is not located within a heritage Area and is not on a lot that contains a place on the Heritage List.</li> </ul>
Trading or Events - The use of any land which is approved through a license or permit issued under a local law	All zones	<ul style="list-style-type: none"> <li>The activity does not involve alterations to the land or construction of permanent structure(s);</li> <li>Each event is in existence for less than 48 hours;</li> <li>Does not require a greater period than 5 days setup and breakdown of event infrastructure, or such other period as is specified in the</li> </ul>

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA
		<p>approval by the Shire; and</p> <ul style="list-style-type: none"> <li>The cumulative total number of events at the property does not exceed more than 5 events in any 12 month period.</li> </ul>
Trellis – or similar perforated material attached to Common or Dividing Fence	Residential	<p>If located adjacent to a side or rear (not secondary street) dividing fence,</p> <ul style="list-style-type: none"> <li>The combined height of the fence and trellis does not exceed 2.4m from natural ground level; and</li> <li>Setback 6m from primary street boundary. OR</li> </ul> <p>If located on a primary street dividing fence.</p> <ul style="list-style-type: none"> <li>The combined height of the fence and trellis does not exceed 1.5m; and</li> <li>The trellis does not cover more than 25% of the frontage.</li> </ul>
Temporary Offices and sheds	All zones	<p>(i) offices and sheds (including sea containers) used by builders directly associated with the building works occurring on site for the duration of completing the works; and/or</p> <p>(ii) offices (including sea containers) used by real estate agents directly associated to the sale of lots and/or dwellings on the development site for a period of 24 months.</p>
Vegetation Removal	All zones	<p>For removal, destruction or lopping of any vegetation that is not identified as being significant vegetation <del>or identified as such on</del> <del>on a Structure Plan or a Local Development Plan</del>, and meets any of the following:</p> <ul style="list-style-type: none"> <li>(i) to create or maintain a 20m wide Asset Protection Zone from the external walls of the primary dwelling on the property, for bushfire management;</li> <li>(ii) To create or maintain a 20m wide Asset Protection Zone from the external walls of any building that is 10m or less from the primary dwelling on a property;</li> <li>(iii) all vegetation other than trees within 80m of the Asset Protection Zone (i) above, for bushfire hazard reduction.</li> </ul>

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA
		<p>(iv) any harmful weed species identified on an approved list of any Federal or Western Australian Government Agency, including those listed by Department of Primary Industries and Regional Development (DPIRD) as Declared Plant, prescribed as a pest plant under the <i>Biosecurity and Agriculture Management Act 2007</i> (BAMA), or any other weed species as advised by DPIRD or</p> <p>(v) Where the vegetation removal does not require a 'Clearing Permit' under the (WA) <i>Environmental Protection Act 1986</i>.</p> <p>* Note: Despite any exemption in this section, approval may still be required under the (Cwlth) <i>Environmental Protection and Biodiversity Conservation Act 1999</i>, or a Clearing Permit may be required under the (WA) <i>Environmental Protection Act 1986</i>, in some instances. <b>The applicant should check with <a href="#">DWER</a>.</b></p>
Water Feature	All zones	<p>Where the structure constructed on a residential lot and associated with a dwelling –</p> <ul style="list-style-type: none"> <li>• Maximum height of 2.4m above natural ground level if located behind the primary street setback;</li> <li>• Maximum height of 1.2m above natural ground level if located within the primary street setback; and</li> <li>• Permitted with a nil boundary setback.</li> </ul> <p>All other zones shall be located in accordance with the Scheme setbacks</p>
Windmills and Wind Turbines	<p>General Farming Small Holding Tourist *Where development is located in the Landscape Protection Area a Development Application is required</p>	<ul style="list-style-type: none"> <li>• Incidental to a use occurring on the land which has Council approval, or does not require Council approval;</li> <li>• Compliant with the relevant setbacks/building envelope requirements for the applicable</li> </ul>

EXEMPTED DEVELOPMENT	APPLICABLE ZONE (UNLESS 'X' IN LAND USE TABLE)	EXEMPTION CRITERIA
		zone/designation. <ul style="list-style-type: none"> <li>• A maximum height of 12m.</li> <li>• One Windmill or Wind Turbine is permitted per lot.</li> <li>• Noise must be compliant with the Environmental (Noise) Regulations 1997</li> </ul>
Works to a building in a dangerous state or state of emergency (i.e. a building that presents a public hazard) Or Painting / Maintenance of a Building	All zones	<ul style="list-style-type: none"> <li>• The repairs will replicate the external appearance of the structure in its original state; and</li> <li>• No additions are applied or implemented to the structure as part of the works.</li> </ul>

## 6. APPLICATION

This Policy applies to all zoned land applicable under the Shire of Dardanup Town Planning Scheme No.3 inclusive of the land contained within the Landscape Protection Areas shown on the Scheme Map according to the legend thereon.

It should be noted that whilst the Policy identifies certain development types that do not require development approval, a building permit or other approval may still need to be obtained from the Shire.



POLICY NO:-

**SDev CP505 – PUBLIC CONSULTATION – PLANNING MATTERS**

## GOVERNANCE INFORMATION

Procedure Link: NA

Administrative Policy Link: NA

## ADMINISTRATION INFORMATION

Version:	1	New	OCM	30/09/20	Res: 269-20	Synopsis:	Policy created and endorsed by Council
Version:	2	SDev CP505	OCM	31/03/21	Res: 61-21	Synopsis:	Amended and adopted by Council
Version:	3	SDev CP505	OCM	28/09/22	Res: ???-22	Synopsis:	Reviewed and adopted by Council.

### 1. RESPONSIBLE DIRECTORATE

Sustainable Development

### 2. PURPOSE OR OBJECTIVE

This Policy is designed to clearly define consultation required to meet the statutory and ‘standard’ consultation requirements for planning matters. R.76A and Schedule 2, cl. 64 and cl. 87 of the Planning and Development (Local Planning Schemes) Regulations 2015 establishes when consultation is required and gives discretion on how an application is to be advertised.

This Policy establishes the circumstances where consultation will be exercised, in order to:

- provide a consistent approach to the types of applications where public notice is given, based on the level of a proposal’s potential ‘impacts’;
- consistently apply standard means and duration of public notices; and
- recognise the balance between the community being informed of, and having reasonable opportunity for input into, planning proposals (transparency and engagement), and the need to process planning proposals within prescribed statutory timeframes (efficiency).

This Local Planning Policy has been adopted by the Shire of Dardanup pursuant to the provisions of Schedule 2, Part 2, Clause 4 of the *Planning and Development (Local Planning Scheme) Regulations 2015*.

### 3. DEFINITIONS

The following are definitions for the purposes of this policy only:

**‘Adjoining’** refers to any land or owner of land which abuts an application site or is separated from it only by a road, pathway, driveway or similar thoroughfare.

**‘Affected Person’** means a person who owns or occupies land that adjoins an application site.

**‘Application Site’** means the land upon which a land use, development or public work is proposed to be undertaken.

**‘Advise’** means action in writing taken by the Shire or another to acquaint the recipient with details of an intended land use or development on an information-only basis.

**‘Complex application’** means —

- an application for approval of development that is a use of land if the use is not specifically referred to in the zoning table for this Scheme in respect of the zone in which the development is located; or
- an application of a kind identified elsewhere in this Scheme, or in a local planning policy, as a complex application for development approval.

**‘Consult’** means either:

- Personal (evidence by signed documentation) or written contact with an affected property owner(s) by the party proposing to undertake a land use or development; or
- Written notification by the Shire to affected persons inviting comment on the proposal.

**‘Development’** as defined under the Planning and Development Act 2005.



**‘Development Control Unit’** means a technical advisory group to consider and recommend determination of development applications as established under Local Planning Policy or Shire Operating Procedure, and includes the Shire’s Development Assessment Unit.

**‘Excluded Holiday Period’** means a day that is in:

- (a) a period beginning on 25 December in any year and ending on the next 1 January; or
- (b) a period of 7 days beginning on Good Friday in a year;

Unless otherwise defined in the *Planning and Development (Local Planning Schemes) Regulations, 2015*.

**‘Land’** includes any building or part of a building created on the land.

**‘Land owner’** means the person(s) listed as the registered owners on the Certificate of Title or in the case of Reserve land is the authority listed on the Management Order.

**‘Nearby Land’** means any land, other than neighbouring or adjoining land, which may be adversely affected by a development proposal and, where appropriate, may include owners of land within a neighbouring Shire.

**‘Notify’** means written communication by the Shire or the proponent of a development proposal containing relevant information about the development proposal for the purpose of advice or seeking comment.

**‘Public Advertisement’** means notification by way of an advertisement in a local newspaper, signs erected on the application site or signs on public notice boards.

**‘Relevant Information’** means the principal details of a development proposal as determined by the Shire to be sufficient to describe the proposal and its potential impacts. Each such notification is to provide further information as to where and when full particulars of the development proposal can be inspected during the period which comments are sought.

**‘Submitters’** means people who have provided written comment on a proposal within the formal comment period.

## 4. POLICY

This Policy is to be read in conjunction with Community Development Policy Exec CP090– Community Engagement.

### Consultation Categories Levels and Methods

- 4.1 In those instances where consultation is to be conducted, the consultation will be undertaken in accordance with the Consultation Matrix table in this Policy and all other provisions of this policy, unless varied by the legislation referenced in this policy.
- 4.2 Where proposals do not clearly fall within the matrix, the criteria outlined above will be used to establish the consultation process.
- 4.3 Prior to commencing consultation of a development application, the application may be listed for discussion at the Development Control Unit meeting, where the Officer may present the level of consultation to be undertaken, consistent with this Policy.
- 4.4 All notices public comment will articulate the following:
  - (a) The reasons for undertaking the consultation.
  - (b) Set out details of the proposal or a part thereof in respect of which comment is being sought;
  - (c) Explain any policy variations being sought;
  - (d) Set out how to a member of the public could provide comment; and
  - (e) Specify the timeframe within which any comments or submissions should be made.
- 4.5 Where deemed appropriate by officers, consultation may occur with government departments/referral agencies at any consultation level.

