

ANNEXURE 1



ANNEXURE 1

CARABOST HALL
1927



ANNEXURE 1



ANNEXURE 1





ANNEXURE 1

ANNEXURE 1





ANN

ANNEXURE 1





ANNEXURE 1



NEXURE 1



ANNEXURE 1

ANNEXURE 1





ANNEXURE 1



ANNEXURE 1

OFFICERS' REPORTS – PART A - FOR DETERMINATION

ENVIRONMENT AND PLANNING

1. **DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642.**

Report prepared by Acting General Manager - Colin Kane and Town Planner – Gayan Wickramasinghe.

REASON FOR REPORT

The purpose of this report is to provide an assessment and recommendation regarding the Development Application for a forty-nine (49) lot Torrens title subdivision, including three residual allotments, earthworks, road construction, and associated civil works on Lot 5122–5123, DP 1310539, and Lot 4, DP 240938, located in Jindera, NSW 2642.

Following the public exhibition of the Development Application (**ANNEXURE 1**) from 25 February 2025 to 14 March 2025, Council received a total of twelve (12) submissions in response to the proposal. As such, this matter is being reported to Council for determination in accordance with the Council-adopted Assessment of Development Applications Policy.

The submissions raised the following broader concerns about the proposal:

1. **Potential amenity impacts:**

Concerns were raised that the proposal represents an overdevelopment of the site, leading to potential loss of privacy and overlooking of adjacent dwellings, decreased property values, and adverse visual impacts. Additionally, it was noted that no consideration has been given to the replacement of the existing farm fence as part of the development.

2. **Environmental impacts:**

Submitters cited potential dust and noise emissions associated with the subdivision works as a concern, particularly during the construction phase.

3. **Potential land contamination:**

Concerns were raised regarding the potential for historical land use to have caused contamination on the site, requiring further investigation.

4. **Traffic impacts – construction and operational phases:**

The proposal was considered likely to generate increased traffic during the construction phase and following the development of individual dwellings on each lot. Issues raised include safety concerns, road capacity, and potential damage to existing road infrastructure.

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDER A NSW 2642. [cont.]

5. Road network capacity:

It was submitted that both the existing and proposed road networks may not be adequate to accommodate the increased traffic volumes resulting from the development. There are potential traffic implications resulting during construction stage and a result of new dwellings being created on each allotment from the development. These include safety concerns, the ability to handle excess traffic, and potential damage to the road;

6. Incompatibility with neighbourhood character:

Submissions were made regarding the size of the proposed allotments, which are considered inconsistent with the existing character of the surrounding area. Submitters also contended that the South Jindera Master Plan did not sufficiently consider the impact of such developments on adjoining properties.

7. Floodwater management:

Concerns were expressed about the ability of the proposed temporary drainage basins to adequately manage additional stormwater runoff generated by the development.

8. Lack of supporting infrastructure:

The absence of associated infrastructure, such as footpaths along the proposed road and accessible open space for community use, was noted as a significant shortfall in the proposal.

9. Loss of Vegetation:

It was submitted that insufficient consideration has been given to the preservation and conservation of the existing tree line located on the western section of Lot 4, DP 240938.

The submissions (**ANNEXURE 2**) were reviewed by Council's Planning and Engineering staff, who are satisfied that the nature and extent of the concerns raised do not warrant refusal of the proposed development. It is considered that, subject to the imposition of appropriate conditions on any development consent granted, the matters raised in the submissions can be adequately addressed.

The submissions were also referred to the applicant for comment and have been considered in the overall assessment of the application. A detailed discussion of the issues raised is provided in Section 4.15(1)(a)(d) of this report. Accordingly, the application is reported to Council for determination in accordance with the Council-adopted Assessment of Development Applications Policy.

DISCUSSION - DESCRIPTION OF PROPOSAL

Pursuant to Section 4.12(1) of the Environmental Planning and Assessment Act 1979 (EP&A Act), Development Application No. DA 10.2025.22.1 seeks consent for the subdivision of land into forty-nine (49) Torrens Title lots, including three (3) residual allotments, and associated civil works on Lot 5122–5123, DP 1310539, and Lot 4, DP 240938. The subdivision is proposed to be delivered in two (2) stages. According to the preliminary subdivision layout, the proposed lots—excluding the residual allotments—will range in size from approximately 2,012m² to 2,201m²

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

In accordance with the submitted staging plans and the Statement of Environmental Effects prepared by Habitat Planning, the Development Application specifically proposes the following:

Stage 1 (identified as Stage 3.1):

- Resubdivision of part of Lot 5122 and 5123, DP 1310539, and part of Lot 4, DP 240938, into twenty (20) residential lots.
- Extension of Rosler Street and Polacks Street.
- Creation of three (3) residual allotments.

Stage 2 (identified as Stage 3.2):

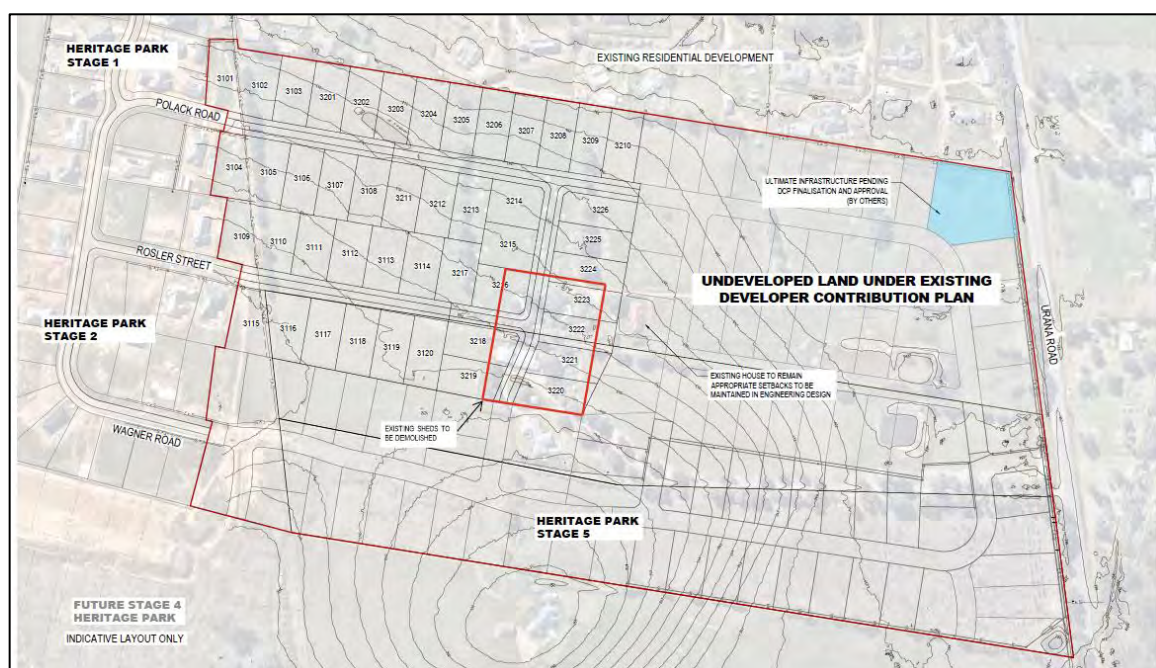
- Subdivision of two (2) residual allotments created under Stage 1 into twenty-six (26) residential lots.
- Creation of two (2) additional residual allotments.
- Further extension of Rosler Street and Polacks Street to the east, and Salzke Street to the north.
- Demolition of existing sheds associated with the existing dwelling on site.

Both stages of the development will include associated earthworks and civil works, including the installation of essential infrastructure such as water, sewer, underground power, and stormwater drainage systems. The proposal also involves the removal of several planted trees to facilitate subdivision works. This Development Application is supported by the following documentation:

1. **Statement of Environmental Effects** prepared by Habitat Planning.
2. **Preliminary subdivision plans** prepared by JCA Land Consulting

The application is **not considered to be integrated development** pursuant to Sections 4.46 and 4.47 of the *Environmental Planning and Assessment Act 1979*. For additional background information and specific details, please refer to the submitted plans and the main body of this report. Figures 1–2 below illustrate the nature and layout of the proposed development.

Figure 1 – An overview of the proposed subdivision layout by the applicant



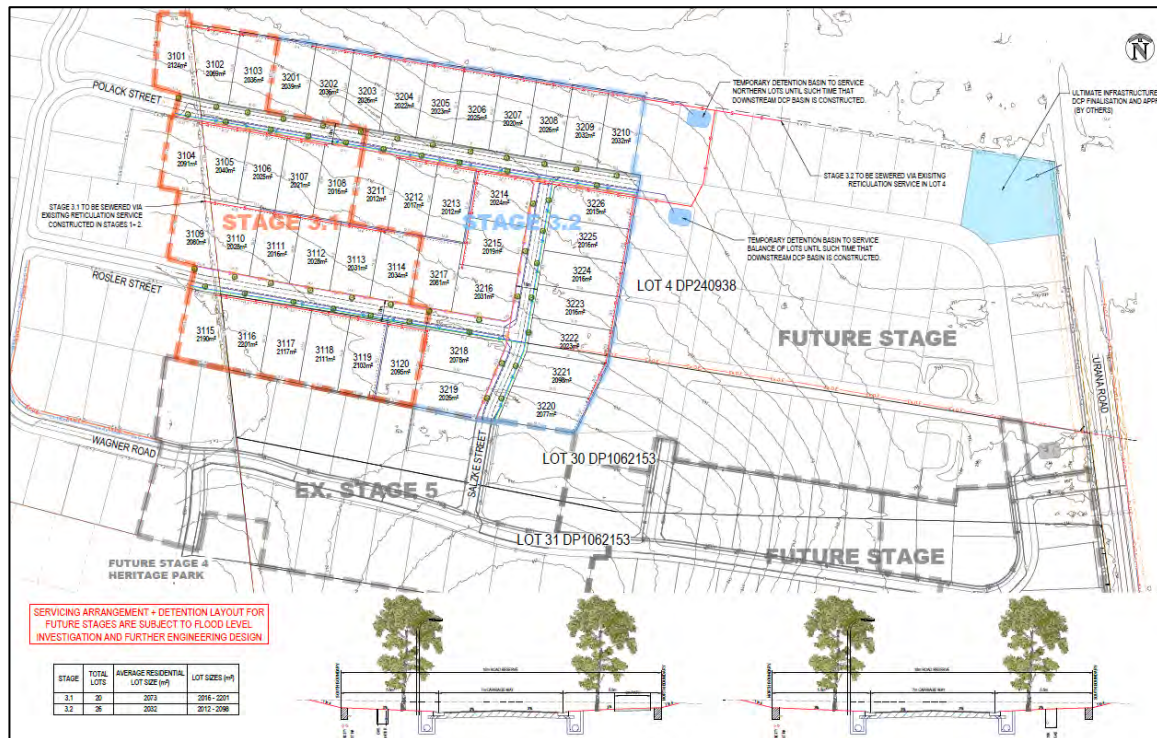


Figure 2 – Proposed staging plan and a cross section of the proposed roads

ASSESSMENT

1.1 DESCRIPTION OF THE SITE AND LOCALITY

The subject site comprises three (3) allotments, identified as Lot 5122 and Lot 5123, DP 1310539, and Lot 4, DP 240938. The site is located in the southern part of the Jindera Township and is irregular in shape, with a combined total area of approximately 24.01 hectares (Ha). The site is bounded by Urana Road to the east.

Lot 5123, DP 1310539, contains several sheds formerly used for agricultural purposes. Lot 4, DP 240938, contains a single storey dwelling and several associated sheds related to the current use of the land. The eastern section of the site, adjacent to Urana Road, contains man-made dams, while the western boundary and central portion of Lot 4 contain mature planted vegetation, also man-made, likely established as part of previous land use practices.

All three allotments subject to the proposal are zoned R2 Low Density Residential under the provisions of the *Greater Hume Local Environmental Plan 2012* (GHLEP 2012). A small portion located in the eastern corner of Lot 5123, DP 1310539, and Lot 4, DP 240938, has been identified as flood prone land, in accordance with the *Jindera Floodplain Risk Management Study* undertaken by Council in 2017. The subject site does not contain any known items of environmental heritage significance, as listed in Schedule 5 of the GHLEP 2012.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

The surrounding land to the north, south, and west is also zoned R2 Low Density Residential under the *Greater Hume Local Environmental Plan 2012*. While the land to the east and south shares the same zoning and is subject to a minimum lot size of 2,000m², the land to the north is subject to a minimum lot size of 4,000m².

The R2-zoned land immediately adjoining the western boundary of the development site (part Lot 5122, DP 1310539) has been developed with single-storey dwellings and ancillary structures, consistent with low-density residential character. Similarly, land parcels adjoining the northern boundary of Lot 4, DP 240938, have also been developed with single-storey dwellings and associated structures, forming part of an established low-density residential estate. **Figures 3 and 4** illustrate the location of the proposed development and the applicable planning controls.

Figure 4 – The site subject of this Application; **Source:** IntraMaps



Figure 3 – The site subject of this Application; **Source:** IntraMaps



Figure 5 – The site subject of this Application with the applicable zoning controls; **Source:** IntraMaps

Section 1.7

Application of Part 7 of Biodiversity Conservation Act 2016 and Part 7A of Fisheries Management Act 1994

The applicant has proposed the removal of planted vegetation to facilitate the proposed development. Council staff have reviewed this aspect of the proposal and are satisfied that no specific approval is required from Council for the vegetation removal. As such, no further assessment under Part 7 of the *Biodiversity Conservation Act 2016* is considered necessary, as the vegetation does not trigger any significant biodiversity impacts under the Act.

Section 4.14 - Consultation and development consent—certain bush fire prone land

According to the NSW ePlanning Spatial Viewer, the subject development site is not identified as bushfire prone land on the mapping maintained by the NSW Rural Fire Service (RFS). As such, no referral to the NSW RFS is required in accordance with Section 4.46 of the *Environmental Planning and Assessment Act 1979*.

Section 4.46 - What is “integrated development”?

The Application does not require a separate approval under this Section.

4.15 Evaluation

(1) Matters for consideration-general

In determining a development application, a consent authority is to take into consideration such of the following matters as are of relevance to the development the subject of the development application:

(a) the provisions of:

- (i) any environmental planning instrument, and*
- (ii) any proposed instrument that is or has been the subject of public consultation under this Act and that has been notified to the consent authority (unless the Planning Secretary has notified the consent authority that the making of the proposed instrument has been deferred indefinitely or has not been approved), and*
- (iii) any development control plan, and*
- (iiia) any planning agreement that has been entered into under section 7.4, or any draft planning agreement that a developer has offered to enter into under section 7.4, and*
- (iv) the regulations (to the extent that they prescribe matters for the purposes of this paragraph), and*
- (v) (Repealed)*

that apply to the land to which the development application relates,

- (b) the likely impacts of that development, including environmental impacts on both the natural and built environments, and social and economic impacts in the locality,*
- (c) the suitability of the site for the development,*
- (d) any submissions made in accordance with this Act or the regulations,*
- (e) the public interest.*

Section 4.15(1)(a)(i) - The provisions of any environmental planning instrument

Local Environmental Plans

The subject site is zoned R2 – Low Density Residential under the provisions of the *Greater Hume Local Environmental Plan 2012* (GHLEP 2012). The proposed development has been assessed against the relevant provisions of the GHLEP, as outlined below.

Zone R2 Low Density Residential

Objectives of zone

- To provide for the housing needs of the community within a low-density residential environment.*
- To enable other land uses that provide facilities or services to meet the day-to-day needs of residents*

The applicant is seeking to resubdivide three existing allotments into a total of forty-nine (49) Torrens Title residential allotments, all of which meet the minimum allotment size prescribed in the GHLEP 2012. Council staff are satisfied that the proposed residential subdivision will meet the housing needs of the community within a low-density residential environment. Accordingly, it is considered that the proposal is consistent with the objectives for land zoned R2 Low Density Residential.

Section 2.6 Subdivision—consent requirements

A subdivision of the type proposed requires the consent of Council. The submitted development application satisfies the relevant requirements of this Section.

Section 2.7 Demolition requires development consent

It is proposed that the existing structures on the site be demolished as part of the Stage 3.2 works. The proposed demolition requires consent under this Section.

Section 4.1 Minimum subdivision lot size

In accordance with the Lot Size Map of the GHLEP 2012, the minimum lot size applicable to the site is 2,000 m². All lots resulting from the proposed subdivision exceed this minimum requirement. Therefore, the proposal is consistent with the provisions of this Section.

Clause 5.10 Heritage conservation

The site does not contain any known items of Environmental Heritage Significance, as outlined in Schedule 5 of the GHLEP 2012. It is further noted that a standard condition relating to the protection of any unknown Aboriginal heritage items during construction works will be imposed on any consent granted.

Section 5.21 Flood planning

According to the Jindera Floodplain Risk Management Study and Plan 2017, a small portion of the eastern sections of Lot 4 DP 240938 and Lot 5123 DP 1310539 has been identified as flood-prone land. However, it is noted that the proposed subdivision does not extend into the area covered by the flood overlay. Therefore, no further assessment regarding this matter is required.

Section 6.1 Earthworks

1) The objective of this clause is as follows—

“to ensure that earthworks for which development consent is required will not have a detrimental impact on environmental functions and processes, neighboring uses, cultural or heritage items or features of the surrounding land.”

According to the submitted documentation, the development involves the creation of an additional forty-six (46) allotments, associated civil works, and the extension of an internal public road to support the future allotments.

The earthworks associated with the development are not considered to be minor in nature. As such, these works require separate approval, which may be granted concurrently with this development consent. It is also noted that the subject site is located in close proximity to established residential land. As previously noted, Council has received numerous submissions from adjoining landowners expressing concerns that the earthworks may result in detrimental environmental impacts, including noise and dust. To minimise and mitigate any potential impacts, any consent granted for this application will include appropriate conditions to manage environmental functions and processes, protect neighbouring land uses, and safeguard cultural or heritage items and features of the surrounding area.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

(2) Development consent is required for earthworks unless—

- (a) the earthworks are exempt development under this Plan or another applicable environmental planning instrument, or,*
- (b) the earthworks are ancillary to development that is permitted without consent under this Plan or to development for which development consent has been given.*

The proposed earthworks are not classed as exempt development under this plan or other applicable environmental planning instrument. (Subdivision 15 of *State Environmental Planning Policy (Exempt and Complying Development Codes) 2008*) Therefore, the proposed earthworks will require a separate approval.

(3) Before granting development consent for earthworks, the consent authority must consider the following matters—

- (a) the likely disruption of, or any detrimental effect on, drainage patterns and soil stability in the locality of the development.*

The proposed earthworks have the potential to alter the natural drainage patterns and affect soil stability within the locality. In response, the applicant has proposed the construction of two detention basins on the northern section of the development site, within Lot 4 DP 240938.

Importantly, the proposed road network has been designed to incorporate stormwater infrastructure to address these concerns. It is also noted that this issue was raised in several submissions received by Council during the public notification period. The referral response from Council's Engineering Department indicates that the proposal is not expected to have a detrimental impact on environmental functions and processes.

- (b) the effect of the development on the likely future use or redevelopment of the land,*

The intent of the proposed earthworks is to create additional residential allotments and to facilitate the associated civil infrastructure. Therefore, it is considered that the earthworks will enable and support the future development of the land.

- (c) the quality of the fill or the soil to be excavated, or both,*

The soil used for future fill must be the same quality as the soil excavated from the site. A condition will be included in any consent granted to ensure this requirement is met.

- (d) the effect of the development on the existing and likely amenity of adjoining properties,*

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDER A NSW 2642. [cont.]

As part of the development application process, notifications were sent to adjoining property owners. During this period, Council received several submissions expressing concerns about potential noise and dust impacts resulting from the development. However, it is noted that Council is satisfied the proposal can proceed, subject to the imposition of standard conditions addressing these concerns.

(e) the source of any fill material and the destination of any excavated material,

In the event that the applicant is required to source fill material, a condition will be recommended specifying that the fill must meet the definition of "virgin excavated natural material" under the Protection of the Environment Operations Act 1997.

(f) the likelihood of disturbing relics,

As assessed under Section 5.10 of this report, the assessment staff are satisfied that, subject to the imposition of a standard condition regarding the protection of unknown Aboriginal heritage items, the proposal can proceed.

(g) the proximity to, and potential for adverse impacts on, any waterway, drinking water catchment or environmentally sensitive area.

The proposed development site is not located in close proximity to a watercourse or a drinking water catchment area. Although the proposal will result in the removal of planted vegetation, it is considered that the overall development will not have a detrimental impact on threatened species, drinking water catchments, or environmentally sensitive areas.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

Section 6.7 Essential services

Development consent must not be granted for development unless the consent authority is satisfied that any of the following services that are essential for the development are available or that adequate arrangements have been made to make them available when required:

| Subsection | Comment |
|--|--|
| (a) the supply of water, | According to the response from Council's Manager of Water and Wastewater, the applicant is required to extend water services to the proposed new allotments. A standard condition will be included in any consent granted to address this requirement. |
| (b) the supply of electricity, | A standard condition requiring the submission of a Notice of Arrangement (NOA) will be imposed on any consent granted, prior to the issuance of a Subdivision Certificate. |
| (c) the disposal and management of sewage, | Council's Manager of Water and Wastewater, in their referral response, has indicated that the applicant is required to provide a sewer connection for the new allotments created by this subdivision. A condition will be included in the consent to reflect this requirement. |
| (d) stormwater drainage or on-site conservation, | Council's Manager of Traffic & Infrastructure's response, dated April 9 and 10, 2025, indicates that Council is satisfied with the proposed arrangements. |
| (e) suitable vehicular access | According to the submitted preliminary plan, each lot will have direct access to the proposed internal road. |

Relevant State Environmental Planning Policies applicable for the proposal:

***State Environmental Planning Policy (Biodiversity and Conservation) 2021
Chapter 4 Koala habitat protection 2021.***

Section 4.9 of this policy is expressively applicable for the proposed development. As per Council records, the following is noted:

- (a) the site subject of this Application does not have an approved koala plan of management applying to the land and,
- (b) Council is satisfied that the land is not core koala habitat.

Therefore, Council as consent authority is satisfied that the proposed development can proceed without an additional assessment.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

**State Environmental Planning Policy (Resilience and Hazards) 2021
Chapter 4 Remediation of land.**

As per Chapter 4 of Section 4.46 (1) of this policy the subject land is not considered to be contaminated or likely to be contaminated and is not listed on Council's Contaminated Land Register. Therefore, it is considered that the land is suitable in its current state for the purpose for which the development is proposed to be carried out.

Section 4.15(1)(a)(ii) - Any proposed instrument that is or has been the subject of public consultation under this Act and that has been notified to the consent authority (unless the Planning Secretary has notified the consent authority that the making of the proposed instrument has been deferred indefinitely or has not been approved);

It is noted that none of the proposed draft instruments will not change the outcome of this assessment.

Section 4.15(1)(a)(iii) any development control plan,

The Greater Hume Development Control Plan (GHDCP) 2013 applies to the proposal. Relevant to this Application are the following Chapters of the Greater Hume *Development Control Plan 2013* ("the DCP"):

- Chapter 5 – Township Structure Plans
- Chapter 6 – Subdivision
- Chapter 10 – Notification Policy

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

CHAPTER 5- TOWNSHIP STRUCTURE PLANS:

| CRITERIA | COMMENT |
|--|---|
| This chapter of the GHDCP relates to the role of township structure plans in guiding the location of types of land uses and development within the zoned urban areas of the Shire. Such guidance is necessary because of the use of one broad-based zone in the GHLEP (the RU5 Village zone) across much of the townships. The structure plans are based on those prepared as part of the Greater Hume Shire Strategic Land Use Plan 2007- 2030 (“the SLUP”). The overall purpose of the SLUP is to guide the future development and use of land within the Shire for the next 20 years and beyond. In some cases the structure plans within the SLUP indicate non-rural activities around the fringes of the current zoned urban boundaries of townships. Further investigation of these areas is required before they can be considered suitable for inclusion in the zoned urban area of townships. These areas are excluded from this chapter of the GHDCP | According to the Jindera Structure Plan, the site subject to this application has been identified as suitable for low-density residential development within Jindera Township. The lots resulting from the subdivision exceed the minimum allotment size outlined in the GHLEP 2012. Therefore, it is considered that the proposal aligns with the township’s structure plan. |

CHAPTER 6 – SUBDIVISION

6. 1 Staging

| | |
|---|--|
| <i>1. Where staging of a subdivision is proposed, a staging plan must be submitted with the development Application.</i> | A staging plan has been provided with the application. Council’s Engineering Department has reviewed the plan and raised no objections to the proposal. |
| <i>2. Staging of subdivision should have regard to the existing and proposed provision of services and avoid staging development which would have negative impacts upon infrastructure provision and/or design.</i> | The proposed staging plan has been reviewed by Council’s Engineering Department, and they are satisfied that, subject to the imposition of relevant conditions, the subdivision can proceed. |

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

6.2 Movement network

| | |
|--|---|
| <i>Compliance with the Greater Hume Shire Engineering Guidelines for Subdivisions and Development Standards.</i> | This application was referred to Council's Engineering Department, and they raised no objections to the proposed subdivision, subject to the imposition of relevant conditions on any consent granted. As such, it is considered that the proposal is generally consistent with the Greater Hume Shire Council Engineering Guidelines for Subdivisions and Development Standards. |
| <i>2. All development for subdivision must comply with the Council's standards for road design.</i> | As noted previously, Council's Engineering Department is satisfied with the submitted road layout, including the dimensions and cross-section, which shows a 2m wide footpath. The preliminary layout also indicates that the applicant has proposed extending Salzke Street to the north, and Rosler and Polack Streets to the east, to service the new allotments resulting from the subdivision. The proposed road extensions will effectively continue the existing transportation corridor, improving connectivity between allotments and helping to reduce traffic congestion in the surrounding areas. |
| <i>3. For lots fronting a main road, access shall be from a secondary road where the opportunity exists.</i> | According to the proposed subdivision layout, some of the allotments created by this subdivision will have access from a secondary road. However, the referral response from Council's Engineering Department does not specifically indicate that this requirement should be imposed as a condition of consent (e.g., through a covenant or similar mechanism). Therefore, it is considered that they do not object to this potential arrangement. |

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

| | |
|--|--|
| 4. <i>All lots are to be provided with access to a public road. Easements for access will only be considered in extraordinary circumstances.</i> | No easements for access have been proposed as part of the subdivision. Based on the submitted layout, it is evident that all allotments resulting from the subdivision will have direct access to the nearest public road. |
| 5. <i>Any upgrade or construction of a public road to provide access to a lot shall be at the applicant's expense.</i> | This requirement is noted and will form part of any consent granted. |
| 6.3 Lot design | |
| 1. <i>Compliance with the Greater Hume Shire Engineering Guidelines for Subdivisions and Development Standards.</i> | As noted above, this matter has been addressed. Refer to the assessment under Section 6.2(1) of this report. |
| 2. <i>Multi-lot subdivisions should provide for a range of lot sizes.</i> | As indicated in the layout, the proposal includes a variety of lot sizes ranging from 2,012 m ² to 2,201 m ² . |
| 3. <i>Lots are to be provided with legal and practical public road access.</i> | As noted in Sections 6.7(e) and 6.2(4), Council staff are satisfied that the lots resulting from this subdivision will be provided with both legal and practical access via a public road. |
| 4. <i>Lots are to be designed to accommodate the type of development envisaged. Irregular shaped lots or lots too small will be regarded by Council as incompatible with objectives for this standard.</i> | It is further noted that the sizes of the proposed lots are well above the minimum allotment size required for the erection of a dwelling in this zone, pursuant to the GHLEP 2012 (i.e., 2,000 m ²). Given their size, Council staff are satisfied that the proposed lots are capable of accommodating a residential dwelling and any associated ancillary structures. Therefore, it is considered that the proposal is consistent with this specific design criterion. |
| 1. <i>For battle-axe allotments a minimum width of the access handle is to be 4.5m.</i> | No battle-axe allotments are proposed as part of this subdivision. |

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

| | |
|--|---|
| 2. <i>Lots are to be able to contain a rectangular building envelope measuring 10 metres by 15 metres, suitable for the erection of a dwelling</i> | As discussed previously under Section 6.3(4) of this table, a building envelope with dimensions of 10 m × 15 m can be comfortably accommodated on any of the allotments resulting from this subdivision. |
| 3. <i>Lots are to be designed to maximise solar access.</i> | Most of the lots resulting from the subdivision are generally oriented in a north–south or east–west direction. Based on the existing lot configuration and the extent of the allotments, Council staff are satisfied that the proposal meets this criterion. |
| 6.4 Infrastructure & services | |
| 1. <i>Compliance with the Greater Hume Shire Engineering Guidelines for Subdivisions and Development Standards.</i> | As previously discussed, this matter is addressed in the assessment under Section 6.2(1) of this report. |
| <i>Higher density and Average density, Lower density and Rural living</i> | Please refer to the discussion in Section 6.7 of this report. |
| 2. <i>Where a reticulated external potable water supply is provided, all lots shall be connected.</i> | |
| 6.5 Hazards | |
| 1. <i>On land mapped as bushfire prone, compliance with the NSW Rural Fire Service guide Planning for Bushfire Protection (2006).</i> | Not applicable. |
| 3. <i>On land that is, or has previously been used for a potentially contaminating activity, an investigation of the land in accordance with the requirements of State Environmental Planning Policy No.55 – Remediation of Land. An investigation should be in accordance with the process detailed in the State Government’s Managing Land Contamination – Planning Guidelines SEPP55 Remediation of Land (1998)</i> | Please refer to the assessment of the State Environmental Planning Policy (Resilience and Hazards) 2021 within the body of this report. |

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

| | |
|--|--|
| 6.6 Site management | As above. Refer to the assessment against Section 6.2(1) |
| 1. Compliance with the Greater Hume Shire Engineering Guidelines for Subdivisions and Development Standards. | |
| 2. Compliance with Soil and Water Management Guidelines for Subdivisions – Albury, Wodonga & Hume Councils | The application was referred to Council's Engineering Department for comment, and no objections were raised. Therefore, it is considered that the DA is consistent with this guideline. |
| 10.0 NOTIFICATION POLICY | |
| <i>This chapter of the GHDCP applies to Council's policy for notifying development Application s.</i> | In accordance with the GHDCP 2013, the application was notified to adjoining landowners from 25 February 2025 to 14 March 2025. As noted briefly, Council received a total of twelve submissions raising various concerns regarding potential social, economic, and environmental impacts on the locality as a result of the proposal. Further discussion can be found under Section 4.15(1)(a)(d) of this report. |

Section 4.15(1)(a)(iiia) – Any planning agreement that has been entered into under section 7.4, or any draft planning agreement that a developer has offered to enter into under section 7.4.

No planning agreement has been entered into under section 7.4 of the EP&A Act 1979.

Section 4.15(1)(a)(iv) - The regulations (to the extent that they prescribe matters for the purposes of this paragraph);

The following division within the *EPA Reg 2021* has been considered in the assessment of the Development application.

- Part 4, Division 1- Determination of Development Applications’.
- Division 2, Subdivision 1- ‘Development in General – Section 69-74 & Section 81 within Subdivision 2’

It is noted that the relevant prescribed conditions, as outlined in Subdivisions 1 and 2 of Division 2, are recommended to be included in any consent granted, should Council approve this application.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

Section 4.15(1)(b) - The Likely Impacts of that Development, Including Environmental Impacts on Both the Natural and Built Environments, and Social and Economic Impacts in the Locality

| CONTEXT | COMMENT |
|------------------------------------|---|
| Context & setting | <p>The proposed subdivision will create an additional forty-six residential allotments within land zoned R2 Low Density Residential, meeting the minimum allotment size requirements of the GHLEP 2012. The site has been identified for future low-density residential development in the structure plan applicable to the area, as outlined in the GHDCP 2013. Council staff are satisfied that the proposed layout and density will facilitate the creation of a new, integrated low-density residential development that aligns with the objectives of the R2 zone and is considered consistent with the existing rural residential character of the surrounding area.</p> <p>The site is in close proximity to various community and educational facilities, including recreational areas, schools, and the Jindera Central Business District.</p> <p>As part of the development, the applicant will be required to plant a tree for each new allotment created. These landscaping measures will help soften the overall appearance of the development upon completion. Therefore, it is considered that the proposed subdivision will reinforce the low-density residential character of the locality by redeveloping currently under-utilised large R2 Low Density Residential parcels into an efficient low-density residential development, with the necessary reticulated infrastructure.</p> |
| Access, parking, Roads and traffic | <p>The proposed subdivision will create an additional forty-six (46) residential allotments and includes an internal service road dedicated to serving these allotments. Additionally, the concept plan includes a 2-meter-wide footpath. However, Council acknowledges that several submissions expressed concerns regarding the anticipated traffic volume generated by the development. A further discussion of these submissions will be provided later in the report. Council's Engineering Department has reviewed the preliminary drawings and is satisfied that the proposed internal road network is adequate to service the development. Therefore, it is considered that the proposed road network can accommodate the traffic generated by the development.</p> |
| Utilities | <p>Section 6.7 of the GHLEP 2012 requires the provision of essential services to new allotments, including the supply of water, electricity, sewer connection, and stormwater management. As discussed earlier in this report, a suitable condition will be incorporated into the consent to address these requirements.</p> |

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

| | |
|-----------------------|--|
| Heritage | The subject site is not located within the heritage conservation areas identified in the Greater Hume Shire Community-Based Heritage Study 2010. Additionally, neither the site nor any items on the site are listed as heritage items in accordance with Schedule 5 of the GHLEP 2012. Any consent granted will include a condition to protect unknown Aboriginal heritage items discovered during works. |
| Economic Impacts | New subdivisions and the creation of additional housing lots will have a positive economic impact on the area, generating employment opportunities during construction and providing new accommodation for prospective buyers. |
| Soils and Erosion | The proposed subdivision involves significant earthworks, which may lead to potential issues such as increased noise from construction equipment, dust, soil destabilisation, and sediment transfer to neighbouring properties. However, Council is satisfied that the conditions attached to the development consent will effectively address these potential impacts during construction. |
| Flora and fauna | Although it is proposed that a number of trees be removed to facilitate the development, due to the nature of the trees (being planted), it is considered that no consent from Council is required. |
| Technological hazards | As a result of the earthworks associated with the development and the removal of trees, additional noise impacts can be anticipated for a relatively short period. A general condition regarding the maximum allowable noise levels during works will be included in any consent granted. |
| Landscaping | Council's Manager of Traffic & Infrastructure has recommended that the applicant be required to pay \$200 per allotment for Council to supply and plant new street trees. This recommendation will be included as a condition of any consent granted. |

Section 4.15(1)(c) - The suitability of the site for the development

The detailed assessment above considers various factors in evaluating the suitability of the site for the proposed development.

The site has not been identified as bushfire prone. While a significant portion of the eastern part of Lot 4 DP 240938 and Lot 5123 DP 1310539 is classified as flood-prone land according to the Jindera Floodplain Risk Management Study and Plan, the proposed development is not in close proximity to this flood-prone area. Therefore, no further consideration of flooding is necessary. Additionally, the land parcels subject to this application are not listed on the potential contaminated land register maintained by Council, so no further investigation into land contamination is required.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

Council's Engineering Department has reviewed the submitted documentation and raised no objections to the proposal, subject to several recommendations.

The site is appropriately zoned for low-density residential development in accordance with the GHLEP 2012, with a minimum lot size of 2000m². The supplied plans, along with the accompanying documentation, have sufficiently justified that approval of this site for the intended purpose is appropriate and consistent with planning objectives.

In summary, it is considered that the submitted documentation, along with the internal referral responses from Council's Engineering Department, provide sufficient justification to support the proposed development on the mentioned sites, subject to appropriate conditions.

Section 4.15(1)(d) - Any submissions made in accordance with this Act or the regulations

| Internal Referrals | | Response |
|---|--|--|
| Engineering Department | | As per the referral response received, the Engineering Department has no objection to the proposal, subject to the imposition of relevant conditions on any consent granted. |
| Public Submissions | | |
| The key summary of the submissions, along with the response from the assessing officer, is provided below. | | |
| Key summary | | Response from the assessing officer |
| Potential amenity impacts: The proposal represents an overdevelopment of the site, leading to potential loss of privacy and overlooking of adjacent dwellings, decreased property values, and adverse visual impacts. Additionally, it was noted that no consideration has been given to the replacement of the existing farm fence as part of the development. | | The site subject to the application is zoned R2 Low Density Residential with a minimum lot size of 2000m ² . The submitted proposed subdivision layout indicates that the allotments resulting from the subdivision will exceed the minimum lot size prescribed in the GHLEP 2012 while also meeting the residential design criteria outlined in the GHDCP 2013. Importantly, although subdivision is considered a form of development under the Environmental Planning and Assessment Act (EP&A) 1979, no structures will be approved as part of this consent other than the creation of additional allotments. Therefore, Council considers that the proposal does not constitute overdevelopment As no structures form part of this consent, the landform of the site will remain largely unchanged following the subdivision, aside from the installation of street lighting and the creation of an internal road network. Consequently, overlooking is not considered a concern that Council is required to address in the assessment of potential impacts. |

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

| | |
|--|--|
| | <p>The loss of property value is not a matter that Council is required to consider under Section 4.15(1)(b) of the EP&A 1979.</p> <p>As previously mentioned, due to the earthworks and associated civil works involved in the development, temporary visual impacts may occur. However, the applicant is required to plant a tree on each new allotment created by the subdivision, which will enhance the visual amenity of the area. Additionally, the applicant will need to construct an internal road network and install street lighting to support the new allotments, further improving the site upon completion.</p> <p>It is noted that neither the above assessment nor the existing land uses to the north or west require Council's assessment staff to recommend any conditions related to the potential erection of a fence, as no adverse impacts or land use conflicts have been identified that would necessitate such a measure.</p> |
| <p>Environmental impacts: Submitters cited potential dust and noise emissions associated with the subdivision works as a concern, particularly during the construction phase.</p> | <p>Council acknowledges that, due to the nature of the development, there may be temporary noise and dust impacts on adjoining property owners. However, it is noted that these matters can be appropriately managed through conditions of consent. As such, it is considered that these impacts do not warrant refusal of the application.</p> |
| <p>Potential land contamination: Concerns were raised regarding the potential for historical land use to have caused contamination on the site, requiring further investigation.</p> | <p>As previously noted in this report, the sites subject to the application are not listed on Council's contaminated land register.</p> |
| <p>Traffic impacts – construction and operational phases: The proposal was considered likely to generate increased traffic during the construction phase and following the development of individual dwellings on each lot. Issues raised include safety concerns, road capacity, and potential damage to existing road infrastructure.</p> | <p>Council's Engineering Department has reviewed the submitted plans, along with the submissions received, and has confirmed that they have no objections to the proposed arrangements. As a result, it is considered that any potential traffic impacts will be negligible.</p> |
| <p>Road network capacity: It was submitted that both the existing and proposed road networks may not be adequate to accommodate the increased traffic volumes resulting from the development. There are potential</p> | <p>Council's Engineering Department has reviewed the submitted plans, together with the submissions received, and has confirmed that they have no objection to the proposed arrangements. Accordingly, it is considered that the potential traffic impacts are negligible.</p> |

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

| | |
|--|---|
| traffic implications resulting during construction stage and a result of new dwellings being created on each allotment from the development. These include safety concerns, the ability to handle excess traffic, and potential damage to the road; | |
| <p>Incompatibility with neighbourhood character:</p> <p>Submissions were made regarding the size of the proposed allotments, which are considered inconsistent with the existing character of the surrounding area. Submitters also contended that the South Jindera Master Plan did not sufficiently consider the impact of such developments on adjoining properties.</p> | <p>The relevant Lot Size Map for the site indicates that allotments resulting from this subdivision must have a minimum area of 2000m². As noted previously, the proposal meets this requirement. It is noted, however, that although the allotments located to the north of existing Lot 4 DP 240938 are also zoned R2 Low Density Residential, the Lot Size Map specifies a minimum lot size of 4000m² for those parcels.</p> <p>Additionally, the proposed development is considered to be generally consistent with the South Jindera Master Plan, which was adopted by Council in 2016.</p> |
| <p>Floodwater management:</p> <p>Concerns were expressed about the ability of the proposed temporary drainage basins to adequately manage additional stormwater runoff generated by the development.</p> | <p>Council's Engineering Department has reviewed the submitted plans, along with the submissions received, and has confirmed that it does not object to the proposed arrangements. As such, any potential traffic impacts are considered to be negligible.</p> |
| <p>Lack of supporting infrastructure:</p> <p>The absence of associated infrastructure, such as footpaths along the proposed road and accessible open space for community use, was noted as a significant shortfall in the proposal.</p> | <p>The submitted plan includes typical roadway cross-sections for Rosler, Salzke, and Polack Streets. According to the cross-sections, the applicant has proposed a 2-metre-wide pedestrian pathway. To ensure the development is carried out in accordance with this requirement, an appropriate condition will be imposed on any consent granted.</p> <p>The development is generally consistent with the South Jindera Master Plan. The Plan does not identify any designated open space within the proposed allotments. However, given the generous allotment sizes and the proximity of major recreational facilities to the site, the absence of dedicated open space is considered to be sufficiently justified.</p> |
| <p>Loss of Vegetation:</p> <p>It was submitted that insufficient consideration has been given to the preservation and conservation of the existing tree line located on the western section of Lot 4, DP 240938.</p> | <p>As the trees on the site are classified as planted vegetation, their removal does not require consent from Council.</p> |

Section 4.15(1)(e) - The Public Interest

The public interest is served through the comprehensive assessment of this application under the Environmental Planning and Assessment Act 1979, the Environmental Planning and Assessment Greater Hume Council Agenda 23 April 2025

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

Regulation 2021, applicable State Environmental Planning Policies, the GHDCP 2012, and relevant strategic policies and guidelines. Based on the above assessment, the proposed development is considered to be consistent with the public interest.

Issues raised during the assessment and public exhibition of the application have been carefully considered. Where appropriate, conditions have been recommended to mitigate the impacts associated with these issues.

BUDGET IMPLICATIONS

Payment of Section 64 and 7.11 Contributions will be required in the event that the application is approved.

CONCLUSION

An assessment of the proposal against Section 4.15 of the Environmental Planning and Assessment Act has been carried out, and the proposal is found to be consistent with the relevant environmental planning instruments and regulations applicable to the development.

It is considered that no significant detrimental impacts are anticipated as a result of the proposal. Therefore, it is recommended that the proposal be supported, subject to the conditions of consent outlined in this report.

RECOMMENDATION

That Council resolves to:

1. Approve Development Application No. 10.2025.22.1 on Lot 5122-5123, DP 1310539, and Lot 4, DP 240938 at 29 Pfeiffer Street, Salzke Street, and 1085 Urana Road, Jindera NSW 2642 for a forty-nine (49) lot Torrens title subdivision, including three residual allotments, earthworks, road construction, and associated civil works in two (2) stages, subject to the conditions attached to this report pursuant to Sections 4.16 and Section 4.17 of the Environmental Planning and Assessment Act 1979.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

Part A – GENERAL CONDITIONS

1. Erection of signs

1. This section applies to a development consent for development involving building work, subdivision work or demolition work.
2. It is a condition of the development consent that a sign must be erected in a prominent position on a site on which building work, subdivision work or demolition work is being carried out—
 - a. showing the name, address and telephone number of the principal certifier for the work, and
 - b. showing the name of the principal contractor, if any, for the building work and a telephone number on which the principal contractor may be contacted outside working hours, and
 - c. stating that unauthorised entry to the work site is prohibited.
3. The sign must be—
 - a. maintained while the building work, subdivision work or demolition work is being carried out, and
 - b. removed when the work has been completed.
4. This section does not apply in relation to—
 - a. building work, subdivision work or demolition work carried out inside an existing building, if the work does not affect the external walls of the building, or
 - b. Crown building work certified to comply with the Building Code of Australia under the Act, Part 6

Reason: Prescribed condition under section 70 of the Environmental Planning and Assessment Regulation 2021.

2. Compliance With Plans and Conditions

Development must be carried out in accordance with the attached approved plans and the particulars and statements submitted with the development application receipted. The development must be carried out in accordance with Greater Hume Council's Engineering Guidelines for Subdivisions and Developments Standards and applicable conditions of this consent. All conditions of consent must be fulfilled at the expense of the applicant in conjunction with advice from Council.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

In the event of any inconsistency with the approved plans and a condition of this consent, the condition prevails.

DA 10.2025.22.1 only approves Stage 3.1 and 3.2 of Heritage Park Estate, comprising 46 residential allotments and 3 residual allotments. A separate development application must be submitted to and approved by Council for any subsequent stages of the proposed subdivision.

Reason: To ensure the development is carried out as assessed.

PART B – BEFORE ISSUE OF A SUBDIVISION WORK CERTIFICATE

3. Subdivision Works Plans

Full Engineering Plans (Subdivision Works Plans) in respect to the provision of the following services must be submitted with the Subdivision Works Certificate Application for each stage:

- a) Road Design
- b) Sewer.
- c) Reticulated water.
- d) Stormwater Management.
- e) Environmental and sedimentation details
- f) Details of any fill material to be brought on site.
- g) Concrete footpaths (1.5m wide);
- h) Certified Essential Energy (electricity) plans.
- i) Speed zone.
- j) Street names.
- k) Street lighting.
- l) Indicative details of utilities (telecommunications);
- m) Cost summary report.

NOTE: - The Subdivision Works Plans must conform and comply with the following requirements:

These plans must be approved by Council prior to the release of the Subdivision Works Certificate for each stage.

Reason: To ensure the development is appropriately serviced.

4. Payment of Long Service Levy

A Subdivision Works Certificate will not be issued with respect to the plans and specifications for any subdivision work unless any long service levy payable under the Building and Construction Industry Long Service Payments Act 1986 (or, where such a levy is payable by instalments, the first instalment of the levy) has been paid in accordance with the submitted cost summary report for each stage.

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

Reason: To comply with the Building and Construction Industry Long Service Payments Act 1986.

PART C – BEFORE SUBDIVISION WORK COMMENCE

5. Subdivision Works Certificate

An application for a Subdivision Works Certificate must be **submitted to and approved by Council** for each stage prior to any subdivision works taking place. The Subdivision Works Certificate must be lodged via the NSW Planning Portal.

Reason: To comply with the Environmental Planning and Assessment Act 1979.

6. Notification and Appointment of a Principal Certifier

Prior to the commencement of any works, the person having benefit of the development consent must:

- a) appoint a Principal Certifier;
- b) the Principal Certifier has provided notification to Council of its appointment no later than two days before the subdivision work is proposed to commence; and
- c) the person having the benefit of the consent has given at least two days' notice to Council of the person's intention to commence the subdivision work.

Reason: To comply with Division 6.4 of the Environmental Planning and Assessment Act 1979.

7. Erosion and Sedimentation Controls

The approved erosion and sedimentation controls must be installed and maintained on site in accordance with the approved plan for the duration of construction works. Erosion and sediment controls must be installed in accordance with: "Erosion and Sediment Control – A Resource Guide for Local Councils".

Reason: To prevent water pollution and protect the amenity of the adjoining area and to comply with the Protection of the Environment Operations Act 1997.

8. Temporary Water Closet Accommodation

A temporary water closet accommodation must be provided onsite during construction. This facility must be located onsite to not create a nuisance to any adjoining properties.

Reason: To ensure suitable facilities are provided for workers during construction and to comply with requirements for Work Health and Safety on worksites.

9. Demolition - Notice of Commencement for Demolition

At least one week before demolition work commences, written notice must be provided to council and the occupiers of neighbouring premises of the work commencing.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

Reason: To advise neighbours about the commencement of demolition work and provide contact details for enquiries

PART D – DURING SUBDIVISION WORK

10. Construction - Hours of Work

All construction works will be restricted to the following hours in accordance with the NSW Environment Protection Authority Noise Control Guidelines:

- a. Mondays to Fridays, 7.00am to 6.00pm
- b. Saturdays, 8.00am to 1.00pm
- c. No work is permitted on Sundays and Public Holidays.

Reason: To protect the amenity of the area and to comply with the Environmental Protection and Operation Act 1997.

11. Aboriginal Objects Discovered During Work

If any object having interest due to its age or association with the past is uncovered during the course of the work, all work must stop immediately in that area. The applicant must immediately notify Heritage NSW as soon as practical by calling 131 555 or emailing: info@environment.nsw.gov.au. Work may recommence in the affected area(s) if Heritage NSW advises that additional assessment and/or approval is not required in accordance with the National Parks and Wildlife Act 1974.

Reason: To protect Aboriginal heritage and to ensure compliance with the National Parks and Wildlife Act 1974.

12. Demolition

- a) Any essential service (e.g. water supply, sewer, gas, electricity, stormwater) must be appropriately disconnected/capped from the structure being demolished or removed in accordance with the requirements of the relevant authority.
- b) Demolition must be carried out in accordance with the provisions of AS 2601-2001 – *Demolition of Structures*.
- c) All works removing more than 10 square metres of non-friable asbestos or asbestos containing materials (ACM) must be carried out by a suitably licensed *asbestos* removalist duly licensed with SafeWork NSW, holding either a Friable (Class A) or a Non- Friable (Class B) Asbestos Removal Licence which ever applies. All work must comply with the [Work Health and Safety Regulation 2017](#).
A copy of the relevant licence shall be made available to any authorised Council officer on request within 24 hours.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

Clearance Certificate: Upon completion of the demolition/asbestos removal works a duly qualified person is to confirm the site as being free from contamination and determined suitable for future use. This must be to the satisfaction of Council.

Note: Information on the removal and disposal of asbestos to landfill sites licensed to accept this waste is available from NSW EPA.

- d) Demolition activity shall not cause damage to or adversely affect the structural integrity of adjoining buildings.
- e) No material is to be burnt onsite.

Reason: To ensure demolition is carried out in a safe manner and complies with the relevant Australian Standard as well as the requirements of SafeWork NSW and NSW EPA.

13. Imported Fill Material

Any imported fill must comprise either uncontaminated Virgin Excavated Natural Material (VENM)(as defined within the Protection of the Environment Operations Act 1997) or Excavated Natural Material (ENM)(as defined within the NSW EPA Resource Recovery Order 'The excavated natural material order 2014').

Certification supporting any source fill material must be provided to Council for each stage.

Reason: To ensure fill which is placed on the site is not contaminated and to comply with relevant EPA requirements.

14. Soil Contamination - Unexpected Finds

A suitable soil chemical analysis and investigation report is required **IF ANY EVIDENCE OF CONTAMINATION** on the subject site is found during works. If any evidence of contamination is found, all works at the location must cease immediately. If remediation works are required, works must not recommence on the subject site until Council is satisfied any required remediation techniques have been appropriately completed.

Reason: To ensure the subject site is not contaminated.

15. Compaction – Landfill

All fill including existing fill must be compacted in accordance with a compaction ratio of 98% as specified in Table 5.1 of Australian Standard AS3798 'Guidelines on Earthworks for Commercial and Residential Developments'.

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

Reason: To ensure the lots are filled and compacted.

16. Vehicles During Construction

Vehicles must be clean and free of debris prior to leaving the site during construction. Deposited material may be ordered to be removed at the applicant/operator's expense.

Reason: To ensure sediment is not trafficked onto Council's Road network.

17. Disposal of Waste

Designated waste containment areas must be provided on site and must be maintained to prevent any windblown litter escaping from the site. The applicant must also ensure all waste generated from construction of the development is disposed of at a site which can lawfully accept the waste.

Reason: To comply with the requirements of the [Protection of the Environment Operations Act 1997](#).

18. Minimise Noise

The operating noise level of plant and equipment during subdivision works must not exceed 5dB(A) above the background noise level when measured at the boundaries of the premises. The provisions of the [Protection of the Environment Operations Act 1997](#) apply to the development, in terms of regulating offensive noise.

Reason: To preserve the environmental health and amenity of the adjoining area.

19. Dust Control Measures

Adequate measures must be taken to prevent dust from affecting the amenity of the neighbourhood during construction. In particular, the following measures must be adopted.

- a) All materials must be stored or stockpiled at the best locations.
- b) The surface should be dampened slightly to prevent dust from becoming airborne but should not be wet to the extent runoff occurs.
- c) All vehicles carrying spoil or rubble to or from the site must always be covered to prevent the escape of dust or other materials;
- d) Cleaning of footpaths and roadways must be carried out regularly; and
- e) Rumble grids must be installed at access points to the site.

Reason: To preserve the environmental health and amenity of the adjoining area.

20. No obstruction of Road Reserve Permitted

The road reserve must not be obstructed by any materials, vehicles, refuse skips or the like, under any circumstances. All activities including loading/unloading of vehicles associated with this development must be undertaken within the subject site.

Reason: To protect the amenity of the area.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDER A NSW 2642. [cont.]

PART E – BEFORE ISSUE OF A SUBDIVISION CERTIFICATE

21. Subdivision Certificate

An application for a Subdivision Certificate must be submitted to and approved by Council for each stage. The Subdivision Certificate Application must be lodged via the NSW Planning Portal.

The application must include formal subdivision plans, an Administration Sheet and relevant Instrument Sheet (if applicable). Easements must be shown over all services and covenants as required by the conditions of consent must be incorporated into the appropriate instruments.

The Subdivision Certificate for each stage is not released prior to all applicable conditions of consent for this development being complied with to the satisfaction of Council.

Reason: To comply with the Environmental Planning and Assessment Act 1979.

22. Completion of Subdivision Works

A Subdivision Certificate for each stage cannot be issued prior to the completion of all subdivision works covered by Condition 2 of this consent and a satisfactory final inspection of the works by Council's Engineering Department for each stage.

Reason: To ensure the development is appropriately serviced.

23. Development Contribution

Section 7.11 Contribution under EP&A Act, Section 64 Contribution Under Local Government Act and Landscape Contribution.

The payment of Section 7.11 Development Contributions in accordance with South Jindera Low Density Residential Precinct Plan, Section 64 sewerage, water headwork charges and landscape contribution fees are applicable and must be paid to Council prior to the release of the Subdivision Certificate for each stage. Contributions are calculated per allotment created. **The fees will be charged and calculated in accordance with Council's adopted Fees and Charges Policy at the time the application for Subdivision Certificate for each stage is lodged with Council.**

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

| SECTION 7.11 Contribution under EP&A Act | | |
|--|--|--|
| DEVELOPMENT | STAGE 1 '(3.1)' | STAGE 2 '(3.2)' |
| ROAD UPGRADE, ADMINISTRATION AND OPEN SPACE | Rate at time of SC lodgement per lot x 20 | Rate at time of SC lodgement per lot x 26 |
| TRUNK SEWER | Rate at time of SC lodgement per lot x 20 | Rate at time of SC lodgement per lot x 26 |
| STORMWATER & DRAINAGE | Rate at time of SC lodgement per lot x 20 | Rate at time of SC lodgement per lot x 26 |
| LANDSCAPE CONTRIBUTIONS (Per block for supply, planting and maintenance of a street tree). | \$200 X 20 = \$ 4,000 | \$200 X 26 = \$ 5,200 |
| SECTION 64 Contribution under Local Government Act | | |
| DEVELOPMENT | STAGE 1 '(3.1)' | STAGE 2 '(3.2)' |
| SEWER (S64) | Rate at time of SC lodgement per lot x 20 | Rate at time of SC lodgement per lot x 26 |
| WATER (S64) | Rate at time of SC lodgement per lot x 20 | 1. Rate at time of SC lodgement per lot x 26 2. Connection fees - Rate at time of SC lodgement per lot x 26 |

Reason: To comply with Council's Development Contribution policies.

24. Correspondence from Agencies

Prior to the issue of the Subdivision Certificate for each stage, the following documents must be submitted to Council to demonstrate that the requirements of the public utility services and recommended conditions outlined in the Government Department respective referral responses have been met;

I. Electricity

A Notification of Arrangements from the electricity supply authority (i.e. Essential Energy) must be supplied to Council confirming that electrical infrastructure has been installed and that satisfactory arrangements have been made for the supply of low voltage reticulated electricity to each proposed Lot;

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

II. Telecommunications and Fiber-ready Facilities

Certification from an approved telecommunications provider outlining satisfactory arrangements have been made for the installation of fibre-ready facilities to all residential allotments in the subdivision to enable fibre to be readily connected to any premises which is being or may be constructed on those lots. The development must demonstrate the carrier has confirmed in writing they are satisfied the fibre ready facilities are fit for purpose.

Reason: To ensure the development is carried out as assessed and the development site is appropriately serviced.

25. Street Address Numbers

An individual street address numbers must be assigned to the subject sites. Please contact Council's Engineering Department for more detail.

Reason: To ensure the allotments are appropriately identified.

26. Compaction of Lots

Prior to the release of the Subdivision Certificate for each stage, the applicant must provide Council with the appropriate evidence outlining the entirety of each allotment has been filled and compacted to the relevant Australian Standards. This evidence must be to the satisfaction of Council.

Reason: To ensure the lots are filled and compacted.

27. Private Infrastructure

Any private services/assets or alike (i.e. water, stormwater, sewer etc.) which are located within the new allotments and benefit other allotments must be removed **OR** be shown within an appropriate easement to be registered. Any such easements must be shown on the formal subdivision plans prior to the release of the Subdivision Certificate.

Reason: To comply with the Environmental Planning and Assessment Act 1979.

28. Works as Executed Plans

Works as Executed (WaE) plans of all infrastructure and services (including all pipes and drainage structures are contained within the proposed drainage easements) must be provided to Council in electronic format (i.e. PDF and AutoCAD dwg. formats). The submitted WaE plans must be to the satisfaction of Council and must contain the true and correct locations and details of all installed infrastructure. The applicant must also provide Council with an asset value for all installed infrastructure which will be transferred to and/or managed by Council, along with street numbering shown on submitted plans.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

Reason: To ensure Council receives true and correct details/location for all installed infrastructure and services in the form of Works as Executed plans.

29. Defects Liability Period

The defects liability period for subdivision works shall be a minimum of twelve (12) months from the date of registration of the plan of subdivision at the Land Registry Services, upon which the subdivision road and associated infrastructure is dedicated to Council for each stage.

Reason: To comply with the requirements of Council's Engineering Department.

30. Defects Liability Bond (Security)

A defects liability bond to the value of 5% of the total cost of the subdivision works must be submitted to Greater Hume Council prior to issue of the Subdivision Certificate for each stage.

The bond will be held for the duration of the defect liability period.

During this period the developer shall be responsible to remedy any construction defects or omissions in the subdivision works. Note that the defects exclude general wear and tear due to use, damage caused by inappropriate use, vandalism or traffic accidents.

The bond is refundable on application to Council and upon satisfactory final inspection by Council.

Reason: To comply with the requirements of Council's Engineering Department.

31. Repair of Public Infrastructure

Any damage or deterioration to any portion of the footpath and/or kerb and guttering or other Council property including road reserves, during construction must be reinstated to its original condition at the owner's expense to the satisfaction of Council.

Reason: To maintain safe access for pedestrians and to protect the amenity of the adjoining area.

ONGOING USE FOR SUBDIVISION WORK

32. Protection Of Vegetation

There must be no clearing of any vegetation (including within council's road reserve).

Reason: To comply with the Biodiversity Conservation Act 2016.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
COUNCIL CHAMBERS, BALFOUR ST, CULCAIRN
ON WEDNESDAY, 23 APRIL 2025

ANNEXURE 2

DEVELOPMENT APPLICATION 10.2025.22.1 – RESUBDIVISION OF THREE (3) LOTS INTO FORTY-NINE (49) LOT TORRENS TITLE SUBDIVISION, DEMOLITION OF STRUCTURES, EARTHWORKS, ROAD CONSTRUCTION, AND ASSOCIATED CIVIL WORKS IN TWO (2) STAGES ON LOTS: 5122-5123 DP: 1310539, AND LOT: 4 DP: 240938 AT PFEIFFER STREET, SALZKE STREET, AND 1085 URANA ROAD, JINDERA NSW 2642. [cont.]

ADVICE TO APPLICANT

- a. It is the Applicant's responsibility to ensure compliance with the requirements of the Disability Discrimination Act 1992 (DDA). Note: Compliance with the Building Code of Australia does not necessarily meet the requirements of the DDA. You are advised to seek advice from the Australian Human Rights Commission (phone (02) 9284 9600) in respect of your application.
- b. The land subject to this consent may have restrictive private covenants applying to it. It is the responsibility of the Applicant and owner/builder to ensure private covenants are adhered to. Council does not enforce or regulate private covenants and therefore accepts no responsibility for checking the compliance of building design with such covenants.
- c. Underground assets may exist in the area subject to this application. In the interests of health and safety and to prevent damage to third party assets, please contact Dial Before You Dig at www.1100.com.au or telephone on 1100 before excavating or erecting structures. If alterations are required to the configuration, size, form or design of the development upon contacting the Dial Before You Dig service, an amendment to the development consent (or a new development application) may be necessary.

Individuals owe asset owners a duty of care which must be observed when working in the vicinity of plant or assets on the relevant property via contacting the Dial Before You Dig service in advance of any construction or planning activities.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
MEETING ROOM, JINDERA COMMUNITY HUB, 83 URANA ST JINDERA
ON WEDNESDAY 19 MARCH 2025

ANNEXURE 3

GOVERNANCE

1. **ALBURY WODONGA HEALTH – NEW SITE NEW HOSPITAL OR REDEVELOPMENT OF EXISTING HOSPITAL**

Report prepared by Acting General Manager – Colin Kane

REASON FOR REPORT

The purpose of this Council Report is to provide the Council with sufficient information to determine its position as to whether to support a new single hospital on a new site or the redevelopment of the current Albury Health Campus.

REFERENCE TO DELIVERY PLAN

Theme: Healthy Communities

Outcome: Our lifestyle and services nurture the health and wellbeing of the individual and community as a whole.

DISCUSSION

Councillors would be aware that there has been a long-standing campaign for improved hospital facilities for Albury Wodonga Health whose catchment incorporates many communities including those located in Greater Hume Council.

In October 2022 a \$558 million joint funding commitment was made by NSW, Victorian and Australian Governments for the Albury Wodonga Regional Hospital Project. The Project on the existing Albury Hospital Site would deliver approximately 28,000 sqm of new and refurbished space and 2600 sqm of enabling and early works. The announced project would support clinical services outlined in the clinical services plan and a framework for future staged development. From the scope of the project the new regional hospital will deliver an increase of beds to provide a significant expansion and enhancement of clinical and non-clinical services. There will be:

- More than 80 additional new beds for medical and surgical inpatients across three new inpatient units with 60 per cent single rooms and remainder in double rooms.
- New and enhanced Intensive Care Unit (ICU)
- Enhanced Maternity and birthing services, including a special care nursery
- 32-bed Mental Health inpatient unit to replace and expand the existing Nolan House current 24-bed service
- New Surgical and operating theatres, including a hybrid theatre plus procedure room
- New Cardiac Catheter Lab
- New central sterile supply department adjacent to theatres
- Expanded ambulatory care, cardiac diagnostics and allied health therapies
- New hospital main entrance and public drop-off zone from Keene Street, Aboriginal Family Lounge, Multi-faith Centre and retail opportunities
- Increased in carparking on site

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
MEETING ROOM, JINDERA COMMUNITY HUB, 83 URANA ST JINDERA
ON WEDNESDAY 19 MARCH 2025

ANNEXURE 3

ALBURY WODONGA HEALTH – NEW SITE NEW HOSPITAL OR REDEVELOPMENT OF EXISTING HOSPITAL [cont.]

The benefits of this project are:

- Consolidate acute hospital services on the Albury Campus
- Deliver the best possible healthcare environment in modern facilities, that reflect the needs of the local community
- Attract and train skilled and specialised medical, nursing, allied health and support staff
- Benefit from the retention of existing high value health assets, including the regional cancer centre and the recently completed Emergency Department expansion
- Enable further growth in sub-acute, day surgical and ambulatory care at Wodonga Campus by relocating existing inpatient maternity, birthing, neonatal care and day medical services to the Albury Campus.

NSW and Victorian governments are in support of the redevelopment of Albury Hospital. Since the announcement of the funding there has been a campaign for a new hospital on a new site. Proponents for a single hospital include Border Medical Association, Better Border Health and Wodonga City Council. One reason for the campaign for the single hospital option is that this was the recommendation from the 2021 Clinical Services Plan.

Better Border Medical Association represents local clinicians, and they have concerns about the redevelopment of Albury Hospital. They have written to Premier Chris Minns of NSW, Premier Jacinta Allen of Victoria and Prime Minister Anthony Albanese and their letter is endorsed by 200 local doctors. Within the letter the Border Medical Association raises the following concern:

It is unacceptable that AWH currently operates two undersized regional hospitals merely 10 kilometers apart. Splitting key services threatens safe patient care on a daily basis and leads to inefficiencies and duplications. The risk to patient safety is compounded by perilous deficits in bed capacity, operating theatres, outpatient clinics, renal dialysis, critical care services and support services. As it stands, the proposed redevelopment will see all of this continue.

Better Border Health Incorporated is an advocacy group comprising volunteer, community members supporting the long-standing advocacy of the Border Medical Association in calling for a new Hospital.

They have produced a final advocacy document (**ANNEXURE 3**) that calls for a single hospital on a new site. One of the reasons listed in the document for their stance is that the existing hospitals currently has an insufficient number of beds and given increases in population the new hospital will not have enough new beds to address this issue.

Recently Albury City Council has joined with Wodonga City Council to support the campaign for a new hospital on a new site and on the 6 December 2024, they released a media release

(ANNEXURE 4). Alpine Shire, Indigo Shire, Mansfield, Berrigan Shire, Federation Council, Edward River and Towong Shires also have declared their support for a new hospital on a new site.

Wodonga Council has been hosting advocacy meetings to promote the campaign and the author and Mayor attended a meeting on Thursday 30 January 2025 and online on the 7 March 2025. To date the advocacy has resulted in the Mayors of Albury and Wodonga meeting with the Victorian Health Minister Mary-Anne Thomas and campaigning at the Victorian Parliament on the 5 March 2025.

To date when votes have been held at the abovementioned meetings in relation to the advocacy of the greenfield hospital Council representatives have abstained from voting.

ORDINARY MEETING OF GREATER HUME COUNCIL
TO BE HELD AT
MEETING ROOM, JINDERA COMMUNITY HUB, 83 URANA ST JINDERA
ON WEDNESDAY 19 MARCH 2025

ANNEXURE 3

ALBURY WODONGA HEALTH – NEW SITE NEW HOSPITAL OR REDEVELOPMENT OF EXISTING HOSPITAL [cont.]

BUDGET IMPLICATIONS

No implications unless travel for advocacy is required.

CONCLUSION

This report has been prepared to provide Council with sufficient information in order to determine a resolution as to whether to support the redevelopment of the existing hospital at Albury or alternatively support a new hospital on a new site which could be located either in Wodonga or Albury.

RECOMMENDATION

Council resolve either of the following options:

1. To support the redevelopment of a new regional hospital for Albury Wodonga Health at the existing hospital located in Albury
2. To support the development of a new hospital for Albury Wodonga Health on a green field site to be located in either Wodonga or Albury.



Greater
Hume
Council

ANNEXURE 4



Draft Communications Plan 2025

CONTENTS

| | |
|----|---------------------------------------|
| 2 | Acknowledgment to Country |
| 3 | Message from the Mayor |
| 4 | Executive Summary |
| 5 | Objectives and Principles |
| 6 | Communications Principles and Purpose |
| 7 | Our Community |
| 10 | Our Audience |
| 11 | Our Communications Strategy |
| 12 | Key Strategies |
| 16 | Evaluation |



Acknowledgement of Country

ANNEXURE 4

Greater Hume Council acknowledges the Wiradjuri people as the traditional custodians of the land in which we live and work and we pay our respects to Elders past, present and future for they hold the memories, culture, tradition and hopes of Aboriginal and Torres Strait Islander people that contribute to our community.



Message from the Mayor

ANNEXURE 4

It is with great pride and optimism that I present the Greater Hume Council Communications Plan, a commitment to place our community at the centre of everything we do.

This Communication Plan, which is strongly aligned to our Community Engagement Strategy, shows how Council's many forms of communication link together to achieve specific objectives. It identifies actions to improve consistency and ensure Council is communicating and engaging on the issues of highest priority to the community, while catering for Greater Hume's diverse audience groups.

While Council is highly active in terms of communication and engagement, the most recent community survey identified that Council's reputation could be improved with an even stronger focus in this area. This Plan aims to foster and improve the two-way dialogue between Council and our community as what we are told by our community is absolutely critical to our decision-making and service delivery.

The overall aim of this Plan is to manage the Greater Hume Council brand and ensure Council messages are communicated effectively, proactively and consistently.

I encourage all residents to stay engaged, continue sharing your ideas, and work with us to build a strong and resilient future.



Thank you, Cr Lea Parker, Mayor

Effective communication is a vital element in building a positive identity for Council through better awareness of its services, activities and projects, achievements and resources. Effective communication aids internal information flows within the organisation. By encouraging two way communication community participation and engagement can be achieved.

The Greater Hume Council Communications Plan formalises Council's communication efforts, and paves the way for a planned approach across the entire organisation. Whilst the plan focuses on communications with external stakeholders, it also delivers strategies to support wider community engagement, monitoring and evaluation.

This document creates a framework to project a positive and professional corporate image, and promote the Council as a forward thinking, progressive and community focused organisation through the application of consistent messages in a wide range of communication channels.

This Plan supports and is closely aligned to Council's Community Engagement Policy, which outlines our commitment to engaging our community in planning and decision making. This Plan outlines the ways we intend to reach, inform and connect with community, as part of a two-way interaction, often in support of engaging with them on decisions that affect their lives.

The plan identifies recommendations and achievable actions, including a number of contemporary strategies.

Key recommendations for the Plan are identified as:

- Creation of a rolling Content Plan (promotional plan) for all key work flows across the organisation that impact communications both externally and internally
- Update our current website as a corporate publication with high visibility, ensuring accessibility meeting Web Content Accessibility Guidelines 2.0 standards and interactive features
- Development of a social media guide to provide a guideline for the number of staff managing four Facebook pages
- A revamped newsletter strategy which will result in redesigned printed newsletters and a weekly Greater Hume Council Community Update, which will include job advertisements, weekly works programs, any items currently on exhibition, community and Council events and other updates as deemed appropriate.

Since the 2017 Communications and Implementation Plan, the Greater Hume community and the preferred methods of communication have changed.

This can be seen from the results of the 2025 Community Satisfaction Survey. The summary provided after the consultation period closed indicated;

Community satisfaction with Greater Hume Council's communication and engagement is mixed, with significant room for improvement. While some residents appreciate email updates, newsletters, and social media posts, many feel that council decisions lack transparency and genuine consultation. Concerns include limited face-to-face engagement, inconsistent communication across different towns, and a perceived lack of responsiveness to community concerns, particularly regarding local infrastructure, planning approvals, and small business support. Many residents feel disconnected from decision-making processes and believe that council engagement is often reactive rather than proactive. There is a strong desire for more accessible and meaningful consultation, improved digital and traditional communication channels, and a more community-focused approach that ensures all towns receive equal attention (Community Consultation and Engagement Report 2025).

Respondents were also asked to rate the satisfaction with Greater Hume Council's communication and engagement with the community. Almost half of the respondents (483, 48%), were neutral, with 238 (24%) saying they were satisfied and (223, 22%) dissatisfied.

As a result, the current methods of communication have been reviewed and this revised plan outlines new forms of communication that are respondent to the feedback received from our community.

Objectives and Principles

Strategic Objective

We will improve how Greater Hume's residents are connected to the information they need and want about relevant Council programs, services and decisions, to enable them to live supported, active, sustainable and connected lives within our community.

Four key objectives underpin the Communications Strategy:

1. Ensure Council has proactive, deliberate and sustained communication with its audiences across diverse communication channels.
2. Clearly communicate what Council delivers, through consistent messages and an engaging visual presence.
3. To enhance and encourage two way inclusive communication across all members of the community.
4. To drive community participation and engagement with Council programs, activities, and events.

Social Justice Principles

Greater Hume Council believes that all members of the community have a right to contribute to their community and its prospective plans. The community engagement process is guided by the following principles of social justice:

- **Equity**

There should be fairness in decision-making, prioritising and allocation of resources, particularly for those in need.

Everyone should have a fair opportunity to participate in the future of the community. The planning process should take particular care to involve and protect the interests of people in vulnerable circumstances.

- **Access**

All people should have fair access to services, resources and opportunities to improve their quality of life.

- **Participation**

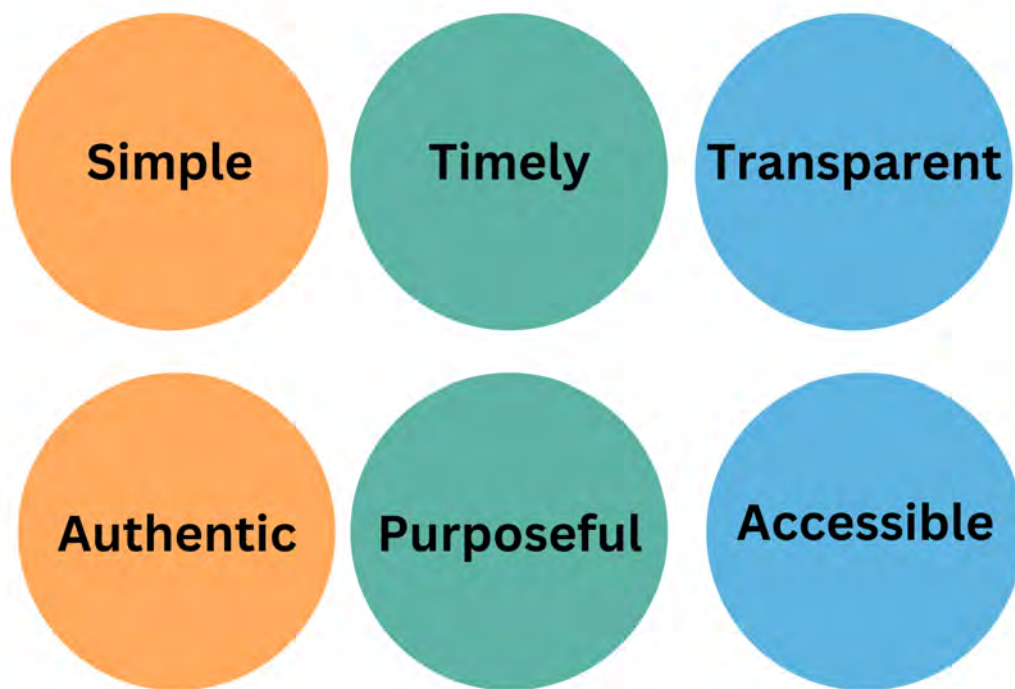
Everyone should have the maximum opportunity to genuinely participate in decisions which affect their lives.

- **Equal Rights**

Equal rights should be established and promoted, with opportunities provided for people from diverse linguistic, cultural and religious backgrounds to participate in community life.

Communication Principles

Below are Councils Principles that outline the way that we will communicate.



Purpose

It is recognised that effective communication and community engagement provides the following benefits and this plan has been developed to ensure these benefits are felt by both Council Staff and our Community:

- information is exchanged and decisions are understood
- assists in building a positive reputation
- exercises community leadership
- builds networks and collaboration
- provides ample opportunities for feedback
- strengthens and bonds relationships with stakeholders
- generates community support and involvement makes for better decisions
- helps to build resilience to adapt to changing circumstances
- provides a platform of strength to manage crises
- improves staff morale and job satisfaction
- helps attract and retain employees.

Our Community

ANNEXURE 4

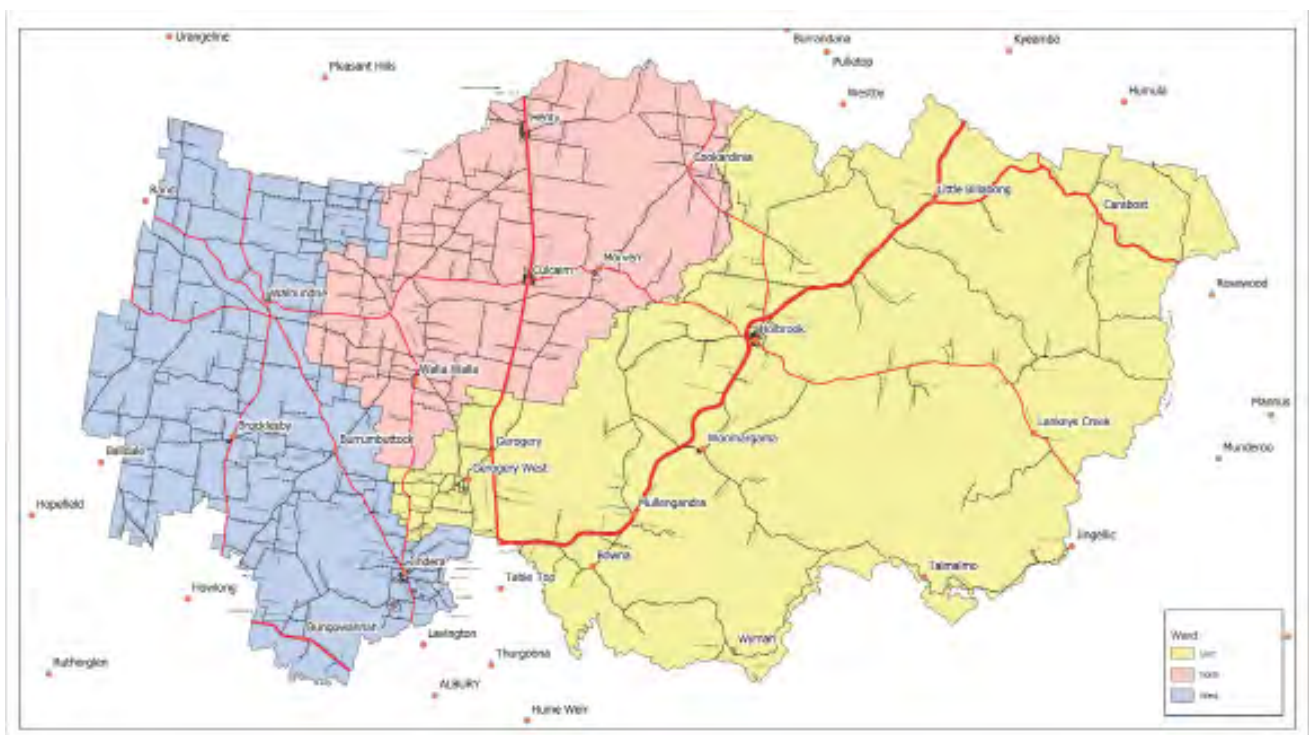
Greater Hume Council is made up of five towns and six villages dispersed across the area, Jindera, Holbrook, Henty, Culcairn and Walla Walla are the key towns.

Greater Hume is located in the southern NSW transport corridor between the regional centres of Albury and Wagga Wagga. It borders Victoria and local government areas of Wagga Wagga, Albury, Federation, Lockhart and Snowy Valley Councils. Greater Hume is linked by the Hume Freeway, Riverina and Olympic Highways.

The five towns and six villages dispersed across Greater Hume play a key role in servicing traffic between regional and metropolitan centres while also servicing surrounding agricultural industries and meeting economic and social needs of local residents

With a population of 11,157 (ABS 2021) and an area spanning 5,939km, Greater Hume is connected, attractive, safe and prosperous. There is a strong sense of community identity, resilience and respect for Country. Generally, residents can access a range of jobs, housing, events, festivals, education, health, recreational and other community services, all within a beautiful natural and rural environment.

There are growing numbers of residents who work in Wagga Wagga or Albury / Wodonga who have chosen an affordable rural and community lifestyle in Greater Hume.



Our Community Demographics

ANNEXURE 4

The various community demographics of Greater Hume impact the way that Council can and should communicate. The following provides key insights into how and what our communication should look like.

The communication plan must be mindful of the need to inform and engage aging residents recognising that a significant proportion of residents may not be digitally connected.

The plan must ensure that communication both in traditional print format and by electronic or digital means must be accessible for all members of the community.

Population

The population of Greater Hume is 11,157 and the median age is 44 years.

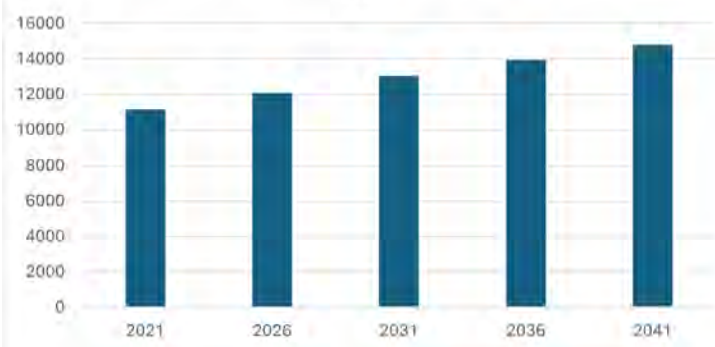
In 2021, the percentage of the community 60 years or older was 29.6%, the 70-74 years cohort - recorded the largest change in Greater Hume, with an additional 167 people, a 31.2% increase from 2016 (ABS, 2021).

Population Projections 2021-2041

The population projections for Greater Hume shows an increase of approximately 182 people per year (NSW Planning accessed February 2025).

- Total Greater Hume population expected to increase to 14,801 by 2041
- By 2041, the share of 65+ year olds in Greater Hume will be 21.2%.
- By 2041 the median age in Greater Hume will be 42.3.

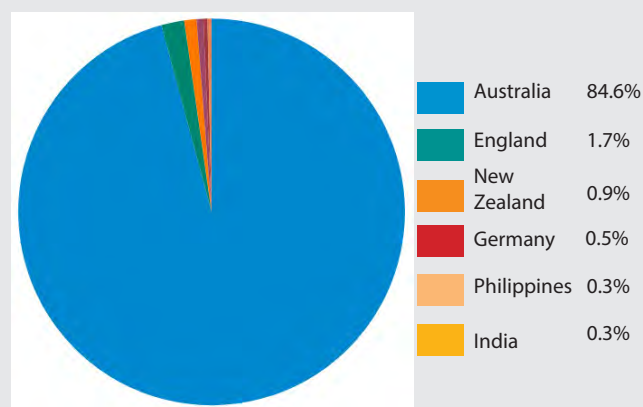
Greater Hume Population Projection 2021-2041



Birthplace

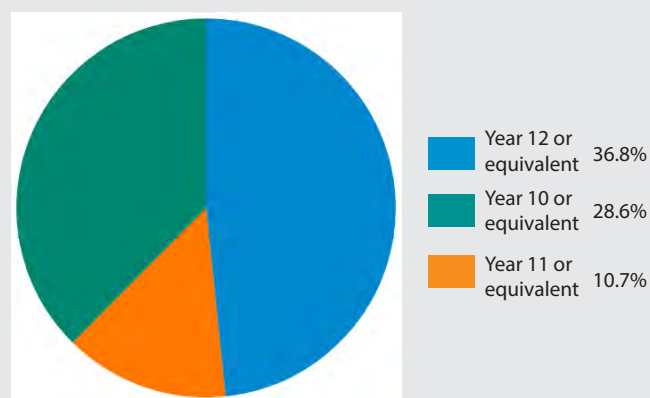
This profile provides insights into multiculturalism and ethnic diversity.

Of the 11,157 residents in Greater Hume in 2021:



Education

Of the 8,907 applicable residents in Greater Hume in 2021:



An additional 542 people completed year 12, a 19.8% increase from 2016.

We aim to connect and communicate with each of these listed groups at different times and purposes. They may be affected by, benefit from or have an interest in Council decision-making, services, policies and programs.

- Ratepayers
- Residents
- Business/Industry
- Councillors and Council Staff
- Traditional Owners
- Community Organisation's and groups including (but not limited to) section 355 Committees, Community Development Committees, Focus Forums and Community Forums
- Regional Organisation's and industry providers
- Health care and aged care providers
- Sporting groups
- Service clubs
- NSW and Australian Government agencies and NGO's
- Schools and education providers
- Tourists and people who come to our area to participate in short-term employment, sporting, cultural or leisure activities
- Media
- Other Local Government and Service providers

Targeted Approach

While “the community” is Council's key audience group, it has many different dimensions and these must be taken into account when planning communication and engagement. There is no “one size fits all” approach.