## **Schedule 1 – Consultation Matrix**

DEVELOPMENT PROPOSAL/PLANNING MATTERS	CONSULTATION LEVEL	CONSULTATION PERIOD
Local Planning Scheme Review	4 *	90 days
Development Strategies/Local Planning Strategies for Selected Areas	4	21 days
Scheme Amendments	3	Complex SA: 60 days Standard SA: 42 days
Structure Plans	3	42 days
Subdivision Referrals from WAPC	1	-
Development proposing a variation to the Deemed to Comply criteria of the R-Codes	2	14 days
Development proposing a variation to a scheme standard	2	14 days
Building Envelope Amendment/Relocation	2	14 days
Development – ‘P’ Uses on zoning table in TPS3	1	-
Development – ‘D’ Uses on zoning table in TPS3	1	-
Development ‘A’ Uses on zoning table in TPS3	2	14 days
Complex application	3	28 days
Any proposal requiring a Heritage assessment to be carried out	2	14 days
Extension to Non-Conforming Uses	2	14 days
Cancel, amend, or extend Development Approval (s.77 applications)	1	-
Local Planning Policy Development/Review	3 #	Minimum 21 days
Local Development Plan as a condition of subdivision	1	
Local Development Plan	3	14 days

Consultation periods in Schedule 1 do not include any “Excluded Holiday Period”

\*Additional consultation requirements may be described in the Planning and Development (Local Planning Schemes) Regulations 2015.

#The minimum public consultation is 21 days, however additional workshops with key stakeholders may be required where deemed appropriate.

## **Table 1 – Consultation Level Legend**

Consultation Level Description	Consultation Level
No Consultation	1
Consultation with owners and occupiers of adjoining Land	2
Consultation with owners and occupiers of the land in the locality	3
Community Engagement Plan	4

### **Level ‘1’ – No consultation**

- 4.6 No consultation will occur where the proposal meets any of the following points:
- (a) is determined as having no predictable detrimental impact on the character or amenity of the immediate or general locality likely, and is not required under Clause 64 of the Deemed Provisions;
  - (b) has previously occurred and only minor modifications, or modifications that address previous concerns raised, are proposed; and
  - (c) for those proposals identified with ‘Consultation Level 1’ in the Matrix table in Schedule 1 of this policy.

### **Level ‘2’ – Consultation with owners and occupiers of adjoining land**

- 4.7 On R-Coded lots where the Deemed to Comply provisions of the Residential Design Codes are not complied with, the owner(s) of land adjoining the application site affected by the non-compliance will be consulted unless the proponent has already undertaken the necessary consultation and secured agreement or obtained comment.
- 4.8 Where a proposed land use or development is identified with ‘Consultation Level 2’ in the Matrix table in Schedule 1 of this policy, or where a proposed development:
- (a) will be visible from any road or other public place; and
  - (b) will be likely to have an impact on the streetscape or amenity of properties in immediate proximity to the site;
- the owners of properties adjoining, and those on the other side of any street immediately opposite the application site, will be consulted.

- 4.9 The owners and occupiers of the properties determined as being potentially affected by a development proposal will be consulted in writing, enabling the lodgement of any submission within the relevant period identified in the Matrix table in Schedule 1 of this policy (or such other period as prescribed by the relevant legislation).
- 4.10 Where an affected land owner is consulted by the proponent of a development proposal, the applicant must submit to the Shire evidence that the consultation satisfies the Shire's notification requirements, by submitted all of the following for each affect property:
- (a) a completed, signed and dated Form 87 (completed by the applicant and all affected persons); and
  - (b) a full copy of all of the plans submitted with the application, each of the plans having been signed and dated, and which include the printed name of each of the affected persons.

## **Level '3' – Consultation with owners and occupiers of the land in the locality**

- 4.11 Where a proposal is identified with 'Consultation Level 3' in the Matrix table in Schedule 1 of this policy, or is determined by the Shire as having the potential to impact upon:
- (a) the use and enjoyment of land within an area but not extending to the whole of the Shire district; or
  - (b) specific interest groups within that area;
- the community within that area will be consulted.
- 4.12 The Shire will:
- (a) publish a notice of the development proposal in a newspaper circulating in the area containing details of the proposal;
  - (b) publish a notice, plan, application of the ~~development~~ proposal on the Shire's website ~~under the 'Public Comment' section~~, and also place a copy on the notice board at the front of the Administration Building and make a copy of the document available for public inspection;
  - (c) require the applicant to place a notice of the development proposal on a sign in a prominent position on the property that is subject of the development proposal, in the manner and form approved by the Commission;
  - (d) provide written notice in the form of a letter to all land owners and occupiers within a radius of at least 200m of the application site for land within the townsite boundaries or at least 500m radius for land outside of a townsite;
  - (e) consult with the owners and occupiers of land beyond the forgoing areas where, in the opinion of the Shire, there will be an impact along key transportation facilities, tourist routes or view-sheds; and
  - (f) consult as necessary with other affected government agencies or statutory authorities as the case requires.
- 4.13 The notice and letters referred to in Clause 4.12 must detail the relevant information of the application, enabling the lodgement of any submission within the relevant period identified in the Matrix table in Schedule 1 of this policy (or such other period as prescribed by the relevant legislation).

## **Level '4' – Community Engagement Plan**

- 4.14 Where a proposal is identified with 'Consultation Level 4' in the Matrix table in Schedule 1 of this policy, and for planning matters that are deemed by officers to be of State, regional or shire-wide significance, officers will be required to prepare and implement a 'Community Engagement Plan' consistent with Policy SDev CP090 – Community Engagement.
- 4.15 Specific objectives for Level 4 consultation which must be taken into consideration when preparing the Community Engagement Plan, include (but may not be limited to) the following:
- (a) Raise awareness about a particular issue/matter;
  - (b) Establish communication links with the community and identify which sections of the community are to be targeted in the engagement plan;
  - (c) Encourage active participation in programs;
  - (d) Collect views, opinions and ideas;
  - (e) Foster community pride, support and 'ownership'; and
  - (f) Build trust and confidence between Council and the community.
- 4.16 Consultation mechanisms for Level 4 consultation will include the items listed at (a) – (d) below as a minimum, and may also include items (e)-(j), as determined by the Development Control Unit and/or the Manager Development Services:
- (a) Newspaper advertising\*;
  - (b) Letter/mail box drops or Council notices;
  - (c) Signage and displays in relevant locations;

- (d) Notice to be displayed on Council's website;
- (e) Media releases – press, radio, television (subject to availability and budget);
- (f) Formation of community or advisory committees under *Local Government Act 1995*;
- (g) Formation of working groups;
- (h) Workshops, forums or briefing/information sessions;
- (i) Public meetings; or
- (j) Other procedures as required.

4.17 \*Notwithstanding the consultation methods adopted, consultation for 'Level 4' proposals will include a comprehensive local newspaper notice repeated over the duration of the process (minimum of 2 notices) associated with a formal comment period of 28 days, or such longer period that may be necessary to comply with relevant legislation.

## **Form of submission**

- 4.18 Submissions should desirably be made on the Submission Form at Schedule No 2 of this Policy.
- 4.19 To be considered valid, any submission will be required to:
- (a) be signed by the submitter;
  - (b) provide contact details for the submitter including an address for correspondence (including email address); and
  - (c) detail the reasons for any objection to the proposal.
- 4.20 Where a written submission is received prior to the determination of an application and the Shire did not call for formal submissions, the submission must be considered as set out below 'consideration of submissions'.

## **Consideration of submissions**

- 4.21 All submissions received will be acknowledged in writing within 7 days of receipt, either by email as a first preference, or by postal mail (letter) if no email address is provided.
- 4.22 All submissions will be summarised into 'issues' in a Schedule of Submissions document by the assessing officer, prior to a determination being made. The assessing officer will provide comment and/or a recommendation with regard to the matters raised in the submission.
- 4.23 Matters to be taken into account in the consideration of the submission are outlined as set out in clause 67 of the Deemed Provisions. This policy does not increase the scope of the matters that may be considered in clause 67.
- 4.24 If the matter is to be determined by the Council rather than by a delegated officer, any person or organisation (other than a government agency or service provider) that has made a submission will be notified in writing (either by email or postal mail) of the details of the Council meeting, at least five working days prior to the Council meeting.
- 4.25 In making the determination on the application/planning matter, Council or the delegated decision-maker will consider the Schedule of Submissions.
- 4.26 Once a determination of the matter has been made, a letter will be sent to each submitter detailing the determination of the development proposal.

## **Cost of Consultation**

- 4.27 The full cost of the consultation requirements specified within this policy are to be met by the applicant.
- 4.28 Council's fee schedule sets the cost for consultation.

## **Access to Planning Applications where no consultation required**

- 4.29 In situations where a member of the public requests access to view a development proposal which does not require public consultation, the written consent of the applicant/owner must be obtained to view the documents submitted. In the event written consent is not obtained, the Shire will not provide access to the documents unless a formal application under the Freedom of Information Act is made to the Shire, and has been approved by the Shire's Freedom of Information Officer following due process.

## **5. APPLICATION**

- 5.1 This policy is applicable to the entire local government area of the Shire of Dardanup and will be applied by the Shire when making discretionary decisions relating to public notice of planning proposals.
- 5.2 Planning proposals in the context of this policy include development applications; Structure Plans; Scheme Amendments and Local Development Plan.
- 5.3 For the purposes of this policy, in circumstances where consultation is undertaken it will include both the owners and occupiers of properties that, in the opinion of the Shire, may be affected by the proposal and/or other stakeholders where these are identified. Any reference to 'owners' in this policy shall also be taken to include 'occupiers' of the property.
- 5.4 The Policy also applies to Planning Applications for which the Council is not the final decision making authority.

## **6. REFERENCE DOCUMENTS**

Planning and Development Act, 2005  
Planning and Development (Local Planning Schemes) Regulations, 2015  
Shire of Dardanup Local Planning Scheme No.3

## PLANNING PROPOSAL SUBMISSION FORM

<b>Submitter (full name required):</b>	
<b>Postal Address:</b>	
<b>Property Address:</b>	
<b>Phone Number:</b>	<b>Email Address:</b>

**Your Comment (tick one box only)**      **Support**      **Object**      **Comment**      **only**

[illegible]

Signature of Submitted: \_\_\_\_\_ Date \_\_\_\_\_

Sustainable Development Policy – Page 109

**APPENDIX 1 - FORM OF PUBLIC NOTICE FOR CONSULTATION PURPOSES****PROPOSED DEVELOPMENT/STRUCTURE PLAN FOR PUBLIC COMMENT**

Notice is hereby given that *[insert description of matter which public comment is being sought – i.e. a Structure Plan for Lot XX, XXX Road]* is available for public comment.

*[Insert brief overview of the proposal – i.e. The Structure Plan has been prepared to guide the future subdivision and development of Lot XX, XXXX Road, XXXX. The Structure Plan proposes to subdivide the site into XX residential lots with an average lot size of XX and also propose the development of a local centre to service surrounding population].*

Copies of the *[e.g. Structure Plan]* will be available for viewing at the Shire of Dardanup Administration Centre, 1 Council Drive Eaton and will be open for inspection during normal office hours (8:00 AM to 4:00 PM) from *[insert date]* up to and including *[insert date]*. The *[Structure Plan]* will also be made available for viewing on the Shire's website at [www.dardanup.wa.gov.au](http://www.dardanup.wa.gov.au).

Submissions on the proposed *[Structure Plan]* may be made in writing and lodged to the Chief Executive Officer, P O Box 7016 Eaton WA 6232 or emailed to [shire@dardanup.wa.gov.au](mailto:shire@dardanup.wa.gov.au) before 4.00pm on *[insert date]*.

If you would like to discuss the proposal further with the Shire please contact *[insert officer contact details]* on (08) 9724 XXXX.

Yours sincerely

.....  
André Schönfeldt  
Chief Executive Officer  
PO Box 7016  
Eaton WA 6232



## REGISTRATION OF INTEREST

### LAND FOR LEASE PARADISE RESERVE – LOT 52 WATERLOO ROAD

I,

Name:	ADAM WROE, TRACY SNELL
Address:	286 WATERLOO RD PARADISE
Email:	adam.ww756@gmail.com
Telephone:	0448 244400

Submit an Expressions of Interest to lease for \_\_\_\_\_ purposes for a period of 2 years the portion of land at Lot 52 Waterloo Road, Dardanup as outlined in the Lease Documents, consisting of an area of approximately 2.1044ha.

I submit that I am willing to tender a price of \$ 1100 per annum rental payment for a period of two years.

Proposed Use and Comments: HORSE & CATTLE GRADING, LIGHT USE.

WOULD LIKE THE LEASE TO BE IN BOTH NAMES AS BOTH OUR PROPERTIES ADJOIN THE LOT AND WE ALREADY SUPPLY WATER AND POWER AS WELL AS MAINTAIN CURRENT INFRASTRUCTURE. IE. FENCE WE ARE HAPPY FOR A 2 YEAR LEASE BUT WOULD PREFER A 5 YEAR LEASE WITH A CONTINUANCE FOR A FURTHER 5.

Signed:

Dated:

28.7.22

WE HAVE HELD THE LEASE FOR THE LAST 4 YEARS WITH NO COMPLAINTS & REPAIRED MOST OF THE DAMAGE DONE BY PREVIOUS LEASE HOLDERS IE. WEEDS / FENCING.



# [Appendix ORD: 12.4.3B]

RISK ASSESSMENT TOOL								
<b>OVERALL RISK EVENT:</b> Lease - Paradise Reserve 18405 – Lot 52 Waterloo Road <b>RISK THEME PROFILE:</b> 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) 10 - Management of Facilities, Venues and Events 4 - Document Management Processes <b>RISK ASSESSMENT CONTEXT:</b> Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Failure to establish a Lease Agreement could lead to financial implications to the Shire.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Failure to establish a lease could lead to implications to the Shire.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Council would be seen in a negative light if we failed to lease the land in a transparent manner.	Minor (2)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

## [Appendix ORD: 12.4.4]

### RISK ASSESSMENT TOOL

**OVERALL RISK EVENT:** Bank Contract – Provision of Banking and Bill Payment Services

**RISK THEME PROFILE:**

2 - Business and Community Disruption

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

**RISK ASSESSMENT CONTEXT:** Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Risk that the current banking contract may expire and result in an increase in bank fees and charges.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	Changing primary banking supplier has considerable ramifications to finance resources ie staff time/planning; implementation process; disruption to Council's banking processes including transactional processing, Eftpos, and Payments of Accounts.	Moderate (3)	Possible (3)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Risk of contract expiry and non-compliance to <i>Local Government (Functions and General) Regulations 1996</i> and Council's Procurement Policy - CP034 – <i>Procurement Policy</i> .	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Devoid of a banking contract, Council may be perceived as inefficient	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.

## [Appendix ORD: 12.4.4]

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
	and/or lacking internal controls in managing its Contract Portfolio.							
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

**RISK ASSESSMENT TOOL**

**OVERALL RISK EVENT:** Schedule of Paid Accounts as at the 31<sup>st</sup> of August 2022

**RISK THEME PROFILE:**

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

6 - Engagement Practices

**RISK ASSESSMENT CONTEXT:** Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with the legislative requirements that results in a qualified audit.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

**RISK ASSESSMENT TOOL**

**OVERALL RISK EVENT:** Monthly Statement of Financial Activity for the Period Ended on the 31<sup>st</sup> of August 2022

**RISK THEME PROFILE:**

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

**RISK ASSESSMENT CONTEXT:** Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with the legislative requirements that results in a qualified audit.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.



## Monthly Financial Report

### For the Period

1 July 2022 to 31 August 2022

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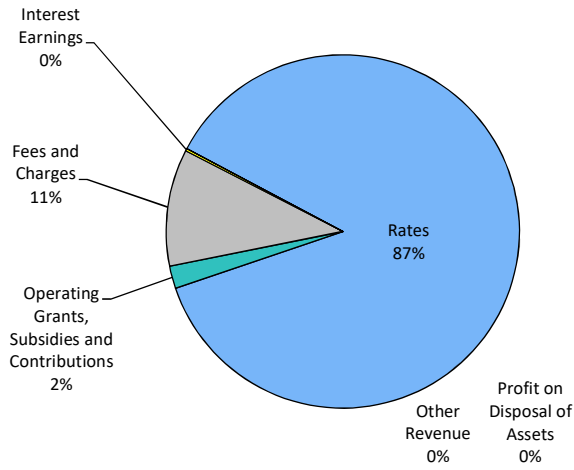
# [Appendix ORD: 12.4.6B]



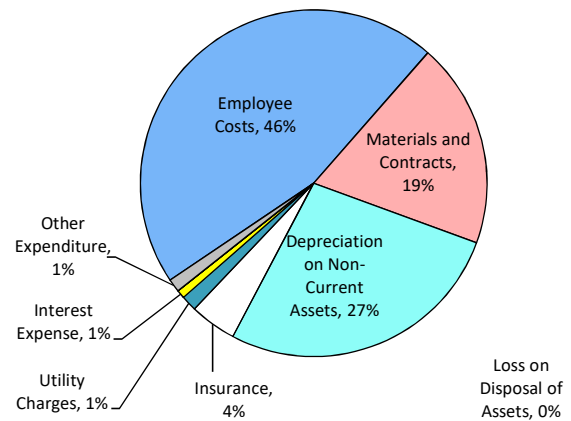
## Monthly Financial Report For the Period Ended 31 August 2022

### SUMMARY GRAPHS

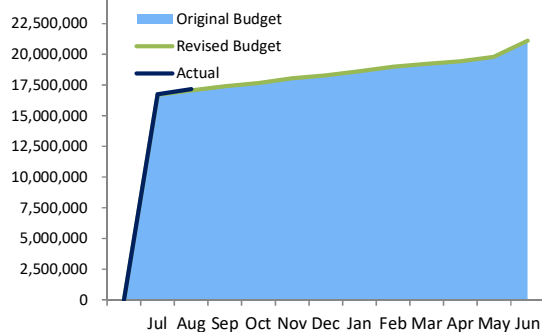
#### OPERATING REVENUE - ACTUAL YTD



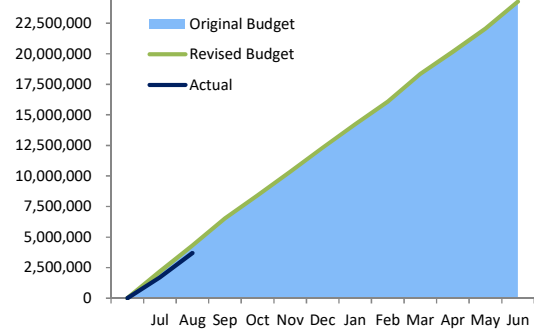
#### OPERATING EXPENSES - ACTUAL YTD



#### Total Operating Revenue - Budget - v Actual (excludes profit on disposal of assets)



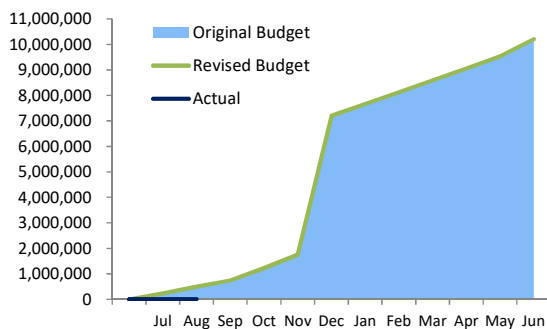
#### Total Operating Expenses - Budget - v Actual (excludes loss on disposal of assets)



#### CAPITAL REVENUE

(Non-operating grants, subsidies and contributions; sale of assets)

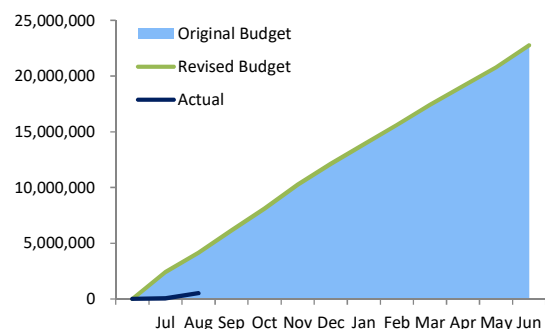
#### Capital Revenue - Budget - v Actual



#### CAPITAL EXPENSES

(Acquisition of assets)

#### Capital Expenses - Budget - v Actual



This information is to be read in conjunction with the accompanying Financial Statements and Notes

# [Appendix ORD: 12.4.6B]



## Statement of Financial Activity by Nature and Type For the Period Ended 31 August 2022 (Covering 2 months or 17% of the year)