The rural character of the Greater Hume region, with agricultural lands separating its towns and villages, also creates distinct expectations of communication based on locality. Through this strategy, Council must ensure that all geographical areas of the region are included equally in communications and engagement.

As shown in ‘Our Community Demographics’ Greater Hume's median age is 44 years old, and the region has a relatively high percentage of residents aged 55 and over. This has implications that must be addressed in term of the channels Council uses for communication and engagement. While it should not be assumed that age is the determining factor in residents' access and usage of online communication platforms, research shows that “people over the age of 65 years are much less likely to use the internet than younger people” and so Council must provide alternate avenues to ensure all demographics are engaged. (Chesters, Ryan and Sinning, Older Australians and the take-up of new technologies, National Centre for Vocational Education Research 2013).

Our Communications Strategy

ANNEXURE 4

The Greater Hume Communications Plan consists of four objectives:

Ensure Council has proactive, deliberate and sustained communication with its audiences across diverse communication channels.

Clearly communicate what Council delivers, through consistent messages and an engaging visual presence.

To enhance and encourage two way inclusive communication across all members of the community.

To drive community participation and engagement with Council programs, activities, and events.

While Council clearly has a strong program of communication and engagement activities, there are opportunities to build on relationships with key audiences and improve the consistency of communication across the organisation.

To do this, it is proposed that Council pursues four objectives and associated key strategies over the life of this plan.

Each strategy will require more specific tasks and a timeframe for achievement.

When developing the key strategies, each were considered against the four communication objectives to determine their effectiveness and whether they meet the needs of our community.

The key strategies have been separated into Digital, Traditional and Mixed Media Communication approaches and include:

Content Plan

Content Plan (Promotional Plan) a rolling 6 month content plan for the organisation's communications be developed and maintained, updated monthly with 3 months in advance in detail. This will be a Council wide document covering all departments.

The content plan is a summary of all key work flows that impact communications both externally and internally (e.g. end of year procedures impacting all offices/staff), operational programs, new and upcoming infrastructure and major works projects at a glance.

This Plan will ensure the;

- Implementation of a proactive and prioritised media strategy – focused on the areas of importance identified in the community survey
- Implementation of plain language communication across the organisation
- Strengthening of internal communications processes, with an emphasis on improving links between Customer Relations, Communications and Community Engagement staff
- Ensuring information on all key decisions, projects, events and issues is communicated through a mixture of online and traditional tools

KEY ACTIONS

1. The organisation wide Council Content Plan be instigated and implemented from 1 July 2025
2. The Content Plan be discussed weekly at the ELT meeting to ensure content planned for the week is still relevant and updated.
3. Be managed by the Communications Team in conjunction with input from all departments and business units of Council.
4. Communications Team provide in-house training to all Staff in how to use branding and content creation that is audience focused, not 'Council focused'.

Digital Communications

Improve our digital presence with more engaging content tailored to people already using the web and social media.

Greater Hume Council Website

A redevelopment of the current Greater Hume Council and Visit Greater Hume websites will be undertaken. Important considerations in preparing the project scope will be the desire for a contemporary configuration as more residents move to digital platforms to search for information and direct engagement. Desired features include two way interactiveness of the new website e.g. smart forms, real time feedback, contact us and sign up for e-newsletters.

The Content Plan will be an important resource for the planning of website content, especially news, special projects, and communication involving engagement of the community on strategies and projects that impact them.

KEY ACTIONS

- That the new website design include contemporary two-way interactiveness.
- Promote Council's website, as the primary source of information at every customer interaction.
- Review the effectiveness, reach and popularity of Greater Hume Councils main website and develop plans for future improvements, with particular emphasis on website usability and accessibility.

Social Media Protocols and Guide

The Social Media Policy articulates Council's social media strategy and procedure for staff to follow in the management of the current Facebook platform(s), LinkedIn and Instagram accounts.

Current Facebook platforms managed by Council officers are:

- Greater Hume Council
- Visit Greater Hume
- Holbrook Submarine Museum
- Buy Local In Greater Hume
- Greater Hume Council Youth Advisory Committee
- Greater Hume Libraries
- Greater Hume Children Services

KEY ACTIONS

That:

1. Council undertake a review of the number of Facebook pages with the aim of disbanding Buy Local in Greater Hume and Greater Hume Council Youth Advisory Committee Facebook page as they are inactive pages and the information is distributed over other Council run pages.
2. A Social Media Strategy and Council Facebook Media Guide be developed to assist all staff to manage the platforms.
3. The Communications Team will focus on creating more 'digital impressions' for community members already online, by offering more engaging social media content that captures their attention. Council will implement a sustained campaign to entice community to include Greater Hume Council into their digital 'feeds' by subscribing or following us.

Image Library

A regularly maintained image library will enhance Council's corporate positioning and promote the council in a more professional manner. As a result, contemporary and appropriate images will then be available across the Council for all printed publications, website, social media, and new promotional tools.

KEY ACTIONS

That:

1. A suitable image library be continually updated to ensure that the corporate profile of the Council is positive and professional.
2. The Communications Team is responsible for the maintenance and access to the image library.

Business E-Newsletter

The business newsletter strategy continue with Council staff to expand the existing business database to facilitate quarterly business newsletters being sent digitally via the existing digital platform.

KEY ACTIONS

1. A Greater Hume Council Community Newsletter will be produced four times a year, for distribution each season. This will provide information on grants, interviews with new Operators, business development opportunities and other information as required.

Digital Marketing Communications

A number of our community members and residents spend significant time online and so it is essential that Council keep our residents engaged online through increased and targeted digital communications that is inclusive, informative and welcoming.

By continuing to move to digital communications, it will enable Council to communicate with efficiency, generate cost savings, use bespoke solutions and ensures an audit trail of communication efforts.

KEY ACTIONS

That Council:

1. Continue to collect permissions from ratepayers and residents to communicate with them via emails to support the expansion of digital marketing across the Council's communications.
2. Explore Television advertising with WIN Network to establish an 'as required' community update within prime time television. Advertisements to be created for job recruiting, on exhibition and 'Have Your Say' documents and plans and general tourism and event initiatives.
3. Develop a 'monthly conversation' segment with local Greater Hume Council radio for promotion and conversation.
4. Videos to be created and used across social media as a digital engagement tool for Council business and promotion.

Traditional Communications

As we have recognised that a portion of our community isn't online, may be harder to reach geographically or socially, or face barriers to accessing information, we have focused also on finding new physical spaces and network opportunities to promote key activities and opportunities.

Use of Community Noticeboards

Where appropriate, posters or notices be placed and updated on the various community noticeboards located within our various communities.

Using the Community Noticeboards and interacting with the community to help promote and disseminate information will allow the Communications Team and the community to work together to build a forward plan for meaningful more community engagement opportunities. By exploring the feasibility of new physical communications methods such as the utilisation of community noticeboards, we will be able to target our 'harder-to-reach' communities at places they frequent.

KEY ACTIONS

- Identify and record all locations of community noticeboards in Greater Hume.
- Engage staff and Community Development Committees and Focus Forums to ensure that communications are distributed and placed on Community notice boards in a timely manner.

Council Factsheets

We will focus strongly on building relevance in our messages to our audience's interest and their diverse needs, enhancing Council services as welcoming for everybody.

To improve awareness of Council services, full page (where possible) or half page advertisements are being placed in all community newsletters across the shire. Example articles are listed below:

- January/February – Australia Day
- March – Community engagement
- April – Upcoming holiday activities
- May – Delivery Program and Operational Plan - Budget highlights
- June – Advocacy (What do Councillors do/how can I address Council)
- July – Environment and Planning including DA's a snapshot of the last 12 months
- August – Celebrating our successes
- September – Waste disposal in Greater Hume. Recycling options
- October – Noxious weeds
- November – Get ready for fire season
- December – Road safety, pools and recreational information.

KEY ACTIONS

1. Build a clear evidence base of 'what works' and what information people seek from us through research and data analysis.
2. Refocus the factsheets to be 'audience-centric' and written with clear, language that is accessible and targeted. The appropriate tone for the factsheet will be used, but most importantly it is written authentically as a Council that cares for its community.
3. That Factsheets be inserted into monthly and bimonthly newsletters across the Greater Hume to raise awareness for Council services and programs.
4. The factsheets are also to be available at Customer Relation Centres and distributed to staff to ensure that all Council employees are able to talk confidently and consistently on the topics.

Mixed Media Communications

A mixed media approach for content such as newsletters and media releases will enhance the Greater Hume identity by embedding a strong visual presence with consistent and engaging messaging across various platforms, whilst ensuring that the important information is accessible to our community.

Council Community Newsletters

That the newsletter strategy be as follows:

1. A printed Greater Hume Council **Yearly Update Newsletter** will still be developed as an A3 publication which is inserted into the rates notice for each new rating year. The purpose of this newsletter is to update all ratepayers about Council's business plans, major projects for the year, rating structure, rate pie expenditure, grants received, councillor contact information, etc.
2. A **Greater Hume Council Community Newsletter** will be produced four times a year, for distribution each season. This will provide seasonal events, community news, Council updates and other community relevant information as needed.
3. A weekly **Greater Hume Council Community Update** to be developed which will include job advertisements, weekly works programs, any items currently on exhibition, community and Council events and other updates as deemed appropriate. This Community Update will be distributed via email to subscribing community members as well as published on social media and Council website.

KEY ACTIONS

- All community newsletters are to be emailed via Mailchimp to all current and future subscribers of the Community Newsletters, printed and distributed to all Customer Relation locations, placed on the Greater Hume Council website and published on social media.
- Throughout printed version of the newsletters, the Communications Team will drive people to our online methods (social media, e-newsletter) through a physical campaign that highlights 'What locals need to know' and offers incentives to digitally connect and with Council and subscribe to digital newsletters.
- Update the online newsletter database to ensure that the Community Update newsletter is distributed weekly to all subscribing parties.

Council News

The Council Meeting monthly summary publication will continue.

Throughout this publication, and other Council Meeting summary content such as public statements, media releases and short videos, all information about Council decisions, will not only communicate the outcome, but also the reason for the outcome.

This will ensure that Council are showing our community how we've listened and what we've heard, and how we have or why we couldn't take on feedback in final decisions made.

KEY ACTIONS

1. After each Council meeting, a concise point form summary is produced and distributed to all community newsletters across the Greater Hume as well as being published online on the Council website and on social media.

Media Relations

Council is committed to regular dissemination of media releases, with a minimum standard of two media releases per month issued from the council.

The Content Plan will be fundamental to the development of good news stories, and ensure that all service areas and special projects are covered during the 12 months business cycle.

The Communications Team will focus strongly on building relevance in the messages to our audience's interest and their diverse needs, ensuring that the media releases are detailing the information required by our community.

KEY ACTIONS

That:

1. The Content Plan guide the development of new media release articles.
2. Build our relationships with local community news and selected community groups online by offering them Council stories. and media releases.
3. A minimum of two media releases be issued every month together with the aim that all business areas of Council are covered over the 12 month cycle.
4. A contractor be engaged to help develop content for Council in order to help develop pitch pieces, good news stories as well as business and community interviews.

Evaluation

ANNEXURE 4

Council is committed to monitoring and reporting progress on the actions in our Communications Strategy.

A summary of our progress against the Council Plan will be reported annually through the Annual Report.

Outcomes from this Strategy will also align with and be actioned through other Council strategy documents and plans, and reported to a Council Meeting periodically.



Greater
Hume
Council

RISK MANAGEMENT AND INTERNAL AUDIT for local government in NSW

Guidelines

November 2023



2022

ACCESS TO SERVICES

The Office of Local Government is located at:

Street Address: Levels 1 & 2, 5 O'Keefe Avenue, NOWRA NSW 2541

Postal Address: Locked Bag 3015, Nowra, NSW 2541

Phone: 02 4428 4100

Fax: 02 4428 4199

TTY: 02 4428 4209

Email : olg@olg.nsw.gov.au

Website: www.olg.nsw.gov.au

OFFICE HOURS

Monday to Friday

9.00am to 5.00pm

(Special arrangements may be made if these hours are unsuitable)

All offices are wheelchair accessible.

ALTERNATIVE MEDIA PUBLICATIONS

Special arrangements can be made for our publications to be provided in large print or an alternative media format. If you need this service, please contact Client Services on 02 4428 4100.

DISCLAIMER

While every effort has been made to ensure the accuracy of the information in this publication, the Office of Local Government expressly disclaims any liability to any person in respect of anything done or not done as a result of the contents of the publication or the data provided.

© NSW Office of Local Government, Department of Planning and Environment 2023

Produced by the NSW Office of Local Government, Department of Planning and Environment

Contents

| | |
|--|-----------|
| Background | 6 |
| Background | 7 |
| Purpose | 7 |
| Statutory framework | 8 |
| Annual attestation | 12 |
| Monitoring | 13 |
| Core requirement 1: | 14 |
| Audit, risk and improvement committee | 14 |
| Guiding principles for audit, risk and improvement committees | 15 |
| Role and functions | 15 |
| Terms of Reference | 15 |
| Structure | 16 |
| Shared committees | 16 |
| Size and composition | 17 |
| Roles of committee members | 18 |
| Independence criteria for committee chairpersons and independent members | 20 |
| Eligibility criteria for committee chairpersons and members | 21 |
| Appointment | 23 |
| Membership terms | 24 |
| Resignation of committee members | 26 |
| Dismissal of committee members | 26 |
| Fees | 26 |
| Insurance | 27 |
| Learning and development | 27 |
| Conduct | 27 |
| Meetings | 28 |
| Confidentiality | 30 |
| Secretariat | 30 |
| Key relationships | 31 |
| Access to council, staff, resources and information | 31 |
| Disputes | 32 |
| Workplans | 33 |
| Providing advice to the governing body | 34 |
| Review of committee performance | 37 |
| Annual attestation | 38 |
| Further resources | 39 |

Core requirement 2:**41****Risk management****41**

| | |
|---|----|
| Guiding principles for risk management | 42 |
| Standards | 42 |
| County councils and joint organisations | 44 |
| Resourcing | 45 |
| Roles and responsibilities | 45 |
| Review and reporting | 48 |
| Annual attestation | 49 |
| Further resources | 50 |

Core requirement 3:**51****Internal audit****51**

| | |
|---|----|
| Guiding principles for internal audit | 52 |
| Independence | 52 |
| Resourcing | 52 |
| Internal audit charter | 53 |
| Role of the general manager | 53 |
| Role of the audit, risk and improvement committee | 54 |
| Structure | 54 |
| In-house internal audit function | 55 |
| Role and responsibilities | 56 |
| Outsourced internal audit function | 58 |
| Dual responsibilities | 59 |
| Shared internal audit function | 60 |
| Work plans | 62 |
| Performing internal audits | 62 |
| Providing advice to the audit, risk and improvement committee | 63 |
| Internal audit documents | 64 |
| Review of internal audit function performance | 64 |
| Reporting concerns about councillors or council staff | 66 |
| Annual attestation | 66 |
| Further resources | 67 |

Implementation**68**

| | |
|--|----|
| Audit, risk and improvement committees | 69 |
| Risk management framework | 69 |
| Internal audit function | 69 |
| Attestation | 69 |

Appendices

| | |
|---|-----------|
| Appendix 1: | 71 |
| Attestation template | 71 |
| Appendix 2: | 76 |
| Audit, risk and improvement committee – role and responsibilities | 76 |
| Appendix 3: | 82 |
| Model terms of reference for audit, risk and improvement committees | 82 |
| Appendix 4: | 95 |
| Example risk management policy | 95 |
| Appendix 5: | 98 |
| Model internal audit charter | 98 |

Background

Background

The *Local Government Act 1993* and the *Local Government (General) Regulation 2021* and these Guidelines require each council in NSW to have an audit, risk and improvement committee, a robust risk management framework, and an effective internal audit function



Background

The *Local Government Act 1993* ('Local Government Act'), the *Local Government (General) Regulation 2021* ('Local Government Regulation') and these Guidelines require each council in NSW to have:

- an audit, risk and improvement committee that continuously reviews and provides independent advice to the council on how it is functioning and managing risk
- a robust risk management framework that accurately identifies and mitigates the risks facing the council and its operations, and
- an effective internal audit function that provides independent advice as to whether the council is functioning effectively and the council's internal controls to manage risk are working.

These three mandatory governance mechanisms are key to ensuring that councils are doing things the best way they can for their communities and are on track to delivering their community's goals and objectives.

Communities themselves will ultimately be the greatest beneficiaries.

If implemented effectively, audit, risk and improvement committees, risk management and internal audit will lead to councils:

- achieving their strategic objectives in the most efficient, effective and economical manner
- having better and more efficient levels of service delivery
- having increased accountability and transparency
- achieving better decision-making and having the confidence to make difficult decisions
- having increased financial stability
- achieving and maintaining compliance with all laws, regulations, internal policies and procedures, and
- better safeguarding their public assets.

Purpose

These guidelines have been developed to assist councils, county councils and joint organisations to comply with statutory requirements under the Local Government Act and Local Government Regulation.

They also seek to strengthen risk management and internal audit practices in NSW councils by setting a minimum standard that reflects a 'best practice' approach.

The Guidelines have been issued under section 23A of the Local Government Act which confers on the "Departmental Chief Executive" of the Office of Local Government the power to prepare, adopt or vary guidelines relating to the exercise by a council of any of its functions.

Councils are required to consider these Guidelines when implementing the requirements prescribed under the Act and the Regulation relating to audit, risk and improvement committees, risk management and internal audit.

These Guidelines replace the NSW Government's *Internal Audit Guidelines for Local Government in NSW* issued in 2010.

The three core requirements outlined in the Guidelines reflect international standards and the recommendations and opinions of internal audit practitioners, councils, councillors, audit, risk and improvement committee members, risk management practitioners, government agencies, experts and community members.

They are also informed by practices in other Australian jurisdictions and give effect to the recommendations of the:

- Independent Commission Against Corruption in its inquiries into Burwood Council (2011) and Botany Bay Council (2017)
- Local Government Acts Taskforce in its review of the *Local Government Act 1993* (2013)
- Independent Local Government Review Panel in its *Revitalising Local Government inquiry* (2013), and
- various performance audits and other reviews conducted by the NSW Auditor-General since 2010.

Based on these recommendations:

- the core requirements outlined in the Guidelines relating to the operation of a council's audit, risk and improvement committee have been modelled on the *Internal Audit and Risk Management Policy for the General Government Sector (TPP 20-08)* developed by NSW Treasury and best practice in the public and private sectors
- the core requirements relating to risk management have been modelled on the current Australian risk management standard, *AS/NZS ISO 31000:2018 Risk Management – Guidelines*, and
- the core requirements relating to a council's internal audit function have been modelled on the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing* (the 'International Professional Practices Framework') and best practice in the public and private sectors.

The framework balances these professional standards and best practice approaches with the unique structure, needs and operating environments of metropolitan, regional and rural councils, county councils and joint organisations across NSW.

The release of these Guidelines follows an extensive consultation process. The Office of Local Government thanks all the individuals, councils and bodies involved in the development of these Guidelines and the risk management and internal audit regulatory framework.

Further resources

There has been a wide range of information and guidance developed in recent times by government agencies, experts, practitioners and other bodies to help organisations establish effective audit, risk and improvement committees, risk management frameworks and internal audit functions.

As a starting point, a list of further resources has been included at the end of each core requirement. These resources provide practical information and tools such as examples, templates, checklists and sample documents that councils may find useful when implementing these Guidelines.

Terminology

When a joint organisation is applying these Guidelines, it should substitute the term "council" for "joint organisation", "governing body" for "board", "chairperson" for "mayor", "voting representative" for "councillor" and "executive officer" for "general manager" and "annual report" for "annual performance statement", where appropriate.

Where a county council is applying these guidelines, it should substitute the terms "county council" for "council", "chairperson" for "mayor", and "member" for "councillor", where appropriate.

References to the "Departmental Chief Executive" in these Guidelines refers to the person exercising the functions of the Departmental Chief Executive of the Office of Local Government under the Local Government Act or the "Secretary" under the Regulation.

Statutory framework

The Local Government Act and Local Government Regulation provide the statutory foundations and prescribe the desired outcomes for councils' audit, risk and improvement committees, risk management frameworks and internal audit functions.

Relevant provisions of the Local Government Act and Local Government Regulation are detailed below.

Guiding principles of local government

The guiding principles of the Local Government Act (sections 8A, 8B and 8C) require each council to carry out its functions in a way that provides the best possible value for residents and ratepayers.

The guiding principles also specify that councils are to:

- spend money responsibly and sustainably, and align general revenue and expenses

- invest in responsible and sustainable infrastructure for the benefit of the local community
- effectively manage their finances and assets and have sound policies and processes for performance management and reporting, asset maintenance and enhancement, funding decisions, and risk management practices
- ensure the current generation funds the cost of its services and achieves intergenerational equity, and
- manage risks to the local community, area or council effectively and proactively.

Role of the governing body

To achieve these guiding principles, the Local Government Act (section 223) provides that the role and responsibilities of the governing body include:

- directing and controlling the affairs of the council in accordance with the Local Government Act
- ensuring, as far as possible, the financial sustainability of the council
- ensuring, as far as possible, that the council complies with the guiding principles of the Local Government Act
- keeping the performance of the council under review
- making the decisions necessary to ensure the council properly exercises its regulatory functions, and
- being responsible for ensuring that the council acts honestly, efficiently and appropriately.

Role of the general manager

The Local Government Act (section 335) provides that the general manager is responsible for:

- conducting the day-to-day management of the council in accordance with the strategic plans, programs, strategies and policies of the council – this includes establishing the council's organisational structure and appointing and dismissing council staff (section 332)

- implementing, without undue delay, the lawful decisions of the council
- advising the governing body on the development and implementation of the council's plans, programs, strategies and policies, and
- ensuring that the mayor and other councillors are given timely information and advice and the administrative and professional support necessary to effectively discharge their functions.

The Local Government Regulation (section 209) also requires the general manager to ensure that:

- the council complies with all legal financial obligations, including the keeping of accounting records
- effective measures are taken to secure the effective, efficient and economical management of financial operations within each division of the council's administration
- authorised and recorded procedures are established to provide effective control over the council's assets, liabilities, revenue and expenditure and secure the accuracy of the accounting records, and
- lines of authority and the responsibilities of members of the council's staff for related tasks are clearly defined.

Role of a joint organisation

The Local Government Act establishes joint organisations as a strategic regional body of councils.

The role and responsibilities of a joint organisation under the Local Government Act (section 400R) are to:

- establish regional priorities for the joint organisation area and strategies and plans to deliver these priorities
- provide regional leadership for the joint organisation area and advocate for strategic regional priorities, and
- identify and take-up opportunities for intergovernmental cooperation.

Joint organisations also deliver services and provide assistance to, or on behalf of, councils, and councils are able to delegate certain functions to their joint organisation (sections 355, 379 and 400S).

The Local Government Act (section 400Y) provides that the executive officer of a joint organisation is to:

- conduct the day-to-day management of the joint organisation in accordance with the strategic regional priorities and other plans, programs, strategies and policies of the organisation, and
- appoint, direct and dismiss staff.

Audit, risk and improvement committee

The Local Government Act (section 428A) requires each council to establish an audit, risk and improvement committee to continuously review and provide independent advice to the general manager and the governing body of the council on:

- whether the council is complying with all necessary legislation, regulations and other legal requirements
- the adequacy and effectiveness of the council's risk management framework, fraud and corruption prevention activities, financial management processes, and the council's financial position and performance
- the council's governance arrangements
- the achievement by the council of the goals set out in the council's community strategic plan, delivery program, operational plan and other strategies
- how the council delivers local services and how it could improve the performance of its functions more generally
- the collection of performance measurement data by the council, and
- any other matters prescribed by the Local Government Regulation (including internal audit).

The Local Government Act (section 428B) allows councils to establish a joint audit, risk and improvement committee with other councils including through joint or regional

organisations of councils to function as a shared committee.

The requirements for shared committees in these Guidelines are detailed in core requirement 1.

The Local Government Regulation prescribes the following requirements in relation to the membership and operations of councils' audit, risk and improvement committees:

- Councils must by resolution appoint an audit, risk and improvement committee comprising of a chairperson and at least two or more other persons as voting members of the committee (section 216C).
- Commencing 1 July 2024, the chairperson and other voting members of a council's audit, risk and improvement committee must satisfy the independence and eligibility criteria prescribed by the Regulation (sections 216D, 216E and 216F). The criteria are also set out in these Guidelines. Councils must not appoint a person to be the chairperson or a voting member of the council's audit, risk and improvement committee unless they satisfy the independence and eligibility criteria prescribed by the Regulation and specified in these Guidelines.
- Councils may appoint one councillor as a non-voting member of its audit risk and improvement committee (section 216C). Councillors appointed as a non-voting member of an audit, risk and improvement committee should satisfy the eligibility criteria for councillor members of committees specified in these Guidelines.
- For the purposes of section 428A(2)(i) of the Local Government Act, councils' audit, risk and improvement committees are to keep under review internal audit activities (section 216M).
- The Departmental Chief Executive may approve model terms of reference for councils' audit, risk and improvement committees (section 216K). The model terms of reference approved by the Departmental Chief Executive are provided in Appendix 3 of these Guidelines.

- Councils must adopt by resolution, terms of reference for their audit, risk and improvement committees and must consider the model terms of reference for committees approved by the Departmental Chief Executive contained in these Guidelines when doing so (section 216K).
- A council's audit, risk and improvement committee must exercise its functions in accordance with the terms of reference adopted by the council (section 216K).
- Councils must provide their audit, risk and improvement committee with such access to the general manager and other senior management staff of the council, and any information and resources of the council as may be necessary for the committee to exercise its functions (section 216L).

The requirements for audit, risk and improvement committees in these Guidelines are detailed in core requirement 1.

Risk management

The Local Government Regulation prescribes the following requirements in relation to risk management:

- Commencing on 1 July 2024, councils must adopt and implement a framework for identifying and managing risk (section 216S). Councils must consider these Guidelines when doing so.
- A council's audit, risk and improvement committee must keep the implementation of the council's risk management framework under review and provide advice to the council on its operation and efficacy (section 216S).

The requirements for risk management in these Guidelines are detailed in core requirement 2.

Internal audit

The Local Government Regulation prescribes the following requirements in relation to internal audit:

- Commencing 1 July 2024, councils must have an internal audit function to keep under review the council's operations and

risk management and control activities (section 216O).

- The Departmental Chief Executive may approve a model internal audit charter for councils to guide the performance of their internal audit function (section 216O). The model internal audit charter approved by the Departmental Chief Executive is provided in Appendix 5 of these Guidelines.
- Councils must adopt by resolution, an internal audit charter and must consider the model internal audit charter approved by the Departmental Chief Executive contained in these Guidelines when doing so (section 216O).
- A council's internal audit function must be undertaken in accordance with the internal audit charter adopted by the council (section 216O).
- Commencing 1 July 2024, councils' general managers must appoint a member of staff of the council (the internal audit coordinator) to direct and coordinate internal audit activities for the council (section 216P).
- Councils are not required to appoint a member of staff to direct and coordinate their internal audit activities if the council has entered into an agreement with other councils to share the internal audit function and one of the participating councils has appointed a member of staff to direct and coordinate internal audit activities on behalf of all the participating councils (section 216P).
- A council's internal audit activities are to be undertaken under the oversight and direction of the council's audit, risk and improvement committee (sections 216M, 216P and 216R).
- The member of staff appointed by the general manager to direct and coordinate internal audit activities is to report to the audit, risk and improvement committee on those activities (section 216P).
- The member of staff of a council appointed to direct and coordinate internal audit activities is not to be subject to direction in the performance of internal audit activities by anyone other than the audit, risk and improvement committee (section 216P).

- All internal audit personnel must have direct and unrestricted access to council staff, the audit, risk and improvement committee and council information and resources necessary to undertake their role and responsibilities (section 216Q).
- The general manager must consult with the chairperson of the council's audit, risk and improvement committee on any decision affecting the employment of the staff member appointed to direct and coordinate the council's internal audit activities and must consider the chairperson's views before making the decision (section 216P).
- The audit, risk and improvement committee must review the performance and efficacy of the council's internal audit activities once every 4 years and report to the governing body of the council on the outcome of its review and make recommendations (section 216R).

The requirements for internal audit in these Guidelines are detailed in core requirement 3.

Annual attestation

Commencing with the 2024-2025 annual report, general managers will be required under the Local Government Regulation to publish an attestation statement each year in the council's annual report indicating whether, during the preceding financial year, the council's audit, risk and improvement committee, risk management framework and internal audit function complied with the requirements prescribed in the Regulation.

The Local Government Regulation prescribes the following requirements in relation to attestation:

- Commencing with the 2024-2025 annual report, councils' annual reports must contain an attestation statement signed by the general manager on the council's compliance with the requirements prescribed in the Regulation relating to the membership and operations of its audit, risk and improvement committee, its risk management framework and internal audit function (section 216T).

- The general manager must consult with the chairperson of the council's audit, risk and improvement committee on the content of the attestation statement and must consider the chairperson's views when preparing the statement (section 216T).
- If the committee chairperson disagrees with the content of the attestation statement prepared by the general manager, they may prepare their own attestation statement and submit this to the Departmental Chief Executive (section 216T).

An attestation certificate template is provided at Appendix 1 and attestation requirements are highlighted with this symbol throughout these Guidelines.



The details of each member of the council's audit, risk and improvement committee should also be included in the attestation statement.

Attestation operates to ensure that the council takes independent assurance and risk management seriously and is accountable to the community for how it has implemented these requirements.

As noted above, the council's compliance status is to be self-assessed by the general manager, in consultation with the audit, risk and improvement committee.

The general manager must consider the views of the chairperson of the council's audit risk and improvement committee on the content of the attestation statement when preparing the statement.

If the chairperson disagrees with the content of the attestation statement prepared by the general manager, they may prepare their own statement and submit this to the Departmental Chief Executive.

Exemptions

There may be times where a council may not be able to comply with all requirements relating to the audit, risk and improvement committee, risk management framework or internal audit function.

The Local Government Regulation exempts councils from compliance with a requirement under the Regulation in certain circumstances.

The Regulation provides that a council is not required to comply with a requirement under the Regulation where:

- the council cannot comply with the requirement because of temporary extenuating circumstances or resourcing constraints that will significantly impact the council's budget, **and**
- the council cannot enter into an agreement with another council or joint organisation to share the performance of activities necessary to satisfy the requirement, **and**
- current or proposed alternative arrangements will achieve outcomes equivalent to the requirement under the Regulation, **and**
- the council notifies the Departmental Chief Executive of the failure to comply with the Regulation within 28 days, **and**

- the council publishes a statement in its annual report about the non-compliance that includes details of the above matters. A template for this statement is provided in Appendix 1 of these Guidelines.

ANNEXURE 5

Monitoring

Councils' compliance with the core requirements of the Local Government Act, Local Government Regulation and these Guidelines will be monitored by the Office of Local Government.

The NSW Auditor-General may also undertake an assurance role in monitoring councils' compliance. This may include conducting sector-wide performance audits, or compliance audits of individual councils and undertaking reviews of exemptions granted by the Departmental Chief Executive.

Core requirement 1:

Audit, risk and improvement committee

- Each council and joint organisation has an audit, risk and improvement committee that reviews the matters referred to in section 428A of the Local Government Act

Guiding principles for audit, risk and improvement committees

- ❖ The audit, risk and improvement committee is independent of the council.
- ❖ The committee is equipped with the relevant expertise and has access to the council resources and information necessary to fulfil its role and responsibilities effectively.
- ❖ Each council receives relevant and timely advice and assurance from the committee on the matters listed in section 428A of the Local Government Act.
- ❖ The work of the committee is thoroughly planned and executed, risk-based and linked to the council's strategic goals.
- ❖ The committee adds value to the council and is accountable to the governing body for its performance.
- ❖ The council is accountable to the community for complying with statutory requirements and these Guidelines relating to the committee.

Role and functions

Under section 428A of the Local Government Act, each council (including county councils and joint organisations) must have an audit, risk and improvement committee to independently review and advise on the following aspects of the council's operations:

- (a) compliance
- (b) risk management
- (c) fraud control
- (d) financial management
- (e) governance
- (f) implementation of the strategic plan, delivery program and strategies
- (g) service reviews

- (h) collection of performance measurement data by the council, and
- (i) any other matters prescribed by the regulation.

The committee must also provide information to the council for the purpose of improving the council's performance of its functions.

The Local Government Regulation (section 216M) also requires a council's audit, risk and improvement committee to review and provide advice on the council's internal audit activities.

The audit, risk and improvement committee's role also extends to any entities established by or operated by the council.

The exact nature of each audit, risk and improvement committee's role and the specific activities it reviews on behalf of a council under section 428A of the Local Government Act will vary depending on the council's needs, risks and business functions.

These activities are to be agreed between the audit, risk and improvement committee and the council during the development of the committee's terms of reference. Suggested activities are provided in **Appendix 2**.

Level of assurance

Audit, risk and improvement committees are to have an advisory and assurance role only. They are to exercise no administrative functions, delegated financial responsibilities or any management functions for a council.

It is expected that each audit, risk and improvement committee will provide independent advice to the council that is informed by the council's internal audit and risk management activities and information and advice provided by council staff, relevant external bodies and other subject matter experts.

Terms of Reference

It is important that each audit, risk and improvement committee has clear guidance on how it should serve the council, and that the

council has input into how the committee will operate given its investment.

This will ensure clarity in the relationship between the council and the audit, risk and improvement committee, and that the council can measure the committee's performance.

The Local Government Regulation (section 216K) requires a council's audit, risk and improvement committee to operate according to terms of reference.



The terms of reference are to be approved by resolution of the governing body and reviewed annually by the audit, risk and improvement committee, and once each council term (i.e. four years) by the governing body.

Councils must consider the model terms of reference approved by the Departmental Chief Executive contained in Appendix 3 of these Guidelines before adopting terms of reference.

Structure

Each council will have different audit, risk and improvement committee requirements depending on the council's size, needs, budget and the complexity of its operations.

For this reason, councils can either:

- establish an audit, risk and improvement committee for their exclusive use, or
- share their committee with another council, county council or joint organisation under section 428B of the Local Government Act.

When deciding the most appropriate way to structure a council's audit, risk and improvement committee, the council should consider the viability and capacity of a shared committee to achieve its terms of reference given the:

- size of the council in terms of both staffing levels and budget
- geographical and functional distribution of the council's operations
- complexity of the council's core business
- risk profile of the council

- expectations of stakeholders, and
- likely demands placed on the committee by other councils in the shared arrangement.

Shared committees

As noted above, under the Local Government Act (section 428B) councils can share an audit, risk and improvement committee. Councils can:

- share their committee with another council/s, county council/s and/or joint organisation/s as part of an independent shared arrangement
- utilise a committee established by their joint organisation that is shared with all member councils
- for county councils - share their committee with a member council where possible or another council
- for joint organisations - share their committee with a member council where possible or another council or joint organisation.

These options allow councils to establish and operate their audit, risk and improvement committee in a more cost-effective way.

For all shared audit, risk and improvement committees:

- the committee must operate as an individual committee for each council in any shared arrangement and exercise their functions for each council individually
- a shared committee should only be established and utilised by councils where the committee can maintain a strong understanding of each participating council's assurance needs and is able to meet these needs
- a shared committee should only be established and utilised by councils where the committee can maintain an effective working and reporting relationship with the general manager and governing body of each participating council
- councils that share their internal audit function can, but are not required to, also share their committee

- councils that share their committee can, but are not required to, also share the committee's secretariat, and
- councils should develop and sign a formal agreement with the other councils in the shared arrangement which outlines how the shared arrangement will operate and costs shared.

Where a joint organisation establishes an audit, risk and improvement committee to serve its member councils, it is at each member council's discretion whether they utilise the shared committee.

Shared councillor members

It is important to note that where an audit, risk and improvement committee is shared between councils as part of an independently established shared arrangement, or an arrangement established by a joint organisation, and the councils elect to have a councillor member on the committee, the councillor member will not be shared by councils.

To maintain the confidentiality of the business of each council in the shared arrangement considered by the shared committee:

- the governing body of each council is to appoint one councillor member to serve on the audit, risk and improvement committee for that council only
- the councillor member is to only attend committee meetings for their council, and
- the councillor member is to receive information pertaining to their council only.

For joint organisations, the elected councillor member will be a voting representative of the board.

Shared independent members

Unlike councillor members, the independent chairperson and members of shared audit, risk and improvement committees will serve all councils participating in the shared arrangement.

For audit, risk and improvement committees appointed as part of an independent shared arrangement, the councils in the shared arrangement are to mutually agree to the independent members that will be appointed to these roles, and each council is to confirm their appointment by resolution.

For audit, risk and improvement committees appointed as part of an arrangement established by a joint organisation by its member councils, the board of the joint organisation will appoint the chairperson and independent members of the committee by resolution on behalf of member councils under delegation from the member councils.

Size and composition

Each council, county council and joint organisation is required to have an audit, risk and improvement committee that is appropriate for the council's size, risk profile, operational complexity, resources, and its ability to attract suitably qualified committee members.

Each council is required to appoint an audit, risk and improvement committee that comprises of an independent chairperson and at least two independent members that meet the independence and eligibility criteria prescribed by the Local Government Regulation and set out in these Guidelines.



At a minimum, audit risk and improvement committees **must** comprise of the following:

- **an independent chairperson** who meets the independence criteria **and** the eligibility criteria for committee chairpersons set out below, **and**
- **at least two independent members** who meet the independence criteria **and** the eligibility criteria for independent committee members set out below

Councils also have the option of appointing one non-voting councillor member to their committee who meets the eligibility criteria for councillor members of committees set out

below. **The mayor cannot be appointed as a councillor member of a council's audit, risk and improvement committee.**

The size and composition requirements of a committee are the same whether the committee is established by a council for its exclusive use or as part of a shared arrangement.

Councils can establish larger committees and appoint more committee members than the minimum required should they choose to do so but may only appoint one non-voting councillor member.

The governing body is to determine the exact size of the audit, risk and improvement committee in consultation with the chairperson of the committee and general manager, taking into account the needs and risk profile of the council, and likely workload of the committee.

County councils

Whilst a county council can establish an audit, risk and improvement committee for its own exclusive use, for administrative and cost efficiency, it is recommended that county councils utilise the committee of a member council/s under an independent shared arrangement (see above).

Joint organisations

Where a joint organisation has not established an audit, risk and improvement committee for its member councils as part of a joint organisation led shared arrangement, for administrative and cost efficiency, it is recommended that, where possible, a joint organisation utilise a committee established by one of its member councils as part of an independent shared arrangement (see above).

To ensure the audit, risk and improvement committee has an understanding of the interrelationships and needs of the joint organisation and its member councils, and of wider regional priorities, ideally joint organisations should enter into an independent shared arrangement with a member council/s. If this is not possible, it is open to joint organisations to enter into a shared arrangement with another joint

organisation or a council from outside of its area.

Roles of committee members

Chairperson

The position of the chairperson of an audit, risk and improvement committee is pivotal to the committee's effectiveness and is the focal point for the committee's relationship with the council, the internal audit function and external auditor.

The chairperson acts as the interface between the audit, risk and improvement committee and the general manager and other staff, the governing body, the external auditor, and the internal audit function.

Any individual audit, risk and improvement committee member who wishes to meet with the general manager or governing body of the council to discuss any issues relating to the committee's responsibilities is to do so through the chairperson of the committee, and vice versa.

To be successful in their role, a chairperson must:

- have strong leadership qualities
- have the personal courage to raise and deal with tough issues and express opinions frankly, and to support other committee members to do the same
- be able to recommend the appointment of committee members to the governing body
- maintain effective working relationships between committee members and with the council
- keep the governing body and general manager informed and brief them on the strategic and technical aspects of internal audits and risk and control issues
- lead effective committee meetings including:
 - planning for and setting agendas for meetings, ensuring committee

members are adequately informed of matters to be considered prior to meetings and allowing sufficient time for discussion of those matters at the meeting

- ensuring the meeting runs smoothly and that the views of members are heard
 - focus the committee's deliberations on the most important issues
 - seek the input of advisers, observers and other experts to maximise committee deliberations
 - summarise discussion outcomes and actions, including assigning responsibility and timeframes for actions
- maintain an effective working relationship with the council's external auditor
 - oversee the internal audit function and be alert to external accountability and internal audit concerns
 - arrange for all committee members to maintain an up-to-date knowledge of the council and its activities, including any financial or regulatory developments, and
 - know the strengths and weaknesses of the committee, and individual committee members and how this may affect the opinions of the committee.

Independent members

Independent audit, risk and improvement committee members are expected to be able to assess information provided to them about the council and to identify and assess key risks and issues.

Each member should be capable of making a valuable contribution to the committee.

To be successful in their role, a member must:

- take a professional approach to their responsibilities, including an appropriate commitment of time and effort
- know the business, culture and values of the council and take the time to understand changes that affect how the council operates and its risks
- have sufficient understanding of the council's financial reporting responsibilities

to be able to contribute to the committee's consideration of the annual financial statements

- understand the role of the committee and the expectations of the council
- act in the best interests of the council
- take a professional approach
- be a good communicator and build effective relationships with the council and other committee members, and
- have the personal courage to raise and deal with tough issues, express opinions frankly, ask questions that go to the fundamental core of the issue and pursue independent lines of inquiry.

Councillor members

Councillor members of audit, risk and improvement committees are non-voting members of committees. This is to ensure that decision making by the committee is independent of the council.

Councillor members of committees act as an important link between the governing body and the committee.

Their role is to:

- relay to the committee any concerns the governing body may have regarding the council and issues being considered by the committee
- provide insights into local issues and the strategic priorities of the council that would add value to the committee's consideration of agenda items
- advise the governing body (as necessary) of the work of the committee and any issues arising from it, and
- assist the governing body to review the performance of the committee each council term.

Issues or information councillor members raise with or provide the audit, risk and improvement committee must relate to the matters listed in section 428A of the Local Government Act, the committee's terms of reference and issues being considered by the committee.

Councillor members of audit, risk and improvement committees are not entitled to receive information about audit, risk and improvement committee activities outside of established reporting requirements.

Councillor members of audit, risk and improvement committees must conduct themselves in a non-partisan and professional manner.

Councillor members of committees must not engage in any conduct that seeks to politicise the activities of the committee or the internal audit function or that could be seen to do so.

Where a councillor member of an audit, risk and improvement committees engages in such conduct or in any other conduct that may bring the committee and its work into disrepute, the chairperson may recommend to the council, that the councillor member be removed from membership of the committee.

Where the council does not agree to the chairperson's recommendation, it must give reasons for its decision in writing to the chairperson.

Independence criteria for committee chairpersons and independent members

The chairperson and all independent voting members of audit, risk and improvement committees must be independent to ensure they have no real or perceived bias or conflicts of interest that may interfere with their ability to act independently and can provide the council with robust, objective and unbiased advice about how the council is functioning.

Each council must ensure that the chairperson and independent members of the council's audit, risk and improvement committee meet the following independence criteria.



The chairperson and independent voting committee members **must not:**

- currently be a councillor of any NSW council
- be a non-voting representative of the board of the joint organisation
- be a candidate at the last election of the council
- be a person who has held office in the council during its previous term
- be currently employed by the council or joint organisation, or been employed during the last 12 months
- conduct audits of the council on behalf of the Audit Office of NSW
- have a close personal or business relationship with a councillor or a person who has a senior role in the council that may lead to a real or perceived conflict of interest
- currently, or within the last three years, provided any material goods or services (including consultancy, legal, internal audit and advisory services) to the council which directly affect subjects or issues considered by the audit, risk and improvement committee
- be (or have a close family member who is) a substantial shareholder, owner, officer or employee of a company that has a material business, contractual relationship, direct financial interest or material indirect financial interest with the council or a related entity which could be considered a real or perceived conflict of interest, or
- currently or have previously acted as an advocate of a material interest on behalf of the council or a related entity which could be considered a real or perceived conflict of interest.

Current staff of councils may serve as an independent member of another council's audit, risk and improvement committee but not as its chairperson. Current council staff may only serve on another council's audit, risk and improvement committee if they meet the independence and eligibility criteria for membership of the committee and their employer is not participating in a shared arrangement with the other council in relation to the audit, risk and improvement committee.



Councils must ensure that the chairperson and other members of the council's audit, risk and improvement committee meet the below minimum eligibility criteria.

General managers will require the approval of their council under section 353 of the Local Government Act before they can serve as an independent member of another council's audit, risk and improvement committee. Other council staff will require the approval of their general manager.

Both the governing body of the council and the general manager must ensure that adequate procedures are in place to preserve the independence of the chairperson and members of the audit, risk and improvement committee.

Likewise, the chairperson and members must notify the governing body and/or general manager if a real or perceived threat to their independence arises.

Eligibility criteria for committee chairpersons and members

The persons appointed as a chairperson or a member of an audit, risk and improvement committee must possess the skills, knowledge and experience necessary to undertake their roles on the committee effectively and to ensure the committee can operate appropriately and effectively to support the council.

A poorly skilled audit, risk and improvement committee may not be able to provide the assurance needed by the council and may lead to sub-optimal outcomes that jeopardise the council's capacity to achieve its strategic objectives.

The following eligibility criteria for audit, risk and improvement committee chairpersons and members reflect the minimum standards persons must meet to be appointed as the chairperson or member of a council's audit, risk and improvement committee. Councils may require audit, risk and improvement committee chairpersons and members to satisfy more onerous eligibility criteria if they choose to do so.

Eligibility criteria for committee chairpersons

In addition to meeting the independence requirements specified above, the chairperson of an audit, risk and improvement committee must satisfy the following minimum eligibility criteria to be appointed as a chairperson. Ideally, they will also be able to demonstrate the desirable criteria.

Essential criteria

Audit, risk and improvement committee chairpersons must demonstrate the following:

- leadership qualities and the ability to promote effective working relationships in complex organisations
- an ability to communicate complex and sensitive assessments in a tactful manner to the council's internal audit coordinator, senior management and the mayor and councillors
- a sound understanding of:
 - the principles of good organisational governance and capacity to understand local government accountability, including financial reporting
 - the business of the council or the environment in which it operates
 - internal audit operations, including selection and review of the council's internal audit coordinator, and
 - risk management principles
- extensive senior level experience in governance and management of complex organisations, an ability to read and understand financial statements and a capacity to understand the ethical requirements of government (including potential conflicts of interest)
- functional knowledge in areas such as risk management, performance management, human resources management, internal

and external auditing, financial reporting, accounting, management control frameworks, internal financial controls, governance (including planning, reporting and oversight), or business operations

- a capacity to form independent judgements and a willingness to constructively challenge/question management practices and information, and
- a professional, ethical approach to the exercise of their duties and the capacity to devote the necessary time and effort to the responsibilities of the chairperson of an audit, risk and improvement committee.

Desirable criteria

Possession of a relevant professional qualification or membership (e.g., Institute of Internal Auditors (IIA), CPA Australia (CPA) and Chartered Accountants Australia and New Zealand (CA)) is desirable.

Eligibility criteria for independent committee members

In addition to meeting the independence requirements specified above, independent members of an audit, risk and improvement committee must satisfy the following eligibility criteria to be appointed as an independent committee member. Ideally, they will also be able to demonstrate the desirable criteria.

Essential criteria

Independent members of audit, risk and improvement committee members must demonstrate the following:

- an ability to read and understand financial statements and a capacity to understand the ethical requirements of government (including potential conflicts of interest)
- functional knowledge in areas such as risk management, performance management, human resources management, internal and external auditing, financial reporting, accounting, management control frameworks, internal financial controls,

governance (including planning, reporting and oversight), or business operations

- a capacity to form independent judgements and willingness to constructively challenge/question management practices and information
- a professional, ethical approach to the exercise of their duties and the capacity to devote the necessary time and effort to the responsibilities of an independent member of an audit, risk and improvement committee, and
- preparedness to undertake any training on the operation of audit, risk and improvement committees recommended by the chairperson based on their assessment of the skills, knowledge and experience of the independent member.

Desirable criteria

Ideally, independent members of audit, risk and improvement committees should also meet the following criteria, but these are not essential:

- extensive senior level experience in governance and management of complex organisations, and
- possession of a relevant professional qualification or membership (e.g., Institute of Internal Auditors (IIA), CPA Australia (CPA) and Chartered Accountants Australia and New Zealand (CA)).

Criminal record and financial status checks

Councils should undertake a criminal record and a financial status (bankruptcy) check of audit, risk and improvement committee chairpersons and independent members before their appointment.

Audit, risk and improvement committee chairpersons and independent members must not be undischarged bankrupts or have been charged with or convicted of a serious criminal offence.

Eligibility criteria for councillor members

To be appointed as a non-voting audit, risk and improvement committee member a councillor should demonstrate the following:

- an ability to read and understand financial statements and a capacity to understand the ethical requirements of government (including potential conflicts of interest)
- a good understanding of one or more of the following: risk management, performance management, human resources management, internal and external auditing, financial reporting, accounting, management control frameworks, internal financial controls, governance (including planning, reporting and oversight), or business operations
- a capacity to form independent judgements and willingness to constructively challenge/question management practices and information
- a professional, ethical approach to the exercise of their duties and the capacity to devote the necessary time and effort to the responsibilities of a councillor member of an audit, risk and improvement committee, and
- preparedness to undertake any training on the operation of audit, risk and improvement committees recommended by the chairperson based on their assessment of the skills, knowledge and experience of the councillor member.

The mayor cannot be appointed as a councillor member of a council's audit, risk and improvement committee.

Appointment

Audit, risk and improvement committee chairpersons and members are appointed by a resolution of the governing body of the council.

The governing body should first appoint the chairperson of the audit, risk and improvement

committee, who is to then assist in the selection and appointment of the other independent committee members.

Skills mix

When selecting individual audit, risk and improvement committee members, the council should ensure the committee has the appropriate mix of skills, knowledge and experience necessary to successfully implement its terms of reference and add value to the council.

The audit, risk and improvement committee should have:

- at least one member with financial expertise (for example, a qualified accountant or auditor or other financial professional with experience of financial and accounting matters), and
- a mix of skills and experience in:
 - business
 - financial and legal compliance
 - risk management, and
 - internal audit, and
 - any specialised business operations of the council, where the committee would benefit from having a member with skills or experience in this area (for example, IT skills or experience where IT systems have an important role in the council's business).

All audit, risk and improvement committee members should have sufficient understanding of the council's financial reporting responsibilities to be able to contribute to the committee's consideration of the annual financial statements.

Each committee member should also have sufficient time to devote to their responsibilities as an audit, risk and improvement committee member.

Where possible, the governing body should ensure that at least one other audit, risk and improvement committee member is also qualified to act as the chairperson if this is ever required.

Letter of appointment

The appointment of chairpersons and members of audit, risk and improvement committees should be formalised in an official letter of appointment signed by the mayor of the council.

The letter of appointment should set out the terms and conditions of the appointment including:

- duration of appointment
- role and responsibilities
- timing and location of meetings
- time commitment
- remuneration
- the management of conflicts of interest
- confidentiality
- performance appraisal, and
- termination of appointment.

Induction

Induction of all new audit, risk and improvement committee members is vital to ensure they 'hit the ground running' in their role.

The chairperson is to provide a thorough induction to each new member of the audit, risk and improvement committee to ensure they understand:

- the committee's role, responsibilities and terms of reference
- the business, operations, culture, risks and controls of the council, and
- the expectations of the council about their responsibilities and performance.

This will include providing new members with any background information or documentation necessary to ensure they understand the work of the audit, risk and improvement committee.

It may also be appropriate for more detailed information or presentations to be provided from various senior staff to assist the new member to understand the operations of the council and any key challenges.

New audit, risk and improvement committee members also have an obligation to ensure

that they have an appropriate understanding of the council, including its:

- operations, functions, service delivery
- key areas of risk
- internal controls, and
- financial reporting systems.

The mayor, general manager and existing chairperson (where appropriate) will induct a new chairperson.

Membership terms

Voting members

To ensure the audit, risk and improvement committee continues to offer new perspectives and remains independent, it is important that committee members are rotated periodically to maintain a fresh approach and avoid any perceptions of bias or conflicts of interest.

Councils must ensure that chairpersons and members serve the time-limited terms prescribed under section 216G of the Local Government Regulation to facilitate a rotation of knowledge and perspectives.



The initial term of membership on an audit, risk and improvement committee is to be no more than four-years.

Audit, risk and improvement committee members can be reappointed for a further term of up to four years but the total period of continuous membership on the committee cannot exceed eight years in any ten-year period (i.e. two terms). This includes any term as chairperson of the committee.

Chairpersons or members who have served an eight-year term must have a two-year break from serving on the same council's audit, risk and improvement committee before being eligible to be appointed to that council's committee again.

Care is to be taken to ensure that membership renewal dates are staggered so knowledge of the council's operations, financial reporting

structure and other important aspects are not lost to the audit, risk and improvement committee when members change.

Ideally, no more than one member should leave the committee because of rotation in any one year.

Exemptions

If a council is unable to replace the chairperson or members of its audit, risk and improvement committee when their maximum term limit has been reached, the council can seek the approval of the Departmental Chief Executive to extend their term or to reappoint the chairperson or committee member for a further term (see section 216G of the Local Government Regulation).

The council's request must:

- be in writing
- describe the efforts the council has made to appoint a different member, and
- explain why the council has been unsuccessful.

Exemptions will only be granted in exceptional circumstances.

Chairperson

To ensure that the committee maintains a fresh approach, the initial term of a chairperson of an audit, risk and improvement committee on any one audit, risk and improvement committee is to be no more than four-years.

The chairperson can be reappointed as chairperson for a further term of up to four years, but the total period served by a chairperson on the same committee cannot exceed eight years in any ten-year period (two terms).

Where the chairperson's term expires and another chairperson is appointed, it is the responsibility of the outgoing chairperson to ensure the incoming chairperson is fully briefed on the ongoing work of the audit, risk and improvement committee.

This includes advising the incoming chairperson of:

- any activity that may be relevant to the ongoing functioning of the committee, and
- any outstanding matters of high risk to the council and outstanding audit recommendations.

Councillor members

The initial term of a councillor member of an audit, risk and improvement committee is four years, coinciding with the term of the council.

The councillor member can be reappointed for another term (i.e. four-years), if re-elected at the council's next ordinary election, but the total period of continuous membership on the committee cannot exceed eight years (two council terms).

The councillor member is to be appointed by the governing body at the first meeting of the council after the ordinary election.

The councillor member's term ends at the end of the council term.

Reappointment

Prior to approving the reappointment or extension of the chairperson or an independent member's term, the governing body of the council must undertake an assessment of the chairperson's or committee member's performance.

The council may engage an external reviewer to undertake this assessment if they choose.

In undertaking the assessment, the council, or any person appointed to undertake the assessment on behalf of the council, must consult with and consider the views of the chairperson (in the case of the reappointment or extension of the term of a committee member other than the chairperson), the general manager and any councillor member of the committee.

The council, or any person appointed to undertake the assessment on behalf of the council, should also consider whether the person's skills, knowledge and experience align with the council's requirements, as set out in the committee's terms of reference and four-year strategic work plan (see below), to ensure

that they continue to add value to the committee.

The reappointment of the chairperson or a committee member is also subject to that person still meeting independence and eligibility requirements.

Resignation of committee members

Where the chairperson or a member of an audit, risk and improvement committee is unable to complete their term or does not intend to seek reappointment after the expiry of their term, they should give sufficient notice to the chairperson (in the case of a committee member) and the governing body (in the case of the chairperson) prior to their resignation to enable the council to ensure a smooth transition to a new committee member or chairperson.

The notice period is to be agreed by the governing body of the council and the committee.

A member of an audit, risk and improvement committee should have the opportunity to have an exit meeting with the chairperson to discuss their reason for leaving and to provide feedback on their experience serving on the committee as well as any other issues.

Resigning chairpersons should have the opportunity to have an exit meeting with the mayor and general manager (if appropriate).

Dismissal of committee members

The governing body of a council can terminate the appointment of the chairperson and any member of the audit, risk and improvement committee by resolution before the expiry of their terms under certain circumstances.

The dismissal of the chairperson or an independent member of a committee must be reported to the Office of Local Government

within 28 days (see section 216H of the Local Government Regulation).

Dismissal criteria

The chairperson or an independent member of the audit, risk and improvement committee can be dismissed by the governing body before the expiry of their term where they have:

- breached the council's code of conduct
- performed unsatisfactorily or not to expectations
- declared, or are found to be in, a position of a conflict of interest with is unresolvable
- been declared bankrupt or are found to be insolvent
- experienced an adverse change in business status
- been charged with a serious criminal offence
- been proven to be in serious breach of their obligations under any legislation, or
- experienced an adverse change in capacity or capability.

Councillor members

The appointment of a councillor member to an audit, risk and improvement committee can be terminated at any time by the governing body by resolution.

Fees

The fees a council pays to the chairperson and independent members of its audit, risk and improvement committee are to be agreed between the council and the chairperson or member and reflect the time, commitment and responsibility involved in serving on the committee.

Chairpersons and members can serve on a committee on a voluntary basis if they choose to.

Superannuation

Councils are obliged under the *Superannuation Guarantee (Administration) Act 1992* to make compulsory superannuation guarantee contributions on behalf of audit, risk and improvement committee chairpersons and independent members where they are remunerated.

Insurance

Councils should determine whether professional indemnity and public liability insurance is required for the chairperson and independent members of their audit, risk and improvement committee.

In some cases, the chairperson or a member of an audit, risk and improvement committee may already be covered by the council's professional indemnity and public liability insurance policies or by their own insurance.

This will need to be ascertained by the council and chairperson or member on a case-by-case basis having regard to the terms of any relevant insurance policy.

Where a council determines that professional indemnity or public liability insurance may be required, the chairperson or member can obtain their own insurance, or the council can consider obtaining it on their behalf.

Learning and development

Audit, risk and improvement committee chairpersons and members are encouraged to keep informed of current developments and to maintain and develop the skills, knowledge and capabilities necessary to exercise their functions effectively.

Several professional development networks and programs are available, for example, through organisations such as:

- the Institute of Internal Auditors

- the Australian Institute of Company Directors
- Chartered Accountants Australia and New Zealand
- The Actuaries Institute, and the
- Local Government Professionals Association.

Audit, risk and improvement chairpersons and members are also encouraged to serve on more than one local government committee to extend the breadth of their experience and understanding of councils and their operations and risks.

Conduct

Audit, risk and improvement committee members are required to observe the same ethical and behavioural standards as other council officials and must comply with the council's code of conduct.

As required under the council's code of conduct, audit, risk and improvement committee members must declare and appropriately manage any conflicts of interest they may have in matters being dealt with by the committee.

Declarations of conflicts of interest and the actions taken to manage them must be recorded in the minutes of meetings.

Councils should identify the chairperson and independent members of their audit risk and improvement committee as 'designated persons' for the purposes of the council's code of conduct and require them to complete and submit returns of interests.

Complaints of breaches of the council's code of conduct by audit, risk and improvement committee members are to be dealt with in accordance with the *Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW*.

Under the Procedures, the general manager is responsible for managing code of conduct complaints about the chairperson and independent members of the audit, risk and improvement committee. However, as a

safeguard, the general manager should consult with the governing body of the council before taking disciplinary action under the Procedures against the chairperson or an independent member of the council's audit, risk and improvement committee.

Meetings

The audit, risk and improvement committee must meet at least quarterly over the course of each year (see section 216J of the Local Government Regulation).

The chairperson of the audit, risk and improvement committee is to decide the frequency and timing of the committee's meetings and plan them annually in advance to ensure the availability of all members and observers.

Generally, meetings should correspond with major phases of the council's financial reporting, external audit and internal audit cycles.

For example, the audit, risk and improvement committee should meet to review the council's financial statements before they are certified by the council.

Audit, risk and improvement committee meetings should also correspond with meetings of the governing body, and allow sufficient time between audit, risk and improvement committee meetings and council meetings for the committee to action any items and prepare any reports that are to be provided to the governing body at the council meeting.

Special meetings may be held, if needed, to review the council's financial statements prior to them being submitted to the governing body of the council, or to consider the audit, risk and improvement committee's annual or four-yearly assessments (see below).

Audit, risk and improvement committee meetings can be held in person, by telephone or videoconference.

The audit, risk and improvement committee can hold additional meetings when significant

unexpected issues arise, or if the chairperson is asked to hold an additional meeting by a committee member or the general manager.

The governing body can also resolve to request the audit, risk and improvement committee to hold an additional meeting.

Where such a request is made, the chairperson can decide whether the additional meeting is required, taking into consideration the issues that the governing body has requested the audit, risk and improvement committee to consider at the meeting.

Proxies

As audit, risk and improvement committee members are appointed on the basis of their skills, knowledge and personal qualities, proxies are not permitted to attend meetings on behalf of members who are unable to attend.

Quorum and voting

A quorum consists of a majority of audit, risk and improvement committee independent voting members.

Where the vote is tied, the chairperson has the casting vote.

Agenda

Forward agenda

The chairperson should prepare a 12-month forward meeting agenda to ensure that the audit, risk and improvement committee covers all its responsibilities at the appropriate time of the year.

For example, the forward agenda will set out, at the appropriate meeting, the various internal and external audit reports and management responses to be tabled and discussed.

It will also allocate appropriate time for a review of the progress of the internal audit function against the annual work plan, and to follow-up the implementation of corrective actions.

Meeting agenda

The chairperson of the audit, risk and improvement committee is to determine the agenda for each committee meeting.

It is recommended that the chairperson consult with other committee members, the general manager, the internal audit coordinator and external auditor prior to setting the agenda so that any urgent issues or risks that arise can be included.

The chairperson of the audit, risk and improvement committee is to decide an appropriate timeframe for receiving the final agenda in the lead-up to the meeting.

Papers

The audit, risk and improvement committee is to decide in consultation with the general manager and the internal audit coordinator an appropriate timeframe for receiving papers and other necessary information to support agenda items to be considered at each committee meeting.

Minutes

Each audit, risk and improvement committee meeting must be minuted to preserve a record of the issues considered and the actions and decisions taken by the committee.

Audit, risk and improvement committee meeting minutes must:

- include a record of attendance
- cover each agenda item and document the discussion held and the outcome of discussions, including any recommendations, action points and/or allocation of tasks to relevant people
- be approved by the chairperson before circulation
- be provided to committee members, the governing body of the council, the general manager, the internal audit coordinator and external auditor
- be provided soon after the meeting date to ensure relevant persons are made aware of any significant issues discussed at the meeting that need to be dealt with. The

exact time period is to be determined by the committee and the general manager.

The minutes must be confirmed as an accurate record of the meeting at the next meeting of the audit, risk and improvement committee.

If any important details have been incorrectly recorded or omitted, they can be discussed and the minutes amended, prior to confirmation at a subsequent meeting.

After the minutes are confirmed as an accurate record of the meeting, they must be signed by the chairperson.

All audit, risk and improvement committee members and observers should receive a copy of the minutes of all meetings.

Attendance of observers

Due to the potentially sensitive nature of the issues to be discussed, audit, risk and improvement committee meetings should not be open to the public.

In addition to audit, risk and improvement committee members, the mayor, general manager and the internal audit coordinator should attend committee meetings as non-voting observers.

The NSW Auditor-General, as council's external auditor, or their representative, is to be invited to each committee meeting as an independent non-voting observer and can choose whether to attend.

The chairperson of the audit, risk and improvement committee can request the following people to attend a committee meeting or to meet with the committee to provide additional information relevant to its role:

- council's chief financial officer (or equivalent) given their knowledge of, and responsibility for, council's financial management
- the head of the council's risk management function
- senior managers
- any councillor

- any employee or contractor of the council (with the general manager's permission), and/or
- any external independent expert or external party whose advice is needed (subject to confidentiality considerations).

These persons must attend meetings where requested and must, as far as is practicable, provide the information requested.

Observers have no voting rights at audit, risk and improvement committee meetings and can be excluded from a meeting by the chairperson of the committee at any time where necessary.

Private meetings

The audit, risk and improvement committee can hold closed meetings whenever it needs to discuss confidential or sensitive issues with only voting members of the committee present.

In addition to attending audit, risk and improvement committee meetings, the committee can meet privately at any time with the internal audit coordinator and/or external auditor without the general manager present. At least one private meeting must occur annually.

Confidentiality

It is at the discretion of the council to decide whether audit, risk and improvement committee agendas, business papers, minutes and other reports are made publicly available.

Given its potential sensitivity, it is recommended that all information pertaining to the audit, risk and improvement committee and internal audit activities is treated as confidential unless otherwise determined by the committee or a resolution of the council.

Councils and audit, risk and improvement committees should also consider the guiding principles of the *Government Information (Public Access) Act 2009* and whether it is in the public interest to proactively disclose or release

information and whether there is an overriding public interest against doing so.

Secretariat

The general manager is to appoint a council staff member to provide secretariat support to the audit, risk and improvement committee.

The main functions of this role are:

- liaising with the chairperson to prepare agendas for audit, risk and improvement committee meetings
- ensure that committee papers are of an appropriate standard and provided with enough time to allow appropriate review and consideration
- recording minutes of meetings
- providing assistance to the chairperson in arranging meetings and council site visits
- supporting the chairperson to prepare reports for the council
- arranging appropriate meeting facilities and equipment
- keeping members informed of developments affecting the council that may relate to the work of the committee
- maintaining a record of when member's terms of appointment are due for renewal or termination
- ensuring new members receive appropriate induction, and
- managing expenditures relating to the committee.

Shared arrangements

If the audit, risk and improvement committee has been established by a joint organisation, the executive officer of the joint organisation is responsible for organising secretariat support.

Councils that share their audit, risk and improvement committee can also share their secretariat function if they choose to.

Key relationships

General manager

A key role of audit, risk and improvement committees is to act as an independent source of advice and opinion to both the governing body and the general manager, and to act as a forum for the resolution of any disagreements between the council and internal audit function.

The general manager, in turn, also has a key role in supporting the work and effectiveness of the audit, risk and improvement committee.

To be effective, audit, risk and improvement committees need to maintain a positive working relationship with the general manager (and vice versa) and view them as a valuable source of advice and information about the council and its operations.

Chairpersons of audit, risk and improvement committees should meet regularly with general managers to discuss key issues and review performance.

External audit

There are strong linkages between the work of councils' audit, risk and improvement committees and their external auditor and committees should actively engage with the external auditor.

Councils' external auditor can offer valuable insights on issues such as the effectiveness of the council's risk, controls, financial reporting, and compliance frameworks.

For the external auditor, communication with the audit, risk and improvement committee can in turn facilitate an effective and efficient audit and assist the communication of matters arising from the external audit to the council.

Audit, risk and improvement committees should:

- provide input on, and discuss, planned financial and performance audit coverage
- monitor councils' responses to financial statement management letters and

performance audit reports, including the implementation of audit recommendations

- provide advice to the council on action taken on significant issues raised in relevant external auditor reports or better practice guides, and
- have a voting-members only meeting with the external auditor at least once per year so that the committee can obtain the views of the external auditor without internal audit or management advisers being present.

Internal audit

The audit, risk and improvement committee should maintain a strong, positive relationship with the council's internal audit function and view it as a significant source of information about what is going on in the council.

The internal audit function can also assist the audit, risk and improvement committee to develop the annual work plan and four-year strategic work plan that will guide the committee's and internal audit function's work (see below).

The chairperson of the audit, risk and improvement committee should routinely meet with council staff undertaking internal audit activities to discuss key issues and review performance if needed.

At least one private meeting should be held each year and any potential compromises to the internal audit activity's independence reported.

More information about this is provided in core requirement 3.

Access to council, staff, resources and information

It is essential for the audit, risk and improvement committee to be able to access the staff and information about the council it needs to review the matters listed in section 428A of the Local Government Act and the

resources necessary to undertake its other responsibilities.

Council staff

A council's audit, risk and improvement committee must have direct and unrestricted access to the general manager and senior management of the council in order to fulfil its responsibilities.



Should the audit, risk and improvement committee need to meet with another council staff member or contractor to obtain information to undertake its role, the chairperson of the committee is to obtain permission from the general manager before inviting the staff member or contractor to meet with the committee.

Subject to the general manager's permission being given, the staff member or contractor must attend.

Any disputes between the general manager and audit, risk and improvement committee regarding access to council staff are to be resolved by the governing body.

Council resources and information

A council's audit, risk and improvement committee must have direct and unrestricted access to any council resources or information it needs to fulfil its responsibilities.



In its dealings with the council, the audit, risk and improvement committee should be mindful of the environment the council is operating in and the priorities that the general manager needs to manage.

The audit, risk and improvement committee should therefore keep to a minimum the demands it places on the council and utilise as far as is practicable, existing information to obtain the necessary level of assurance in relation to its responsibilities.

The audit, risk and improvement committee may only release council information to external parties that are assisting the committee to fulfil its responsibilities with the approval of the general manager, except when it is being provided to an external investigative, audit or oversight agency for the purpose of informing that agency of a matter that may warrant its attention.

After their engagement ends with a council, a chairperson or member of an audit, risk and improvement committee must not disclose or make use of any confidential information acquired in the course of their engagement with the council without the approval of the council.

External advice

The audit, risk and improvement committee can obtain any external legal or other professional/expert advice it needs to exercise its responsibilities. For example, where a council has implemented a specialised IT system, the committee can seek the expert opinion of an IT specialist to assist its review of its implementation.

To minimise the potential costs to the council, the governing body and the chairperson of the audit, risk and improvement committee must agree at the start of each council term how costs are to be met, i.e.:

- the governing body will set a fixed budget at the start of each council term for external expenses, or
- the committee will seek the governing body's permission prior to engaging external advice.

Disputes

Members of an audit, risk and improvement committee should maintain an effective working relationship with each other and the council and try to resolve any differences they may have professionally.

In the event of a disagreement between the audit, risk and improvement committee and the general manager or other senior managers

(for example, about findings or recommendations of audits), the dispute is to be resolved by the governing body of the council.

Unresolved disputes regarding compliance with these Guidelines are to be referred to the Departmental Chief Executive in writing.

Workplans

Strategic work plan

It is essential that the work of the audit, risk and improvement committee is thoroughly planned and executed to ensure that no council activity or function is missed by the committee and that councils receive value for money from their assurance investment.

A council's audit, risk and improvement committee must develop a strategic work plan every four years to ensure that all the matters listed in section 428A of the Local Government Act are reviewed by the committee and considered by the internal audit function when developing their risk-based program of internal audits.



The plan must be developed by the audit, risk and improvement committee in consultation with the governing body, general manager, the internal audit coordinator and senior managers (where appropriate) and adopted by the governing body of the council at the start of the council term.

To maintain the independence of the audit, risk and improvement committee, the governing body of the council must be careful when adopting the strategic work plan not to direct the committee's work over the council term.

Content

The nature of the strategic work plan will be commensurate with the size and operational complexity of the council and its risk profile, and consistent with the requirements of the International Professional Practices Framework.

At a minimum, it should document:

- the goals and expected outcomes of the audit, risk and improvement committee for the council term
- key organisational issues and risks faced by the council and how the committee will review these, and
- key performance indicators to measure progress across the council term.

When developing the council's strategic work plan, the audit, risk and improvement committee should consider at a minimum:

- the council's strategic objectives
- risks facing the council
- the work of other review activities or functions (for example, external and performance audits, and reviews or audits by other government agencies)
- an assurance map of the council's assurance activities which may assist to determine where the committee's and internal audit function's work should focus, and
- stakeholder expectations.

There should also be sufficient flexibility in the strategic work plan to accommodate the need for additional audits on emerging risks from time to time.

The audit, risk and improvement committee may, in consultation with the council's governing body, vary the strategic work plan at any time to address new or emerging risks.

The governing body of the council may also, by resolution, request the committee to approve a variation to the strategic work plan. However, any decision to vary the strategic work plan will rest with the committee.

When considering whether to vary the strategic work plan, the committee must consider the impact of the variation on the internal audit function's existing workload and the completion of pre-existing priorities and activities identified under the strategic work plan.

Review

The audit, risk and improvement committee must review the four-year strategic plan at least annually to ensure that it is dynamic,

relevant and aligns with the council's risk profile.

This will also ensure that the council remains on track with its audits and any delay in progress can be quickly addressed.

Annual work plan

A council's audit, risk and improvement committee must develop an annual work plan to guide its work over the forward year.



The annual work plan must be developed by the audit, risk and improvement committee in consultation with the governing body, general manager, the internal audit coordinator and senior managers (where appropriate).

The annual work plan must be consistent with the requirements of the International Professional Practices Framework and identify:

- the internal audits that will be carried out during the year to support the work of the audit, risk and improvement committee
- the key goals, objectives and scope of the proposed audits
- the resources needed for each audit (for example, staffing, budget, technology), and
- key performance indicators to measure annual progress against.

The annual work plan must be flexible enough to allow it to be reviewed and adjusted as necessary throughout the year in response to any changes to the council's risks or operations.

The audit, risk and improvement committee may, in consultation with the council's governing body vary the annual work plan to address new or emerging risks.

The governing body of the council may also, by resolution, request the committee to approve a variation to the annual work plan. However, any decision to vary the annual work plan will rest with the committee.

When considering whether to vary the annual work plan, the committee must consider the impact of the variation on the internal audit function's existing workload and the

completion of pre-existing priorities and activities identified under the annual work plan. **ANNEXURE 5**

Performance measurement

The performance of each council's audit, risk and improvement committee and internal audit function must be able to be assessed to measure progress and improvement.

The audit, risk and improvement committee must establish key performance indicators for the council's four-year strategic work plan and annual work plan to allow the council to gauge the:

- performance of the committee and internal audit function and the value they are providing to the council, and
- council's performance regarding the matters listed in s428A so that the council can assess whether it is improving each council term in these areas.

These key performance indicators are to be reviewed and refreshed by the audit, risk and improvement committee for each annual work plan and four-year strategic work plan to ensure they reflect the changing needs of the council and the increased capacity of the committee and internal audit function as they mature.

The general manager, in consultation with the audit, risk and improvement committee, must ensure that a data collection or performance management system is established and maintained to collect the data needed to measure progress against these key performance indicators.

Providing advice to the governing body

Quarterly updates

Ongoing reporting by the audit, risk and improvement committee to the governing body (and general manager) is essential for accountability and will ensure that the governing body is kept informed of matters considered by the committee and any

emerging issues that may influence the strategic direction of the council or the achievement of the council's goals and objectives.

It will also ensure strong linkages between the audit, risk and improvement committee, the governing body and the general manager and lead to a better functioning assurance mechanism.

The audit, risk and improvement committee must provide an update to the governing body of the council of its activities and opinions after every committee meeting.

The audit, risk and improvement committee must also provide its quarterly update to the general manager to ensure they are kept informed of issues raised and can answer any questions the governing body may have about the committee's opinions and recommendations.

The mayor can request to meet with the chairperson of the audit, risk and improvement committee at any time to discuss any issues relating to the work of the committee during the quarter.

The chairperson of the audit, risk and improvement committee can also request to meet with the mayor at any time.

Content

The nature and content of the audit, risk and improvement committee's quarterly updates is to be determined by the governing body and the committee.

It could simply be providing a copy of the audit, risk and improvement committee's meeting minutes to the governing body if appropriate, or something more formal such as a report for noting by the governing body, or a face-to-face meeting between the committee, governing body and general manager to discuss important issues that have been identified.

Whatever the nature and form the update takes, the governing body and general manager must be advised, at a minimum, of:

- any formal resolutions of the audit, risk and improvement committee

- the committee's assessment of any audits conducted, including any breaches or deficiencies in controls that require an immediate response from the council
- progress on the implementation of corrective actions
- opportunities for longer-term improvement, and
- any key opinions or 'take-outs' from the committee's meeting.

Should the governing body require additional information, a request for the information may be made to the chairperson by resolution. The chairperson is only required to provide the information requested by the governing body where the chairperson is satisfied that it is reasonably necessary for the governing body to receive the information for the purposes of performing its functions under the Local Government Act.

Individual councillors are not entitled to request or receive information from the committee.

Annual assessment

A council's audit, risk and improvement committee must provide an annual assessment to the governing body each year.



This will ensure that the governing body of the council is fully informed of the audit, risk and improvement committee's work and its opinion on how council is performing.

The annual assessment must include:

- a summary and assessment of the work the audit, risk and improvement committee performed to discharge its responsibilities during the preceding year
- an overview and assessment of the work of the internal audit function
- progress against key performance indicators
- advice on the appropriateness of the committee's terms of reference
- an independent assessment by the committee and advice on the matters considered by the committee during the year that, in the committee's opinion, and

based on the level of risk facing the council, the governing body should be informed of, and

- other views or opinions on the council that the committee wishes to share.

Before providing their annual assessment to the governing body, the audit, risk and improvement committee must provide a copy of its annual assessment report to the general manager to allow them to develop an action plan to address any issues identified.

Both the audit, risk and improvement committee's annual assessment and the general manager's action plan can then be considered jointly by the governing body at an annual assurance meeting with the committee and the general manager.

Annual assurance meeting

It would be beneficial for the audit, risk and improvement committee, the governing body and general manager to come together annually to discuss the committee's annual assessment of the council, how the council proposes to respond to the committee's recommendations for corrective actions and other important internal audit and risk management matters.

The governing body may wish to hold an extraordinary or additional meeting each year for this purpose.

The annual assurance meeting should also discuss:

- the audit, risk and improvement committee's annual plan and review priorities for the upcoming year, for the approval by resolution of the governing body
- any resourcing issues for the internal audit or risk management functions that the committee considers the governing body should be informed of
- any updated committee terms of reference, for approval by resolution by the governing body, and
- the general manager's annual assessment of the council's risk management function (see core requirement 2).

The mayor, chairperson of the audit, risk and improvement committee and general manager can invite observers or other participants to the meeting where appropriate.

Strategic assessment

A council's audit, risk and improvement committee must provide to the governing body of the council a comprehensive independent assessment every council term (i.e. four years) of all the matters listed in section 428A of the Local Government Act that have been reviewed during the council term.



This will ensure that the governing body of the council is fully informed of the council's performance in relation to the matters specified in section 428A of the Local Government Act and what corrective actions are required to address any issues identified.

It will also provide the governing body with essential information that will assist with strategic decision-making and resource allocation during the next council term.

Before providing its strategic assessment to the governing body, the audit, risk and improvement committee must provide a copy of its report to the general manager to allow the general manager to develop an action plan to address any issues identified during the next council term.

Given the audit, risk and improvement committee's functional responsibility for the internal audit function of the council, the committee must also develop an action plan for the governing body to address any internal audit issues identified by the committee.

The audit, risk and improvement committee's strategic assessment and the action plans can be considered jointly by the governing body at a strategic assurance meeting held every four years.

Strategic assurance meeting

It would be beneficial for the audit, risk and improvement committee, the governing body and general manager to come together at the

close of the council term or commencement of the new council term to discuss the committee's strategic assessment of the council, how the council proposes to respond to the committee's recommendations during the next council term and any other important internal audit and risk management issues.

This discussion can also inform the strategic plans to be made through the integrated planning and reporting process for the next council term.

The governing body may wish to hold an extraordinary or additional meeting for this purpose.

The four-yearly assessment meeting could also discuss:

- the audit, risk and improvement committee's four-year strategic work plan for the upcoming council term for approval by resolution of the governing body
- a four-yearly review of the committee's terms of reference, for noting by the governing body and where applicable, an updated terms of reference for approval by resolution
- the governing body's four-yearly review of the committee's performance and action plan to address any issues identified, for approval by resolution of the governing body (see below).

Review of committee performance

It is important that the work of the audit, risk and improvement committee is regularly assessed, and that the committee is accountable for its performance.

This will ensure that the audit, risk and improvement committee is making a valuable contribution to the council and allow the governing body to determine whether any changes to the committee's terms of reference or membership are required.

At least once each council term (i.e. four years) the governing body of the council is to conduct



a review of the effectiveness of the audit, risk and improvement committee in conformance with the International Professional Practice Framework.

This will ensure that audit, risk and improvement committees are assessed consistently across all councils and allow councils to have confidence in the work of their committees.

To conduct the review, the governing body can:

- engage a suitably qualified external assessor or peer to undertake the review, or
- undertake the review itself and engage an external assessor or peer to conduct an independent evaluation of the findings.

The external assessor or peer should have specific skills relevant to the major risks of the council and a strong understanding of what constitutes best practice in relation to the operations and performance of audit, risk and improvement committees.

Review criteria

The review of the audit, risk and improvement committee's performance must consider:

- the appropriateness of the committee's terms of reference and whether these have been complied with
- the processes and procedures undertaken by the committee
- the collective performance of the committee – for example:
 - the quality and timeliness of assurance and advice provided by the committee to the governing body and general manager
 - the effectiveness of the committee in meeting its responsibilities
 - the relationship and quality of communication with the council and other stakeholders
- the individual performance of each member – for example, their:
 - understanding of the council, its key risks and internal controls

- ability to act objectively and independently
- preparation for committee meetings
- contribution to the work of the committee through their participation in discussion and decision-making, skills and experience
- the performance of the chairperson, including whether the chairperson has (in addition to their performance as a member of the committee):
 - demonstrated positive leadership
 - maintained effective working relationships among audit, risk and improvement committee members and with the council, council's external auditor and the internal audit function
 - ensured the governing body and general manager was well informed and briefed on the strategic and technical aspects of internal audits and risk and control issues, and
 - lead effective committee meetings.
- the way the committee, external auditor, council and internal audit function work together to manage risk and support the council and how effective this is
- whether the committee has effectively reviewed the matters identified in section 428A of the Local Government Act and contributed to an improvement in these areas, and
- whether the composition of the committee is appropriate.

When conducting the review, the governing body is to consider feedback on each member's performance by the chairperson and councillor member of the committee and the general manager.

Self-assessments by the chairperson and members of the audit, risk and improvement committee can also be used.

The governing body of council can also request the chairperson of the committee to address the council and answer any questions about the operations of the committee.

The chairperson of the audit, risk and improvement committee is to develop an action plan for the governing body of the

council to address any issues identified in the performance review and present it to the governing body at the four-yearly assessment meeting.

Annual attestation

It is important that councils are accountable to their communities for the efficacy of their internal controls and assurance mechanisms and the operations of their audit, risk and improvement committees.

Commencing with the 2024-2025 annual report, the general manager will be required under the Local Government Regulation to attest each year in the council's annual report whether the council has complied with the requirements prescribed under the Regulation in relation to its audit, risk and improvement committee.

A template for the attestation is provided in Appendix 1 of these Guidelines.

Further resources

The following resources may be useful to councils seeking more information about the establishment and operation of their audit, risk and improvement committee.

This is not an exhaustive list but provides a useful starting point for councils that seek to better understand what audit, risk and improvement committees do, and how they can be supported to add maximum value to councils.

[Audit Committees – A Guide to Good Practice \(3rd edition\)](#) – Auditing and Assurance Standards Board, Australian Institute of Company Directors and The Institute of Internal Auditors-Australia (2017)

Provides a checklist to assess the performance of audit, risk and improvement committees and members.

[Audit Committees – A Guide to Good Practice for Local Government](#) – Victorian Government, Department of Planning and Community Development (2011)

Provides detailed information on the activities audit, risk and improvement committees can perform in relation to external audit, financial management, risk management and internal audit.

[Audit Committee Guidelines – Improving Accountability and Performance](#) – The State of Queensland (Queensland Treasury and Trade) (2012)

Provides sample:

- letter of appointment for audit, risk and improvement committee members
- self-assessment questionnaire for committee members, external peer review checklist and management feedback questionnaire when assessing committee performance, and
- committee meeting agenda.

[Audit Committees \(RM-G2\)](#) – Australian Government, Department of Finance ANNEXURE 5

Provides a list of professional peak bodies councils could contact to source audit, risk and improvement committee members.

[Chairing an Audit Committee](#) – KPMG

Provides information about the role of audit, risk and improvement committee chairpersons, particularly in relation to:

- leadership, and
- managing the work of audit, risk and improvement committee members.

[Dealing with Corruption, Fraud and the ICAC: the role of public sector Audit and Risk Committees](#) – Independent Commission Against Corruption (2020)

Provides information about the role of audit, risk and improvement committees and risk management in relation to fraud and corruption.