	2022/23 Adopted Budget \$	2022/23 Revised Budget \$	2022/23 Y-T-D Revised Budget \$	2022/23 Y-T-D Actual \$	Variance Y-T-D Actual to Revised Budget \$	Variance Y-T-D Actual to Revised Budget %	2022/23 Forecast \$	2021/22 Last Year Actual \$
<b>OPERATING ACTIVITIES</b>								
<b>Operating revenue</b>								
Rates	15,021,963	15,021,963	14,932,238	14,940,134	7,896	0.1%	15,021,963	14,307,487
Operating grants, subsidies & contributions	2,457,135	2,457,135	375,499	351,028	(24,471)	(6.5%)	2,309,849	3,379,368
Fees and charges	3,331,234	3,331,234	1,707,612	1,837,559	129,947	7.6% ▲	3,370,423	3,234,825
Interest earnings	269,350	269,350	40,392	38,554	(1,838)	(4.5%)	269,350	197,460
Other revenue	29,226	29,226	0	0	0	0.0%	29,226	28,653
Profit on asset disposal	2,942,186	2,942,186	322	0	(322)	(100.0%)	2,942,186	0
<b>Total Operating Revenue</b>	<b>24,051,094</b>	<b>24,051,094</b>	<b>17,056,063</b>	<b>17,167,276</b>	<b>111,213</b>	<b>0.7%</b>	<b>23,942,997</b>	<b>21,147,793</b>
<b>Operating expenses</b>								
Employee costs	(11,453,887)	(11,453,887)	(1,789,598)	(1,694,899)	94,699	5.3% ▲	(11,501,608)	(10,762,584)
Materials and contracts	(5,279,133)	(5,269,133)	(1,019,290)	(706,497)	312,793	30.7% ▲	(5,286,962)	(6,504,882)
Utility charges	(571,758)	(571,758)	(68,741)	(53,956)	14,785	21.5%	(571,758)	(563,170)
Depreciation on non-current assets	(6,017,969)	(6,017,969)	(1,002,978)	(1,002,994)	(16)	(0.0%)	(6,017,969)	(5,635,083)
Interest expenses	(204,976)	(204,976)	(48,634)	(29,078)	19,556	40.2%	(194,048)	(120,450)
Insurance expenses	(339,527)	(339,527)	(169,070)	(160,922)	8,148	0.0%	(339,527)	(324,142)
Other expenses	(392,196)	(402,196)	(166,290)	(44,961)	121,329	73.0% ▲	(402,196)	(465,954)
Loss on asset disposals	0	0	0	0	0	0.0%	0	(10,534)
<b>Total operating expenditure</b>	<b>(24,259,447)</b>	<b>(24,259,447)</b>	<b>(4,264,601)</b>	<b>(3,693,307)</b>	<b>571,294</b>	<b>13.4%</b>	<b>(24,314,069)</b>	<b>(24,386,799)</b>
<b>Adjustments of non cash items</b>								
(Profit)/Loss on Asset Disposals	(2,942,186)	(2,942,186)	(322)	0	322	100.0%	(2,942,186)	10,534
Accruals	0	0	0	10,057	10,057	0.0%	(29,031)	
Movement in non-current assets and liabilities	0	0	0	18,163	18,163	0.0%		17,550
Movement in contract liabilities associated with restricted cash	0	0	0	0	0	0.0%	0	1,988
Depreciation on Assets	6,017,969	6,017,969	1,002,978	1,002,994	16	0.0%	6,017,969	5,635,083
Non-cash amounts excluded from operating activities	3,075,783	3,075,783	1,002,656	1,031,213	28,557	2.8%	3,046,753	5,665,155
<b>Adjusted net operating activities</b>	<b>2,867,430</b>	<b>2,867,430</b>	<b>13,794,118</b>	<b>14,505,182</b>	<b>711,064</b>	<b>(5.2%)</b>	<b>2,675,681</b>	<b>2,426,150</b>
<b>INVESTING ACTIVITIES</b>								
Non-operating grants, subsidies & contributions	5,179,259	5,179,259	493,040	45,948	(447,092)	(90.7%) ▼	5,145,009	7,933,207
Proceeds from disposal of assets	5,025,000	5,025,000	0	0	0	0.0%	5,025,000	266,469
Payments for land and buildings	(17,314,573)	(17,108,734)	(2,586,727)	(225,146)	2,361,581	91.3% ▲	(17,108,734)	(7,402,307)
Payments for transport infrastructure	(4,217,151)	(4,342,151)	(1,211,864)	(256,162)	955,702	78.9% ▲	(4,342,150)	(4,759,826)
Payments for parks and reserves infrastructure	(845,258)	(1,051,097)	(363,237)	(33,554)	329,683	90.8% ▲	(1,051,097)	(1,246,323)
Payments for motor vehicles	(80,000)	(80,000)	0	0	0	0.0%	(80,000)	(947,581)
Payments for plant & equipment	0	0	0	0	0	0.0%	0	(399,000)
Payments for furniture & fittings	(168,382)	(168,382)	(28,060)	0	28,060	100.0% ▲	(168,382)	(74,747)
<b>Amount attributable to investing activities</b>	<b>(12,421,105)</b>	<b>(12,546,105)</b>	<b>(3,696,848)</b>	<b>(468,914)</b>	<b>3,227,934</b>	<b>87.3%</b>	<b>(12,580,354)</b>	<b>(6,630,108)</b>
<b>Non-cash amounts excluded from investing activities</b>								
Movement in non-current developer contributions	0	0	0	0	0	0.0%	0	(580,890)
Movement in non-current other provisions	0	0	0	0	0	0.0%	(29,030)	35,252
Movement in non-operating grants and contributions associated with restricted cash	0	0	0	0	0	0.0%	0	(1,674,242)
<b>Net amount attributable to investing activities</b>	<b>(12,421,105)</b>	<b>(12,546,105)</b>	<b>(3,696,848)</b>	<b>(468,914)</b>	<b>3,227,934</b>	<b>87.3%</b>	<b>(12,580,354)</b>	<b>(8,849,987)</b>
<b>FINANCING ACTIVITIES</b>								
Proceeds from new debentures	7,000,000	7,000,000	0	0	0	0.0%	7,000,000	320,000
Transfers from reserves	13,715,412	13,840,412	2,887,713	1,172,750	(1,714,963)	(59.4%) ▲	14,241,989	14,188,986
Repayment of debentures	(529,714)	(529,714)	(76,832)	(74,929)	1,903	2.5%	(534,391)	(328,172)
Principal portion of lease liabilities	(238,834)	(238,834)	(56,263)	(41,814)	14,449	25.7%	(237,219)	(305,270)
Transfers to reserves	(10,440,476)	(10,440,476)	0	(64,126)	(64,126)	(100.0%) ▼	(10,630,760)	(8,228,446)
<b>Amount attributable to financing activities</b>	<b>9,506,389</b>	<b>9,631,389</b>	<b>2,754,618</b>	<b>991,880</b>	<b>(1,762,738)</b>	<b>64.0%</b>	<b>9,839,620</b>	<b>5,647,098</b>
<b>FUNDING SOURCES</b>								
Surplus/(Deficit) July 1 B/Fwd	184,453	184,453	184,453	184,453	0	0.0%	184,453	961,190
<b>CLOSING FUNDS (A+B+C+D)</b>	<b>137,167</b>	<b>137,167</b>	<b>13,036,341</b>	<b>15,212,602</b>	<b>2,176,261</b>	<b>(16.7%)</b>	<b>119,399</b>	<b>184,453</b>

### KEY INFORMATION

▲ ▼ Indicates a significant variance between Year-to-Date (YTD) Revised Budget and YTD Actual data as per the adopted materiality threshold.

▲ indicates a positive impact on the surplus/deficit position. ▼ indicates a negative impact on the surplus/deficit position.

Refer to Note 2 for an explanation of the reasons for the variance.

This statement to be read in conjunction with the accompanying Financial Statements and Notes

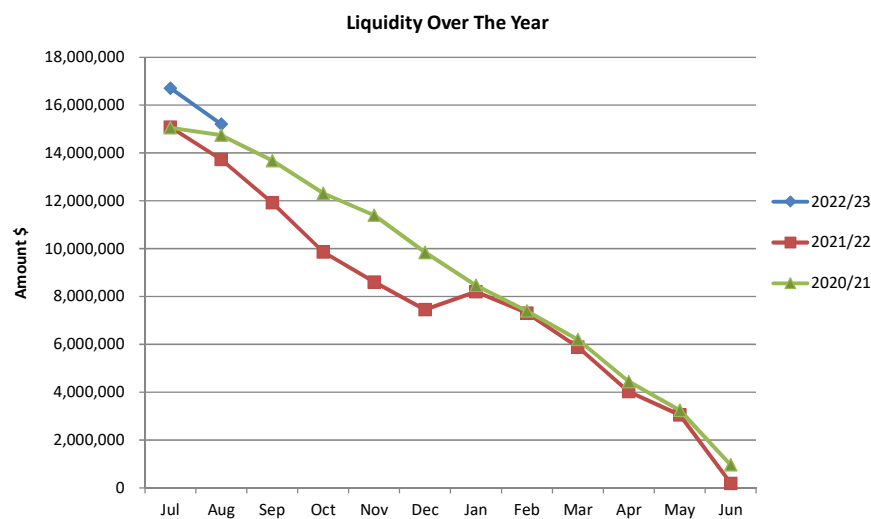


# [Appendix ORD: 12.4.6B]



## Statement of Financial Activity by Nature and Type For the Period Ended 31 August 2022 NET CURRENT ASSETS

Note	Year to Date Actual 31-Aug-2022 \$	Same Time Last Year Actual 31-Jul-2021	Last Year Closing 30-Jun-2022 \$
Represented By:			
<b>CURRENT ASSETS</b>			
Cash and Cash Equivalents	22,876,291	24,017,253	22,299,319
Rates Debtors Outstanding	13,919,226	15,655,493	483,901
Pensioner Rates Rebate	243,041	10,811	19,104
Sundry Debtors	157,549	436,501	394,024
Accrued Revenue	21,611	55,015	100,236
Prepaid Expenses	0	0	0
Goods & Services Tax / BAS Refund	81,529	417,323	378,414
Other Receivables	(566)	143	0
Inventories - Materials	6,318	6,318	6,318
Inventories- Trading Stock - Recreation Centre	5,842	5,842	5,842
<b>Current Assets</b>	<b>37,310,841</b>	<b>40,604,699</b>	<b>23,687,158</b>
<b>LESS CURRENT LIABILITIES</b>			
Payables:			
Sundry Creditors	(139,391)	(69)	(1,149,276)
Goods & Services Tax / BAS Payable	0	0	0
Other Payables	(535,729)	(751,004)	(11,040)
Municipal Bonded Liabilities	(637,366)	(652,668)	(580,208)
Contract Liabilities	(2,421,103)	(3,871,585)	(1,618,928)
Prepaid Revenue - Rates / PPL	(148,290)	(95,207)	(885,616)
Accrued Interest on Debentures	(28,572)	(30,331)	(30,331)
Accrued Salaries & Wages	0	0	(171,847)
Other Accrued Expenses	0	0	0
Borrowings - Debentures	(224,661)	(212,334)	0
Provisions:			
Staff Leave Provisions	(1,687,731)	(1,693,713)	(1,636,069)
<b>Current Liabilities</b>	<b>(5,822,843)</b>	<b>(7,306,910)</b>	<b>(6,083,315)</b>
<b>Net Current Assets</b>	<b>31,487,998</b>	<b>33,297,789</b>	<b>17,603,842</b>
Less: Restricted Assets / Reserve Funds	(17,267,600)	(20,789,672)	(18,528,395)
Add: Current - Borrowings	224,661	212,334	0
Add: Current - Contract Liabilities held in Reserve accounts	600,102	2,218,249	941,565
Add: Current - Contract Liabilities - Leases	167,441	143,625	167,441
<b>CLOSING FUNDS / NET CURRENT ASSETS (per previous page)</b>	<b>15,212,602</b>	<b>15,082,326</b>	<b>184,453</b>