[Establishing a skills-based audit committee](#) – Institute of Internal Auditors-Australia (2020)

Provides an analysis matrix template to assess the skills mix of an audit, risk and improvement committee when appointing committee members.

[Guide for Audit & Risk Committees: Understanding Financial Statements](#) – NSW Treasury (2017)

Provides information on activities audit, risk and improvement committee can undertake when reviewing financial statements.

[How can audit committee members add value?](#) – PriceWaterhouseCoopers (2011)

Provides a checklist for measuring the performance of audit, risk and improvement committees.

Internal Audit and Risk Management Policy for the General Government Sector (TPP-20-08) – NSW Treasury (2020)

Provides information on the NSW public sector risk management and internal audit policy, including:

- the operation of shared audit, risk and improvement committees in the NSW public sector
- matters to consider when deciding whether to enter into a shared arrangement, and
- recommended content for shared use agreements.

Public Sector Audit Committees: Independent assurance and advice for Accountable Authorities – Australian National Audit Office (2015)

Provides information about the role and functions of audit, risk and improvement committees, including:

- member roles and responsibilities
- how to foster good relationships between the council and committee, and
- checklists for:
 - o secretariat actions
 - o planning forward meeting agendas, and
 - o assessing the performance of members.

Service Delivery Review: A how to manual for local government (second edition) – Australian Centre of Excellence for Local Government (2015)

Outlines the factors councils and audit, risk and improvement committees may consider when reviewing service delivery by the council.

Setting up the Audit Committee – PriceWaterhouseCoopers (2011)

Provides information on:

- how a council might assess the financial literacy of an audit, risk and improvement committee member, and
- best practice for inducting new committee members.

The Role of the Audit Committee Chair – ANNEXURE 5 KPMG (2019)

Provides information on the role of audit, risk and improvement committee chairpersons, particularly in relation to:

- running committee meetings, and
- overseeing risk management.

Core requirement 2:

Risk management

- Each council and joint organisation must implement a risk management framework that is consistent with current Australian standards for risk management



Guiding principles for risk management

- ❖ Each council must accept responsibility and accountability for risk management in the council.
- ❖ Each council has a risk management framework that is appropriate for that council and is consistent with the accepted Australian risk management standard.
- ❖ Risk management is an integral part of all council management, operations, functions and activities and it is clear who is responsible for managing each risk.
- ❖ Each council supports the development of a positive risk culture.
- ❖ Councils regularly review their risk management framework and can flexibly adapt their risk management activities to suit their operations and risk profiles.
- ❖ Each council is accountable to the community for complying with its statutory obligation to adopt and maintain a risk management framework.

Standards

Each council must manage its strategic and operational risks and implement a risk management framework that is consistent with the current Australian risk management standard, and appropriate for the council's risks.



It is recognised that each council will have different risk management requirements depending on its size, needs, budget, operational complexity and risk management maturity.

Councils have the flexibility under the Australian risk management standard to adapt the size, scope and delivery of their risk management framework provided it reflects the principles, key elements and processes set out in the standard for managing risks in any sized council or organisation.

Councils can adopt additional requirements that supplement those in the standard provided they do not conflict with the standard.

The current risk management standard at the time of the release of these Guidelines is *AS ISO 31000:2018 Risk Management – Guidelines*.

Under current licensing and copyright requirements, each council will need to purchase an individually licensed copy of *AS ISO 31000:2018* from Standards Australia to obtain a full copy of the standard.

The following is a summary of the definitions, principles, key elements and process of *AS ISO 31000:2018*.

Definitions

The definition of 'risk' and 'risk management' adopted by councils as part of their risk management framework should be the same as that adopted in the current Australian risk management standard.

At the time of printing, *AS ISO 31000:2018* defines:

- risk as the *"effect of uncertainty on objectives, where an effect is a deviation from the expected. It can be positive, negative or both, and can address, create or result in opportunities and threats"*, and
- risk management as *"coordinated activities to direct and control an organisation with regard to risk"*.

Principles

In summary, *AS ISO 31000:2018* requires a council's approach to risk management to be based on the following eight specific principles to ensure it is effective:

- **integrated** – risk management is integrated into all council activities and decision-making processes
- **structured and comprehensive** – risk management is a structured and comprehensive process that achieves consistent and comparable results

- **customised** – the risk management framework and process are customised to the council
- **inclusive** – risk management is inclusive of all stakeholders and enables their knowledge, views and perceptions to be considered
- **dynamic** – risk management is dynamic and able to respond to changes and events in an appropriate and timely manner
- **best available information** – risk management decisions are based on the best available information and take into account any limitations and uncertainties
- **human and cultural factors** – risk management takes into account human and cultural factors, and
- **continual improvement** – risk management is continuously and periodically evaluated and improved through learning and experience.

Key elements

To achieve these principles, *AS ISO 31000:2018* requires each council to ensure its risk management framework demonstrates the following six elements:

Leadership and commitment

AS ISO 31000:2018 requires risk management to be supported by a positive culture that promotes and communicates risk management as part of everyday activities and decision-making.

The standard states that this culture can only exist when management (i.e. the governing body, general manager and senior staff) demonstrate strong leadership and commitment to risk management.

Practical measures the governing body and/or general manager can take under *AS ISO 31000:2018* to exhibit strong leadership in risk management are set out further below.

Integration

AS ISO 31000:2018 requires that risk management is fully integrated within a council and made part of the council's

purpose, governance, leadership, strategy, objectives and operations.

Risk is to be managed in every part of the council's organisational structure and every council employee is to be responsible for managing risk.

Design

AS ISO 31000:2018 requires that the design of a council's risk management framework:

- is based on the unique needs, characteristics and risks of the council, and its external and internal context
- demonstrates the council's continual commitment to risk management
- assigns risk management roles, responsibilities and accountabilities within the council
- allocates appropriate council resources for risk management, and
- effectively documents and communicates risk management across the council.

Implementation

AS ISO 31000:2018 requires that each council implements its risk management framework by:

- developing a risk management plan that provides structure for how the council will implement its risk management policy and conducts its risk management activities, and
- ensuring the council's risk management activities are clearly understood and practiced.

The plan should identify decision makers for risk within the council and ensure risk management processes and arrangements are well understood by the council and practiced.

Evaluation

AS ISO 31000:2018 requires that each council regularly evaluates the effectiveness of its risk management framework and determines whether it remains suitable.

Improvement

AS ISO 31000:2018 requires that each council continually adapts and improves the design of its risk management framework and how it is integrated throughout the council to help the council move to a higher level of risk maturity.

Process

AS ISO 31000:2018 provides each council with a systematic process to identify, assess and prioritise risks, decide how they will be managed, and document and communicate them across the council.

The process defined in AS ISO 31000:2018 consists of the following steps:

- defining the scope of the council's risk management activities to assist in planning the council's risk management approach
- establishing the internal and external context to ensure that the council understands the internal and external environment it operates in and how risk management will impact, and be impacted by these
- deciding the performance indicators that the council will use to measure the effectiveness of its risk management framework and identify gaps between its actual and desired performance
- defining the council's risk criteria/appetite – that is, the amount and type of risk that the governing body is willing to take, or not take, in order to achieve its strategic plan and objectives
- conducting risk assessments to determine what risks need to be managed
- deciding risk treatment options
- developing risk treatment plans that document how controls will be implemented, and
- writing risk reports that will document and communicate the risk management framework to all staff and be used by the council to regularly review the risk management framework.

County councils and joint organisations

County councils and joint organisations have a lower risk profile than larger and more operationally complex general-purpose councils.

However, they are still responsible for the expenditure of public money, providing services (in the case of county councils), and delivering outcomes on behalf of their member councils and regions (in the case of joint organisations), and need to identify and manage risks appropriately.

Given their lower risk profiles, county councils and joint organisations can share the administration of their risk management framework with another council to reduce costs.

Alternatively, joint organisations can undertake the coordination and administration of their member councils' risk management frameworks on behalf of the councils.

Any shared risk management function must operate as an individual resource for each council in the shared arrangement and implement the requirements in these Guidelines for each council individually.

A shared risk management function should only be established and utilised by a county council or joint organisation where the shared function can maintain a high level of understanding and fulfilment of each council's risk management needs, as well as effective working and reporting relationships with the general manager and senior staff of each council in the shared arrangement.

Councils that establish a shared risk management function should develop and sign a formal agreement with the other councils in the shared arrangement which outlines how the shared arrangement will operate and costs are shared.

Resourcing

AS ISO 31000:2018 requires each council to ensure sufficient resources are allocated to implement the council's risk management framework and deliver the internal controls needed to ensure the council's risks are appropriately managed.

In practice, this responsibility will fall to the governing body and/or general manager of the council.

These resources include the necessary:

- human resources (with appropriate skills and experience)
- technology, equipment, tools and information management systems for managing risk
- documented processes and procedures, and
- professional development and training for staff to ensure they can fulfil their risk management responsibilities.

To ensure that the governing body and/or general manager makes informed budgeting decisions, the audit, risk and improvement committee is to advise of the resources it considers that the council needs to effectively implement its risk management framework, having regard to any budgetary constraints facing the council and the council's operational environment.

Roles and responsibilities

AS ISO 31000:2018 requires that each council assign risk management roles and responsibilities to all relevant roles within the council.

To ensure effective implementation, the standard also requires each council to demonstrate strong leadership and commitment to risk management.

In practice, this will see the general manager, governing body and council staff take on the following responsibilities:

Governing body – strategic leadership

Consistent with the governing body's strategic leadership role under section 223 of the Local Government Act, the governing body is responsible for establishing the foundational elements of the council's risk management framework and setting the 'tone at the top'.

This includes approving by resolution the council's risk criteria/appetite – a statement that conveys how much risk will be tolerated by the governing body in the pursuit of the strategic objectives for the council, and how risk is to be managed and decisions made within this context.

The council's risk criteria/appetite is to be approved in consultation with the audit, risk and improvement committee.

General manager – operational leadership

Consistent with the general manager's role under section 335 of the Local Government Act to conduct the day-to-day management of the council, the general manager has ultimate responsibility and accountability for risk management in the council.

A council's general manager is responsible for implementation of the council's risk management framework. This includes:

- overseeing the council's risk management framework and ensuring it is effectively communicated, implemented and reviewed regularly
- approving the council's risk management policy, plans and risk reports (where applicable)
- promoting and championing a positive risk culture
- assigning authority and accountability for risk management at appropriate levels and to appropriate staff in the council, and ensuring they are held accountable for these responsibilities
- annually attesting that the council's risk management framework complies with these Guidelines (see below), and

- approving the council's implementation of corrective actions recommended by the council's internal audit function, external audit and audit, risk and improvement committee.

Depending on the council's needs, resources and organisational structure, and to assist the integration of risk management across the council, the general manager may wish to delegate responsibility for key aspects of the council's risk management framework to a senior manager or group of senior managers established for this purpose.

The delegate would report to the general manager on risk management issues.

An example risk management policy is provided at **Appendix 4**.

Risk management function – oversight and facilitation

Each council is to establish a risk management function responsible for the day-to-day activities required to implement the council's risk management framework and provide specialist risk management skills and knowledge.

The council's risk management function is a key support to the general manager in meeting their risk management responsibilities and reports directly to the general manager or their delegate.

Each council will have the flexibility to establish its risk management function based on its structure, resourcing, risk management needs and risk management maturity.

Regardless of its structure and composition, the role and responsibilities of the risk management function should include:

- supporting the general manager by coordinating and providing clear and concise risk information, advice and/or reports that can be used in planning and decision-making
- coordinating the various activities relating to risk management within the council
- helping to build a risk management culture within the council, including facilitating and driving risk management at the strategic and operational level within the council and ensuring consistency in practice
- ensuring there are easily accessible systems and processes in place to enable all staff to conveniently undertake risk management in their day-to-day work
- ensuring risk management processes are applied consistently across the council
- organising appropriate staff risk management training and development
- developing and maintaining a risk reporting framework to enable regular advising/reporting of key risks, and the management of those risks, to the general manager or their delegate
- supporting council staff with their risk management obligations and providing staff with advice and tools to ensure risk management compliance
- implementing effective risk management communication mechanisms and information system/s
- establishing and maintaining an ongoing monitoring system to track the risk management activities undertaken within the council and assessing the need for further action
- assessing risk management information for completeness, accuracy and consistency (for example, risk registers, risk treatment plans), and
- preparing advice or reports for the audit, risk and improvement committee and attending committee meetings (where requested).

In order to fulfil its role, the risk management function needs to:

- have a well-developed understanding of the council and its operations
- have the skills, knowledge and leadership qualities required to support and drive risk management
- have sufficient authority to intervene in instances where risk management efforts are being hampered by a lack of cooperation or through lack of risk management capability or maturity, and
- be able to add value to the risk management process by providing guidance and support in managing difficult

risk, or risks spread across a number of the council's business units or operational areas.

Dual responsibilities

It is important that the risk management function is independent of line management to reduce the potential for management influence on the risks that are reported on, and to ensure independence.

Where risk management oversight or facilitation activities are performed by council staff with other council responsibilities, the council must put safeguards in place to limit any cognitive bias (which can lead to faulty risk assessments and decision-making errors).

Depending on the specific needs and circumstances of the council, these safeguards could include:

- the audit, risk and improvement committee being informed of the other council responsibilities the risk management function has, including reporting lines, responsibilities and expectations related to the role/s
- any potential issues or conflicts of interest arising from these other roles being formally documented and communicated to the committee
- risk management staff being prohibited from undertaking risk management evaluations and reviews in relation to the council operations they are responsible for, and/or
- the committee regularly assessing that the safeguards put in place are effective.

Internal audit function – review and assurance

Councils' internal audit function is responsible for reviewing and providing advice to the audit, risk and improvement committee and the council on the effectiveness of the council's risk management framework.

Given the need to maintain the independence and objectivity of the internal audit function, the following boundaries are to apply with respect to the role of the internal audit

function in relation to the council's risk management framework:

- it is to be clear that council management remains responsible for risk management
- the internal audit function is to provide advice and challenge and support management's decision-making, as opposed to taking risk management decisions themselves
- the internal audit function should not:
 - manage any of the risks on behalf of the council
 - set the council's risk criteria/appetite
 - impose risk management processes
 - decide or implement risk responses, or
 - be held accountable for risk management activities.

Audit, risk and improvement committee – advice and assurance

An audit, risk and improvement committee's role in relation to risk management is to support the governing body and general manager and to ensure that the council's risk management framework is appropriate and operationally effective.

The breadth and depth of this assurance role is to be determined by the council and the audit, risk and improvement committee and could include:

- assessing whether risks at all levels are identified, assessed and reviewed regularly by the council
- being involved in the regular review of the council's risk register
- reviewing the integration of risk management into business planning and program implementation activities, and/or
- providing assurance in relation to the management of risk or governance arrangements on individual projects, programs or activities.

Appendix 3 provides further examples of the activities the audit, risk and improvement committee could perform in relation to risk management.

Review and reporting

Quarterly reporting

Each council should ensure its risk management framework is regularly monitored and reviewed to ensure it is relevant, effective and complies with the current Australian risk management standard.

Each council should base its ongoing monitoring and review process on its own needs. However, this should include at a minimum, providing quarterly advice from the risk management function to the general manager or their delegate.

This will ensure that risks are being correctly identified, prioritised and treated, and any emerging problems are known and rectified quickly.

Annual assessment

Each council's risk management function is to conduct an annual self-assessment of the council's risk management framework.

The annual self-assessment is to report to the general manager whether the council's risk management framework:

- complies with these Guidelines
- is sufficiently resourced
- operates effectively, this includes whether:
 - the internal control framework appropriately reflects the council's risk criteria/appetite
 - risks are formally considered when developing and implementing all council policies, programs, projects and other activities, including procurement
 - risk management covers all relevant risk categories including strategic, operational, compliance, reputational and reporting risks
 - major risks have been identified and assessed by the council and appropriate risk treatments have been implemented that reflect the council's risk criteria

- the council's internal controls are effective and appropriate
- the council's risk register and risk profile are current and appropriate
- risk information is captured and communicated in a timely manner across the council, enabling management and staff to carry out their responsibilities, and
- the council's risk management policies, procedures and plans are being complied with.

The general manager should discuss the annual assessment of the council's risk management function with the governing body and audit, risk and improvement committee at the council's strategic assurance meeting held each council term.

Strategic assessment

The Local Government Regulation (section 216S) requires councils' audit, risk and improvement committees to keep the implementation of a council's risk management framework under review and provide advice to the council on its implementation.

A council's audit, risk and improvement committee must provide an assessment of the effectiveness of the council's risk management framework to the governing body each council term, as part of the committee's four-yearly strategic assessment.



As part of the audit, risk and improvement committee's assessment of the council's risk management function, it should consider whether:

- the council is providing sufficient resources for risk management
- the council's risk management framework complies with these Guidelines, and
- the council's risk management framework operates effectively, is being complied with and supports the achievement of the council's strategic goals and objectives.

The general manager is to develop an action plan for the governing body to address any risk management issues identified by the committee.

The audit, risk and improvement committee and general manager should discuss the strategic assessment and action plan with the governing body at the council's strategic assurance meeting held each council term (see above).

Performance measures

To ensure the effectiveness of the council's risk management activities can be regularly monitored and reviewed, each council must ensure that it:

- assigns performance targets to risk management activities that can be measured against goals and objectives, and
- can obtain the data needed to measure the impact of the council's risk management framework.

Annual attestation

Commencing with the 2024-2025 annual report, the general manager will be required under the Local Government Regulation to attest each year in the council's annual report whether the council has complied with the requirements prescribed under the Regulation in relation to its risk management activities:

A template for the attestation is provided in Appendix 1 of these Guidelines.

Further resources

The following resources may be useful to councils seeking more information about the establishment and operation of their risk management framework. They provide examples, checklists, samples, templates and other practical tools councils could use.

This is not an exhaustive list but provides a useful starting point for councils that seek further information.

[A Guide to Risk Management – The State of Queensland \(Queensland Treasury\) \(2020\)](#)

Provides guidance on how to apply the Australian risk management standard, including checklists for each stage of the risk management process.

[AS ISO 31000:2018 Risk Management – Guidelines – International Standards Organisation \(2018\)](#)

The current Australian risk management standard at the time of printing (for purchase from the International Standards Organisation)

[Audit Committee Guidelines – Improving Accountability and Performance – The State of Queensland \(Queensland Treasury and Trade\) \(2012\)](#)

Provides checklists of the matters audit, risk and improvement committees are to consider when reviewing a council's risk management framework and internal controls.

[Dealing with Corruption, Fraud and the ICAC: the role of public sector Audit and Risk Committees – Independent Commission Against Corruption \(2020\)](#)

Provides information about the role of risk management in relation to fraud and corruption.

[Risk Management Toolkit for Public Sector Agencies \(TPP 12-03\) – NSW Treasury \(2012\)](#)

Consists of three parts:

- Executive Guide (TPP 12-03a)

- Volume 1 – Guidance for Agencies (TPP 12-03b), and
- Volume 2 – Templates, Examples and Case Study (TPP 12-03c).

Provides detailed and practical advice on the various elements of the Australian risk management standards (ISO 31000), templates and worked examples.

[The Three Lines of Defense in Effective Risk Management and Control – Institute of Internal Auditors \(2013\)](#)

Outlines the three lines of defence approach to risk management and the role of management and internal audit in risk management.

[The Role of Internal Auditing in Enterprise-Wide Risk Management – Institute of Internal Auditors](#)

Outlines what enterprise risk management is, how it can be implemented and the role of internal audit in risk management.

[Victorian Government Risk Management Framework Practice Guide – Victorian Managed Insurance Agency](#)

Provides guidance on how to apply the Australian risk management standard, including examples of a risk appetite/criteria statement.

Core requirement 3:

Internal audit

- Each council and joint organisation must have an independent internal audit function that reports to the audit, risk and improvement committee and is consistent with current international standards for internal audit

assessment of the council's operations and risk and control activities.

Guiding principles for internal audit

- ❖ The internal audit function operates independently and with appropriate expertise in a manner that is appropriate for the council.
- ❖ The internal audit function has access to all council information necessary to fulfil its role and responsibilities.
- ❖ The internal audit function is appropriately positioned in the council's governance framework to ensure its work complements the work of other internal and external assurance providers.
- ❖ The internal audit function has a comprehensive work plan linked to the council's strategic objectives and current and emerging risks.
- ❖ The audit, risk and improvement committee receives relevant and timely advice from the internal audit function to ensure the committee can fulfil its role and responsibilities.
- ❖ The internal audit function operates in a manner consistent with accepted international standards.
- ❖ The work of the internal audit function is thoroughly planned and executed, risk-based, client-focused and linked to the council's strategic goals.
- ❖ The internal audit function adds value to the council and is held accountable by the committee and governing body for its performance.
- ❖ Each council is accountable to the community for the effective implementation of its internal audit function.

Internal audit is defined in the International Professional Practices Framework issued by the Institute of Internal Auditors as '*an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objective by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes*'.

A council's internal audit function must operate independently of the council and internal audit activities cannot be subject to direction by the council.



To ensure that the internal audit function remains independent from council management it must have a dual reporting line that reports:



- **administratively to the general manager or a sufficiently senior role in the council to ensure the internal audit function fulfils its responsibilities, and**
- **functionally to the audit, risk and improvement committee.**

Resourcing

The governing body and general manager of the council must ensure that the council's internal audit function is sufficiently resourced to effectively carry out its work. The chairperson of the audit, risk and improvement committee should be consulted on the resourcing required.

The audit, risk and improvement committee's resourcing recommendations are to be minuted by the committee.

Independence

Each council in NSW, (including county councils and joint organisations) must have an internal audit function to provide an independent unbiased



Internal audit charter

It is important that council's internal audit function has clear guidance on how it should support the audit, risk and improvement committee and the council, and that the committee and council has input into how the internal audit function will operate.

This will ensure there is clarity in the relationships between the audit, risk and improvement committee, the council and the internal audit function and that the performance of the internal audit function can be assessed.

The Local Government Regulation (section 216O) requires each council to adopt an internal audit charter to guide how internal audit will be undertaken by the council that is informed by the approved Model Internal Audit Charter provided at Appendix 5.



The internal audit charter is to be developed by the audit, risk and improvement committee in consultation with the general manager and the internal audit coordinator and approved by resolution by the governing body of the council.

Councils may include additional provisions in their internal audit charter so long as they are not inconsistent with the approved Model Internal Audit Charter.

The audit, risk and improvement committee is to review the council's internal audit charter annually in consultation with the general manager and the internal audit coordinator.

Role of the general manager

Consistent with their role under the Local Government Act (section 355) to conduct the day-to-day management of the council, the general manager has administrative responsibility for internal audit.

This means that the general manager is responsible for:

- advising the governing body on the resources required for the effective functioning of the internal audit function
- ensuring appropriate administrative support is provided to support the work of the internal audit function - for example, access to council's human resources networks, payroll, work health and safety, office facilities and resources, council information etc
- ensuring that the internal audit function is appropriately positioned within the council to work with external bodies and internal business units and to fulfil its role and responsibilities
- ensuring the internal audit function complies with the International Professional Practices Framework, and
- annually attesting, on behalf of the council, that the council is complying with the Regulation in relation to internal audit.

The general manager has no role in the performance of the internal audit function (e.g. the conduct of internal audits, the audit techniques used and the reporting of internal audit findings to the audit, risk and improvement committee).

Delegation

The general manager can, in consultation with the governing body of the council and the audit, risk and improvement committee, delegate their functions in relation to the oversight of the council's internal audit function to another role in the council that is sufficiently senior to ensure the internal audit function meets its responsibilities.

In making a delegation, consideration should be given to how the delegation will influence the internal audit function's ability to achieve the internal audit charter considering the:

- seniority and expertise of the delegate and demands placed on them by their other roles and responsibilities in the council
- support available to the delegate to successfully execute their delegation in relation to internal audit
- complexity of the council's core business

- risk profile of the council
- expectations of stakeholders, and
- likely demands placed on the internal audit function.

Role of the audit, risk and improvement committee

Under the Local Government Regulation (sections 216M, 216P and 216R), the audit, risk and improvement committee exercises functional oversight of a council's internal audit function to ensure it operates independently from the council.

This means that the audit, risk and improvement committee is responsible for:

- assisting the governing body to identify the resources necessary for the effective functioning of the internal audit function
- setting the annual and four-year strategic work plans for the internal audit function, including the audits that will be completed
- assessing the findings and recommendations of completed audits and providing the committee's advice and opinion on issues raised to the general manager and governing body of the council
- developing the internal audit charter that will guide the work of the internal audit function and how it operates, and
- reviewing the performance of the internal audit function.

Structure

Each council will have different internal audit requirements depending on the council's size, needs, budget and operational complexity and can either:

- establish an internal audit function for their own exclusive use, or
- share their internal audit function with another council, county council or joint organisation.

For cost and administrative efficiency, councils may also:

- establish an in-house internal audit function comprising of council staff (supplemented with contractors as may be required), and/or
- outsource their internal audit function to an external provider/s – for example, a private sector accounting firm, internal audit firm, internal audit contractor etc.

These options will assist councils, county councils and joint organisations:

- to establish their internal audit function in the most cost-effective way
- to source expert internal audit personnel in locations where it may be difficult to recruit staff with the necessary skill set
- to access a larger resource pool than would be available to a single council, and
- create efficiencies through common systems, shared knowledge and internal audit tools.

When deciding the most appropriate way to structure a council's internal audit function, the general manager should consider the viability and capacity of a shared internal audit function to achieve the council's internal audit charter given the:

- size of the council in terms of both staffing levels and budget
- geographical and functional distribution of the council's operations
- complexity of the council's core business
- risk profile of the council
- expectations of stakeholders, and
- likely demands placed on the internal audit function by other councils in the shared arrangement.

Whatever structure is adopted, the council's internal audit coordinator must:



- **be a council employee and cannot be outsourced, other than through a shared arrangement with another council, and**
- **meet the eligibility and independence criteria for the position.**

This is to ensure that the council retains strategic control of the internal audit function and can actively monitor its performance.

County councils

County councils may enter into a shared arrangement with one of their constituent councils or another council.

Joint organisations

Joint organisations that do not host a shared internal audit function for the use of their member councils can enter into a shared arrangement with a member council or, if this is not possible, with another council or joint organisation.

In-house internal audit function

An in-house internal audit function is one where internal auditors and other staff (where required) are employed by the council to conduct the internal audits and other activities in the audit, risk and improvement committee's annual and four-year strategic work plans.

The advantages of establishing an in-house internal audit function may include:

- council retaining ownership of internal audit information
- confidentiality of sensitive information contained in audits
- stronger direction and oversight by the council of the internal audit function with more direct control over the quality of audits conducted
- internal auditors having council-specific knowledge and experience that delivers better audit results
- greater agility to respond quickly to emerging issues, and
- the retention of corporate knowledge within the council.

Disadvantages may include:

- challenges attracting and retaining suitable staff

- specialist skills may not be available in-house
- reduced flexibility, and
- the need to provide council facilities and office space for internal audit personnel.

Councils that establish an in-house internal audit function are not limited to employing staff members and can supplement the internal audit team's work with audits undertaken by external providers where necessary.

Metropolitan and larger regional councils are encouraged to establish an in-house internal audit function given their:

- significant assets
- higher risk profiles
- higher levels of expenditure, and
- more complex transactions and operations.

Coordinator of an in-house internal audit function

Each council's internal audit function must be led by a staff member with sufficient skills, knowledge, experience and integrity to ensure it undertakes its role appropriately, fulfils its responsibilities to the audit, risk and improvement committee and makes a valuable contribution to the council.

The coordinator of an in-house internal audit function (described as the 'chief audit executive' in the International Professional Practices Framework) also needs to report to the general manager or a sufficiently senior role in the council that ensures the internal audit function fulfils its responsibilities.

For some councils with larger budgets and higher risks, the coordinator of an in-house internal audit function will require the support of a dedicated internal audit team to fulfil the internal audit charter.

For other smaller councils, their size and risk profile may not justify additional internal audit staff and the internal audit coordinator will be sufficient.

The internal audit coordinator may also have other council responsibilities outside of internal audit.

Role and responsibilities

For all in-house internal audit functions, regardless of size, the key responsibilities of the internal audit coordinator include:

- managing the day-to-day activities of the council's internal audit activities to ensure they add value to council
- managing the council's internal audit budget
- supporting the operation of the audit, risk and improvement committee
- approving internal audit project plans, conducting or supervising audits and assessments and providing independent advice to the audit, risk and improvement committee
- monitoring the council's implementation of corrective actions that arise from the findings of audits
- fulfilling the committee's annual and four-year strategic work plans
- ensuring the council's internal audit activities comply with the Local Government Regulation and these Guidelines
- managing internal audit personnel and ensuring that they have the skills necessary to fulfil the role and responsibilities of the internal audit function (where appropriate), and
- contract management and oversight of supplementary external providers (where appropriate).

Eligibility criteria

To fulfil these responsibilities, the internal audit coordinator:

- must be a council employee and cannot be outsourced, other than through a shared arrangement with another council – this is to ensure that the council retains strategic control of the internal audit function and is able to actively monitor the performance of the internal audit function
- must be independent, impartial, unbiased and objective when performing their work and free from conflicts of interest

→ should possess the following skills, knowledge and experience to effectively carry out their role:

- the credibility to ensure they can negotiate on a reasonably equal footing with the general manager (or their delegate), governing body and audit, risk and improvement committee
- the skills, knowledge and personal qualities necessary to lead credible and accepted internal audit activities in the council
- strong experience overseeing internal audit
- appropriate qualifications and professional certifications, and
- local government experience (preferred).

The internal audit coordinator must also operate and conduct the internal audit activities in accordance with the International Professional Practices Framework, including its Code of Ethics.

As a council employee, the internal audit coordinator must comply with all relevant council policies and procedures, including the council's code of conduct.

Independence

It is important that the coordinator of an in-house internal audit function has the functional independence necessary to independently assess and report on the way the council operates.

As a safeguard, the Local Government Regulation (section 216P(3)) requires the general manager to consult with the chairperson of the audit, risk and improvement committee on any decisions affecting the employment of the internal audit coordinator (including disciplinary measures).

Where the chairperson of the audit, risk and improvement committee has any concerns about the treatment of the internal audit coordinator, or any action taken that may compromise their ability to undertake their functions independently, they can report their concerns to the governing body of the council.

The internal audit coordinator should confirm at least annually to the audit, risk and improvement committee the independence of internal audit activities from the council.

Access to council staff and information

All internal audit personnel, including the coordinator of an in-house internal audit function have direct and unrestricted access to council staff, the audit risk and improvement committee and council information and resources necessary to undertake their role and responsibilities.



All council staff and contractors should have unrestricted access to the internal audit coordinator to allow them to alert them to emerging risks or internal audit related issues.

Internal audit team

Any other staff members appointed to council's in-house internal audit function report directly to the internal audit coordinator.

As council employees, internal audit staff must comply with all relevant council policies and procedures including the council's code of conduct.

In-house internal auditors must also conduct internal audit activities in accordance with the International Professional Practices Framework.

Internal audit should be performed by professionals with an appropriate level of understanding of the council's culture, systems and processes to provide assurance that the internal controls in place are sufficient to mitigate risk, that governance processes are adequate, and that organisational goals and objectives are met.

In-house internal auditors should therefore possess the following skills, knowledge and experience to effectively carry out their role:

- the skills, knowledge and experience necessary to conduct internal audit activities in the council – for example:
 - accounting

- finance
- economics
- governance
- management
- law
- taxation
- fraud and corruption
- IT

- effective interpersonal and communication skills to ensure they can engage with council staff effectively and collaboratively
- honesty, integrity and due diligence, and
- appropriate qualifications and professional certifications.

Local government experience or expertise is also strongly preferred.

Dual responsibilities

To ensure the internal audit function's independence and objectivity, it is best practice that the coordinator of an in-house internal audit function and any other members of an in-house internal audit team have no other council responsibilities other than internal audit.

However, it is recognised that some councils may find it difficult to employ a stand-alone coordinator of an in-house internal audit function or other supporting internal auditors because of the cost involved, or because the council's location, size and risk profile may not warrant stand-alone employees.

Councils can combine the role of the internal audit coordinator and/or members of the internal audit team with other responsibilities provided there are adequate safeguards put in place by the council to limit any real or perceived bias or conflicts of interest that may lead to faulty decision-making and cognitive bias.

An internal audit role must not be combined with the role of the general manager, chief financial officer or risk management function as it will create conflicts of interest that cannot be resolved.

Outsourced internal audit function

Councils can also share their internal audit coordinator with another council, county council or joint organisation as part of a shared arrangement.

Depending on the specific needs and circumstances of the council, safeguards could include:

- any potential issues or conflicts of interest arising from a dual role being formally documented in the council's internal audit charter
- the audit, risk and improvement committee, or another suitably qualified and independent party, reviewing internal audit briefs, findings and recommendations before they are finalised where they concern any key risks overseen by the internal audit coordinator or internal audit team member in another role
- the internal audit coordinator or an internal audit team member not having responsibility for managing any risks or implementing any audit recommendations or corrective actions in their other role/s, and/or
- the audit, risk and improvement committee including an assessment of the independence and objectivity (for internal audit purposes) of the internal audit coordinator or any internal audit team members exercising a dual role in their annual assessment report to the governing body.

The endorsement of the governing body, in consultation with the audit, risk and improvement committee should also be sought for any combined roles.

Where the internal audit coordinator has a dual role in a council, they are to remain independent and report functionally to the audit, risk and improvement committee on their internal audit responsibilities.

For other council responsibilities, the internal audit coordinator reports functionally through normal council reporting lines to the general manager.

Where a council outsources its internal audit function, the internal audits programmed by the audit, risk and improvement committee are undertaken by an external provider such as an internal audit or accounting firm, or an individual practitioner.

Contract management is overseen by an employee within the council.

The advantages of using external providers for internal audit activities may include:

- flexibility
- access to a wide range of expertise and experience that the council may not otherwise have in-house
- provides a window to better practice methods for smaller councils they may otherwise find difficult to access
- the ability to purchase services as and when required
- can increase internal audit's independence from the council
- overcoming challenges recruiting a dedicated internal audit coordinator and internal audit staff, and
- potential to negotiate lower fee-for-service costs.

Disadvantages may include:

- increased costs
- potential loss of corporate knowledge from the council
- difficulty building and maintaining professional relationships between council management and external contractors
- reduced oversight and control of internal audit activities
- additional in-house staff time required to source and manage external providers and contracts
- the external provider lacking council-specific knowledge
- internal audit coordinator is unlikely to be audit trained and may not have the knowledge to ensure audit quality is maintained, and

- potential confidentiality breaches.

Given their size, resources, geographical isolation and risk profiles, rural and smaller regional councils are encouraged, at a minimum, to establish an outsourced internal audit function.

Coordinator of an outsourced internal audit function

Compared to the coordinator of an in-house internal audit function which directly conducts or supervises internal audits and provides opinions and recommendations to the audit, risk and improvement committee, the coordinator of an outsourced internal audit function will, in practice, primarily be a coordination and administrative role.

The key responsibilities of any council staff member assigned responsibility for leading an outsourced internal audit function include:

- contract management
- managing the internal audit budget
- ensuring the external provider completes internal audits in line with the audit, risk and improvement committee's annual and four-year strategic work plans
- forwarding audit reports by the external provider to the audit, risk and improvement committee
- acting as a liaison between the external provider and the audit, risk and improvement committee
- monitoring the council's implementation of corrective actions that arise from the findings of audits and reporting progress to the audit, risk and improvement committee, and
- assisting the audit, risk and improvement committee to ensure the council's internal audit activities comply with the Local Government Regulation and these Guidelines.

To fulfil these responsibilities, the coordinator of an outsourced internal audit function:

- reports functionally to the audit, risk and improvement committee
- must be free from conflicts of interest

- must be a council employee and cannot be outsourced, other than through a shared arrangement with another council, county council or joint organisation – this is to ensure that the council retains control of the internal audit function and is able to actively monitor the performance of the external provider
- should possess the following skills, knowledge and experience to effectively carry out their role:
 - a good understanding of the work of audit, risk and improvement committees and internal audit, and
 - the skills, knowledge and personal qualities necessary to manage the council's contract with the external provider and liaise between the external provider and the audit, risk and improvement committee.

As a council employee, the coordinator of an outsourced internal audit function must comply with all relevant council policies and procedures, including the council's code of conduct.

Dual responsibilities

The coordinator of an outsourced internal audit function can be assigned other roles and responsibilities in the council.

Where the coordinator of an outsourced internal audit function has a dual role in a council, they are to remain independent and report functionally to the audit, risk and improvement committee in relation to their internal audit responsibilities.

For other council responsibilities, the coordinator of an outsourced internal audit function reports functionally through normal council reporting lines to the general manager.

Councils can combine the coordinator of an outsourced internal audit function's role with other responsibilities provided there are adequate safeguards put in place by the council to limit any real or perceived bias or conflicts of interest.

Depending on the specific needs and circumstances of the council, safeguards could include:

- any potential issues or conflicts of interest arising from a dual role being formally documented in the council's internal audit charter
- the audit, risk and improvement committee endorsing the dual roles
- the coordinator of the outsourced internal audit function not having responsibility for managing any risks or implementing any audit recommendations or corrective actions in their other role/s, and/or
- the committee including an assessment of the independence and objectivity (for internal audit purposes) of the coordinator of the outsourced internal audit function in their annual assessment report to the governing body.

External provider/s

It is important that any external provider engaged by a council is independent and can objectively assess and report on the way council operates.

To ensure the independence of an external provider, the coordinator of an outsourced internal audit function must ensure the external provider:

- does not conduct any audits on specific council operations or areas that they have worked on within the last two years
- is not the same auditor conducting the council's external audit
- is not the auditor of any contractors of the council that may be subject to the internal audit, and
- can satisfy the requirements in these Guidelines relating to internal audit.

The coordinator of the outsourced internal audit function must also consult with the audit, risk and improvement committee and general manager regarding the appropriateness of the skills, knowledge and experience of any external provider before they are engaged by the council.

Chairperson of the audit, risk and improvement committee

The chairperson of an audit, risk and improvement committee overseeing an outsourced internal audit function is likely to have greater responsibilities than a chairperson overseeing an in-house internal audit function. Because the coordinator of an outsourced internal audit function is largely a coordination/administrative role, the chairperson and members of the audit, risk and improvement committee will do much of the 'heavy lifting' and will be the primary source of advice on the findings and recommendations of audits conducted by the external provider and assurance to the council.

Councils that establish an outsourced internal audit function must ensure that their audit, risk and improvement committee has the capacity and capability to undertake this enhanced role.

Shared internal audit function

Councils can:

- share an internal audit function with another council or joint organisation as part of an independent shared arrangement
- utilise the internal audit function established by their joint organisation that is shared by member councils
- for county councils – share an internal audit function with a constituent council where possible, or with another council
- for joint organisations – share an internal audit function with a member council where possible or with another council or joint organisation.

Councils can establish an in-house or outsourced internal audit function as part of a shared arrangement.

A shared internal audit function must operate as a standalone internal audit function for each participating council in the shared

arrangement and satisfy the requirements of the Local Government Regulation and these Guidelines for each participating council.

A shared internal audit function should only be established and utilised where all participating councils can be confident that the shared function can deliver a high level of understanding and fulfilment of each council's internal audit needs and maintain effective working and reporting relationships with each participating council in the shared arrangement.

Councils that establish a shared internal audit function should develop and sign a formal agreement with the other councils in the shared arrangement that outlines how the shared arrangement will operate and how costs will be shared.

Implementation

Given the administrative complexity of an internal audit function shared between and reporting to different councils, the following arrangements are recommended:

- the internal audit function is hosted by one of the councils, county councils or joint organisations in the shared arrangement
- the internal audit coordinator and any other internal audit team members are employees of the host council
- the internal audit coordinator reports administratively to the general manager (or their delegate) of the host council, and
- the general manager of the host council can only appoint or dismiss the internal audit coordinator in consultation with the general managers and audit, risk and improvement committees of each participating council.

For internal audit functions established by joint organisations and shared between member councils it is recommended that:

- the internal audit function is physically located at the offices of the joint organisation or a member council
- the internal audit coordinator reports administratively to the executive officer of the joint organisation

- the internal audit coordinator and any internal audit staff are employees of the joint organisation, and
- the executive officer of the joint organisation can only appoint or dismiss the internal audit coordinator in consultation with the general managers and audit, risk and improvement committees of each member council.

Coordinator of a shared internal audit function

In-house function

The coordinator of a shared in-house internal audit function needs to be able to:

- liaise with the governing body and general manager of each participating council about that council's internal audit activities
- implement the annual and four-year strategic work plans for each council
- conduct or oversee the individual audits of each council and monitor the implementation of corrective actions
- manage any contractual arrangements with external providers on behalf of each council (where required)
- attend the audit, risk and improvement committee meetings of each respective council on behalf of that council, and
- maintain separate and confidential information for each council.

Outsourced function

The coordinator of a shared outsourced internal audit function needs to be able to:

- manage contracts with external providers on behalf of all councils in the shared arrangement
- liaise with the audit, risk and improvement committee and general manager of each council
- coordinate the completion of audits by the external provider in line with each council's annual and four-year strategic work plans
- provide audit reports by the external provider to the relevant audit, risk and

improvement committee and general manager and coordinate council responses

- monitor implementation by each council of corrective actions arising from the findings of audits and report progress to the audit, risk and improvement committee
- assist each council's audit, risk and improvement committee to ensure the council's internal audit activities comply with the Local Government Regulation and these Guidelines, and
- maintain separate and confidential information for each council.

Work plans

The work of each council's internal audit function will be guided by the four-year strategic work plan and annual work plan developed by the audit, risk and improvement committee (see core requirement 1).



Performing internal audits

It is essential that a council's internal audit function performs the council's internal audits to a high and consistent standard and that the findings and recommendations that arise from audits can be relied upon by the audit, risk and improvement committee and the council.

Each council's internal audits must be performed in accordance with the requirements of the International Professional Practices Framework.



The internal audit tools, techniques and methodologies used by the internal audit function must be approved by the audit, risk and improvement committee.

Where risk information or ratings are used during the internal audit process, they must be

developed and applied consistently with the current Australian risk management standard.

Audit reports

The internal audit coordinator must report the findings and recommendations of internal audits to the audit, risk and improvement committee when they are finalised.

The audit, risk and improvement committee will determine whether audit reports should be distributed to committee members out-of-session as they are completed, or at each quarterly meeting of the committee.

Each internal audit report must reflect the requirements of the International Professional Practices Framework.

This includes:

- necessary background information, including the objective and scope of the audit
- the audit processes and methodology used
- findings and recommendations based on the audit's objectives, prioritised according to their level of risk
- recommended remedial actions to address problems identified which have been prioritised according to risk, and
- a response or action plan from the general manager and/or responsible senior managers of the council.

Before reports are finalised, the internal audit coordinator must provide a draft of each report to the responsible senior manager/s for comment so that a response to each recommendation from each relevant business unit is included in the final report submitted to the audit, risk and improvement committee.

Timeframes for management responses to internal audit recommendations are to be agreed between the general manager and the internal audit coordinator and chairperson of the audit, risk and improvement committee.

Responsible senior managers may reject recommended corrective action/s on reasonable grounds but should discuss their position with the internal audit coordinator or the chairperson of the audit, risk and improvement committee before finalising the

council's position with the general manager. Reasons for rejecting the recommendation/s must be included in the final audit report.

For the recommendations that are accepted, responsible senior managers are required to ensure that:

- an action plan is prepared for each recommendation that assigns responsibility for implementation to a council staff member/s and timeframes for implementation
- all corrective actions are implemented within proposed timeframes, and
- the internal audit coordinator is provided regular updates in relation to the implementation of the internal audit action plan.

Where corrective actions are not implemented within agreed timeframes, the audit, risk and improvement committee can invite the responsible senior manager to explain why implementation has not occurred and how the resulting risk is being addressed in the interim.

The audit, risk and improvement committee can raise any concerns it may have about the council's response to internal audit reports with the general manager and in the committee's quarterly report to the governing body so that they are aware of the risks posed to the council.

Ongoing monitoring

The internal audit coordinator should establish an ongoing monitoring system to track the internal audits undertaken for the council and follow-up the council's progress in implementing corrective actions.

Key risks or emerging issues must be reported to the audit, risk and improvement committee and general manager to ensure they can be rectified quickly before their consequences escalate.

The audit, risk and improvement committee can raise any concerns it has that may arise between meetings with the governing body via an additional report where needed. The chairperson of the committee can also request to meet with the mayor.

This will ensure that the governing body is kept informed of significant emerging risks posed to the council.

Policies and procedures

The general manager, in consultation with the audit, risk and improvement committee, must develop and maintain policies and procedures to guide the operation of the council's internal audit function and the performance of internal audits.

These policies and procedures could include:

- the structure and resourcing of the internal audit function
- how internal audits will be conducted, reported, implemented and monitored
- audit methodology
- timeframes for reporting and the council's response to recommendations
- how any internal audit-related disputes are to be resolved
- the internal audit function's access to council staff, resources and information
- how the performance of the internal audit function will be reviewed
- communication between the audit, risk and improvement committee and internal audit function, and the internal audit function and the general manager, and
- information management including document retention, security and access to audit reports.

Providing advice to the audit, risk and improvement committee

Ongoing reporting to the audit, risk and improvement committee is essential to ensure that the committee is kept informed of matters considered by the internal audit function and any emerging issues that may require reporting to the governing body or general manager.

Quarterly updates

The internal audit coordinator is to ensure that the audit, risk and improvement committee is advised at each of the committee's quarterly meetings of

- the internal audits completed during that quarter
- progress in implementing the annual work plan, and
- progress made implementing corrective actions arising from any past internal audits.

The way this information is communicated is to be decided by the audit, risk and improvement committee in consultation with the internal audit coordinator.

Ongoing advice

The internal audit coordinator can meet with the chairperson of the audit, risk and improvement committee at any time, as necessary, between committee meetings.

This is particularly important to ensure that any urgent or emerging issues identified by the internal audit function can be quickly reported to the audit, risk and improvement committee for consideration and action before their consequences escalate.

Internal audit documents

Internal audit documentation includes any information or documents produced or obtained by a council's internal audit function that relates to the internal audit activities of the council.

All internal audit documents:

- are for internal use only, subject to the requirements of the *Government Information (Public Access) Act 2009* (GIPA Act)
- are to remain the property of the audited council, including where internal audit services are performed by an external

provider – all rights reside with the audited council

- must be documented, retained and controlled in accordance with the International Professional Practices Framework and council policies
- can be accessed by the audit, risk and improvement committee and external auditor without restriction
- can be accessed by the governing body by resolution, subject to the approval of the chairperson of the audit, risk and improvement committee (any disputes can be referred to the Office of Local Government for resolution)
- subject to the GIPA Act, can only be released to an external party with the approval of the general manager and the chairperson of the audit, risk and improvement committee, except where the information is being provided to an external oversight or investigative body for the purposes of informing that agency of a matter that may warrant its attention.

Any internal audit documentation provided to any individual, including members of the governing body, should be treated as strictly confidential.

The chairperson of the audit, risk and improvement committee may refuse to provide access to internal audit documents or information to anyone who has previously released such information without authorisation.

Review of internal audit function performance

It is important that the work of each council's internal audit function is regularly assessed, and that internal auditors are accountable for their performance.

This will ensure that the internal audit function is making a valuable contribution to the council and allows the audit, risk and improvement committee and the council to understand how the council is performing in

relation to the matters listed in section 428A of the Local Government Act.

It will also ensure that the audit, risk and improvement committee and council can determine whether any changes to the internal audit function are required.

Annual assessment

The audit, risk and improvement committee must review the performance of the internal audit function each year and report its findings to the governing body as part of the committee's annual assessment.

The annual assessment is to ensure that any concerns regarding the operation of the internal audit function and compliance with the International Professional Practices Framework can be dealt with before they are identified in the four-yearly strategic review, by which time their consequences may have escalated.

An annual assessment will also encourage continuous improvement of the council's internal audit activities.

The audit, risk and improvement committee is to determine the nature of this assessment. It could be conducted, for example, via a self-assessment performed by the internal audit coordinator.

More information about the audit, risk and improvement committee's annual assessments is provided under core requirement 1.

Four-yearly strategic assessment

A council's audit, risk and improvement committee is to provide an assessment of the effectiveness of the council's internal audit function to the general manager and governing body in each term of the council, as part of the committee's four-yearly strategic assessment.



This assessment is to occur regardless of whether the council has established an in-house or outsourced internal audit function, as the assessment focuses on how the council has implemented its internal audit function.

As part of the audit, risk and improvement committee's assessment of the council's internal audit function, it should consider:

- the views of an independent external party with strong knowledge of internal audit operation
- the independence of the internal audit function
- whether resourcing is sufficient
- whether the internal audit function complies with the Local Government Regulation and these Guidelines and the International Professional Practices Framework
- the appropriateness of annual and strategic work plans based on the risks facing the council
- progress against key performance indicators
- whether the internal audit function adds value and delivers outcomes for the council, and
- the appropriateness of the internal audit charter.

To ensure the views of the external party consulted are robust, the external party should have:

- strong skills, knowledge and expertise in internal audit
- a working knowledge of the International Professional Practices Framework, and
- no conflicts of interest that may result in bias or a lack of objectivity.

The audit, risk and improvement committee, in consultation with the general manager, is to develop an action plan for the governing body to address any issues identified by the committee in relation to the performance of the internal audit function.

The audit, risk and improvement committee's strategic assessment and action plan is to be discussed with the governing body and general manager at the strategic assurance meeting held each council term.

More information about the audit, risk and improvement committee's strategic assessment is provided under core requirement 1.

Reporting concerns about councillors or council staff

Given the nature of internal audit, there may be times when the internal audit function identifies concerns about the conduct of council staff.

Where the internal audit coordinator has concerns regarding a staff member, they can:

- raise their concerns with the chairperson of the audit, risk and improvement committee (if it relates to the effectiveness of the internal audit function)
- report breaches of the council's code of conduct to the general manager, or by the general manager to the mayor, as required by the *Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW*
- report their concerns through the council's internal reporting policy, complaints handling policy or other associated protocols, and/or
- make a public interest disclosure under the *Public Interest Disclosures Act 2022* to the:
 - Independent Commission Against Corruption (concerning corrupt conduct)
 - NSW Ombudsman (concerning maladministration)
 - NSW Auditor General (concerning serious and substantial waste of public money)
 - Office of Local Government (concerning serious and substantial waste in local government and breaches of pecuniary interest obligations), and/or
 - Information and Privacy Commissioner (concerning government information contraventions).

Annual attestation

Commencing with the 2024-2025 annual report, the general manager will be required under the Local Government Regulation to attest each year in the council's annual report whether the council has complied with the requirements prescribed under the Regulation in relation to its internal audit function.

A template for the attestation is provided in Appendix 1 of these Guidelines.

Further resources

The following resources may be useful to councils seeking more information about the establishment and operation of their internal audit function.

This is not an exhaustive list but provides a useful starting point for councils seeking to better understand internal audit, how it can be used by councils to improve performance, and practical tools, examples and templates to adapt for their own use.

[International Professional Practices Framework \(mandatory guidance\)](#) – Institute of Internal Auditors (2017)

Outlines the mandatory requirements for undertaking internal auditing under the International Professional Practices Framework.

Consists of four parts:

- Core Principles for the Professional Practice of Internal Auditing
- Definition of Internal Auditing
- Code of Ethics, and
- International Standards for the Professional Practice of Internal Auditing

[International Professional Practices Framework \(recommended guidance\)](#) – Institute of Internal Auditors (2017)

Provides detailed guidance on how to implement the International Professional Practice Framework.

Consists of two parts:

- Implementation Guide – assists an internal audit function to apply the standards and understand how compliance will be measured by the audit, risk and improvement committee, and

- Supplemental Guide (Practice Guides) **ANNEXURE 5** provides detailed processes and procedures for the internal audit function.

[How can audit committee members add value?](#) – PriceWaterhouseCoopers (2011)

Provides a checklist for measuring the performance of an internal audit function.

[Internal Audit in Australia](#) – Institute of Internal Auditors Australia (2016)

Provides an overview of the role of internal audit and the internal audit function, including:

- the different types of work plans that can be used to guide internal audit activity
- the skills, knowledge, experience and qualifications/certifications required of internal auditors
- performing, reporting and monitoring internal audits, and
- how to review the performance of an internal audit function, including performance measures that could be used

[Practice Guide – Talent Management: Recruiting, Developing, Motivating and Retaining Great Team Members](#) – Institute of Internal Auditors (2015)

Provides guidance on how to establish an effective internal audit team (for purchase from the Institute of Internal Auditors).

[Quality Assessment Manual for the Internal Audit Activity](#) – Institute of Internal Auditors (2017)

Outlines how the performance of council's internal audit function can be assessed both internally and externally against the International Professional Practices Framework.

Implementation

Under the Local Government Act, all councils and joint organisations are required to have appointed an audit, risk and improvement committee by **4 June 2022**.

Councils and joint organisations have until **1 July 2024**, to comply with the requirements prescribed under the Local Government Regulation.

Audit, risk and improvement committees

New committees

Councils and joint organisations are required under section 428A of the Local Government Act to appoint an audit, risk and improvement committee by **4 June 2022**.

Councils and joint organisations that do not have an audit, risk and improvement committee must take immediate steps to appoint a committee or to enter into an arrangement with another council or joint organisation to share a committee.

Existing committees

Councils and joint organisations that already have an audit, risk and improvement committee will already comply with the requirement under the Local Government Act to appoint a committee.

Transitional arrangements

Councils and joint organisations with existing committees have until **1 July 2024** to ensure the membership and operations of their committee comply with the requirements prescribed under the Local Government Regulation.

Risk management framework

Councils and joint organisations have until **1 July 2024** to establish a risk management framework.

Internal audit function

Councils and joint organisations have until **1 July 2024** to establish an internal audit function and to ensure it complies with Local Government Regulation.

Attestation

Commencing with the **2024-2025 annual report**, general managers of councils and executive officers of joint organisations are required to publish an attestation statement each year in the annual report indicating whether, during the preceding financial year, the council's or joint organisation's audit, risk and improvement committee, risk management framework and internal audit function complied with the requirements prescribed in the Local Government Regulation. A template for the attestation statement is provided in Appendix 1 of these Guidelines.

Appendices

Appendix 1:

Attestation template

Internal audit and risk management attestation statement for the [years] financial year for [council/joint organisation]

I am of the opinion that [council/joint organisation] has an audit, risk and improvement committee, risk management framework and internal audit function that operate in compliance with the following requirements except as may be otherwise provided below:

Audit, risk and improvement committee

| | Requirement | Compliance |
|----|--|-------------------------------|
| 1. | [Council/joint organisation] has appointed an audit, risk and improvement committee that comprises of an independent chairperson and at least two independent members (section 428A of the <i>Local Government Act 1993</i> , section 216C of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant] |
| 2. | The chairperson and all members of [council's/joint organisation's] audit, risk and improvement committee meet the relevant independence and eligibility criteria prescribed under the <i>Local Government (General) Regulation 2021</i> and have not exceeded the membership term limits prescribed under the Regulation (sections 216D, 216E, 216F, 216G of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant] |
| 3. | [Council/joint organisation] has adopted terms of reference for its audit, risk and improvement committee that are informed by the model terms of reference approved by the Departmental Chief Executive of the Office of Local Government and the committee operates in accordance with the terms of reference (section 216K of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant] |
| 4. | [Council/joint organisation] provides the audit, risk and improvement committee with direct and unrestricted access to the [general manager/executive officer] and other senior management and the information and resources necessary to exercise its functions (section 216L of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant] |
| 5. | [Council's/joint organisation's] audit, risk and improvement committee exercises its functions in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>). | [compliant or non-compliant] |
| 6. | [Council's/joint organisation's] audit, risk and improvement committee provides the governing body with an annual assessment each year, | [compliant or non-compliant - |

| | | |
|----|--|--|
| | and a strategic assessment each council term of the matters listed in section 428A of the <i>Local Government Act 1993</i> reviewed during that term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>). | include date of last strategic assessment provided] |
| 7. | The governing body of [council/ joint organisation] reviews the effectiveness of the audit, risk and improvement committee at least once each council term (Core requirement 1 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>). | [compliant or non-compliant - include date of last review] |

Membership

The chairperson and membership of the audit, risk and improvement committee are:

| | | | |
|--|--------|-------------------|--------------------|
| Chairperson | [name] | [start term date] | [finish term date] |
| Independent member | [name] | [start term date] | [finish term date] |
| Independent member | [name] | [start term date] | [finish term date] |
| [Councillor/board] member ¹ | [name] | [start term date] | [finish term date] |

Risk Management

| | Requirement | Compliance |
|----|---|---|
| 8. | [Council/joint organisation] has adopted a risk management framework that is consistent with current Australian risk management standard and that is appropriate for the [council's/joint organisation's] risks (section 216S of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant] |
| 9. | [Council's/joint organisation's] audit, risk and improvement committee reviews the implementation of its risk management framework and provides a strategic assessment of its effectiveness to the governing body each council term (section 216S of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant - include date of last strategic assessment provided] |

Internal Audit

| | Requirement | Compliance |
|-----|---|------------------------------|
| 10. | [Council/joint organisation] has an internal audit function that reviews the council's operations and risk management and control activities (section 216O of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant] |
| 11. | [Council's/joint organisation's] internal audit function reports to the audit, risk and improvement committee on internal audit matters (sections 216M, 216P and 216R of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant] |
| 12. | [Council's/joint organisation's] internal audit function is independent and internal audit activities are not subject to direction by the [council/joint | [compliant or non-compliant] |

| | Requirement | Compliance |
|-----|---|---|
| | [organisation] (section 216P of the <i>Local Government (General) Regulation 2021</i>). | |
| 13. | [Council/joint organisation] has adopted an internal audit charter that is informed by the model internal audit charter approved by the Departmental Chief Executive of the Office of Local Government and the internal audit function operates in accordance with the charter (section 216O of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant] |
| 14. | [Council/joint organisation] has appointed a member of staff to direct and coordinate internal audit activities or is part of a shared arrangement where a participating [council/joint organisation] has appointed a staff member to direct and coordinate internal audit activities for all participating councils (section 216P of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant] |
| 15. | Internal audit activities are conducted in accordance with the International Professional Practices Framework (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>). | [compliant or non-compliant] |
| 16. | [Council/joint organisation] provides the internal audit function with direct and unrestricted access to staff, the audit, risk and improvement committee, and the information and resources necessary to undertake internal audit activities (section 216P of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant] |
| 17. | [Council's/joint organisation's] internal audit function undertakes internal audit activities in accordance with a four-year strategic work plan that has been endorsed by the governing body and an annual work plan that has been developed in consultation with the governing body and senior management (Core requirement 3 of the Office of Local Government's <i>Guidelines for Risk Management and Internal Audit for Local Government in NSW</i>). | [compliant or non-compliant] |
| 18. | [Council's/joint organisation's] audit, risk and improvement committee reviews the effectiveness of the internal audit function and reports the outcome of the review to the governing body each council term (section 216R of the <i>Local Government (General) Regulation 2021</i>). | [compliant or non-compliant - include date of last strategic assessment provided] |

Non-compliance with the *Local Government (General) Regulation 2021*

ANNEXURE 5

I advise that [council/joint organisation] has not complied with the following requirements prescribed under the *Local Government (General) Regulation 2021* with respect to the operation of its [audit, risk and improvement committee/risk management/internal audit processes] (omit where relevant):

| Non-compliance | Reason | Alternative measures being implemented | How the alternative measures achieve equivalent outcomes |
|----------------|---|---|---|
| [requirement] | <p>[description of:</p> <ul style="list-style-type: none">• why compliance was unreasonable, or• how compliance would have had a significant impact on the council's budget, and• what attempts were made to enter into an agreement with another council or joint organisation to ensure compliance] | [description of the alternative arrangement to ensure an equivalent outcome to the requirement] | [description of how the alternative measure will achieve an equivalent outcome] |
| | | | |
| | | | |
| | | | |

These processes, including the alternative measures implemented, demonstrate that [council/joint organisation] has established and maintained frameworks, systems, processes and procedures for appropriately managing audit and risk within [council/joint organisation].

[signed]

[name and position]

[date]

Appendix 2:

Audit, risk and improvement committee – role and responsibilities

Under section 428A of the Local Government Act, each council (including county councils and joint organisations) must have an audit, risk and improvement committee to independently review and provide advice to the council regarding the following aspects of the council's operations:

- compliance
- risk management
- fraud control
- financial management
- governance
- implementation of the strategic plan, delivery program and strategies
- service reviews
- collection of performance measurement data by the council, and
- any other matters prescribed by the regulation (i.e. internal audit).

The committee must also provide information to the council for the purpose of improving the council's performance of its functions.

The audit, risk and improvement committee and the council are to agree on the specific activities the committee is to review based on the council's needs, risks and business functions.

The following is a list of activities audit, risk and improvement committees and councils should consider as part of the committee's 'audit', 'risk' and 'improvement' roles based on the requirements of section 428A of the Local Government Act.

This is not an exhaustive list and audit, risk and improvement committees and councils are encouraged to carefully consider the council's business operations, service delivery, financial management processes, internal audit function, external accountability requirements, risk management framework, governance arrangements and integrated planning and reporting framework to maximise the advice and assistance the committee can provide to the council.

Audit

Internal audit

Section 428A(2)(i) of the Local Government Act

Principle

The council has an effective internal audit function and receives maximum value from its internal audit activities.

Committee's role

- Provide overall strategic oversight of internal audit activities.
- Act as a forum for communication between the governing body, general manager, senior management, the internal audit function and external audit.
- Coordinate as far as is practicable, the work programs of internal audit and other assurance and review functions.
- Advise the general manager and governing body of the council:
 - whether the council is providing the resources necessary to successfully deliver the internal audit function
 - if the council is complying with internal audit requirements, including compliance with the International Professional Practices Framework
 - if the council's internal audit charter is appropriate and whether the internal audit policies and procedures and audit/risk methodologies used by the council are suitable
 - of the strategic four-year work plan and annual work plan of internal audits to be undertaken by the council's internal audit function
 - if the council's internal audit activities are effective, including the performance of the internal audit coordinator and the internal audit function
 - of the findings and recommendations of internal audits conducted, and corrective actions needed to address issues raised

- of the implementation by the council of the corrective actions
- on the appointment of the internal audit coordinator and external providers, and
- if the internal audit function is structured appropriately and has sufficient skills and expertise to meet its responsibilities.

External audit

Principle

The council receives maximum value from its external audit activities.

Committee's role

- Act as a forum for communication between the governing body, general manager, senior management, the internal audit function and external audit.
- Coordinate as far as is practicable, the work programs of internal audit and external audit.
- Provide input and feedback on the financial statement and performance audit coverage proposed by external audit and provide feedback on the audit services provided.
- Review all external plans and reports in respect of planned or completed audits and monitor council's implementation of audit recommendations.
- Provide advice to the governing body and/or general manager on action taken on significant issues raised in relevant external audit reports and better practice guides.

Risk

Compliance framework

Section 428A(2)(a) of the Local Government Act

Principle

The council has an effective compliance framework that ensures it is complying with its legal obligations and other governance and contractual requirements when undertaking its functions.

Committee's role

Advise the general manager and governing body of the council of the adequacy and effectiveness of the council's compliance framework, including:

- if the council has appropriately considered legal and compliance risks as part of the council's risk management framework
- how the council manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements, and
- whether appropriate processes are in place to assess compliance.

Risk management

Section 428A(2)(b) of the Local Government Act

Principle

The council has an effective risk management framework and internal controls that successfully identify and manage the risks it faces.

Committee's role

Advise the general manager and governing body of the council on the following:

Risk management framework

- whether the council is providing the resources necessary to successfully implement its risk management framework

- if the council has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard
- whether the council's risk management framework is adequate and effective for identifying and managing the risks the council faces, including those associated with individual projects, programs and other activities
- if risk management is integrated across all levels of the council and across all processes, operations, services, decision-making, functions and reporting
- of the adequacy of risk reports and documentation, for example, the council's risk register and risk profile
- whether a sound approach has been followed in developing risk management plans
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- if the council has taken steps to embed a culture that is committed to ethical and lawful behaviour
- if there is a positive risk culture within the council and strong leadership that supports effective risk management
- of the adequacy of staff training and induction in risk management
- how the council's risk management approach impacts on the council's insurance arrangements
- of the effectiveness of the council's management of its assets, and
- of the effectiveness of business continuity arrangements, including business continuity plans, disaster recovery plans and the periodic testing of these plans.

Internal control framework

- if the internal controls in place are appropriate for the risk the council faces
- whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with
- if the council's monitoring and review of controls, including policies and procedures, is sufficient, and

- if internal and external audit recommendations to correct internal control weaknesses are implemented appropriately.

Fraud and corruption control framework

Section 428A(2)(c) of the Local Government Act

Principle

The council has an effective fraud and corruption control framework in place that minimises the incidence of fraud and corruption.

Committee's role

Advise the general manager and governing body of the council of the adequacy and effectiveness of the council's fraud and corruption prevention framework and activities, including whether the council has:

- a fraud and corruption policy
- clearly defined responsibilities for managing fraud and corruption
- risk-based preventative and detective controls
- policies, systems and processes to respond to, investigate and report suspected fraud and corruption
- employee awareness/education measures
- robust third-party management systems
- appropriate processes and systems in place to capture and effectively investigate fraud-related information
- regular review of the fraud and corruption control framework and reporting, and
- implemented applicable guidance and other better practice measures by the Independent Commission Against Corruption.

Financial management framework

Section 428A(2)(d) of the Local Government Act

Principle

The council has an effective financial management framework, sustainable financial position and positive financial performance.

Committee's role

Advise the general manager and governing body of the council on the following:

External accountability and financial reporting framework

- if the council is complying with accounting standards and external accountability requirements
- of the appropriateness of the council's accounting policies and disclosures
- of the implications for the council of the findings of external audits and performance audits and the council's responses and implementation of recommendations
- whether the council's financial statement preparation procedures and timelines are sound
- the accuracy of the council's annual financial statements prior to external audit, including:
 - management compliance/representations
 - significant accounting and reporting issues
 - the methods used by the council to account for significant or unusual transactions and areas of significant estimates or judgements
 - appropriate management signoff on the statements
- if effective processes are in place to ensure financial information included in the council's annual report is consistent with signed financial statements.

Financial management framework

- if the council's financial management processes are adequate

- the adequacy of cash management and credit card use policies and procedures
- if there are adequate controls over financial processes, for example:
 - appropriate authorisation and approval of payments and transactions
 - adequate segregation of duties
 - timely reconciliation of accounts and balances
 - review of unusual and high value purchases.

Financial position and performance

- if policies and procedures for management review and consideration of the financial position and performance of the council are adequate.

Grants and tied funding policies and procedures

- if the council's grants and tied funding policies and procedures are sound.

Governance framework

Section 428A(2)(e) of the Local Government Act

Principle

The council has an effective governance framework to ensure it is appropriately directing and controlling the management of the council.

Committee's role

Advise the governing body and general manager if the council's governance framework is sound, including the council's:

- decision-making processes
- implementation of governance policies and procedures
- reporting lines and accountability
- assignment of key roles and responsibilities
- committee structure
- management oversight responsibilities
- human resources and performance management activities
- reporting and communication activities

- information and communications technology (ICT) governance, and
- management and governance of the use of data, information and knowledge.

Improvement

Strategic planning

Section 428A(2)(f) of the Local Government Act

Principle

The council has an effective framework that ensures it achieves its strategic plans and objectives under the integrated planning and reporting (IP&R) framework.

Committee's role

Advise the general manager and governing body of the council:

- of the adequacy and effectiveness of the council's IP&R processes
- if appropriate reporting and monitoring mechanisms are in place to measure progress against objectives, and
- whether the council is successfully implementing and achieving its IP&R objectives and strategies.

Service reviews and business improvement

Section 428A(2)(g) and section 428A(3) of the Local Government Act

Principle

The council has an effective framework to ensure it is delivering services and conducting its business and functions to an expected standard.

Committee's role

- Act as a forum for communication and monitoring of any audits conducted by external bodies and the implementation of corrective actions (for example, NSW

government agencies, Commonwealth government agencies, insurance bodies).

- Advise the general manager and governing body of the council:
 - if the council has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance
 - if appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance, and
 - how the council can improve its service delivery and the council's performance of its business and functions generally.

Performance data and measurement

Section 428A(2)(h) of the Local Government Act

Principle

The council's performance management framework ensures the council can measure its performance and if it is achieving its strategic goals.

Committee's role

Advise the general manager and governing body of the council:

- if the council has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives
- the performance indicators the council uses are effective, and
- of the adequacy of performance data collection and reporting.

Appendix 3:

Model terms of reference for audit, risk and improvement committees

Model terms of reference for local government audit, risk and improvement committees

[Council/joint organisation] has established an audit, risk and improvement committee in compliance with section 428A of the *Local Government Act 1993*, the *Local Government (General) Regulation 2021* and the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*. These terms of reference set out the committee's objectives, authority, composition and tenure, roles and responsibilities, reporting and administrative arrangements.

Objective

The objective of [council's/joint organisation's] audit, risk and improvement committee is to provide independent assurance to [council/joint organisation] by monitoring, reviewing and providing advice about the [council's/joint organisation's] governance processes, compliance, risk management and control frameworks, external accountability obligations and overall performance.

Independence

The committee is to be independent to ensure it has no real or perceived bias or conflicts of interest that may interfere with its ability to act independently and to provide [council/joint organisation] with robust, objective and unbiased advice and assurance.

The committee is to have an advisory and assurance role only and is to exercise no administrative functions, delegated financial responsibilities or any management functions of the [council/joint organisation]. The committee will provide independent advice to the [council/joint organisation] that is informed by the [council's/joint organisation's] internal audit and risk management activities and information and advice provided by staff, relevant external bodies and subject matter experts.

The committee must always ensure it maintains a direct reporting line to and from the [council's/joint organisation's] internal audit function and act as a mechanism for internal audit to report to the governing body and the [general manager/executive officer] on matters affecting the performance of the internal audit function.

Authority

[Council/joint organisation] authorises the committee, for the purposes of exercising its responsibilities, to:

- access any information it needs from the [council/joint organisation]
- use any [council/joint organisation] resources it needs
- have direct and unrestricted access to the [general manager/executive officer] and senior management of the [council/joint organisation]
- seek the [general manager's/executive officer's] permission to meet with any other [council/joint organisation] staff member or contractor
- discuss any matters with the external auditor or other external parties
- request the attendance of any employee at committee meetings, and
- obtain external legal or other professional advice in line with councils' procurement policies.
[Detail any prior approval needed or pre-determined budget for costs].

Information and documents pertaining to the committee are confidential and are not to be made **ANNEXURE 5** publicly available. The committee may only release [council/joint organisation] information to external parties that are assisting the committee to fulfil its responsibilities with the approval of the [general manager/executive officer], except where it is being provided to an external investigative or oversight agency for the purpose of informing that agency of a matter that may warrant its attention. [amend if documentation is to be made available to the public].

Composition and tenure

The committee consists of an independent chairperson and [two] independent members who have voting rights and [one non-voting councillor/board member], as required under the *Local Government (General) Regulation 2021*.

The governing body is to appoint the chairperson and members of the committee. Current committee members are:

| | |
|--------|--|
| [name] | Independent chairperson (voting) |
| [name] | Independent member (voting) |
| [name] | Independent member (voting) |
| [name] | [Councillor/board] member (non-voting) (if applicable) [cannot be the mayor] |

All committee members must meet the independence and eligibility criteria prescribed under the *Local Government (General) Regulation 2021*.

Members will be appointed for up to a four-year term. Members can be reappointed for one further term, but the total period of continuous membership cannot exceed eight years. This includes any term as chairperson of the committee. Members who have served an eight-year term (either as a member or as chairperson) must have a two-year break from serving on the committee before being appointed again. To preserve the committee's knowledge of the [council/joint organisation], ideally, no more than one member should retire from the committee because of rotation in any one year.

The terms and conditions of each member's appointment to the committee are to be set out in a letter of appointment. New members will be thoroughly inducted to their role and receive relevant information and briefings on their appointment to assist them to meet their responsibilities.

Prior to approving the reappointment or extension of the chairperson's or an independent member's term, the governing body is to undertake an assessment of the chairperson's or committee member's performance. Reappointment of the chairperson or a committee member is also to be subject to that person still meeting the independence and eligibility requirements prescribed under the *Local Government (General) Regulation 2021*.

Members of the committee must possess and maintain a broad range of skills, knowledge and experience relevant to the operations, governance and financial management of the [council/joint organisation], the environment in which the [council/joint organisation] operates, and the contribution that the committee makes to the [council/joint organisation]. At least one member of the committee must have accounting or related financial management experience with an understanding of accounting and auditing standards in a local government environment. All members should have sufficient understanding of the [council's/joint organisation's] financial reporting responsibilities to be

able to contribute to the committee's consideration of the [council's/joint organisation's] annual financial statements. **ANNEXURE 5**

[Add any relevant details about shared arrangements, if applicable].

Role

As required under section 428A of the *Local Government Act 1993* (the Act), the role of the committee is to review and provide independent advice to the [council/joint organisation] regarding the following aspects of the [council's/joint organisation's] operations:

- compliance
- risk management
- fraud control
- financial management
- governance
- implementation of the strategic plan, delivery program and strategies
- service reviews
- collection of performance measurement data by the [council/joint organisation], and
- internal audit.

The committee must also provide information to the [council/joint organisation] for the purpose of improving the [council's/joint organisation's] performance of its functions.

The committee's specific audit, risk and improvement responsibilities under section 428A of the Act are outlined in Schedule 1 to these terms of reference.

The committee will act as a forum for consideration of the [council's/joint organisation's] internal audit function and oversee its planning, monitoring and reporting to ensure it operates effectively.

The committee has no power to direct external audit or the way it is planned and undertaken but will act as a forum for the consideration of external audit findings.

The committee is directly responsible and accountable to the governing body for the exercise of its responsibilities. In carrying out its responsibilities, the committee must at all times recognise that primary responsibility for management of the [council/joint organisation] rests with the governing body and the [general manager/executive officer].

The responsibilities of the committee may be revised or expanded in consultation with, or as requested by, the governing body from time to time.

Responsibilities of members

Independent members

The chairperson and members of the committee are expected to understand and observe the requirements of the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*. Members are also expected to:

- make themselves available as required to attend and participate in meetings
- contribute the time needed to review and understand information provided to it
- apply good analytical skills, objectivity and judgement

- act in the best interests of the [council/joint organisation]
- have the personal courage to raise and deal with tough issues, express opinions frankly, ask questions that go to the fundamental core of the issue and pursue independent lines of inquiry
- maintain effective working relationships with the [council/joint organisation]
- have strong leadership qualities (chairperson)
- lead effective committee meetings (chairperson), and
- oversee the [council's/joint organisation's] internal audit function (chairperson).

[Councillor/board] members (if applicable)

To preserve the independence of the committee, the [councillor/board] member of the committee is a non-voting member. Their role is to:

- relay to the committee any concerns the governing body may have regarding the [council/joint organisation] and issues being considered by the committee
- provide insights into local issues and the strategic priorities of the [council/joint organisation] that would add value to the committee's consideration of agenda items
- advise the governing body (as necessary) of the work of the committee and any issues arising from it, and
- assist the governing body to review the performance of the committee.

Issues or information the councillor member raises with or provides to the committee must relate to the matters listed in Schedule 1 and issues being considered by the committee.

The [councillor/board] member of the committee must conduct themselves in a non-partisan and professional manner. The [councillor/board] member of the committee must not engage in any conduct that seeks to politicise the activities of the committee or the internal audit function or that could be seen to do so.

If the [councillor/board] member of the committee engages in such conduct or in any other conduct that may bring the committee and its work into disrepute, the chairperson of the committee may recommend to the [council/joint organisation], that the [councillor/board] member be removed from membership of the committee. Where the [council/joint organisation] does not agree to the committee chairperson's recommendation, the [council/joint organisation] must give reasons for its decision in writing to the chairperson.

Conduct

Independent committee members are required to comply with the [council's/joint organisation's] code of conduct.

Complaints alleging breaches of the [council's/joint organisation's] code of conduct by an independent committee member are to be dealt with in accordance with the *Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW*. The [general manager/executive officer] must consult with the governing body before taking any disciplinary action against an independent committee member in response to a breach of the [council's/joint organisation's] code of conduct.

Conflicts of interest

Once a year, committee members must provide written declarations to the [council/joint organisation] stating that they do not have any conflicts of interest that would preclude them from being members of the committee. Independent committee members are 'designated persons' for the purposes of the [council's/joint organisation's] code of conduct and must also complete and submit returns of their interests.

Committee members and observers must declare any pecuniary or non-pecuniary conflicts of interest they may have in a matter being considered at the meeting at the start of each meeting or as soon as they become aware of the conflict of interest. Where a committee member or observer declares a pecuniary or a significant non-pecuniary conflict of interest, they must remove themselves from committee deliberations on the issue. Details of conflicts of interest declared at meetings must be appropriately minuted.

Standards

Committee members are to conduct their work in accordance with the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and [\[current Australian risk management standard\]](#), where applicable.

Work plans

The work of the committee is to be thoroughly planned and executed. The committee must develop a strategic work plan every four years to ensure that the matters listed in Schedule 1 are reviewed by the committee and considered by the internal audit function when developing their risk-based program of internal audits. The strategic work plan must be reviewed at least annually to ensure it remains appropriate.

The committee may, in consultation with the governing body, vary the strategic work plan at any time to address new or emerging risks. The governing body may also, by resolution, request the committee to approve a variation to the strategic work plan. Any decision to vary the strategic work plan must be made by the committee.

The committee must also develop an annual work plan to guide its work, and the work of the internal audit function over the forward year.

The committee may, in consultation with the governing body, vary the annual work plan to address new or emerging risks. The governing body may also, by resolution, request the committee to approve a variation to the annual work plan. Any decision to vary the annual work plan must be made by the committee.

When considering whether to vary the strategic or annual work plans, the committee must consider the impact of the variation on the internal audit function's existing workload and the completion of pre-existing priorities and activities identified under the work plan.

Assurance reporting

The committee must regularly report to the [\[council/joint organisation\]](#) to ensure that it is kept informed of matters considered by the committee and any emerging issues that may influence the strategic direction of the [\[council/joint organisation\]](#) or the achievement of the [\[council's/joint organisation's\]](#) goals and objectives.

The committee will provide an update to the governing body and the [\[general manager/executive officer\]](#) of its activities and opinions after every committee meeting.

The committee will provide an annual assessment to the governing body and the [\[general manager/executive officer\]](#) on the committee's work and its opinion on how the [\[council/joint organisation\]](#) is performing.

The committee will provide a comprehensive assessment every council term of the matters listed in Schedule 1 to the governing body and the [\[general manager/executive officer\]](#).

The committee may at any time report to the governing body or the [general manager/executive officer] on any other matter it deems of sufficient importance to warrant their attention. The [mayor/chairperson] and the chairperson of the committee may also meet at any time to discuss issues relating to the work of the committee.

Should the governing body require additional information, a request for the information may be made to the chairperson by resolution. The chairperson is only required to provide the information requested by the governing body where the chairperson is satisfied that it is reasonably necessary for the governing body to receive the information for the purposes of performing its functions under the Local Government Act. Individual [councillors/board members] are not entitled to request or receive information from the committee.

Administrative arrangements

Meetings

The committee will meet at least [number (minimum of 4)] times per year, [including a special meeting to review the [council's/joint organisation's financial statements]].

The committee can hold additional meetings when significant unexpected issues arise, or if the chairperson is asked to hold an additional meeting by a committee member, the [general manager/executive officer] or the governing body.

Committee meetings can be held in person, by telephone or videoconference. Proxies are not permitted to attend meetings if a committee member cannot attend.

A quorum will consist of a majority of independent voting members. Where the vote is tied, the chairperson has the casting vote.

The chairperson of the committee will decide the agenda for each committee meeting. Each committee meeting is to be minuted to preserve a record of the issues considered and the actions and decisions taken by the committee.

The [mayor/chairperson], [general manager/executive officer] and the [internal audit coordinator] should attend committee meetings as non-voting observers. The external auditor (or their representative) is to be invited to each committee meeting as an independent observer. The chairperson can request the [council's/joint organisation's] [chief finance officer or equivalent], [head of risk management function or equivalent], [senior managers or equivalent], any [councillors/board members], any employee/contractor of the council and any subject matter expert to attend committee meetings. Where requested to attend a meeting, persons must attend the meeting where possible and provide any information requested. Observers have no voting rights and can be excluded from a meeting by the chairperson at any time.

The committee can hold closed meetings whenever it needs to discuss confidential or sensitive issues with only voting members of the committee present.

The committee must meet separately with the [internal audit coordinator] and the [council's/joint organisation's] external auditor at least once each year.

Dispute resolution

Members of the committee and the [council's/joint organisation's] management should maintain an effective working relationship and seek to resolve any differences they may have in an amicable and professional way by discussion and negotiation.

In the event of a disagreement between the committee and the [general manager/executive officer] or other senior managers, the dispute is to be resolved by the governing body.

Unresolved disputes regarding compliance with statutory or other requirements are to be referred to the Departmental Chief Executive of the Office of Local Government in writing.

Secretariat

The [general manager/executive officer] will nominate a staff member to provide secretariat support to the committee. The secretariat will ensure the agenda for each meeting and supporting papers are circulated after approval from the chairperson at least [number] weeks before the meeting and ensure that minutes of meetings are prepared and maintained. Minutes must be approved by the chairperson and circulated within [agreed timeframe] of the meeting to each member.

Resignation and dismissal of members

Where the chairperson or a committee member is unable to complete their term or does not intend to seek reappointment after the expiry of their term, they should give [agreed timeframe] notice to the chairperson and the governing body prior to their resignation to allow the [council/joint organisation] to ensure a smooth transition to a new chairperson or committee member.

The governing body can, by resolution, terminate the appointment of the chairperson or an independent committee member before the expiry of their term where that person has:

- breached the council's code of conduct
- performed unsatisfactorily or not to expectations
- declared, or is found to be in, a position of a conflict of interest which is unresolvable
- been declared bankrupt or found to be insolvent
- experienced an adverse change in business status
- been charged with a serious criminal offence
- been proven to be in serious breach of their obligations under any legislation, or
- experienced an adverse change in capacity or capability.

The position of a [councillor/board] member on the committee can be terminated at any time by the governing body by resolution.

Review arrangements

At least once every council term, the governing body must review or arrange for an external review of the effectiveness of the committee.

These terms of reference must be reviewed annually by the committee and once each council term by the governing body. Any substantive changes are to be approved by the governing body.

Further information

For further information on [council's/joint organisation's] audit, risk and improvement committee, contact [name] on [email address] or by phone [phone number].

Reviewed by chairperson of the audit, risk and improvement committee

[signed]

[date]

Reviewed by [council/joint organisation] in accordance with a resolution of the governing body.

[signed]

[date]

[resolution reference]

Next review date: [date]

Schedule 1 – Audit, risk and improvement committee responsibilities ANNEXURE 5

[Note: each council/joint organisation is to determine the responsibilities of its committee related to each matter listed in section 428A of the Local Government Act 1993 and list them in Schedule 1 to the committee's terms of reference. Suggested responsibilities are provided below and further detailed in core requirement 1 and Appendix 2 of these Guidelines.]

Audit

Internal audit

- Provide overall strategic oversight of internal audit activities
- Act as a forum for communication between the governing body, [general manager/executive officer], senior management, the internal audit function and external audit
- Coordinate, as far as is practicable, the work programs of internal audit and other assurance and review functions
- Review and advise the [council/joint organisation]:
 - on whether the [council/joint organisation] is providing the resources necessary to successfully deliver the internal audit function
 - if the [council/joint organisation] is complying with internal audit requirements, including conformance with the International Professional Practices Framework
 - if the [council's/joint organisation's] internal audit charter is appropriate and whether the internal audit policies and procedures and audit/risk methodologies used by the [council/joint organisation] are suitable
 - of the strategic four-year work plan and annual work plan of internal audits to be undertaken by the [council's/joint organisation's] internal audit function
 - if the [council's/joint organisation's] internal audit activities are effective, including the performance of the internal audit coordinator and the internal audit function
 - of the findings and recommendations of internal audits conducted, and corrective actions needed to address issues raised
 - of the implementation by the [council/joint organisation] of these corrective actions
 - on the appointment of the internal audit coordinator and external providers, and
 - if the internal audit function is structured appropriately and has sufficient skills and expertise to meet its responsibilities

External audit

- Act as a forum for communication between the governing body, [general manager/executive officer], senior management, the internal audit function and external audit
- Coordinate as far as is practicable, the work programs of internal audit and external audit
- Provide input and feedback on the financial statement and performance audit coverage proposed by external audit and provide feedback on the audit services provided
- Review all external plans and reports in respect of planned or completed audits and monitor council's implementation of audit recommendations
- Provide advice to the governing body and/or [general manager/executive officer] on action taken on significant issues raised in relevant external audit reports and better practice guides

Risk management

Review and advise the [council/joint organisation]:

- if the [council's/joint organisation's] has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard
- whether the [council/joint organisation] is providing the resources necessary to successfully implement its risk management framework
- whether the [council's/joint organisation's] risk management framework is adequate and effective for identifying and managing the risks the [council/joint organisation] faces, including those associated with individual projects, programs and other activities
- if risk management is integrated across all levels of the [council/joint organisation] and across all processes, operations, services, decision-making, functions and reporting
- of the adequacy of risk reports and documentation, for example, the [council's/joint organisation's] risk register and risk profile
- whether a sound approach has been followed in developing risk management plans for major projects or undertakings
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- if the [council/joint organisation] has taken steps to embed a culture which is committed to ethical and lawful behaviour
- if there is a positive risk culture within the [council/joint organisation] and strong leadership that supports effective risk management
- of the adequacy of staff training and induction in risk management
- how the [council's/joint organisation's] risk management approach impacts on the [council's/joint organisation's] insurance arrangements
- of the effectiveness of the [council's/joint organisation's] management of its assets, and
- of the effectiveness of business continuity arrangements, including business continuity plans, disaster recovery plans and the periodic testing of these plans.

Internal controls

Review and advise the [council/joint organisation]:

- whether the [council's/joint organisation's] approach to maintaining an effective internal audit framework, including over external parties such as contractors and advisors, is sound and effective
- whether the [council/joint organisation] has in place relevant policies and procedures and that these are periodically reviewed and updated
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with
- if the [council's/joint organisation's] monitoring and review of controls is sufficient, and
- if internal and external audit recommendations to correct internal control weaknesses are implemented appropriately.

Compliance

Review and advise the [council/joint organisation] of the adequacy and effectiveness of the [council's/joint organisation's] compliance framework, including:

- if the [council/joint organisation] has appropriately considered legal and compliance risks as part of the [council's/joint organisation's] risk management framework
- how the [council/joint organisation] manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements, and
- whether appropriate processes are in place to assess compliance.

Fraud and corruption

Review and advise the [council/joint organisation] of the adequacy and effectiveness of the [council's/joint organisation's] fraud and corruption prevention framework and activities, including whether the [council/joint organisation] has appropriate processes and systems in place to capture and effectively investigate fraud-related information.

Financial management

Review and advise the [council/joint organisation]:

- if the [council/joint organisation] is complying with accounting standards and external accountability requirements
- of the appropriateness of the [council's/joint organisation's] accounting policies and disclosures
- of the implications for the [council/joint organisation] of the findings of external audits and performance audits and the [council's/joint organisation's] responses and implementation of recommendations
- whether the [council's/joint organisation's] financial statement preparation procedures and timelines are sound
- the accuracy of the [council's/joint organisation's] annual financial statements prior to external audit, including:
 - management compliance/representations
 - significant accounting and reporting issues
 - the methods used by the [council/joint organisation] to account for significant or unusual transactions and areas of significant estimates or judgements
 - appropriate management signoff on the statements
- if effective processes are in place to ensure financial information included in the [council's/joint organisation's] annual report is consistent with signed financial statements
- if the [council's/joint organisation's] financial management processes are adequate
- the adequacy of cash management policies and procedures
- if there are adequate controls over financial processes, for example:
 - appropriate authorisation and approval of payments and transactions
 - adequate segregation of duties
 - timely reconciliation of accounts and balances
 - review of unusual and high value purchases
- if policies and procedures for management review and consideration of the financial position and performance of the [council/joint organisation] are adequate
- if the [council's/joint organisation's] grants and tied funding policies and procedures are sound.

Governance

Review and advise the [council/joint organisation] regarding its governance framework, including the [council's/joint organisation's]:

- decision-making processes
- implementation of governance policies and procedures
- reporting lines and accountability
- assignment of key roles and responsibilities
- committee structure
- management oversight responsibilities
- human resources and performance management activities
- reporting and communication activities
- information and communications technology (ICT) governance, and
- management and governance of the use of data, information and knowledge

Improvement

Strategic planning

Review and advise the [council/joint organisation]:

- of the adequacy and effectiveness of the [council's/joint organisation's] integrated, planning and reporting (IP&R) processes
- if appropriate reporting and monitoring mechanisms are in place to measure progress against objectives, and
- whether the [council/joint organisation] is successfully implementing and achieving its IP&R objectives and strategies.

Service reviews and business improvement

- Act as a forum for communication and monitoring of any audits conducted by external bodies and the implementation of corrective actions (for example, NSW government agencies, Commonwealth government agencies, insurance bodies)
- Review and advise the [council/joint organisation]:
 - If the [council/joint organisation] has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance
 - if appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance, and
 - how the [council/joint organisation] can improve its service delivery and the [council's/joint organisation's] performance of its business and functions generally

Performance data and measurement

Review and advise the [council/joint organisation]:

- if the [council/joint organisation] has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives
- if the performance indicators the [council/joint organisation] uses are effective, and
- of the adequacy of performance data collection and reporting.

Appendix 4:

Example risk management policy

Example risk management policy

Purpose

The purpose of this policy is to express [council's/joint organisation's] commitment to implementing organisation-wide risk management principles, systems and processes that ensure the consistent, efficient and effective assessment of risk in all [council's/joint organisation's] planning, decision-making and operational processes.

Risk management framework

[Council/joint organisation] provides critical services and infrastructure to the residents, ratepayers and visitors to [area]. [Council/joint organisation] also has service agreements and contractual obligations with government and non-government agencies and organisations and has its own strategic goals and objectives that it seeks to achieve on behalf of the [area] community.

It is therefore incumbent on [council/joint organisation] to understand the internal and external risks that may impact the delivery of these services, contracts and strategic objectives and have processes in place to identify, mitigate, manage and monitor those risks to ensure the best outcome for [council's/joint organisation's], staff and the community. It is also our responsibility to ensure the efficient, effective and ethical use of resources and services by ratepayers, residents, staff and visitors.

[Council/joint organisation] has developed a risk management framework consistent with [Australian standard] to assist it to identify, treat, monitor and review all risks to its operations and strategic objectives and apply appropriate internal controls.

[Council/joint organisation] is committed to the principles, framework and process of managing risk as outlined in [Australian standard] and commits to fully integrating risk management within the [council/joint organisation] and applying it to all decision-making, functions, services and activities of the [council/joint organisation] in accordance with our statutory requirements.

Responsibilities

[Council/joint organisation] aims to create a positive risk management culture where risk management is integrated into all everyday activities and managing risks is an integral part of governance, good management practice and decision-making at [council/joint organisation]. It is the responsibility of every staff member and business area to observe and implement this policy and [council's/joint organisation's] risk management framework.

All staff are responsible for identifying and managing risk within their work areas. Key responsibilities include:

- being familiar with, and understanding, the principles of risk management
- complying with all policies, procedures and practices relating to risk management
- alerting management to risks that exist within their area, and
- performing any risk management activities assigned to them as part of their daily role.

Risk management is a core responsibility for all senior staff/management at [council/organisation]. In addition to their responsibilities as staff members, senior staff/management are responsible for:

- ensuring all staff manage their risks within their own work areas. Risks should be anticipated, and reasonable protective measures taken
- encouraging openness and honesty in the reporting and escalation of risks
- ensuring all staff have the appropriate capability to perform their risk management roles
- reporting to the [general manager/executive officer] on the status of risks and controls, and
- identifying and communicating improvements in [council's/joint organisation's] risk management practices to [council's/joint organisation's] risk management function.

[Council's/joint organisation's] risk management function is available to support staff in undertaking their risk management activities.

To ensure [council/joint organisation] is effectively managing its risk and complying with its statutory obligations, [council's/joint organisation's] audit, risk and improvement committee and internal audit function is responsible for reviewing the [council's/joint organisation's]:

- risk management processes and procedures
- risk management strategies for major projects or undertakings
- control environment and insurance arrangements
- business continuity planning arrangements, and
- fraud control plan.

Monitoring and Review

[Council/joint organisation] is committed to continually improving its ability to manage risk. [Council/joint organisation] will review this policy and its risk management framework at least annually to ensure it continues to meet the requirements of the *Local Government Act 1993*, the *Local Government (General) Regulation 2021*, and the [council's/joint organisation's] requirements.

Further information

For further information on [council's/joint organisation's] risk management policy, framework and process, contact [name] on [email address] or by phone [phone number].

[signed – General Manager/Executive officer]

[name]

[date]

[review date]

Appendix 5:

Model internal audit charter

Model internal audit charter for local government

[Council/joint organisation] has established the [name of internal audit function] as a key component of the [council's/joint organisation's] governance and assurance framework, in compliance with the *Local Government (General) Regulation 2021* and the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*. This charter provides the framework for the conduct of the [name of internal audit function] in the [council/joint organisation] and has been approved by the governing body taking into account the advice of the [council's/joint organisation's] audit, risk and improvement committee.

Purpose of internal audit

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve the [council's/joint organisation's] operations. It helps the [council/joint organisation] accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes¹.

Internal audit provides an independent and objective review and advisory service to provide advice to the governing body, [general manager/executive officer] and audit, risk and improvement committee about the [council's/joint organisation's] governance processes, risk management and control frameworks and its external accountability obligations. It also assists the [council/joint organisation] to improve its business performance.

Independence

[Council's/joint organisation's] [name of internal audit function] is to be independent of the [council/joint organisation] so it can provide an unbiased assessment of the [council's/joint organisation's] operations and risk and control activities.

[Name of internal audit function] reports functionally to the [council's/joint organisation's] audit, risk and improvement committee on the results of completed audits, and for strategic direction and accountability purposes, and reports administratively to the [general manager/executive officer] to facilitate day-to-day operations. Internal audit activities are not subject to direction by the [council/joint organisation] and the [council's/joint organisation's] management has no role in the exercise of the [council's/joint organisation's] internal audit activities.

The audit, risk and improvement committee is responsible for communicating any internal audit issues or information to the governing body. Should the governing body require additional information, a request for the information may be made to the chairperson by resolution. The chairperson is only required to provide the information requested by the governing body where the chairperson is satisfied that it is reasonably necessary for the governing body to receive the information for the purposes of performing its functions under the Local Government Act. Individual [councillors/board members] are not entitled to request or receive information from the committee.

¹ As defined by the International Standards for the Professional Practice of Internal Auditing (2017)

[Detail any delegations made by the general manager/executive officer regarding their internal audit responsibilities].

The [general manager/executive officer] must consult with the chairperson of the [council's/joint organisation's] audit, risk and improvement committee before appointing or making decisions affecting the employment of the [internal audit coordinator].

Where the chairperson of the [council's/joint organisation's] audit, risk and improvement committee has any concerns about the treatment of the [internal audit coordinator], or any action taken that may compromise their ability to undertake their functions independently, they can report their concerns to the governing body.

The [internal audit coordinator] is to confirm at least annually to the audit, risk and improvement committee the independence of internal audit activities from the [council/joint organisation].

Authority

[Council/joint organisation] authorises the [name of internal audit function] to have full, free and unrestricted access to all functions, premises, assets, personnel, records and other documentation and information that the [internal audit coordinator] considers necessary for the [name of the internal audit function] to undertake its responsibilities.

All records, documentation and information accessed while undertaking internal audit activities are to be used solely for the conduct of those activities. The [internal audit coordinator] and individual internal audit staff are responsible and accountable for maintaining the confidentiality of the information they receive when undertaking their work.

All internal audit documentation is to remain the property of [council/joint organisation], including where internal audit services are performed by an external third-party provider.

Information and documents pertaining to the [name of the internal audit function] are not to be made publicly available. The [name of the internal audit function] may only release [council/joint organisation] information to external parties that are assisting the [name of the internal audit function] to undertake its responsibilities with the approval of the [general manager/executive officer], except where it is being provided to an external investigative or oversight agency for the purpose of informing that agency of a matter that may warrant its attention.

Role

The [name of internal audit function] is to support the [council's/joint organisation's] audit, risk and improvement committee to review and provide independent advice to the [council/joint organisation] in accordance with section 428A of the *Local Government Act 1993*. This includes conducting internal audits of [council/joint organisation] and monitoring the implementation of corrective actions.

The [name of internal audit function] is to also play an active role in:

- developing and maintaining a culture of accountability and integrity
- facilitating the integration of risk management into day-to-day business activities and processes, and
- promoting a culture of high ethical standards.

[Name of internal audit function] has no direct authority or responsibility for the activities it reviews. [Name of internal audit function] has no responsibility for developing or implementing procedures or

systems and does not prepare records or engage in [council/joint organisation] functions or activities (except in carrying out its own functions).

[Internal audit coordinator]

Option 1: In-house internal audit function

[Council's/joint organisation's] [name of internal audit function] is to be led by a member of [council's/joint organisation's] staff with sufficient skills, knowledge and experience to ensure it fulfils its role and responsibilities to the [council/joint organisation] and the audit, risk and improvement committee. The [internal audit coordinator] must be independent, impartial, unbiased and objective when performing their work and free from any conflicts of interest.

Responsibilities of the [internal audit coordinator] include:

- managing the day-to-day activities of the [name of internal audit function]
- managing the [council's/joint organisation's] internal audit budget
- supporting the operation of the [council's/joint organisation's] audit, risk and improvement committee
- approving internal audit project plans, conducting or supervising audits and assessments and providing independent advice to the audit, risk and improvement committee
- monitoring the [council's/joint organisation's] implementation of corrective actions that arise from the findings of audits
- implementing the audit, risk and improvement committee's annual work plan and four-year strategic work plan
- ensuring the [council's/joint organisation's] internal audit activities comply with the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*, and
- contract management and oversight of supplementary external providers (where appropriate).

[Details of any dual responsibilities and independence safeguards]

[Details of any shared arrangements]

Option 2: Outsourced internal audit function

[Council's/joint organisation's] [name of internal audit function] is to be led by a member of [council's/joint organisation's] staff with sufficient skills, knowledge and experience to ensure it fulfils its role and responsibilities to the [council/joint organisation] and the audit, risk and improvement committee. The [internal audit coordinator] must be independent, impartial, unbiased and objective when performing their work and free from any conflicts of interest.

Responsibilities of the [internal audit coordinator] include:

- contract management
- managing the internal audit budget
- ensuring the external provider completes internal audits in line with the audit, risk and improvement committee's annual work plan and four-year strategic work plan
- forwarding audit reports by the external provider to the audit, risk and improvement committee
- acting as a liaison between the external provider and the audit, risk and improvement committee
- monitoring the [council's/joint organisation's] implementation of corrective actions that arise from the findings of audits and reporting progress to the audit, risk and improvement committee, and

- assisting the audit, risk and improvement committee to ensure the [council's/joint organisation's] internal audit activities comply with the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*.

[Details of any dual responsibilities and independence safeguards]

[Details of any shared arrangements]

[Name of internal audit team]

Option 1: In-house internal audit team

Members of the [name of internal audit function] are responsible to the [internal audit coordinator]. Individuals that perform internal audit activities for [council/joint organisation] must have:

- an appropriate level of understanding of the [council's/joint organisation's] culture, systems and processes
- the skills, knowledge and experience necessary to conduct internal audit activities in the [council/joint organisation]
- effective interpersonal and communication skills to ensure they can engage with [council/joint organisation] staff effectively and collaboratively, and
- honesty, integrity and diligence.

[Details of any dual responsibilities and independence safeguards]

[Details of any shared arrangements]

Option 2: Out-sourced internal audit team

[Council/joint organisation] is to contract an external third-party provider to undertake its internal audit activities. To ensure the independence of the external provider, the [internal audit coordinator] is to ensure the external provider:

- does not conduct any audits on specific [council/joint organisation] operations or areas that they have worked on within the last two years
- is not the same provider conducting the [council's/joint organisation's] external audit
- is not the auditor of any contractors of the [council/joint organisation] that may be subject to the internal audit, and
- can satisfy the requirements of the Office of Local Government's *Guidelines for risk management and internal audit for local government in NSW*.

The [internal audit coordinator] must consult with the audit, risk and improvement committee and [general manager/executive officer] regarding the appropriateness of the skills, knowledge and experience of any external provider before they are engaged by the [council/joint organisation].

[Details of any shared arrangements].

Performing internal audit activities

The work of the [name of internal audit function] is to be thoroughly planned and executed. The [council's/joint organisation's] audit, risk and improvement committee must develop a strategic work plan every four years to ensure that the matters listed in Schedule 1 are reviewed by the committee and considered by the internal audit function when developing their risk-based program of internal audits. The strategic work plan must be reviewed at least annually to ensure it remains appropriate.

The committee must also develop an annual work plan to guide the work of the internal audit function over the forward year.

All internal audit activities are to be performed in a manner that is consistent with relevant professional standards including the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors and [current Australian risk management standard].

The [internal audit coordinator] is to provide the findings and recommendations of internal audits to the audit, risk and improvement committee at the end of each audit. Each report is to include a response from the relevant senior manager.

The [internal audit coordinator] is to establish an ongoing monitoring system to follow up [council's/joint organisation's] progress in implementing corrective actions.

The [general manager/executive officer], in consultation with the audit, risk and improvement committee, is to develop and maintain policies and procedures to guide the operation of the [council's/joint organisation's] [name of internal audit function].

The [internal audit coordinator] is to ensure that the audit, risk and improvement committee is advised at each of the committee's meetings of the internal audit activities completed during that quarter, progress in implementing the annual work plan and progress made implementing corrective actions.

Conduct

Internal audit personnel must comply with the [council's/joint organisation's] code of conduct. Complaints about breaches of [council's/joint organisation's] code of conduct by internal audit personnel are to be dealt with in accordance with the *Procedures for the Administration of the Model Code of Conduct for Local Councils in NSW*. The [general manager/executive officer] must consult with the [council's/joint organisation's] audit, risk and improvement committee before any disciplinary action is taken against the [internal audit coordinator] in response to a breach of the [council's/joint organisation's] code of conduct.

Internal auditors must also comply with the Code of Ethics for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors.

Administrative arrangements

Audit, risk and improvement committee meetings

The [internal audit coordinator] will attend audit, risk and improvement committee meetings as an independent non-voting observer. The [internal audit coordinator] can be excluded from meetings by the committee at any time.

The [internal audit coordinator] must meet separately with the audit, risk and improvement committee at least once per year.

The [internal audit coordinator] can meet with the chairperson of the audit, risk and improvement committee at any time, as necessary, between committee meetings.

External audit

Internal and external audit activities will be coordinated to help ensure the adequacy of overall audit coverage and to minimise duplication of effort.

Periodic meetings and contact between internal and external audit shall be held to discuss matters of mutual interest and to facilitate coordination.

External audit will have full and free access to all internal audit plans, working papers and reports.

Dispute resolution

[Name of internal audit function] should maintain an effective working relationship with the [council/joint organisation] and the audit, risk and improvement committee and seek to resolve any differences they may have in an amicable and professional way by discussion and negotiation.

In the event of a disagreement between the [name of internal audit function] and the [council/joint organisation], the dispute is to be resolved by the [general manager/executive officer] and/or the audit, risk and improvement committee. Disputes between the [name of internal audit function] and the audit, risk and improvement committee are to be resolved by the governing body.

Unresolved disputes regarding compliance with statutory or other requirements are to be referred to the Departmental Chief Executive of the Office of Local Government in writing.

Review arrangements

The [council's/joint organisation's] audit, risk and improvement committee must review the performance of the internal audit function each year and report its findings to the governing body. A strategic review of the performance of the [name of internal audit function] must be conducted each council term that considers the views of an external party with a strong knowledge of internal audit and reported to the [governing body/board].

This charter is to be reviewed annually by the committee and once each council term by the governing body. Any substantive changes are to be approved by the governing body.

Further information

For further information on [council's/joint organisation's] internal audit activities, contact [name] on [email address] or by phone [phone number].

Reviewed by [internal audit coordinator]

[sign and date]

Reviewed by chairperson of the [council's/joint organisation's] audit, risk and improvement committee

[sign and date]

Reviewed by [general manager/executive officer]

[sign and date]

Reviewed by [council/joint organisation] in accordance with a resolution of the governing body

[sign and date]

[resolution reference]

[Note: each council/joint organisation is to determine the responsibilities of its internal audit function in relation to each matter listed in section 428A of the Local Government Act 1993 and list them in Schedule 1 to the council's/joint organisation's internal audit charter. Suggested responsibilities are provided below and further detailed in core requirement 3 and Appendix 2 of these Guidelines.]

Audit

Internal audit

- Conduct internal audits as directed by the [council's/joint organisation's] audit, risk and improvement committee.
- Implement the [council's/joint organisation's] annual and four-year strategic internal audit work plans.
- Monitor the implementation by the [council/joint organisation] of corrective actions.
- Assist the [council/joint organisation] to develop and maintain a culture of accountability and integrity.
- Facilitate the integration of risk management into day-to-day business activities and processes.
- Promote a culture of high ethical standards.

External audit

- Provide input and feedback on the financial statement and performance audit coverage proposed by external audit and provide feedback on the audit services provided.
- Review all external plans and reports in respect of planned or completed audits and monitor the [council's/joint organisation's] implementation of audit recommendations.
- Provide advice on action taken on significant issues raised in relevant external audit reports and better practice guides.

Risk

Risk management

Review and advise:

- if the [council's/joint organisation's] has in place a current and appropriate risk management framework that is consistent with the Australian risk management standard
- whether the [council's/joint organisation's] risk management framework is adequate and effective for identifying and managing the risks the [council/joint organisation] faces, including those associated with individual projects, programs and other activities
- if risk management is integrated across all levels of the [council/joint organisation] and across all processes, operations, services, decision-making, functions and reporting
- of the adequacy of risk reports and documentation, for example, the [council's/joint organisation's] risk register and risk profile
- whether a sound approach has been followed in developing risk management plans for major projects or undertakings
- whether appropriate policies and procedures are in place for the management and exercise of delegations

- if the [council/joint organisation] has taken steps to embed a culture which is committed to ethical and lawful behaviour
- if there is a positive risk culture within the [council/joint organisation] and strong leadership that supports effective risk management
- of the adequacy of staff training and induction in risk management
- how the [council's/joint organisation's] risk management approach impacts on the [council's/joint organisation's] insurance arrangements
- of the effectiveness of the [council's/joint organisation's] management of its assets, and
- of the effectiveness of business continuity arrangements, including business continuity plans, disaster recovery plans and the periodic testing of these plans.

Internal controls

Review and advise:

- whether the [council's/joint organisation's] approach to maintaining an effective internal audit framework, including over external parties such as contractors and advisors, is sound and effective
- whether the [council/joint organisation] has in place relevant policies and procedures and that these are periodically reviewed and updated
- whether appropriate policies and procedures are in place for the management and exercise of delegations
- whether staff are informed of their responsibilities and processes and procedures to implement controls are complied with
- if the [council's/joint organisation's] monitoring and review of controls is sufficient, and
- if internal and external audit recommendations to correct internal control weaknesses are implemented appropriately.

Compliance

Review and advise of the adequacy and effectiveness of the [council's/joint organisation's] compliance framework, including:

- if the [council/joint organisation] has appropriately considered legal and compliance risks as part of the [council's/joint organisation's] risk management framework
- how the [council/joint organisation] manages its compliance with applicable laws, regulations, policies, procedures, codes, and contractual arrangements, and
- whether appropriate processes are in place to assess compliance.

Fraud and corruption

Review and advise of the adequacy and effectiveness of the [council's/joint organisation's] fraud and corruption prevention framework and activities, including whether the [council/joint organisation] has appropriate processes and systems in place to capture and effectively investigate fraud-related information.

Financial management

Review and advise:

- if the [council/joint organisation] is complying with accounting standards and external accountability requirements
- of the appropriateness of the [council's/joint organisation's] accounting policies and disclosures

- of the implications for the [council/joint organisation] of the findings of external audits and performance audits and the [council's/joint organisation's] responses and implementation of recommendations
- whether the [council's/joint organisation's] financial statement preparation procedures and timelines are sound
- the accuracy of the [council's/joint organisation's] annual financial statements prior to external audit, including:
 - management compliance/representations
 - significant accounting and reporting issues
 - the methods used by the [council/joint organisation] to account for significant or unusual transactions and areas of significant estimates or judgements
 - appropriate management signoff on the statements
- if effective processes are in place to ensure financial information included in the [council's/joint organisation's] report is consistent with signed financial statements
- if the [council's/joint organisation's] financial management processes are adequate
- the adequacy of cash management policies and procedures
- if there are adequate controls over financial processes, for example:
 - appropriate authorisation and approval of payments and transactions
 - adequate segregation of duties
 - timely reconciliation of accounts and balances
 - review of unusual and high value purchases
- if policies and procedures for management review and consideration of the financial position and performance of the [council/joint organisation] are adequate
- if the [council's/joint organisation's] grants and tied funding policies and procedures are sound.

Governance

Review and advise of the adequacy of the [council/joint organisation] governance framework, including the [council's/joint organisation's]:

- decision-making processes
- implementation of governance policies and procedures
- reporting lines and accountability
- assignment of key roles and responsibilities
- committee structure
- management oversight responsibilities
- human resources and performance management activities
- reporting and communication activities
- information and communications technology (ICT) governance, and
- management and governance of the use of data, information and knowledge.

Improvement

Strategic planning

Review and advise:

- of the adequacy and effectiveness of the [council's/joint organisation's] integrated, planning and reporting (IP&R) processes

- if appropriate reporting and monitoring mechanisms are in place to measure progress against objectives, and
- whether the [council/joint organisation] is successfully implementing and achieving its IP&R objectives and strategies.

Service reviews and business improvement

Review and advise:

- if the [council/joint organisation] has robust systems to set objectives and goals to determine and deliver appropriate levels of service to the community and business performance
- if appropriate reporting and monitoring mechanisms are in place to measure service delivery to the community and overall performance, and
- how the [council/joint organisation] can improve its service delivery and the [council's/joint organisation's] performance of its business and functions generally

Performance data and measurement

Review and advise:

- if the [council/joint organisation] has a robust system to determine appropriate performance indicators to measure the achievement of its strategic objectives
- if the performance indicators the [council/joint organisation] uses are effective, and
- of the adequacy of performance data collection and reporting.



| Document Name | Document Version Number | Review Date |
|---|-------------------------|-------------|
| Payment of Expenses and Provision of Facilities to the Mayor and Councillors Policy | 1.0.2 | March 2025 |
| Date Adopted | Minute Number | Status |
| 20 April 2022 | 6176 | Revised |

Purpose

This policy enables the reasonable and appropriate reimbursement of expenses and provision of facilities to Councillors to help them undertake their civic duties.

It ensures accountability and transparency and seeks to align Councillor expenses and facilities with community expectations. Councillors must not obtain private or political benefit from any expense or facility provided under this policy.

The policy has been prepared in accordance with the *Local Government Act 1993* (the Act) and *Local Government (General) Regulation 2021* (the Regulation) and complies with the Office of Local Government's Guidelines for the payment of expenses and provision of facilities to Mayors and Councillors in NSW.

The policy sets out the maximum amounts the Council will pay for specific expenses and facilities. Expenses not explicitly addressed in this policy will not be paid or reimbursed.

The main expenses and facilities are summarised in the table below. All monetary amounts are exclusive of GST.

| Expense or facility | Maximum amount | Frequency |
|---|---|---------------------------|
| General travel expenses, including interstate, overseas and long-distance intrastate travel expenses and includes accommodation and meals | \$21,000 total combined amount for all Councillors Adjusted as per the annual budget | Per year |
| Professional development | \$7,500 total combined amount for all Councillors | Per year |
| Conferences and seminars | \$15,000 total combined amount for all Councillors | Per year |
| ICT expenses | Each Councillor will be provided with a laptop or iPad. Where an internet connection is required, Council will pay 50% of the cost up to \$50 per month. | Per term Per month |
| Carer expenses (personal or childcare) | \$100 per meeting for up to four hours | Per meeting |
| Private use of motor vehicle | In accordance with Local Government (State) Award 2020 | |

Additional costs incurred by a Councillor in excess of these limits are considered a personal expense, which is the responsibility of the Councillor.

Councillors must provide claims for reimbursement within three months of an expense being incurred. Claims made after this time may not be approved.

Detailed reports on the provision of expenses and facilities for Councillors will be included in the Annual Report which is publicly available. These reports will include expenditure summarised by individual Councillor and as a total for all Councillors.

Definitions

| Term | Definition |
|---------------------------------|---|
| Accompanying person | Means a spouse, partner or de facto or other person who has a close personal relationship with or provides carer support to a Councillor |
| Appropriate refreshments | Means food and beverages, excluding alcohol, provided by Council to support Councillors undertaking official business |
| Act | Means the <i>Local Government Act 1993</i> (NSW) |
| Clause | Unless stated otherwise, a reference to a clause is a reference to a clause of this policy |
| Code of Conduct | Means the Code of Conduct adopted by Council or the Model Code if none is adopted |
| Councillor | Means a person elected or appointed to civic office as a member of the governing body of council who is not suspended, including the mayor |
| General Manager | Means the general manager of Council and includes their delegate or authorised representative |
| Incidental personal use | Means use that is infrequent and brief and use that does not breach this policy or the Code of Conduct |
| Long distance intrastate travel | Means travel to other parts of NSW of more than three hours duration by private vehicle |
| Maximum limit | Means the maximum limit for an expense or facility provided |
| NSW | New South Wales |
| Official business | Means functions that the Mayor or Councillors are required or invited to attend to fulfil their legislated role and responsibilities for council or result in a direct benefit for council and/or for the local government area, and includes: <ul style="list-style-type: none"> meetings of council and committees of the whole meetings of committees facilitated by council civic receptions hosted or sponsored by council meetings, functions, workshops and other events to which attendance by a Councillor has been requested or approved by council |
| Professional development | Means a seminar, conference, training course or other development opportunity relevant to the role of a Councillor or the mayor |
| Regulation | Means the <i>Local Government (General) Regulation 2005</i> (NSW) |
| Year | Means the financial year, which is the 12-month period commencing on 1 July each year |

Policy Content

Part A – Introduction

1. Introduction

- 1.1. The provision of expenses and facilities enables Councillors to fulfil their civic duties as the elected representatives of Greater Hume Council.
- 1.2. The community is entitled to know the extent of expenses paid to Councillors, as well as the facilities provided.
- 1.3. The purpose of this policy is to clearly state the facilities and support that are available to Councillors to assist them in fulfilling their civic duties.
- 1.4. Council staff are empowered to question or refuse a request for payment from a Councillor when it does not accord with this policy.
- 1.5. Expenses and facilities provided by this policy are in addition to fees paid to Councillors. The minimum and maximum fees a council may pay each Councillor are set by the Local Government Remuneration Tribunal as per Section 241 of the Act and reviewed annually. Council must adopt its annual fees within this set range.

2. Policy objectives

- 2.1. The objectives of this policy are to:
 - enable the reasonable and appropriate reimbursement of expenses incurred by Councillors while undertaking their civic duties
 - enable facilities of a reasonable and appropriate standard to be provided to Councillors to support them in undertaking their civic duties
 - ensure accountability and transparency in reimbursement of expenses and provision of facilities to Councillors
 - ensure facilities and expenses provided to Councillors meet community expectations
 - support a diversity of representation
 - fulfil the council's statutory responsibilities.

3. Principles

- 3.1. Council commits to the following principles:
 - Proper conduct:** Councillors and staff acting lawfully and honestly, exercising care and diligence in carrying out their functions
 - Reasonable expenses:** providing for Councillors to be reimbursed for expenses reasonably incurred as part of their role as Councillor
 - Participation and access:** enabling people from diverse backgrounds, underrepresented groups, those in carer roles and those with special needs to serve as a Councillor
 - Equity:** there must be equitable access to expenses and facilities for all Councillors
 - Appropriate use of resources:** providing clear direction on the appropriate use of council resources in accordance with legal requirements and community expectations
 - Accountability and transparency:** clearly stating and reporting on the expenses and facilities provided to Councillors.

4. Private or political benefit

- 4.1. Councillors must not obtain private or political benefit from any expense or facility provided under this policy.
- 4.2. Private use of council equipment and facilities by Councillors may occur from time to time.
- 4.3. Such incidental private use does not require compensatory payment back to Council.
- 4.4. Councillors should avoid obtaining any greater private benefit from Council than an incidental benefit. Where there are unavoidable circumstances and more substantial private use of council facilities does occur, Councillors must reimburse the council.
- 4.5. Campaigns for re-election are considered to be a political benefit. The following are examples of what is considered to be a political interest during a re-election campaign:
 - production of election material
 - use of council resources and equipment for campaigning
 - use of official council letterhead, publications, websites or services for political benefit
 - fundraising activities of political parties or individuals, including political fundraising events.

Part B – Expenses

5. General expenses

- 5.1. All expenses provided under this policy will be for a purpose specific to the functions of holding civic office. Allowances for general expenses are not permitted under this policy.
- 5.2. Expenses not explicitly addressed in this policy will not be paid or reimbursed.

6. Specific expenses

General travel arrangements and expenses

- 6.1. All travel by Councillors should be undertaken using the most direct route and the most practicable and economical mode of transport.
- 6.2. Each Councillor, including the Mayor will be reimbursed for reasonable travel expenses incurred while undertaking official business or professional development or attending approved conferences and seminars within NSW. This includes reimbursement:
 - for public transport fares
 - for the use of a private vehicle or hire car
 - for parking costs for Council and other meetings
 - for tolls
 - for documented ride-share programs, such as Uber, where tax invoices can be issued.
- 6.3. Allowances for the use of a private vehicle will be reimbursed by kilometre at the rate contained in the Local Government (State) Award.

Interstate, overseas and long-distance intrastate travel expenses

Given Council's location near the Victorian border, travel to Victoria will be considered as general travel. Arrangements and expenses for this travel will be governed by Clauses 6.1-6.3.

- 6.4. In accordance with Section 4, Council will consider the value and need for Councillors to undertake interstate and overseas travel. Councils should avoid interstate, overseas and long-distance intrastate trips unless direct and tangible benefits can be established for the council and the local community. This includes travel to sister and friendship cities.
- 6.5. Councillors seeking approval for any interstate and long-distance intrastate travel must submit a case to, and obtain the approval of, the General Manager prior to travel.
- 6.6. Councillors seeking approval for any overseas travel must submit a case to, and obtain the approval of, a full council meeting prior to travel.
- 6.7. The case should include:
 - objectives to be achieved in travel, including an explanation of how the travel aligns with current council priorities and business, the community benefits which will accrue as a result, and its relevance to the exercise of the Councillor's civic duties
 - who is to take part in the travel
 - duration and itinerary of travel
 - a detailed budget including a statement of any amounts expected to be reimbursed by the participant/s.
- 6.8. For interstate and long-distance intrastate journeys by air of less than three hours, the class of air travel is to be economy class.
- 6.9. For interstate journeys by air of more than three hours, the of air travel may be premium economy.
- 6.10. For international travel, the class of air travel is to be premium economy if available. Otherwise, the class of travel is to be economy.
- 6.11. Bookings for approved air travel are to be made through the General Manager's office.
- 6.12. For air travel that is reimbursed as council business, Councillors will not accrue points from the airline's frequent flyer program. This is considered a private benefit.

Travel expenses not paid by Council

- 6.13. Council will not pay any traffic or parking fines or administrative charges for road toll accounts.

Accommodation and meals

- 6.14. In circumstances where it would introduce undue risk for a Councillor to travel to or from official business in the late evening or early morning, reimbursement of costs for accommodation and meals on the night before or after the meeting may be approved by the General Manager. This includes where a meeting finishes later than 9.00pm or starts earlier than 7.00am and the Councillor lives more than 50 kilometres from the meeting location.
- 6.15. Council will reimburse costs for accommodation and meals while Councillors are undertaking prior approved travel or professional development.
- 6.16. The daily limits for accommodation and meal expenses within Australia are to be consistent with those set out on page 3.
- 6.17. The daily limits for accommodation and meal expenses outside Australia are to be determined in advance by the General Manager, being mindful of Clause 6.19.

Refreshments for council-related meetings

- 6.18. Appropriate refreshments will be available for council meetings, council committee meetings, Councillor briefings, approved meetings and engagements, and official council functions as approved by the General Manager.

Professional development

- 6.19. Council will set aside \$7,500 per annum for Councillor Professional Development annually in its budget to facilitate professional development of Councillors through programs, training, education courses and membership of professional bodies.
- 6.20. In the first year of a new council term, Council will provide a comprehensive induction program for all Councillors which considers any guidelines issued by the Office of Local Government (OLG). The cost of the induction program will be in addition to the ongoing professional development funding.
- 6.21. Approval for professional development activities is subject to a prior written request to the General Manager outlining the:
- details of the proposed professional development
 - relevance to council priorities and business
 - relevance to the exercise of the Councillor's civic duties.
- 6.22. In assessing a Councillor request for a professional development activity, the General Manager must consider the factors set out in Clause 6.27, as well as the cost of the professional development in relation to the Councillor's remaining budget.

Conferences and seminars

- 6.23. Council is committed to ensuring its Councillors are up to date with contemporary issues facing council and the community, and local government in NSW.
- 6.24. Council will set aside a total amount of \$15,000 (indexed) annually in its budget to facilitate Councillor attendance at conferences and seminars. This allocation is for all Councillors. The general manager will ensure that access to expenses relating to conferences and seminars is distributed equitably.
- 6.25. Approval to attend a conference or seminar is subject to a written request to the general manager or approval by Council resolution. In assessing a Councillor request, the general manager must consider factors including the:
- relevance of the topics and presenters to current council priorities and business and the exercise of the Councillor's civic duties
 - cost of the conference or seminar in relation to the total remaining budget.
- 6.26. Council will meet the reasonable cost of registration fees, transportation and accommodation associated with attendance at conferences approved by the general manager. Council will also meet the reasonable cost of meals when they are not included in the conference fees. Reimbursement for accommodation and meals not included in the conference fees will be subject to Clauses 6.18-6.21.

Information and communications technology (ICT) expenses

- 6.27. Council will provide Councillors with a contribution to internet charges as set out on Page 1. This may include either a laptop or tablet device.
- 6.28. Reimbursements will be made only for communications devices and services used for Councillors to undertake their civic duties, such as:
- receiving and reading council business papers
 - correspondence
 - diary and appointment management.

- 6.29. Councillors may seek reimbursement for applications on their mobile electronic communication device that are directly related to their duties as a Councillor, within the maximum limit.

Special requirement and carer expenses

- 6.30. Council encourages wide participation and interest in civic office. It will seek to ensure council premises and associated facilities are accessible, including provision for sight or hearing impaired Councillors and those with other disabilities.
- 6.31. Transportation provisions outlined in this policy will also assist Councillors who may be unable to drive a vehicle.
- 6.32. In addition to the provisions above, the General Manager may authorise the provision of reasonable additional facilities and expenses in order to allow a Councillor with a disability to perform their civic duties.
- 6.33. Councillors who are the principal carer of a child or other elderly, disabled and/or sick immediate family member will be entitled to reimbursement of carer's expenses up to a maximum outlined on page 1 for attendance at official business, plus reasonable travel from the principal place of residence.
- 6.34. Childcare expenses may be claimed for children up to and including the age of 16 years where the carer is not a relative.
- 6.35. In the event of caring for an adult person, Councillors will need to provide suitable evidence to the General Manager that reimbursement is applicable. This may take the form of advice from a medical practitioner.

Home office expenses

- 6.36. Each Councillor may be reimbursed for reasonable costs associated with the maintenance of a home office, such as minor items of consumable stationery and printer ink cartridges.

7. Insurances

- 7.1. In accordance with Section 382 of the Local Government Act, Council is insured against public liability and professional indemnity claims. Councillors are included as a named insured on this Policy.
- 7.2. Insurance protection is only provided if a claim arises out of or in connection with the Councillor's performance of his or her civic duties, or exercise of his or her functions as a Councillor. All insurances are subject to any limitations or conditions set out in the policies of insurance.
- 7.3. Council shall pay the insurance policy excess in respect of any claim accepted by council's insurers, whether defended or not.
- 7.4. The following insurances are also held for Councillors:
- Councillors and Officers Liability Cover
 - Personal injury whilst on Council business (note that Councillors are not covered by workers compensation payments or arrangements)
 - Travel insurance for approved travel on Council business
 - Cover loss or damage for Council property in the possession or control of Councillors.

At any time during the currency of this policy, additional insurance may be taken out to cover Councillors, if and when identified.

8. Legal assistance

- 8.1. Council may, if requested, indemnify or reimburse the reasonable legal expenses of:
 - a Councillor defending an action arising from the performance in good faith of a function under the Local Government Act provided that the outcome of the legal proceedings is favourable to the Councillor
 - a Councillor defending an action in defamation, provided the statements complained of were made in good faith in the course of exercising a function under the Act and the outcome of the legal proceedings is favourable to the Councillor
 - a Councillor for proceedings before an appropriate investigative or review body, provided the subject of the proceedings arises from the performance in good faith of a function under the Act and the matter has proceeded past any initial assessment phase to a formal investigation or review and the investigative or review body makes a finding substantially favourable to the Councillor.
- 8.2. In the case of a Code of Conduct complaint made against a Councillor, legal costs will only be made available where the matter has been referred by the General Manager to a conduct reviewer and the conduct reviewer has commenced a formal investigation of the matter and makes a finding substantially favourable to the Councillor.
- 8.3. Legal expenses incurred in relation to proceedings arising out of the performance by a Councillor of his or her functions under the Act are distinguished from expenses incurred in relation to proceedings arising merely from something that a Councillor has done during his or her term in office. For example, expenses arising from an investigation as to whether a Councillor acted corruptly would not be covered by this section.
- 8.4. Council will not meet the legal costs:
 - of legal proceedings initiated by a Councillor under any circumstances
 - of a Councillor seeking advice in respect of possible defamation, or in seeking a non-litigious remedy for possible defamation
 - for legal proceedings that do not involve a Councillor performing their role as a Councillor.
- 8.5. Reimbursement of expenses for reasonable legal expenses must have Council approval by way of a resolution at a council meeting prior to costs being incurred.

Part C – Facilities

9. General facilities for all Councillors Facilities

- 9.1. Council will provide the following facilities to Councillors to assist them to effectively discharge their civic duties:
 - personal protective equipment for use during site visits
 - a name badge which may be worn at official functions, indicating that the wearer holds the office of a Councillor and/or mayor or deputy mayor.
- 9.2. Councillors may book meeting rooms for official business in a specified council building at no cost. Rooms may be booked through a specified officer in the mayor's office or other specified staff member.
- 9.3. The provision of facilities will be of a standard deemed by the General Manager as appropriate for the purpose.

Stationery

- 9.4. Council will provide the following stationery to Councillors each year:
- letterhead, to be used only for correspondence associated with civic duties
 - business cards
- 9.5. As per Section 4, stamps shall only be used to support a Councillor's civic duties. Councillor mail will only be posted using the stamps provided. Any stamps not used will not be carried over to the next year's allocation.

Administrative support

- 9.6. Council will provide administrative support to Councillors to assist them with their civic duties only. Administrative support may be provided by staff in the Mayor's office or by a member of council's administrative staff as arranged by the General Manager or their delegate.
- 9.7. As per Section 4, council staff are expected to assist Councillors with civic duties only and not assist with matters of personal or political interest, including campaigning.

10. Additional facilities for the Mayor

- 10.1. In performing his or her civic duties, the Mayor will be assisted by the Executive Assistant – Governance and other staff as determined by the General Manager to provide administrative and secretarial support as required.
- 10.2. As per Section 4, staff are expected to work on official business only, and not for matters of personal or political interest of the Mayor, including campaigning.

Part D – Processes**11. Approval, payment and reimbursement arrangements**

- 11.1. Expenses should only be incurred by Councillors in accordance with the provisions of this policy.
- 11.2. Approval for incurring expenses, or for the reimbursement of such expenses, should be obtained before the expense is incurred.
- 11.3. Up to the maximum limits specified in this policy, approval for the following may be sought after the expense is incurred:
- local travel relating to the conduct of official business
 - carer costs
 - for ICT devices and services.
- 11.4. Final approval for payments made under this policy will be granted by the General Manager or their delegate.

Direct payment

- 11.5. Council may approve and directly pay expenses. Requests for direct payment must be submitted to the General Manager for assessment against this policy using the prescribed form, with sufficient information and time to allow for the claim to be assessed and processed.

Reimbursement

- 11.6. All claims for reimbursement of expenses incurred must be made on the prescribed form, supported by appropriate receipts and/or tax invoices and be submitted to the General Manager.

Notification

- 11.7. If a claim is approved, Council will make payment directly or reimburse the Councillor through accounts payable.
- 11.8. If a claim is refused, council will inform the Councillor in writing that the claim has been refused and the reason for the refusal.

Reimbursement to Council

- 11.9. If council has incurred an expense on behalf of a Councillor that exceeds a maximum limit, exceeds reasonable incidental private use or is not provided for in this policy:
- council will invoice the Councillor for the expense
- the Councillor will reimburse council for that expense within 14 days of the invoice date.
- 11.10. If the Councillor cannot reimburse Council within 14 days of the invoice date, they are to submit a written explanation to the General Manager. The General Manager may elect to deduct the amount from the Councillor's allowance.

Timeframe for reimbursement

- 11.11. Unless otherwise specified in this policy, Councillors must provide all claims for reimbursement within three months of an expense being incurred. Claims made after this time cannot be approved.

12. Disputes

- 12.1. If a Councillor disputes a determination under this policy, the Councillor should discuss the matter with the General Manager.
- 12.2. If the Councillor and the General Manager cannot resolve the dispute, the Councillor may submit a notice of motion to a council meeting seeking to have the dispute resolved.

13. Return or retention of facilities

- 13.1. All unexpended facilities or equipment supplied under this policy are to be relinquished immediately upon a Councillor or mayor ceasing to hold office or at the cessation of their civic duties.
- 13.2. Should a Councillor desire to keep any equipment allocated by Council, then this policy enables the Councillor to make application to the General Manager to purchase any such equipment. The General Manager will determine an agreed fair market price or written down value for the item of equipment.
- 13.3. The prices for all equipment purchased by Councillors under Clause 13.2 will be recorded in Council's annual report.

14. Publication

- 14.1. This policy will be published on Council's website.

15. Reporting

- 15.1. Council will report on the provision of expenses and facilities to Councillors as required in the Act and Regulations.
- 15.2. Detailed reports on the provision of expenses and facilities to Councillors will be publicly tabled at a council meeting every six months and published in full on Council's website. These reports will include expenditure summarised by individual Councillor and as a total for all Councillors.

16. Auditing

- 16.1. The operation of this policy, including claims made under the policy, will be included in Council's audit program and an audit undertaken at least every two years.

17. Breaches

- 17.1. Suspected breaches of this policy are to be reported to the General Manager.
- 17.2. Alleged breaches of this policy shall be dealt with by following the processes outlined for breaches of the Code of Conduct, as detailed in the Code and in the Procedures for the Administration of the Code.

Responsibility

Greater Hume Council
General Manager

Document Author

General Manager

Relevant Legislation

The Local Government Act 1993

Associated Records

Model Code of Conduct for Local Councils in NSW in 2020
Local Government (General) Regulation 2021 (the Regulation)

DRAFT

| Document Name | Document Version Number | Review Date |
|---|-------------------------|-------------|
| Bring Your Own Device and Mobile Phone Policy | 1.0.5 | June 2024 |
| Date Adopted | Minute Number | Status |
| 18 June 2020 | 5608 | Revised |

Purpose

Greater Hume Council recognises the need to use various technologies to meet its business objectives.

The purpose of this policy is to outline how mobile devices will be utilised within the organisation.

Mobile devices are becoming a common and cost-effective tool for information management and communication. In addition to the increased prevalence of mobile devices being utilised, employees are also increasingly requesting the option of connecting their own mobile devices Bring Your Own Device – (BYOD) to Council equipment and networks.

Scope

This policy applies to everyone using a Council Mobile or approved BYOD when accessing Council's information and ICT resources, including employees, volunteers, labour hire, contractors, Councillor's or professional services consultants.

Mobile devices covered by this policy include any device or accompanying media that may be used to access the systems and data of Greater Hume Council, whether they are Council owned devices or approved non-Council owned devices.

For the purpose of this policy, mobile devices comprise any equipment that connects to a network using a SIM Card or similar device and accessing the Council's information and ICT resources except laptops. This includes but is not limited to satellite phones, mobile phones, tablets, modems, photographic and recording equipment.

Definitions

| | |
|---------------------------------------|---|
| BYOD Mobile Device | The practice of allowing employees of an organisation to use their own smartphones, or other mobile devices for work purposes. BYOD Mobile devices covered by this policy include any device or accompanying media that you may use to access the systems and data of Greater Hume Council, they include but are not limited to satellite phones, mobile phones, tablets, modems, photographic and recording equipment (excluding laptops). |
| Council Mobile Device | A mobile device which Council has provided to an employee to assist them in their daily work activities as required by their role. The Council device is considered an asset of Council to be used accordingly. |
| Employee | Any individual employed, appointed, or otherwise attached to Council, whether on an ongoing, temporary, contractor, casual or voluntary basis. This includes all senior executives and secondees from other agencies and may include contractors and employees of any firm or company contracted to perform work on behalf of Council subject to the nature of the policy and its application. |
| Mobile Device | For the purpose of this policy, mobile devices comprise any equipment that connects to a network using a SIM card or similar device and accessing Council's information and ICT resources. This includes but is not limited to satellite phones, mobile phone, tablets, telemetry devices, modems, photographic and recording equipment. Laptop computers are specifically excluded under the scope of this policy. |
| Mobile Device Management (MDM) | Mobile Device Management is the process of securing, monitoring and supporting the use of mobile devices, such as smartphones and tablets, in the workplace. The function of MDM is to control data, configuration settings and applications on all mobile devices used within a company or organisation. |
| Mobile Threat Management (MTM) | A secure mobile gateway for a Council owned device allowing Council to secure the mobile device against any threats. |
| Personal Information | Information or an opinion about an identified individual, or an individual who is reasonably identifiable: <ul style="list-style-type: none"> A) Whether the information or opinion is true or not; and B) Whether the information or opinion is recorded in a material form or not (<i>The Privacy Act 1988</i>). |
| User | A person who has the authority to use an application, equipment, or system owned by Greater Hume Council. |

| | |
|------------|--|
| IT | Information Technology – a broad term that involves the use of technology to communicate, transfer data and process information. |
| ICT | Information and Communication Technology- encompasses the infrastructure, tools and systems that enable modern computing and communication including devices like computers, the internet and telecommunication. |

Policy Content

Council is responsible for maintaining the security of ICT and information stored within its environment. Due to the portable nature of mobile devices there is a requirement to maintain security for these devices and for any information stored or transmitted via them.

This Policy outlines the following requirements associated with the use and application of mobile devices by Council and ensures the correct processes and procedures are adhered to when utilising mobile computing devices and technologies:

- Employees are aware of their individual responsibilities in relation to the use and security of mobile devices for the transmission and storage of information and access to Greater Hume Council's systems and infrastructure.
- The risks introduced by using mobile devices are minimised and managed.
- The correct processes and procedures are developed and employed when using mobile devices and technologies.
- Mobile devices used for the Councils' purposes are protected by appropriate security measures consistent with the security requirements.

All use of mobile devices, personally and professionally, must be appropriate and lawful.

Eligibility

An employee may be eligible to have a Council-owned Mobile Device if it is deemed necessary to their position, and at their manager's discretion. The type of mobile devices offered by Council are at the discretion of the IT Coordinator and vary depending on the Employee's role. This is so Council can ensure the devices are supported via our technology program and that the employee has a device appropriate to their role. The range of mobile devices available will be restricted to reduce support costs. Alternatively, an employee may choose to use their own personal mobile device to access and connect to Council systems and programs.

In order to connect to Council infrastructure or services, users will be required to ensure acceptance of terms and conditions as detailed in the policy.

A Mobile Device Management (MDM) solution must be installed on all Council Mobile Devices, to enforce minimum security settings necessary to protect Council systems and information stored or available on the mobile device. A MDM solution must be enabled on BYOD Mobile Devices where users wish to access Council systems and data from their device.

Access to Council information and applications will only be available through approved software (e.g. Outlook for email, Teams for messaging and collaboration) on managed mobile devices.

Council reserves the right to remove the MDM application from the device at any time without prior notification.

The MDM application on BYOD Mobile Devices may be removed by the owner of the device. Once

the MDM application has been removed, Council applications and data can no longer be accessed from the device.

On Council Mobile Devices, removal of the MDM application must only be done by an authorised IT Coordinator or representative. As a part of this process, all Council data stored on the device will be removed and access to Council systems will no longer be available.

Use of Council-owned Mobile Devices

The following must be observed by the User with respect to the use of Council-owned mobile devices:

- Council owned mobile devices remain the property of Greater Hume Council and as such can be unreservedly requested by and accessed by the IT Coordinator at anytime.
- The User of the device must notify the IT Coordinator immediately upon loss, theft or suspected loss/theft of the device. Where possible, the contents of the device will be remotely erased and the services associated with the device will be disabled.
- Greater Hume Council owned devices are configured to Greater Hume Council's chosen network provider. Transfer of such devices to other carriers will only be considered where a pressing business need is identified. In which case, service transfer costs may be investigated and any costs that cannot be justified for business purposes may be passed on to the User of the device.
- Council-owned devices will also be enrolled in a Mobile Threat Management (MTM) program which will protect the device against cyber security attacks.
- Usage charges for mobile devices are subject to periodic review. Excess data usage may be investigated and any additional costs that cannot be justified for business purposes may be passed on to the User of the device.
- Users are responsible for ensuring mobile devices are not accessed by other people that are not authorised to view information on the device.
- Council-owned devices will be allocated a PIN. If the PIN is modified the IT Coordinator must be notified via email or text message. Upon exiting the organisation, Council-owned mobiles must be returned to People & Culture, if the council-owned device cannot be accessed (due to an unknown PIN) Council reserves the right to withhold the cost of the mobile device from the exiting employee's termination pay.
- If an employee is unable to return the Council-owned device then Council may charge the Employee to reimburse Council for the cost of the mobile device.
- If an Employee seeks to retain the Council issued SIM and associated costs upon existing of the organisation, then the Employee will be required to place their request in writing for the General Manager to consider.
- Chargers, wall sockets and protective cases are to be provided and returned upon exit of the organisation or where a mobile device is being replaced.
- Employees are required to sign a Personnel Security Access Form – Mobile Phone/Device that details the mobile device and accessories that have been issued.
- Employees are required to ensure their Council-owned device is charged and in good working order to enable them to remain contactable during work hours.
- Employees are required to set up an appropriate voice mail message that identifies their name and Greater Hume Council. Employees should regularly check their voice mail messages and return calls within a suitable time frame.
- When issued with a Council-owned mobile, the Employee has a responsibility to respond to work related communication within a reasonable timeframe.
- Certain positions will have Council issued mobiles and these numbers will be provided to external parties such as Rangers that are on-call to the public.
- For employees that have a Council issued mobile, there is a requirement to share work mobile numbers with fellow internal staff and relevant stakeholders.
- Employees have a Right to Disconnect and therefore (unless on-call) may choose not to respond to work calls outside of work hours.
- Employees may use their Council-owned device for personal use. On these mobile devices, any other applications may be installed at the user's discretion, but personal applications must not have access to Council services and should minimise data usage.

- If an employee requires an application that has not been previously approved then the Employee is to seek approval from the IT Coordinator.
- The Employee is obligated to report illicit or inappropriate content on their device or that of another Employee to their Manager.
- All employee's that have a Council-owned mobile device and use the mobile while operating a vehicle are required to install hands-free (or Bluetooth) in work vehicles. Mobile phone usage while operating vehicles is required to be lawful. If an employee receives a fine for non-lawful use of a mobile device, Council do not accept any liability for such acts and employees are personally liable for any fines.
- Calls that attract a higher rate such as 1300 numbers are restricted. Calls that are competition lines, for gambling or questionable in view of Council's acceptable use policy are prohibited.
- Council recognises from time-to-time accidents may occur, where a mobile device is broken Greater Hume Council will replace the phone with a like phone. Careless or reckless use of Council issued mobiles will not be covered.
- Any information which infringes copyright or any other form of intellectual property rights (e.g. other music libraries, movies etc.) must not be stored on any device owned by Council.
- Mobile and data access when travelling overseas is very costly. With manager approval, the IT Coordinator will arrange for the activation and subsequent deactivation of international roaming for Council mobile plans as well as data packs on an "as needs" basis. International voice call and data service usage (e.g. internet, email, streaming etc.) must only be used when essential. While overseas, personal use must be minimised otherwise the employee may be liable for excessive mobile usage fees. Council is not responsible for any costs incurred using BYOD Mobile Devices.

Use of Non-Council owned Mobile Devices (BYOD)

Councillors, staff, contractors and volunteers may be permitted to connect non-Council owned mobile devices to Greater Hume Council's systems and infrastructure for the express purpose of receiving email, calls and use of relevant applications by way of the MDM and as outlined in Eligibility Section of this Policy.

In addition to adherence to all other terms of this Policy, the use of a non-Council owned mobile device connected to Greater Hume Council's network, requires acceptance and implementation of the following conditions and shall be confirmed by signature of agreeance to the conditions of this Policy:

- The owner/user is financially responsible for their data usage and costs associated with the phone.
- The owner/user of any device must accept an MDM solution to enforce minimum security settings necessary to protect Council systems and information stored or available on the mobile device.
- The owner/user of the device will notify the IT Coordinator immediately upon loss, theft or suspected loss/theft of the device. Where possible, the work apps and content of the device will be remotely removed and the services associated with the device will be disabled.
- The user of the device agrees to protect Council information residing on the device, including ensuring that agents not authorised do not have access to council information stored on the device.
- No Greater Hume Council data other than mail (including attachments stored within the mail system), contacts and calendar items may be stored on non-Council owned devices unless expressly authorised in writing by the IT Coordinator.
- Non-Council owned devices will not be supported by Greater Hume Council's IT department for trouble shooting issues with the exception of connectivity to Greater Hume Council services.
- Council will accept no liability for functionality, serviceability or performance associated with the device and any responsibility with regard to warranty will reside solely between the owner/user of the device and the supplier/manufacture.
- Council is not liable for replacement of damaged, broke, lost or stolen phones.
- Council accepts no responsibility or liability for the loss of Council related or personally related data residing on the device.
- Greater Hume Council reserves the right to remove or restrict work related applications at the

discretion of the organisation.

- Council or its agents will not be able to, nor will they access any personal applications, data or content.
- Council or its agents will not supply the Owner's mobile number to any external party, however if the Owner is agreeable, the mobile number may be shared internally for the purposes of receiving calls.
- Excess data usage on a personal phone is the employees responsibility and Council is not liable for excess data charges.
- A user can remove MDM from their non-owned Council device. If this occurs the IT Coordinator will be notified and the employee will no longer be able to access Council ICT.
- For BYOD Mobile Devices, Council applications and data must be managed separately from personal application data.

Dual Sim Mobile Device

Employees who are eligible for a Council-owned mobile device may elect to have a Dual Sim Mobile Device so that they are not required to have two mobile devices. If the Employee elects to they can select either:

- A Council-owned device with Council Sim and personal Sim
- A non-owned Council device with Council Sim and personal Sim
- Users have the option to nominate business or personal mobile data. Users can nominate business data for work hours and switch to personal data for out of business hours phone usage.
- All Users of a Dual Sim must read and adhere to the items detailed under Use of Council-owned Mobile Devices.
- Users have the option to nominate business or personal phone contacts. Users can call contacts with the choice of selecting if they call from their business or personal number.
- Users have the right to disconnect from business calls and Council Sim when on personal leave by disconnecting the Council Sim for the leave period or after business hours.
- When an employee using this option leaves Council then the Council-owned device must be returned to People & Culture. Users are responsible for removing all personal data before handing device back in on final day of work.
- If an employee elected a non-owned Council device, the IT Coordinator will remotely remove all business related data on final day of employment.

Misplaced, stolen, damaged or breached mobile devices

Council expects all employees to take reasonable care of Council Mobile Devices. It is the employee's responsibility to take all necessary measures to ensure a device is not damaged, lost or stolen.

The user of the mobile device must notify the IT Coordinator and their manager immediately upon loss, theft, breach or suspected loss, theft, breach of a managed device. In these circumstances, Council services associated with the device must be disabled. For BYOD Mobile Devices, only Council applications and data will be removed.

Costs for lost or damaged Council Mobile Devices will be billed to the employee's cost centre.

If the Council Mobile Device is faulty or damaged, an assessment will be made as to whether the device can be replaced under warranty.

Protective cases are provided with all Council Mobile Devices and must be used to shield the devices from undue wear, tear and damage.

Use of Mobile Devices around Children

The National Model Code for Taking Images or Videos of Children while Providing Early Childhood Education and Care (National Model Code) addresses child safe practices for the use of electronic devices while providing early childhood education and care (ECEC). Educators within our ECEC services working under the National Quality Framework (NQF) are obliged to adopt the National

Model Code as a further support to promote a child safe culture.

Taking images or videos of children while providing Early Childhood Education and Care

Greater Hume Council acknowledges that a part of caring for and providing early education care requires the use of Council-owned mobile devices to conduct general activities such as taking photos, recording information, communication with parents and guardians, etc. The following conditions need to be adhered to in any of our Early Childhood Educate and Care environment's:

- Only Council-owned mobile devices should be used when taking images or videos of children while providing education and care and should be in accordance with The National Model Code for Taking Images or Videos of Children while Providing Early Childhood Education and Care (National Model Code).
- Personal electronic devices that can take images or videos (such as tablets, phones, digital cameras, smart watches) and personal storage and file transfer media (such as SD cards, USB drives, hard drives and cloud storage) should not be in the possession of any person while providing education and care and working directly with children. Any exceptions to this should be for limited, essential purposes that are authorised in writing (or through another means if written authorisation is not reasonably practicable) by the approved provider at the service, and where that access does not impede the active supervision of children.
- Essential purposes for which use and / or possession of a personal electronic device may be authorised for purposes other than taking images or recording videos of children include:
 - communication in an emergency situation involving a lost child, injury to child or staff member, or other serious incident, or in the case of a lockdown or evacuation of the service premises
 - personal health requirements, e.g. heart or blood sugar level monitoring
 - disability, e.g. where a personal electronic device is an essential means of communication for an educator or other staff member
 - family necessity, e.g. a worker with an ill or dying family member
 - technology failure, e.g. when a temporary outage of service-issued electronic devices has occurred
 - local emergency event occurring, to receive emergency notifications through government warning systems, for example, bushfire evacuation text notification.

Use of Mobile Devices during work hours

Use of Mobile Phone devices during work hours for non-work activities. Employees and Users of mobile devices need to abide by the following:

- Restrict personal use of mobile phones during work hours unless on a break.
- To minimise distractions of other **employee's move away to take calls of a personal nature.**
- Minimise volume on mobile devices when indoors.
- When in meetings and in formal settings, ensure mobile devices are placed on silent.
- When on Lifeguard duties at Swimming Pools Lifeguards should not be distracted from focusing on the users of the pool. Personal Mobile devices should only be used for emergency calls or to receive calls from Council staff. All other mobile phone use is prohibited.

Purchase of Equipment and Ownership

Council is the legal owner of all physical and electronic information, computing and communication technology resources created or acquired to conduct Council's business. For BYOD, ownership applies to only the related Council information and specifically excludes the device itself.

Council delegates to its employees, daily management responsibility and custodianship of information and ICT resources for their use, maintenance and protection. With best effort and due care, employees are responsible for upholding Council's policies to protect Council's information and ICT resources.

Council-owned Mobile Devices must be purchased through approved channels. Individuals or business units must not buy their own Council Mobile Device. To obtain a Council-owned mobile device the Employee's Manager will need to obtain and complete the Mobile Phone Service Request

Form.

Upon exiting the organisation all Council-owned mobile devices and accessories must be returned to People & Culture (or delegated Council representative) in good working order.

Usage and Service Charges

To protect public interests in the use of public resources, employees have no inherent right to use Council's ICT resources for non-council purposes. To this end, Council Mobile Devices should be primarily used for authorised business purposes; however, limited personal use is permitted if it does not have an adverse impact on Council use and services.

Exemptions

This Policy is mandatory unless an exemption is granted by the Director Corporate and Community Services or the General Manager. Any requests for exemptions from any of these directives should be referred to the IT Coordinator.

Breach of the Conditions of this Policy

In circumstances where a breach of this policy occurs, Council reserves the right to restrict the use or access to the technology or network, equipment or services and to maintain that restriction at its discretion.

Access to and storage of any material that could be considered offensive, obscene, pornographic, threatening, abusive, discriminatory, bullying or harassment, or may otherwise be considered illegal or unethical, is prohibited from any Council device. Such use may result in disciplinary processes in accordance with the Code of Conduct. Legal prosecution following a breach of these conditions may result independently from any action by Council.

Failure to Comply with this Policy

Ethical and behavioural standards that employees are expected to demonstrate while working with Council are set out in the respective Code of Conduct. If employees fail to meet those standards, corrective action may be taken in accordance with the respective Code of Conduct.

Individuals who are not Council sector employees such as volunteers, contingent or labour hire workers, professional services contractors and consultants may have their services, contract or agreement terminated immediately, or legal action could be taken if they are found to have violated this policy.

Indemnity by Non-Employees

The Council bears no responsibility whatsoever for any legal action threatened or commenced due to conduct and activities of Users in accessing or using these resources or facilities. All Users indemnify the Council against any and all damages, costs and expenses suffered by the Council arising out of any unlawful or improper conduct and activity, and in respect of any action, settlement or compromise, or any statutory infringement.

Legal prosecution following a breach of these conditions may result independently from any action by Council.

Variations to Policy

The General Manager or their delegated representative can be authorised to approve variations to this policy, provided such variation does not result in additional costs being incurred by Council.

Acceptance conditions:

Employees/Users are required to accept and adhere to the outlined terms and conditions and shall confirm by signature of the Personnel Security Access Form – Mobile Phone/Device to confirm their

agreement to the conditions of this Policy.

Where the above terms are not accepted, access to Council systems and data (e.g. Outlook email and Teams) will not be available from the mobile device.

Links to Policy

Records Management Policy
Internet, Email and Computer Use Policy
Model Code of Conduct Policy for Local Councils in NSW
Performance and Misconduct Policy (currently under review)
Volunteer Policy
Information Technology Security Access Policy
Child Safe Policy
Children Services - Child Protection Policy

Links to Procedure

Records Management Procedures
Information Technology Security Access Procedure

Links to Forms

Personnel Security Access Form – Mobile Phone/Device
Personnel Security Access Form – VPN Remote Access
Personnel Security Access Sub Form – Network
Personnel Security Access Form - Mobile Phone/Device
Mobile Phone Service Request Form

References

Nil.

Responsibility

Director Corporate & Community

Document Author

Director Corporate & Community Services

Relevant Legislation

[NSW Local Government Act 1993](#)
[Broadcasting Services Act 1992](#)
[NSW Electronic Transactions Act 2000](#)
[Privacy Act 1988](#)
[ACECQA - National Model Code for Early Childhood Education & Care](#)

Associated Records

Nil.

| Document Name | Document Version Number | Review Date |
|---|-------------------------|-------------|
| Bullying and Harassment Policy | 1.0.2 | August 2024 |
| Date Adopted | Minute Number | Status |
| Click here to enter a date. | | Revised |

Purpose

Greater Hume Council (Council) are committed to providing a safe and equitable workplace for all employees, where everyone's contribution is valued and respected. As part of this commitment, workplace behaviors such as workplace bullying, harassment, sexual harassment and discrimination will not be tolerated.

The purpose of this Policy is to outline the requirements for the prevention and management of bullying, harassment, sexual harassment and discrimination at Council. Council are committed to eliminating any forms of workplace bullying and harassment.

Scope

This policy applies to all Councillors, management, employees, contractors and volunteers across all Council workplaces, worksites or other places where employees may be undertaking work or representing Council.

Employees are expected to contribute to the achievement of a positive and productive workplace culture by carefully considering their own behaviour and its possible effect on others. Council's *Model Code of Conduct for Local Councils in NSW* provides the standards of behaviours and conduct that are expected of all employees at all times. Managers are responsible for fostering a work environment that is free from bullying and promote Council's values. Managers must take all reasonable steps to identify, assess and eliminate or minimise the potential for workplace bullying.

Definitions

Bullying – Defined by Safe Work Australia as 'repeated and unreasonable behaviour directed towards an employee or group of employees that creates a risk to health and safety'.

Repeated behaviour refers to the 'persistent nature of the behaviour and can involve a range of behaviours over time'. This includes repeated behaviour directed towards one individual and single incidents of behaviour involving separate individuals and can involve a range of behaviours over time.

Unreasonable behaviour means 'behaviour that a reasonable person, having considered the circumstances, would see as unreasonable, including behaviour that is victimizing, humiliating, intimidating or threatening'.

Workplace bullying will generally meet the following criteria:

- It is repeated and systematic. A single incident will generally not meet the threshold for bullying but should be appropriately addressed (e.g. grievance or misconduct) to prevent escalation or repetition)
- It is unwelcome and unsolicited
- A reasonable person would consider the behaviour to be offensive, intimidating, humiliating or threatening.

Discrimination – Treating someone less favorably on the basis of protected attributes than another person in the same or similar circumstances. It is unlawful under the *NSW Anti-Discrimination Act*

1977 to discriminate against or harass others in the workplace (or their relative or associate) on the grounds of their:

- Race (including colour, descent, nationality and ethnic, ethno-religious or national origin)
- Gender (including transgender, pregnancy, or potential pregnancy, breastfeeding)
- Sexual orientation
- Marital or domestic status
- Disability (including physical, intellectual, psychiatric, neurological, illnesses such as HIV/AIDS)
- Carer responsibilities
- Age.

It may also be unlawful to indirectly discriminate by imposing an unreasonable requirement or policy that is the same for everyone but has an unfair effect on people with a particular protected attribute.

Discrimination can be a single act. It does not need to be repeated or continuous to constitute discrimination.

Employee - Any individual employed, appointed, or otherwise attached to Council, whether on an ongoing, temporary, contractor, casual or voluntary basis. This includes all senior executives and secondees from other agencies and may include contractors and employees of any firm or company contracted to perform work on behalf of Council.

Harassment – A range of behaviours that intimidate, offend or humiliate a person. It is intrusive behaviour that tends to focus on a personal characteristic of another person as its object. Harassment can be against the law when it is based on protected attributes under the anti-discrimination legislation (refer to ‘discrimination’ definition), or when it includes conduct of a sexual nature (refer to ‘sexual harassment’ definition).

Examples of discriminatory harassment may include behaviour such as:

- Telling offensive jokes about a particular racial or religious group in front of a person from that group
- Making derogatory comments or taunts about a person’s disability or sexual orientation.

Sexual Harassment – Unwelcome conduct of a sexual nature by which a reasonable person would be offended, humiliated or intimidated. Sexual harassment is unlawful and may need to be reported to NSW Police.

Sexual harassment may include behaviours such as:

- Unwelcome sexual advances
- Requests for sexual favors
- Leering or sexual comments about a person’s body
- Sending obscene communications or displaying sexually suggestive materials (including using electronic devices to send inappropriate messages or images)
- Sexually explicit jokes
- Intrusive questions or suggestive remarks about a person’s sexual or private life
- Unwelcome touching
- Stalking
- Sexual assault (including unwelcome touching of genitals or breasts).

Sexual harassment can be a single act. The behaviour does not need to be repeated or continuous to constitute sexual harassment.

Unacceptable workplace behaviours – Includes bullying, harassment, sexual harassment and discrimination. The definition of each is distinct, but the behaviours do not necessarily occur in isolation.

Policy Content

Council is committed to creating a working environment that is free from unacceptable workplace behaviours and where employees are treated with dignity, courtesy and respect.

All complaints about bullying must be treated sensitively, seriously, fairly and acted on promptly. An initial assessment must be conducted within three working days of receiving a complaint. Managers (or Directors where the complaint involves a Manager) are responsible for ensuring that identified risks related to a complaint, are assessed and managed.

Those involved in a complaint have both the right to confidentiality and the responsibility for maintaining confidentiality.

What is Workplace Bullying?

Bullying (refer to 'bullying' definition) can be in many different forms. It can range from overly aggressive behaviour such as shouting, physical confrontation or using an abusive or aggressive tone in speaking to other employees, to more subtle behaviours such as encouraging or allowing others to engage in bullying, publicly criticising others and spreading rumours.

Bullying behaviour can be by one or more persons against any other person(s). This may include Managers and employees at any level being responsible for engaging in bullying behaviour or being the target of such behaviour. Managers and employees at any level can either be responsible for engaging in bullying behaviour or be the target of bullying.

The Safe Work Australia *Guide for Preventing and Responding to Workplace Bullying* provides the following examples of bullying:

- Abusive, insulting or offensive language or comments
- Aggressive or intimidating conduct
- Unjustified criticism or complaints
- Practical jokes or initiation practices involving abuse or humiliation
- Deliberately excluding someone from workplace activities
- Withholding information that is vital for effective work performance
- Setting unreasonable timelines or constantly changing deadlines
- Setting tasks that are unreasonably below or beyond a person's skill level
- Denying access to information, supervision, consultation or resources to the detriment of the employee
- Spreading misinformation or malicious rumors
- Changing work arrangements such as rosters and leave to deliberately inconvenience an employee or employees.

Bullying may also be discrimination if it targets a person on the basis of their age, gender, pregnancy, race, disability, sexual orientation or certain other protected attributes.

What is not Workplace Bullying?

Workplace conflict such as differences of opinion and disagreements are not generally considered to be workplace bullying (unless they are repeated, unreasonable behaviours that create a risk to health and safety) and should be managed under Council's *Workplace Grievance Policy*.

Reasonable management action taken in a reasonable way does not constitute bullying. Reasonable managerial actions are those taken to direct and control how work is done in the workplace and may include:

- Providing appropriate feedback on an employee's performance (the fact that an employee may find the feedback upsetting or unsettling does not of itself constitute bullying)
- Appropriate and reasonable actions taken to protect employees' safety
- Managing performance issues
- Issuing reasonable directions about work allocation, performance and attendance at the workplace
- Transferring an employee or taking action to make an employee redundant where the process is conducted fairly and equitably
- Making justifiable decisions related to recruitment and selection and other development opportunities
- Ensuring that workplace policies are implemented
- Managing allegations of misconduct and utilising disciplinary actions where appropriate
- Overseeing injury and illness processes in accordance with Work Health Safety, Injury Management and Workers Compensation legislation and policies.

It is reasonable for Managers and Supervisors to allocated work and give feedback on an employee's performance. These actions are not workplace bullying if they are carried out in a lawful and reasonable way, taking the particular circumstances into account. A Manager exercising their legitimate authority at work may result in some discomfort for an employee. The question of whether management action is reasonable is determined by considering the actual management action rather than an employee's perception of it, and where management action involves a departure from established policies or procedures whether the departure was reasonable in the circumstances.

Reporting Workplace Bullying

A complaint of bullying should be made to the relevant Manager. Where the complaint is against the Manager or where there may be a perceived conflict of interest, the complaint should be made to the next Manager or Director. Where this is not appropriate, the complaint should be referred to People and Culture for appropriate action. If the complaint relates to a Director, the complaint should be made to the General Manager.

In instances pertaining to complaints regarding the General Manager, complaints should be made in writing (preferably) to the Mayor. If the complaint relates to the Mayor or Councillors then the matter will defer to the Procedures for the Administration of *The Model Code of Conduct for Local Councils in NSW 2020* which outlines the process for managing complaints.

It is preferred that complaints of bullying are in writing but may also be verbal. Complaints should contain as much detail as possible (for example, the person(s) alleged to be bullying, dates of incident(s), alleged actions including verbal statements or physical actions and witnesses).

Employees will be offered EAP services and may seek advice from their Union regarding their complaint of bullying. Depending on the nature of the complaint, there may also be reporting obligations of Council (for example, reporting to SafeWork NSW if the report is deemed notifiable). It is critical that where Management or People and Culture become aware of a significant workplace risk, intervention is required as soon as practicable to manage the risk.

Anonymous complaints are not encouraged, however if one is received, it will be assessed and followed up on as deemed appropriate. While individual matters may not be able to be followed up, a general organisational response may be required such as a meeting with the relevant group of employees.

Responding to Workplace Bullying

When a complaint is received and where appropriate to do so, it will be forwarded to the People & Culture Coordinator. Where serious allegations have been made the General Manager may determine the matter to be dealt with by an external party. The complaint will be assessed initially within three working days, to determine whether it is a bullying complaint or a grievance.

- If the complaint is determined to be of a bullying nature, it will include elements as outlined above from The Safe Work Australia *Guide for Preventing and Responding to Workplace Bullying*
- If the complaint is determined to be a grievance, it will include elements as outlined above in the section *What is not Workplace Bullying*.

Both a bullying complaint and grievance complaint will undergo a risk assessment to ensure the safety and wellbeing of the employee(s) involved and implement any initial controls to manage the situation. If an employee is deemed to be at risk, alternative work arrangements may be introduced to support their wellbeing.

People and Culture will determine what actions will be initially undertaken and actions may include:

- A meeting with the employee making the complaint to ascertain further information and confirm details of the allegations. This should occur within three days of receiving the complaint
- Considering the nature of the allegations to determine if the complaint is a bullying complaint or grievance
- If the complaint is of a bullying nature, People and Culture will commence an investigation and may begin with requesting alleged employee(s) attend a meeting to respond to allegation(s). Council's *Performance and Misconduct Procedure* will be followed and the severity of the following steps will be determined after the initial meeting.
- If the complaint is a grievance, Council's *Workplace Grievance Policy and Procedure* will be followed.

Alternatively, where appropriate an informal approach can be taken to manage a complaint. For example, an employee may notify their supervisor of an issue they have with another employee and it may be resolved with an informal conversation where the Supervisor brings the matter to the alleged employee's attention. In this instance, the alleged employee may have been unaware of their actions and the matter is resolved by an informal conversation. The Supervisor should also notify their manager of the matter and ensure there is a written record of the matter, conversation and outcome.

Where an employee advises of a bullying incident but does not wish to make a formal complaint, the employee will be advised of their options to resolve the matter. There may be an obligation of Council to take action to ensure the health and safety of employees. The relevant Supervisor/Manager or People and Culture will advise the concerned employee that:

- Council's *Bullying and Harassment Policy and Workplace Grievance Policy and Procedure* are the frameworks to help resolve workplace issues.
- Employees have an obligation to report work, health and safety issues
- Complaints will be taken seriously
- Council has a duty of care to all employees and when a workplace risk arises, they have a responsibility to intervene, manage and minimise or eliminate the risk.

Notifying the Individual(s) of the Complaint

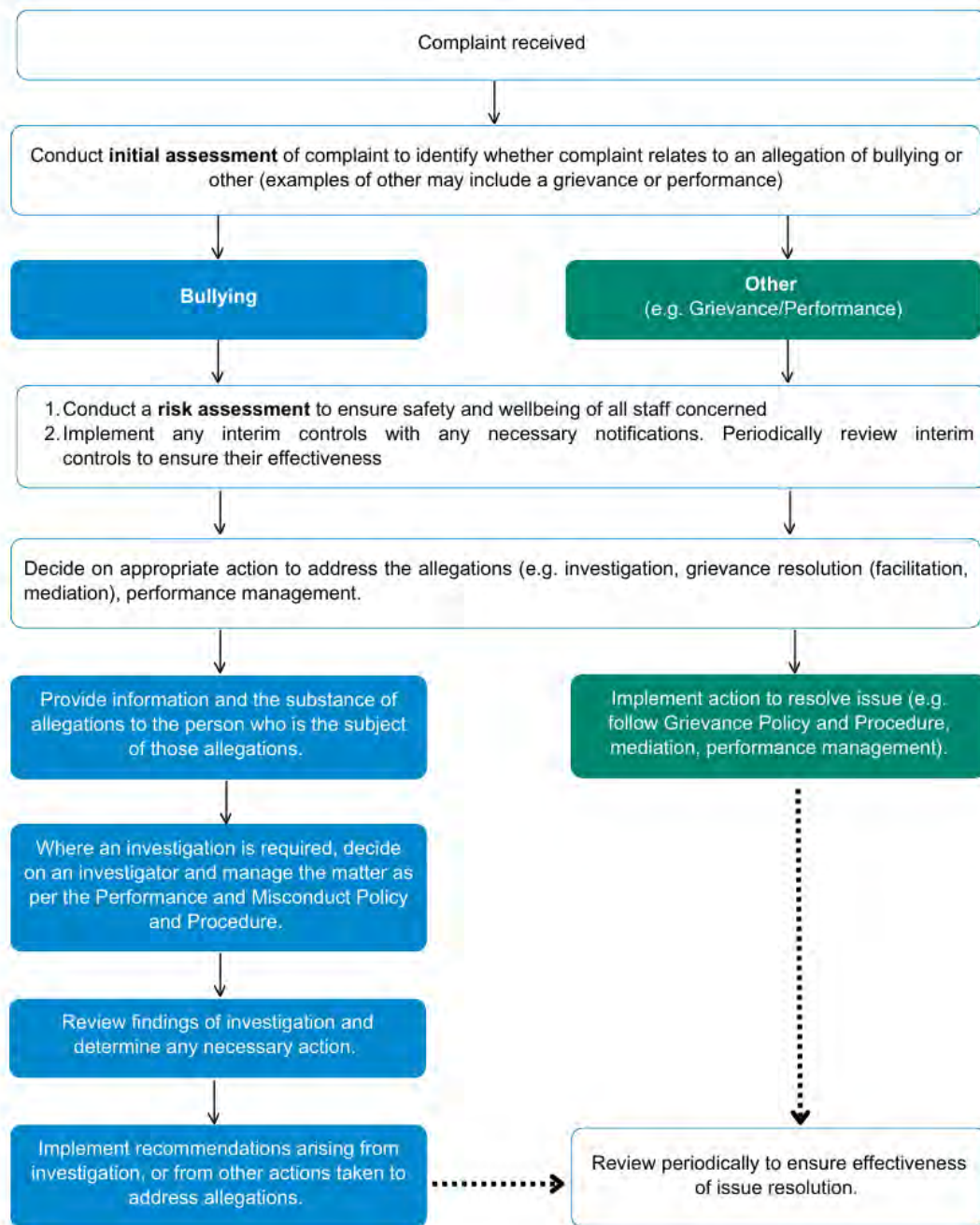
The employee who is the subject of a complaint should be informed of the substance of the complaint as soon as it is safe and appropriate to do so (for example, ideally on a Monday to allow for a meeting to be scheduled within the same week). The employee should be informed by their Manager, in person in a private and confidential space, to initially advise that a complaint has been received.

Procedural fairness will be applied to the employee who is the subject of the complaint, and they will be advised of:

- An overview of how the complaint will be managed
- Their right to privacy and confidentiality will be maintained and that no information will be provided to third parties unless considered necessary, or where reporting obligations apply
- Their own role in ensuring that confidentiality is maintained
- They will be given a fair opportunity to put their case forward and have their perspective considered before an outcome is determined.
- The expectation that they make themselves available in order to assist resolving the complaint
- They will be provided with information on progress of the investigation and any decisions made that may affect them
- Access to EAP services is available to them
- Their right to seek independent advice (for example from a Union or association)
- Their right to a support person and the role of the support person.

Below is a flowchart to summarise the key stages of receiving, assessing and managing a complaint of a bullying or grievance nature.

The below flowchart is intended as a summary of the key stages of managing a matter.