# [Appendix ORD: 12.4.6B]



## Statement of Comprehensive Income by Program For the Period Ended 31 August 2022 (Covering 2 months or 17% of the year)

	2022/23 Adopted Budget \$	2022/23 Revised Budget \$	2022/23 Y-T-D Revised Budget \$	2022/23 Y-T-D Actual \$	Variance Y-T-D		2022/23 Forecast \$	2021/22 Last Year Actual \$
					Actual to Revised Budget \$	Actual to Revised Budget %		
<b>Revenue</b>								
General Purpose Funding	16,606,755	16,606,755	14,756,655	14,753,519	(3,136)	0.0%	16,433,446	16,212,394
Governance	800	800	130	11	(119)	91.6%	800	4,769
Law, Order, Public Safety	312,737	312,737	44,382	70,040	25,658	(57.8%)	312,737	525,342
Health	28,050	28,050	4,674	2,724	(1,950)	41.7%	28,050	23,550
Education and Welfare	6,000	6,000	166	0	(166)	100.0%	6,000	7,550
Community Amenities	1,756,509	1,756,509	1,514,380	1,569,788	55,408	(3.7%)	1,820,698	1,922,514
Recreation and Culture	1,777,990	1,777,990	495,970	521,967	25,997	(5.2%)	1,773,973	1,864,417
Transport	196,957	196,957	148,048	148,142	94	(0.1%)	200,057	177,767
Economic Services	195,250	195,250	53,368	51,448	(1,920)	3.6%	195,250	161,690
Other Property and Services	229,800	229,800	38,290	49,638	11,348	(29.6%)	229,800	247,800
	21,110,848	21,110,848	17,056,063	17,167,276	111,213	(0.7%)	21,000,811	21,147,793
<b>Expenses</b>								
General Purpose Funding	(389,518)	(389,518)	(72,705)	(67,264)	5,441	7.5%	(389,518)	(537,310)
Governance	(1,303,217)	(1,303,217)	(242,128)	(197,734)	44,394	18.3%	(1,303,217)	(1,370,910)
Law, Order, Public Safety	(1,748,584)	(1,748,584)	(333,150)	(282,761)	50,389	15.1%	(1,722,461)	(1,727,569)
Health	(597,360)	(597,360)	(104,436)	(106,661)	(2,225)	(2.1%)	(607,614)	(536,669)
Education and Welfare	(976,940)	(966,940)	(173,287)	(100,970)	72,317	41.7%	(936,896)	(897,054)
Community Amenities	(3,513,422)	(3,513,422)	(487,544)	(405,673)	81,871	16.8%	(3,559,584)	(3,389,819)
Recreation & Culture	(8,359,365)	(8,359,365)	(1,433,187)	(1,343,999)	89,188	6.2%	(8,381,330)	(8,375,855)
Transport	(6,596,712)	(6,596,712)	(1,075,851)	(1,141,981)	(66,130)	(6.1%)	(6,596,712)	(6,577,261)
Economic Services	(474,369)	(484,369)	(146,466)	(96,195)	50,271	34.3%	(476,553)	(544,956)
Other Property and Services	(301,901)	(301,901)	(196,169)	49,931	246,100	125.5%	(340,184)	(418,862)
	(24,261,387)	(24,261,387)	(4,264,923)	(3,693,307)	571,616	13.4%	(24,314,069)	(24,376,265)
<b>Operational Surplus / (Deficit)</b>	<b>(3,150,539)</b>	<b>(3,150,539)</b>	<b>12,791,140</b>	<b>13,473,969</b>	<b>682,829</b>	<b>(5.3%)</b>	<b>(3,313,258)</b>	<b>(3,228,472)</b>
Grants & Contributions for the Development of Assets	5,179,259	5,179,259	493,040	45,948	(447,092)	(90.7%)	5,145,009	7,933,207
Profit on Asset Disposals	2,942,186	2,942,186	322	0	(322)	0.0%	2,942,186	0
Loss on Asset Disposals	0	0	0	0	0	0.0%	0	(10,534)
	8,121,445	8,121,445	493,362	45,948	(447,414)	90.7%	8,087,195	7,922,673
<b>NET RESULT</b>	<b>4,970,906</b>	<b>4,970,906</b>	<b>13,284,502</b>	<b>13,519,917</b>	<b>235,415</b>	<b>(1.8%)</b>	<b>4,773,937</b>	<b>4,694,201</b>
<b>Other Comprehensive Income</b>								
Changes on Revaluation of Non-Current Assets	0	0	0	0	0	0.0%	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>4,970,906</b>	<b>4,970,906</b>	<b>13,284,502</b>	<b>13,519,917</b>	<b>235,415</b>	<b>(1.8%)</b>	<b>4,773,937</b>	<b>4,694,201</b>

# [Appendix ORD: 12.4.6B]



## Notes to the Statement of Financial Activity For the Period Ended 31 August 2022

### 1. PROGRAMS / ACTIVITIES

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision and for each of its broad activities/programs.

#### COMMUNITY VISION

*Provide effective leadership in encouraging balanced growth and development of the Shire while recognising the diverse needs of the community.*

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services	Rates, general purpose government grants and interest revenue.
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce	Includes the activities of members of Council and the administration support available to Council for the provision of governance of the District. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Council services.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious	Supervision and enforcement of various local-laws relating to the fire prevention, animal control and protection of the environment, and other aspects of public safety including emergency services.
HEALTH	To provide services to achieve community and environmental health.	Maternal and infant health facilities, immunisation, meat inspection services, inspection of food outlets, noise control and pest control services.
EDUCATION AND WELFARE	To provide services to children, youth, the elderly and disadvantaged persons.	Pre-school and other education services, child minding facilities, playgroups, senior citizens' centres.
COMMUNITY AMENITIES	To provide services required by the community.	Waste collection services, operation of refuse site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemeteries and public conveniences.
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which help the social well being of the community.	Maintenance of halls, civic buildings, river banks, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
TRANSPORT	To promote safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges, footpaths, cycle ways, parking facilities, traffic control and depot. Cleaning of streets and maintenance of street trees, street lighting, etc.
ECONOMIC SERVICES	To help promote the shire and its economic wellbeing.	Tourism and area promotion, building control, provision of rural services including weed control and vermin control, standpipes.
OTHER PROPERTY & SERVICES	To monitor and control Council's overheads operating accounts.	Private works operations, general administration overheads, plant repairs and operating costs, public works overheads.



## Notes to the Statement of Financial Activity For the Period Ended 31 August 2022

### 2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY

The material variances adopted by the Shire of Dardanup for reporting in the 2022/23 year is 5% or \$25,000, whichever is the greater. All variances are between Year-to-Date Actual and Year-to-Date Revised Budget values.

	2022/23 Y-T-D Revised Budget \$	2022/23 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
<b>OPERATING ACTIVITIES</b>						
<b>Revenue</b>						
Rates	14,932,238	14,940,134	7,896	0.1%		
Operating grants, subsidies & contributions	375,499	351,028	(24,471)	(6.5%)		
Fees and charges	1,707,612	1,837,559	129,947	7.6%	▲ Timing	Higher than expected revenue from various fees and charges including \$35,000 annual charges for waste collection, \$10,000 rates instalment fees, 24,000 planning application fees, \$29,000 Eaton Recreation Centre activities, \$8,000 engineering supervision fees, \$4,000 building licence fees.
Interest earnings	40,392	38,554	(1,838)	(4.5%)		
Other revenue	0	0	0	0.0%		
Profit on asset disposal	322	0	(322)	(100.0%)		
<b>Total Operating Revenue</b>	<b>17,056,063</b>	<b>17,167,276</b>	<b>111,213</b>	<b>0.7%</b>		
<b>Operating Expenses</b>						
Employee costs	(1,789,598)	(1,694,899)	94,699	5.3%	▲ Timing	Lower costs to date incurred for: \$83,000 workers compensation insurance (premium being paid by two instalments this year), \$62,400 for timecard wages allocated to works but not yet paid, \$16,000 superannuation, \$4,000 staff training. Higher costs to date \$5,000 paid parental leave and \$60,600 accrued leave.
Materials and contracts	(1,019,290)	(706,497)	312,793	30.7%	▲ Timing	Generally lower than budgeted costs incurred to date across Council operations with the most significant areas being \$39,000 bushfire brigade expenses, \$35,000 waste collection and disposal, \$41,500 planning consultants, \$37,000 parks & reserves maintenance, \$28,00 community projects, \$33,000 roads, bridges & paths maintenance, \$70,000 software expenses and \$40,000 general administration.
Utility charges	(68,741)	(53,956)	14,785	21.5%		
Depreciation on non-current assets	(1,002,978)	(1,002,994)	(16)	(0.0%)		
Interest expenses	(48,634)	(29,078)	19,556	40.2%		
Insurance expenses	(169,070)	(160,922)	8,148	0.0%		
Other expenses	(166,290)	(44,961)	121,329	73.0%	▲ Timing	Less payments to date for operating grants and subsidies to sporting, community and tourism groups.
Loss on asset disposals	0	0	0	0.0%		
<b>Total Operating Expenditure</b>	<b>(4,264,601)</b>	<b>(3,693,307)</b>	<b>571,294</b>	<b>(13.4%)</b>		
<b>Net Operating Activities</b>	<b>12,791,462</b>	<b>13,473,969</b>	<b>682,507</b>	<b>5.3%</b>		