Confidentiality

All employees have rights and responsibilities in relation to confidentiality. Information about a bullying complaint must only be provided on a 'need to know' basis (e.g. Union, Manager, Investigator – to whom confidentiality also applies) and must not be provided to third parties with no legitimate involvement.

Those involved in a complaint have both the right to confidentiality and the responsibility for maintaining confidentiality in respect of both the identity of those involved as well as the subject matter. Inappropriate release of information relating to a complaint, or a person involved with a complaint, to any third party with no legitimate involvement in the process are to be dealt with in accordance with Council's *Performance and Misconduct Policy*.

The person against whom a complaint is made needs to be provided with sufficient information to allow them to respond fully to the issues raised. Anonymity may prevent adequate investigation of a complaint, in addition to impeding a response to allegations. In most circumstances, complainants are to be advised that effective action to deal with a complaint requires their identity to be made known.

Resolving complaints

Where a complaint is substantiated

The course of action will be determined on a case-by-case basis. Recommended actions may include:

- Gaining commitment that the behaviour will cease
- Requiring an acknowledgement from the person who has engaged in workplace bullying to the employee that has been subjected to the behaviour, of the impact of that behaviour and offering an apology
- Counselling the person against whom a complaint is made
- Ongoing performance management and monitoring
- Transfer of roles or work locations
- Training and educating employees on what constitutes workplace bullying, appropriate behaviours and communication, managing workplace relationship, providing feedback, etc.
- Disciplinary action if warranted.

Where the complaint is not substantiated

Where the findings suggest it is unlikely that bullying has occurred, an organisational response may still be necessary. The investigation may have identified gaps in the bullying prevention and risk management framework that require remedy. Action may also be necessary to re-establish effective working relationships even when allegations were not substantiated.

Malicious and Vexatious Complaints

Council encourages employees to raise all genuine concerns. Employees should not be put off from raising concerns because they are afraid that they may be wrong, or they will not be able to prove their claims. However, making allegations that are not true, or making a complaint solely to cause trouble for others, may constitute a breach of the *The Model Code of Conduct for Local Councils in NSW 2020*.

Victimisation

The *Equal Opportunity Act 2010* makes it against the law to victimise someone because they have:

- asserted their rights under equal opportunity law
- made a complaint, or it is believed they intend to make a complaint
- helped someone else make a complaint
- refused to do something because it would be discrimination, sexual harassment or victimisation.

Victimisation is also against the law under the *Racial and Religious Tolerance Act 2001*. The legal definition of victimisation is when someone “subjects or threatens to subject the other person to any detriment”.

An employee who believes they have been discriminated against or sexually harassed has the right to make a complaint internally or go through an external agency.

Organisational responses to workplace bullying

Strategies for managing organisational issues that may have been identified as permitting or facilitating workplace bullying include:

- Addressing any identified workplace culture issues, work practices and/or supervisory arrangements that may contribute to bullying
- Ensuring that all employees understand what constitutes bullying and that such behaviour will not be tolerated
- Reviewing related training to ensure it is appropriate
- Ensuring that all employees receive this policy as part of their on-boarding
- Review associated policies and procedures regularly
- Promote positive workplace culture.

Breach of Policy

Where it is determined that a breach of this Policy has occurred and/or there have been substantiated bullying allegations, this may constitute misconduct, and employees may be subject to disciplinary action under *Council's Performance and Misconduct Policy*.

Any unlawful behaviours of a serious nature will be reported to the Police and the employee may be stood down, pending a formal investigation which may result in disciplinary action or termination.

Links to Policy

Workplace Grievance Policy

Workplace Health & safety Policy

Model Code of Conduct for Local Councils in NSW

Performance Management and Misconduct Policy (under development)

Links to Procedure

Workplace Grievance Procedure

Performance Management and Misconduct Procedure

Links to Forms

Nil

References

Nil

Responsibility

Director Corporate and Community Services

Document Author

People and Culture Coordinator

Relevant Legislation

Anti-Discrimination Act 1977 (NSW)
Age Discrimination Act 2004 (Commonwealth)
Sex Discrimination Act 1984 (Commonwealth)
Racial Discrimination Act 1975 (Commonwealth)
Disability Discrimination Act 1992 (Commonwealth)
Sex Discrimination Regulations 2018 (Commonwealth)
Disability Discrimination Regulations 2019 (Commonwealth)
Work Health and Safety Act 2011
Safe Work Australia Guide for Preventing and Responding to Workplace Bullying
Australian Human Rights Commission
NSW Industrial Relations Act 1996
Local Government Act 1993 (NSW)
Local Government (State) Award – 'The Award'

Associated Records

Nil

| Document Name | Document Version Number | Review Date |
|---|-------------------------|-------------|
| Workplace Grievance Policy | 1.0.1 | April 2025 |
| Date Adopted | Minute Number | Status |
| Click here to enter a date. | | Revised |

Purpose

To provide a mechanism for aggrieved employees to have prompt, fair and consistent processes to help resolve grievances in relation to the workplace.

Council is committed to providing a harmonious and safe workplace where employees feel valued and safe to raise concerns. As part of this commitment, employees are encouraged to resolve grievances in the first instance and if needed, Council will investigate and attempt to resolve grievances within a timely manner.

Scope

This policy applies to all Councillors, management, employees, contractors and volunteers across all Council workplaces, worksites or other places where employees may be undertaking work or representing Council.

This policy applies to grievances in relation to the workplace. A workplace grievance refers to a problem, concern, issue or incident raised by an employee who believes they are the subject of unreasonable treatment from the organisation or another person(s) in the workplace.

Examples may include, but are not limited to:

- Interactions between people in the workplace
- Supervision
- Performance appraisal process
- Allocation of overtime
- Opportunities for leave
- Recruitment, promotions and transfers
- Staff development and training
- Workload and resource allocation.

This policy does not apply to:

- Disputes about awards and agreements
- Disputes about the operational merits of management actions and decisions
- Wage and salary levels determined by the Award and Council's Salary Structure
- The equipment and facilities needed to do your job
- Aspects of the physical work environment such as furniture and air quality
- Work health and safety
- Bullying and harassment
- Breaches of the code of conduct
- Public Interest Disclosures of serious wrongdoing in the public sector or whistleblowing.

Any alleged bullying and harassment allegations are to be managed through Council's *Bullying and Harassment Policy*.

Definitions

Award – means the *Local Government State Award 2023 (NSW)*.

Code of Conduct – The Model Code of Conduct for Councils in NSW sets the minimum standards of conduct for Council officials.

Complainant – The person who has a grievance and is making a complaint.

Contact Officer – A person trained to give independent, confidential information to complainants, respondents and witnesses. A Contact Officer does not conciliate, investigate or resolve a grievance. Council's Contact Officer is the Manager Risk and Governance.

Bullying – Defined by Safe Work Australia as 'repeated and unreasonable behaviour directed towards an employee or group of employees that creates a risk to health and safety'.

Repeated behaviour refers to the 'persistent nature of the behaviour and can involve a range of behaviours over time'. This includes repeated behaviour directed towards one individual and single incidents of behaviour involving separate individuals and can involve a range of behaviours over time.

Employee - Any individual employed, appointed, or otherwise attached to Council, whether on an ongoing, temporary, contractor, casual or voluntary basis. This includes all senior executives and secondees from other agencies and may include contractors and employees of any firm or company contracted to perform work on behalf of Council subject to the nature of the policy and its application.

Grievance – A problem, concern or complaint about work, a person with whom you have contact at work, or the work environment.

Grievance Investigator - The person who takes responsibility for investigating and resolving the grievance in accordance with fair grievance handling principles. Council's Grievance Investigator is the People and Culture Coordinator or your Manager/Director.

Harassment – A range of behaviours that intimidate, offend or humiliate a person. It is intrusive behaviour that tends to focus on a personal characteristic of another person as its object. Harassment can be against the law when it is based on protected attributes under the anti-discrimination legislation (refer to 'discrimination' definition), or when it includes conduct of a sexual nature (refer to 'sexual harassment' definition).

Examples of discriminatory harassment may include behaviour such as:

- Telling offensive jokes about a particular racial or religious group in front of a person from that group
- Making derogatory comments or taunts about a person's disability or sexual orientation.

Parties to a Grievance – The complainant(s) and the respondent(s).

Public Interest Disclosure (PID) – When a Public Official reports suspected or possible wrongdoing in the public sector, their report will be a Public Interest Disclosure (PID) if it has certain features which are set out in the PID Act.

Respondent – The person to whom the grievance relates or who has had a complaint made against them.

Whistleblower – A person who provides information and exposes corrupt conduct within a public sector organisation in the hope of stopping it. In NSW, a Public Official who reports 'serious wrongdoing' in good faith to the ICAC is protected by law from reprisal by way of 'detrimental action'.

Witness – Anyone who can provide information that is relevant to a grievance or its resolution.

Policy Content

Greater Hume Council is committed to a fair and effective process for the resolution of grievances. All employees are encouraged to raise work-related grievances for resolution as soon as possible.

Employees are encouraged to manage the grievance in the first instance by speaking with the other party involved. Employees are encouraged to raise their concerns and attempt to resolve the issue. If the matter cannot be resolved at this level, the Complaints Investigator should be notified, either verbally or in writing and an investigation will commence to achieve an outcome.

The principles that underpin managing a workplace grievance include:

- **Confidentiality** – Only the people directly involved in the grievance, or in resolving the issue, will have access to information about the grievance. Information relating to the matter is uploaded to an employee's personnel file if disciplinary action is a result of an investigation.
- **Impartial (fair)** – All sides have an opportunity to disclose their version of events. No assumptions are made and action is not taken until all relevant information has been collected and considered.
- **Free of Unfair Victimisation** – It is unlawful to victimise an individual(s) because they have made a complaint or helped someone made a complaint. Any victimisation will be considered a breach of this policy.
- **No Satisfactory Resolution Reached** - If the parties to grievance are not satisfied with the outcome of the investigation, the matter may be referred to a Director or the General Manager to review the grievance and attempt to achieve a satisfactory outcome.
- **Timely** – Council will deal with all grievances in a timely manner. All reasonable attempts will be made to resolve the matter as quickly as possible.

Managing a Grievance

The process for managing a grievance is outlined below:

1. Employees are encouraged to attempt to resolve the grievance with the person involved in the first instance
2. If the grievance is not resolved, the Complainant should lodge the grievance with their Manager or the People and Culture Coordinator
3. The matter will be investigated following Council's *Workplace Grievance Procedure* and in accordance with the Award.
4. Parties will be advised of the outcome of the investigation. It is important to note that details in relation to any actions taken against another party included in the grievance will not be disclosed.

Where the complaint is against a Manager, or where there may be a perceived conflict of interest, the complaint should be made to the relevant Director. Where this is not appropriate, the complaint should be referred to Complaints Officer or General Manager for appropriate action. If the complaint relates to a Director, the complaint should be made to the General Manager.

In instances pertaining to complaints regarding the General Manager, complaints should be made in writing (preferably) to the Mayor. If the complaint relates to the Mayor or Councillors then the matter will defer to the Procedures for the Administration of *The Model Code of Conduct for Local Councils in NSW 2020* which outlines the process for managing complaints.

A grievance will undergo a risk assessment to ensure the safety and wellbeing of the employee(s) involved and implement any initial controls to manage the situation. If an employee is deemed to be at risk, alternative work arrangements may be introduced to support their wellbeing. All parties involved in the grievance have access to Council's Employee Assistance Program.

Responsibilities

Employees have a responsibility to follow Council's *Grievance Procedure* to have their complaints and grievances investigated and appropriate actions taken. Managers and Supervisors have a responsibility to investigate all complaints and grievances, identify actions to be taken and provide feedback to all parties involved.

Managers and Supervisors are required to:

- Make sure all employees supervised understand this policy
- Ensure employees supervised are aware that Council will not tolerate any inappropriate behaviour
- Follow up any worker or team behaviour changes as this could indicate that there is inappropriate behaviour
- Ensure that employees know to report concerns immediately if they have a grievance or complaint that they cannot resolve themselves
- Ensure employees are aware of who they can contact in relation to a grievance
- Act immediately if inappropriate behaviours are witnessed or advised.

Employees are required to:

- Follow Council's *Workplace Grievance Policy and Procedure* if there is a grievance
- Follow other relevant policies and procedures
- Behave in a manner consistent with Council's *Model Code of Conduct for Local Councils in NSW*.

Policy breaches

If a policy breach is found to be intentional it may be identified and handled as a Code of Conduct matter or dealt with through Council's *Performance and Misconduct Policy*.

Confidentiality Breaches

If a breach of confidentiality occurs by any party involved, witnesses, support people and people handling the grievance, it will be investigated and may result in disciplinary action.

Malicious and vexatious complaints

Council encourages employees to raise all genuine concerns. Employees should not be deterred from raising concerns because they are afraid that they may be wrong or they will not be able to prove their claims. However, making allegations that are not true, or making a complaint solely to cause trouble for others, may be serious misconduct. Employees making such malicious and vexatious complaints will be subject to disciplinary action.

If it is alleged during the grievance investigation that the grievance is malicious or vexatious, this will be investigated at the same time as the original grievance.

Links to Policy

Bullying and Harassment Policy
Workplace Health and Safety Policy
Performance and Misconduct Policy (under development)
Public Interest Disclosure Policy

Links to Procedure

Workplace Grievance Procedure
Performance and Misconduct Procedure

Links to Forms

Nil

References

Australian Human Rights Commission – Good Practice Guidelines for Internal Complaint Processes
Model Code of Conduct for Local Councils in NSW

Responsibility

Director Corporate & Community Services

Document Author

Manager Risk & Governance

Relevant Legislation

Local Government (State) Award – The 'Award'
Anti Discrimination Act 1977 (NSW)
Industrial Relations Act 1996
Work Health and Safety Act 2011
WHS Regulation NSW 2017

Associated Records

Nil

| Document Name | Document Version Number | Review Date |
|------------------------|-------------------------|-------------|
| Risk Management Policy | 1.0.2 | April 2028 |
| Date Adopted | Minute Number | Status |
| 16 September 2020 | 5689 | Revised |

Purpose

The purpose of this policy is to express Greater Hume Councils commitment to implementing organisation-wide risk management principles, systems and processes that ensure the consistent, efficient and effective assessment of risk in all Councils planning, decision-making and operational processes.

Greater Hume Council is committed to the development of a robust risk aware and safety culture. Council recognises that risk is inherent in all its activities and that effective management of risk is necessary to protect its employees, assets, liabilities and community against potential losses.

The implementation of this policy will ensure that elected members and management recognise that they have a responsibility to ensure that Council identifies, and addresses risks associated with carrying out its functions.

Scope

The scope of risk management at Greater Hume Council will be 'enterprise wide'. This means that Council recognises that it is exposed to a diverse and complex array of potential risks due to the nature of its activities and the demanding natural, social and business environment in which it operates. The council will consider risks across all Council strategies, plans, activities and processes.

Therefore, this policy applies to all Councillors, management, employees, contractors and volunteers across all Council activities and processes.

Definitions

Employee - Any individual employed, appointed, or otherwise attached to Council, whether on an ongoing, temporary, contractor, casual or voluntary basis. This includes all senior executives and secondees from other agencies and may include contractors and employees of any firm or company contracted to perform work on behalf of Council subject to the nature of the policy and its application.

Risk – effect of uncertainty on objectives

Risk Management – Coordinated activities to direct and control an organisation with regard to risk

Risk Management Policy – a statement of the overall intentions and direction of an organisation related to risk management

Risk Management System (plan) – specifies the approach, the management components and resources to be applied to the management of risk

Policy Content

Greater Hume Council provides critical services and infrastructure to the residents, ratepayers and visitors to Greater Hume. Greater Hume Council also has service agreements and contractual obligations with government and non-government agencies

and organisations and has its own strategic goals and objectives that it seeks to achieve on behalf of the Greater Hume community.

It is therefore incumbent on Greater Hume Council to understand the internal and external risks that may impact on the delivery of these services, contracts and strategic objectives and have processes in place to identify, mitigate, manage and monitor those risks to ensure the best outcome for Greater Hume Council, employees and the community. It is also Councils responsibility to ensure the efficient, effective and ethical use of resources and services by ratepayers, residents, employees and visitors.

Greater Hume Council has developed a risk management framework consistent with AZ/NZS ISO 31000:2018 Risk Management to assist it to identify, treat, monitor and review all risks to its operations and strategic objectives and apply appropriate internal controls.

Greater Hume Council is committed to the principles, framework and process of managing risk as outlined in AZ/NZS ISO 31000:2018 Risk Management and commits to fully integrating risk management within the Greater Hume Council and applying it to all decision-making, functions, services and activities of the Council in accordance with our statutory requirements.

Responsibilities

Council aims to create a positive risk management culture where risk management is integrated into everyday activities and managing risks is an integral part of governance, good management practice and decision-making at Council. It is the responsibility of every employee and business area to observe and implement this policy and Councils risk management framework.

All employees are responsible for identifying and managing risk within their work areas. Key responsibilities include:

- being familiar with, and understanding, the principles of risk management
- complying with all policies, procedures and practices relating to risk management
- alerting management to risks that exist within their area, and
- performing any risk management activities assigned to them as part of their daily role.

Risk management is a core responsibility for all senior employees/management. In addition to their responsibilities as employees, senior employees/management are responsible for:

- ensuring all employees manage their risks within their own work areas. Risks should be anticipated, and reasonable protective measures taken
- encouraging openness and honesty in the reporting and escalation of risks
- ensuring all employees have the appropriate capability to perform their risk management roles
- reporting to the general manager/executive on the status of risks and controls, and

- identifying and communicating improvements in Councils risk management practices to Councils risk management function
- attending relevant training and development.

The council's risk management function is available to support employees in undertaking their risk management activities.

To ensure Council is effectively managing its risks and complying with its statutory obligations, the audit, risk and improvement committee (ARIC) and internal audit function is responsible for reviewing:

- risk management processes and procedures
- risk management strategies for major projects or undertakings
- control environment and insurance arrangements
- business continuity planning arrangements, and
- fraud control plan.

Monitoring and Review

Greater Hume Council is committed to continually improving its ability to manage risk. The council will review this policy and its risk management framework at least annually to ensure it continues to meet the requirements of the Local Government Act 1993, the Local Government (General) Regulation 2021, and the Council requirements.

Links to Policy

Workplace Health & Safety Policy
Procurement Policy
Customer Service Policy

Links to Procedure

Nil, at date adopted

Links to Forms

Nil, at date adopted

References

Business Continuity Plan
Enterprise Risk Register
Model Terms of Reference (ARIC)

Document Author

Manager Risk and Governance

Relevant Legislation

Work Health and Safety Act 2011
Work Health and Safety Regulation 2017
Local Government Act 1993
Civil Liabilities Act 2002
International Risk Management Standard AS/NZS: ISO 31000:2018
NSW Office of Local Government Risk Management and Internal Audit Framework

Associated Records

Nil, at date adopted



Delivery Program 2022 to 2026 Operational Plan 2024-2025

**Quarterly Budget Review
Period ended 31 March 2025**

Report

INTERIM 2024/2025 QUARTERLY BUDGET REVIEW AS AT 31 MARCH 2025

Report prepared by Chief Financial Officer – Dean Hart

REASON FOR REPORT

To present the Interim Budget Review as at 31 March 2025 in accordance with Section 203 of the Local Government (General) Regulation 2005.

REFERENCE TO DELIVERY PLAN ACTION

Not Applicable – legislative requirement

DISCUSSION

The interim budget review as at 31 March 2025 is included for Councillors' perusal. The budget review, as presented, indicates that the projected 2024/2025 cash surplus will be \$141,077 which represents an increase of \$9,810 on the budget surplus of \$131,267 as at 31 December 2024.

OVERALL BUDGET REVIEW

Detailed below is a full review on a functional basis with comments. The commentary below provides an explanation of major variances (greater than \$5,000) except where offset within the same function.

GOVERNANCE & ADMINISTRATION

| Function and comment | | Projected Budget Variance \$ |
|--|------------|------------------------------|
| Elected Members Expenses Satisfactory | | Nil |
| Governance Expenses Budget transferred from engineering administration to allow for additional employment costs | -\$203,768 | -\$221,227 |
| Adjustment to budget allocation for leaseback on General Manager's vehicle | -\$ 9,598 | |
| The remaining variance is accounted for through additional costs of advertising, legal fees, event costs and consultancy fees. | | |
| Risk Management Satisfactory | | Nil |

| | | |
|---|---|--------------------|
| Corporate Services Administration Satisfactory Budget adjustment for a one-off energy rebate received by Council Transfer of budget allowance for the replacement of Director Environment and Planning vehicle from the Health administration budget. Budget adjustment for Holbrook Office Signage | +\$39,594 -\$60,000 -\$ 6,900 | -\$24,015 |
| Information Technology Services Satisfactory | | Nil |
| Employment On-Costs Satisfactory | | Nil |
| Engineering Administration Revenue from road opening permits and firewood reduced due to lower activity in this area Budget for Asset Management salaries and wages transferred to Governance. Budget for Jindera Bike Path feasibility study transferred to Jindera Adventure Park Shade sails project | -\$7,000 +\$203,768 +\$25,000 | +\$219,072 |
| Depot Administration and Maintenance Satisfactory | | +\$3,995 |
| Plant Operations | | Nil |
| TOTAL GOVERNANCE & ADMINISTRATION | | -\$22,175 |

PUBLIC ORDER AND SAFETY

| Function and comment | | Projected Budget Variance \$ |
|---|--|---------------------------------|
| Animal Control Satisfactory | | +\$2,000 |
| Fire Services Satisfactory | | Nil |
| Emergency Services Satisfactory | | Nil |
| TOTAL PUBLIC ORDER & SAFETY | | +\$2,000 |

HEALTH SERVICES

| Function and comment | | Projected Budget Variance \$ |
|---|-----------|---------------------------------|
| Health Administration Additional revenue from the expansion of Lake Hume holiday park | +\$50,336 | +\$119,545 |
| Budget for replacement vehicle for Director Environment and planning deferred to 2025/2026 and will be utilised for replacement of General Manager's vehicle. The 2024-2025 budget has been transferred to Corporate administration to facilitate vehicle replacement in this area. | +\$60,000 | |
| TOTAL HEALTH SERVICES | | +\$119,545 |

ENVIRONMENT

| Function and comment | | Projected Budget Variance \$ |
|---|--|---------------------------------|
| Waste Management Satisfactory | | +\$403 |
| Noxious Animals & Insects Satisfactory | | Nil |
| Noxious Plants Satisfactory | | Nil |
| Street Cleaning Satisfactory | | Nil |
| Stormwater Maintenance & Drainage Additional drainage works required to complete the Balfour Street CBD upgrade funded from savings in Kerb and Gutter maintenance. | | -\$23,201 |
| TOTAL ENVIRONMENT | | -\$22,798 |

COMMUNITY SERVICES AND EDUCATION

| Function and comment | | Projected Budget Variance \$ |
|--|--|---------------------------------|
| Children Services Satisfactory | | Nil |
| Preschools Satisfactory | | Nil |
| Youth Services Satisfactory | | Nil |
| Community Housing Satisfactory | | Nil |
| Frampton Court Rental Units Satisfactory | | Nil |
| Kala Court Rental Units Satisfactory | | Nil |
| Kala Court Self-Funded Units Satisfactory | | Nil |
| Aged Care Rental Units – Culcairn Satisfactory | | Nil |
| Aged Care Rental Units – Howlong Satisfactory | | Nil |
| Aged Care Rental Units – Jindera Satisfactory | | Nil |
| Other Community Services Satisfactory | | Nil |
| TOTAL COMMUNITY SERVICES & EDUCATION | | Nil |

HOUSING AND COMMUNITY AMENITIES

| Function and comment | | Projected Budget Variance \$ |
|--|--|---------------------------------|
| Street Lighting Satisfactory | | Nil |
| Public Cemeteries Satisfactory | | Nil |
| Town Planning Budget for salaries and wages reduced as a result of the Director Environment and Planning acting as General Manager. This saving has been utilised to fund a relief Health, Building and Planning Services contractor in the building control area. | | +\$41,120 |
| Public Conveniences Satisfactory | | Nil |
| Council Owned Housing Satisfactory | | Nil |
| Wirraminna Environmental Education Centre Satisfactory | | Nil |
| Other Community Amenities Satisfactory | | Nil |
| TOTAL HOUSING & COMMUNITY AMENITIES | | +\$41,120 |

RECREATION AND CULTURE

| Function and comment | | Projected Budget Variance \$ |
|---|--|---------------------------------|
| Public Halls Increase in water and electricity costs for halls. In addition significant additional maintenance costs have been budgeted for Mullengandra Hall to replace panic bars on the fire doors and repair safety steps (\$9k). This has been offset by savings in maintenance at other hall locations. | | -\$11,200 |
| Libraries Budget adjusted for a decrease in revenue from room hire and printing and photocopying activities. This has been offset by a lower contribution toward the operation of the Riverina Regional library. (\$51k) | | +\$17,538 |
| Museums Satisfactory | | Nil |
| Swimming Pools The swimming pool season concluded on 9 th March 2025. Revenue from admission and season tickets exceeded budget by \$16k. Maintenance budget for the five pools has been adjusted by \$61k due to a number of issues encountered during the pool season including the on-going issues with the Jindera pool leak, problems with the Holbrook pool filtration system, and adjustments to the Henty Pool pump to improve reliability. Additional costs have been budgeted to continue to operate pool equipment at a reduced capacity for Holbrook and Henty pools over winter which is required due to safety issues. Pool life guard wages exceeded budget by \$24k as a result of the higher utilisation of the pool facilities. This has been offset by lower electricity costs of \$36k. The budget was forecast on levels prior to the implementation of solar panels to enable repayment of the solar installation costs through budget savings. As this has now been fully repaid the pool facilities are enjoying the benefit of reduced power costs. | | -\$33,541 |

| | | |
|---|-----------|------------------|
| Sporting Grounds & Recreation Reserves Budget for Jindera Bike Path feasibility study transferred to Jindera Adventure Park Shade sails project Budgeted operating costs increased due to increased water usage and electricity charges partially offset by a reduction in maintenance budget. | -\$25,000 | |
| | -\$8,734 | -\$33,734 |
| Parks & Gardens Budget adjusted for increase in maintenance costs of Council's park facilities, partially resulting from vandalism damage (\$14k Ytd). | | -\$25,000 |
| Other Cultural Services | | Nil |
| TOTAL RECREATION & CULTURE | | -\$85,937 |
| | | |

MINING, MANUFACTURING & CONSTRUCTION

| Function and comment | | Projected Budget Variance \$ |
|--|-----------|------------------------------|
| Building Control Revenue from construction certificates and building inspection fees are significantly below budget reflecting the downturn in building construction. Budget allocation for relief Health, Building and Planning Services contractor offset by a reduction in salaries and wages budget in the town planning area as a result of the Director Environment and Planning acting as General Manager. | -\$35,000 | |
| | -\$40,000 | -\$75,000 |
| Quarries & Pits Satisfactory | | Nil |
| TOTAL MINING, MANUFACTURING & CONSTRUCTION | | -\$75,000 |

TRANSPORT AND COMMUNICATIONS

| Function and comment | | Projected Budget Variance \$ |
|--|----------------------------|---------------------------------|
| FAG Grant – Roads Component Satisfactory | | Nil |
| Urban Roads Local Over-expenditure on urban road reseals funded from saving on rural roads reseal projects. Transfer of the 2024-2025 vote for PAMPs projects to the construction of shared path and carpark at Jindera Adventure playground. | -\$32,716 -\$40,000 | -\$72,716 |
| Sealed Rural Roads – Local Savings in rural road reseal projects used to fund over-expenditure on urban road reseals. | | +\$32,716 |
| Sealed Rural Roads – Regional Satisfactory | | Nil |
| Unsealed Rural Roads – Local Savings in unsealed roads gravel re-sheeting projects utilised to fund over-expenditure on the Holbrook Airpark runway gravel re-sheeting project. | | +\$8,912 |
| Bridges Satisfactory | | Nil |
| Kerb & Gutter Savings in kerb & gutter maintenance utilised to fund over-expenditure in footpaths Additional savings in kerb & gutter maintenance utilised to fund additional drainage works required in Balfour street | +15,000 +23,983 | +\$38,983 |
| Footpaths Increase in budget allocation for footpath maintenance and over-expenditure on the Burrumbuttock walking track project funded from savings in kerb & gutter maintenance | | -\$15,000 |
| Aerodromes Over-expenditure on the Holbrook Airpark runway gravel re-sheeting project funded from savings in unsealed rural roads gravel re-sheeting projects. | | -\$10,939 |

| | | |
|--|--|------------------|
| Bus Shelters Satisfactory | | Nil |
| Ancillary Road Works The 2024-2025 vote for PAMPs projects has been transferred to the construction of shared path and carpark at Jindera Adventure playground. This replaces the allocation initially proposed to come from savings in Council's 2024-2025 road resealing budget which has been fully spent, leaving a final budget of \$278,194 for the Jindera project. | | +\$40,000 |
| State Roads RMCC Works Satisfactory | | Nil |
| Natural Disaster Recovery Satisfactory | | Nil |
| TOTAL TRANSPORT & COMMUNICATIONS | | +\$21,956 |

ECONOMIC AFFAIRS

| Function and comment | Projected Budget Variance \$ |
|---|------------------------------|
| Jindera Medical Centre Satisfactory | Nil |
| Caravan Parks Increase in revenue from Caravan Park fees due to high occupancy rates. This is offset by increased operating costs of the caravan park including the park manager's costs, water charges and cleaning costs. | +12,177 |
| Tourism Operations Satisfactory | Nil |
| Visitor Information Centre & Submarine Museum Satisfactory | +\$70 |
| Economic Development Satisfactory | Nil |
| Community Development Projects Satisfactory | Nil |
| Real Estate Development Budget adjustment for increased costs associated with real estate held for lease and development including advertising, maintenance, water charges and mowing. | -\$10,109 |
| Real Estate Sales Satisfactory | Nil |
| Private Works Satisfactory | Nil |
| TOTAL ECONOMIC AFFAIRS | +\$2,138 |

GENERAL PURPOSE REVENUES

| Function and comment | | Projected Budget Variance \$ |
|---|-----------|------------------------------------|
| FAG Grant – General Component The FAG grant amount for 2024-25 is above budget predictions. The budget has been adjusted to align with the estimate provided by the Office of Local Government. | | Nil |
| Interest on Investments Satisfactory | | Nil |
| Rates Adjustment to rates revenue totals following supplementary levy adjustments. | +\$9,370 | +\$28,961 |
| Adjustment to interest received on overdue rates | +\$19,591 | |
| TOTAL GENERAL PURPOSE REVENUES | | +\$28,961 |

SUMMARY OF BUDGET VARIATIONS

| | |
|-------------------------------------|-----------------|
| SUMMARY OF BUDGET VARIATIONS | +\$9,810 |
|-------------------------------------|-----------------|

WATER AND SEWERAGE

General income and expenditure figures appear to be satisfactory.

SUMMARY

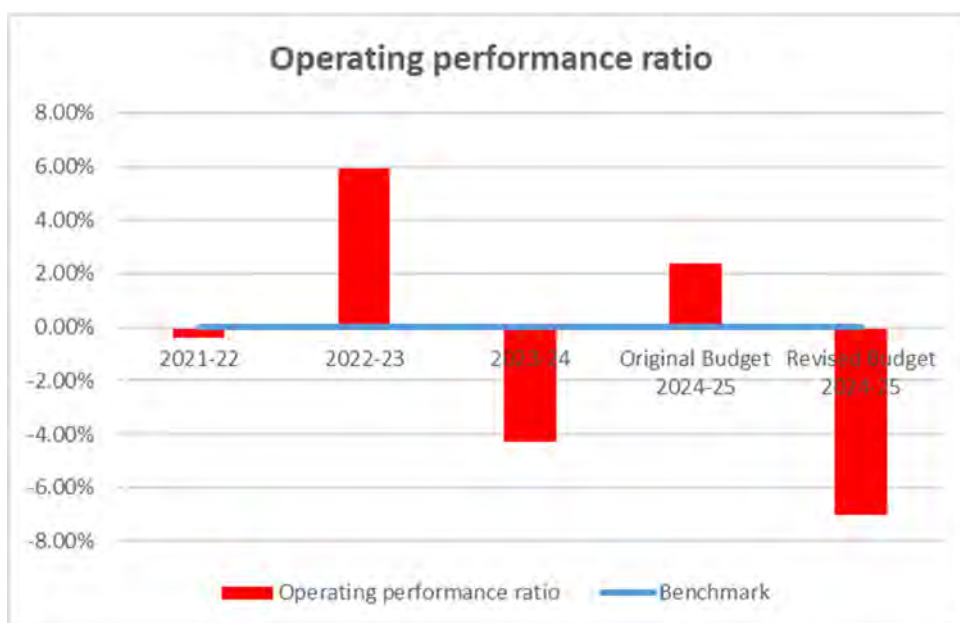
Council's overall budget position has improved as at 31 March 2025 with a surplus of \$141,077 predicted.

Shown below are a number of Council's financial indicators as at 31 December 2024. These indicators are consistent with those reported in Council's Annual Financial Statement.

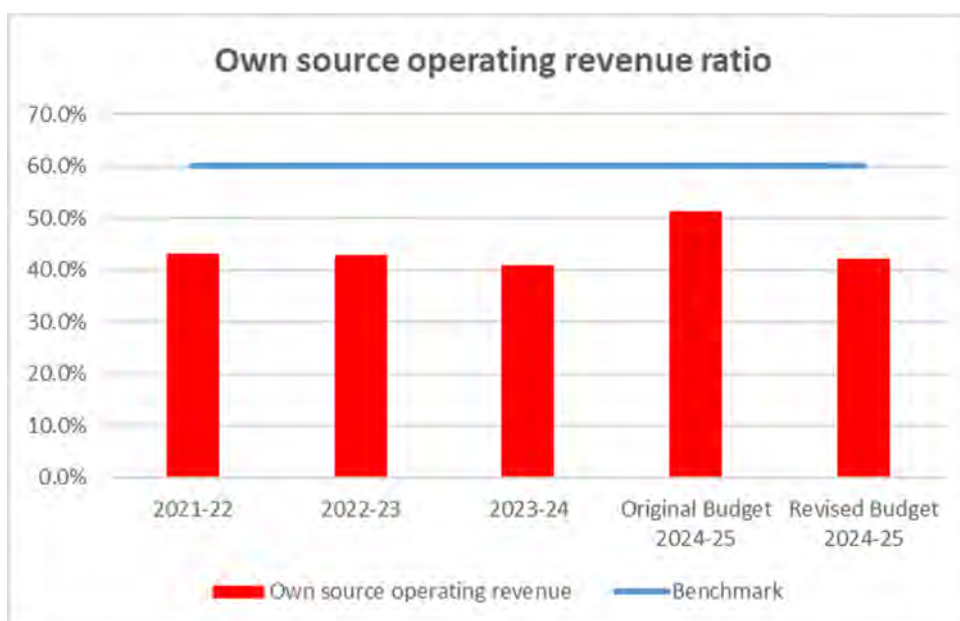
RECOMMENDATION

That Council note and approve the Interim Budget Review Statement as at 31 March 2025.

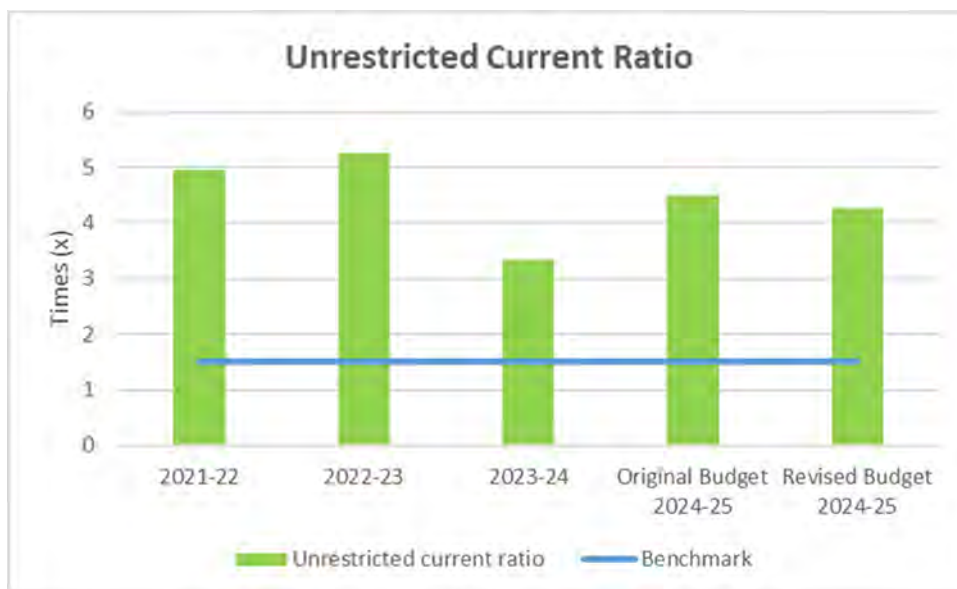
KEY FINANCIAL INDICATORS



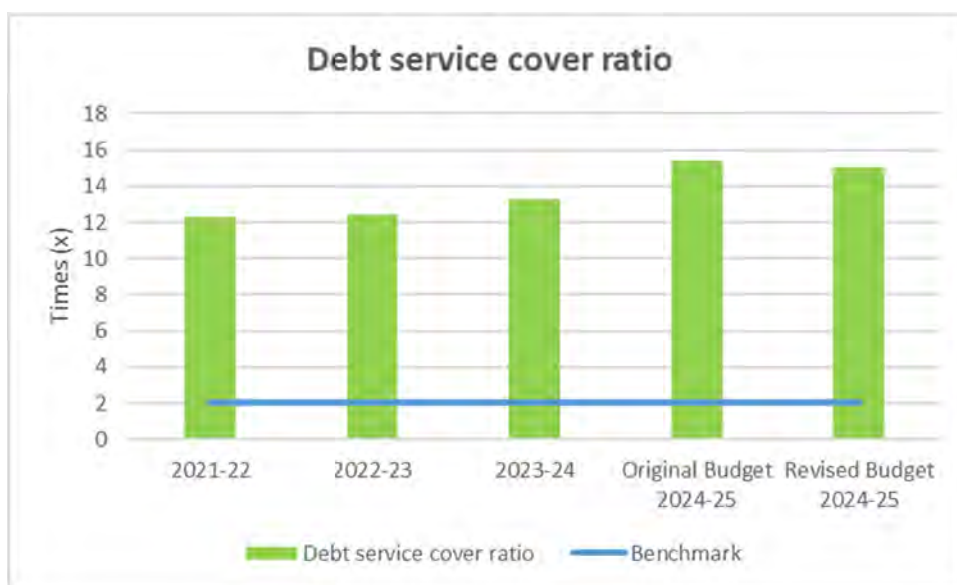
This ratio measures Council's achievement of containing operating expenditure within operating revenue.



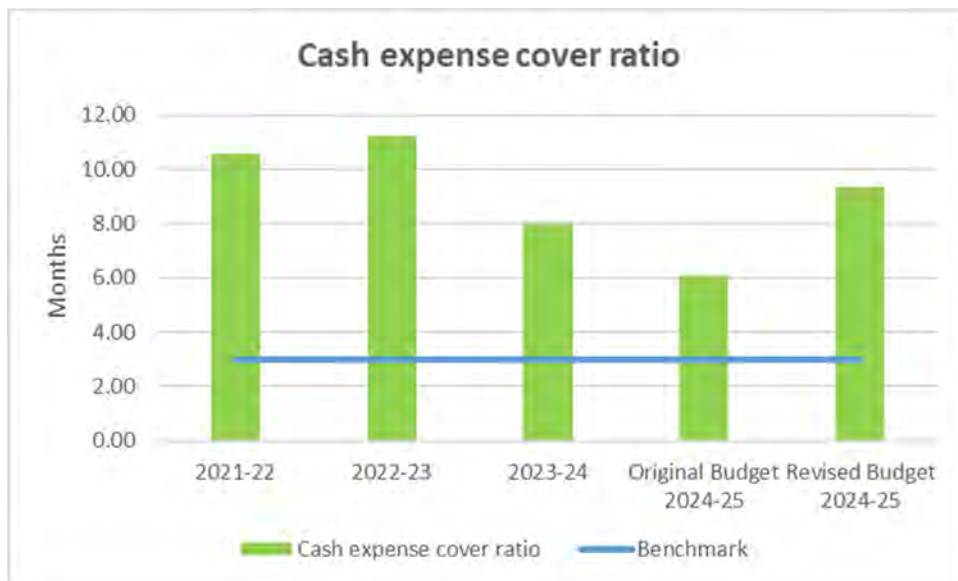
This ratio measure fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants and contributions. It should be noted that the benchmark 60% is unlikely to be achieved In rural councils such as Greater Hume Council due to their heavy reliance on grants and contributions due to their large area and small populations.



This ratio assesses the adequacy of Council's working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.



This ratio measures the availability of operating cash to service debt, including interest, principal and lease payments.



This liquidity ratio indicates the number of months Council can continue to pay for its immediate expenses without additional cash inflow.



**Delivery Program 2022 to 2026
Operational Plan 2024-2025**

**Quarterly Budget Review
Period ended 31 March 2025**

**Statement by
Responsible Accounting Officer**



Delivery Program 2022 to 2026 Operational Plan 2024-2025

Quarterly Budget Review Period ended 31 March 2025

Statement by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the local Government (General) Regulations 2005.

It is my opinion that the Quarterly Budget Review Statement for Greater Hume Council for the quarter ended 31-March-2025 indicates that Council's projected financial position at 30-June-2025 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

Signed: *Dean Hart*

Dated: 02-May-2025

Dean Hart

Responsible Accounting Officer

Greater Hume Council



Delivery Program 2022 to 2026 Operational Plan 2024-2025

Quarterly Budget Review Period ended 31 March 2025

Income Statement, Balance Sheet, Cashflow and Restricted Cash

Greater Hume Council
Quarterly Budget Review
Period ended 31 March 2025

ANNEXURE 8

| INCOME STATEMENT - CONSOLIDATED | Actuals 2023/24 | Original Budget 2024/25 | Revised Budget as at 30 Sept 2024 | Revised Budget as at 31 Dec 2024 | Revised Budget as at 31 Mar 2025 |
|---|-----------------------------|------------------------------------|--|---|---|
| | 2023/24 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's |
| Income from Continuing Operations | | | | | |
| Revenue: | | | | | |
| Rates & Annual Charges | 13,220 | 14,849 | 14,849 | 14,760 | 14,774 |
| User Charges & Fees | 7,114 | 8,050 | 8,243 | 7,967 | 7,961 |
| Interest & Investment Revenue | 1,224 | 966 | 966 | 976 | 995 |
| Other Revenues | 1,771 | 2,294 | 2,322 | 2,425 | 2,818 |
| Grants & Contributions provided for Operating Purposes | 21,486 | 14,485 | 17,028 | 17,498 | 17,923 |
| Grants & Contributions provided for Capital Purposes | 12,501 | 10,225 | 17,468 | 18,014 | 18,658 |
| Other Income: | 224 | | 0 | | 0 |
| Net gains from the disposal of assets | 369 | 0 | 0 | 0 | 0 |
| Joint Ventures & Associated Entities | 0 | 0 | 0 | 0 | 0 |
| Total Income from Continuing Operations | 57,909 | 50,869 | 60,876 | 61,640 | 63,129 |
| Expenses from Continuing Operations | | | | | |
| Employee Benefits & On-Costs | 13,894 | 14,493 | 14,593 | 14,362 | 14,316 |
| Borrowing Costs | 268 | 100 | 100 | 100 | 100 |
| Materials & Services | 16,919 | 14,085 | 18,021 | 18,413 | 18,353 |
| Depreciation & Amortisation | 14,160 | 10,484 | 14,320 | 14,320 | 14,321 |
| Other Expenses | 1,828 | 511 | 540 | 545 | 493 |
| Net Losses from the Disposal of Assets | 0 | 0 | - | 0 | 0 |
| Total Expenses from Continuing Operations | 47,069 | 39,673 | 47,574 | 47,739 | 47,584 |
| Operating Result from Continuing Operations | 10,840 | 11,196 | 13,302 | 13,900 | 15,545 |
| Discontinued Operations - Profit/(Loss) | 0 | 0 | 0 | 0 | 0 |
| Net Profit/(Loss) from Discontinued Operations | 0 | 0 | 0 | 0 | 0 |
| Net Operating Result for the Year | 10,840 | 11,196 | 13,302 | 13,900 | 15,545 |
| Net Operating Result before Grants and Contributions provided for Capital Purposes | -1,661 | 971 | -4,166 | -4,114 | -3,113 |

Greater Hume Council

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

BALANCE SHEET - CONSOLIDATED

| | Actuals 2023/24 | Original Budget 2024/25 | Revised Budget as at 30 Sept 2024 | Revised Budget as at 31 Dec 2024 | Revised Budget as at 31 Mar 2025 |
|---|---------------------|-------------------------------|---|--|--|
| | 2023/24 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's |
| ASSETS | | | | | |
| Current Assets | | | | | |
| Cash & Cash Equivalents | 11039 | 1986 | 5436 | 1579 | 1,199 |
| Investments | 16208 | 13100 | 21000 | 23300 | 25,300 |
| Receivables | 12935 | 7500 | 7500 | 7500 | 7,500 |
| Inventories | 4904 | 3680 | 3680 | 3680 | 3,680 |
| Other | 0 | 20 | 20 | 0 | 0 |
| Total Current Assets | 45,086 | 26,286 | 37,636 | 36,059 | 37,679 |
| Non-Current Assets | | | | | |
| Non Current Investments | 2500 | 0 | 0 | 0 | 0 |
| Receivables | 49 | 0 | 0 | 0 | 0 |
| Inventories | 0 | 0 | 0 | 0 | 0 |
| Infrastructure, Property, Plant & Equipment | 856401 | 830056 | 876738 | 878913 | 878,913 |
| Investments Accounted for using the equity method | 0 | 0 | 0 | 0 | 0 |
| Investment Property | 0 | 0 | 0 | 0 | 0 |
| Intangible Assets | 8 | 46 | 46 | 46 | 46 |
| Right of Use Asset | 1 | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 | 0 |
| Total Non-Current Assets | 858,959 | 830,102 | 876,784 | 878,959 | 878,959 |
| TOTAL ASSETS | 904,045 | 856,388 | 914,420 | 915,018 | 916,638 |
| LIABILITIES | | | | | |
| Current Liabilities | | | | | |
| Bank Overdraft | 0 | 0 | 0 | 0 | 0 |
| Payables | 7449 | 3261 | 3261 | 3261 | 3,261 |
| Contract Liabilities | 2256 | 0 | 0 | 0 | 0 |
| Lease Liabilities | 16 | 0 | 0 | 0 | 0 |
| Borrowings | 652 | 409 | 409 | 409 | 409 |
| Provisions | 3642 | 3506 | 3506 | 3506 | 3,506 |
| Asset Remediation Provision | 2059 | 0 | 1829 | 1829 | 1829 |
| Total Current Liabilities | 16,074 | 7,176 | 9,005 | 9,005 | 9,005 |
| Non-Current Liabilities | | | | | |
| Payables | 0 | 1400 | 1400 | 1400 | 1400 |
| Borrowings | 2332 | 1943 | 1943 | 1943 | 1,943 |
| Lease Liabilities | 0 | 0 | 0 | 0 | 0 |
| Employee Benefit Provisions | 231 | 200 | 200 | 200 | 200 |
| Asset Remediation Provision | 2875 | 5152 | 2875 | 2875 | 2875 |
| Total Non-Current Liabilities | 5,438 | 8,695 | 6,418 | 6,418 | 6,418 |
| TOTAL LIABILITIES | 21,512 | 15,871 | 15,423 | 15,423 | 15,423 |
| Net Assets | 882,533 | 840,517 | 898,997 | 899,595 | 901,215 |
| EQUITY | | | | | |
| Retained Earnings | 281,062 | 324,339 | 294,364 | 294,962 | 296,607 |
| Revaluation Reserves | 601,471 | 516,178 | 604,633 | 604,633 | 604,633 |
| Council Equity Interest | 882,533 | 840,517 | 898,997 | 899,595 | 901,240 |
| Minority Equity Interest | - | - | - | - | - |
| Total Equity | 882,533 | 840,517 | 898,997 | 899,595 | 901,240 |

Greater Hume Shire Council

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

CASH FLOW STATEMENT - CONSOLIDATED

| | Actuals 2023/24 | Original Budget 2024/25 | Revised Budget as at 30 Sept 2024 | Revised Budget as at 31 Dec 2024 | Revised Budget as at 31 Mar 2025 |
|---|---------------------|-------------------------|-----------------------------------|----------------------------------|----------------------------------|
| | 2023/24 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's |
| Cash Flows from Operating Activities | | | | | |
| Receipts: | | | | | |
| Rates & Annual Charges | 13,088 | 14,849 | 14,849 | 14,760 | 14,774 |
| User Charges & Fees | 6,091 | 8,050 | 8,243 | 7,967 | 7,967 |
| Interest & Investment Revenue Received | 662 | 966 | 966 | 975 | 975 |
| Grants & Contributions | 26,351 | 24,710 | 34,396 | 35,511 | 36,616 |
| Bonds & Deposits Received | 936 | 0 | 0 | 0 | 0 |
| Other | 4,823 | 2,294 | 2,322 | 2,425 | 2,818 |
| Payments: | | | | | |
| Employee Benefits & On-Costs | -13,935 | -14,493 | -14,472 | -14,240 | -14,362 |
| Materials & Services | -20,200 | -14,085 | -18,063 | -18,553 | -18,359 |
| Borrowing Costs | -194 | -100 | -100 | -100 | -100 |
| Bonds & Deposits Refunded | -560 | 0 | 0 | 0 | 0 |
| Other | -1,608 | -511 | -540 | -545 | -493 |
| | | | | | 0 |
| Net Cash provided (or used in) Operating Activities | 15,454 | 21,680 | 27,601 | 28,200 | 29,836 |
| Cash Flows from Investing Activities | | | | | |
| Receipts: | | | | | |
| Sale of Investment Securities | 19,554 | 0 | 0 | 0 | 0 |
| Sale of Real Estate Assets | 692 | 1,448 | 0 | 0 | 0 |
| Sale of Infrastructure, Property, Plant & Equipment | 699 | 207 | 207 | 242 | 242 |
| Deferred Debtors Receipts | 25 | 10 | 10 | 10 | 10 |
| Other Investing Activity Receipts | 0 | 0 | 0 | 0 | 0 |
| Payments: | | | | | |
| Purchase of Investment Securities | -12,938 | -2,560 | -2,833 | -5,114 | -5,384 |
| Purchase of Infrastructure, Property, Plant & Equipment | -22,521 | -20,887 | -31,702 | -33,912 | -33,893 |
| Purchase of Real Estate Assets | -2,058 | 0 | 0 | 0 | 0 |
| Purchase of Intangible Assets | 0 | 0 | 0 | 0 | 0 |
| Deferred Debtors & Advances Made | 0 | 0 | 0 | 0 | 0 |
| Other Investing Activity Payments | 0 | 0 | 0 | 0 | 0 |
| Net Cash provided (or used in) Investing Activities | -16,547 | -21,782 | -34,318 | -38,774 | -39,025 |
| Cash Flows from Financing Activities | | | | | |
| Receipts: | | | | | |
| Proceeds from Borrowings & Advances | 0 | 0 | 0 | 0 | 0 |
| Other Financing Activity Receipts | | 0 | 0 | 0 | 0 |
| Payments: | | | | | |
| Repayment of Borrowings & Advances | -660 | -651 | -651 | -651 | -651 |
| Other Financing Activity Payments | -12 | 0 | 0 | 0 | 0 |
| | | | 0 | 0 | 0 |
| Net Cash Flow provided (used in) Financing Activities | -672 | -651 | -651 | -651 | -651 |
| Net Increase/(Decrease) in Cash & Cash Equivalents | -1,765 | -753 | -7,368 | -11,225 | -9,840 |
| plus: Cash, Cash Equivalents & Investments - beginning of year | 12,804 | 2,739 | 12,804 | 12,804 | 11,039 |
| Cash & Cash Equivalents - end of the year | 11,039 | 1,986 | 5,436 | 1,579 | 1,199 |
| | | | | | |
| Cash & Cash Equivalents - end of the year | 11,039 | 1,986 | 5,436 | 1,579 | 1,199 |
| Investments - end of the year | 18,708 | 13,100 | 21,000 | 23,300 | 25,300 |
| Cash, Cash Equivalents & Investments - end of the year | 29,747 | 15,086 | 26,436 | 24,879 | 26,499 |
| Representing: | | | | | |
| - External Restrictions | 13,454 | 5,775 | 5,146 | 5,312 | 5,540 |
| - Internal Restrictions | 15,228 | 8,329 | 16,302 | 16,137 | 16,857 |
| - Unrestricted | 1,065 | 982 | 4,988 | 3,430 | 4,102 |
| | 29,747 | 15,086 | 26,436 | 24,879 | 26,499 |

Greater Hume Shire Council

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

| Restricted Cash & Investments - Consolidated | Actuals 2023/24 | Original Budget 2024/25 | Revised Budget as at 30 Sept 2024 | Revised Budget as at 31 Dec 2024 | Revised Budget as at 31 Mar 2025 |
|---|---------------------|-------------------------------|---|--|--|
| | 2023/24 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's | 2024/25 \$ 000's |
| Cash & Investments | | | | | |
| Cash on Hand and at Bank | 11039 | 1986 | 5436 | 1579 | 1199 |
| Term Deposits | 18708 | 13100 | 21000 | 23300 | 25300 |
| Total Cash & Investments | 29,747 | 15,086 | 26,436 | 24,879 | 26,499 |
| External Restrictions | | | | | |
| Trust Fund | 190 | 186 | 190 | 190 | 190 |
| Unexpended Grants | 5,113 | 0 | 0 | 0 | 0 |
| Developer Contributions - General Fund | 1,022 | 817 | 817 | 817 | 1097 |
| Developer Contributions - Voluntary Planning Agreements | 891 | 891 | 421 | 421 | 401 |
| Water Funds | 3,789 | 2,287 | 2,018 | 1,993 | 1961 |
| Sewerage Funds | 2,427 | 1,572 | 1,678 | 1,869 | 1869 |
| Town Improvement Funds & Other | 22 | 22 | 22 | 22 | 22 |
| TOTAL - EXTERNAL RESTRICTIONS | 13,454 | 5,775 | 5,146 | 5,312 | 5,540 |
| Internal Restrictions | | | | | |
| Aged Care Rental Units Reserve Jindera | 50 | 17 | 50 | 50 | 32 |
| Carabost Hall Reserve | 7 | 7 | 7 | 7 | 7 |
| Children Services Capital Improvements Reserve | 320 | 316 | 316 | 316 | 320 |
| Children Services Reserve | 758 | 812 | 812 | 729 | 829 |
| Council Owned Housing | 37 | 68 | 37 | 37 | 43 |
| Crown Lands Reserve | 56 | 42 | 56 | 57 | 74 |
| Culcairn Oasis Community Newsletter Reserve | 15 | 15 | 15 | 15 | 14 |
| Emergency Services Levy Reserve | 327 | 327 | 327 | 290 | 290 |
| Employee Entitlements | 698 | 698 | 698 | 698 | 698 |
| FAG Grant | 3,827 | 0 | 7,000 | 7,505 | 7505 |
| Frampton Court Reserve | 327 | 336 | 336 | 336 | 347 |
| Gum Swamp Reserve | 15 | 15 | 15 | 15 | 15 |
| Henty Headerlines Newsletter Reserve | 15 | 14 | 15 | 15 | 15 |
| Holbrook Caravan Park Reserve | 0 | 0 | 0 | 0 | 0 |
| Holbrook Happenings Newsletter | 8 | 9 | 9 | 29 | 28 |
| Holbrook Woomargama Bypass Reserve | 451 | 451 | 451 | 451 | 451 |
| Jindera Admin Centre Reserve | 73 | 73 | 73 | 73 | 73 |
| Jindera Hostel Sale Proceeds Reserve | 9 | 9 | 9 | 9 | 9 |
| Jindera Medical Centre Reserve | 0 | 13 | 13 | 13 | 11 |
| Kala Court Rental Units Reserve | 45 | 43 | 43 | 31 | 43 |
| Kala Court Self Funded Units Reserve | 220 | 238 | 238 | 230 | 212 |
| Land Development Reserve | 0 | 1,360 | 1,360 | 1,167 | 822 |
| Library Donations Reserve | 0 | 1 | 1 | 1 | 0 |
| Low Income Housing Reserve | 264 | 197 | 197 | 186 | 256 |
| Moorwatha Cemetery | 1 | 1 | 1 | 1 | 1 |
| Morven Community Fund Reserve | 19 | 19 | 19 | 19 | 19 |
| Other Reserves | 18 | 0 | 18 | 18 | 65 |
| Plant Reserve | 1,055 | 356 | 972 | 972 | 1461 |
| Quarry Rehabilitation Reserve | 375 | 349 | 375 | 375 | 525 |
| Regional & Community Local Infrastructure RLCIP Walking Track | 10 | 10 | 10 | 10 | 10 |
| Risk Management Reserve | 61 | 23 | 61 | 61 | 15 |
| Riverina Noxious Weeds Program | 66 | 0 | 66 | 66 | 66 |
| S355 Committee Reserves | 1,271 | 851 | 1,271 | 1,271 | 1271 |
| Submarine Museum Committee Reserve | 34 | 32 | 34 | 34 | 40 |
| Uncompleted works | 3,197 | 0 | 0 | 0 | 0 |
| Walbundrie Hall Reserve | 7 | 7 | 7 | 7 | 7 |
| Waste Management Reserve | 1,226 | 1,254 | 1,024 | 677 | 924 |
| Works Warranty Reserve | 346 | 346 | 346 | 346 | 346 |
| Youth Reserves | 20 | 20 | 20 | 20 | 13 |
| TOTAL - INTERNAL RESTRICTIONS | 15,228 | 8,329 | 16,302 | 16,137 | 16,857 |
| TOTAL INTERNALLY & EXTERNALLY RESTRICTED CASH | 28,682 | 14,104 | 21,448 | 21,449 | 22,397 |
| TOTAL UNRESTRICTED CASH | 1,065 | 982 | 4,988 | 3,430 | 4,102 |



Delivery Program 2022 to 2026 Operational Plan 2024-2025

Quarterly Budget Review Period ended 31 March 2025

Budget Summary

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

| Function | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|----------------------------------|---------------------------------------|---------------|
| Operating Revenue | | | | | | |
| Governance | 77,636 | 73,636 | (2,756) | (9,598) | 64,038 | -4.30% |
| Administration | 480,009 | 509,076 | 475,374 | 28,602 | 537,678 | 88.41% |
| Public Order & Safety | 397,047 | 392,008 | 382,267 | 5,000 | 397,008 | 96.29% |
| Health | 175,352 | 165,671 | 195,654 | 49,545 | 215,216 | 90.91% |
| Environment | 2,182,236 | 2,029,081 | 1,981,304 | 125,674 | 2,154,755 | 91.95% |
| Community Services & Education | 5,362,318 | 5,359,099 | 3,790,145 | 3,885 | 5,362,984 | 70.67% |
| Housing & Community Activities | 462,072 | 617,289 | 522,912 | (500) | 616,789 | 84.78% |
| Water Supplies | 2,399,941 | 2,399,941 | 1,855,752 | 0 | 2,399,941 | 77.32% |
| Sewerage Services | 1,954,620 | 2,284,818 | 2,011,055 | 0 | 2,284,818 | 88.02% |
| Recreation & Culture | 244,027 | 244,847 | 230,578 | (12,343) | 232,504 | 99.17% |
| Mining, Manufacturing & Construction | 182,326 | 182,146 | 108,482 | (35,000) | 147,146 | 73.72% |
| Transport & Communication | 9,185,434 | 11,573,058 | 3,420,065 | 419,551 | 11,992,609 | 28.52% |
| Economic Affairs | 1,871,326 | 1,952,343 | 1,086,929 | 241,729 | 2,194,072 | 49.54% |
| General Purpose Revenues (Not attributed to Functions) | 15,684,849 | 15,842,577 | 11,425,997 | 28,961 | 15,871,539 | 71.99% |
| Total Operating Revenue | 40,659,194 | 43,625,591 | 27,483,758 | 845,506 | 44,471,097 | 61.80% |
| Operating Expenditure | | | | | | |
| Governance | 1,731,290 | 1,831,607 | 1,418,803 | 219,966 | 2,051,574 | 69.16% |
| Administration | 4,431,034 | 4,579,115 | (452,943) | (975,652) | 3,603,463 | -12.57% |
| Public Order & Safety | 1,522,137 | 1,554,720 | 1,148,443 | 3,000 | 1,557,720 | 73.73% |
| Health | 209,969 | 200,094 | 96,486 | (10,000) | 190,094 | 50.76% |
| Environment | 2,555,702 | 2,895,577 | 1,902,109 | 70,915 | 2,966,492 | 64.12% |
| Community Services & Education | 5,067,313 | 5,303,146 | 3,561,442 | 7,751 | 5,310,897 | 67.06% |
| Housing & Community Activities | 1,165,880 | 1,562,949 | 779,962 | (34,620) | 1,528,329 | 51.03% |
| Water Supplies | 2,375,530 | 2,396,671 | 1,186,089 | 0 | 2,396,671 | 49.49% |
| Sewerage Services | 2,112,594 | 2,221,072 | 1,157,084 | 0 | 2,221,072 | 52.10% |
| Recreation & Culture | 4,534,637 | 5,294,352 | 2,107,664 | 48,594 | 5,342,946 | 39.45% |
| Mining, Manufacturing & Construction | 370,809 | 629,934 | 360,370 | 40,000 | 669,934 | 53.79% |
| Transport & Communication | 12,631,753 | 18,220,192 | 8,385,283 | 200,716 | 18,420,908 | 45.52% |
| Economic Affairs | 965,124 | 1,050,066 | 811,231 | 273,998 | 1,324,065 | 61.27% |
| Total Operating Expenditure | 39,673,773 | 47,739,496 | 22,462,024 | (155,331) | 47,584,164 | 47.20% |
| Net Operating Surplus / (Deficit) | 985,422 | (4,113,904) | 5,021,734 | 1,000,837 | (3,113,067) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

| Function | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|-------------------------------------|-------------------------------|----------------------------------|---------------------------------------|----------------|
| Capital Revenue | | | | | | |
| Governance | 0 | 0 | 0 | 0 | 0 | |
| Administration | 0 | 0 | 0 | 0 | 0 | |
| Public Order & Safety | 0 | 150 | 150 | 0 | 150 | 100.00% |
| Health | 0 | 0 | 0 | 0 | 0 | |
| Environment | 4,500,000 | 4,204,907 | 420,804 | 0 | 4,204,907 | 10.01% |
| Community Services & Education | 0 | 0 | 50 | 0 | 0 | |
| Housing & Community Activities | 205,000 | 205,000 | 197,175 | 0 | 205,000 | 96.18% |
| Water Supplies | 4,169,550 | 4,169,550 | 84,720 | 0 | 4,169,550 | 2.03% |
| Sewerage Services | 216,000 | 216,000 | 306,177 | 0 | 216,000 | 141.75% |
| Recreation & Culture | 199,000 | 1,271,773 | 991,447 | 134,335 | 1,406,108 | 70.51% |
| Mining, Manufacturing & Construction | 0 | 0 | 0 | 0 | 0 | |
| Transport & Communication | 920,000 | 7,946,815 | 4,383,106 | 29,094 | 7,975,909 | 54.95% |
| Economic Affairs | 0 | 0 | 280,000 | 480,000 | 480,000 | 58.33% |
| Total Capital Revenue | 10,209,550 | 18,014,195 | 6,663,629 | 643,429 | 18,657,624 | 35.72% |
| Net Surplus / (Deficit) after Capital Revenue | 11,194,972 | 13,900,291 | 11,685,363 | 1,644,266 | 15,544,557 | |
| Capital Expenditure | | | | | | |
| Governance | 18,000 | 15,600 | 0 | 0 | 15,600 | 0.00% |
| Administration | 1,379,500 | 1,507,307 | 361,329 | 66,900 | 1,574,207 | 22.95% |
| Public Order & Safety | 0 | 0 | 0 | 0 | 0 | |
| Health | 60,000 | 115,000 | 0 | (60,000) | 55,000 | 0.00% |
| Environment | 4,750,000 | 4,735,946 | 3,418,178 | 22,601 | 4,758,547 | 71.83% |
| Community Services & Education | 106,000 | 127,445 | 35,079 | 0 | 127,445 | 27.53% |
| Housing & Community Activities | 65,000 | 152,668 | 16,708 | 4,153 | 156,821 | 10.65% |
| Water Supplies | 6,085,000 | 6,502,000 | 111,493 | 32,125 | 6,534,125 | 1.71% |
| Sewerage Services | 885,000 | 1,603,994 | 116,234 | 0 | 1,603,994 | 7.25% |
| Recreation & Culture | 482,000 | 2,126,021 | 658,033 | 166,318 | 2,292,339 | 28.71% |
| Mining, Manufacturing & Construction | 50,000 | 95,000 | 0 | 0 | 95,000 | 0.00% |
| Transport & Communication | 6,998,700 | 15,475,133 | 10,545,431 | 391,879 | 15,867,012 | 66.46% |
| Economic Affairs | 10,000 | 249,290 | 311,753 | 582,241 | 831,531 | 37.49% |
| Total Capital Expenditure | 20,889,200 | 32,705,404 | 15,574,238 | 1,206,217 | 33,911,620 | 45.93% |
| Net Capital Expenditure | (10,679,650) | (14,691,209) | (8,910,608) | (562,788) | (15,253,996) | |
| Net Surplus / (Deficit) after Capital Expenditure | (9,694,228) | (18,805,113) | (3,888,874) | 438,050 | (18,367,064) | |
| Add Back: Non-Cash items included in operating result | 10,484,216 | 14,320,087 | 0 | 0 | 14,320,087 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | 789,988 | (4,485,026) | (3,888,874) | 438,050 | (4,046,977) | |
| Repayments from Deferred Debtors | 10,129 | 10,129 | 0 | 0 | 10,129 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 207,000 | 242,000 | 0 | 0 | 242,000 | 0.00% |
| Loan Repayments | (651,357) | (651,357) | 0 | 0 | (651,357) | 0.00% |
| Net Transfers (to) / from Reserves | (339,754) | 5,015,521 | (3,136,282) | (428,240) | 4,587,282 | -68.98% |
| Budgeted Net Increase / (Decrease) in Cash | 16,005 | 131,267 | (7,025,157) | 9,810 | 141,077 | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

Budget Summary

| Function: Governance | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Operating Revenue | | | | | | |
| Elected Members Expenses | 0 | 0 | 0 | 0 | 0 | |
| Governance Expenses | 27,636 | 23,636 | (2,756) | (9,598) | 14,038 | -19.63% |
| Risk Management | 50,000 | 50,000 | 0 | 0 | 50,000 | 0.00% |
| Total Operating Revenue | 77,636 | 73,636 | (2,756) | (9,598) | 64,038 | -4.30% |
| Operating Expenditure | | | | | | |
| Elected Members Expenses | 354,422 | 396,045 | 189,063 | 0 | 396,045 | 47.74% |
| Governance Expenses | 792,498 | 857,410 | 737,909 | 211,629 | 1,069,040 | 69.03% |
| Risk Management | 584,370 | 578,152 | 491,831 | 8,337 | 586,489 | 83.86% |
| Total Operating Expenditure | 1,731,290 | 1,831,607 | 1,418,803 | 219,966 | 2,051,574 | 69.16% |
| Net Operating Surplus / (Deficit) | (1,653,654) | (1,757,971) | (1,421,559) | (229,564) | (1,987,536) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

Budget Summary

| Function: Governance | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Capital Revenue | | | | | | |
| Elected Members Expenses | 0 | 0 | 0 | 0 | 0 | |
| Governance Expenses | 0 | 0 | 0 | 0 | 0 | |
| Risk Management | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus / (Deficit) after Capital Revenue | (1,653,654) | (1,757,971) | (1,421,559) | (229,564) | (1,987,536) | |
| Capital Expenditure | | | | | | |
| Elected Members Expenses | 0 | 0 | 0 | 0 | 0 | |
| Governance Expenses | 18,000 | 15,600 | 0 | 0 | 15,600 | 0.00% |
| Risk Management | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Expenditure | 18,000 | 15,600 | 0 | 0 | 15,600 | 0.00% |
| Net Capital Expenditure | (18,000) | (15,600) | 0 | 0 | (15,600) | |
| Net Surplus / (Deficit) after Capital Expenditure | (1,671,654) | (1,773,571) | (1,421,559) | (229,564) | (2,003,136) | |
| Add Back: Non-Cash items included in operating result | 0 | 0 | 0 | 0 | 0 | |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (1,671,654) | (1,773,571) | (1,421,559) | (229,564) | (2,003,136) | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfers (to) / from Reserves | 38,148 | 108,148 | 0 | 8,337 | 116,485 | 0.00% |
| Budgeted Net Increase / (Decrease) in Cash | (1,633,506) | (1,665,423) | (1,421,559) | (221,227) | (1,886,651) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

Budget Summary

| Function: Administration | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|----------------|
| Operating Revenue | | | | | | |
| Corporate Services Administration | 213,177 | 233,204 | 213,035 | 42,230 | 275,434 | 77.35% |
| Information Technology Services | 0 | 0 | 0 | 0 | 0 | |
| Employment On-Costs | 70,000 | 70,000 | 119,400 | 0 | 70,000 | 170.57% |
| Engineering Administration | 39,756 | 39,992 | 28,047 | (7,000) | 32,992 | 85.01% |
| Depot Administration & Maintenance | 0 | 5,304 | 8,184 | 3,995 | 9,299 | 88.01% |
| Plant Operations | 61,200 | 64,700 | 36,100 | (10,623) | 54,077 | 66.76% |
| Road Safety Officer | 95,876 | 95,876 | 70,607 | 0 | 95,876 | 73.64% |
| Total Operating Revenue | 480,009 | 509,076 | 475,374 | 28,602 | 537,678 | 88.41% |
| Operating Expenditure | | | | | | |
| Corporate Services Administration | 2,389,803 | 2,387,376 | 1,459,819 | (655) | 2,386,721 | 61.16% |
| Information Technology Services | 1,409,800 | 1,409,800 | 748,558 | 0 | 1,409,800 | 53.10% |
| Employment On-Costs | 70,000 | 70,000 | (638,006) | 0 | 70,000 | -911.44% |
| Engineering Administration | 68,458 | 172,901 | (798,652) | (476,072) | (303,171) | 263.43% |
| Depot Administration & Maintenance | 251,294 | 278,615 | 135,317 | 0 | 278,615 | 48.57% |
| Plant Operations | 109,311 | 128,054 | (1,474,292) | (498,925) | (370,871) | 397.52% |
| Road Safety Officer | 132,368 | 132,368 | 114,312 | 0 | 132,368 | 86.36% |
| Total Operating Expenditure | 4,431,034 | 4,579,115 | (452,943) | (975,652) | 3,603,463 | -12.57% |
| Net Operating Surplus / (Deficit) | (3,951,025) | (4,070,039) | 928,317 | 1,004,254 | (3,065,785) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

Budget Summary

| Function: Administration | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|----------------|
| Capital Revenue | | | | | | |
| Corporate Services Administration | 0 | 0 | 0 | 0 | 0 | |
| Information Technology Services | 0 | 0 | 0 | 0 | 0 | |
| Employment On-Costs | 0 | 0 | 0 | 0 | 0 | |
| Engineering Administration | 0 | 0 | 0 | 0 | 0 | |
| Depot Administration & Maintenance | 0 | 0 | 0 | 0 | 0 | |
| Plant Operations | 0 | 0 | 0 | 0 | 0 | |
| Road Safety Officer | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus / (Deficit) after Capital Revenue | (3,951,025) | (4,070,039) | 928,317 | 1,004,254 | (3,065,785) | |
| Capital Expenditure | | | | | | |
| Corporate Services Administration | 40,000 | 82,400 | 56,804 | 66,900 | 149,300 | 38.05% |
| Information Technology Services | 90,000 | 115,000 | 0 | 0 | 115,000 | 0.00% |
| Employment On-Costs | 0 | 0 | 0 | 0 | 0 | |
| Engineering Administration | 40,000 | 100,000 | 0 | 0 | 100,000 | 0.00% |
| Depot Administration & Maintenance | 70,500 | 70,907 | 41,676 | 0 | 70,907 | 58.78% |
| Plant Operations | 1,139,000 | 1,139,000 | 262,849 | 0 | 1,139,000 | 23.08% |
| Road Safety Officer | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Expenditure | 1,379,500 | 1,507,307 | 361,329 | 66,900 | 1,574,207 | 22.95% |
| Net Capital Expenditure | (1,379,500) | (1,507,307) | (361,329) | (66,900) | (1,574,207) | |
| Net Surplus / (Deficit) after Capital Expenditure | (5,330,525) | (5,577,346) | 566,988 | 937,354 | (4,639,992) | |
| Add Back: Non-Cash items included in operating result | 1,328,821 | 1,328,821 | 0 | 0 | 1,328,821 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (4,001,704) | (4,248,525) | 566,988 | 937,354 | (3,311,171) | |
| Repayments from Deferred Debtors | 10,129 | 10,129 | 0 | 0 | 10,129 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 167,000 | 182,000 | 0 | 0 | 182,000 | 0.00% |
| Loan Repayments | (53,813) | (53,813) | 0 | 0 | (53,813) | 0.00% |
| Net Transfers (to) / from Reserves | 67,612 | 318,767 | (1,247,544) | (738,302) | (419,535) | 297.36% |
| Budgeted Net Increase / (Decrease) in Cash | (3,810,776) | (3,791,442) | (680,556) | 199,052 | (3,592,390) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

| Budget Summary | | | | | | |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Function: Public Order & Safety | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Operating Revenue | | | | | | |
| Animal Control | 37,286 | 37,981 | 32,111 | 5,000 | 42,981 | 74.71% |
| Fire Services | 359,761 | 354,027 | 350,156 | 0 | 354,027 | 98.91% |
| Emergency Services | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 397,047 | 392,008 | 382,267 | 5,000 | 397,008 | 96.29% |
| Operating Expenditure | | | | | | |
| Animal Control | 230,742 | 231,232 | 160,872 | 3,000 | 234,232 | 68.68% |
| Fire Services | 1,218,534 | 1,263,028 | 952,102 | 0 | 1,263,028 | 75.38% |
| Emergency Services | 72,861 | 60,460 | 35,469 | 0 | 60,460 | 58.67% |
| Total Operating Expenditure | 1,522,137 | 1,554,720 | 1,148,443 | 3,000 | 1,557,720 | 73.73% |
| Net Operating Surplus / (Deficit) | (1,125,090) | (1,162,712) | (766,176) | 2,000 | (1,160,712) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

| Budget Summary | | | | | | |
|---|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------------|
| Function: Public Order & Safety | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Capital Revenue | | | | | | |
| Animal Control | 0 | 0 | 0 | 0 | 0 | 100.00% |
| Fire Services | 0 | 150 | 150 | 0 | 150 | |
| Emergency Services | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 150 | 150 | 0 | 150 | 100.00% |
| Net Surplus / (Deficit) after Capital Revenue | (1,125,090) | (1,162,562) | (766,026) | 2,000 | (1,160,562) | |
| Capital Expenditure | | | | | | |
| Animal Control | 0 | 0 | 0 | 0 | 0 | |
| Fire Services | 0 | 0 | 0 | 0 | 0 | |
| Emergency Services | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Capital Expenditure | 0 | 150 | 150 | 0 | 150 | |
| Net Surplus / (Deficit) after Capital Expenditure | (1,125,090) | (1,162,562) | (766,026) | 2,000 | (1,160,562) | |
| Add Back: Non-Cash items included in operating result | 95,758 | 95,758 | 0 | 0 | 95,758 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (1,029,332) | (1,066,804) | (766,026) | 2,000 | (1,064,804) | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfers (to) / from Reserves | 0 | 36,479 | 0 | 0 | 36,479 | 0.00% |
| Budgeted Net Increase / (Decrease) in Cash | (1,029,332) | (1,030,324) | (766,026) | 2,000 | (1,028,324) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

| Budget Summary | | | | | | |
|-----------------------------------|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Function: Health | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Operating Revenue | | | | | | |
| Health Administration | 175,352 | 165,671 | 195,654 | 49,545 | 215,216 | 90.91% |
| Total Operating Revenue | 175,352 | 165,671 | 195,654 | 49,545 | 215,216 | 90.91% |
| Operating Expenditure | | | | | | |
| Health Administration | 209,969 | 200,094 | 96,486 | (10,000) | 190,094 | 50.76% |
| Total Operating Expenditure | 209,969 | 200,094 | 96,486 | (10,000) | 190,094 | 50.76% |
| Net Operating Surplus / (Deficit) | (34,617) | (34,423) | 99,168 | 59,545 | 25,122 | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

| Budget Summary | | | | | | |
|---|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Function: Health | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Capital Revenue | | | | | | |
| Health Administration | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus / (Deficit) after Capital Revenue | (34,617) | (34,423) | 99,168 | 59,545 | 25,122 | |
| Capital Expenditure | | | | | | |
| Health Administration | 60,000 | 115,000 | 0 | (60,000) | 55,000 | 0.00% |
| Total Capital Expenditure | 60,000 | 115,000 | 0 | (60,000) | 55,000 | 0.00% |
| Net Capital Expenditure | (60,000) | (115,000) | 0 | 60,000 | (55,000) | |
| Net Surplus / (Deficit) after Capital Expenditure | (94,617) | (149,423) | 99,168 | 119,545 | (29,878) | |
| Add Back: Non-Cash items included in operating result | 16,880 | 16,880 | 0 | 0 | 16,880 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (77,737) | (132,543) | 99,168 | 119,545 | (12,998) | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 25,000 | 35,000 | 0 | 0 | 35,000 | 0.00% |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfers (to) / from Reserves | 0 | 45,000 | 0 | 0 | 45,000 | 0.00% |
| Budgeted Net Increase / (Decrease) in Cash | (52,737) | (52,543) | 99,168 | 119,545 | 67,002 | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

Budget Summary

| Function: Environment | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Operating Revenue | | | | | | |
| Waste Management | 2,082,482 | 2,024,081 | 1,956,961 | 123,674 | 2,147,755 | 91.12% |
| Noxious Animals & Insects | 0 | 0 | 0 | 0 | 0 | |
| Noxious Plants | 89,754 | 0 | 24,343 | 0 | 0 | |
| Street Cleaning | 10,000 | 5,000 | 0 | 2,000 | 7,000 | 0.00% |
| Storm Water Management & Drainage | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 2,182,236 | 2,029,081 | 1,981,304 | 125,674 | 2,154,755 | 91.95% |
| Operating Expenditure | | | | | | |
| Waste Management | 1,945,006 | 2,242,708 | 1,545,893 | 68,315 | 2,311,023 | 66.89% |
| Noxious Animals & Insects | 10,000 | 10,000 | 0 | 0 | 10,000 | 0.00% |
| Noxious Plants | 273,076 | 183,322 | 162,120 | 0 | 183,322 | 88.43% |
| Street Cleaning | 86,946 | 81,946 | 67,251 | 2,000 | 83,946 | 80.11% |
| Storm Water Management & Drainage | 240,674 | 377,601 | 126,844 | 600 | 378,201 | 33.54% |
| Total Operating Expenditure | 2,555,702 | 2,895,577 | 1,902,109 | 70,915 | 2,966,492 | 64.12% |
| Net Operating Surplus / (Deficit) | (373,466) | (866,496) | 79,195 | 54,759 | (811,737) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

Budget Summary

| Function: Environment | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Capital Revenue | | | | | | |
| Waste Management | 0 | 0 | 0 | 0 | 0 | |
| Noxious Animals & Insects | 0 | 0 | 0 | 0 | 0 | |
| Noxious Plants | 0 | 0 | 0 | 0 | 0 | |
| Street Cleaning | 0 | 0 | 0 | 0 | 0 | |
| Storm Water Management & Drainage | 4,500,000 | 4,204,907 | 420,804 | 0 | 4,204,907 | 10.01% |
| Total Capital Revenue | 4,500,000 | 4,204,907 | 420,804 | 0 | 4,204,907 | 10.01% |
| Net Surplus / (Deficit) after Capital Revenue | 4,126,534 | 3,338,411 | 499,999 | 54,759 | 3,393,170 | |
| Capital Expenditure | | | | | | |
| Waste Management | 50,000 | 70,000 | 0 | 0 | 70,000 | 0.00% |
| Noxious Animals & Insects | 0 | 0 | 0 | 0 | 0 | |
| Noxious Plants | 0 | 0 | 0 | 0 | 0 | |
| Street Cleaning | 0 | 0 | 0 | 0 | 0 | |
| Storm Water Management & Drainage | 4,700,000 | 4,665,946 | 3,418,178 | 22,601 | 4,688,547 | 72.90% |
| Total Capital Expenditure | 4,750,000 | 4,735,946 | 3,418,178 | 22,601 | 4,758,547 | 71.83% |
| Net Capital Expenditure | (250,000) | (531,039) | (2,997,374) | (22,601) | (553,640) | |
| Net Surplus / (Deficit) after Capital Expenditure | (623,466) | (1,397,535) | (2,918,179) | 32,158 | (1,365,378) | |
| Add Back: Non-Cash items included in operating result | 219,912 | 306,839 | 0 | 0 | 306,839 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (403,554) | (1,090,696) | (2,918,179) | 32,158 | (1,058,539) | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfers (to) / from Reserves | 0 | 601,840 | 0 | (54,956) | 546,884 | 0.00% |
| Budgeted Net Increase / (Decrease) in Cash | (403,554) | (488,856) | (2,918,179) | (22,798) | (511,655) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

Budget Summary

| Function: Community Services & Education | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Operating Revenue | | | | | | |
| Family Day Care | 745,572 | 625,445 | 453,862 | 3,885 | 629,330 | 72.12% |
| Henty Children Services | 983,820 | 1,093,019 | 731,917 | 0 | 1,093,019 | 66.96% |
| Walla Children Services | 773,154 | 777,379 | 745,690 | 0 | 777,379 | 95.92% |
| Holbrook Children Services | 1,810,630 | 1,910,630 | 1,185,992 | 0 | 1,910,630 | 62.07% |
| Culcairn Children Services | 644,750 | 541,051 | 414,819 | 0 | 541,051 | 76.67% |
| Pre-Schools | 0 | 0 | 0 | 0 | 0 | |
| Youth Services | 3,500 | 3,500 | (3,893) | 0 | 3,500 | -111.24% |
| Community Housing | 55,255 | 44,255 | 30,658 | 0 | 44,255 | 69.27% |
| Frampton Court Rental Units | 118,404 | 118,404 | 76,864 | 0 | 118,404 | 64.92% |
| Kala Court Rental Units | 47,599 | 37,000 | 28,434 | 0 | 37,000 | 76.85% |
| Kala Court Self Funded Units | 85,620 | 79,380 | 19,680 | 0 | 79,380 | 24.79% |
| Aged Care Rental Units - Culcairn | 23,681 | 23,681 | 18,815 | 0 | 23,681 | 79.45% |
| Aged Care Rental Units - Jindera | 21,280 | 21,280 | 15,309 | 0 | 21,280 | 71.94% |
| Other Community Services | 49,053 | 84,075 | 71,998 | 0 | 84,075 | 85.64% |
| Total Operating Revenue | 5,362,318 | 5,359,099 | 3,790,145 | 3,885 | 5,362,984 | 70.67% |
| Operating Expenditure | | | | | | |
| Family Day Care | 633,093 | 649,127 | 499,876 | 200 | 649,327 | 76.98% |
| Henty Children Services | 880,904 | 989,543 | 677,307 | 0 | 989,543 | 68.45% |
| Walla Children Services | 735,203 | 737,779 | 652,250 | 0 | 737,779 | 88.41% |
| Holbrook Children Services | 1,654,648 | 1,759,224 | 1,087,809 | 0 | 1,759,224 | 61.83% |
| Culcairn Children Services | 759,941 | 732,517 | 421,559 | 0 | 732,517 | 57.55% |
| Pre-Schools | 2,683 | 1,695 | 1,251 | 0 | 1,695 | 73.82% |
| Youth Services | 10,000 | 16,824 | 11,099 | 0 | 16,824 | 65.97% |
| Community Housing | 56,079 | 56,079 | 26,482 | 2,939 | 59,018 | 44.87% |
| Frampton Court Rental Units | 107,527 | 107,527 | 47,520 | 0 | 107,527 | 44.19% |
| Kala Court Rental Units | 46,327 | 50,654 | 26,040 | 0 | 50,654 | 51.41% |
| Kala Court Self Funded Units | 76,364 | 81,908 | 36,677 | 0 | 81,908 | 44.78% |
| Aged Care Rental Units - Culcairn | 25,011 | 25,141 | 13,260 | 1,564 | 26,705 | 49.65% |
| Aged Care Rental Units - Jindera | 29,644 | 30,047 | 20,009 | 3,048 | 33,095 | 60.46% |
| Other Community Services | 49,889 | 65,081 | 40,303 | 0 | 65,081 | |
| Total Operating Expenditure | 5,067,313 | 5,303,146 | 3,561,442 | 7,751 | 5,310,897 | 67.06% |
| Net Operating Surplus / (Deficit) | 295,005 | 55,953 | 228,702 | (3,866) | 52,087 | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

| Budget Summary | | | | | | |
|---|----------------------------|--|-------------------------------|----------------------------------|--|----------------|
| Function: Community Services & Education | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Capital Revenue | | | | | | |
| Family Day Care | 0 | 0 | 0 | 0 | 0 | |
| Henty Children Services | 0 | 0 | 0 | 0 | 0 | |
| Walla Children Services | 0 | 0 | 0 | 0 | 0 | |
| Holbrook Children Services | 0 | 0 | 0 | 0 | 0 | |
| Culcairn Children Services | 0 | 0 | 0 | 0 | 0 | |
| Pre-Schools | 0 | 0 | 0 | 0 | 0 | |
| Youth Services | 0 | 0 | 0 | 0 | 0 | |
| Community Housing | 0 | 0 | 0 | 0 | 0 | |
| Frampton Court Rental Units | 0 | 0 | 0 | 0 | 0 | |
| Kala Court Rental Units | 0 | 0 | 0 | 0 | 0 | |
| Kala Court Self Funded Units | 0 | 0 | 0 | 0 | 0 | |
| Aged Care Rental Units - Culcairn | 0 | 0 | 0 | 0 | 0 | |
| Aged Care Rental Units - Jindera | 0 | 0 | 50 | 0 | 0 | |
| Other Community Services | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 50 | 0 | 0 | |
| Net Surplus / (Deficit) after Capital Revenue | 295,005 | 55,953 | 228,752 | (3,866) | 52,087 | |
| Capital Expenditure | | | | | | |
| Family Day Care | 0 | 0 | 0 | 0 | 0 | |
| Henty Children Services | 0 | 2,183 | 11,538 | 0 | 2,183 | 528.53% |
| Walla Children Services | 0 | 0 | 0 | 0 | 0 | |
| Holbrook Children Services | 0 | 8,977 | 9,627 | 0 | 8,977 | 107.24% |
| Culcairn Children Services | 0 | 0 | 0 | 0 | 0 | |
| Pre-Schools | 0 | 0 | 0 | 0 | 0 | |
| Youth Services | 0 | 0 | 0 | 0 | 0 | |
| Community Housing | 24,000 | 24,000 | 0 | 0 | 24,000 | 0.00% |
| Frampton Court Rental Units | 24,000 | 24,000 | 0 | 0 | 24,000 | 0.00% |
| Kala Court Rental Units | 0 | 10,285 | 10,285 | 0 | 10,285 | 100.00% |
| Kala Court Self Funded Units | 28,000 | 28,000 | 3,630 | 0 | 28,000 | 12.96% |
| Aged Care Rental Units - Culcairn | 15,000 | 15,000 | 0 | 0 | 15,000 | 0.00% |
| Aged Care Rental Units - Jindera | 15,000 | 15,000 | 0 | 0 | 15,000 | 0.00% |
| Other Community Services | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Expenditure | 106,000 | 127,445 | 35,079 | 0 | 127,445 | 27.53% |
| Net Capital Expenditure | (106,000) | (127,445) | (35,029) | 0 | (127,445) | |
| Net Surplus / (Deficit) after Capital Expenditure | 189,005 | (71,492) | 193,673 | (3,866) | (75,358) | |
| Add Back: Non-Cash items included in operating result | 116,451 | 116,451 | 0 | 0 | 116,451 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | 305,456 | 44,959 | 193,673 | (3,866) | 41,093 | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfers (to) / from Reserves | (315,475) | (54,160) | (178,221) | 3,866 | (50,294) | 445.85% |
| Budgeted Net Increase / (Decrease) in Cash | (10,019) | (9,201) | 15,452 | 0 | (9,201) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

Budget Summary

| Function: Housing & Community Amenities | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Operating Revenue | | | | | | |
| Street Lighting | 24,000 | 24,000 | 26,000 | 2,000 | 26,000 | 100.00% |
| Public Cemeteries | 67,183 | 67,183 | 53,948 | 0 | 67,183 | 80.30% |
| Town Planning | 251,693 | 406,910 | 335,689 | 2,500 | 409,410 | 81.99% |
| Public Conveniences | 0 | 0 | 0 | 0 | 0 | |
| Council Owned Housing | 50,960 | 50,960 | 39,039 | (5,000) | 45,960 | 84.94% |
| Wirraminna Environmental Education Centre | 0 | 0 | 0 | 0 | 0 | |
| Other Community Amenities | 68,236 | 68,236 | 68,236 | 0 | 68,236 | 100.00% |
| Total Operating Revenue | 462,072 | 617,289 | 522,912 | (500) | 616,789 | 84.78% |
| Operating Expenditure | | | | | | |
| Street Lighting | 167,953 | 191,139 | 122,075 | 2,000 | 193,139 | 63.21% |
| Public Cemeteries | 157,924 | 158,692 | 90,042 | 0 | 158,692 | 56.74% |
| Town Planning | 506,124 | 873,452 | 334,336 | (38,620) | 834,832 | 40.05% |
| Public Conveniences | 281,042 | 286,208 | 203,155 | 0 | 286,208 | 70.98% |
| Council Owned Housing | 34,271 | 34,596 | 16,999 | 2,000 | 36,596 | 46.45% |
| Wirraminna Environmental Education Centre | 18,566 | 18,862 | 13,355 | 0 | 18,862 | 70.80% |
| Other Community Amenities | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 1,165,880 | 1,562,949 | 779,962 | (34,620) | 1,528,329 | 51.03% |
| Net Operating Surplus / (Deficit) | (703,808) | (945,660) | (257,050) | 34,120 | (911,540) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

Budget Summary

| Function: Housing & Community Amenities | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Capital Revenue | | | | | | |
| Street Lighting | 0 | 0 | 0 | 0 | 0 | |
| Public Cemeteries | 5,000 | 5,000 | 0 | 0 | 5,000 | 0.00% |
| Town Planning | 200,000 | 200,000 | 197,175 | 0 | 200,000 | 98.59% |
| Public Conveniences | 0 | 0 | 0 | 0 | 0 | |
| Council Owned Housing | 0 | 0 | 0 | 0 | 0 | |
| Wirraminna Environmental Education Centre | 0 | 0 | 0 | 0 | 0 | |
| Other Community Amenities | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 205,000 | 205,000 | 197,175 | 0 | 205,000 | 96.18% |
| Net Surplus / (Deficit) after Capital Revenue | (498,808) | (740,660) | (59,875) | 34,120 | (706,540) | |
| Capital Expenditure | | | | | | |
| Street Lighting | 0 | 0 | 0 | 0 | 0 | |
| Public Cemeteries | 25,000 | 50,000 | 7,173 | 0 | 50,000 | 14.35% |
| Town Planning | 0 | 22,668 | 5,382 | 0 | 22,668 | 23.74% |
| Public Conveniences | 40,000 | 80,000 | 0 | 0 | 80,000 | 0.00% |
| Council Owned Housing | 0 | 0 | 4,153 | 4,153 | 4,153 | 100.01% |
| Wirraminna Environmental Education Centre | 0 | 0 | 0 | 0 | 0 | |
| Other Community Amenities | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Expenditure | 65,000 | 152,668 | 16,708 | 4,153 | 156,821 | 10.65% |
| Net Capital Expenditure | 140,000 | 52,332 | 180,467 | (4,153) | 48,179 | |
| Net Surplus / (Deficit) after Capital Expenditure | (563,808) | (893,328) | (76,583) | 29,967 | (863,361) | |
| Add Back: Non-Cash items included in operating result | 59,866 | 59,866 | 0 | 0 | 59,866 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (503,942) | (833,462) | (76,583) | 29,967 | (803,495) | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfers (to) / from Reserves | (228,488) | 91,622 | (17,887) | 11,153 | 102,775 | 0.00% |
| Budgeted Net Increase / (Decrease) in Cash | (732,430) | (741,840) | (94,470) | 41,120 | (700,720) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

Budget Summary

| Function: Water Supplies | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Operating Revenue | | | | | | |
| Water Supplies | 2,399,941 | 2,399,941 | 1,855,752 | 0 | 2,399,941 | 77.32% |
| Total Operating Revenue | 2,399,941 | 2,399,941 | 1,855,752 | 0 | 2,399,941 | 77.32% |
| Operating Expenditure | | | | | | |
| Water Supplies | 2,375,530 | 2,396,671 | 1,186,089 | 0 | 2,396,671 | 49.49% |
| Total Operating Expenditure | 2,375,530 | 2,396,671 | 1,186,089 | 0 | 2,396,671 | 49.49% |
| Net Operating Surplus / (Deficit) | 24,411 | 3,270 | 669,663 | 0 | 3,270 | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

Budget Summary

| Function: Water Supplies | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|----------------|
| Capital Revenue | | | | | | |
| Water Supplies | 4,169,550 | 4,169,550 | 84,720 | 0 | 4,169,550 | 2.03% |
| Total Capital Revenue | 4,169,550 | 4,169,550 | 84,720 | 0 | 4,169,550 | 2.03% |
| Net Surplus / (Deficit) after Capital Revenue | 4,193,961 | 4,172,820 | 754,383 | 0 | 4,172,820 | |
| Capital Expenditure | | | | | | |
| Water Supplies | 6,085,000 | 6,502,000 | 111,493 | 32,125 | 6,534,125 | 1.71% |
| Total Capital Expenditure | 6,085,000 | 6,502,000 | 111,493 | 32,125 | 6,534,125 | 1.71% |
| Net Capital Expenditure | (1,915,450) | (2,332,450) | (26,773) | (32,125) | (2,364,575) | |
| Net Surplus / (Deficit) after Capital Expenditure | (1,891,039) | (2,329,180) | 642,890 | (32,125) | (2,361,305) | |
| Add Back: Non-Cash items included in operating result | 532,735 | 532,735 | 0 | 0 | 532,735 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (1,358,304) | (1,796,445) | 642,890 | (32,125) | (1,828,570) | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfers (to) / from Reserves | 1,358,304 | 1,796,445 | (642,890) | 32,125 | 1,828,570 | -35.16% |
| Budgeted Net Increase / (Decrease) in Cash | 0 | 0 | 0 | 0 | 0 | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

| Budget Summary | | | | | | |
|--|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Function: Sewerage Services | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Operating Revenue | | | | | | |
| Sewerage Services | 1,954,620 | 2,284,818 | 2,011,055 | 0 | 2,284,818 | 88.02% |
| Total Operating Revenue | 1,954,620 | 2,284,818 | 2,011,055 | 0 | 2,284,818 | 88.02% |
| Operating Expenditure | | | | | | |
| Sewerage Services | 2,112,594 | 2,221,072 | 1,157,084 | 0 | 2,221,072 | 52.10% |
| Total Operating Expenditure | 2,112,594 | 2,221,072 | 1,157,084 | 0 | 2,221,072 | 52.10% |
| Net Operating Surplus / (Deficit) | (157,974) | 63,746 | 853,972 | 0 | 63,746 | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

| Budget Summary | | | | | | |
|---|----------------------------|--|-------------------------------|----------------------------------|--|-----------------|
| Function: Sewerage Services | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Capital Revenue | | | | | | |
| Sewerage Services | 216,000 | 216,000 | 306,177 | 0 | 216,000 | 141.75% |
| Total Capital Revenue | 216,000 | 216,000 | 306,177 | 0 | 216,000 | 141.75% |
| Net Surplus / (Deficit) after Capital Revenue | 58,026 | 279,746 | 1,160,149 | 0 | 279,746 | |
| Capital Expenditure | | | | | | |
| Sewerage Services | 885,000 | 1,603,994 | 116,234 | 0 | 1,603,994 | 7.25% |
| Total Capital Expenditure | 885,000 | 1,603,994 | 116,234 | 0 | 1,603,994 | 7.25% |
| Net Capital Expenditure | (669,000) | (1,387,994) | 189,943 | 0 | (1,387,994) | |
| Net Surplus / (Deficit) after Capital Expenditure | (826,974) | (1,324,248) | 1,043,915 | 0 | (1,324,248) | |
| Add Back: Non-Cash items included in operating result | 766,700 | 766,700 | 0 | 0 | 766,700 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (60,274) | (557,548) | 1,043,915 | 0 | (557,548) | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfers (to) / from Reserves | 60,274 | 557,548 | (1,043,915) | 0 | 557,548 | -187.23% |
| Budgeted Net Increase / (Decrease) in Cash | 0 | 0 | 0 | 0 | 0 | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

Budget Summary

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Operating Revenue | | | | | | |
| Public Halls | 4,750 | 4,750 | 2,879 | 0 | 4,750 | 60.61% |
| Libraries | 158,287 | 152,387 | 116,679 | (28,275) | 124,112 | 94.01% |
| Museums | 0 | 0 | 8,448 | 0 | 0 | |
| Swimming Pools | 80,990 | 80,990 | 96,921 | 15,932 | 96,922 | 100.00% |
| Sporting Grounds & Recreation Reserves | 0 | 6,720 | 5,651 | 0 | 6,720 | 84.09% |
| Parks & Gardens | 0 | 0 | 0 | 0 | 0 | |
| Other Cultural Services | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 244,027 | 244,847 | 230,578 | (12,343) | 232,504 | 99.17% |
| Operating Expenditure | | | | | | |
| Public Halls | 378,837 | 632,194 | 121,605 | 11,200 | 643,394 | 18.90% |
| Libraries | 832,737 | 839,294 | 524,821 | (45,813) | 793,481 | 66.14% |
| Museums | 41,077 | 47,765 | 40,291 | 0 | 47,765 | 84.35% |
| Swimming Pools | 993,120 | 993,120 | 567,345 | 49,473 | 1,042,593 | 54.42% |
| Sporting Grounds & Recreation Reserves | 1,761,668 | 2,094,538 | 555,055 | 8,734 | 2,103,272 | 26.39% |
| Parks & Gardens | 527,198 | 687,440 | 298,547 | 25,000 | 712,440 | 41.90% |
| Other Cultural Services | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 4,534,637 | 5,294,352 | 2,107,664 | 48,594 | 5,342,946 | 39.45% |
| Net Operating Surplus / (Deficit) | (4,290,610) | (5,049,504) | (1,877,086) | (60,937) | (5,110,442) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

Budget Summary

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Capital Revenue | | | | | | |
| Public Halls | 0 | 100,000 | 40,000 | 0 | 100,000 | 40.00% |
| Libraries | 199,000 | 208,417 | 208,418 | 0 | 208,417 | 100.00% |
| Museums | 0 | 0 | 2,000 | 2,000 | 2,000 | 100.00% |
| Swimming Pools | 0 | 133 | (32,074) | 0 | 133 | -24115.79% |
| Sporting Grounds & Recreation Reserves | 0 | 782,800 | 587,188 | 42,000 | 824,800 | 71.19% |
| Parks & Gardens | 0 | 180,423 | 185,915 | 90,335 | 270,758 | 68.66% |
| Other Cultural Services | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 199,000 | 1,271,773 | 991,447 | 134,335 | 1,406,108 | 70.51% |
| Net Surplus / (Deficit) after Capital Revenue | (4,091,610) | (3,777,731) | (885,639) | 73,398 | (3,704,334) | |
| Capital Expenditure | | | | | | |
| Public Halls | 0 | 450,920 | 69,825 | 0 | 450,920 | 15.48% |
| Libraries | 219,000 | 228,417 | 69,244 | 0 | 228,417 | 30.31% |
| Museums | 0 | 0 | 2,000 | 2,000 | 2,000 | 100.00% |
| Swimming Pools | 33,000 | 143,346 | 22,707 | 0 | 143,346 | 15.84% |
| Sporting Grounds & Recreation Reserves | 180,000 | 1,134,871 | 416,670 | 67,000 | 1,201,871 | 34.67% |
| Parks & Gardens | 50,000 | 168,467 | 77,587 | 97,318 | 265,785 | 29.19% |
| Other Cultural Services | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Expenditure | 482,000 | 2,126,021 | 658,033 | 166,318 | 2,292,339 | 28.71% |
| Net Capital Expenditure | (283,000) | (854,248) | 333,414 | (31,983) | (886,231) | |
| Net Surplus / (Deficit) after Capital Expenditure | (4,573,610) | (5,903,752) | (1,543,672) | (92,920) | (5,996,673) | |
| Add Back: Non-Cash items included in operating result | 1,898,697 | 2,548,697 | 0 | 0 | 2,548,697 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (2,674,913) | (3,355,055) | (1,543,672) | (92,920) | (3,447,976) | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | (65,437) | (65,437) | 0 | 0 | (65,437) | 0.00% |
| Net Transfers (to) / from Reserves | 100,000 | 771,087 | (423) | 6,983 | 778,070 | -0.05% |
| Budgeted Net Increase / (Decrease) in Cash | (2,640,350) | (2,649,405) | (1,544,095) | (85,937) | (2,735,343) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

| Budget Summary | | | | | | |
|---|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Function: Mining, Manufacturing & Construction | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Operating Revenue | | | | | | |
| Building Control | 182,326 | 182,146 | 108,482 | (35,000) | 147,146 | 28.99% |
| Quarries & Pits | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 182,326 | 182,146 | 108,482 | (35,000) | 147,146 | 28.99% |
| Operating Expenditure | | | | | | |
| Building Control | 497,511 | 526,636 | 446,740 | 40,000 | 566,636 | 29.70% |
| Quarries & Pits | (126,702) | 103,298 | (86,370) | 0 | 103,298 | 32.48% |
| Total Operating Expenditure | 370,809 | 629,934 | 360,370 | 40,000 | 669,934 | 30.13% |
| Net Operating Surplus / (Deficit) | (188,483) | (447,788) | (251,888) | (75,000) | (522,788) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

| Budget Summary | | | | | | |
|---|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Function: Mining, Manufacturing & Construction | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Capital Revenue | | | | | | |
| Building Control | 0 | 0 | 0 | 0 | 0 | |
| Quarries & Pits | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus / (Deficit) after Capital Revenue | (188,483) | (447,788) | (251,888) | (75,000) | (522,788) | |
| Capital Expenditure | | | | | | |
| Building Control | 50,000 | 95,000 | 0 | 0 | 95,000 | |
| Quarries & Pits | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Expenditure | 50,000 | 95,000 | 0 | 0 | 95,000 | 0.00% |
| Net Capital Expenditure | (50,000) | (95,000) | 0 | 0 | (95,000) | |
| Net Surplus / (Deficit) after Capital Expenditure | (238,483) | (542,788) | (251,888) | (75,000) | (617,788) | |
| Add Back: Non-Cash items included in operating result | 7,164 | 7,164 | 0 | 0 | 7,164 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (231,319) | (535,624) | (251,888) | (75,000) | (610,624) | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 15,000 | 25,000 | 0 | 0 | 25,000 | 0.00% |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfers (to) / from Reserves | (130,000) | 135,000 | 0 | 0 | 135,000 | 24.86% |
| Budgeted Net Increase / (Decrease) in Cash | (346,319) | (375,624) | (251,888) | (75,000) | (450,624) | |
| | | | | | | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

Budget Summary

| Function: Transport & Communications | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Operating Revenue | | | | | | |
| FAG Grant - Roads Component | 2,704,813 | 2,762,012 | 320,364 | 0 | 2,762,012 | 11.60% |
| Urban Local Roads | 0 | 0 | 0 | 0 | 0 | |
| Sealed Rural Roads Local | 3,195 | 3,195 | 382 | 0 | 3,195 | 11.96% |
| Sealed Regional Roads Block Grant & Repair | 1,940,300 | 1,972,000 | 1,972,000 | 0 | 1,972,000 | 100.00% |
| Unsealed Rural Roads Local | 0 | 0 | 0 | 0 | 0 | |
| Roads to Recovery | 1,650,000 | 1,650,000 | 400,000 | 150,000 | 1,800,000 | 22.22% |
| Bridges | 0 | 0 | 0 | 0 | 0 | |
| Kerb & Gutter | 0 | 0 | 0 | 0 | 0 | |
| Footpaths | 0 | 0 | 0 | 0 | 0 | |
| Aerodromes | 0 | 0 | 632 | 632 | 632 | 99.97% |
| Bus Shelters | 0 | 0 | 0 | 0 | 0 | |
| Ancillary Road Works | 0 | 2,000 | 1,860 | 0 | 2,000 | 93.00% |
| PAMPS & Cycleways | 40,000 | 40,000 | 0 | (40,000) | 0 | |
| State Roads RMCC Works | 2,847,126 | 2,847,126 | 400,997 | 0 | 2,847,126 | 14.08% |
| Natural Disaster Recovery | 0 | 2,296,725 | 323,830 | 308,919 | 2,605,644 | 12.43% |
| Total Operating Revenue | 9,185,434 | 11,573,058 | 3,420,065 | 419,551 | 11,992,609 | 28.52% |
| Operating Expenditure | | | | | | |
| FAG Grant - Roads Component | 0 | 0 | 0.00 | 0 | 0 | 0.00% |
| Urban Local Roads | 1,210,485 | 1,686,437 | 698,048.23 | 0 | 1,686,437 | 41.39% |
| Sealed Rural Roads Local | 2,577,407 | 4,956,627 | 872,233.35 | 0 | 4,956,627 | 17.60% |
| Sealed Regional Roads Block Grant & Repair | 1,879,401 | 2,748,541 | 933,924.67 | 0 | 2,748,541 | 33.98% |
| Unsealed Rural Roads Local | 2,924,706 | 2,227,657 | 1,200,814.93 | 0 | 2,227,657 | 53.90% |
| Roads to Recovery | 0 | 0 | 0.00 | 0 | 0 | |
| Bridges | 775,989 | 937,253 | 1,374.48 | 0 | 937,253 | 0.15% |
| Kerb & Gutter | 189,897 | 244,429 | 16,519.00 | (38,983) | 205,446 | 8.24% |
| Footpaths | 109,123 | 156,515 | 52,790.78 | 8,533 | 165,048 | 31.04% |
| Aerodromes | 32,063 | 33,326 | 25,859.90 | 2,247 | 35,573 | 72.69% |
| Bus Shelters | 5,556 | 5,556 | 0.00 | 0 | 5,556 | 0.00% |
| Ancillary Road Works | 0 | 0 | 0.00 | 0 | 0 | |
| PAMPS & Cycleways | 80,000 | 80,000 | 0.00 | (80,000) | 0 | |
| State Roads RMCC Works | 2,847,126 | 2,847,126 | 1,977,548.55 | 0 | 2,847,126 | 69.46% |
| Natural Disaster Recovery | 0 | 2,296,725 | 2,606,169.22 | 308,919 | 2,605,644 | 100.02% |
| Road Safety Officer | 0 | 0 | 0.00 | 0 | 0 | |
| Total Operating Expenditure | 12,631,753 | 18,220,192 | 8,385,283 | 200,716 | 18,420,908 | 45.52% |
| Net Operating Surplus / (Deficit) | (3,446,319) | (6,647,134) | (4,965,218) | 218,835 | (6,428,299) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

Quarterly Budget Review

Period ended 31 March 2025

ANNEXURE 8

Budget Summary

| Function: Transport & Communications | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Capital Revenue | | | | | | |
| FAG Grant - Roads Component | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Urban Local Roads | 0 | 213,924 | 108,601 | 4,856 | 218,780 | 49.64% |
| Sealed Rural Roads Local | 0 | 2,684,783 | 1,509,893 | 24,238 | 2,709,021 | 55.74% |
| Sealed Regional Roads Block Grant & Repair | 900,000 | 3,862,401 | 2,617,877 | 0 | 3,862,401 | 67.78% |
| Unsealed Rural Roads Local | 0 | 746,517 | 163,418 | 0 | 746,517 | 21.89% |
| Roads to Recovery | 0 | 0 | 0 | 0 | 0 | |
| Bridges | 0 | 0 | (25,000) | 0 | 0 | |
| Kerb & Gutter | 0 | 0 | 0 | 0 | 0 | |
| Footpaths | 20,000 | 389,190 | 8,317 | 0 | 389,190 | 2.14% |
| Aerodromes | 0 | 0 | 0 | 0 | 0 | |
| Bus Shelters | 0 | 0 | 0 | 0 | 0 | |
| Ancillary Road Works | 0 | 50,000 | 0 | 0 | 50,000 | 0.00% |
| PAMPS & Cycleways | 0 | 0 | 0 | 0 | 0 | |
| State Roads RMCC Works | 0 | 0 | 0 | 0 | 0 | |
| Natural Disaster Recovery | 0 | 0 | 0 | 0 | 0 | |
| Road Safety Officer | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 920,000 | 7,946,815 | 4,383,106 | 29,094 | 7,975,909 | 54.95% |
| Net Surplus / (Deficit) after Capital Revenue | (2,526,319) | 1,299,681 | (582,112) | 247,929 | 1,547,610 | |
| Capital Expenditure | | | | | | |
| FAG Grant - Roads Component | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Urban Local Roads | 480,500 | 898,694 | 589,092 | 267,716 | 1,166,410 | 50.50% |
| Sealed Rural Roads Local | 1,000,000 | 4,210,598 | 3,595,536 | (32,716) | 4,177,882 | 86.06% |
| Sealed Regional Roads Block Grant & Repair | 2,093,200 | 5,759,342 | 3,848,922 | 0 | 5,759,342 | 66.83% |
| Unsealed Rural Roads Local | 1,640,000 | 2,156,301 | 992,948 | (8,912) | 2,147,389 | 46.24% |
| Roads to Recovery | 1,650,000 | 1,650,000 | 921,133 | 150,000 | 1,800,000 | 51.17% |
| Bridges | 0 | 8,493 | 8,493 | 0 | 8,493 | 100.00% |
| Kerb & Gutter | 0 | 0 | 0 | 0 | 0 | |
| Footpaths | 80,000 | 467,148 | 387,616 | 6,467 | 473,615 | 81.84% |
| Aerodromes | 0 | 182,232 | 191,556 | 9,324 | 191,556 | 100.00% |
| Bus Shelters | 5,000 | 10,000 | 0 | 0 | 10,000 | 0.00% |
| Ancillary Road Works | 50,000 | 132,325 | 10,136 | 0 | 132,325 | 7.66% |
| PAMPS & Cycleways | 0 | 0 | 0 | 0 | 0 | |
| State Roads RMCC Works | 0 | 0 | 0 | 0 | 0 | |
| Natural Disaster Recovery | 0 | 0 | 0 | 0 | 0 | |
| Road Safety Officer | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Expenditure | 6,998,700 | 15,475,133 | 10,545,431 | 391,879 | 15,867,012 | 66.46% |
| Net Capital Expenditure | (6,078,700) | (7,528,318) | (6,162,325) | (362,785) | (7,891,103) | |
| Net Surplus / (Deficit) after Capital Expenditure | (9,525,019) | (14,175,452) | (11,127,543) | (143,950) | (14,319,402) | |
| Add Back: Non-Cash items included in operating result | 5,361,017 | 8,459,961 | 0 | 0 | 8,459,961 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | (4,164,002) | (5,715,491) | (11,127,543) | (143,950) | (5,859,441) | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | (388,874) | (388,874) | 0 | 0 | (388,874) | 0.00% |
| Net Transfers (to) / from Reserves | 0 | 1,658,140 | 0 | 165,906 | 1,824,046 | 0.00% |
| Budgeted Net Increase / (Decrease) in Cash | (4,552,876) | (4,446,225) | (11,127,543) | 21,956 | (4,424,269) | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

| Budget Summary | | | | | | |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Function: Economic Affairs | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Operating Revenue | | | | | | |
| Jindera Medical Centre | 21,806 | 21,806 | 18,470 | 2,243 | 24,049 | 76.80% |
| Caravan Parks | 64,049 | 75,749 | 77,101 | 25,000 | 100,749 | 76.53% |
| Tourism Operations | 0 | 0 | 0 | 0 | 0 | |
| Visitor Information Centre | 0 | 0 | 0 | 0 | 0 | |
| Submarine Museum | 55,700 | 58,700 | 56,325 | 10,322 | 69,022 | 81.60% |
| Economic Development | 0 | 0 | 2,500 | 2,500 | 2,500 | 100.00% |
| Community Development Grants | 0 | 0 | 0 | 0 | 0 | |
| Community Development Projects | 0 | 0 | 0 | 0 | 0 | |
| Real Estate Development | 73,598 | 139,915 | 122,587 | 1,664 | 141,579 | 86.59% |
| Real Estate Sales | 1,448,093 | 1,448,093 | 638,636 | 0 | 1,448,093 | 44.10% |
| Private Works | 208,080 | 208,080 | 171,310 | 200,000 | 408,080 | 41.98% |
| Total Operating Revenue | 1,871,326 | 1,952,343 | 1,086,929 | 241,729 | 2,194,072 | 49.54% |
| Operating Expenditure | | | | | | |
| Jindera Medical Centre | 26,032 | 26,276 | 13,067 | 1,806 | 28,082 | 46.53% |
| Caravan Parks | 71,940 | 83,921 | 48,752 | 12,823 | 96,744 | 50.39% |
| Tourism Operations | 183,381 | 183,381 | 121,556 | 0 | 183,381 | 66.29% |
| Visitor Information Centre | 206,307 | 206,364 | 138,088 | 0 | 206,364 | 66.91% |
| Submarine Museum | 26,059 | 28,990 | 33,150 | 4,037 | 33,027 | 100.37% |
| Economic Development | 144,026 | 144,026 | 22,950 | 2,500 | 146,526 | 15.66% |
| Community Development Grants | 0 | 0 | 0 | 0 | 0 | |
| Community Development Projects | 15,000 | 78,730 | 0 | 0 | 78,730 | 0.00% |
| Real Estate Development | 92,765 | 98,764 | 76,042 | 15,210 | 113,974 | 66.72% |
| Real Estate Sales | 0 | 0 | 37,622 | 37,622 | 37,622 | 100.00% |
| Private Works | 199,614 | 199,614 | 320,005 | 200,000 | 399,614 | 80.08% |
| Total Operating Expenditure | 965,124 | 1,050,066 | 811,231 | 273,998 | 1,324,065 | 61.27% |
| Net Operating Surplus / (Deficit) | 906,202 | 902,277 | 275,698 | (32,269) | 870,007 | |

Greater Hume Shire Council

Delivery Program 2022 to 2026

ANNEXURE 8

Quarterly Budget Review

Period ended 31 March 2025

| Budget Summary | | | | | | |
|---|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Function: Economic Affairs | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
| Capital Revenue | | | | | | |
| Jindera Medical Centre | 0 | 0 | 0 | 0 | 0 | |
| Caravan Parks | 0 | 0 | 0 | 0 | 0 | |
| Tourism Operations | 0 | 0 | 0 | 0 | 0 | |
| Visitor Information Centre | 0 | 0 | 0 | 0 | 0 | |
| Submarine Museum | 0 | 0 | 0 | 0 | 0 | |
| Economic Development | 0 | 0 | 0 | 0 | 0 | |
| Community Development Grants | 0 | 0 | 0 | 0 | 0 | |
| Community Development Projects | 0 | 0 | 0 | 0 | 0 | |
| Real Estate Development | 0 | 0 | 280,000 | 480,000 | 480,000 | 58.33% |
| Real Estate Sales | 0 | 0 | 0 | 0 | 0 | |
| Private Works | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 280,000 | 480,000 | 480,000 | 58.33% |
| Net Surplus / (Deficit) after Capital Revenue | 906,202 | 902,277 | 555,698 | 447,731 | 1,350,007 | |
| Capital Expenditure | | | | | | |
| Jindera Medical Centre | 10,000 | 10,000 | 0 | 0 | 10,000 | 0.00% |
| Caravan Parks | 0 | 0 | 0 | 0 | 0 | |
| Tourism Operations | 0 | 0 | 0 | 0 | 0 | |
| Visitor Information Centre | 0 | 0 | 0 | 0 | 0 | |
| Submarine Museum | 0 | 0 | 0 | 0 | 0 | |
| Economic Development | 0 | 0 | 0 | 0 | 0 | |
| Community Development Grants | 0 | 0 | 0 | 0 | 0 | |
| Community Development Projects | 0 | 0 | 0 | 0 | 0 | |
| Real Estate Development | 0 | 239,290 | 311,753 | 582,241 | 821,531 | 37.95% |
| Real Estate Sales | 0 | 0 | 0 | 0 | 0 | |
| Private Works | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Expenditure | 10,000 | 249,290 | 311,753 | 582,241 | 831,531 | 37.49% |
| Net Capital Expenditure | (10,000) | (249,290) | (31,753) | (102,241) | (351,531) | |
| Net Surplus / (Deficit) after Capital Expenditure | 896,202 | 652,987 | 243,945 | (134,510) | 518,476 | |
| Add Back: Non-Cash items included in operating result | 80,215 | 80,215 | 0 | 0 | 80,215 | 0.00% |
| Net Cash Surplus / (Deficit) after Capital Expenditure | 976,417 | 733,202 | 243,945 | (134,510) | 598,691 | |
| Repayments from Deferred Debtors | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | (143,233) | (143,233) | 0 | 0 | (143,233) | 0.00% |
| Net Transfers (to) / from Reserves | (1,290,129) | (1,050,395) | (5,403) | 136,648 | (913,747) | 0.59% |
| Budgeted Net Increase / (Decrease) in Cash | (456,945) | (460,427) | 238,542 | 2,138 | (458,288) | |

Quarterly Budget Review

Period ended 31 March 2025

Budget Summary

| Function: General Purpose Revenue | Master | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|--------|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Operating Revenue | | | | | | | |
| FAG Grant - General Component | 3080 | 4,366,853 | 4,524,925 | 539,928 | 0 | 4,524,925 | 11.93% |
| Interest on Investments | 3085 | 765,748 | 765,748 | 488,876 | 0 | 765,748 | 63.84% |
| General Rates - Residential | 3090 | 3,923,907 | 3,936,934 | 3,950,116 | 13,182 | 3,950,116 | 100.00% |
| General Rates - Farmland | 3090 | 6,156,800 | 6,167,061 | 6,167,616 | 555 | 6,167,616 | 100.00% |
| General Rates - Business | 3090 | 525,436 | 492,234 | 487,867 | (4,367) | 487,867 | 100.00% |
| General Rates - Pensioner Concessions | 3090 | (175,323) | (175,323) | (259,957) | 0 | (175,323) | 148.27% |
| General Rates - Pensioner Rates Subsidy | 3090 | 96,428 | 96,428 | (2,611) | 0 | 96,428 | -2.71% |
| Ex Gratia Rates | 3090 | 0 | 0 | 0 | 0 | 0 | |
| Extra Charges on Overdue Rates | 3090 | 25,000 | 34,571 | 54,162 | 19,591 | 54,162 | 100.00% |
| Emergency Services Property Levy | 3095 | 0 | 0 | 0 | 0 | 0 | |
| | | 15,684,849 | 15,842,577 | 11,425,997 | 28,961 | 15,871,539 | 71.99% |
| Operating Expenditure | | | | | | | |
| FAG Grant - General Component | 3080 | 0 | 0 | | | 0 | |
| Interest on Investments | 3085 | 0 | 0 | | | 0 | |
| General Rates - Residential | 3090 | 0 | 0 | | | 0 | |
| General Rates - Farmland | 3090 | 0 | 0 | | | 0 | |
| General Rates - Business | 3090 | 0 | 0 | | | 0 | |
| General Rates - Pensioner Concessions | 3090 | 0 | 0 | | | 0 | |
| General Rates - Pensioner Rates Subsidy | 3090 | 0 | 0 | | | 0 | |
| Ex Gratia Rates | 3090 | 0 | 0 | | | 0 | |
| Extra Charges on Overdue Rates | 3090 | 0 | 0 | | | 0 | |
| Total Operating Expenditure | | 0 | 0 | 0 | 0 | 0 | |
| Net Operating Surplus / (Deficit) | | 15,684,849 | 15,842,577 | 11,425,997 | 28,961 | 15,871,539 | |

Quarterly Budget Review

Period ended 31 March 2025

Budget Summary

| Function: General Purpose Revenue | Master | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|--------|----------------------------|--|-------------------------------|----------------------------------|--|---------------|
| Capital Revenue | | | | | | | |
| FAG Grant - General Component | 3080 | 0 | 0 | | | 0 | |
| Interest on Investments | 3085 | 0 | 0 | | | 0 | |
| General Rates - Residential | 3090 | 0 | 0 | | | 0 | |
| General Rates - Farmland | 3090 | 0 | 0 | | | 0 | |
| General Rates - Business | 3090 | 0 | 0 | | | 0 | |
| General Rates - Pensioner Concessions | 3090 | 0 | 0 | | | 0 | |
| General Rates - Pensioner Rates Subsidy | 3090 | 0 | 0 | | | 0 | |
| Ex Gratia Rates | 3090 | 0 | 0 | | | 0 | |
| Extra Charges on Overdue Rates | 3090 | 0 | 0 | | | 0 | |
| Total Capital Revenue | | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus / (Deficit) after Capital Revenue | | 15,684,849 | 15,842,577 | 11,425,997 | 28,961 | 15,871,539 | |
| Capital Expenditure | | | | | | | |
| FAG Grant - General Component | 3080 | 0 | 0 | | | 0 | |
| Interest on Investments | 3085 | 0 | 0 | | | 0 | |
| General Rates - Residential | 3090 | 0 | 0 | | | 0 | |
| General Rates - Farmland | 3090 | 0 | 0 | | | 0 | |
| General Rates - Business | 3090 | 0 | 0 | | | 0 | |
| General Rates - Pensioner Concessions | 3090 | 0 | 0 | | | 0 | |
| General Rates - Pensioner Rates Subsidy | 3090 | 0 | 0 | | | 0 | |
| Ex Gratia Rates | 3090 | 0 | 0 | | | 0 | |
| Extra Charges on Overdue Rates | 3090 | 0 | 0 | | | 0 | |
| Total Capital Expenditure | | 0 | 0 | 0 | 0 | 0 | |
| Net Capital Expenditure | | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus / (Deficit) after Capital Expenditure | | 15,684,849 | 15,842,577 | 11,425,997 | 28,961 | 15,871,539 | |
| Add Back: Non-Cash items included in operating result | | 0 | 0 | | | 0 | |
| Net Cash Surplus / (Deficit) after Capital Expenditure | | 15,684,849 | 15,842,577 | 11,425,997 | 28,961 | 15,871,539 | |
| Repayments from Deferred Debtors | | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | | 0 | 0 | 0 | 0 | 0 | |
| Net Transfers (to) / from Reserves | | 0 | 0 | 0 | 0 | 0 | |
| Budgeted Net Increase / (Decrease) in Cash | | 15,684,849 | 15,842,577 | 11,425,997 | 28,961 | 15,871,539 | |



Delivery Program 2022 to 2026 Operational Plan 2024-2025

Quarterly Budget Review Period ended 31 March 2025

Contracts

Greater Hume Shire Council

Quarterly Budget Review Statement

For the period 01-07-2024 to 31-03-2025

Contracts Budget Review Statement

Contracts Listing – contracts entered into year to date

| Contractor | Contract detail & purpose | Contract Value | Start Date | Duration of Contract | Budgeted (Y/N) |
|-------------------------------|--|----------------|------------|----------------------|----------------|
| Blueys Plumin' and Diggin P/L | TENDER TL 02 – 2024/25 DIGHT STREET DRAINAGE AND RECONSTRUCTION | 592172.35 | Jan-25 | Jun-25 | Y |
| Hutchinson Civil Pty Ltd | TENDER TL 01 – 2024/25 SWIFT STREET DRAINAGE AND RECONSTRUCTION (STAGES 1 +2 | \$ 635,709.80 | Jan-25 | Jun-25 | Y |

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 31-March-2025 and should be read in conjunction with the total QBRS report.



Delivery Program 2022 to 2026 Operational Plan 2024-2025

Quarterly Budget Review Period ended 31 March 2025

Detailed Budget

| Function: Governance | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|-------------------------------------|-------------------------------|----------------------------------|--|------------------|
| Elected Members Expenses | | | | | | |
| Operating Revenue | | | | | | |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenses | | | | | | |
| Mayor & Elected Members Expenditure | | | | | | |
| Mayoral Fee | 25,546 | 25,546 | 19,179 | 0 | 25,546 | 75.07% |
| Deputy Mayoral Fee | 4,856 | 4,856 | 3,307 | 0 | 4,856 | 68.10% |
| Councillors Fees | 125,406 | 125,406 | 90,408 | 0 | 125,406 | 72.09% |
| Councillor Superannuation | 16,312 | 16,312 | 9,606 | 0 | 16,312 | 58.89% |
| Provision of Facilities | 6,463 | 6,463 | 332 | 0 | 6,463 | 5.14% |
| Travelling Costs | 21,009 | 19,359 | 7,451 | 0 | 19,359 | 38.49% |
| Subsistence | 6,027 | 6,027 | 4,410 | 0 | 6,027 | 73.17% |
| Subscriptions | 0 | 1,650 | 1,650 | 0 | 1,650 | 100.00% |
| Telephone Charges | 2,141 | 2,141 | 1,160 | 0 | 2,141 | 54.19% |
| Training Non Salary Costs | 15,000 | 15,000 | 840 | 0 | 15,000 | 5.60% |
| Conferences & Seminars | 15,000 | 15,000 | 3,866 | 0 | 15,000 | 25.77% |
| Mayor & Elected Members Expenditure | 237,760 | 237,760 | 142,209 | 0 | 237,760 | 59.81% |
| Election Expenses | 68,237 | 113,237 | 1,806 | 0 | 113,237 | 1.60% |
| Councillors & Officers Liability Insurance | 48,425 | 45,048 | 45,048 | 0 | 45,048 | 100.00% |
| Total Operating Expenses | 354,422 | 396,045 | 189,063 | 0 | 396,045 | 47.74% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 45,000 | 0 | 0 | 45,000 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 45,000 | 0 | 0 | 45,000 | 0.00% |
| Summary : Elected Members | | | | | | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 354,422 | 396,045 | 189,063 | 0 | 396,045 | 47.74% |
| Net Surplus/ (Deficit) from Operating | (354,422) | (396,045) | (189,063) | 0 | (396,045) | 47.74% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 45,000 | 0 | 0 | 45,000 | 0.00% |
| Net Result : Elected Members | (354,422) | (351,045) | (189,063) | 0 | (351,045) | 53.86% |

| Function: Governance | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|-------------------------------------|-------------------------------|-------------------------------|--|------------------|
| Governance | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | 13,636 | 13,636 | 4,038 | (9,598) | 4,038 | 100.01% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | |
| Grants and Contributions for Operating purposes | 14,000 | 10,000 | (6,795) | 0 | 10,000 | -67.95% |
| Total Operating Revenue | 27,636 | 23,636 | (2,756) | (9,598) | 14,038 | -19.63% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenses | | | | | | |
| Staff Training | 7,466 | 7,466 | 13,143 | (1,767) | 5,699 | 230.62% |
| Civic Functions | | | | | | |
| Australia Day Function | 29,000 | 25,000 | 27,128 | 3,628 | 28,628 | 94.76% |
| Anzac Day | 16,100 | 16,100 | 0 | 0 | 16,100 | 0.00% |
| Citizenship Ceremony | 1,035 | 1,035 | 0 | 0 | 1,035 | 0.00% |
| Miscellaneous Civic Functions | 1,000 | 1,000 | 3,151 | 0 | 1,000 | 315.13% |
| Civic Functions Total | 47,135 | 43,135 | 30,279 | 3,628 | 46,763 | 64.75% |
| Administration Expenditure | 461,232 | 462,644 | 476,753 | 205,406 | 668,050 | 71.36% |
| Professional Services | | | | | | |
| General Manager Recruitment | 0 | 1,350 | 2,700 | 1,350 | 2,700 | 100.00% |
| Miscellaneous Professional Services | 10,000 | 10,000 | 6,455 | 0 | 10,000 | 64.55% |
| Customer Satisfaction Surveys | 0 | 19,513 | 19,513 | 0 | 19,513 | 100.00% |
| Audit Services Financial Reports | 98,700 | 138,700 | 51,400 | 0 | 138,700 | 37.06% |
| Internal Audit | 37,295 | 37,295 | 15,574 | 0 | 37,295 | 41.76% |
| Other Audit Services | 0 | 0 | 0 | 0 | 0 | |
| Professional Services Total | 145,995 | 206,858 | 95,641 | 1,350 | 208,208 | 45.94% |
| Subscriptions | 80,285 | 81,322 | 77,535 | (0) | 81,322 | 95.34% |
| Council Contributions to Other Organisations | 24,620 | 24,620 | 19,952 | 0 | 24,620 | 81.04% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | |
| Project Expenses | | | | | | |
| Service Reviews and Strategic Plans | 25,000 | 17,387 | 11,000 | 3,013 | 20,400 | 53.92% |
| Staff Satisfaction Survey | 0 | 13,100 | 13,100 | 0 | 13,100 | 100.00% |
| Softwoods Working Group Committee Meetings | 765 | 765 | 393 | 0 | 765 | 51.40% |
| Fischer Community Leadership Program | 0 | 113 | 113 | 0 | 113 | 99.76% |
| Project Expenses Total | 25,765 | 31,365 | 24,606 | 3,013 | 34,378 | 71.57% |
| Total Operating Expenses | 792,498 | 857,410 | 737,909 | 211,629 | 1,069,040 | 69.03% |

| Function: Governance | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|--|------------------|
| Capital Expenditure | 18,000 | 15,600 | 0 | 0 | 15,600 | 0.00% |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 25,000 | 0 | 0 | 25,000 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 25,000 | 0 | 0 | 25,000 | 0.00% |
| Summary : Governance | | | | | | |
| Total Operating Revenue | 27,636 | 23,636 | (2,756) | (9,598) | 14,038 | -19.63% |
| Total Operating Expenditure | 792,498 | 857,410 | 737,909 | 211,629 | 1,069,040 | 69.03% |
| Net Surplus/ (Deficit) from Operating | (764,862) | (833,774) | (740,665) | (221,227) | (1,055,002) | 70.21% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 18,000 | 15,600 | 0 | 0 | 15,600 | 0.00% |
| Net Surplus/ (Deficit) from Capital | (18,000) | (15,600) | 0 | 0 | (15,600) | 0.00% |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 25,000 | 0 | 0 | 25,000 | 0.00% |
| Net Result : Governance | (782,862) | (824,374) | (740,665) | (221,227) | (1,045,602) | 70.84% |

| Function: Governance | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------------|
| Risk Management | | | | | | |
| Operating Revenue | | | | | | |
| Risk Incentive Payments | 50,000 | 50,000 | 0 | 0 | 50,000 | 0.00% |
| Grants & Subsidies Recurrent | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 50,000 | 50,000 | 0 | 0 | 50,000 | 0.00% |
| Operating Expenses | | | | | | |
| Staff Training | 3,481 | 3,481 | 1,914 | 0 | 3,481 | 55.00% |
| Administration Expenditure Salaries & Wages | 177,180 | 177,180 | 115,101 | 0 | 177,180 | 64.96% |
| Subscriptions | 723 | 723 | 0 | 0 | 723 | 0.00% |
| Insurance | | | | | | |
| Property Insurance | 10,101 | 9,722 | 9,722 | 0 | 9,722 | 100.00% |
| Public Liability Insurance | 333,348 | 328,378 | 328,378 | 0 | 328,378 | 100.00% |
| Fidelity Guarantee & Professional Indemnity | 16,297 | 15,537 | 15,537 | 0 | 15,537 | 100.00% |
| Other | 12,940 | 12,481 | 12,481 | 0 | 12,481 | 100.00% |
| Excess Payable on Insurance Claims | 15,000 | 15,000 | 0 | 0 | 15,000 | 0.00% |
| Non-Recoverable Deed of Release Payments | 15,300 | 15,650 | 360 | 0 | 15,650 | 2.30% |
| Insurance Total | 402,986 | 396,768 | 366,479 | 0 | 396,768 | 92.37% |
| Total Operating Expenses | 584,370 | 578,152 | 491,831 | 8,337 | 586,489 | 83.86% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Risk Management Reserve | 38,148 | 38,148 | 0 | 8,337 | 46,485 | 0.00% |
| Transfers (to) / From Reserves | 38,148 | 38,148 | 0 | 8,337 | 46,485 | 0.00% |
| Summary : Risk Management | | | | | | |
| Total Operating Revenue | 50,000 | 50,000 | 0 | 0 | 50,000 | 0.00% |
| Total Operating Expenditure | 584,370 | 578,152 | 491,831 | 8,337 | 586,489 | 83.86% |
| Net Surplus/ (Deficit) from Operating | (534,370) | (528,152) | (491,831) | (8,337) | (536,489) | 91.68% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 38,148 | 38,148 | 0 | 8,337 | 46,485 | 0.00% |
| Net Result : Risk Management | (496,222) | (490,004) | (491,831) | 0 | (490,004) | 100.37% |

| Function: Governance | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|--|------------------|
| Summary : Governance | | | | | | |
| Total Operating Revenue | 77,636 | 73,636 | (2,756) | (9,598) | 64,038 | -4.30% |
| Total Operating Expenditure | 1,731,290 | 1,831,607 | 1,418,803 | 219,966 | 2,051,574 | 69.16% |
| Net Surplus/ (Deficit) from Operating | (1,653,654) | (1,757,971) | (1,421,559) | (229,564) | (1,987,536) | 71.52% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 18,000 | 15,600 | 0 | 0 | 15,600 | 0.00% |
| Net Surplus/ (Deficit) from Capital | (18,000) | (15,600) | 0 | 0 | (15,600) | 0.00% |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 38,148 | 108,148 | 0 | 8,337 | 116,485 | 0.00% |
| Net Result | (1,633,506) | (1,665,423) | (1,421,559) | (221,227) | (1,886,651) | 75.35% |

| Function: Administration | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------------|
| Corporate Services Management | | | | | | |
| Operating Revenue | | | | | | |
| Statutory Fees & Charges | 29,925 | 29,925 | 23,370 | 0 | 29,925 | 78.09% |
| User Fees & Charges | 68,809 | 57,859 | 38,176 | 1,500 | 59,359 | 64.31% |
| Other Revenue | 114,443 | 114,975 | 121,044 | 40,730 | 155,705 | 77.74% |
| Grants & Subsidies Recurrent | 0 | 30,445 | 30,445 | 0 | 30,445 | 100.00% |
| Total Operating Revenue | 213,177 | 233,204 | 213,035 | 42,230 | 275,434 | 77.35% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | |
| Administration Salaries & Wages | 2,003,335 | 2,003,335 | 1,478,884 | 0 | 2,003,335 | 73.82% |
| Administration Expenses - Other | 284,980 | 286,797 | 174,322 | 10 | 286,807 | 60.78% |
| Council Contributions | 3,677 | 3,677 | 0 | 0 | 3,677 | 0.00% |
| Council Offices - Cleaning | 57,965 | 64,811 | 42,395 | 0 | 64,811 | 65.41% |
| Council Offices - Maintenance | 48,409 | 53,590 | 47,285 | 0 | 53,590 | 88.23% |
| Debt Recovery Costs | 65,000 | 65,000 | 33,754 | 0 | 65,000 | 51.93% |
| Depreciation | 158,718 | 158,718 | 0 | 0 | 158,718 | 0.00% |
| Insurance | 29,814 | 26,494 | 27,329 | 835 | 27,329 | 100.00% |
| Legal Expenses | 15,000 | 23,000 | 12,112 | 0 | 23,000 | 52.66% |
| Loan Interest | 653 | 653 | 321 | 0 | 653 | 49.14% |
| Other Office Expenses | 46,481 | 51,771 | 16,919 | 0 | 51,771 | 32.68% |
| Staff Training | 35,360 | 35,360 | 27,239 | 0 | 35,360 | 77.03% |
| Subscriptions | 24,748 | 25,245 | 22,042 | 0 | 25,245 | 87.31% |
| Utilities | 34,389 | 34,504 | 22,797 | (1,500) | 33,004 | 69.07% |
| Valuation Expenses | 65,717 | 65,613 | 65,613 | 0 | 65,613 | 100.00% |
| Total Operating Expenses | 2,874,246 | 2,898,568 | 1,971,011 | (655) | 2,897,913 | 68.01% |
| Less: Overhead and Oncost Recoveries | (484,443) | (511,192) | (511,192) | 0 | (511,192) | 100.00% |
| Net Operating Expenses | 2,389,803 | 2,387,376 | 1,459,819 | (655) | 2,386,721 | 61.16% |
| Capital Expenditure | 40,000 | 82,400 | 56,804 | 66,900 | 149,300 | 38.05% |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Deferred Debtor Payments | 10,129 | 10,129 | 0 | 0 | 10,129 | 0.00% |
| Loan Principal Repayments | 27,638 | 27,638 | 0 | 0 | 27,638 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 40,000 | 0 | 0 | 40,000 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Risk Management Reserve | 0 | 0 | 0 | 0 | 0 | |
| Jindera Community Hub Reserve | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 40,000 | 0 | 0 | 40,000 | 0.00% |
| Summary : Corporate Services Management | | | | | | |
| Total Operating Revenue | 213,177 | 233,204 | 213,035 | 42,230 | 275,434 | 77.35% |
| Total Operating Expenditure | 2,389,803 | 2,387,376 | 1,459,819 | (655) | 2,386,721 | 61.16% |
| Net Surplus/ (Deficit) from Operating | (2,176,626) | (2,154,172) | (1,246,784) | 42,885 | (2,111,287) | 59.05% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 40,000 | 82,400 | 56,804 | 66,900 | 149,300 | 38.05% |
| Net Surplus/ (Deficit) from Capital | (40,000) | (82,400) | (56,804) | (66,900) | (149,300) | 38.05% |
| Depreciation Contra | 158,718 | 158,718 | 0 | 0 | 158,718 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Deferred Debtor Repayments | 10,129 | 10,129 | 0 | 0 | 10,129 | 0.00% |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 27,638 | 27,638 | 0 | 0 | 27,638 | 0.00% |
| Net Transfer (to) / from Reserves | 0 | 40,000 | 0 | 0 | 40,000 | 0.00% |
| Net Result : Corporate Services Management | (2,075,417) | (2,055,363) | (1,303,587) | (24,015) | (2,079,378) | 62.69% |

| Function: Administration | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|-------------------------------|--|----------------------------------|----------------------------------|---|------------------|
| Information Technology Services | | | | | | |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | |
| Administration Salaries & Wages | 130,290 | 130,290 | 90,847 | 0 | 130,290 | 69.73% |
| Computer Hardware <\$2000 | 30,000 | 30,000 | 35,638 | 6,000 | 36,000 | 98.99% |
| Depreciation | 85,592 | 85,592 | 0 | 0 | 85,592 | 0.00% |
| Equipment Leases | 11,000 | 11,000 | 0 | 0 | 11,000 | 0.00% |
| Internet Charges | 64,272 | 64,272 | 36,225 | 0 | 64,272 | 56.36% |
| IT Contractors, Hardware and Projects | 198,600 | 198,600 | 82,025 | (9,000) | 189,600 | 43.26% |
| Software Licences & Upgrades | 834,485 | 834,485 | 451,310 | 0 | 834,485 | 54.08% |
| Software Maintenance & Support Calls | 10,000 | 10,000 | 5,000 | (5,000) | 5,000 | 100.00% |
| Staff Training | 0 | 0 | 0 | 0 | 0 | |
| Website | 45,561 | 45,561 | 47,512 | 8,000 | 53,561 | 88.71% |
| Total Operating Expenditure | 1,409,800 | 1,409,800 | 748,558 | 0 | 1,409,800 | 53.10% |
| Capital Expenditure | 90,000 | 115,000 | 0 | 0 | 115,000 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 25,000 | 0 | 0 | 25,000 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Risk Management Reserve | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 25,000 | 0 | 0 | 25,000 | 0.00% |
| Summary : Information Technology Services | | | | | | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 1,409,800 | 1,409,800 | 748,558 | 0 | 1,409,800 | 53.10% |
| Net Surplus/ (Deficit) from Operating | (1,409,800) | (1,409,800) | (748,558) | 0 | (1,409,800) | 53.10% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 90,000 | 115,000 | 0 | 0 | 115,000 | 0.00% |
| Net Surplus/ (Deficit) from Capital | (90,000) | (115,000) | 0 | 0 | (115,000) | 0.00% |
| Depreciation Contra | 85,592 | 85,592 | 0 | 0 | 85,592 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 25,000 | 0 | 0 | 25,000 | 0.00% |
| Net Result : Information Technology Services | (1,414,208) | (1,414,208) | (748,558) | 0 | (1,414,208) | 49.31% |

| Function: Administration | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|-----------------|
| Employment On-Costs | | | | | | |
| Operating Revenue | | | | | | |
| Sundry Income | 0 | 0 | 54,596 | 0 | 0 | |
| Insurance Rebates | 40,000 | 40,000 | 61,806 | 0 | 40,000 | 154.52% |
| Workers Comp Accident Pays Recovered | 30,000 | 30,000 | 2,999 | 0 | 30,000 | 10.00% |
| Total Operating Revenue | 70,000 | 70,000 | 119,400 | 0 | 70,000 | 170.57% |
| Operating Expenditure | | | | | | |
| Accident Pay | 44,583 | 44,583 | 78,011 | 0 | 44,583 | 174.98% |
| Annual Leave | 1,002,156 | 1,002,277 | 57,060 | 0 | 1,002,277 | 5.69% |
| Employee Assistance Program | 20,000 | 20,000 | 15,538 | 0 | 20,000 | 77.69% |
| Long Service Leave | 442,590 | 442,590 | 6,189 | 0 | 442,590 | 1.40% |
| Medicals | 70,000 | 70,000 | 32,657 | 0 | 70,000 | 46.65% |
| Employee Award Bonus Payment | 0 | 110,371 | 118,100 | 0 | 110,371 | 107.00% |
| Non Compensable Injury Management | 27,000 | 27,000 | 920 | 0 | 27,000 | 3.41% |
| Other Leave Expenses | 29,919 | 29,919 | 179,491 | 0 | 29,919 | 599.92% |
| Protective Clothing & Accessories | 55,000 | 55,000 | 31,415 | 0 | 55,000 | 57.12% |
| Public Holidays | 547,670 | 547,670 | 264,471 | 0 | 547,670 | 48.29% |
| Sick Leave | 398,300 | 398,300 | 521,232 | 0 | 398,300 | 130.86% |
| Special Leave (COVID) | 0 | 0 | 644 | 0 | 0 | |
| Staff Recruitment Costs | 30,000 | 30,000 | 10,135 | 0 | 30,000 | 33.78% |
| Staff Training | 135,000 | 135,000 | 104,863 | 0 | 135,000 | 77.68% |
| Superannuation - Accumulation Scheme | 1,490,960 | 1,490,960 | 1,098,049 | 0 | 1,490,960 | 73.65% |
| Superannuation - Defined Benefit Plan | 15,780 | 15,780 | 15,780 | 0 | 15,780 | 100.00% |
| Uniform/Clothing Purchased | 4,000 | 4,000 | 1,512 | 0 | 4,000 | 37.80% |
| Work Health & Safety Expenses | 5,000 | 5,000 | 0 | 0 | 5,000 | 0.00% |
| Work Inspiration Day | 2,101 | 2,101 | 0 | 0 | 2,101 | 0.00% |
| Work Related Injury Management | 30,000 | 30,000 | 0 | 0 | 30,000 | 0.00% |
| Workers Comp Management Salaries & Wages | 70,230 | 70,230 | 44,093 | 0 | 70,230 | 62.78% |
| Workers Compensation Insurance | 374,000 | 374,000 | 209,180 | 0 | 374,000 | 55.93% |
| Total Operating Expenditure | 4,794,289 | 4,904,781 | 2,789,421 | 0 | 4,904,781 | 56.87% |
| Less: Payroll Oncost Recoveries | (4,724,289) | (4,834,781) | (3,427,427) | 0 | (4,834,781) | 70.89% |
| Net Operating Expenditure | 70,000 | 70,000 | (638,006) | 0 | 70,000 | -911.44% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Risk Management Reserve | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 0 | 0 | 0 | 0 | |
| Summary : Employment On-Costs | | | | | | |
| Total Operating Revenue | 70,000 | 70,000 | 119,400 | 0 | 70,000 | |
| Total Operating Expenditure | 70,000 | 70,000 | (638,006) | 0 | 70,000 | |
| Net Surplus/ (Deficit) from Operating | 0 | 0 | 757,407 | 0 | 0 | |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | 0 | 0 | |
| Net Result : Employment On-Costs | 0 | 0 | 757,407 | 0 | 0 | |

| Function: Administration | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Engineering Operations Management | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | 39,756 | 39,992 | 28,047 | (7,000) | 32,992 | 85.01% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | |
| Grants & Subsidies Recurrent | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 39,756 | 39,992 | 28,047 | (7,000) | 32,992 | 85.01% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | |
| Administration Salaries & Wages | 1,127,226 | 1,127,226 | 859,832 | 0 | 1,127,226 | 76.28% |
| Administration Expenses - Other | 109,420 | 117,951 | 53,721 | 2,000 | 119,951 | 44.79% |
| Asset Management | 328,310 | 404,542 | 76,232 | (203,768) | 200,774 | 37.97% |
| Depreciation | 27,445 | 27,445 | 0 | 0 | 27,445 | 0.00% |
| Professional Consultancy | 0 | 2,680 | 3,718 | 1,037 | 3,717 | 100.04% |
| Programs & Events | 5,150 | 30,150 | 487 | (25,000) | 5,150 | 9.46% |
| Traffic Control | 5,924 | 5,924 | 1,487 | 0 | 5,924 | 25.10% |
| Subscriptions | 4,511 | 4,511 | 3,740 | 0 | 4,511 | 82.91% |
| Total Operating Expenditure | 1,607,986 | 1,720,429 | 999,217 | (225,731) | 1,494,698 | 66.85% |
| Less: Recoveries | (1,539,528) | (1,547,528) | (1,797,869) | (250,341) | (1,797,869) | 100.00% |
| Net Operating Expenditure | 68,458 | 172,901 | (798,652) | (476,072) | (303,171) | 263.43% |
| Capital Expenditure | | | | | | |
| Proceeds on Sale of Assets | 40,000 | 100,000 | 0 | 0 | 100,000 | 0.00% |
| Proceeds on Sale of Assets | 25,000 | 40,000 | 0 | 0 | 40,000 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 146,232 | 0 | 0 | 146,232 | 0.00% |
| Unexpended Grants | 0 | 2,680 | 0 | 0 | 2,680 | 0.00% |
| Quarry Rehabilitation Reserve | 0 | 0 | 0 | (250,000) | (250,000) | 0.00% |
| Transfers (to) / From Reserves | 0 | 148,912 | 0 | (250,000) | (101,088) | 0.00% |
| Summary : Engineering Administration | | | | | | |
| Total Operating Revenue | 39,756 | 39,992 | 28,047 | (7,000) | 32,992 | 85.01% |
| Total Operating Expenditure | 68,458 | 172,901 | (798,652) | (476,072) | (303,171) | 263.43% |
| Net Surplus/ (Deficit) from Operating | (28,702) | (132,909) | 826,699 | 469,072 | 336,163 | 245.92% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 40,000 | 100,000 | 0 | 0 | 100,000 | 0.00% |
| Net Surplus/ (Deficit) from Capital | (40,000) | (100,000) | 0 | 0 | (100,000) | 0.00% |
| Depreciation Contra | 27,445 | 27,445 | 0 | 0 | 27,445 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 25,000 | 40,000 | 0 | 0 | 40,000 | 0.00% |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 148,912 | 0 | (250,000) | (101,088) | 0.00% |
| Net Result : Engineering Administration | (16,257) | (16,552) | 826,699 | 219,072 | 202,520 | 182.69% |

| Function: Administration | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|-------------------------------|--|----------------------------------|----------------------------------|---|------------------|
| Depot | | | | | | |
| Operating Revenue | | | | | | |
| Other Revenue | 0 | 5,304 | 8,184 | 3,995 | 9,299 | 88.01% |
| Total Operating Revenue | 0 | 5,304 | 8,184 | 3,995 | 9,299 | 88.01% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | |
| Stores & Purchasing Administration | 98,314 | 94,050 | 67,670 | 0 | 94,050 | 71.95% |
| Depot Maintenance | 62,605 | 86,605 | 44,374 | 0 | 86,605 | 51.24% |
| Depot Operating Expenses | 86,196 | 93,781 | 47,752 | 0 | 93,781 | 50.92% |
| Depreciation | 79,567 | 79,567 | 0 | 0 | 79,567 | 0.00% |
| Interest on Loans | 7,836 | 7,836 | 12,587 | 0 | 7,836 | 160.63% |
| Total Operating Expenditure | 334,518 | 361,839 | 172,383 | 0 | 361,839 | 47.64% |
| Less: Recoveries | (83,224) | (83,224) | (37,066) | 0 | (83,224) | 44.54% |
| Net Operating Expenditure | 251,294 | 278,615 | 135,317 | 0 | 278,615 | 48.57% |
| Capital Expenditure | 70,500 | 70,907 | 41,676 | 0 | 70,907 | 58.78% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Principal Repayments | 26,175 | 26,175 | 0 | 0 | 26,175 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 22,000 | 0 | 0 | 22,000 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Plant Reserve | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 22,000 | 0 | 0 | 22,000 | 0.00% |
| Summary : Depot Administration & Management | | | | | | |
| Total Operating Revenue | 0 | 5,304 | 8,184 | 3,995 | 9,299 | 88.01% |
| Total Operating Expenditure | 251,294 | 278,615 | 135,317 | 0 | 278,615 | 48.57% |
| Net Surplus/ (Deficit) from Operating | (251,294) | (273,311) | (127,134) | 3,995 | (269,316) | 47.21% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 70,500 | 70,907 | 41,676 | 0 | 70,907 | 58.78% |
| Net Surplus/ (Deficit) from Capital | (70,500) | (70,907) | (41,676) | 0 | (70,907) | 58.78% |
| Depreciation Contra | 79,567 | 79,567 | 0 | 0 | 79,567 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 26,175 | 26,175 | 0 | 0 | 26,175 | 0.00% |
| Net Transfer (to) / from Reserves | 0 | 22,000 | 0 | 0 | 22,000 | 0.00% |
| Net Result : Depot Administration & Management | (268,402) | (268,826) | (168,810) | 3,995 | (264,831) | 63.74% |

| Function: Administration | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Plant Operating | | | | | | |
| Operating Revenue | | | | | | |
| Diesel Fuel Rebate & Other Revenue | 61,200 | 64,700 | 36,100 | (10,623) | 54,077 | 66.76% |
| Total Operating Revenue | 61,200 | 64,700 | 36,100 | (10,623) | 54,077 | 66.76% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenses | | | | | | |
| Depreciation | 977,499 | 977,499 | 0 | 0 | 977,499 | 0.00% |
| Fuel & Oil | 825,000 | 825,000 | 479,711 | (100,000) | 725,000 | 66.17% |
| Insurance | 151,812 | 170,555 | 171,631 | 1,075 | 171,630 | 100.00% |
| Insurance Claims Excess | 0 | 0 | 0 | 0 | 0 | |
| Minor Plant Expenses | 91,641 | 91,641 | 66,302 | 0 | 91,641 | 72.35% |
| Tyres | 60,000 | 60,000 | 64,016 | 20,000 | 80,000 | 80.02% |
| Registration | 140,000 | 140,000 | 83,720 | 0 | 140,000 | 59.80% |
| Repairs and Maintenance | 806,702 | 806,702 | 540,428 | (20,000) | 786,702 | 68.70% |
| Total Plant Operating Expenses | 3,052,654 | 3,071,397 | 1,405,809 | (98,925) | 2,972,472 | 47.29% |
| Less: Plant Recoveries | (2,943,343) | (2,943,343) | (2,880,101) | (400,000) | (3,343,343) | 86.14% |
| Net Plant Operating Expenses | 109,311 | 128,054 | (1,474,292) | (498,925) | (370,871) | 397.52% |
| Capital Expenditure | 1,139,000 | 1,139,000 | 262,849 | 0 | 1,139,000 | 23.08% |
| Proceeds on Sale of Assets | 142,000 | 142,000 | 0 | 0 | 142,000 | 0.00% |
| Total Transfers (to) / from Plant Reserve | 67,612 | 82,855 | (1,247,544) | (488,302) | (405,447) | 307.70% |
| Summary : Plant | | | | | | |
| Total Operating Revenue | 61,200 | 64,700 | 36,100 | (10,623) | 54,077 | 66.76% |
| Total Operating Expenditure | 109,311 | 128,054 | (1,474,292) | (498,925) | (370,871) | 397.52% |
| Net Surplus/ (Deficit) from Operating | (48,111) | (63,354) | 1,510,393 | 488,302 | 424,948 | 355.43% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 1,139,000 | 1,139,000 | 262,849 | 0 | 1,139,000 | 23.08% |
| Net Surplus/ (Deficit) from Capital | (1,139,000) | (1,139,000) | (262,849) | 0 | (1,139,000) | 23.08% |
| Depreciation Contra | 977,499 | 977,499 | 0 | 0 | 977,499 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 142,000 | 142,000 | 0 | 0 | 142,000 | 0.00% |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 67,612 | 82,855 | (1,247,544) | (488,302) | (405,447) | 307.70% |
| Net Result : Plant | 0 | 0 | 0 | 0 | 0 | |

| Function: Administration | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------------|
| Road Safety Officer | | | | | | |
| Operating Revenue | | | | | | |
| Grants & Subsidies Recurrent | 10,000 | 10,000 | 4,175 | 0 | 10,000 | 41.75% |
| Operating Contributions | 85,876 | 85,876 | 66,432 | 0 | 85,876 | 41.75% |
| Total Operating Revenue | 95,876 | 95,876 | 70,607 | 0 | 95,876 | 41.75% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenses | | | | | | |
| Salaries & Wages | 111,040 | 111,040 | 99,382 | 0 | 111,040 | 89.50% |
| Training | 1,664 | 1,664 | 0 | 0 | 1,664 | 0.00% |
| Other Administration Expenses | 9,664 | 9,664 | 6,881 | 0 | 9,664 | 71.20% |
| Project Expenses | 10,000 | 10,000 | 8,050 | 0 | 10,000 | 80.50% |
| Total Operating Expenses | 132,368 | 132,368 | 114,312 | 0 | 132,368 | 86.36% |
| Capital Expenditure | | | | | | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | 23.08% |
| | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Total Transfers (to) / from Reserve | 0 | 0 | 0 | 0 | 0 | 307.70% |
| Summary : Road Safety Officer | | | | | | |
| Total Operating Revenue | 95,876 | 95,876 | 70,607 | 0 | 95,876 | 41.75% |
| Total Operating Expenditure | 132,368 | 132,368 | 114,312 | 0 | 132,368 | |
| Net Surplus/ (Deficit) from Operating | (36,492) | (36,492) | (43,705) | 0 | (36,492) | |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | 23.08% |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | 23.08% |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | 89.50% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | 0 | 0 | 307.70% |
| Net Result : Road Safety Officer | (36,492) | (36,492) | (43,705) | 0 | (36,492) | |
| Summary : Administration | | | | | | |
| Total Operating Revenue | 480,009 | 509,076 | 475,374 | 28,602 | 537,678 | 90.51% |
| Total Operating Expenditure | 4,431,034 | 4,579,115 | (452,943) | (975,652) | 3,603,463 | |
| Net Surplus/ (Deficit) from Operating | (3,951,025) | (4,070,039) | 928,317 | 1,004,254 | (3,065,785) | |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 1,379,500 | 1,507,307 | 361,329 | 66,900 | 1,574,207 | 23.01% |
| Net Surplus/ (Deficit) from Capital | (1,379,500) | (1,507,307) | (361,329) | (66,900) | (1,574,207) | 23.01% |
| Depreciation Contra | 1,328,821 | 1,328,821 | 0 | 0 | 1,328,821 | 6.90% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Deferred Debtor Repayments | 10,129 | 10,129 | 0 | 0 | 10,129 | 0.00% |
| Proceeds on Sale of Assets | 167,000 | 182,000 | 0 | 0 | 182,000 | 0.00% |
| Loan Repayments | 53,813 | 53,813 | 0 | 0 | 53,813 | 0.00% |
| Net Transfer (to) / from Reserves | 67,612 | 318,767 | (1,247,544) | (738,302) | (419,535) | 367.47% |
| Net Result : Administration | (3,810,776) | (3,791,442) | (680,556) | 199,052 | (3,592,390) | |

| Function: Public Order & Safety | | Original Budget 2024/25 | Revised Budget as at 30 Sep 2024 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---------------------------------------|-----------|----------------------------|--|--|----------------------------------|----------------------------------|--|------------------|
| Animal Control | | | | | | | | |
| Operating Revenue | | | | | | | | |
| Statutory Fees & Charges | 36,740 | 36,740 | 36,740 | 31,086 | 5,000 | 41,740 | 74.48% | |
| User Fees & Charges | 546 | 546 | 546 | 330 | 0 | 546 | 60.44% | |
| Other Revenue | 0 | 0 | 695 | 695 | 0 | 695 | 100.01% | |
| Total Operating Revenue | 37,286 | 37,286 | 37,981 | 32,111 | 5,000 | 42,981 | 74.71% | |
| Capital Revenue | | | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Operating Expenditure | | | | | | | | |
| Administration Expenditure | 2,108 | 2,108 | 2,598 | 1,264 | 0 | 2,598 | 48.64% | |
| Debt Recovery Costs | 518 | 518 | 518 | 0 | 0 | 518 | 0.00% | |
| Depreciation | 474 | 474 | 474 | 0 | 0 | 474 | 0.00% | |
| Dog Impounding | 192,883 | 192,883 | 192,883 | 130,463 | (4,000) | 188,883 | 69.07% | |
| Livestock Impounding | 29,545 | 29,545 | 29,545 | 28,980 | 7,000 | 36,545 | 79.30% | |
| Professional Services - Legal | 2,112 | 2,112 | 2,112 | 0 | 0 | 2,112 | 0.00% | |
| Staff Training | 2,774 | 2,774 | 2,774 | 0 | 0 | 2,774 | 0.00% | |
| Utilities | 328 | 328 | 328 | 166 | 0 | 328 | 50.61% | |
| Total Operating Expenditure | 230,742 | 230,742 | 231,232 | 160,872 | 3,000 | 234,232 | 68.68% | |
| Capital Expenditure | | 0 | 0 | 0 | 0 | 0 | | |
| Transfers (to) / From Reserves | | | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Reserves | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Transfers (to) / From Reserves | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Summary : Animal Control | | | | | | | | |
| Total Operating Revenue | 37,286 | 37,286 | 37,981 | 32,111 | 5,000 | 42,981 | 74.71% | |
| Total Operating Expenditure | 230,742 | 230,742 | 231,232 | 160,872 | 3,000 | 234,232 | 68.68% | |
| Net Surplus/ (Deficit) from Operating | (193,456) | (193,456) | (193,251) | (128,761) | 2,000 | (191,251) | 67.33% | |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Depreciation Contra | 474 | 474 | 474 | 0 | 0 | 474 | 0.00% | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Net Result : Animal Control | (192,982) | (192,982) | (192,777) | (128,761) | 2,000 | (190,777) | 67.49% | |

| Function: Public Order & Safety | Original Budget 2024/25 | Revised Budget as at 30 Sep 2024 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------------|----------------------------------|----------------------------------|--|------------------|
| Fire Services | | | | | | | |
| Operating Revenue | | | | | | | |
| Annual Maintenance & Repair Grant | 354,252 | 354,252 | 348,518 | 348,518 | 0 | 348,518 | 100.00% |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | |
| Other Revenue | 5,509 | 5,509 | 5,509 | 1,638 | 0 | 5,509 | 29.73% |
| Green Valley Fire | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 359,761 | 359,761 | 354,027 | 350,156 | 0 | 354,027 | 98.91% |
| Capital Revenue | | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 150 | 150 | 150 | 0 | 150 | 100.00% |
| Total Capital Revenue | 0 | 150 | 150 | 150 | 0 | 150 | 100.00% |
| Operating Expenses | | | | | | | |
| Annual Maint & Repairs Grant Expenditure - GHSC | 274,686 | 274,686 | 263,443 | 312,527 | 0 | 263,443 | 118.63% |
| Annual Maint & Repairs Grant Expenditure - Albury City | 85,075 | 85,075 | 85,075 | 113,085 | 0 | 85,075 | 132.92% |
| Total Annual Maint & Repair Grant Expenditure | 359,761 | 359,761 | 348,518 | 425,612 | 0 | 348,518 | 122.12% |
| Greater Hume Shire Council Expenditure | 55,417 | 55,645 | 156,576 | 18,307 | 0 | 156,576 | 11.69% |
| Contributions to Fire Services | | | | | | | |
| Contribution to Rural Fire Service : Emergency Services Levy | 651,563 | 651,563 | 609,574 | 457,181 | 0 | 609,574 | 75.00% |
| Contribution to NSW Fire Brigade : Emergency Services Levy | 71,437 | 71,437 | 68,003 | 51,002 | 0 | 68,003 | 75.00% |
| Contributions to Fire Services Total | 723,000 | 723,000 | 677,577 | 508,183 | 0 | 677,577 | 75.00% |
| Other Operating Expenses | | | | | | | |
| Depreciation | 80,356 | 80,356 | 80,356 | 0 | 0 | 80,356 | 0.00% |
| Total Other Operating Expenses | 80,356 | 80,356 | 80,356 | 0 | 0 | 80,356 | 0.00% |
| Total Operating Expenditure | 1,218,534 | 1,218,762 | 1,263,028 | 952,102 | 0 | 1,263,028 | 75.38% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | | |
| Section 94 Contributions | 0 | (150) | (150) | 0 | 0 | (150) | 0.00% |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| Emergency Services Levy Reserve | 0 | 0 | 50,000 | 0 | 0 | 50,000 | 0.00% |
| Transfers (to) / From Reserves | 0 | (150) | 49,850 | 0 | 0 | 49,850 | 0.00% |
| Summary : Fire Services | | | | | | | |
| Total Operating Revenue | 359,761 | 359,761 | 354,027 | 350,156 | 0 | 354,027 | 98.91% |
| Total Operating Expenditure | 1,218,534 | 1,218,762 | 1,263,028 | 952,102 | 0 | 1,263,028 | 75.38% |
| Net Surplus/ (Deficit) from Operating | (858,773) | (859,001) | (909,001) | (601,946) | 0 | (909,001) | 66.22% |
| Capital Revenue | 0 | 150 | 150 | 150 | 0 | 150 | 100.00% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 150 | 150 | 150 | 0 | 150 | 100.00% |
| Depreciation Contra | 80,356 | 80,356 | 80,356 | 0 | 0 | 80,356 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | (150) | 49,850 | 0 | 0 | 49,850 | 0.00% |
| Net Result : Fire Services | (778,417) | (778,645) | (778,645) | (601,796) | 0 | (778,645) | 77.29% |

| Function: Public Order & Safety | Original Budget 2024/25 | Revised Budget as at 30 Sep 2024 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------------|----------------------------------|----------------------------------|--|------------------|
| State Emergency Services | | | | | | | |
| Operating Revenue | | | | | | | |
| User Fees & Charges | 0 | 0 | 0 | 0 | 0 | 0 | |
| Recurrent Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | | |
| Administration Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | |
| Depreciation | 14,928 | 14,928 | 14,928 | 0 | 0 | 14,928 | 0.00% |
| Emergency Services Levy | 53,621 | 53,621 | 40,250 | 30,188 | 0 | 40,250 | 75.00% |
| Insurance | 2,078 | 2,714 | 2,714 | 2,714 | 0 | 2,714 | 100.00% |
| Utilities | 2,234 | 2,568 | 2,568 | 2,568 | 0 | 2,568 | 100.00% |
| Total Operating Expenditure | 72,861 | 73,831 | 60,460 | 35,469 | 0 | 60,460 | 58.67% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | 0 | |
| Emergency Services Levy Reserve | 0 | 0 | (13,371) | 0 | 0 | (13,371) | 0.00% |
| Transfers (to) / From Reserves | 0 | 0 | (13,371) | 0 | 0 | (13,371) | 0.00% |
| Summary : State Emergency Services | | | | | | | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 72,861 | 73,831 | 60,460 | 35,469 | 0 | 60,460 | 58.67% |
| Net Surplus/ (Deficit) from Operating | (72,861) | (73,831) | (60,460) | (35,469) | 0 | (60,460) | 58.67% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 14,928 | 14,928 | 14,928 | 0 | 0 | 14,928 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | (13,371) | 0 | 0 | (13,371) | 0.00% |
| Net Result : State Emergency Services | (57,933) | (58,903) | (58,903) | (35,469) | 0 | (58,903) | 60.22% |
| Summary : Public Order & Safety | | | | | | | |
| Total Operating Revenue | 397,047 | 397,047 | 392,008 | 382,267 | 5,000 | 397,008 | 96.29% |
| Total Operating Expenditure | 1,522,137 | 1,523,334 | 1,554,720 | 1,148,443 | 3,000 | 1,557,720 | 73.73% |
| Net Surplus/ (Deficit) from Operating | (1,125,090) | (1,126,287) | (1,162,712) | (766,176) | 2,000 | (1,160,712) | 66.01% |
| Capital Revenue | 0 | 150 | 150 | 150 | 0 | 150 | 100.00% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 150 | 150 | 150 | 0 | 150 | 100.00% |
| Depreciation Contra | 95,758 | 95,758 | 95,758 | 0 | 0 | 95,758 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | (150) | 36,479 | 0 | 0 | 36,479 | 0.00% |
| Net Result : Public Order & Safety | (1,029,332) | (1,030,529) | (1,030,324) | (766,026) | 2,000 | (1,028,324) | 74.49% |

| Function: Health | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Health Administration | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | 175,352 | 165,671.00 | 195,654 | 49,545 | 215,216 | 90.91% |
| Other Revenue | 0 | 0.00 | 0 | 0 | 0 | |
| Total Operating Revenue | 175,352 | 165,671.00 | 195,654 | 49,545 | 215,216 | 90.91% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0.00 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0.00 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0.00 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | |
| Administration : Salaries & Wages | 95,806 | 95,806.00 | 65,450 | 0 | 95,806 | 68.32% |
| Administration Overhead Allocation | 31,919 | 32,044.00 | 17,351 | 0 | 32,044 | 54.15% |
| On-Site Sewerage | 62,090 | 52,090.00 | 13,685 | (10,000) | 42,090 | 32.51% |
| Staff Training | 3,274 | 3,274.00 | 0 | 0 | 3,274 | 0.00% |
| Depreciation Contra | 16,880 | 16,880.00 | 0 | 0 | 16,880 | 0.00% |
| Total Operating Expenditure | 209,969 | 200,094.00 | 96,486 | (10,000) | 190,094 | 50.76% |
| Capital Expenditure | 60,000 | 115,000.00 | 0 | (60,000) | 55,000 | 0.00% |
| Proceeds on Sale of Assets | 25,000 | 35,000.00 | 0 | 0 | 35,000 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 45,000.00 | 0 | 0 | 45,000 | 0.00% |
| Unexpended Grants | 0 | 0.00 | 0 | 0 | 0 | |
| Reserves | 0 | 0.00 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 45,000.00 | 0 | 0 | 45,000 | 0.00% |
| Summary : Health Administration | | | | | | |
| Total Operating Revenue | 175,352 | 165,671.00 | 195,654 | 49,545 | 215,216 | 90.91% |
| Total Operating Expenditure | 209,969 | 200,094.00 | 96,486 | (10,000) | 190,094 | 50.76% |
| Net Surplus/ (Deficit) from Operating | (34,617) | (34,423.00) | 99,168 | 59,545 | 25,122 | 394.75% |
| Capital Revenue | 0 | 0.00 | 0 | 0 | 0 | |
| Capital Expenditure | 60,000 | 115,000.00 | 0 | (60,000) | 55,000 | 0.00% |
| Net Surplus/ (Deficit) from Capital | (60,000) | (115,000.00) | 0 | 60,000 | (55,000) | 0.00% |
| Depreciation Contra | 16,880 | 16,880.00 | 0 | 0 | 16,880 | 0.00% |
| Loan Funds Raised | 0 | 0.00 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 25,000 | 35,000.00 | 0 | 0 | 35,000 | 0.00% |
| Loan Repayments | 0 | 0.00 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 45,000.00 | 0 | 0 | 45,000 | 0.00% |
| Net Result : Health Administration | (52,737) | (52,543.00) | 99,168 | 119,545 | 67,002 | 148.01% |