(continued next page)



## Notes to the Statement of Financial Activity For the Period Ended 31 August 2022

### 2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY (continued)

	2022/23 Y-T-D Revised Budget \$	2022/23 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
<b>ADJUSTMENTS OF NON CASH ITEMS</b>						
(Profit)/Loss on Asset Disposals	(322)	0	322	(100.0%)		
Depreciation on Assets	1,002,978	1,002,994	16	0.0%		
<b>Adjusted Net Operating Activities</b>	<b>13,794,118</b>	<b>14,476,963</b>	<b>682,845</b>	<b>5.0%</b>		
<b>INVESTING ACTIVITIES</b>						
<b>Revenue</b>						
Non-operating grants, subsidies & contributions	493,040	45,948	(447,092)	(90.7%)	▼ Timing	No significant capital grants or contributions received or used to date.
Proceeds from disposal of assets	0	0	0	0.0%		
Payments for land and buildings	(2,586,727)	(225,146)	2,361,581	91.3%	▲ Timing	Lower costs to date than budget estimate to 31 August for major building projects - Wells Recreation Reserve change rooms and new Administration Centre / Library.
Payments for transport infrastructure assets	(1,211,864)	(256,162)	955,702	78.9%	▲ Timing	Minimal construction activity on various transport upgrade and renewal projects except Eaton Drive / Peninsula Lakes intersection.
Payments for parks infrastructure assets	(363,237)	(33,554)	329,683	90.8%	▲ Timing	Most parks and reserves construction projects are at design and preliminaries stage.
Payments for motor vehicles	0	0	0	0.0%		
Payments for plant & equipment	0	0	0	0.0%		
Payments for furniture & fittings	(28,060)	0	28,060	100.0%	▲ Timing	Purchase of replacement IT equipment has not yet commenced
<b>Total investing activities</b>	<b>(3,696,848)</b>	<b>(468,914)</b>	<b>3,227,934</b>	<b>(87.3%)</b>		
<b>FINANCING ACTIVITIES</b>						
<b>Revenue</b>						
Proceeds from new debentures	0	0	0	0.0%		
Transfers from reserves	2,887,713	1,172,750	(1,714,963)	(59.4%)	▼ Timing	No transfers from reserves processed for capital works projects to date
Repayment of debentures	(76,832)	(74,929)	1,903	2.5%		
Principal portion of lease liabilities	(56,263)	(41,814)	14,449	25.7%		
Transfers to Reserves	0	(64,126)	(64,126)	(100.0%)	▼ Timing	Interest on Reserve account investments transferred to reserve when received. Budget is for end-of-year transfer.
<b>Total financing activities</b>	<b>2,754,618</b>	<b>991,880</b>	<b>(1,762,738)</b>	<b>(64.0%)</b>		
<b>FUNDING SOURCES</b>						
Surplus/(Deficit) July 1 B/Fwd	184,453	184,453	0	0.0%		
<b>CLOSING FUNDS (A+B+C+D)</b>	<b>13,036,341</b>	<b>15,184,383</b>	<b>2,148,042</b>	<b>16.5%</b>		

# [Appendix ORD: 12.4.6B]



## Notes to the Statement of Financial Activity For the Period Ended 31 August 2022

### 3. TRUST FUNDS

Funds held at reporting date over which the Shire has no control and which are not included in the financial statements are as follows:

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Ross & Deborah Bevan	40,000.00	0.00	0.00	0.00	0.00	40,000.00
Public Open Space	527,534.28	0.00	0.00	0.00	0.00	527,534.28
Dept Communities Grant - Auspicing for Goodstart Eaton Child Care Centre	25,000.00	0.00	0.00	0.00	0.00	25,000.00
Accrued Interest	65.31	0.00	785.47	0.00	0.00	850.78
Plus: Outstanding Creditors	0.00	0.00	0.00	0.00	0.00	0.00
Less: Outstanding Debtors	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>592,599.59</b>	<b>0.00</b>	<b>785.47</b>	<b>0.00</b>	<b>0.00</b>	<b>593,385.06</b>

### 4. RESERVES - CASH BACKED

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
<b><i>Council Restricted</i></b>						
Executive & Compliance Vehicles Reserve	202,701.88	0.00	0.00	0.00	0.00	202,701.88
Plant & Engineering Equipment Reserve	873,305.52	0.00	0.00	0.00	0.00	873,305.52
Eaton Recreation Centre - Equipment Reserve	277,331.04	0.00	0.00	0.00	0.00	277,331.04
Building Maintenance Reserve	1,341,021.30	0.00	0.00	0.00	0.00	1,341,021.30
Employee Relief Reserve	265,625.85	0.00	0.00	0.00	0.00	265,625.85
Employee Leave Entitlements Reserve	37,784.58	0.00	0.00	0.00	0.00	37,784.58
Refuse Site Environmental Works Reserve	84,255.28	0.00	0.00	0.00	0.00	84,255.28
Information Technology Reserve	669,245.58	0.00	0.00	0.00	0.00	669,245.58
Roadwork Construction & Major Maintenance Reserve	232,654.59	0.00	0.00	0.00	0.00	232,654.59
Accrued Salaries Reserve	500,668.37	0.00	0.00	0.00	0.00	500,668.37
Tourism Reserve	11,777.32	0.00	0.00	0.00	0.00	11,777.32
Recycling Education Reserve	39,211.29	0.00	0.00	0.00	0.00	39,211.29
Road Safety Programs Reserve	26,778.71	0.00	0.00	0.00	0.00	26,778.71
Council Land Development Reserve	22,681.01	0.00	0.00	0.00	0.00	22,681.01
Carried Forward Projects Reserve	2,893,082.30	0.00	0.00	0.00	0.00	2,893,082.30
Election Expenses Reserve	11,650.71	0.00	0.00	0.00	0.00	11,650.71
Town Planning Consultancy Reserve	38,072.37	0.00	0.00	0.00	0.00	38,072.37
Parks & Reserves Upgrades Reserve	584,762.33	0.00	0.00	0.00	0.00	584,762.33
Strategic Planning Studies Reserve	117,007.55	0.00	0.00	0.00	0.00	117,007.55
Pathways Reserve	308,708.69	0.00	0.00	0.00	0.00	308,708.69
Asset / Rates Revaluation Reserve	284,900.63	0.00	0.00	0.00	0.00	284,900.63
Refuse & Recycling Bin Replacement Reserve	54,919.86	0.00	0.00	0.00	0.00	54,919.86
Sale of Land Reserve	4,589,467.14	0.00	0.00	0.00	0.00	4,589,467.14
Storm Water Reserve	158,642.31	0.00	0.00	0.00	0.00	158,642.31
	<b>13,626,256.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,626,256.21</b>
<b><i>Statute Restricted</i></b>						
Contribution to Works Reserve	921,807.33	0.00	2,520.00	0.00	0.00	924,327.33
Eaton Drive - Access Construction Reserve	0.00	16,523.03	0.00	0.00	0.00	16,523.03
Eaton Drive - Scheme Construction Reserve	0.00	12,692.55	0.00	0.00	0.00	12,692.55
Fire Control Reserve	11,593.54	0.00	0.00	0.00	0.00	11,593.54
Collie River (Eaton Drive) Bridge Construction Reserve	509,098.70	5,936.75	0.00	0.00	0.00	515,035.45
Unspent Grants Reserve	2,208,437.36	0.00	0.00	(1,172,750.00)	0.00	1,035,687.36
Swimming Pool Inspection Reserve	4,510.58	0.00	0.00	0.00	0.00	4,510.58
Burekup - Public Open Space	72,651.30	0.00	0.00	0.00	0.00	72,651.30
Unspent Specified Area Rate - Bulk Waste Collection Reserve	87,829.73	0.00	0.00	0.00	0.00	87,829.73
Unspent Specified Area Rate - Eaton Landscaping Reserve	141,059.73	0.00	0.00	0.00	0.00	141,059.73
Wanju Developer Contribution Plan Unspent Loan Reserve	751,565.19	0.00	0.00	0.00	0.00	751,565.19
Dardanup Expansion Developer Contribution Plan Reserve	41,413.93	0.00	0.00	0.00	0.00	41,413.93
	<b>4,749,967.39</b>	<b>35,152.33</b>	<b>2,520.00</b>	<b>(1,172,750.00)</b>	<b>0.00</b>	<b>3,614,889.72</b>
Interest	0.00	0.00	26,464.11	0.00	0.00	26,464.11
Less: Outstanding Debtors	0.00	0.00	0.00	10.00	0.00	(10.00)
<b>TOTAL</b>	<b>18,376,223.60</b>	<b>35,152.33</b>	<b>28,984.11</b>	<b>(1,172,740.00)</b>	<b>0.00</b>	<b>17,267,600.04</b>

# [Appendix ORD: 12.4.6B]



## Notes to the Statement of Financial Activity For the Period Ended 31 August 2022

### 5. MUNICIPAL LIABILITIES

Funds held at reporting date for bonds and deposits not required to be held in the Trust Fund and classified as restricted to recognise that they are owed to developers/hirers and others. These are now classified as Municipal Liabilities as follows:

	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
<b>Retention Bonds</b>						
Parkridge Group	52,360.04	0.00	0.00	0.00	0.00	52,360.04
Little Meadows Pty Ltd	15,631.53	0.00	0.00	0.00	0.00	15,631.53
Winterfall Nominees Pty Ltd	36,007.60	0.00	0.00	0.00	0.00	36,007.60
Holland Loop Pty Ltd	19,370.00	0.00	0.00	0.00	0.00	19,370.00
T J Coman	8,384.63	0.00	0.00	0.00	0.00	8,384.63
Garvey Road Pty Ltd	25,953.17	0.00	0.00	0.00	0.00	25,953.17
Burekup Developments Pty Ltd	16,945.37	0.00	0.00	0.00	0.00	16,945.37
Garvey Road Pty Ltd	7,569.43	0.00	0.00	0.00	0.00	7,569.43
Thompson Surveying Consultants	21,993.00	0.00	0.00	0.00	0.00	21,993.00
<b>Total - Retention Bonds</b>	<b>204,214.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>204,214.77</b>
<b>Construction Contract Retention</b>						
Carbone Bros - Harris Road Upgrade	33,992.00	0.00	0.00	0.00	0.00	33,992.00
Advanteering - Skate Park	23,899.55	0.00	0.00	0.00	0.00	23,899.55
	<b>57,891.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,891.55</b>
<b>Extractive Industry Rehabilitation Bonds</b>						
L G Davidson	1,290.20	0.00	0.00	0.00	0.00	1,290.20
M Denholm	845.24	0.00	0.00	0.00	0.00	845.24
S Catalano	1,340.36	0.00	0.00	0.00	0.00	1,340.36
Bunbury Agricultural Society	2,387.88	0.00	0.00	0.00	0.00	2,387.88
D Busher	1,282.84	0.00	0.00	0.00	0.00	1,282.84
Valli & Co	2,600.14	0.00	0.00	0.00	0.00	2,600.14
Charles Hull Contracting	7,603.41	0.00	0.00	0.00	0.00	7,603.41
J & P Group	135,809.01	0.00	0.00	0.00	0.00	135,809.01
<b>Total - Extractive Industries Bonds</b>	<b>153,159.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>153,159.08</b>
<b>Specified Projects</b>						
Dardanup Central Bushfire Station Refurbishment - Red Cross - A Poad Bequest	33,776.15	0.00	0.00	0.00	0.00	33,776.15
Wells Recreation Ground Refurbishment/Expansion - Red Cross - A Poad Bequest	53,139.81	0.00	0.00	0.00	0.00	53,139.81
<b>Total - Specified Projects</b>	<b>86,915.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>86,915.96</b>
<b>Sundry Deposits</b>						
Unclaimed Monies	1,838.11	0.00	0.00	(70.11)	0.00	1,768.00
Bunbury Wellington Group of Councils (BunGeo Group of Councils - BGGC)	50,532.31	3,000.00	0.00	0.00	0.00	53,532.31
<b>Total - Sundry Deposits</b>	<b>52,370.42</b>	<b>3,000.00</b>	<b>0.00</b>	<b>(70.11)</b>	<b>0.00</b>	<b>55,300.31</b>
<b>Election Deposits</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>Key Bonds</b>	752.68	0.00	0.00	0.00	0.00	752.68
<b>Hire Bonds</b>	3,630.00	1,540.00	0.00	(1,080.00)	0.00	4,090.00
<b>Kerb Bonds</b>	75,041.91	0.00	0.00	0.00	0.00	75,041.91
<b>Construction Training Fund</b>	8,434.41	2,799.74	0.00	(3,187.21)	0.00	8,046.94
<b>Building Services Levy</b>	2,606.31	10,521.17	0.00	0.00	0.00	13,127.48
<b>Development Assessment Panel</b>	0.00	11,630.00	0.00	(5,815.00)	0.00	5,815.00
<b>Less Outstanding Debtors</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>645,017.09</b>	<b>29,490.91</b>	<b>0.00</b>	<b>(10,152.32)</b>	<b>0.00</b>	<b>664,355.68</b>

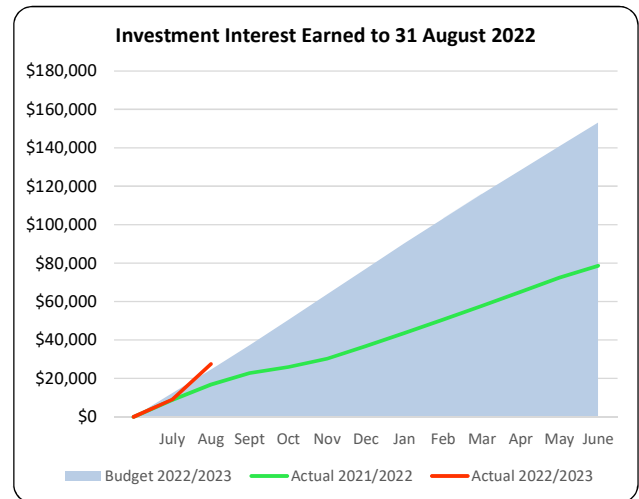
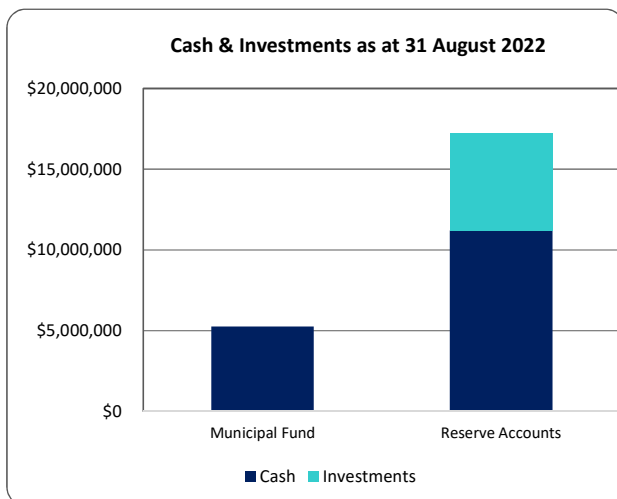
# [Appendix ORD: 12.4.6B]



## Notes to the Statement of Financial Activity For the Period Ended 31 August 2022

### 6. STATEMENT OF INVESTMENTS

BANK	TYPE	AMOUNT	RATE	DAYS	COMMENCE	MATURITY	ESTIMATED INTEREST	INTEREST CREDITED 2022-2023
<b>MUNICIPAL FUND</b>								
CBA	Municipal Fund Bank Account	\$ 4,262,066.12	1.65%					\$1,391.38
CBA	Municipal - Business Online Saver	\$ 1,004,375.95	1.95%					\$3,046.75
	Interest received on matured deposits							
		<u>\$ 5,266,442.07</u>					<u>\$0.00</u>	<u>\$4,438.13</u>
<b>TRUST FUND</b>								
CBA	Trust Fund Bank Account	\$ 592,848.40	1.65%					\$248.81
		<u>\$ 592,848.40</u>					<u>\$0.00</u>	<u>\$248.81</u>
<b>RESERVE ACCOUNTS</b>								
CBA	Reserve Bank Account	\$ 1,699,519.84	1.65%				\$0.00	\$4,627.46
CBA	Reserve - Business Online Saver	\$ 9,518,406.98	1.95%					\$14,377.75
ANZ	Term Deposit	\$ 3,000,000.00	0.39%	367	10/2021	10/2022	\$11,764.11	
ANZ	Term Deposit - Interest Compounded	\$ 3,014,530.89	0.40%	410	10/2021	11/2022	\$13,544.74	
	Interest received on matured deposits							\$7,458.90
		<u>\$ 17,232,457.71</u>					<u>\$25,308.85</u>	<u>\$26,464.11</u>
<b>Total Interest Received</b>								<u><b>\$31,151.05</b></u>







## Notes to the Statement of Financial Activity For the Period Ended 31 August 2022

### 6. STATEMENT OF INVESTMENTS (continued)

#### Total Funds Invested

Total Funds Invested as at Reporting Date -

Municipal Fund Investment Portfolio	\$ -
Trust Fund Investment Portfolio	\$ -
Reserve Fund Investment Portfolio	\$ 6,014,530.89
	<u>\$ 6,014,530.89</u>

#### Investment Policy - Portfolio Risk Exposure

Council's investment policy provides a framework to manage the risks associated with financial investments.

#### Portfolio - Terms of Maturity

Limits are placed on the term to maturity thereby reducing the impact of any significant change in interest rate markets and to provide liquidity.

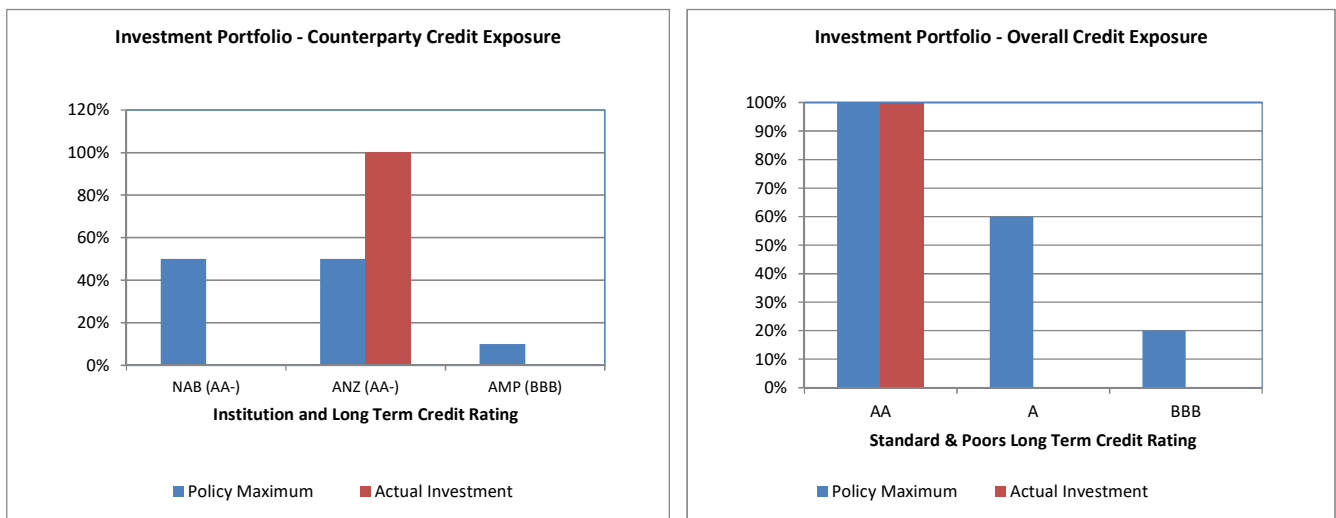
#### Counterparty Credit Exposure

Exposure to an individual authorised deposit-taking institution (ADI) counterparty will be restricted by their credit rating so that single entity exposure is limited.

#### Overall Credit Exposure

To control the credit quality on the entire portfolio, limits are placed on the percentage exposed to any particular credit rating category.

The following charts demonstrate the current portfolio diversity and risk compliance with the policy framework.