| Function: Environment | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------------|
| Waste Management | | | | | | |
| Operating Revenue | | | | | | |
| Rates & Annual Charges | | | | | | |
| Std Combo Waste Residential | 1,536,990 | 1,383,958 | 1,385,770 | 1,813 | 1,385,771 | 100.00% |
| Std Combo Waste Business | 221,370 | 130,473 | 130,468 | (5) | 130,468 | 100.00% |
| Vacant Waste | 13,320 | 12,397 | 12,565 | 168 | 12,565 | 100.00% |
| Recycle Only Waste | 9,450 | 6,916 | 6,916 | (0) | 6,916 | 100.01% |
| Garbage Only Waste | 79,980 | 74,177 | 75,812 | 1,635 | 75,812 | 100.00% |
| Rural Garbage & Recycling | 0 | 110,385 | 111,123 | 738 | 111,123 | 100.00% |
| Business Garbage & Recycling | 0 | 62,995 | 63,140 | 145 | 63,140 | 100.00% |
| Organics | 0 | 1,167 | 1,167 | (0) | 1,167 | 100.01% |
| Pensioner Concessions | (27,500) | (27,500) | 0 | 0 | (27,500) | 0.00% |
| Total Rates & Annual Charges | 1,833,610 | 1,754,968 | 1,786,961 | 4,494 | 1,759,462 | 101.56% |
| User Fees & Charges | | | | | | |
| Tipping Fees | 173,747 | 173,747 | 144,744 | 0 | 173,747 | 83.31% |
| Total User Fees & Charges | 173,747 | 173,747 | 144,744 | 0 | 173,747 | 83.31% |
| Grants & Subsidies Recurrent | | | | | | |
| Pensioner Rates Subsidy | 15,125 | 15,125 | (381) | 0 | 15,125 | -2.52% |
| State Grants & Subsidies | 0 | 15,347 | 0 | 0 | 15,347 | 0.00% |
| Grants & Subsidies Recurrent | 15,125 | 30,472 | (381) | 0 | 30,472 | -1.25% |
| Other Revenue | 60,000 | 64,894 | 25,637 | 119,180 | 184,074 | 13.93% |
| Total Operating Revenue | 2,082,482 | 2,024,081 | 1,956,961 | 123,674 | 2,147,755 | 91.12% |
| Capital Revenue | | | | | | |
| S94 Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | |
| Administration Expenses | | | | | | |
| Administration : Salaries & Wages | 85,254 | 85,254 | 62,578 | 0 | 85,254 | 73.40% |
| Administration Overhead Allocation | 53,974 | 53,974 | 53,974 | 0 | 53,974 | 100.00% |
| Administration Expenses - Other | 2,776 | 8,107 | 6,034 | 150 | 8,257 | 73.08% |
| Depreciation | 84,805 | 84,805 | 0 | 0 | 84,805 | 0.00% |
| Insurance | 16,479 | 15,082 | 15,082 | 0 | 15,082 | 100.00% |
| Staff Training | 0 | 0 | 728 | 728 | 728 | 100.03% |
| Utilities | 7,784 | 6,957 | 6,957 | 0 | 6,957 | 100.00% |
| Administration Expenses | 251,072 | 254,179 | 145,354 | 878 | 255,057 | 56.99% |
| Other Operations Expenses | | | | | | |
| Kerbside Collection | 254,463 | 854,463 | 530,384 | 0 | 854,463 | 62.07% |
| Recycling Services | 934,937 | 334,937 | 170,655 | 0 | 334,937 | 50.95% |
| Abandoned Vehicle Disposal | 9,362 | 10,896 | 3,242 | 0 | 10,896 | 29.76% |
| Drum Muster | 5,118 | 5,118 | 2,184 | 0 | 5,118 | 42.68% |
| Goods for Resale | 4,500 | 5,554 | 1,107 | 54 | 5,608 | 19.75% |
| Concrete Crushing | 40,000 | 25,000 | 0 | 0 | 25,000 | 0.00% |
| Tyre Disposal | 0 | 300 | 300 | 0 | 300 | 99.95% |
| Other Operations Expenses | 1,248,380 | 1,236,268 | 707,873 | 54 | 1,236,322 | 57.26% |

| Function: Environment | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|-----------------|
| Waste Site Operations | | | | | | |
| Brocklesby Transfer Station | 8,012 | 8,012 | 7,365 | 0 | 8,012 | 91.92% |
| Burrumbuttock Transfer Station | 9,216 | 9,216 | 8,215 | 1,000 | 10,216 | 80.41% |
| Culcairn Landfill | 125,133 | 125,133 | 90,206 | 0 | 125,133 | 72.09% |
| Gerogery Transfer Station | 10,987 | 10,987 | 12,004 | 3,500 | 14,487 | 82.86% |
| Henty Transfer Station | 13,963 | 13,963 | 13,690 | 1,800 | 15,763 | 86.85% |
| Holbrook Landfill | 109,508 | 109,508 | 87,271 | 10,000 | 119,508 | 73.03% |
| Jindera Transfer Station | 60,832 | 60,832 | 58,582 | 0 | 60,832 | 96.30% |
| Mullengandera Transfer Station | 13,302 | 13,302 | 8,663 | 0 | 13,302 | 65.13% |
| Total Waste Site Operations | 350,953 | 350,953 | 285,995 | 16,300 | 367,253 | 77.87% |
| Waste Site Maintenance | | | | | | |
| Brocklesby Transfer Station | 1,616 | 1,616 | 864 | 0 | 1,616 | 53.44% |
| Burrumbuttock Transfer Station | 3,016 | 3,016 | 5,357 | 5,100 | 8,116 | 66.01% |
| Culcairn Landfill | 29,192 | 29,192 | 20,680 | 0 | 29,192 | 70.84% |
| Gerogery Transfer Station | 3,458 | 3,458 | 628 | 0 | 3,458 | 18.16% |
| Henty Transfer Station | 4,632 | 4,632 | 2,919 | 0 | 4,632 | 63.02% |
| Holbrook Landfill | 39,480 | 54,480 | 35,686 | 0 | 54,480 | 65.50% |
| Jindera Transfer Station | 8,805 | 8,805 | 8,472 | 2,000 | 10,805 | 78.41% |
| Mullengandera Transfer Station | 1,672 | 11,672 | 6,375 | 0 | 11,672 | 54.62% |
| Walla Walla Landfill | 1,599 | 283,306 | 325,690 | 43,983 | 327,289 | 99.51% |
| Woomargama | 1,131 | 1,131 | 0 | 0 | 1,131 | 0.00% |
| Total Waste Site Maintenance | 94,601 | 401,308 | 406,671 | 51,083 | 452,391 | 89.89% |
| Total Operating Expenditure | 1,945,006 | 2,242,708 | 1,545,893 | 68,315 | 2,311,023 | 282.01% |
| Capital Expenditure | 50,000 | 70,000 | 0 | 0 | 70,000 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Loan Principal Repayments | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Section 94 Contributions | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Uncompleted Works | 0 | 20,000 | 0 | 0 | 20,000 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Waste Management Reserve | 0 | 357,000 | 0 | (54,956) | 302,044 | 0.00% |
| Transfers (to) / From Reserves | 0 | 377,000 | 0 | (54,956) | 322,044 | 0.00% |
| Summary : Waste Management | | | | | | |
| Total Operating Revenue | 2,082,482 | 2,024,081 | 1,956,961 | 123,674 | 2,147,755 | 91.12% |
| Total Operating Expenditure | 1,945,006 | 2,242,708 | 1,545,893 | 68,315 | 2,311,023 | 66.89% |
| Net Surplus/ (Deficit) from Operating | 137,476 | (218,627) | 411,068 | 55,359 | (163,268) | -251.77% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Capital Expenditure | 50,000 | 70,000 | 0 | 0 | 70,000 | 0.00% |
| Net Surplus/ (Deficit) from Capital | (50,000) | (70,000) | 0 | 0 | (70,000) | 0.00% |
| Add Back: Depreciation Contra | 84,805 | 84,805 | 0 | 0 | 84,805 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Transfer (to) / from Reserves | 0 | 377,000 | 0 | (54,956) | 322,044 | 0.00% |
| Net Result : Waste Management | 172,281 | 173,178 | 411,068 | 403 | 173,581 | 236.82% |

| Function: Environment | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|------------------|
| Noxious Animals & Insects | | | | | | |
| Operating Revenue | | | | | | |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | |
| Elm Leaf Beetle | 5,000 | 5,000 | 0 | 0 | 5,000 | 0.00% |
| Feral Animals | 5,000 | 5,000 | 0 | 0 | 5,000 | 0.00% |
| Total Operating Expenditure | 10,000 | 10,000 | 0 | 0 | 10,000 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | |
| Summary : Noxious Animals & Insects | | | | | | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 10,000 | 10,000 | 0 | 0 | 10,000 | 0.00% |
| Net Surplus/ (Deficit) from Operating | (10,000) | (10,000) | 0 | 0 | (10,000) | 0.00% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Add Back: Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | 0 | 0 | |
| Net Result : Noxious Animals & Insects | (10,000) | (10,000) | 0 | 0 | (10,000) | 0.00% |

| Function: Environment | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Noxious Plants | | | | | | |
| Operating Revenue | | | | | | |
| WAP Program | 89,754 | 0 | 0 | 0 | 0 | |
| Fees & Charges | 0 | 0 | 0 | 0 | 0 | |
| Other Grants | 0 | 0 | 24,343 | 0 | 0 | |
| Total Operating Revenue | 89,754 | 0 | 24,343 | 0 | 0 | |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | |
| WAP Program | 273,076 | 183,322 | 162,120 | 0 | 183,322 | 88.43% |
| Total Operating Expenditure | 273,076 | 183,322 | 162,120 | 0 | 183,322 | 88.43% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Summary : Noxious Plants | | | | | | |
| Total Operating Revenue | 89,754 | 0 | 24,343 | 0 | 0 | |
| Total Operating Expenditure | 273,076 | 183,322 | 162,120 | 0 | 183,322 | 88.43% |
| Net Surplus/ (Deficit) from Operating | (183,322) | (183,322) | (137,777) | 0 | (183,322) | 75.16% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Add Back: Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Result : Noxious Plants | (183,322) | (183,322) | (137,777) | 0 | (183,322) | 89.86% |

| Function: Environment | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Street Cleaning | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | | | | | | |
| Lockhart Sweeping | 5,000 | 0 | 0 | 0 | 0 | |
| The Rock Sweeping | 5,000 | 5,000 | 0 | 2,000 | 7,000 | 0.00% |
| Total Operating Revenue | 10,000 | 5,000 | 0 | 2,000 | 7,000 | 0.00% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenses | | | | | | |
| Maintenance - Street Sweeping | 0 | 0 | 0 | 0 | 0 | |
| Brocklesby | 1,790 | 1,790 | 711 | 0 | 1,790 | 39.74% |
| Burrumbuttock | 2,579 | 2,579 | 761 | 0 | 2,579 | 29.50% |
| Culcairn | 18,238 | 18,238 | 11,792 | 0 | 18,238 | 64.65% |
| Gerogery | 2,293 | 2,293 | 1,916 | 0 | 2,293 | 83.57% |
| Henty | 11,839 | 11,839 | 3,906 | 0 | 11,839 | 33.00% |
| Holbrook | 16,876 | 16,876 | 20,963 | 0 | 16,876 | 124.22% |
| Jindera | 14,245 | 14,245 | 13,205 | 0 | 14,245 | 92.70% |
| Walbundrie | 2,750 | 2,750 | 898 | 0 | 2,750 | 32.66% |
| Walla Walla | 5,553 | 5,553 | 5,870 | 0 | 5,553 | 105.71% |
| Woomargama | 783 | 783 | 612 | 0 | 783 | 78.14% |
| Total Maintenance - Street Sweeping | 76,946 | 76,946 | 60,634 | 0 | 76,946 | 78.80% |
| Private Works | | | | | | |
| Lockhart Sweeping | 5,000 | 0 | 0 | 0 | 0 | |
| The Rock Sweeping | 5,000 | 5,000 | 6,617 | 2,000 | 7,000 | 94.53% |
| Total Private Works | 10,000 | 5,000 | 6,617 | 2,000 | 7,000 | 94.53% |
| Total Operating Expenses | 86,946 | 81,946 | 67,251 | 2,000 | 83,946 | 80.11% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Street Cleaning Reserve | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 0 | 0 | 0 | 0 | |
| Summary : Street Cleaning Reserve | | | | | | |
| Total Operating Revenue | 10,000 | 5,000 | 0 | 2,000 | 7,000 | 0.00% |
| Total Operating Expenditure | 86,946 | 81,946 | 67,251 | 2,000 | 83,946 | 80.11% |
| Net Surplus/ (Deficit) from Operating | (76,946) | (76,946) | (67,251) | 0 | (76,946) | 87.40% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | 0 | 0 | |
| Net Result : Street Cleaning Reserve | (76,946) | (76,946) | (67,251) | 0 | (76,946) | 87.40% |

| Function: Environment | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|----------------|
| Stormwater Drainage | | | | | | |
| Capital Revenue | | | | | | |
| Capital Grants | 4,500,000 | 4,204,907 | 420,804 | 0 | 4,204,907 | 10.01% |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 4,500,000 | 4,204,907 | 420,804 | 0 | 4,204,907 | 10.01% |
| Operating Expenses | | | | | | |
| Stormwater Drainage Maintenance | | | | | | |
| Clearing Drains | 4,285 | 4,285 | 29,251 | 0 | 4,285 | 682.65% |
| Minor Repairs | 60,281 | 110,281 | 32,394 | 600 | 110,881 | 29.22% |
| Mowing | 3,075 | 3,075 | 8,591 | 0 | 3,075 | 279.38% |
| Spraying | 6,184 | 6,184 | 1,409 | 0 | 6,184 | 22.78% |
| Other Maintenance | 31,742 | 31,742 | 55,199 | 0 | 31,742 | 173.90% |
| Stormwater Drainage Maintenance | 105,567 | 155,567 | 126,844 | 600 | 156,167 | 81.22% |
| Depreciation | 135,107 | 222,034 | 0 | 0 | 222,034 | 0.00% |
| Total Operating Expenditure | 240,674 | 377,601 | 126,844 | 600 | 378,201 | 33.54% |
| Capital Expenditure | 4,700,000 | 4,665,946 | 3,418,178 | 22,601 | 4,688,547 | 72.90% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 24,840 | 0 | 0 | 24,840 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Land Development Reserve | 0 | 200,000 | 0 | 0 | 200,000 | |
| Section 7.12 Contributions | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 224,840 | 0 | 0 | 224,840 | 0.00% |
| Summary : Storm Water Drainage | | | | | | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 240,674 | 377,601 | 126,844 | 600 | 378,201 | 33.54% |
| Net Surplus/ (Deficit) from Operating | (240,674) | (377,601) | (126,844) | (600) | (378,201) | 33.54% |
| Capital Revenue | 4,500,000 | 4,204,907 | 420,804 | 0 | 4,204,907 | 10.01% |
| Capital Expenditure | 4,700,000 | 4,665,946 | 3,418,178 | 22,601 | 4,688,547 | 72.90% |
| Net Surplus/ (Deficit) from Capital | (200,000) | (461,039) | (2,997,374) | (22,601) | (483,640) | 619.75% |
| Depreciation Contra | 135,107 | 222,034 | 0 | 0 | 222,034 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 224,840 | 0 | 0 | 224,840 | 0.00% |
| Net Result : Storm Water Drainage | (305,567) | (391,766) | (3,124,218) | (23,201) | (414,967) | 508.03% |

| Function: Environment | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|------------------|
| Summary : Environment | | | | | | |
| Total Operating Revenue | 2,182,236 | 2,029,081 | 1,981,304 | 125,674 | 2,154,755 | 91.95% |
| Total Operating Expenditure | 2,555,702 | 2,895,577 | 1,902,109 | 70,915 | 2,966,492 | 64.12% |
| Net Surplus/ (Deficit) from Operating | (373,466) | (866,496) | 79,195 | 54,759 | (811,737) | -9.76% |
| Capital Revenue | 4,500,000 | 4,204,907 | 420,804 | 0 | 4,204,907 | 10.01% |
| Capital Expenditure | 4,750,000 | 4,735,946 | 3,418,178 | 22,601 | 4,758,547 | 71.83% |
| Net Surplus/ (Deficit) from Capital | (250,000) | (531,039) | (2,997,374) | (22,601) | (553,640) | 541.39% |
| Depreciation Contra | 219,912 | 306,839 | 0 | 0 | 306,839 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 601,840 | 0 | (54,956) | 546,884 | 0.00% |
| Net Result : Environment | (403,554) | (488,856) | (2,918,179) | (22,798) | (511,655) | 428.10% |
| | | | | | | |

| Function: Community Services & Education | | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % ANNE Budget Used |
|--|-----------|----------------------------|--|----------------------------------|----------------------------------|---|--------------------------|
| Family Day Care | | | | | | | |
| Operating Revenue | | | | | | | |
| Admin Levy | 716,300 | 596,300 | 429,664 | 0 | 596,300 | 72.06% | |
| Educator Levy | 14,872 | 28,600 | 19,769 | 0 | 28,600 | 69.12% | |
| Grants & Contributions | 0 | 0 | 0 | 0 | 0 | | |
| Other Revenue | 14,400 | 545 | 4,429 | 3,885 | 4,430 | 99.98% | |
| Total Operating Revenue | 745,572 | 625,445 | 453,862 | 3,885 | 629,330 | 72.12% | |
| Operating Expenses | | | | | | | |
| Administration Expenditure | | | | | | | |
| Administration Salaries & Wages | 437,100 | 437,100 | 339,212 | 0 | 437,100 | 77.61% | |
| Administration - Other | 27,757 | 39,230 | 23,998 | 200 | 39,430 | 60.86% | |
| Building Maintenance | 6,076 | 6,076 | 3,196 | 0 | 6,076 | 52.60% | |
| Cleaning | 9,000 | 9,000 | 6,172 | 0 | 9,000 | 68.58% | |
| Insurance | 0 | 0 | 0 | 0 | 0 | | |
| Overhead Allocation | 37,333 | 37,333 | 37,333 | 0 | 37,333 | 100.00% | |
| Computer / IT Expenditure | 35,000 | 39,054 | 32,249 | 0 | 39,054 | 82.58% | |
| Furniture | 0 | 0 | 0 | 0 | 0 | | |
| Programs & Events | 12,500 | 13,007 | 9,441 | 0 | 13,007 | 72.58% | |
| Rent | 53,000 | 53,000 | 40,377 | 0 | 53,000 | 76.18% | |
| Subscriptions | 2,327 | 2,327 | 1,488 | 0 | 2,327 | 63.96% | |
| Staff Training | 2,500 | 2,500 | 1,256 | 0 | 2,500 | 50.22% | |
| Utilities | 10,500 | 10,500 | 5,154 | 0 | 10,500 | 49.08% | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | | |
| Total Operating Expenditure | 633,093 | 649,127 | 499,876 | 200 | 649,327 | 754.25% | |
| Capital Expenditure | | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | | |
| Family Day Care Reserve | (112,479) | 23,682 | 46,014 | (3,685) | 19,997 | 0.00% | |
| Transfers (to) / From Reserves | (112,479) | 23,682 | 46,014 | (3,685) | 19,997 | 0.00% | |
| Summary : Family Day Care | | | | | | | |
| Total Operating Revenue | 745,572 | 625,445 | 453,862 | 3,885 | 629,330 | 72.12% | |
| Total Operating Expenditure | 633,093 | 649,127 | 499,876 | 200 | 649,327 | 76.98% | |
| Net Surplus/ (Deficit) from Operating | 112,479 | (23,682) | (46,014) | 3,685 | (19,997) | 230.10% | |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | | |
| Add Back: Depreciation Contra | 0 | 0 | 0.00 | 0.00 | 0.00 | | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | | |
| Net Transfer (to) / from Reserves | (112,479) | 23,682 | 46,014 | (3,685) | 19,997 | 0.00% | |
| Net Result : Family Day Care | 0 | 0 | 0 | 0 | 0 | | |

| Function: Community Services & Education | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|----------------------------------|----------------------------------|---|------------------|
| Children Services - Culcairn, Holbrook , Henty Walla Walla & Culcairn | | | | | | |
| Operating Revenue | | | | | | |
| Family Levy | 1,028,360 | 903,360 | 464,662 | 0 | 903,360 | 51.44% |
| CCCS Subsidies | 2,030,000 | 1,950,000 | 1,588,594 | 0 | 1,950,000 | 81.47% |
| Grants & Subsidies Recurrent | 1,153,994 | 1,180,199 | 945,281 | 0 | 1,180,199 | 80.10% |
| After School Hours Care | 0 | 288,520 | 79,881 | 0 | 288,520 | 27.69% |
| Total Operating Revenue | 4,212,354 | 4,322,079 | 3,078,417 | 0 | 4,322,079 | 71.23% |
| Operating Expenditure | | | | | | |
| Salaries & Wages - Child Facing | 2,657,712 | 2,727,712 | 1,812,534 | 0 | 2,727,712 | 66.45% |
| Salaries & Wages - Non Child Facing | 581,245 | 581,245 | 481,882 | 0 | 581,245 | 82.91% |
| Advertising and Marketing | 8,000 | 8,000 | 2,947 | 0 | 8,000 | 36.84% |
| Audit | 5,481 | 5,481 | 5,400 | 0 | 5,481 | 98.52% |
| Cleaning | 65,014 | 65,543 | 22,856 | 0 | 65,543 | 34.87% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | |
| Electricity | 13,698 | 13,698 | 7,215 | 0 | 13,698 | 52.67% |
| Equipment Purchases | 15,000 | 15,000 | 0 | 0 | 15,000 | 0.00% |
| Food | 55,500 | 56,500 | 22,677 | 0 | 56,500 | 40.14% |
| Furniture | 0 | 0 | 4,016 | 0 | 0 | |
| Health & Hygiene | 50,800 | 50,800 | 20,818 | 0 | 50,800 | 40.98% |
| Insurance | 11,115 | 10,677 | 10,677 | 0 | 10,677 | 100.00% |
| IT Consultancy | 71,020 | 81,324 | 63,568 | 0 | 81,324 | 78.17% |
| Telephone and Internet | 9,700 | 10,200 | 1,695 | 0 | 10,200 | 16.62% |
| Maintenance | 115,222 | 115,922 | 63,090 | 0 | 115,922 | 54.42% |
| Other Expenses | 86,369 | 90,835 | 36,207 | 0 | 90,835 | 39.86% |
| Overheads Allocation | 157,442 | 157,442 | 157,442 | 0 | 157,442 | 100.00% |
| Rates | 6,648 | 7,854 | 7,854 | 0 | 7,854 | 100.00% |
| Rent | 68,236 | 68,236 | 68,236 | 0 | 68,236 | 100.00% |
| Resources | 24,500 | 24,600 | 17,213 | 0 | 24,600 | 69.97% |
| Software Licences | 6,480 | 6,480 | 7,254 | 0 | 6,480 | 111.94% |
| Subscriptions | 3,000 | 3,000 | 2,566 | 0 | 3,000 | 85.53% |
| Training & Conferences | 15,514 | 115,514 | 19,213 | 0 | 115,514 | 16.63% |
| Water | 3,000 | 3,000 | 3,565 | 0 | 3,000 | 118.84% |
| Total Operating Expenditure | 4,030,696 | 4,219,063 | 2,838,926 | 0 | 4,219,063 | 67.29% |
| Capital Expenditure | 0 | 11,160 | 21,164 | 0 | 11,160 | 189.65% |
| Proceeds on Sale of Assets | | | | | | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grant - Culcairn Children Services | 0 | 0 | 0 | 0 | 0 | |
| Henty Children Services Reserve | (102,916) | (101,293) | (43,072) | 0 | (101,293) | 42.52% |
| Walla Walla Children Services Reserve | (37,951) | (39,600) | (93,439) | 0 | (39,600) | 235.96% |
| Holbrook Children Services Reserve | (155,982) | (142,429) | (88,557) | 0 | (142,429) | 62.18% |
| Holbrook Children Services Liquidation Proceeds Reserve | 0 | 0 | 0 | 0 | 0 | |
| Culcairn Children Services Reserve | 115,191 | 191,466 | 6,741 | 0 | 191,466 | 3.52% |
| Culcairn Children Services Liquidation Proceeds Reserve | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | (181,658) | (91,856) | (218,328) | 0 | (91,856) | 237.68% |
| Summary : Children Services | | | | | | |
| Total Operating Revenue | 4,212,354 | 4,322,079 | 3,078,417 | 0 | 4,322,079 | 71.23% |
| Total Operating Expenditure | 4,030,696 | 4,219,063 | 2,838,926 | 0 | 4,219,063 | 67.29% |
| Net Surplus/ (Deficit) from Operating | 181,658 | 103,016 | 239,492 | 0 | 103,016 | 232.48% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 11,160 | 21,164 | 0 | 11,160 | 189.65% |
| Net Surplus/ (Deficit) from Capital | 0 | (11,160) | (21,164) | 0 | (11,160) | 189.65% |
| Add Back: Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | (181,658) | (91,856) | (218,328) | 0 | (91,856) | 237.68% |
| Net Result : Children Services | 0 | (0) | (0) | 0 | (0) | 177.78% |

| Function: Community Services & Education | | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|--|----------------------------|--|----------------------------------|----------------------------------|---|------------------|
| Pre-School | | | | | | | |
| Operating Expenditure | | | | | | | |
| Henty Pre-School | | 1,152 | 0 | 0 | 0 | 0 | |
| Jindera Pre-School | | 1,531 | 1,695 | 1,251 | 0 | 1,695 | 73.82% |
| Total Operating Expenditure | | 2,683 | 1,695 | 1,251 | 0 | 1,695 | 73.82% |
| Transfers (to) / From Reserves | | | | | | | |
| Children Services Reserve | | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | 0 | 0 | 0 | 0 | 0 | |
| | | | | | | | |
| Summary : Pre-School | | | | | | | |
| Total Operating Revenue | | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | | 2,683 | 1,695 | 1,251 | 0 | 1,695 | 73.82% |
| Net Surplus/ (Deficit) from Operating | | (2,683) | (1,695) | (1,251) | 0 | (1,695) | 73.82% |
| Capital Revenue | | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | | 0 | 0 | 0 | 0 | 0 | |
| Add Back: Depreciation Contra | | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | | 0 | 0 | 0 | 0 | 0 | |
| Net Result : Pre-School | | (2,683) | (1,695) | (1,251) | 0 | (1,695) | 73.82% |

| Function: Community Services & Education | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|----------------------------------|----------------------------------|---|------------------|
| Youth Services | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | 0 | 0 | 0 | 0 | 0 | |
| Grants & Subsidies Recurrent | 3,500 | 3,500 | (3,893) | 0 | 3,500 | -111.24% |
| Total Operating Revenue | 3,500 | 3,500 | (3,893) | 0 | 3,500 | -111.24% |
| Operating Expenditure | | | | | | |
| Administration - Salaries & Wages | 0 | 0 | 10,772 | 0 | 0 | |
| Administration - Other | 0 | 0 | 299 | 0 | 0 | |
| Depreciation | 0 | 0 | 0 | 0 | 0 | |
| Programs & Events | 10,000 | 16,824 | 28 | 0 | 16,824 | 0.17% |
| Total Operating Expenditure | 10,000 | 16,824 | 11,099 | 0 | 16,824 | 65.97% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Youth Reserves | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 6,824 | 0 | 0 | 6,824 | 0.00% |
| Transfers (to) / From Reserves | 0 | 6,824 | 0 | 0 | 6,824 | 0.00% |
| Summary : Youth Services | | | | | | |
| Total Operating Revenue | 3,500 | 3,500 | (3,893) | 0 | 3,500 | -111.24% |
| Total Operating Expenditure | 10,000 | 16,824 | 11,099 | 0 | 16,824 | 65.97% |
| Net Surplus/ (Deficit) from Operating | (6,500) | (13,324) | (14,992) | 0 | (13,324) | 112.52% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Add Back: Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 6,824 | 0 | 0 | 6,824 | 0.00% |
| Net Result : Youth Services | (6,500) | (6,500) | (14,992) | 0 | (6,500) | 23.38% |

| Function: Community Services & Education | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|----------------------------------|----------------------------------|---|------------------|
| Aged Care Rental and Community Housing | | | | | | |
| Operating Income | | | | | | |
| Rent | | | | | | |
| Community Housing | 55,255 | 44,255 | 30,658 | 0 | 44,255 | 69.27% |
| Frampton Court Rental Units | 118,404 | 118,404 | 76,864 | 0 | 118,404 | 64.92% |
| Kala Court Rental Units | 47,599 | 37,000 | 28,434 | 0 | 37,000 | 76.85% |
| Kala Court Self Funded Rental Units | 34,320 | 28,080 | 19,680 | 0 | 28,080 | 70.09% |
| Aged Care Rental Units Culcairn | 23,681 | 23,681 | 18,815 | 0 | 23,681 | 79.45% |
| Aged Care Rental Units Jindera | 21,280 | 21,280 | 15,309 | 0 | 21,280 | 71.94% |
| Total Rent | 300,539 | 272,700 | 189,761 | 0 | 272,700 | 69.59% |
| Other Income | | | | | | |
| Kala Court Self Funded Rental Units Entry Contributions | 51,300 | 51,300 | 0 | 0 | 51,300 | 0.00% |
| Total Other Income | 51,300 | 51,300 | 0 | 0 | 51,300 | 0.00% |
| Total Operating Income | 351,839 | 324,000 | 189,761 | 0 | 324,000 | 58.57% |
| Operating Expenditure | | | | | | |
| Community Housing | 12,424 | 11,466 | 6,339 | 0 | 11,466 | 55.29% |
| Frampton Court Rental Units | 39,438 | 39,604 | 12,564 | 0 | 39,604 | 31.72% |
| Kala Court Rental Units | 19,711 | 19,711 | 11,465 | 0 | 19,711 | 58.16% |
| Kala Court Self Funded Rental Units | 23,023 | 23,023 | 11,957 | 0 | 23,023 | 51.94% |
| Aged Care Rental Units Culcairn | 11,064 | 11,064 | 3,915 | 0 | 11,064 | 35.38% |
| Aged Care Rental Units Howlong | 0 | 0 | 0 | 0 | 0 | |
| Aged Care Rental Units Jindera | 14,925 | 14,925 | 8,704 | 0 | 14,925 | 58.32% |
| Total Maintenance | 120,585 | 119,793 | 54,943 | 0 | 119,793 | 45.87% |
| Operating Expenses | | | | | | |
| Community Housing | 16,246 | 17,204 | 20,143 | 2,939 | 20,143 | 100.00% |
| Frampton Court Rental Units | 35,357 | 35,191 | 34,956 | 0 | 35,191 | 99.33% |
| Kala Court Rental Units | 13,824 | 18,151 | 14,575 | 0 | 18,151 | 80.30% |
| Kala Court Self Funded Rental Units | 21,741 | 27,285 | 24,720 | 0 | 27,285 | 90.60% |
| Aged Care Rental Units Culcairn | 8,354 | 8,484 | 9,346 | 1,564 | 10,048 | 93.01% |
| Aged Care Rental Units Jindera | 8,394 | 8,797 | 11,306 | 3,048 | 11,845 | 95.44% |
| Total Operating Expenses | 103,916 | 115,113 | 115,045 | 7,551 | 122,664 | 93.79% |
| Depreciation | 116,451 | 116,451 | 0 | 0 | 116,451 | 0.00% |
| Total Operating Expenditure | 340,952 | 351,356 | 169,988 | 7,551 | 358,907 | 47.36% |

| Function: Community Services & Education | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|----------------------------------|----------------------------------|---|------------------|
| Capital Expenditure | 106,000 | 116,285 | 13,915 | 0 | 116,285 | 11.97% |
| Transfers (to) / From Reserves | | | | | | |
| Community Housing | (2,585) | 8,415 | (4,176) | 2,939 | 11,354 | -36.78% |
| Frampton Court Rental Units | (19,609) | (19,609) | (29,345) | 0 | (19,609) | 149.65% |
| Kala Court Rental Units | (14,064) | 11,147 | 7,890 | 0 | 11,147 | 70.79% |
| Kala Court Self Funded Units | (12,856) | (1,072) | 20,627 | 0 | (1,072) | -1923.87% |
| Aged Care Rental Units Culcairn | 10,737 | 10,867 | (5,555) | 1,564 | 12,431 | -44.68% |
| Aged Care Rental Units Jindera | 17,039 | 17,492 | 5,124 | 3,048 | 20,964 | 24.44% |
| S7.11 Reserve | 0 | (50) | (474) | 0 | (474) | 100.00% |
| Transfers (to) / From Reserves | (21,338) | 27,190 | (5,907) | 7,551 | 34,741 | -15.59% |
| Summary : Aged Care Rental and Community Housing | | | | | | |
| Total Operating Revenue | 351,839 | 324,000 | 189,761 | 0 | 324,000 | 58.57% |
| Total Operating Expenditure | 340,952 | 351,356 | 169,988 | 7,551 | 358,907 | 47.36% |
| Net Surplus/ (Deficit) from Operating | 10,887 | (27,356) | 19,772 | (7,551) | (34,907) | -56.64% |
| Capital Revenue | 0 | 0 | 50 | 0 | 0 | |
| Capital Expenditure | 106,000 | 116,285 | 13,915 | 0 | 116,285 | 11.97% |
| Net Surplus/ (Deficit) from Capital | (106,000) | (116,285) | (13,865) | 0 | (116,285) | 11.92% |
| Add Back: Depreciation Contra | 116,451 | 116,451 | 0 | 0 | 116,451 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | (21,338) | 27,190 | (5,907) | 7,551 | 34,741 | -15.59% |
| Net Result : Aged Care Rental and Community Housing | 0 | 0 | 0 | 0 | 0 | 100.00% |

| Function: Community Services & Education | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|----------------------------------|----------------------------------|---|------------------|
| Other Community Services | | | | | | |
| Operating Revenue | | | | | | |
| Culcairn Newsletter | 6,398 | 6,398 | 4,160 | 0 | 6,398 | 65.02% |
| Henty Newsletter | 5,332 | 15,354 | 13,568 | 0 | 15,354 | 88.36% |
| Holbrook Newsletter | 37,323 | 62,323 | 54,270 | 0 | 62,323 | 87.08% |
| Other | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 49,053 | 84,075 | 71,998 | 0 | 84,075 | 85.64% |
| Operating Expenditure | | | | | | |
| Culcairn Newsletter | 6,398 | 6,398 | 3,810 | 0 | 6,398 | 59.55% |
| Henty Newsletter | 5,332 | 5,332 | 2,506 | 0 | 5,332 | 47.00% |
| Holbrook Newsletter | 37,323 | 42,323 | 28,542 | 0 | 42,323 | 67.44% |
| Other | 0 | 0 | 0 | 0 | 0 | |
| Culcairn Men's Shed | 836 | 1,006 | 1,433 | 0 | 1,006 | 142.49% |
| Holbrook Community Garden | 0 | 10,022 | 4,012 | 0 | 10,022 | 40.03% |
| Depreciation | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 49,889 | 65,081 | 40,303 | 0 | 65,081 | 61.93% |
| Transfers (to) / From Reserves | | | | | | |
| Other Community Services | 0 | (20,000) | 0 | 0 | (20,000) | 0.00% |
| Transfers (to) / From Reserves | 0 | (20,000) | 0 | 0 | (20,000) | 0.00% |
| Summary : Other Community Services | | | | | | |
| Total Operating Revenue | 49,053 | 84,075 | 71,998 | 0 | 84,075 | 85.64% |
| Total Operating Expenditure | 49,889 | 65,081 | 40,303 | 0 | 65,081 | 61.93% |
| Net Surplus/ (Deficit) from Operating | (836) | 18,994 | 31,695 | 0 | 18,994 | 166.87% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Add Back: Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | (20,000) | 0 | 0 | (20,000) | 0.00% |
| Net result : Other Community Services | (836) | (1,006) | 31,695 | 0 | (1,006) | -3151.12% |
| Summary : Community Services & Education | | | | | | |
| Total Operating Revenue | 5,362,318 | 5,359,099 | 3,790,145 | 3,885 | 5,362,984 | 70.67% |
| Total Operating Expenditure | 5,067,313 | 5,303,146 | 3,561,442 | 7,751 | 5,310,897 | 67.06% |
| Net Surplus/ (Deficit) from Operating | 295,005 | 55,953 | 228,702 | (3,866) | 52,087 | 439.08% |
| Capital Revenue | 0 | 0 | 50 | 0 | 0 | |
| Capital Expenditure | 106,000 | 127,445 | 35,079 | 0 | 127,445 | 27.53% |
| Net Surplus/ (Deficit) from Capital | (106,000) | (127,445) | (35,029) | 0 | (127,445) | 27.49% |
| Add Back: Depreciation Contra | 116,451 | 116,451 | 0 | 0 | 116,451 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | (315,475) | (54,160) | (178,221) | 3,866 | (50,294) | 208.19% |
| Net result : Community Services & Education | (10,019) | (9,201) | 15,452 | 0 | (9,201) | 45.38% |

| Function: Housing & Community Amenities | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|--|------------------|
| Street Lighting | | | | | | |
| Operating Revenue | | | | | | |
| User Charges & Fees | 24,000 | 24,000 | 26,000 | 2,000 | 26,000 | 100.00% |
| Total Operating Revenue | 24,000 | 24,000 | 26,000 | 2,000 | 26,000 | 100.00% |
| Operating Expenditure | | | | | | |
| Electricity | 157,953 | 157,953 | 122,075 | 2,000 | 159,953 | 76.32% |
| Street Light Installations | 10,000 | 33,186 | 0 | 0 | 33,186 | 0.00% |
| Total Operating Expenditure | 167,953 | 191,139 | 122,075 | 2,000 | 193,139 | 63.21% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 23,186 | 0 | 0 | 23,186 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Internal Reserves | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 23,186 | 0 | 0 | 23,186 | 0.00% |
| Summary : Street Lighting | | | | | | |
| Total Operating Revenue | 24,000 | 24,000 | 26,000 | 2,000 | 26,000 | 100.00% |
| Total Operating Expenditure | 167,953 | 191,139 | 122,075 | 2,000 | 193,139 | 63.21% |
| Net Surplus/ (Deficit) from Operating | (143,953) | (167,139) | (96,075) | 0 | (167,139) | 57.48% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Add Back: Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 23,186 | 0 | 0 | 23,186 | 0.00% |
| Net Result : Street Lighting | (143,953) | (143,953) | (96,075) | 0 | (143,953) | 66.74% |

| Function: Housing & Community Amenities | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|-------------------------------------|-------------------------------|----------------------------------|--|------------------|
| Cemeteries | | | | | | |
| Operating Revenue | | | | | | |
| Cemetery Fees | | | | | | |
| Cookardinia Cemetery | 1,066 | 1,066 | 0 | 0 | 1,066 | 0.00% |
| Culcairn Cemetery | 15,996 | 15,996 | 13,887 | 0 | 15,996 | 86.82% |
| Gerogery West Cemetery | 0 | 0 | 0 | 0 | 0 | |
| Henty Cemetery | 13,330 | 13,330 | 17,953 | 0 | 13,330 | 134.68% |
| Holbrook Cemetery | 17,595 | 17,595 | 8,732 | 0 | 17,595 | 49.63% |
| Jindera Cemetery | 9,065 | 9,065 | 8,186 | 0 | 9,065 | 90.31% |
| Walla Walla Cemetery | 9,065 | 9,065 | 5,189 | 0 | 9,065 | 57.25% |
| Woomargama Cemetery | 1,066 | 1,066 | 0 | 0 | 1,066 | 0.00% |
| Total Operating Revenue | 67,183 | 67,183 | 53,948 | 0 | 67,183 | 80.30% |
| Capital Revenue | | | | | | |
| Capital Grants and Contributions | 5,000 | 5,000 | 0 | 0 | 5,000 | 0.00% |
| Total Capital Revenue | 5,000 | 5,000 | 0 | 0 | 5,000 | 0.00% |
| Operating Expenses | | | | | | |
| Cemetery Maintenance | | | | | | |
| Burrumbuttock Cemetery | 4,158 | 4,158 | 2,876 | 0 | 4,158 | 69.18% |
| Cookardinia Cemetery | 5,500 | 5,500 | 3,456 | 0 | 5,500 | 62.84% |
| Culcairn Cemetery | 15,416 | 15,416 | 7,237 | 0 | 15,416 | 46.95% |
| Gerogery Cemetery | 1,600 | 1,600 | 0 | 0 | 1,600 | 0.00% |
| Gerogery West Cemetery | 4,000 | 4,000 | 3,443 | 0 | 4,000 | 86.08% |
| Goombargana Cemetery | 2,175 | 2,175 | 2,991 | 0 | 2,175 | 137.54% |
| Henty Cemetery | 9,453 | 9,453 | 6,540 | 0 | 9,453 | 69.18% |
| Holbrook Cemetery | 20,767 | 20,767 | 5,564 | 0 | 20,767 | 26.79% |
| Jindera Cemetery | 3,895 | 3,895 | 3,347 | 0 | 3,895 | 85.94% |
| Mullengandra Cemetery | 6,000 | 6,000 | 6,555 | 0 | 6,000 | 109.25% |
| Walbundrie Cemetery | 3,000 | 3,000 | 3,298 | 0 | 3,000 | 109.92% |
| Walla Walla Cemetery | 8,781 | 8,781 | 4,310 | 0 | 8,781 | 49.08% |
| Woomargama Cemetery | 6,127 | 6,127 | 3,483 | 0 | 6,127 | 56.84% |
| Total Cemetery Maintenance | 90,872 | 90,872 | 53,100 | 0 | 90,872 | 58.43% |

| Function: Housing & Community Amenities | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|--|------------------|
| Cemetery Other Operating Expenses | | | | | | |
| General Cemetery | 36,533 | 36,533 | 16,672 | 0 | 36,533 | 45.64% |
| Brocklesby Cemetery | 0 | 0 | 0 | 0 | 0 | |
| Bungowannah Cemetery | 282 | 1,330 | 30 | 0 | 1,330 | 2.26% |
| Burrumbuttock Cemetery | 592 | 592 | 514 | 0 | 592 | 86.77% |
| Cookardinia Cemetery | 406 | 406 | 250 | 0 | 406 | 61.58% |
| Culcairn Cemetery | 5,170 | 5,170 | 4,707 | 0 | 5,170 | 91.04% |
| Gerogery Cemetery | 0 | 0 | 0 | 0 | 0 | |
| Gerogery West Cemetery | 0 | 0 | 0 | 0 | 0 | |
| Goombargana Cemetery | 250 | 250 | 250 | 0 | 250 | 100.00% |
| Henty Cemetery | 8,482 | 8,470 | 10,182 | 0 | 8,470 | 120.21% |
| Holbrook Cemetery | 4,907 | 4,913 | 2,911 | 0 | 4,913 | 59.25% |
| Jindera Cemetery | 304 | 30 | 856 | 0 | 30 | 2846.11% |
| Moorwatha Cemetery | 250 | 250 | 0 | 0 | 250 | 0.00% |
| Mullengandra Cemetery | 250 | 250 | 0 | 0 | 250 | 0.00% |
| Walbundrie Cemetery | 0 | 0 | 0 | 0 | 0 | |
| Walla Walla Cemetery | 3,188 | 3,188 | 571 | 0 | 3,188 | 17.92% |
| Woomargama Cemetery | 0 | 0 | 0 | 0 | 0 | |
| Total Cemetery Other Operating Expenses | 60,614 | 61,382 | 36,943 | 0 | 61,382 | 60.18% |
| Depreciation | 6,438 | 6,438 | | | | |
| Total Cemeteries Operating Expenditure | 157,924 | 158,692 | 90,042 | 0 | 152,254 | 59.14% |
| Capital Expenditure | 25,000 | 50,000 | 7,173 | 0 | 50,000 | 14.35% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 26,050 | 0 | 0 | 26,050 | 0.00% |
| Transfers (to) / From Reserves | 0 | 26,050 | 0 | 0 | 26,050 | 0.00% |
| Summary : Cemeteries | | | | | | |
| Total Operating Revenue | 67,183 | 67,183 | 53,948 | 0 | 67,183 | 80.30% |
| Total Operating Expenditure | 157,924 | 158,692 | 90,042 | 0 | 152,254 | 59.14% |
| Net Surplus/ (Deficit) from Operating | (90,741) | (91,509) | (36,094) | 0 | (85,071) | 42.43% |
| Capital Revenue | 5,000 | 5,000 | 0 | 0 | 5,000 | 0.00% |
| Capital Expenditure | 25,000 | 50,000 | 7,173 | 0 | 50,000 | 14.35% |
| Net Surplus/ (Deficit) from Capital | (20,000) | (45,000) | (7,173) | 0 | (45,000) | 15.94% |
| Add Back: Depreciation Contra | 6,438 | 6,438 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 26,050 | 0 | 0 | 26,050 | 0.00% |
| Net Result : Cemeteries | (104,303) | (104,021) | (43,267) | 0 | (104,021) | 41.59% |

| Function: Housing & Community Amenities | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Town Planning | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | 251,693 | 258,693 | 187,472 | 2,500 | 261,193 | 71.78% |
| Grants & Subsidies | 0 | 148,217 | 148,217 | 0 | 148,217 | 100.00% |
| Solar Farm Contribution | 0 | 0 | 0 | 0 | 0 | |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 251,693 | 406,910 | 335,689 | 2,500 | 409,410 | 81.99% |
| Capital Revenue | | | | | | |
| Section 7.12 (94A) Development Consent Levies | 200,000 | 200,000 | 197,175 | 0 | 200,000 | 98.59% |
| Total Capital Revenue | 200,000 | 200,000 | 197,175 | 0 | 200,000 | 98.59% |
| Total Capital Revenue | 200,000 | 200,000 | 197,175 | 0 | 200,000 | 98.59% |
| Operating Expenditure | | | | | | |
| Administration - Salaries & Wages | 359,405 | 359,405 | 267,252 | (40,000) | 319,405 | 83.67% |
| Administration - Other Expenses | 15,539 | 18,039 | 10,319 | 1,380 | 19,419 | 53.14% |
| Legal Expenses | 75,000 | 85,549 | 5,939 | 0 | 85,549 | 6.94% |
| Professional Services - Planning Consultant | 0 | 8,730 | 8,730 | 0 | 8,730 | 100.00% |
| Subscriptions | 0 | 0 | 46 | 0 | 0 | |
| Staff Training | 6,180 | 6,180 | 4,068 | 0 | 6,180 | 65.83% |
| West Jindera Rezoning Studies | 0 | 325,549 | 37,982 | 0 | 325,549 | 23.02% |
| South Jindera Precinct | 0 | 20,000 | 0 | 0 | 20,000 | 0.00% |
| Greater Hume Settlement Strategy | 50,000 | 50,000 | 0 | 0 | 50,000 | 0.00% |
| Total Operating Expenses | 506,124 | 873,452 | 334,336 | (38,620) | 834,832 | 40.05% |
| Capital Expenditure | 0 | 22,668 | 5,382 | 0 | 22,668 | 23.74% |
| Proceeds on Sale of Assets | 0 | 0.00 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 230,549 | 0 | 0 | 230,549 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Solar Farm Reserves | 0 | 0 | 0 | 0 | 0 | |
| Section 7.12 Contributions | (200,000) | (200,000) | 0 | 0 | (200,000) | 0.00% |
| Transfers (to) / From Reserves | (200,000) | 30,549 | 0 | 0 | 30,549 | 0.00% |
| Summary : Town Planning | | | | | | |
| Total Operating Revenue | 251,693 | 406,910 | 335,689 | 2,500 | 409,410 | 81.99% |
| Total Operating Expenditure | 506,124 | 873,452 | 334,336 | (38,620) | 834,832 | 40.05% |
| Net Surplus/ (Deficit) from Operating | (254,431) | (466,542) | 1,353 | 41,120 | (425,422) | -0.32% |
| Capital Revenue | 200,000 | 200,000 | 197,175 | 0 | 200,000 | 98.59% |
| Capital Expenditure | 0 | 22,668 | 5,382 | 0 | 22,668 | 23.74% |
| Net Surplus/ (Deficit) from Capital | 200,000 | 177,332 | 191,793 | 0 | 177,332 | 108.15% |
| Add Back: Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | (200,000) | 30,549 | 0 | 0 | 30,549 | 0.00% |
| Net Result : Town Planning | (254,431) | (258,661) | 193,147 | 41,120 | (217,541) | -88.79% |

| Function: Housing & Community Amenities | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Public Conveniences | | | | | | |
| Operating Expenses | | | | | | |
| Public Toilets Maintenance | | | | | | |
| Brocklesby Public Toilets | 1,057 | 1,057 | 564 | 0 | 1,057 | 53.36% |
| Burrumbuttock Public Toilets | 1,057 | 1,057 | 419 | 0 | 1,057 | 39.64% |
| Culcairn Public Toilets | 5,399 | 5,577 | 740 | 0 | 5,577 | 13.27% |
| Gerogery Public Toilets | 1,876 | 2,154 | 1,262 | 0 | 2,154 | 58.56% |
| Henty Public Toilets | 3,793 | 3,825 | 926 | 0 | 3,825 | 24.22% |
| Holbrook Public Toilets | 6,986 | 6,986 | 1,253 | 0 | 6,986 | 17.93% |
| 10 Mile Creek Public Toilets | 595 | 595 | 0 | 0 | 595 | 0.00% |
| Submarine Area Public Toilets | 596 | 631 | 8,682 | 0 | 631 | 1376.54% |
| Jindera Public Toilets | 4,328 | 7,953 | 7,371 | 0 | 7,953 | 92.67% |
| Walbundrie Public Toilets | 1,056 | 1,409 | 2,626 | 0 | 1,409 | 186.30% |
| Walla Walla Public Toilets | 1,056 | 1,056 | 509 | 0 | 1,056 | 48.24% |
| Woomargama Public Toilets | 1,057 | 1,057 | 897 | 0 | 1,057 | 84.85% |
| Total Public Toilets Maintenance | 28,856 | 33,357 | 25,248 | 0 | 33,357 | 75.69% |
| Public Toilets Other Operating Expenses | | | | | | |
| Brocklesby Public Toilets | 4,943 | 4,928 | 3,852 | 0 | 4,928 | 78.17% |
| Burrumbuttock Public Toilets | 4,591 | 4,591 | 3,946 | 0 | 4,591 | 85.94% |
| Culcairn Public Toilets | 18,273 | 18,916 | 10,772 | 0 | 18,916 | 56.95% |
| Gerogery Public Toilets | 4,340 | 4,340 | 4,427 | 0 | 4,340 | 102.01% |
| Henty Public Toilets | 21,747 | 21,696 | 13,618 | 0 | 21,696 | 62.77% |
| Holbrook Public Toilets | 27,962 | 27,894 | 6,886 | 0 | 27,894 | 24.69% |
| 10 Mile Creek Public Toilets | 43,496 | 43,496 | 43,553 | 0 | 43,496 | 100.13% |
| Submarine Area Public Toilets | 45,246 | 45,246 | 47,585 | 0 | 45,246 | 105.17% |
| Jindera Public Toilets | 16,207 | 16,363 | 19,708 | 0 | 16,363 | 120.44% |
| Walbundrie Public Toilets | 11,105 | 11,105 | 10,699 | 0 | 11,105 | 96.34% |
| Walla Walla Public Toilets | 9,274 | 9,274 | 6,607 | 0 | 9,274 | 71.25% |
| Woomargama Public Toilets | 8,364 | 8,364 | 6,254 | 0 | 8,364 | 74.77% |
| Total Public Toilets Other Operating Expenses | 215,548 | 216,213 | 177,908 | 0 | 216,213 | 82.28% |
| Depreciation | 36,638 | 36,638 | 0 | 0 | 36,638 | 0.00% |
| Total Public Toilets Expenditure | 281,042 | 286,208 | 203,155 | 0 | 286,208 | 70.98% |
| Capital Expenditure | 40,000 | 80,000 | 0 | 0 | 80,000 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 40,000 | 0 | 0 | 40,000 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 40,000 | 0 | 0 | 40,000 | 0.00% |
| Summary : Public Conveniences | | | | | | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 281,042 | 286,208 | 203,155 | 0 | 286,208 | 70.98% |
| Net Surplus/ (Deficit) from Operating | (281,042) | (286,208) | (203,155) | 0 | (286,208) | 70.98% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 40,000 | 80,000 | 0 | 0 | 80,000 | 0.00% |
| Net Surplus/ (Deficit) from Capital | (40,000) | (80,000) | 0 | 0 | (80,000) | 0.00% |
| Add Back: Depreciation Contra | 36,638 | 36,638 | 0 | 0 | 36,638 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 40,000 | 0 | 0 | 40,000 | 0.00% |
| Net Result : Public Conveniences | (284,404) | (289,570) | (203,155) | 0 | (289,570) | 70.16% |

| Function: Housing & Community Amenities | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|--|------------------|
| Council Owned Housing | | | | | | |
| Operating Revenue | | | | | | |
| Rent | | | | | | |
| 46 Young Street, Holbrook | 14,040 | 14,040 | 10,751 | 0 | 14,040 | 76.57% |
| 45 Lyne Street, Henty | 23,920 | 23,920 | 20,288 | 0 | 23,920 | 84.82% |
| 10 Vine Street, Holbrook | 13,000 | 13,000 | 8,000 | (5,000) | 8,000 | 100.00% |
| Total Operating Revenue | 50,960 | 50,960 | 39,039 | (5,000) | 45,960 | 84.94% |
| Expenditure | | | | | | |
| Maintenance | | | | | | |
| 46 Young Street, Holbrook | 4,157 | 4,157 | 101 | 0 | 4,157 | 2.44% |
| 45 Lyne Street, Henty | 4,157 | 4,157 | 110 | 0 | 4,157 | 2.65% |
| 10 Vine Street, Holbrook | 3,135 | 3,135 | 1,033 | 0 | 3,135 | 32.96% |
| Total Maintenance | 11,449 | 11,449 | 1,245 | 0 | 11,449 | 10.87% |
| Operating Expenses | | | | | | |
| 46 Young Street, Holbrook | 3,403 | 3,557 | 3,047 | 0 | 3,557 | 85.68% |
| 45 Lyne Street, Henty | 4,246 | 4,325 | 7,494 | 0 | 4,325 | 173.26% |
| 10 Vine Street, Holbrook | 3,374 | 3,466 | 5,213 | 2,000 | 5,466 | 95.37% |
| Total Operating Expenses | 11,023 | 11,348 | 15,754 | 2,000 | 13,348 | 118.02% |
| Depreciation | 11,799 | 11,799 | 0 | 0 | 11,799 | 0.00% |
| Total Operating Expenditure | 34,271 | 34,596 | 16,999 | 2,000 | 36,596 | 46.45% |
| Capital Expenditure | 0 | 0 | 4,153 | 4,153 | 4,153 | 100.01% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Staff Housing Reserve Culcairn | 0 | 0 | 0 | 0 | 0 | |
| Staff Housing Reserve Holbrook | (28,488) | (28,163) | (17,887) | 11,153 | (17,010) | 0.00% |
| Transfers (to) / From Reserves | (28,488) | (28,163) | (17,887) | 11,153 | (17,010) | 0.00% |
| Summary : Council Owned Housing | | | | | | |
| Total Operating Revenue | 50,960 | 50,960 | 39,039 | (5,000) | 45,960 | 84.94% |
| Total Operating Expenditure | 34,271 | 34,596 | 16,999 | 2,000 | 36,596 | 46.45% |
| Net Surplus/ (Deficit) from Operating | 16,689 | 16,364 | 22,040 | (7,000) | 9,364 | 235.38% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 4,153 | 4,153 | 4,153 | 100.01% |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | (4,153) | (4,153) | (4,153) | 100.01% |
| Add Back: Depreciation Contra | 11,799 | 11,799 | 0 | 0 | 11,799 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | (28,488) | (28,163) | (17,887) | 11,153 | (17,010) | 0.00% |
| Net Result : Council Owned Housing | 0 | 0 | 0 | 0 | 0 | |

| Function: Housing & Community Amenities | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|-------------------------------------|-------------------------------|-------------------------------|--|------------------|
| Other Community Amenities | | | | | | |
| Operating Revenue | | | | | | |
| Wirraminna | 0 | 0 | 0 | 0 | 0 | |
| Rent - Children Services Buildings | 68,236 | 68,236 | 68,236 | 0 | 68,236 | 100.00% |
| Total Operating Revenue | 68,236 | 68,236 | 68,236 | 0 | 68,236 | 100.00% |
| Capital Revenue | | | | | | |
| Wirraminna | 0 | 0 | 0 | 0 | 0 | |
| Other | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenses | | | | | | |
| Wirraminna (Including Depreciation) | 18,566 | 18,862 | 13,355 | 0 | 18,862 | 70.80% |
| Other | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 18,566 | 18,862 | 13,355 | 0 | 18,862 | 70.80% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Loan Principal Repayments | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Wirraminna | 0 | 0 | 0 | 0 | 0 | |
| Other | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 0 | 0 | 0 | 0 | |
| Summary : Other Community Amenities | | | | | | |
| Total Operating Revenue | 68,236 | 68,236 | 68,236 | 0 | 68,236 | 100.00% |
| Total Operating Expenditure | 18,566 | 18,862 | 13,355 | 0 | 18,862 | 70.80% |
| Net Surplus/ (Deficit) from Operating | 49,670 | 49,374 | 54,881 | 0 | 49,374 | 111.15% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Add Back: Depreciation Contra | (4,991) | (4,991) | 0 | 0 | (4,991) | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | 0 | 0 | |
| Net Result : Other Community Amenities | 54,661 | 54,365 | 54,881 | 0 | 54,365 | 100.95% |
| Summary : Housing & Community Amenities | | | | | | |
| Total Operating Revenue | 462,072 | 617,289 | 522,912 | (500) | 616,789 | 84.78% |
| Total Operating Expenditure | 1,165,880 | 1,562,949 | 779,962 | (34,620) | 1,521,891 | 51.25% |
| Net Surplus/ (Deficit) from Operating | (703,808) | (945,660) | (257,050) | 34,120 | (905,102) | 28.40% |
| Capital Revenue | 205,000 | 205,000 | 197,175 | 0 | 205,000 | 96.18% |
| Capital Expenditure | 65,000 | 152,668 | 16,708 | 4,153 | 156,821 | 10.65% |
| Net Surplus/ (Deficit) from Capital | 140,000 | 52,332 | 180,467 | (4,153) | 48,179 | 374.58% |
| Add Back: Depreciation Contra | 49,884 | 49,884 | 0 | 0 | 43,446 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | (228,488) | 91,622 | (17,887) | 11,153 | 102,775 | 0.00% |
| Net Result : Housing & Community Amenities | (732,430) | (741,840) | (94,470) | 41,120 | (700,720) | 10.93% |

| Function: Water Supplies | | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|------------------------------------|--------------------|-------------------------------|--|----------------------------------|----------------------------------|--|------------------|
| Water Supplies | | | | | | | |
| Operating Revenue | | | | | | | |
| Rates & Annual Charges | | 817,658 | 817,658 | 626,762 | 0 | 817,658 | 76.65% |
| Pensioner Concessions | | (30,649) | (30,649) | (25,232) | 0 | (30,649) | 82.33% |
| Statutory Fees & Charges | | 0 | 0 | 0 | 0 | 0 | |
| User Fees & Charges | | 1,444,502 | 1,444,502 | 1,267,545 | 0 | 1,444,502 | 87.75% |
| Pensioner Rates Subsidy | | 16,857 | 16,857 | (13,323) | 0 | 16,857 | -79.04% |
| Interest & Investment Income | | 108,249 | 108,249 | 0 | 0 | 108,249 | 0.00% |
| Operating Grants & Subsidies | | 43,325 | 43,325 | 0 | 0 | 43,325 | 0.00% |
| Other Revenue | | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | | 2,399,941 | 2,399,941 | 1,855,752 | 0 | 2,399,941 | 77.32% |
| Capital Revenue | | | | | | | |
| Capital Grants | | 4,046,000 | 4,046,000 | 0 | 0 | 4,046,000 | 0.00% |
| Capital Contributions | | 123,550 | 123,550 | 84,720 | 0 | 123,550 | 68.57% |
| Total Capital Revenue | | 4,169,550 | 4,169,550 | 84,720 | 0 | 4,169,550 | 2.03% |
| Operating Expenditure | | | | | | | |
| Villages Water Scheme | | | | | | | |
| Water Purchases - Albury City | | 873,000 | 873,000 | 472,620 | 0 | 873,000 | 54.14% |
| Treatment Works | Maintenance | 10,000 | 10,000 | 367 | 0 | 10,000 | 3.67% |
| Treatment Works | Operating Expenses | 3,425 | 3,425 | 1,452 | 0 | 3,425 | 42.41% |
| Mains | Maintenance | 78,425 | 94,825 | 97,810 | 0 | 94,825 | 103.15% |
| Mains | Operating Expenses | 64,500 | 64,500 | 57,002 | 0 | 64,500 | 88.38% |
| Pumping Stations | Maintenance | 3,250 | 3,250 | 2,605 | 0 | 3,250 | 80.17% |
| Pumping Stations | Operating Expenses | 79,940 | 79,940 | 12,339 | 0 | 79,940 | 15.43% |
| Reservoirs | Maintenance | 3,380 | 3,380 | 1,852 | 0 | 3,380 | 54.79% |
| Reservoirs | Operating Expenses | 47,000 | 47,000 | 16,545 | 0 | 47,000 | 35.20% |
| Standpipes | Maintenance | 4,000 | 4,000 | 2,840 | 0 | 4,000 | 71.01% |
| Standpipes | Operating Expenses | 12,750 | 12,750 | 16,541 | 0 | 12,750 | 129.73% |
| Villages Water Total | | 1,179,670 | 1,196,070 | 681,973 | 0 | 1,196,070 | 57.02% |
| Culcairn Water Scheme | | | | | | | |
| Treatment Works | Maintenance | 16,250 | 16,250 | 4,415 | 0 | 16,250 | 27.17% |
| Treatment Works | Operating Expenses | 47,000 | 47,000 | 41,398 | 0 | 47,000 | 88.08% |
| Mains | Maintenance | 24,500 | 24,500 | 24,096 | 0 | 24,500 | 98.35% |
| Mains | Operating Expenses | 36,750 | 36,750 | 19,147 | 0 | 36,750 | 52.10% |
| Pumping Stations | Maintenance | 11,250 | 11,250 | 0 | 0 | 11,250 | 0.00% |
| Pumping Stations | Operating Expenses | 25,490 | 25,490 | 10,467 | 0 | 25,490 | 41.06% |
| Reservoirs | Maintenance | 2,250 | 2,250 | 0 | 0 | 2,250 | 0.00% |
| Reservoirs | Operating Expenses | 20,560 | 20,560 | 605 | 0 | 20,560 | 2.94% |
| Standpipes | Maintenance | 2,250 | 2,250 | 1,454 | 0 | 2,250 | 64.62% |
| Standpipes | Operating Expenses | 1,500 | 1,500 | 782 | 0 | 1,500 | 52.12% |
| Culcairn Water Total | | 187,800 | 187,800 | 102,364 | 0 | 187,800 | 54.51% |
| Other Expenses | | | | | | | |
| Depreciation | | 532,735 | 532,735 | 0 | 0 | 532,735 | 0.00% |
| Administration | | 410,325 | 415,066 | 401,251 | 0 | 415,066 | 96.67% |
| Professional Services | | 65,000 | 65,000 | 502 | 0 | 65,000 | 0.77% |
| Other Expenses Total | | 1,008,060 | 1,012,801 | 401,752 | 0 | 1,012,801 | 39.67% |
| Total Operating Expenditure | | 2,375,530 | 2,396,671 | 1,186,089 | 0 | 2,396,671 | 49.49% |

| Function: Water Supplies | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------------|--|----------------------------------|----------------------------------|--|------------------|
| Capital Expenditure | 6,085,000 | 6,502,000 | 111,493 | 32,125 | 6,534,125 | 1.71% |
| Proceeds on Sale of Assets | 0 | 0 | 0 | | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| S64 Contributions | (123,550) | (123,550) | (84,720) | 0 | (123,550) | 63.34% |
| Water Fund Reserve | 1,481,854 | 1,919,995 | (558,170) | 32,125 | 1,952,120 | -28.92% |
| Transfers (to) / From Reserves | 1,358,304 | 1,796,445 | (642,890) | 32,125 | 1,828,570 | -35.16% |
| Summary : Water Supplies | | | | | | |
| Total Operating Revenue | 2,399,941 | 2,399,941 | 1,855,752 | 0 | 2,399,941 | 77.32% |
| Total Operating Expenditure | 2,375,530 | 2,396,671 | 1,186,089 | 0 | 2,396,671 | 49.49% |
| Net Surplus/ (Deficit) from Operating | 24,411 | 3,270 | 669,663 | 0 | 3,270 | 20477.41% |
| Capital Revenue | 4,169,550 | 4,169,550 | 84,720 | 0 | 4,169,550 | 2.03% |
| Capital Expenditure | 6,085,000 | 6,502,000 | 111,493 | 32,125 | 6,534,125 | 1.71% |
| Net Surplus/ (Deficit) from Capital | (1,915,450) | (2,332,450) | (26,773) | (32,125) | (2,364,575) | 1.13% |
| Depreciation Contra | 532,735 | 532,735 | 0 | 0 | 532,735 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 1,358,304 | 1,796,445 | (642,890) | 32,125 | 1,828,570 | -35.16% |
| Net Result : Water Supplies | 0 | 0 | 0 | 0 | 0 | |

| Function: Sewerage Services | | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|---------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------------------|
| Sewerage Services | | | | | | | ANNEXURE 8 |
| Operating Revenue | | | | | | | |
| Rates & Annual Charges | | 1,643,879 | 1,643,879.00 | 1,484,397 | 0 | 1,643,879 | 90.30% |
| Pensioner Concessions | | (40,163) | (40,163.00) | (17,237) | 0 | (40,163) | 42.92% |
| Statutory Fees & Charges | | 0 | 0.00 | 0 | 0 | 0 | |
| User Fees & Charges | | 261,863 | 261,863.00 | 223,117 | 0 | 261,863 | 85.20% |
| Pensioner Rates Subsidy | | 22,090 | 22,090.00 | (9,420) | 0 | 22,090 | -42.64% |
| Interest & Investment Income | | 66,951 | 66,951.00 | 0 | 0 | 66,951 | 0.00% |
| Operating Grants and Subsidies | | 0 | 330,197.87 | 330,198 | 0 | 330,198 | 100.00% |
| Other Revenue | | 0 | 0.00 | 0 | 0 | 0 | |
| Total Operating Revenue | | 1,954,620 | 2,284,817.87 | 2,011,055 | 0 | 2,284,818 | 88.02% |
| Capital Revenue | | | | | | | |
| Capital Grants | | 0 | 0.00 | 0 | 0 | 0 | |
| Capital Contributions | | 216,000 | 216,000.00 | 306,177 | 0 | 216,000 | 141.75% |
| Total Capital Revenue | | 216,000 | 216,000.00 | 306,177 | 0 | 216,000 | 141.75% |
| Operating Expenditure | | | | | | | |
| Burrumbuttock Sewer | | | | | | | |
| Mains | Maintenance | 1,268 | 1,268.00 | 238 | 0 | 1,268 | 18.78% |
| Mains | Operations Expenses | 7,970 | 7,970.00 | 4,861 | 0 | 7,970 | 60.99% |
| Pumping Stations | Maintenance | 450 | 450.00 | 0 | 0 | 450 | 0.00% |
| Pumping Stations | Operations Expenses | 0 | 0.00 | 12,132 | 0 | 0 | |
| Reuse Water | Operations Expenses | 1,155 | 1,154.80 | 854 | 0 | 1,155 | 73.99% |
| Treatment Sewer | Maintenance | 1,032 | 1,032.40 | 0 | 0 | 1,032 | 0.00% |
| Treatment Sewer | Operations Expenses | 0 | 0.00 | 60 | 0 | 0 | |
| Total Operating Expenses - Burrumbuttock Sewer | | 11,875 | 11,875.20 | 18,146 | 0 | 11,875 | 152.81% |
| Culcairn Sewer | | | | | | | |
| Mains | Maintenance | 9,750 | 9,750.00 | 1,313 | 0 | 9,750 | 13.47% |
| Mains | Operations Expenses | 5,750 | 5,750.00 | 436 | 0 | 5,750 | 7.59% |
| Pumping Stations | Maintenance | 10,000 | 10,000.00 | 6,073 | 0 | 10,000 | 60.73% |
| Pumping Stations | Operations Expenses | 31,960 | 31,960.00 | 20,671 | 0 | 31,960 | 64.68% |
| Reuse Water | Maintenance | 5,120 | 5,120.00 | 4,300 | 0 | 5,120 | 83.99% |
| Reuse Water | Operations Expenses | 23,570 | 23,570.00 | 18,829 | 0 | 23,570 | 79.89% |
| Treatment Sewer | Maintenance | 11,000 | 19,000.00 | 46,659 | 0 | 19,000 | 245.58% |
| Treatment Sewer | Operations Expenses | 71,590 | 71,590.00 | 47,610 | 0 | 71,590 | 66.50% |
| Total Operating Expenses - Culcairn Sewer | | 168,740 | 176,740.00 | 145,892 | 0 | 176,740 | 82.55% |
| Henty Sewer | | | | | | | |
| Mains | Maintenance | 11,500 | 11,500.00 | 235 | 0 | 11,500 | 2.05% |
| Mains | Operations Expenses | 5,630 | 5,630.00 | 968 | 0 | 5,630 | 17.20% |
| Pumping Stations | Maintenance | 3,870 | 3,870.00 | 1,170 | 0 | 3,870 | 30.25% |
| Pumping Stations | Operations Expenses | 1,750 | 1,750.00 | 2,112 | 0 | 1,750 | 120.71% |
| Reuse Water | Maintenance | 5,120 | 5,120.00 | 3,072 | 0 | 5,120 | 60.00% |
| Reuse Water | Operations Expenses | 17,350 | 17,350.00 | 16,240 | 0 | 17,350 | 93.60% |
| Treatment Sewer | Maintenance | 9,150 | 40,000.00 | 39,873 | 0 | 40,000 | 99.68% |
| Treatment Sewer | Operations Expenses | 70,910 | 70,910.00 | 45,334 | 0 | 70,910 | 63.93% |
| Total Operating Expenses - Henty Sewer | | 125,280 | 156,130.00 | 109,006 | 0 | 156,130 | 69.82% |
| Holbrook Sewer | | | | | | | |
| Mains | Maintenance | 11,000 | 11,000.00 | 4,809 | 0 | 11,000 | 43.72% |
| Mains | Operations Expenses | 18,000 | 8,000.00 | 598 | 0 | 8,000 | 7.47% |
| Pumping Stations | Maintenance | 4,750 | 4,750.00 | 3,830 | 0 | 4,750 | 80.63% |
| Pumping Stations | Operations Expenses | 36,190 | 36,190.00 | 22,503 | 0 | 36,190 | 62.18% |
| Reuse Water | Maintenance | 0 | 10,000.00 | 11,539 | 0 | 10,000 | 115.39% |
| Reuse Water | Operations Expenses | 0 | 0.00 | 421 | 0 | 0 | |
| Treatment Sewer | Maintenance | 13,100 | 13,100.00 | 6,016 | 0 | 13,100 | 45.92% |
| Treatment Sewer | Operations Expenses | 175,070 | 175,070.00 | 113,042 | 0 | 175,070 | 64.57% |
| Total Operating Expenses - Holbrook Sewer | | 258,110 | 258,110.00 | 162,757 | 0 | 258,110 | 63.06% |

| Function: Sewerage Services | | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|---------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-----------------|
| Jindera Sewer | | | | | | | |
| Mains | Maintenance | 8,250 | 18,000.00 | 8,412 | 0 | 18,000 | 46.73% |
| Mains | Operations Expenses | 18,250 | 18,250.00 | 1,122 | 0 | 18,250 | 6.15% |
| Pumping Stations | Maintenance | 10,500 | 10,500.00 | 3,099 | 0 | 10,500 | 29.52% |
| Pumping Stations | Operations Expenses | 56,920 | 56,920.00 | 42,649 | 0 | 56,920 | 74.93% |
| Reuse Water | Maintenance | 0 | 0.00 | 0 | 0 | 0 | |
| Reuse Water | Operations Expenses | 0 | 0.00 | 0 | 0 | 0 | |
| Treatment Works | Maintenance | 3,250 | 41,000.00 | 17,331 | 0 | 41,000 | 42.27% |
| Treatment Works | Operations Expenses | 22,170 | 22,170.00 | 23,621 | 0 | 22,170 | 106.55% |
| Total Operating Expenses - Jindera Sewer | | 119,340 | 166,840.00 | 96,235 | 0 | 166,840 | 57.68% |
| Walla Walla Sewer | | | | | | | |
| Mains | Maintenance | 5,750 | 5,750.00 | 664 | 0 | 5,750 | 11.55% |
| Mains | Operations Expenses | 3,390 | 4,414.00 | 1,315 | 0 | 4,414 | 29.79% |
| Pumping Stations | Maintenance | 4,550 | 4,550.00 | 1,919 | 0 | 4,550 | 42.18% |
| Pumping Stations | Operations Expenses | 16,805 | 16,805.00 | 13,255 | 0 | 16,805 | 78.87% |
| Reuse Water | Maintenance | 0 | 0.00 | 0 | 0 | 0 | |
| Reuse Water | Operations Expenses | 1,460 | 1,460.00 | 0 | 0 | 1,460 | 0.00% |
| Treatment Works | Maintenance | 5,410 | 5,410.00 | 2,209 | 0 | 5,410 | 40.83% |
| Treatment Works | Operations Expenses | 48,780 | 48,780.00 | 37,755 | 0 | 48,780 | 77.40% |
| Total Operating Expenses - Walla Walla Sewer | | 86,145 | 87,169.00 | 57,117 | 0 | 87,169 | 65.52% |
| Other Expenses | | | | | | | |
| Depreciation | | 766,700 | 766,700.00 | 0 | 0 | 766,700 | 0.00% |
| Administration | | 576,404 | 572,508.16 | 549,280 | 0 | 572,508 | 95.94% |
| Professional Services | | 0 | 25,000.00 | 18,650 | 0 | 25,000 | 74.60% |
| Other Expenses Total | | 1,343,104 | 1,364,208.16 | 567,930 | 0 | 1,364,208 | 41.63% |
| Total Operating Expenditure | | 2,112,594 | 2,221,072.36 | 1,157,084 | 0 | 2,221,072 | 52.10% |
| Capital Expenditure | | 885,000 | 1,603,993.82 | 116,234 | 0 | 1,603,994 | 7.25% |
| Proceeds on Sale of Assets | | 0 | 0.00 | 0 | | 0 | |
| Loan Principal Repayments | | 0 | 0.00 | 0 | | 0 | |
| Transfers (to) / From Reserves | | | | | | | |
| S64 Contributions | | (216,000) | (216,000.00) | 0 | 0 | (216,000) | 141.75% |
| Sewerage Services Reserve | | 276,274 | 773,548.31 | (1,043,915) | 0 | 773,548 | -95.37% |
| Transfers (to) / From Reserves | | 60,274 | 557,548.31 | (1,043,915) | 0 | 557,548 | -187.23% |
| Summary : Sewerage Services | | | | | | | |
| Total Operating Revenue | | 1,954,620 | 2,284,817.87 | 2,011,055 | 0 | 2,284,818 | 88.02% |
| Total Operating Expenditure | | 2,112,594 | 2,221,072.36 | 1,157,084 | 0 | 2,221,072 | 52.10% |
| Net Surplus/ (Deficit) from Operating | | (157,974) | 63,745.51 | 853,972 | 0 | 63,746 | 1339.66% |
| Capital Revenue | | 216,000 | 216,000.00 | 306,177 | 0 | 216,000 | 141.75% |
| Capital Expenditure | | 885,000 | 1,603,993.82 | 116,234 | 0 | 1,603,994 | 7.25% |
| Net Surplus/ (Deficit) from Capital | | (669,000) | (1,387,993.82) | 189,943 | 0 | (1,387,994) | -13.68% |
| Depreciation Contra | | 766,700 | 766,700.00 | 0 | 0 | 766,700 | 0.00% |
| Loan Funds Raised | | 0 | 0.00 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | | 0 | 0.00 | 0 | 0 | 0 | |
| Loan Repayments | | 0 | 0.00 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | | 60,274 | 557,548.31 | (1,043,915) | 0 | 557,548 | -187.23% |
| Net Result : Sewerage Services | | (0) | 0.00 | 0 | 0 | 0 | |

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Halls & Community Centres | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | 4,750 | 4,750 | 2,879 | 0 | 4,750 | 60.61% |
| Total Operating Revenue | 4,750 | 4,750 | 2,879 | 0 | 4,750 | 60.61% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 100,000 | 40,000 | 0 | 100,000 | 40.00% |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 100,000 | 40,000 | 0 | 100,000 | 40.00% |
| Operating Expenditure | | | | | | |
| Hall Maintenance | | | | | | |
| Brocklesby Public Hall | 2,050 | 2,050 | 175 | 0 | 2,050 | 8.55% |
| Brocklesby PO Public Hall | 0 | 0 | 74 | 0 | 0 | |
| Bungowannah Public Hall | 0 | 306 | 333 | 100 | 406 | 82.04% |
| Burrumbuttock Public Hall | 5,100 | 5,100 | 1,305 | (2,230) | 2,870 | 45.48% |
| Carabost Public Hall | 0 | 51 | 75 | 25 | 76 | 99.52% |
| Cookardinia Public Hall | 2,050 | 2,050 | 608 | 0 | 2,050 | 29.64% |
| Culcairn Public Hall | 6,100 | 6,100 | 1,629 | (2,825) | 3,275 | 49.74% |
| Gerogery Public Hall | 6,100 | 6,100 | 758 | (2,000) | 4,100 | 18.49% |
| Holbrook Public Hall | 6,100 | 6,100 | 2,582 | (2,000) | 4,100 | 62.98% |
| Jindera Public Hall | 1,020 | 1,020 | 828 | 0 | 1,020 | 81.19% |
| Lankeys Creek Public Hall | 3,000 | 3,000 | 203 | 0 | 3,000 | 6.77% |
| Little Billabong Public Hall | 2,040 | 2,040 | 626 | 0 | 2,040 | 30.69% |
| Mullengandra Public Hall | 1,500 | 1,500 | 1,181 | 9,000 | 10,500 | 11.25% |
| Walbundrie Public Hall | 2,040 | 2,242 | 591 | (400) | 1,842 | 32.10% |
| Walla Walla Public Hall | 2,330 | 2,330 | 1,918 | 0 | 2,330 | 82.32% |
| Woomargama Public Hall | 1,500 | 1,500 | 522 | (300) | 1,200 | 43.47% |
| Wymah Public Hall | 1,030 | 1,030 | 1,665 | 630 | 1,660 | 100.30% |
| Total Hall Maintenance | 41,960 | 42,519 | 15,075 | 0 | 42,519 | 35.45% |
| Hall Other Operating Expenditure by Location | | | | | | |
| Brocklesby Public Hall | 6,564 | 6,314 | 6,313 | 0 | 6,314 | 99.99% |
| Brocklesby PO Public Hall | 4,006 | 3,840 | 3,840 | 0 | 3,840 | 100.00% |
| Bungowannah Public Hall | 273 | 200 | 200 | 0 | 200 | 100.00% |
| Burrumbuttock Public Hall | 5,271 | 5,677 | 6,820 | 1,600 | 7,277 | 93.72% |
| Carabost Public Hall | 1,558 | 1,505 | 1,701 | 500 | 2,005 | 84.85% |
| Cookardinia Public Hall | 4,438 | 4,345 | 4,345 | 0 | 4,345 | 100.00% |
| Culcairn Public Hall | 18,286 | 18,090 | 17,509 | 3,500 | 21,590 | 81.10% |
| Gerogery Public Hall | 5,937 | 5,845 | 5,523 | 600 | 6,445 | 85.70% |
| Henty Public Hall | 6,680 | 6,680 | 6,680 | 0 | 6,680 | 100.00% |
| Holbrook Public Hall | 15,888 | 15,684 | 16,261 | 4,000 | 19,684 | 82.61% |
| Jindera Public Hall | 6,722 | 6,784 | 8,108 | 0 | 6,784 | 119.51% |
| Lankeys Creek Public Hall | 2,932 | 2,874 | 2,874 | 0 | 2,874 | 100.00% |
| Little Billabong Public Hall | 3,325 | 3,250 | 3,250 | 0 | 3,250 | 100.00% |
| Mullengandra Public Hall | 3,434 | 6,339 | 3,134 | 500 | 6,839 | 45.83% |
| Walbundrie Public Hall | 5,807 | 5,847 | 4,839 | 0 | 5,847 | 82.76% |
| Walla Walla Public Hall | 9,217 | 9,790 | 9,589 | 0 | 9,790 | 97.94% |
| Woomargama Public Hall | 4,477 | 4,599 | 4,415 | 500 | 5,099 | 86.58% |
| Wymah Public Hall | 1,180 | 1,130 | 1,130 | 0 | 1,130 | 100.00% |
| Total Hall Other Operating Expenditure by Location | 105,995 | 108,793 | 106,531 | 11,200 | 119,993 | 88.78% |
| Depreciation | 230,882 | 480,882 | 0 | 0 | 480,882 | 0.00% |
| Interest on Loans | 0 | 0 | 0 | 0 | 0 | |
| Total Hall Expenditure | 378,837 | 632,194 | 121,605 | 11,200 | 643,394 | 18.90% |

| Function: Recreation & Culture | | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | <div>ANNE</div> % Budget Used |
|--|-----------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|----------------------------------|
| Capital Expenditure | 0 | 450,920 | 69,825 | 0 | 450,920 | 15.48% | |
| Transfers (to) / From Reserves | | | | | | | |
| Uncompleted Works | 0 | 14,000 | 0 | 0 | 14,000 | 0.00% | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | | |
| Voluntary Planning Agreement - Solar Farms | 0 | 340,000 | 0 | 0 | 340,000 | 0.00% | |
| Reserve | 0 | 0 | 0 | 0 | 0 | | |
| Transfers (to) / From Reserves | 0 | 354,000 | 0 | 0 | 354,000 | 0.00% | |
| | | | | | | | |
| Summary : Halls & Community Centres | | | | | | | |
| Total Operating Revenue | 4,750 | 4,750 | 2,879 | 0 | 4,750 | 60.61% | |
| Total Operating Expenditure | 378,837 | 632,194 | 121,605 | 11,200 | 643,394 | 18.90% | |
| Net Surplus/ (Deficit) from Operating | (374,087) | (627,444) | (118,726) | (11,200) | (638,644) | 18.59% | |
| Capital Revenue | 0 | 100,000 | 40,000 | 0 | 100,000 | 40.00% | |
| Capital Expenditure | 0 | 450,920 | 69,825 | 0 | 450,920 | 15.48% | |
| Net Surplus/ (Deficit) from Capital | 0 | (350,920) | (29,825) | 0 | (350,920) | 8.50% | |
| Add Back: Depreciation Contra | 230,882 | 480,882 | 0 | 0 | 480,882 | 0.00% | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | | |
| Net Transfer (to) / from Reserves | 0 | 354,000 | 0 | 0 | 354,000 | 0.00% | |
| Net Result : Halls & Community Centres | (143,205) | (143,482) | (148,551) | (11,200) | (154,682) | 96.04% | |
| | | | | | | | |