# [Appendix ORD: 12.4.6B]

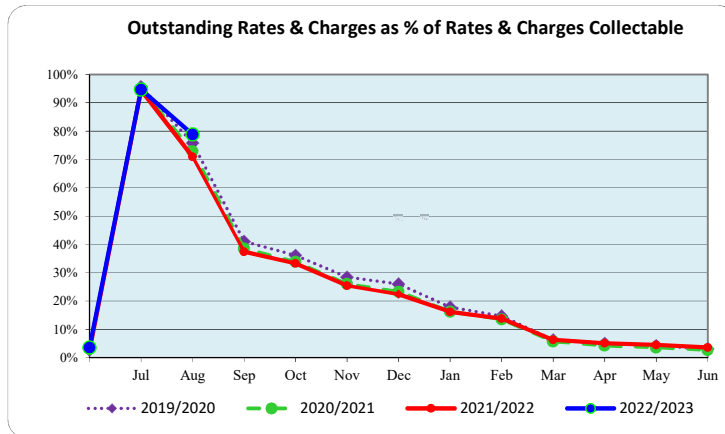


## Notes to the Statement of Financial Activity For the Period Ended 31 August 2022

### 7. Accounts Receivable as at 31 August 2022

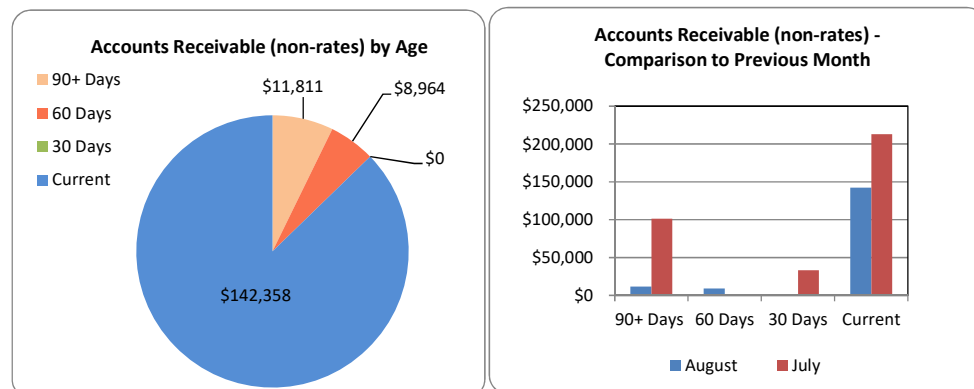
#### Rates and Charges Outstanding

2022/23 annual rates were raised on 28 July 2022 and are due by 21 September 2022 for payment in full or for the first of four instalments. For ratepayers who elect to pay by the four instalment option, the final instalment will be due by 29 March 2023. As at the reporting date, total outstanding rates and charges (including pensioner deferred rates) is \$14,044,754. This equates to 78.85% of rates and charges collectable. It is the objective of management to achieve less than 4% of rates and charges outstanding by 30 June.



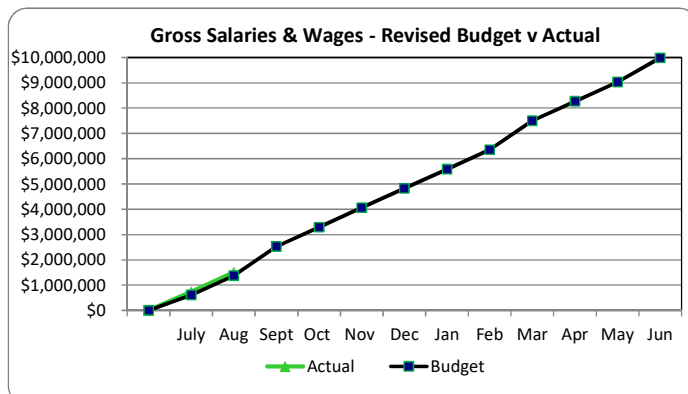
#### Sundry Debtors Outstanding (non-rates)

As at the reporting date, the total outstanding Sundry Debtors amount to \$347,362. Invoices for government grants and private contributions account for \$108,000 of the current debts.



### 8. Salaries and Wages to 31 August 2022

At the reporting date, total salaries and wages expenditure is \$1,509,566 (17%) of the annual budget of \$9,989,148 for the 2022/23 financial year.





Notes to the Statement of Financial Activity  
For the Period Ended 31 August 2022

RATING INFORMATION

RATE TYPE	Rate in	Number of properties	Rateable value	2022/23 Budget rate revenue	2022/23 Budget interim rates	2022/23 Budget back rates	2022/23 Budget total revenue	2022/23 Actual total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
	\$		\$	\$	\$	\$	\$		\$	\$
<b>Differential general rate or general rate</b>										
<b>Gross rental valuations</b>										
General Rates - GRV: Residential	0.103260	4,069	75,050,605	7,749,725	0	0	7,749,725	7,749,977	6,391,857	6,391,857
General Rates - GRV: Commercial	0.103260	61	14,621,022	1,509,767	0	0	1,509,767	1,509,767	1,520,904	1,520,904
General Rates - GRV: Industrial	0.103260	65	8,975,470	926,807	0	0	926,807	926,807	830,417	830,417
General Rates - GRV: Small Holding	0.103260	369	8,638,608	892,023	0	0	892,023	892,023	817,475	817,475
General Rates - GRV: Interim and Back Rates	0.103260	0	0	0	111,668	0	111,668	47,336	99,081	92,600
<b>Unimproved valuations</b>										
General Rates - UV: Broad Acre Rural	0.006362	491	277,205,512	1,763,581	0	0	1,763,581	1,763,830	1,677,068	1,677,068
General Rates - UV: Mining	0.006362	0	0	0	0	0	0	0	0	0
General Rates - UV: Interim and Back Rates	0.006362	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		5,055	384,491,217	12,841,903	111,668	0	12,953,571	12,889,738	11,336,802	11,330,321
<b>Minimum</b>										
<b>Minimum payment</b>	\$									
<b>Gross rental valuations</b>										
General Rates - GRV: Residential	1,547.50	834	9,953,955	1,290,615	0	0	1,290,615	1,290,615	2,237,685	2,237,685
General Rates - GRV: Commercial	1,547.50	9	67,360	13,927	0	0	13,927	13,928	10,833	10,833
General Rates - GRV: Industrial	1,547.50	49	505,650	75,828	0	0	75,828	75,828	68,090	68,090
General Rates - GRV: Small Holding	1,547.50	65	531,830	100,588	0	0	100,588	100,588	122,253	122,253
General Rates - GRV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0	0
<b>Unimproved valuations</b>										
General Rates - UV: Broad Acre Rural	1,547.50	130	19,723,287	201,175	0	0	201,175	201,175	194,985	194,985
General Rates - UV: Mining	1,547.50	18	232,409	27,855	0	0	27,855	27,855	21,665	21,665
General Rates - UV: Interim and Back Rates	1,547.50	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		1,105	31,014,491	1,709,988	0	0	1,709,988	1,709,988	2,655,511	2,655,511
		6,160	415,505,708	14,551,891	111,668	0	14,663,559	14,599,726	13,992,313	13,985,832
Concession on general rates							(12,062)	(34,514)	(37,427)	(25,027)
Rates write-off							(4,000)	(339)	(1,747)	(4,000)
Total amount raised from general rates							14,647,497	14,564,873	13,953,139	13,956,805
Specified area rates - bulk waste collection			83,442,010	109,726			109,726	109,944	102,893	103,719
Specified area rates - Eaton landscaping			90,508,822	264,740			264,740	265,317	251,632	250,882
Total specified area and ex gratia rates							374,466	375,261	354,525	354,601
<b>Total rates</b>							15,021,963	14,940,134	14,307,664	14,311,406



## Notes to the Statement of Financial Activity For the Period Ended 31 August 2022

### 10. INFORMATION ON BORROWINGS

#### Debenture Repayments

		Principal Opening Balance 01 July 2022	New Loans 2022/23		Principal Repayments 2022/23		Interest Repayments 2022/23		Principal Outstanding 30 June 2023	
Particulars	Loan No.		Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Community Amenities</b>										
Wanju/Waterloo Industrial Park										
Developer Contribution Plans	70	685,557	0	0	0	(66,588)	0	(26,738)	685,557	618,970
Waste Bins (3 Bin System)	71	320,000	0	0	(21,472)	(43,150)	(3,055)	(7,821)	298,528	276,850
<b>Recreation and Culture</b>										
Eaton Recreation Centre	59	99,117	0		0	(99,118)	0	(4,741)	99,117	0
Glen Huon Oval Club Rooms	69	881,525	0	0	(22,003)	(44,429)	(16,925)	(39,375)	859,522	837,096
Sport Lighting / Eaton Oval C/Rooms	New	0	0	1,000,000	0	(20,265)	0	(14,133)	0	979,735
<b>Transport</b>										
Depot Land	66	383,437	0	0	(31,454)	(63,548)	(7,803)	(17,510)	351,983	319,889
<b>Economic Services</b>										
Gravel Pit Land - Panizza Road	61	41,220	0	0	0	(27,052)	0	(2,350)	41,220	14,168
<b>Other Property and Services</b>										
Administration Building Extensions	65	43,972	0	0	0	(43,971)	0	(2,650)	43,972	0
Library / Adminstration Centre	New	0	0	6,000,000	0	(121,593)	0	(84,800)	0	5,878,407
		2,454,828	0	7,000,000	(74,929)	(529,714)	(27,783)	(200,118)	2,379,899	8,925,115

All debenture repayments are financed by general purpose revenue.



## Notes to the Statement of Financial Activity For the Period Ended 31 August 2022

### 11. BUDGET AMENDMENTS

Amendments to the original budget since budget adoption. Surplus/(Deficit)

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Revised Budget Running Balance
				\$	\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus (Budgeted)				137,167
	<b>Permanent Changes</b>						
J12316	Bridge Renewals - Bridge 4930 Collie River Road (Krones)	27/07/22 - 190-22	Asset Acquisition			(125,000)	12,167
0341003	Transfer from Reserve - Unspent Grants	27/07/22 - 190-22	Transfer from Reserve		24,480		36,647
1241010	Transfer from Reserve - Carried Forward Projects Reserve	27/07/22 - 190-22	Transfer from Reserve		100,520		137,167
	Increase to Tourism and Events budget for Dardanup Bull & Barrel Festival						
1312501	and the Dardanup Arts Spectacular,	27/07/22 - 208-22	Operating Expense			(10,000)	127,167
J08714	Minor / Community Event Assistance	27/07/22 - 208-22	Operating Expense		10,000		137,167
J11653	Dardanup Civic Precinct	24/08/22 - 221-22	Asset Acquisition			(205,839)	(68,672)
J05026	Dardanup Central BFB Car Park	24/08/22 - 221-22	Asset Acquisition		205,839		137,167
					<b>340,839</b>	<b>(340,839)</b>	<b>137,167</b>