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|------------------|
| Public Libraries | | | | | | |
| Operating Revenue | | | | | | |
| User Charges & Fees | 40,000 | 40,000 | 7,753 | (30,000) | 10,000 | 77.53% |
| Grants & Subsidies Recurrent | 118,287 | 112,387 | 108,926 | 1,725 | 114,112 | 95.46% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 158,287 | 152,387 | 116,679 | (28,275) | 124,112 | 94.01% |
| Capital Revenue | | | | | | |
| Capital Grants | 199,000 | 208,417 | 208,418 | 0 | 208,417 | 100.00% |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 199,000 | 208,417 | 208,418 | 0 | 208,417 | 100.00% |
| Expenditure | | | | | | |
| Library Maintenance | 9,270 | 9,270 | 9,627 | 0 | 9,270 | 103.85% |
| Library Operating Expenditure | | | | | | |
| Administration - Salaries & Wages | 303,154 | 280,154 | 162,834 | 0 | 280,154 | 58.12% |
| Administration - Other Expenses | 12,067 | 28,882 | 16,152 | 0 | 28,882 | 55.92% |
| Cleaning | 28,384 | 33,384 | 19,650 | 0 | 33,384 | 58.86% |
| Insurance | 13,955 | 13,385 | 13,385 | 0 | 13,385 | 100.00% |
| Overhead Distribution | 38,742 | 38,742 | 38,742 | 0 | 38,742 | 100.00% |
| Programs & Events | 7,000 | 7,000 | 1,776 | 0 | 7,000 | 25.36% |
| Security | 1,088 | 2,176 | 810 | 0 | 2,176 | 37.24% |
| Subscriptions | 11,200 | 11,200 | 1,140 | 0 | 11,200 | 10.18% |
| Training | 3,000 | 3,000 | 1,741 | 0 | 3,000 | 58.03% |
| Utilities | 21,579 | 18,129 | 12,287 | 0 | 18,129 | 67.77% |
| Total Library Operating Expenditure | 440,169 | 436,052 | 271,196 | 0 | 436,052 | 62.19% |
| Library Donations & Contributions Expenditure | 0 | 851 | 67 | 0 | 851 | 7.90% |
| Contribution to Riverina Regional Library | 287,303 | 287,303 | 235,646 | (51,657) | 235,646 | 100.00% |
| Library Programs & Events | | | | | | |
| Local Priority Grant Funding Expenditure | 19,467 | 27,763 | 5,733 | 0 | 27,763 | 20.65% |
| Seniors Week | 16,000 | 11,000 | 0 | 0 | 11,000 | 0.00% |
| Other Funded Programs | 13,060 | 19,587 | 2,550 | 5,844 | 25,431 | 10.03% |
| Total Library Programs & Events | 48,527 | 58,350 | 8,284 | 5,844 | 64,194 | 12.90% |
| Depreciation | 47,468 | 47,468 | 0 | 0 | 47,468 | 0.00% |
| Total Library Expenditure | 832,737 | 839,294 | 524,821 | (45,813) | 793,481 | 66.14% |

| Function: Recreation & Culture | | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % ANNE Budget Used |
|---------------------------------------|-----------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------------------------|
| Capital Expenditure | | 219,000 | 228,417 | 69,244 | 0 | 228,417 | 30.31% |
| Transfers (to) / From Reserves | | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 12,670 | 0 | 0 | 0 | 12,670 | 0.00% |
| Library Donations Reserve | 0 | 851 | 0 | 0 | 0 | 851 | 0.00% |
| Local Priority Grants | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Transfers (to) / From Reserves | 0 | 13,521 | 0 | 0 | 0 | 13,521 | 0.00% |
| | | | | | | | |
| Summary : Public Libraries | | | | | | | |
| Total Operating Revenue | 158,287 | 152,387 | 116,679 | (28,275) | 124,112 | 94.01% | |
| Total Operating Expenditure | 832,737 | 839,294 | 524,821 | (45,813) | 793,481 | 66.14% | |
| Net Surplus/ (Deficit) from Operating | (674,450) | (686,907) | (408,141) | 17,538 | (669,369) | 60.97% | |
| Capital Revenue | 199,000 | 208,417 | 208,418 | 0 | 208,417 | 100.00% | |
| Capital Expenditure | 219,000 | 228,417 | 69,244 | 0 | 228,417 | 30.31% | |
| Net Surplus/ (Deficit) from Capital | (20,000) | (20,000) | 139,174 | 0 | (20,000) | -695.87% | |
| Add Back: Depreciation Contra | 47,468 | 47,468 | 0 | 0 | 47,468 | 0.00% | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | | |
| Net Transfer (to) / from Reserves | 0 | 13,521 | 0 | 0 | 13,521 | 0.00% | |
| Net Result : Public Libraries | (646,982) | (645,918) | (268,968) | 17,538 | (628,380) | 31.44% | |
| | | | | | | | |

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Museums | | | | | | |
| Operating Revenue | | | | | | |
| Grants & Subsidies Recurrent | 0 | 0 | 8,448 | 0 | 0 | |
| Total Operating Revenue | 0 | 0 | 8,448 | 0 | 0 | |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | 2,000 | 2,000 | 2,000 | 100.00% |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 0 | 2,000 | 2,000 | 2,000 | 100.00% |
| Operating Expenditure | | | | | | |
| Maintenance | | | | | | |
| Woolpack Inn Museum | 1,664 | 1,664 | 64 | 0 | 1,664 | 3.85% |
| Culcairn Station House | 1,664 | 1,664 | 127 | 0 | 1,664 | 7.66% |
| Headlie Taylor Museum | 1,600 | 1,600 | 0 | 0 | 1,600 | 0.00% |
| Wymah Museum | 0 | 0 | 0 | 0 | 0 | |
| Total Museum Maintenance | 4,928 | 4,928 | 192 | 0 | 4,928 | 3.89% |
| Operating Expenses | | | | | | |
| Woolpack Inn Museum | 2,310 | 2,395 | 2,280 | 0 | 2,395 | 95.19% |
| Culcairn Station House | 12,114 | 11,947 | 18,760 | 0 | 11,947 | 157.04% |
| Headlie Taylor Museum | 1,099 | 1,054 | 1,054 | 0 | 1,054 | 100.00% |
| Jindera Pioneer Museum | 7,424 | 7,333 | 10,096 | 0 | 7,333 | 137.67% |
| Jindera Craft Shop | 2,290 | 2,109 | 2,028 | 0 | 2,109 | 96.20% |
| Total Museum Operating Expenses | 25,237 | 24,837 | 34,218 | 0 | 24,837 | 137.77% |
| Total Museum Expenses | 30,165 | 29,765 | 34,410 | 0 | 29,765 | 115.60% |
| Programs and Events | | | | | | |
| Wymah Museum Information Signage | 0 | 0 | 1,627 | 0 | 0 | |
| TVC & Social Media Marketing Campaign | 0 | 7,088 | 0 | 0 | 7,088 | 0.00% |
| Culcairn Station House Museum - Inland Rail Community Sponsorship | 0 | 0 | 4,255 | 0 | 0 | |
| Jindera Craft Shop | 0 | 7,088 | 5,881 | 0 | 7,088 | 82.98% |
| Depreciation | 10,912 | 10,912 | 0 | 0 | 10,912 | 0.00% |
| Total Operating Expenditure | 41,077 | 36,853 | 40,291 | 0 | 36,853 | 109.33% |
| Capital Expenditure | 0 | 0 | 2,000 | 2,000 | 2,000 | 100.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 7,088 | 0 | 0 | 7,088 | 0.00% |
| Reserves | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 7,088 | 0 | 0 | 7,088 | 0.00% |
| Summary : Museums | | | | | | |
| Total Operating Revenue | 0 | 0 | 8,448 | 0 | 0 | |
| Total Operating Expenditure | 41,077 | 36,853 | 40,291 | 0 | 36,853 | 109.33% |
| Net Surplus/ (Deficit) from Operating | (41,077) | (36,853) | (31,843) | 0 | (36,853) | 86.41% |
| Capital Revenue | 0 | 0 | 2,000 | 2,000 | 2,000 | 100.00% |
| Capital Expenditure | 0 | 0 | 2,000 | 2,000 | 2,000 | 100.00% |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Add Back: Depreciation Contra | (10,912) | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 7,088 | 0 | 0 | 7,088 | 0.00% |
| Net Result : Museums | (30,165) | (29,765) | (31,843) | 0 | (29,765) | 106.98% |

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|-------------------|
| Swimming Pools | | | | | | |
| Operating Revenue | | | | | | |
| User Charges & Fees | | | | | | |
| Culcairn | 9,431 | 10,756 | 13,184 | 2,429 | 13,185 | 99.99% |
| Henty | 17,197 | 14,300 | 14,260 | (40) | 14,260 | 100.00% |
| Holbrook | 17,196 | 20,165 | 22,986 | 2,822 | 22,987 | 100.00% |
| Jindera | 27,181 | 29,445 | 38,825 | 9,380 | 38,825 | 100.00% |
| Walla Walla | 9,985 | 6,324 | 7,665 | 1,341 | 7,665 | 100.00% |
| Total Operating Revenue | 80,990 | 80,990 | 96,921 | 15,932 | 96,922 | 100.00% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 0 | (32,207) | 0 | 0 | |
| Capital Contributions | 0 | 133 | 133 | 0 | 133 | 100.00% |
| Total Capital Revenue | 0 | 133 | (32,074) | 0 | 133 | -24115.79% |
| Operating Expenditure | | | | | | |
| Culcairn Swimming Pool | | | | | | |
| Culcairn Swimming Pool - Maintenance | 37,454 | 37,454 | 26,667 | (5,000) | 32,454 | 82.17% |
| Culcairn Swimming Pool - Operating Expenses | 91,832 | 91,832 | 64,743 | (16,729) | 75,103 | 86.21% |
| Total Expenses - Culcairn Swimming Pool | 129,286 | 129,286 | 91,410 | (21,729) | 107,557 | 84.99% |
| Henty Swimming Pool | | | | | | |
| Henty Swimming Pool - Maintenance | 30,119 | 30,119 | 44,602 | 25,000 | 55,119 | 80.92% |
| Henty Swimming Pool - Operating Expenses | 90,704 | 90,704 | 89,005 | 8,518 | 99,222 | 89.70% |
| Total Expenses - Henty Swimming Pool | 120,823 | 120,823 | 133,607 | 33,518 | 154,341 | 86.57% |
| Holbrook Swimming Pool | | | | | | |
| Holbrook Swimming Pool - Maintenance | 34,108 | 34,108 | 43,973 | 16,000 | 50,108 | 87.76% |
| Holbrook Swimming Pool - Operating Expenses | 98,255 | 98,255 | 72,011 | (14,546) | 83,709 | 86.03% |
| Total Expenses - Holbrook Swimming Pool | 132,363 | 132,363 | 115,984 | 1,454 | 133,817 | 86.67% |
| Jindera Swimming Pool | | | | | | |
| Jindera Swimming Pool - Maintenance | 23,699 | 23,699 | 35,793 | 17,000 | 40,699 | 87.94% |
| Jindera Swimming Pool - Operating Expenses | 87,906 | 87,906 | 94,281 | 16,737 | 104,643 | 90.10% |
| Total Expenses - Jindera Swimming Pool | 111,605 | 111,605 | 130,074 | 33,737 | 145,342 | 89.49% |
| Walla Walla Swimming Pool | | | | | | |
| Walla Walla Swimming Pool - Maintenance | 23,872 | 23,872 | 28,780 | 8,000 | 31,872 | 90.30% |
| Walla Walla Swimming Pool - Operating Expenses | 75,917 | 75,917 | 60,730 | (5,507) | 70,410 | 86.25% |
| Total Expenses - Walla Walla Swimming Pool | 99,789 | 99,789 | 89,510 | 2,493 | 102,282 | 87.51% |
| Interest on Loans | 19,591 | 19,591 | 6,761 | 0 | 19,591 | 34.51% |
| Depreciation | 379,663 | 379,663 | 0 | 0 | 379,663 | 0.00% |
| Total Operating expenditure | 993,120 | 993,120 | 567,345 | 49,473 | 1,042,593 | 54.42% |

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|------------------|
| Capital Expenditure | 33,000 | 143,346 | 22,707 | 0 | 143,346 | 15.84% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Loan Principal Repayments | 65,437 | 65,437 | 0 | 0 | 65,437 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 110,346 | 0 | 0 | 110,346 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Section 7.11 Contributions | 0 | (133) | 0 | 0 | (133) | 0.00% |
| Transfers (to) / From Reserves | 0 | 110,213 | 0 | 0 | 110,213 | 0.00% |
| Summary : Swimming Pools | | | | | | |
| Total Operating Revenue | 80,990 | 80,990 | 96,921 | 15,932 | 96,922 | 100.00% |
| Total Operating Expenditure | 993,120 | 993,120 | 567,345 | 49,473 | 1,042,593 | 54.42% |
| Net Surplus/ (Deficit) from Operating | (912,130) | (912,130) | (470,424) | (33,541) | (945,671) | 49.75% |
| Capital Revenue | 0 | 133 | (32,074) | 0 | 133 | -24115.79% |
| Capital Expenditure | 33,000 | 143,346 | 22,707 | 0 | 143,346 | 15.84% |
| Net Surplus/ (Deficit) from Capital | (33,000) | (143,213) | (54,781) | 0 | (143,213) | 38.25% |
| Add Back: Depreciation Contra | 379,663 | 379,663 | 0 | 0 | 379,663 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 65,437 | 65,437 | 0 | 0 | 65,437 | 0.00% |
| Net Transfer (to) / from Reserves | 0 | 110,213 | 0 | 0 | 110,213 | 0.00% |
| Net Result : Swimming Pools | (630,904) | (630,904) | (525,205) | (33,541) | (664,445) | 79.04% |

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Sporting Grounds & Recreation Facilities | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | 0 | 6,720 | 5,651 | 0 | 6,720 | 84.09% |
| Holbrook Complex Rental | | | | | | |
| Total Operating Revenue | 0 | 6,720 | 5,651 | 0 | 6,720 | 84.09% |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 782,800 | 587,188 | 42,000 | 824,800 | 71.19% |
| Capital Contributions | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Revenue | 0 | 782,800 | 587,188 | 42,000 | 824,800 | 71.19% |
| Operating Expenditure | | | | | | |
| Maintenance Expenditure | | | | | | |
| Brocklesby Rec Reserve | 5,187 | 5,187 | 7,156 | 3,500 | 8,687 | 82.37% |
| Bungowannah Rec Reserve | 506 | 506 | 503 | 0 | 506 | 99.31% |
| Burrumbuttock Rec Reserve | 5,479 | 5,479 | 8,793 | 4,700 | 10,179 | 86.38% |
| Cookardinia Rec Reserve | 506 | 506 | 113 | 0 | 506 | 22.24% |
| Culcairn Rec Reserve | 85,802 | 85,802 | 45,103 | (26,000) | 59,802 | 75.42% |
| Gerogery Rec Reserve | 11,019 | 11,019 | 6,763 | (2,000) | 9,019 | 74.99% |
| Gerogery West Rec Reserve | 2,588 | 2,588 | 1,381 | 0 | 2,588 | 53.35% |
| Henty Rec Reserve | 79,806 | 79,806 | 54,152 | (12,000) | 67,806 | 79.86% |
| Holbrook Sporting Complex | 79,675 | 79,675 | 61,579 | 0 | 79,675 | 77.29% |
| Jindera Rec Reserve | 80,014 | 80,014 | 49,894 | (14,000) | 66,014 | 75.58% |
| Morgans Lookout | 3,090 | 3,090 | 5,884 | 4,000 | 7,090 | 83.00% |
| Mullengandra Rec Reserve | 505 | 505 | 0 | 0 | 505 | 0.00% |
| Walbundrie Rec Reserve | 22,329 | 26,849 | 28,868 | 5,000 | 31,849 | 90.64% |
| Walla Walla Rec Reserve | 11,881 | 11,881 | 7,458 | 0 | 11,881 | 62.77% |
| Wymah Rec Reserve | 3,090 | 3,090 | 2,789 | 1,800 | 4,890 | 57.03% |
| Total Maintenance Expenditure | 391,477 | 395,997 | 280,435 | (35,000) | 360,997 | 77.68% |
| Operations Expenditure | | | | | | |
| Brocklesby Rec Reserve | 27,612 | 27,230 | 28,876 | 2,000 | 29,230 | 98.79% |
| Bungowannah Rec Reserve | 5,529 | 5,413 | 5,757 | 1,000 | 6,413 | 89.78% |
| Burrumbuttock Rec Reserve | 26,704 | 49,929 | 30,346 | 5,000 | 54,929 | 55.25% |
| Cookardinia Rec Reserve | 760 | 755 | 105 | 0 | 755 | 13.95% |
| Culcairn Rec Reserve | 33,056 | 32,348 | 31,442 | 6,000 | 38,348 | 81.99% |
| Gerogery Rec Reserve | 2,262 | 2,200 | 2,187 | 1,000 | 3,200 | 68.35% |
| Gerogery West Rec Reserve | 5,879 | 5,813 | 4,627 | 0 | 5,813 | 79.59% |
| Henty Rec Reserve | 29,474 | 28,911 | 11,081 | 0 | 28,911 | 38.33% |
| Holbrook Sporting Complex | 53,172 | 58,884 | 65,949 | 18,500 | 77,384 | 85.22% |
| Jindera Rec Reserve | 29,480 | 29,044 | 32,881 | 7,000 | 36,044 | 91.22% |
| Mullengandra Rec Reserve | 0 | 0 | 0 | 0 | 0 | |
| Walbundrie Rec Reserve | 29,376 | 28,916 | 29,430 | 515 | 29,431 | 100.00% |
| Walla Walla Rec Reserve | 27,113 | 26,738 | 26,959 | 300 | 27,038 | 99.71% |
| Woomargama Rec Reserve | 0 | 0 | 45 | 100 | 100 | 45.00% |
| Wymah Rec Reserve | 5,510 | 8,094 | 4,934 | 2,319 | 10,413 | 47.38% |
| Other Committees Rec Reserve | 1,950 | 1,950 | 0 | 0 | 1,950 | 0.00% |
| Total Operations Expenditure | 277,877 | 306,227 | 274,620 | 43,734 | 349,961 | 78.47% |
| Depreciation | 1,092,314 | 1,392,314 | 0 | 0 | 1,392,314 | 0.00% |
| Total Sporting Grounds and Rec Facilities Expenses | 1,761,668 | 2,094,538 | 555,055 | 8,734 | 2,103,272 | 26.39% |

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|------------------|
| Capital Expenditure | 180,000 | 1,134,871 | 416,670 | 67,000 | 1,201,871 | 34.67% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 102,225 | 0 | 0 | 102,225 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Developer Contribution S7.12 | 100,000 | 100,000 | 0 | 0 | 100,000 | 0.00% |
| Unrestricted Cash Reserve | 0 | (50,000) | 0 | 0 | (50,000) | |
| Brocklesby Sale Proceeds Reserve | 0 | 145,996 | 0 | 0 | 145,996 | 0.00% |
| Land Sales Reserve | 0 | 0 | 0 | 0 | 0 | |
| Risk Management Reserve | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 100,000 | 298,221 | 0 | 0 | 298,221 | 0.00% |
| Summary : Sporting Grounds & Recreation Facilities | | | | | | |
| Total Operating Revenue | 0 | 6,720 | 5,651 | 0 | 6,720 | 84.09% |
| Total Operating Expenditure | 1,761,668 | 2,094,538 | 555,055 | 8,734 | 2,103,272 | 26.39% |
| Net Surplus/ (Deficit) from Operating | (1,761,668) | (2,087,818) | (549,404) | (8,734) | (2,096,552) | 26.21% |
| Capital Revenue | 0 | 782,800 | 587,188 | 42,000 | 824,800 | 71.19% |
| Capital Expenditure | 180,000 | 1,134,871 | 416,670 | 67,000 | 1,201,871 | 34.67% |
| Net Surplus/ (Deficit) from Capital | (180,000) | (352,071) | 170,518 | (25,000) | (377,071) | -45.22% |
| Add Back: Depreciation Contra | 1,092,314 | 1,392,314 | 0 | 0 | 1,392,314 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 100,000 | 298,221 | 0 | 0 | 298,221 | 0.00% |
| Net Result : Sporting Grounds & Recreation Facilities | (749,354) | (749,354) | (378,886) | (33,734) | (783,088) | 55.14% |

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|------------------|
| Parks & Gardens | | | | | | |
| Operating Revenue | | | | | | |
| Sundry Income | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Revenue | | | | | | |
| Capital Grants | 0 | 180,000 | 70,335 | 90,335 | 270,335 | 26.02% |
| Capital Contributions | 0 | 423 | 115,580 | 0 | 423 | 27323.88% |
| Total Capital Revenue | 0 | 180,423 | 185,915 | 90,335 | 270,758 | 68.66% |
| Operating Expenditure | | | | | | |
| Parks Maintenance Expenditure | | | | | | |
| Brocklesby Parks | 5,165 | 5,165 | 4,708 | 1,000 | 6,165 | 76.37% |
| Burrumbuttock Parks | 4,855 | 4,855 | 4,504 | 1,000 | 5,855 | 76.93% |
| Culcairn Parks | 25,840 | 82,023 | 33,758 | 7,000 | 89,023 | 37.92% |
| Gerogery Parks | 4,137 | 4,137 | 5,301 | 3,000 | 7,137 | 74.28% |
| Henty Parks | 24,409 | 24,455 | 31,912 | 16,000 | 40,455 | 78.88% |
| Holbrook Parks | 30,703 | 30,703 | 25,093 | 4,000 | 34,703 | 72.31% |
| Holbrook-10 Mile Creek Parks | 61,620 | 62,574 | 16,458 | (26,000) | 36,574 | 45.00% |
| Holbrook-Ian Geddes Bush Walk | 7,612 | 7,612 | 8,075 | 2,000 | 9,612 | 84.01% |
| Holbrook-Submarine Area Parks | 53,593 | 53,639 | 35,480 | 0 | 53,639 | 66.15% |
| Jindera Parks | 50,192 | 52,947 | 52,477 | 15,000 | 67,947 | 77.23% |
| Morven Parks | 1,172 | 1,172 | 448 | 0 | 1,172 | 38.19% |
| Walbundrie Parks | 2,344 | 2,344 | 2,201 | 0 | 2,344 | 93.89% |
| Walla Walla Parks | 28,552 | 28,552 | 19,347 | 0 | 28,552 | 67.76% |
| Woomargama Parks | 7,669 | 7,669 | 6,079 | 0 | 7,669 | 79.27% |
| Maintenance Expenditure | 307,863 | 367,847 | 245,840 | 23,000 | 390,847 | 62.90% |
| Parks Other Operating Expenditure | | | | | | |
| Burrumbuttock Parks | 2,913 | 2,913 | 347 | (1,000) | 1,913 | 18.14% |
| Burrumbuttock Parks | 1,781 | 1,779 | 843 | 0 | 1,779 | 47.38% |
| Culcairn Parks | 16,155 | 16,147 | 2,819 | 1,000 | 17,147 | 16.44% |
| Gerogery Parks | 2,573 | 2,573 | 1,317 | 0 | 2,573 | 51.20% |
| Henty Parks | 10,726 | 10,632 | 14,168 | 1,000 | 11,632 | 121.80% |
| Holbrook Parks | 13,465 | 13,879 | 10,042 | 0 | 13,879 | 72.35% |
| Holbrook-10 Mile Creek Parks | 2,230 | 2,361 | 2,620 | 1,000 | 3,361 | 77.94% |
| Holbrook-Submarine Area Parks | 10,952 | 11,257 | 5,531 | 0 | 11,257 | 49.14% |
| Jindera Parks | 4,630 | 4,325 | 3,163 | 0 | 4,325 | 73.14% |
| Jindera JVG Parks | 8,918 | 8,846 | 6,079 | 0 | 8,846 | 68.73% |
| Morven Parks | 1,425 | 1,414 | 1,214 | 0 | 1,414 | 85.83% |
| Walbundrie Parks | 32 | 30 | 30 | 0 | 30 | 100.00% |
| Walla Walla Parks | 5,670 | 5,576 | 4,269 | 0 | 5,576 | 76.57% |
| Woomargama Parks | 407 | 403 | 264 | 0 | 403 | 65.52% |
| Total Parks Other Operating Expenditure | 81,877 | 82,135 | 52,707 | 2,000 | 84,135 | 62.65% |
| Depreciation | 137,458 | 237,458 | 0 | 0 | 237,458 | 0.00% |
| Total Parks Expenditure | 527,198 | 687,440 | 298,547 | 25,000 | 712,440 | 41.90% |

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Capital Expenditure | 50,000 | 168,467 | 77,587 | 97,318 | 265,785 | 29.19% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 118,467 | 0 | 0 | 118,467 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Land Sales Reserve | 0 | 0 | 0 | 6,983 | 6,983 | 0.00% |
| Unrestricted Cash Reserve | 0 | (130,000) | 0 | 0 | (130,000) | 0.00% |
| Section 7.11 Contributions | 0 | (423) | (423) | 0 | (423) | 100.00% |
| Transfers (to) / From Reserves | 0 | (11,956) | (423) | 6,983 | (4,973) | 8.51% |
| Summary : Parks & Gardens | | | | | | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 527,198 | 687,440 | 298,547 | 25,000 | 712,440 | 41.90% |
| Net Surplus/ (Deficit) from Operating | (527,198) | (687,440) | (298,547) | (25,000) | (712,440) | 41.90% |
| Capital Revenue | 0 | 180,423 | 185,915 | 90,335 | 270,758 | 68.66% |
| Capital Expenditure | 50,000 | 168,467 | 77,587 | 97,318 | 265,785 | 29.19% |
| Net Surplus/ (Deficit) from Capital | (50,000) | 11,956 | 108,328 | (6,983) | 4,973 | 2178.33% |
| Add Back: Depreciation Contra | 137,458 | 237,458 | 0 | 0 | 237,458 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | (11,956) | (423) | 6,983 | (4,973) | 8.51% |
| Net Result : Parks & Gardens | (439,740) | (449,982) | (190,641) | (25,000) | (474,982) | 40.14% |

| Function: Recreation & Culture | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Summary : Recreation & Culture | | | | | | |
| Total Operating Revenue | 244,027 | 244,847 | 230,578 | (12,343) | 232,504 | 99.17% |
| Total Operating Expenditure | 4,534,637 | 5,283,440 | 2,107,664 | 48,594 | 5,332,034 | 39.53% |
| Net Surplus/ (Deficit) from Operating | (4,290,610) | (5,038,592) | (1,877,086) | (60,937) | (5,099,530) | 36.81% |
| Capital Revenue | 199,000 | 1,271,773 | 991,447 | 134,335 | 1,406,108 | 70.51% |
| Capital Expenditure | 482,000 | 2,126,021 | 658,033 | 166,318 | 2,292,339 | 28.71% |
| Net Surplus/ (Deficit) from Capital | (283,000) | (854,248) | 333,414 | (31,983) | (886,231) | -37.62% |
| Add Back: Depreciation Contra | 1,876,873 | 2,537,785 | 0 | 0 | 2,537,785 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 65,437 | 65,437 | 0 | 0 | 65,437 | 0.00% |
| Net Transfer (to) / from Reserves | 100,000 | 771,087 | (423) | 6,983 | 778,070 | -0.07% |
| Net Result : Recreation & Culture | (2,640,350) | (2,649,405) | (1,544,095) | (85,937) | (2,735,343) | 53.87% |

| Function: Manufacturing, Mining & Construction | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Building Control | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | 182,326 | 182,146 | 108,482 | (35,000) | 147,146 | 73.72% |
| Other Revenue | | | | | | |
| Total Operating Revenue | 182,326 | 182,146 | 108,482 | (35,000) | 147,146 | 73.72% |
| Capital Revenue | | | | | | |
| Capital Grants | | | | | | |
| Capital Contributions | | | | | | |
| Total Capital Revenue | | | | | | |
| Operating Expenses | | | | | | |
| Administration - Salaries & Wages | 468,326 | 468,326 | 398,659 | | 468,326 | 85.12% |
| Administration - Other Expenses | 17,719 | 17,719 | 11,120 | | 17,719 | 62.76% |
| Building Consultants Fees | | 29,125 | 36,016 | 40,000 | 69,125 | 52.10% |
| Staff Training | 6,000 | 6,000 | 945 | | 6,000 | 15.76% |
| Subscriptions | 1,600 | 1,600 | | | 1,600 | 0.00% |
| Total Operating Expenses | 493,645 | 522,770 | 446,740 | 40,000 | 562,770 | 79.38% |
| Capital Expenditure | 50,000 | 95,000 | | | 95,000 | |
| Proceeds on Sale of Assets | 15,000 | 25,000 | | | 25,000 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | | 35,000 | | | 35,000 | 0.00% |
| Unexpended Grants | | | | | | |
| Reserves | | | | | | |
| Transfers (to) / From Reserves | | 35,000 | | | 35,000 | 0.00% |
| Summary : Building Control | | | | | | |
| Total Operating Revenue | 182,326 | 182,146 | 108,482 | (35,000) | 147,146 | 73.72% |
| Total Operating Expenditure | 493,645 | 522,770 | 446,740 | 40,000 | 562,770 | 79.38% |
| Net Surplus/ (Deficit) from Operating | (311,319) | (340,624) | (338,258) | (75,000) | (415,624) | 81.39% |
| Capital Revenue | | | | | | |
| Capital Expenditure | 50,000 | 95,000 | | | 95,000 | 0.00% |
| Net Surplus/ (Deficit) from Capital | (50,000) | (95,000) | | | (95,000) | 0.00% |
| Depreciation Contra | | | | | | |
| Loan Funds Raised | | | | | | |
| Proceeds on Sale of Assets | 15,000 | 25,000 | | | 25,000 | 0.00% |
| Loan Repayments | | | | | | |
| Net Transfer (to) / from Reserves | | 35,000 | | | 35,000 | 0.00% |
| Net Result : Building Control | (346,319) | (375,624) | (338,258) | (75,000) | (450,624) | 75.06% |

| Function: Manufacturing, Mining & Construction | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|-------------------------|----------------------------------|----------------------------|----------------------------|------------------------------------|---------------|
| Quarries & Pits | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | | | | | | |
| Total Operating Revenue | | | | | | |
| Operating Expenses | | | | | | |
| Remediation Expenses | | 230,000 | 33,914 | | 230,000 | 14.8% |
| Depreciation | 3,298 | 3,298 | | | 3,298 | 0.0% |
| Oncost Recoveries | (130,000) | (130,000) | (120,284) | | (130,000) | |
| Operating Expenses Total | (126,702) | 103,298 | (86,370) | | 103,298 | 14.8% |
| Total Operating Expenses | (126,702) | 103,298 | (86,370) | | 103,298 | -83.6% |
| Capital Expenditure | | | | | | |
| Refer: Capital Expenditure Page | | | | | | |
| Total Capital Expenditure | | | | | | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | | | | | | |
| Unexpended Grants | | | | | | |
| Landfill Rehabilitation Reserve | | 230,000 | | | 230,000 | |
| Quarry Rehabilitation Reserve | (130,000) | (130,000) | | | (130,000) | 0.0% |
| Transfers (to) / From Reserves | (130,000) | 100,000 | | | 100,000 | 0.0% |
| Summary : Quarries & Pits | | | | | | |
| Total Operating Revenue | 0 | | 0 | 0 | 0 | |
| Total Operating Expenditure | -126,702 | 103,298 | -86,370 | 0 | 103,298 | -83.61% |
| Net Surplus/ (Deficit) from Operating | 126,702 | (103,298) | 86,370 | 0 | -103,298 | -83.61% |
| Capital Revenue | 0 | | 0 | 0 | 0 | |
| Capital Expenditure | 0 | | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | | 0 | 0 | 0 | |
| Depreciation Contra | 3,298 | 3,298 | 0 | 0 | 3,298 | 0.00% |
| Loan Funds Raised | 0 | | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | | 0 | 0 | 0 | |
| Loan Repayments | 0 | | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | -130,000 | 100,000 | 0 | 0 | 100,000 | 0.00% |
| Net Result : Quarries & Pits | 0 | | 86,370 | 0 | 0 | -37.55% |
| Summary : Manufacturing, Mining & Building | | | | | | |
| Total Operating Revenue | 182326 | 182,146 | 108482 | -35000 | 147146 | 73.72% |
| Total Operating Expenditure | 366943 | 626,068 | 360370 | 40000 | 666068 | 54.10% |
| Net Surplus/ (Deficit) from Operating | -184617 | (443,922) | -251888 | -75000 | -518922 | 48.54% |
| Capital Revenue | 0 | | 0 | 0 | 0 | |
| Capital Expenditure | 50000 | 95,000 | 0 | 0 | 95000 | 0.00% |
| Net Surplus/ (Deficit) from Capital | (50,000) | (95,000) | 0 | 0 | -95000 | 0.00% |
| Depreciation Contra | 3298 | 3,298 | 0 | 0 | 3298 | 0.00% |
| Loan Funds Raised | 0 | | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 15000 | 25,000 | 0 | 0 | 25000 | 0.00% |
| Loan Repayments | 0 | | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | -130000 | 135,000 | 0 | 0 | 135000 | 0.00% |
| Net Result : Manufacturing, Mining & Building | (346,319) | (375,624) | -251888 | -75000 | (450,624) | 37.01% |

| Function: Transport & Communication | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Operating Revenue | | | | | | |
| FAG Grant - Roads Component | 2,704,813 | 2,762,012 | 320,364 | 0 | 2,762,012 | 11.60% |
| Urban Roads - Roads to Recovery | 900,000 | 900,000 | 400,000 | 150,000 | 1,050,000 | 38.10% |
| Sealed Rural Roads - Roads to Recovery | 750,000 | 750,000 | 0 | 0 | 750,000 | 0.00% |
| Sealed Rural Roads - State Government Interest Subsidy | 3,195 | 3,195 | 382 | 0 | 3,195 | 11.96% |
| Sealed Regional Roads - Block Grant | 1,940,300 | 1,972,000 | 1,972,000 | 0 | 1,972,000 | 100.00% |
| Unsealed Rural Roads - LRCIP | 0 | 0 | 0 | 0 | 0 | |
| Natural Disaster Recovery Grants | 0 | 2,296,725 | 323,830 | 308,919 | 2,605,644 | 12.43% |
| Ancillary Roadworks - Rural Addressing | 0 | 2,000 | 1,860 | 0 | 2,000 | 93.00% |
| PAMPS Funding | 40,000 | 40,000 | 0 | (40,000) | 0 | |
| Aerodromes | 0 | 0 | 632 | 632 | 632 | 99.97% |
| State Roads RMCC Works - Maintenance | 787,950 | 787,950 | 397,199 | 0 | 787,950 | 50.41% |
| State Roads RMCC Works - Ordered Works | 2,059,176 | 2,059,176 | 3,798 | 0 | 2,059,176 | 0.18% |
| Total Operating Revenue | 9,185,434 | 11,573,058 | 3,420,065 | 419,551 | 11,992,609 | 28.52% |
| Capital Revenue | | | | | | |
| Urban Roads - Grants & Contributions | 0 | 210,000 | 99,821 | 0 | 210,000 | 47.53% |
| Sealed Rural Roads - Grants & Contributions | 0 | 2,673,662 | 1,474,534 | 0 | 2,673,662 | 55.15% |
| Sealed Rural Roads - Contribution to Works (Boral) | 0 | 11,121 | 35,359 | 24,238 | 35,359 | 100.00% |
| Sealed Regional Roads - Block Grant | 450,000 | 450,000 | 450,000 | 0 | 450,000 | 100.00% |
| Sealed Regional Roads - Regional Repair Contribution | 450,000 | 460,462 | 0 | 0 | 460,462 | 0.00% |
| Sealed Regional Roads - Other Funded Projects | 0 | 2,951,939 | 2,167,877 | 0 | 2,951,939 | 73.44% |
| LRCIP - Woomargama Park Upgrade | 0 | 50,000 | 0 | 0 | 50,000 | 0.00% |
| Kerb & Gutter Contributions | 0 | 0 | 0 | 0 | 0 | |
| Unsealed Rural Roads - LRCIP - Gravel Resheeting | 0 | 746,517 | 0 | 0 | 746,517 | 0.00% |
| Footpaths - LRCIP | 0 | 369,190 | 8,317 | 0 | 369,190 | 2.25% |
| Footpath Contributions | 20,000 | 20,000 | 0 | 0 | 20,000 | 0.00% |
| Bus Shelters | 0 | 0 | 0 | 0 | 0 | |
| Bridges | 0 | 0 | (25,000) | 0 | 0 | |
| Contribution to Works | 0 | 3,924 | 172,198 | 4,856 | 8,780 | 1961.25% |
| Total Capital Revenue | 920,000 | 7,946,815 | 4,383,106 | 29,094 | 7,975,909 | 54.95% |
| Operating Expenditure | | | | | | |
| Urban Roads - Roads Maintenance | 248,307 | 213,307 | 137,416 | 0 | 213,307 | 64.42% |
| Urban Roads - Tree Maintenance | 554,140 | 739,140 | 548,980 | 0 | 739,140 | 74.27% |
| Sealed Rural Roads - Road Maintenance | 911,459 | 1,011,459 | 854,008 | 0 | 1,011,459 | 84.43% |
| Unsealed Rural Roads - Road Maintenance | 1,548,030 | 1,548,030 | 1,200,815 | 0 | 1,548,030 | 77.57% |
| Sealed Regional Roads - Road Maintenance | 747,100 | 747,100 | 933,925 | 0 | 747,100 | 125.01% |
| Natural Disaster Recovery Expenditure | 0 | 2,296,725 | 2,606,169 | 308,919 | 2,605,644 | 100.02% |
| State Roads RMCC Works - Maintenance | 787,950 | 787,950 | 787,675 | 0 | 787,950 | 99.97% |
| State Roads RMCC Works - Ordered Works | 2,059,176 | 2,059,176 | 1,189,873 | 0 | 2,059,176 | 57.78% |
| Kerb & Gutter Maintenance | 55,184 | 55,184 | 16,519 | (38,983) | 16,201 | 147.48% |
| Footpath Maintenance | 54,784 | 54,784 | 52,791 | 8,533 | 63,317 | 77.27% |
| Bus Shelters Maintenance | 0 | 0 | 0 | 0 | 0 | |
| Bridges & Culverts Maintenance | 152,704 | 94,211 | 1,374 | 0 | 94,211 | 1.46% |
| Aerodromes Maintenance | 18,986 | 18,986 | 19,048 | 2,247 | 21,233 | 89.71% |
| Aerodromes - Other Expenditure | 5,549 | 6,812 | 6,812 | 0 | 6,812 | 100.00% |
| Ancillary Roadworks - Rural Addressing | 0 | 0 | 0 | 0 | 0 | |
| Ancillary Roadworks - Other | 0 | 0 | 0 | 0 | 0 | |
| PAMPS Project Expenditure | 80,000 | 80,000 | 0 | (80,000) | 0 | |
| Loan Interest | 47,367 | 47,367 | 29,878 | 0 | 47,367 | 63.08% |
| Depreciation | 5,361,017 | 8,459,961 | 0 | 0 | 8,459,961 | 0.00% |
| Total Operating Expenditure | 12,631,753 | 18,220,192 | 8,385,283 | 200,716 | 18,420,908 | 45.52% |

| Function: Transport & Communication | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Capital Expenditure | | | | | | |
| Urban Roads | 480,500 | 898,694 | 589,092 | 267,716 | 1,166,410 | 50.50% |
| Sealed Rural Roads | 1,000,000 | 4,210,598 | 3,595,536 | (32,716) | 4,177,882 | 86.06% |
| Unsealed Rural Roads | 3,290,000 | 3,806,301 | 1,914,081 | 141,088 | 3,947,389 | 48.49% |
| Regional Roads | 2,093,200 | 5,759,342 | 3,848,922 | 0 | 5,759,342 | 66.83% |
| Kerb & Gutter | 0 | 0 | 0 | 0 | 0 | |
| Footpaths | 80,000 | 467,148 | 387,616 | 6,467 | 473,615 | 81.84% |
| Bridges & Culverts | 0 | 8,493 | 8,493 | 0 | 8,493 | 100.00% |
| Bus Shelters | 5,000 | 10,000 | 0 | 0 | 10,000 | 0.00% |
| Aerodromes | 0 | 182,232 | 191,556 | 9,324 | 191,556 | 100.00% |
| Ancillary Roadworks | 50,000 | 132,325 | 10,136 | 0 | 132,325 | 7.66% |
| PAMPS | 0 | 0 | 0 | 0 | 0 | |
| Total Capital Expenditure | 6,998,700 | 15,475,133 | 10,545,431 | 391,879 | 15,867,012 | 66.46% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 388,874 | 388,874 | 0 | 0 | 388,874 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 2,040,709 | 0 | 0 | 2,040,709 | 0.00% |
| Unexpended Grants | 0 | 428,993 | 0 | 0 | 428,993 | 0.00% |
| Unrestricted Cash Reserve | 0 | (796,517) | 0 | 120,906 | (690,656) | 0.00% |
| Boral Contributions | 0 | (11,121) | 0 | 0 | 0 | |
| S7.11 Contributions | 0 | (3,924) | 0 | 45,000 | 45,000 | 0.00% |
| Transfers (to) / From Reserves | 0 | 1,658,140 | 0 | 165,906 | 1,824,046 | 0.00% |
| Summary : Transport & Communications | | | | | | |
| Total Operating Revenue | 9,185,434 | 11,573,058 | 3,420,065 | 419,551 | 11,992,609 | 28.52% |
| Total Operating Expenditure | 12,631,753 | 18,220,192 | 8,385,283 | 200,716 | 18,420,908 | 45.52% |
| Net Surplus/ (Deficit) from Operating | (3,446,319) | (6,647,134) | (4,965,218) | 218,835 | (6,428,299) | 77.24% |
| Capital Revenue | 920,000 | 7,946,815 | 4,383,106 | 29,094 | 7,975,909 | 54.95% |
| Capital Expenditure | 6,998,700 | 15,475,133 | 10,545,431 | 391,879 | 15,867,012 | 66.46% |
| Net Surplus/ (Deficit) from Capital | (6,078,700) | (7,528,318) | (6,162,325) | (362,785) | (7,891,103) | 78.09% |
| Add Back: Depreciation Contra | 5,361,017 | 8,459,961 | 0 | 0 | 8,459,961 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 388,874 | 388,874 | 0 | 0 | 388,874 | 0.00% |
| Net Transfer (to) / from Reserves | 0 | 1,658,140 | 0 | 165,906 | 1,824,046 | 0.00% |
| Net Result : Transport & Communications | (4,552,876) | (4,446,225) | (11,127,543) | 21,956 | (4,424,269) | 251.51% |

| Function: Economic Affairs | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Jindera Medical Centre | | | | | | |
| Operating Revenue | | | | | | |
| User Fees & Charges | 21,806 | 21,806 | 18,470 | 2,243 | 24,049 | 76.80% |
| Total Operating Revenue | 21,806 | 21,806 | 18,470 | 2,243 | 24,049 | 76.80% |
| Expenditure | | | | | | |
| Maintenance | 3,820 | 3,820 | 2,834 | 0 | 3,820 | 74.19% |
| Operating Expenditure | 11,383 | 11,627 | 10,233 | 1,806 | 13,433 | 76.18% |
| Depreciation | 10,829 | 10,829 | 0 | 0 | 10,829 | 0.00% |
| Total Operating Expenditure | 26,032 | 26,276 | 13,067 | 1,806 | 28,082 | 46.53% |
| Capital Expenditure | 10,000 | 10,000 | 0 | 0 | 10,000 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Jindera Medical Centre Reserves | 3,397 | 3,641 | (5,403) | (437) | 3,204 | -168.62% |
| Transfers (to) / From Reserves | 3,397 | 3,641 | (5,403) | (437) | 3,204 | -168.62% |
| Summary : Jindera Medical Centre | | | | | | |
| Total Operating Revenue | 21,806 | 21,806 | 18,470 | 2,243 | 24,049 | 76.80% |
| Total Operating Expenditure | 26,032 | 26,276 | 13,067 | 1,806 | 28,082 | 46.53% |
| Net Surplus/ (Deficit) from Operating | (4,226) | (4,470) | 5,403 | 437 | (4,033) | -133.96% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 10,000 | 10,000 | 0 | 0 | 10,000 | 0.00% |
| Net Surplus/ (Deficit) from Capital | (10,000) | (10,000) | 0 | 0 | (10,000) | 0.00% |
| Depreciation Contra | 10,829 | 10,829 | 0 | 0 | 10,829 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 3,397 | 3,641 | (5,403) | (437) | 3,204 | -168.62% |
| Net Result : Jindera Medical Centre | 0 | 0 | 0 | 0 | 0 | |

| Function: Economic Affairs | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Caravan Parks | | | | | | |
| Operating Revenue | | | | | | |
| Culcairn Caravan Park Fees | 64,049 | 75,749 | 77,101 | 25,000 | 100,749 | 76.53% |
| Total Operating Revenue | 64,049 | 75,749 | 77,101 | 25,000 | 100,749 | 76.53% |
| Operating Expenditure | | | | | | |
| Culcairn Caravan Park - Maintenance | 8,615 | 8,615 | 4,163 | 0 | 8,615 | 48.33% |
| Culcairn Caravan Park - Operations | 43,031 | 55,012 | 44,589 | 12,823 | 67,835 | 65.73% |
| Depreciation | 20,294 | 20,294 | 0 | 0 | 20,294 | 0.00% |
| Total Caravan Park Expenditure | 71,940 | 83,921 | 48,752 | 12,823 | 96,744 | 50.39% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Summary : Caravan Parks | | | | | | |
| Total Operating Revenue | 64,049 | 75,749 | 77,101 | 25,000 | 100,749 | 76.53% |
| Total Operating Expenditure | 71,940 | 83,921 | 48,752 | 12,823 | 96,744 | 50.39% |
| Net Surplus/ (Deficit) from Operating | (7,891) | (8,172) | 28,349 | 12,177 | 4,005 | 707.92% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 20,294 | 20,294 | 0 | 0 | 20,294 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Result : Caravan Parks | 12,403 | 12,122 | 28,349 | 12,177 | 24,299 | -110.30% |

| Function: Economic Affairs | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Tourism Operations | | | | | | |
| Operating Revenue | | | | | | |
| Grants & Subsidies Recurrent | 0 | 0 | 0 | 0 | 0 | |
| Operating Contributions | 0 | 0 | 0 | 0 | 0 | |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | |
| Administration Salaries & Wages | 128,050 | 128,050 | 88,663 | 0 | 128,050 | 69.24% |
| Tourism Initiatives | 41,331 | 41,331 | 22,864 | 0 | 41,331 | 55.32% |
| Programs & Events | 14,000 | 14,000 | 10,029 | 0 | 14,000 | 71.64% |
| Total Operating Expenditure | 183,381 | 183,381 | 121,556 | 0 | 183,381 | 66.29% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Summary : Tourism Operations | | | | | | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 183,381 | 183,381 | 121,556 | 0 | 183,381 | 66.29% |
| Net Surplus/ (Deficit) from Operating | (183,381) | (183,381) | (121,556) | 0 | (183,381) | 66.29% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Net Result : Tourism Operations | (183,381) | (183,381) | (121,556) | 0 | (183,381) | 61.27% |

| Function: Economic Affairs | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Visitor Information Centre and Submarine Museum | | | | | | |
| Operating Revenue | | | | | | |
| Admission Fees | 35,700 | 43,700 | 38,542 | 4,000 | 47,700 | 80.80% |
| Tourism Sales and Other Revenue | 20,000 | 15,000 | 17,783 | 6,322 | 21,322 | 83.40% |
| Grants & Subsidies Recurrent | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 55,700 | 58,700 | 56,325 | 10,322 | 69,022 | 81.60% |
| Operating Expenditure | | | | | | |
| Administration Salaries & Wages | 154,680 | 154,680 | 123,096 | 0 | 154,680 | 79.58% |
| Goods for Resale | 18,000 | 18,000 | 21,823 | 0 | 18,000 | 121.24% |
| Maintenance Expenditure | 2,758 | 3,676 | 3,356 | 1,451 | 5,127 | 65.45% |
| Operating Expenditure | 19,685 | 21,755 | 21,067 | 2,586 | 24,341 | 86.55% |
| Submarine Museum Committee Expenditure | 5,000 | 5,000 | 1,895 | 0 | 5,000 | 37.90% |
| Depreciation | 32,243 | 32,243 | 0 | 0 | 32,243 | 0.00% |
| Total Operating Expenditure | 232,366 | 235,354 | 171,237 | 4,037 | 239,391 | 71.53% |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 0 | 0 | 0 | (6,215) | (6,215) | 0.00% |
| Transfers (to) / From Reserves | 0 | 0 | 0 | (6,215) | (6,215) | 0.00% |
| Summary : Visitor Information Centre and Submarine Museum | | | | | | |
| Total Operating Revenue | 55,700 | 58,700 | 56,325 | 10,322 | 69,022 | 81.60% |
| Total Operating Expenditure | 232,366 | 235,354 | 171,237 | 4,037 | 239,391 | 71.53% |
| Net Surplus/ (Deficit) from Operating | (176,666) | (176,654) | (114,912) | 6,285 | (170,369) | 67.45% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 32,243 | 32,243 | 0 | 0 | 32,243 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | (6,215) | (6,215) | 0.00% |
| Net Result : Visitor Information Centre and Submarine Museum | (144,423) | (144,411) | (114,912) | 70 | (144,341) | 79.61% |

| Function: Economic Affairs | | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|-----------|----------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Economic Development | | | | | | | |
| Operating Revenue | | | | | | | |
| User Fees & Charges | 0 | 0 | 0 | 0 | 0 | 0 | |
| Grants & Subsidies | 0 | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 100.00% |
| Other Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 0 | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 100.00% |
| Operating Expenditure | | | | | | | |
| Administration Expenditure - Salaries & Wages | 94,860 | 94,860 | 0 | 0 | 0 | 94,860 | 0.00% |
| Administration Expenditure - Other | 3,500 | 3,500 | 0 | 0 | 0 | 3,500 | 0.00% |
| Subscriptions | 20,666 | 20,666 | 18,450 | 0 | 0 | 20,666 | 89.28% |
| Programs & Events | 25,000 | 25,000 | 4,500 | 2,500 | 2,500 | 27,500 | 16.36% |
| Total Operating Expenditure | 144,026 | 144,026 | 22,950 | 2,500 | 2,500 | 146,526 | 15.66% |
| Capital Expenditure | | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Summary : Economic Development | | | | | | | |
| Total Operating Revenue | 0 | 0 | 2,500 | 2,500 | 2,500 | 2,500 | 100.00% |
| Total Operating Expenditure | 144,026 | 144,026 | 22,950 | 2,500 | 2,500 | 146,526 | 15.66% |
| Net Surplus/ (Deficit) from Operating | (144,026) | (144,026) | (20,450) | 0 | 0 | (144,026) | 14.20% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Net Result : Economic Development | (144,026) | (144,026) | (20,450) | 0 | 0 | (144,026) | 14.00% |

| Function: Economic Affairs | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|---|----------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Community Development Grants and Projects | | | | | | |
| Operating Revenue | | | | | | |
| Mental Health Drug & Alcohol Program | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Operating Expenditure | | | | | | |
| Community Development Grants | 0 | 0 | 0 | 0 | 0 | |
| Community Development Meetings | 0 | 0 | 0 | 0 | 0 | |
| Community Development Projects - Other | 15,000 | 78,730 | 0 | 0 | 78,730 | 0.00% |
| Health & Wellbeing Forum | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 15,000 | 78,730 | 0 | 0 | 78,730 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 63,730 | 0 | 0 | 63,730 | 0.00% |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Reserves | 0 | 0 | 0 | 0 | 0 | |
| Transfers (to) / From Reserves | 0 | 63,730 | 0 | 0 | 63,730 | 0.00% |
| Summary : Community Development Grants and Projects | | | | | | |
| Total Operating Revenue | 0 | 0 | 0 | 0 | 0 | |
| Total Operating Expenditure | 15,000 | 78,730 | 0 | 0 | 78,730 | 0.00% |
| Net Surplus/ (Deficit) from Operating | (15,000) | (78,730) | 0 | 0 | (78,730) | 0.00% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 63,730 | 0 | 0 | 63,730 | 0.00% |
| Net Result : Community Development Grants and Projects | (15,000) | (15,000) | 0 | 0 | (15,000) | 0.00% |

| Function: Economic Affairs | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Real Estate Rental and Leasing | | | | | | |
| Operating Revenue | | | | | | |
| Property Leases | 73,598 | 139,915 | 122,587 | 1,664 | 141,579 | 86.59% |
| Land Sales | 1,448,093 | 1,448,093 | 638,636 | 0 | 1,448,093 | 44.10% |
| Total Operating Revenue | 1,521,691 | 1,588,008 | 761,223 | 1,664 | 1,589,672 | 47.89% |
| Capital Revenue | | | | | | |
| Purchase 31a Balfour Street, culcain | 0 | 0 | 280,000 | 480,000 | 480,000 | 58.33% |
| Total Capital Revenue | 0 | 0 | 280,000 | 480,000 | 480,000 | 58.33% |
| Expenditure | | | | | | |
| Property Expenses | 51,056 | 57,055 | 104,433 | 52,832 | 109,887 | 95.04% |
| Depreciation | 16,849 | 16,849 | 0 | 0 | 16,849 | 0.00% |
| Interest on Loans | 24,860 | 24,860 | 9,232 | 0 | 24,860 | 37.13% |
| Total Operating Expenditure | 92,765 | 98,764 | 113,664 | 52,832 | 151,596 | 74.98% |
| Capital Expenditure | 0 | 239,290 | 311,753 | 582,241 | 821,531 | 37.95% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | 0.00% |
| Loan Principal Repayments | 143,233 | 143,233 | 0 | 0 | 143,233 | 0.00% |
| Transfers (to) / From Reserves | | | | | | |
| Uncompleted Works | 0 | 0 | 0 | 0 | 0 | |
| Unexpended Grants | 0 | 0 | 0 | 0 | 0 | |
| Reserves - Trust | 0 | 0 | 0 | 82,306 | 82,306 | |
| Crown Lands Reserve | (13,526) | (18,011) | 0 | 0 | (18,011) | 0.00% |
| Land Development Reserve | (1,280,000) | (1,099,755) | 0 | 60,994 | (1,038,761) | 0.00% |
| Transfers (to) / From Reserves | (1,293,526) | (1,117,766) | 0 | 143,300 | (974,466) | 0.00% |
| Summary : Real Estate Development | | | | | | |
| Total Operating Revenue | 1,521,691 | 1,588,008 | 761,223 | 1,664 | 1,589,672 | 47.89% |
| Total Operating Expenditure | 92,765 | 98,764 | 113,664 | 52,832 | 151,596 | 74.98% |
| Net Surplus/ (Deficit) from Operating | 1,428,926 | 1,489,243 | 647,559 | (51,167) | 1,438,076 | 45.03% |
| Capital Revenue | 0 | 0 | 280,000 | 480,000 | 480,000 | 58.33% |
| Capital Expenditure | 0 | 239,290 | 311,753 | 582,241 | 821,531 | 37.95% |
| Net Surplus/ (Deficit) from Capital | 0 | (239,290) | (31,753) | (102,241) | (341,531) | 9.30% |
| Add Back: Depreciation Contra | 16,849 | 16,849 | 0 | 0 | 16,849 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 143,233 | 143,233 | 0 | 0 | 143,233 | 0.00% |
| Net Transfer (to) / from Reserves | (1,293,526) | (1,117,766) | 0 | 143,300 | (974,466) | 0.00% |
| Net Result : Real Estate Development | 9,016 | 5,803 | 615,805 | (10,108) | (4,305) | 149.66% |

| Function: Economic Affairs | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|--|----------------------------|--|-------------------------------|----------------------------------|--|------------------|
| Private Works | | | | | | |
| Operating Revenue | | | | | | |
| Private Works Income | 208,080 | 208,080 | 171,310 | 200,000 | 408,080 | 41.98% |
| Total Operating Revenue | 208,080 | 208,080 | 171,310 | 200,000 | 408,080 | 41.98% |
| Operating Expenditure | | | | | | |
| Private Works Expenditure | 199,614 | 199,614 | 320,005 | 200,000 | 399,614 | 80.08% |
| Total Operating Expenditure | 199,614 | 199,614 | 320,005 | 200,000 | 399,614 | 80.08% |
| Summary : Private Works | | | | | | |
| Total Operating Revenue | 208,080 | 208,080 | 171,310 | 200,000 | 408,080 | 41.98% |
| Total Operating Expenditure | 199,614 | 199,614 | 320,005 | 200,000 | 399,614 | 80.08% |
| Net Surplus/ (Deficit) from Operating | 8,466 | 8,466 | (148,695) | 0 | 8,466 | -1756.38% |
| Capital Revenue | 0 | 0 | 0 | 0 | 0 | |
| Capital Expenditure | 0 | 0 | 0 | 0 | 0 | |
| Net Surplus/ (Deficit) from Capital | 0 | 0 | 0 | 0 | 0 | |
| Depreciation Contra | 0 | 0 | 0 | 0 | 0 | |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 0 | 0 | 0 | 0 | 0 | |
| Net Transfer (to) / from Reserves | 0 | 0 | 0 | 0 | 0 | |
| Net Result : Private Works | 8,466 | 8,466 | (148,695) | 0 | 8,466 | -1756.38% |
| Summary : Economic Affairs | | | | | | |
| Total Operating Revenue | 1,871,326 | 1,952,343 | 1,086,929 | 241,729 | 2,194,072 | 49.54% |
| Total Operating Expenditure | 965,124 | 1,050,066 | 811,231 | 273,998 | 1,324,065 | 61.27% |
| Net Surplus/ (Deficit) from Operating | 906,202 | 902,277 | 275,698 | (32,269) | 870,007 | 31.69% |
| Capital Revenue | 0 | 0 | 280,000 | 480,000 | 480,000 | 58.33% |
| Capital Expenditure | 10,000 | 249,290 | 311,753 | 582,241 | 831,531 | 37.49% |
| Net Surplus/ (Deficit) from Capital | (10,000) | (249,290) | (31,753) | (102,241) | (351,531) | 9.03% |
| Depreciation Contra | 80,215 | 80,215 | 0 | 0 | 80,215 | 0.00% |
| Loan Funds Raised | 0 | 0 | 0 | 0 | 0 | |
| Proceeds on Sale of Assets | 0 | 0 | 0 | 0 | 0 | |
| Loan Repayments | 143,233 | 143,233 | 0 | 0 | 143,233 | 0.00% |
| Net Transfer (to) / from Reserves | (1,290,129) | (1,050,395) | (5,403) | 136,648 | (913,747) | 0.96% |
| Net Result : Economic Affairs | (456,945) | (460,427) | 238,541 | 2,138 | (458,288) | -217.83% |



Delivery Program 2022 to 2026 Operational Plan 2024-2025

**Quarterly Budget Review
Period ended 31 March 2025**

Capital Expenditure

GHC Capital Works 2024-2025

ANNEXURE 8

Governance

Title: Governance

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | % Budget Used |
|------------------|-----------------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------------|
| Governance | Meeting Room Upgrades | Cash | \$ 18,000.00 | \$ 15,600.00 | \$ - | \$ - | \$ 15,600.00 | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 18,000.00 | \$ 15,600.00 | \$ - | \$ - | \$ 15,600.00 | 0.00% |
| Total Governance | | | | | | | | |
| | | | \$ 18,000.00 | \$ 15,600.00 | \$ - | \$ - | \$ 15,600.00 | 0.00% |

Administration

Title: Corporate Admin

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------------------------|----------------------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Holbrook Office | Holbrook Office Signage | Cash | \$ - | \$ - | \$ 6,900.00 | \$ 6,900.00 | \$ 6,900.00 | 100.00% |
| Administration Offices | Refurbishment | Cash | \$ 30,000.00 | \$ 22,496.44 | \$ - | \$ - | \$ 22,496.44 | 0.00% |
| Jindera Hub | Refurbishment | Cash | \$ 10,000.00 | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 | 0.00% |
| Culcairn Office Modifications | Refurbishment | Cash | \$ - | \$ 44,117.19 | \$ 44,117.19 | \$ - | \$ 44,117.19 | 100.00% |
| Culcairn Office | Culcairn Chambers - Blinds | Cash | \$ - | \$ 2,422.73 | \$ 2,422.73 | \$ - | \$ 2,422.73 | 100.00% |
| Holbrook Office | Shelving | Cash | \$ - | \$ 3,363.64 | \$ 3,363.64 | \$ - | \$ 3,363.64 | 100.00% |
| Chief Financial Officer | Vehicle Replacement | Cash | \$ - | \$ - | \$ - | \$ 60,000.00 | \$ 60,000.00 | 0.00% |
| | | | \$ 40,000.00 | \$ 82,400.00 | \$ 56,803.56 | \$ 66,900.00 | \$ 149,300.00 | 38.05% |

Title: Information Technology

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---------------|--------------------------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|------|
| | | | | | | | | |
| Various Sites | Network Cabling Upgrades | | \$ 90,000.00 | \$ 90,000.00 | \$ - | \$ - | \$ 90,000.00 | |
| Various Sites | Computer Equipment Replacement | | | \$ 25,000.00 | \$ - | \$ - | \$ 25,000.00 | |
| | | | \$ 90,000.00 | \$ 115,000.00 | \$ - | \$ - | \$ 115,000.00 | \$ - |

Title: Engineering Administration

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------------------------------|---------------------|------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Director Engineering | Vehicle Replacement | Uncompleted Works/Cash | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Manager Traffic & Infrastructure | Vehicle Replacement | Cash | \$ - | \$ 60,000.00 | \$ - | \$ - | \$ 60,000.00 | 0.00% |
| Manager Assets | New Vehicle | | \$ 40,000.00 | \$ 40,000.00 | \$ - | \$ - | \$ 40,000.00 | 0.00% |
| | | | | \$ - | | | \$ - | |
| | | | \$ 40,000.00 | \$ 100,000.00 | \$ - | \$ - | \$ 100,000.00 | 0.00% |

Title: Depot Administration and Management

ANNEXURE 8

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------------------------|---|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Culcairn Depot | Gutter Replacement Western Side | Cash | \$ 10,000.00 | \$ - | \$ 9,480.00 | \$ 9,480.00 | \$ 9,480.00 | 0.00% |
| Jindera Depot | Vehicle Storage Shed Refurbishment | Cash | \$ 15,000.00 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Jindera and Culcairn Depot | Line Marking - Traffic Management Plan | Cash | \$ 5,000.00 | \$ 5,000.00 | \$ - | -\$ 5,000.00 | \$ - | 0.00% |
| Culcairn Depot | Air/Water Connected to Projects Shed | Cash | \$ 5,000.00 | \$ 5,000.00 | \$ - | -\$ 5,000.00 | \$ - | 0.00% |
| Henty Depot | Front 6 foot Security Fence and Double Gate | Cash | \$ 9,000.00 | \$ 27,707.00 | \$ 17,498.26 | -\$ 9,480.00 | \$ 18,227.00 | 0.00% |
| Henty Depot | Portable Office / Amenties - Container | Cash | \$ 8,000.00 | \$ 8,000.00 | \$ - | \$ - | \$ 8,000.00 | 0.00% |
| Henty Depot | Awning | Cash | \$ 7,500.00 | \$ - | \$ - | \$ - | \$ - | 0.00% |
| Walla Walla Depot | Close in Awning | Cash | \$ 3,500.00 | \$ 3,500.00 | \$ - | \$ - | \$ 3,500.00 | 0.00% |
| Culcairn Depot | Roller Door - Parks and Town Maintenace | Cash | \$ 5,000.00 | \$ 5,000.00 | \$ - | -\$ 2,198.00 | \$ 2,802.00 | 0.00% |
| Holbrook Depot | Storage Bays x4 (Stage 2 2nd Bay) | Cash | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Culcairn Depot | Line Marking - Traffic Management Plan | Cash | \$ 2,500.00 | \$ 2,500.00 | \$ 5,643.59 | \$ 3,143.00 | \$ 5,643.00 | 0.00% |
| Jindera Depot | Bulk Tanker Pad | Cash | \$ - | \$ 12,000.00 | \$ - | \$ - | \$ 12,000.00 | 0.00% |
| Jindera Depot | PA Door | Cash | \$ - | \$ 2,200.00 | \$ - | \$ - | \$ 2,200.00 | 0.00% |
| Culcairn Depot | Pressure Washer | Cash | \$ - | \$ - | \$ 9,054.54 | \$ 9,055.00 | \$ 9,055.00 | 99.99% |
| | | | \$ 70,500.00 | \$ 70,907.00 | \$ 41,676.39 | \$ - | \$ 70,907.00 | \$ 1.00 |

Title: Plant Replacement

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------------------|---|---------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Engineering | Traffic Counters | Cash | \$ - | \$ 364.81 | \$ 364.81 | \$ - | \$ 364.81 | 100.00% |
| Plant Purchases | Capital expenditure as per plant replacement prog | Plant Replacement Reserve | \$ 1,139,000.00 | \$ 1,138,635.19 | \$ 262,484.17 | \$ - | \$ 1,138,635.19 | 23.05% |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 1,139,000.00 | \$ 1,139,000.00 | \$ 262,848.98 | \$ - | \$ 1,139,000.00 | 23.08% |
| Total Administration | | | \$ 1,379,500.00 | \$ 1,507,307.00 | \$ 361,328.93 | \$ 66,900.00 | \$ 1,574,207.00 | 22.95% |

Public Order & Safety

ANNEXURE 8

Title: Animal Control

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--|
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ - | \$ - | \$ - | \$ - | \$ - | |

Title: Fire Services

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |

| | | | | | | | | |
|-----------------------------|------|------|------|------|------|------|------|--|
| Total Public Order & Safety | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
|-----------------------------|------|------|------|------|------|------|------|--|

Health Administration

Title: Health Administration

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---------------------------------|---------------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Manager Waste & Facilities | New/Upgrade | Cash | \$ - | \$ 55,000.00 | \$ - | \$ - | \$ 55,000.00 | |
| Director Environment & Planning | Vehicle Replacement | | \$ 60,000.00 | \$ 60,000.00 | \$ - | -\$ 60,000.00 | \$ - | |
| | | | \$ 60,000.00 | \$ 115,000.00 | \$ - | -\$ 60,000.00 | \$ 55,000.00 | 0.00% |

| | | | | | | |
|-----------------------------|--------------|---------------|------|---------------|--------------|-------|
| Total Health Administration | \$ 60,000.00 | \$ 115,000.00 | \$ - | -\$ 60,000.00 | \$ 55,000.00 | 0.00% |
|-----------------------------|--------------|---------------|------|---------------|--------------|-------|

ANNEXURE 8

Environment

Title: Waste Management

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------------------|----------------------------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Various landfill sites | Landfill stations rehabilitation | Cash | \$ 50,000.00 | \$ 50,000.00 | \$ - | \$ - | \$ 50,000.00 | 0.00% |
| Culcairn landfill | New Cells | Cash | \$ - | \$ 20,000.00 | \$ - | \$ - | \$ 20,000.00 | 0.00% |
| | | | \$ 50,000.00 | \$ 70,000.00 | \$ - | \$ - | \$ 70,000.00 | 0.00% |

Title: Noxious Weeds

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--|
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ - | \$ - | \$ - | \$ - | \$ - | |

Title: Stormwater Drainage

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---|---|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Federal Street Culcairn | Replace Open Drain with Culverts and install Kerb along Balfour St from Federal st to Drain + Asphalt Path (2m Wide) and Culvert Connecting Federal St to Fifield Close | Cash | \$ 150,000.00 | \$ 174,840.00 | \$ - | \$ - | \$ 174,840.00 | 0.00% |
| Balfour Street Drainage | Trunk Drainage & Replace K&G | Cash | | \$ 36,199.32 | \$ 36,226.04 | \$ 27.00 | \$ 36,226.32 | 100.00% |
| Holbrook Flood mitigation Works | Land Purchase | Cash | \$ - | \$ 200,000.00 | \$ 184,180.32 | \$ - | \$ 200,000.00 | 92.09% |
| Holbrook Flood mitigation Works | Construction of levee and associated drainage infrastructure | 100% Funded National Flood Mitigation Infrastructure Program | \$ 4,500,000.00 | \$ 4,204,907.00 | \$ 3,125,197.35 | \$ - | \$ 4,204,907.00 | 74.32% |
| Balfour Street Culcairn (North Side Only) | Replace kerb and channel and install drainage (Fraser St to Stock Route North Side to connect new residential estate) | Land Development Reserve | | \$ - | \$ 23,983.05 | \$ 23,983.00 | \$ 23,983.00 | 100.00% |
| Thorpe/Wallace Street | Culvert Replacement (increase capacity to reduce flooding) | Cash | \$ 50,000.00 | \$ 50,000.00 | \$ 48,591.19 | -\$ 1,409.00 | \$ 48,591.00 | |
| | | | | \$ - | \$ - | | \$ - | |
| | | | \$ 4,700,000.00 | \$ 4,665,946.32 | \$ 3,418,177.95 | \$ 22,601.00 | \$ 4,688,547.32 | 72.90% |

| | | | | | | | | |
|-------------------|--|--|-----------------|-----------------|-----------------|--------------|-----------------|--------|
| Total Environment | | | \$ 4,750,000.00 | \$ 4,735,946.32 | \$ 3,418,177.95 | \$ 22,601.00 | \$ 4,758,547.32 | 71.83% |
|-------------------|--|--|-----------------|-----------------|-----------------|--------------|-----------------|--------|

Community Services & Education

ANNEXURE 8

Title: Family Day Care

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--|
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ - | \$ - | \$ - | \$ - | \$ - | |

Title: Children Services - Henty

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|--------------------------------|----------------------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Henty Childcare | Airconditioner Replacement | Cash | \$ - | \$ 2,182.95 | \$ 2,182.95 | \$ - | \$ 2,182.95 | 100.00% |
| Henty Childcare - Floor Boards | | | \$ - | \$ - | \$ 9,354.55 | \$ - | \$ - | |
| | | | | | | | | |
| | | | \$ - | \$ 2,182.95 | \$ 11,537.50 | \$ - | \$ 2,182.95 | 528.53% |

Title: Children Services - Holbrook

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------------------------|-----------------|---------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Holbrook Children Services | Fence | Children Services Reserve | | \$ 8,976.64 | \$ 9,626.64 | | \$ 8,976.64 | 107.24% |
| | | | \$ - | \$ 8,976.64 | \$ 9,626.64 | \$ - | \$ 8,976.64 | 107.24% |

Title: Youth Services

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--|
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ - | \$ - | \$ - | \$ - | \$ - | |

Title: Community Housing

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------------|-----------------|------------------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Community Housing | Refurbishment | Culcairn Community Housing Reserve | \$ 24,000.00 | \$ 24,000.00 | \$ - | \$ - | \$ 24,000.00 | 0.00% |
| | | | \$ 24,000.00 | \$ 24,000.00 | \$ - | \$ - | \$ 24,000.00 | 0.00% |

Title: Frampton Court Rental Units

ANNEXURE 8

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------------|--------------------|------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Frampton Court | Refurbishment | Frampton Court Reserve | \$ 24,000.00 | \$ 18,000.00 | \$ - | \$ - | \$ 18,000.00 | 0.00% |
| Frampton Court | Unit 12 - Flooring | Frampton Court Reserve | \$ - | \$ 6,000.00 | \$ - | \$ - | \$ 6,000.00 | 0.00% |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 24,000.00 | \$ 24,000.00 | \$ - | \$ - | \$ 24,000.00 | 0.00% |

Title: Kala Court Rental Units

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------|-------------------|---------------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Kala Court | Refurbishment | Kala Court Rental Units Reserve | \$ - | \$ - | \$ - | | \$ - | |
| Kala Court | Unit 3 - Painting | | | \$ 10,285.00 | \$ 10,285.00 | | \$ 10,285.00 | 100.00% |
| | | | \$ - | \$ 10,285.00 | \$ 10,285.00 | \$ - | \$ 10,285.00 | 100.00% |

Title: Kala Court Self Funded Units

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------------|-----------------|---------------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------|
| Kala Court Unit 6 | Refurbishment | Kala Court Rental Units Reserve | \$ 28,000.00 | \$ 28,000.00 | \$ 3,630.00 | | \$ 28,000.00 | 12.96% |
| | | | \$ 28,000.00 | \$ 28,000.00 | \$ 3,630.00 | \$ - | \$ 28,000.00 | 12.96% |

Title: Culcairn Aged Care Rental Units

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------------------------|-----------------|---|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Aged Care Unit Refurbishment | Refurbishment | Culcairn Aged Care Rental Units Reserve | \$ 15,000.00 | \$ 15,000.00 | \$ - | | \$ 15,000.00 | 0.00% |
| | | | | \$ - | \$ - | | \$ - | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 15,000.00 | \$ 15,000.00 | \$ - | \$ - | \$ 15,000.00 | 0.00% |

Title: Jindera Aged Care Rental Units

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------------------------|-----------------|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Aged Care Unit Refurbishment | Refurbishment | Jindera Aged Care Rental Units Reserve | \$ 15,000.00 | \$ 15,000.00 | \$ - | | \$ 15,000.00 | 0.00% |
| | | | | | | | | |
| | | | \$ 15,000.00 | \$ 15,000.00 | \$ - | \$ - | \$ 15,000.00 | 0.00% |

Total Community Services & Education

| | | | | | |
|---------------|---------------|--------------|------|---------------|--------|
| \$ 106,000.00 | \$ 127,444.59 | \$ 35,079.14 | \$ - | \$ 127,444.59 | 27.53% |
|---------------|---------------|--------------|------|---------------|--------|

Housing & Community Amenities

ANNEXURE 8

Title: Cemeteries

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------------------|--------------------|----------------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------|
| Various Cemeteries | Plinth Repacements | Cash | \$ 10,000.00 | \$ 10,000.00 | \$ - | | \$ 10,000.00 | 0.00% |
| Moorwatha Cemetery | Fence Installation | Cash | \$ - | \$ 5,000.00 | \$ - | | \$ 5,000.00 | 0.00% |
| Walla Walla Cemetery | Watering Systems | Cash | \$ - | \$ 10,000.00 | \$ - | | \$ 10,000.00 | 0.00% |
| Jindera Cemetery | Watering Systems | Cash | \$ - | \$ 10,000.00 | \$ - | | \$ 10,000.00 | 0.00% |
| Burrumbuttock Cemetery | Rotunda Driveaway | Cash/\$5k committee contribution | \$ 15,000.00 | \$ 15,000.00 | \$ 7,172.72 | | \$ 15,000.00 | 47.82% |
| | | | \$ 25,000.00 | \$ 50,000.00 | \$ 7,172.72 | \$ - | \$ 50,000.00 | 14.35% |

Title: Town Planning

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------|----------------------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------|
| IT Services | Planning Platform Software | Cash | \$ - | \$ 22,668.00 | \$ 5,381.74 | \$ - | \$ 22,668.00 | 23.74% |
| | | | | \$ - | | | \$ - | |
| | | | \$ - | \$ 22,668.00 | \$ 5,381.74 | \$ - | \$ 22,668.00 | 23.74% |

Title: Public Conveniences

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---|------------------------|-------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Gallipoli Victoria Cross Rest Area, Holbrook Toilet Upgrade | Public Toilets Upgrade | Uncompleted Works | \$ - | \$ 40,000.00 | \$ - | | \$ 40,000.00 | 0.00% |
| Village Green - Jindera | Public Toilets Upgrade | Cash | \$ 40,000.00 | \$ 40,000.00 | \$ - | | \$ 40,000.00 | 0.00% |
| | | | \$ 40,000.00 | \$ 80,000.00 | \$ - | \$ - | \$ 80,000.00 | 0.00% |

Title: Council Owned Housing

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------------------|-----------------------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Henty 45 Lyne Street | Evaporative Air Conditioner | | | \$ - | \$ 4,153.41 | \$ 4,153.00 | \$ 4,153.00 | 100.01% |
| | | | | \$ - | \$ - | | \$ - | |
| | | | \$ - | \$ - | \$ 4,153.41 | \$ 4,153.00 | \$ 4,153.00 | 100.01% |

Title: Other Community Amenities

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--|
| | | | | \$ - | | | \$ - | |
| | | | | \$ - | | | \$ - | |
| | | | \$ - | \$ - | \$ - | \$ - | \$ - | |

| | | | | | | | | | | | |
|-------------------------------------|----|-----------|----|------------|----|-----------|----|----------|----|------------|--------|
| Total Housing & Community Amenities | \$ | 65,000.00 | \$ | 152,663.00 | \$ | 20,831.28 | \$ | 8,306.00 | \$ | 160,974.00 | 12.96% |
|-------------------------------------|----|-----------|----|------------|----|-----------|----|----------|----|------------|--------|

Water Supplies

ANNEXURE 8

Title: Villages Water Supply

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-----------------------|---|---------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Villages Water Supply | New Service Connections | Water Fund Reserves | | \$ 25,000.00 | \$ 31,870.22 | | \$ 25,000.00 | 127.48% |
| Villages Water Supply | Luther's Road Loop Main (to Colonial Drive) | Water Fund Reserves | \$ 150,000.00 | \$ 150,000.00 | \$ - | | \$ 150,000.00 | 0.00% |
| Villages Water Supply | Jindera Rec Reserve Loop WM - Dight St to Pech Av - Access Lane | Water Fund Reserves | \$ - | \$ - | \$ 32,124.55 | \$ 32,125.00 | \$ 32,125.00 | 100.00% |
| Villages Water Supply | Hawthorn Rd - Upgrade 500mm WM to 100mm x 1250m | Water Fund Reserves | \$ - | \$ 225,000.00 | \$ - | | \$ 225,000.00 | 0.00% |
| Villages Water Supply | Glenellen Road Vegetation Management over Water Main | Water Fund Reserves | \$ 50,000.00 | \$ 50,000.00 | \$ - | | \$ 50,000.00 | 0.00% |
| Villages Water Supply | 4 Reservoirs - Level Monitoring and Things Board (2 each year) | Water Fund Reserves | \$ 42,000.00 | \$ 84,000.00 | \$ - | | \$ 84,000.00 | 0.00% |
| Villages Water Supply | Water Mains Extension - Molkentin Road, Cummings | Water Fund Reserves | \$ - | \$ 60,000.00 | \$ 44,666.10 | | \$ 60,000.00 | 74.44% |

\$ 242,000.00 \$ 594,000.00 \$ 108,660.87 \$ 32,125.00 \$ 626,125.00 17.35%

Title: Culcairn Water Supply

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-----------------------|--|--|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Culcairn Water Supply | Water Mains Replacement | Water Fund Reserves | \$ 50,000.00 | \$ 50,000.00 | \$ - | | \$ 50,000.00 | 0.00% |
| Culcairn Water Supply | New Service Connections | Water Fund Reserves | | \$ 50,000.00 | \$ 2,831.79 | | \$ 50,000.00 | 5.66% |
| Culcairn Water Supply | Water Service Replacement | Water Fund Reserves | \$ 15,000.00 | \$ 15,000.00 | \$ - | | \$ 15,000.00 | 0.00% |
| Culcairn Water Supply | Black St Reservoir Replacement | Water Fund Reserves +75% Grant Funding | \$ 4,728,000.00 | \$ 4,728,000.00 | \$ - | | \$ 4,728,000.00 | 0.00% |
| Culcairn Water Supply | Bore 1 Pump Replacement (2019- 6 yrs.) | Water Fund Reserves | \$ 15,000.00 | \$ 15,000.00 | \$ - | | \$ 15,000.00 | 0.00% |
| Culcairn Water Supply | Raise electrical infrastructure above flood level CWTP | Water Fund Reserves | \$ 35,000.00 | \$ 35,000.00 | \$ - | | \$ 35,000.00 | 0.00% |
| Culcairn Water Supply | Smart Meters | Water Fund Reserves +minimum 50% Grant Funding | \$ 1,000,000.00 | \$ 1,000,000.00 | \$ - | | \$ 1,000,000.00 | 0.00% |
| Culcairn Water Supply | Bore 2 Pump Replacement | Water Fund Reserves | \$ - | \$ 15,000.00 | \$ - | | \$ 15,000.00 | 0.00% |

\$ 5,843,000.00 \$ 5,908,000.00 \$ 2,831.79 \$ - \$ 5,908,000.00 0.05%

Total Water Supplies

\$ 6,085,000.00 \$ 6,502,000.00 \$ 111,492.66 \$ 32,125.00 \$ 6,534,125.00 1.71%

ANNEXURE 8

Sewerage Services

Title: Burrumbuttock Sewer Scheme

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---------------------|---|------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Burrumbuttock Sewer | Low pressure sewer feasibility assessment | Sewerage Funds Reserve | \$ 10,000.00 | \$ 200,000.00 | \$ - | | \$ 200,000.00 | 0.00% |
| | | | | | | | | |
| | | | \$ 10,000.00 | \$ 200,000.00 | \$ - | \$ - | \$ 200,000.00 | 0.00% |

Title: Jindera Sewer Scheme

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---------------|---|---|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Jindera Sewer | Sewer Main Relining | Sewerage Funds Reserve | \$ - | \$ 100,000.00 | \$ - | | \$ 100,000.00 | 0.00% |
| | | | | | | | | |
| Jindera Sewer | Jindera Waste Water Business Case | Sewerage Funds Reserve + Restart Grant Fundning | \$ - | \$ 91,268.82 | \$ 91,268.82 | | \$ 91,268.82 | 100.00% |
| Jindera Sewer | Desludge Treatment Pond 1 & 2 | Sewerage Funds Reserve | \$ 300,000.00 | \$ 300,000.00 | \$ - | | \$ 300,000.00 | 0.00% |
| Jindera Sewer | Smoke Testing | Sewerage Funds Reserve | \$ 50,000.00 | \$ 50,000.00 | \$ - | | \$ 50,000.00 | 0.00% |
| | | | | | | | | |
| Jindera Sewer | Sewer Main Relining/Investigation/Manhole raising/(stormwater infiltration investigation) | Sewerage Funds Reserve | \$ 50,000.00 | \$ 50,000.00 | \$ - | | \$ 50,000.00 | 0.00% |
| Jindera Sewer | Equipment Trailer | Sewerage Funds Reserve | \$ 20,000.00 | \$ 20,000.00 | \$ 3,240.00 | | \$ 20,000.00 | 16.20% |
| | | | | | | | | |
| Jindera Sewer | Improves to SPS 3 | Sewerage Funds Reserve | \$ - | \$ 5,185.00 | \$ 5,184.66 | | \$ 5,185.00 | 99.99% |
| Jindera Sewer | Smoke Testing | Sewerage Funds Reserve | \$ - | \$ 50,000.00 | \$ - | | \$ 50,000.00 | 0.00% |
| | | | | | | | | |
| | | | \$ 420,000.00 | \$ 666,453.82 | \$ 99,693.48 | \$ - | \$ 666,453.82 | 14.96% |

Title: Culcairn Sewer Scheme

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------------|------------------------|------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Culcairn Sewer | Sewer Main Relining | Sewerage Funds Reserve | \$ 10,000.00 | \$ 10,000.00 | \$ - | | \$ 10,000.00 | 0.00% |
| Culcairn Sewer | Improvement Works SPS2 | Sewerage Funds Reserve | \$ 30,000.00 | \$ 30,000.00 | \$ - | | \$ 30,000.00 | 0.00% |
| Culcairn Sewer | Improvement Works SPS3 | Sewerage Funds Reserve | \$ - | \$ 16,000.00 | \$ - | | \$ 16,000.00 | 0.00% |
| Culcairn Sewer | Reuse Analyser | Sewerage Funds Reserve | \$ - | \$ 10,000.00 | \$ - | | \$ 10,000.00 | 0.00% |
| Culcairn Sewer | Areator Brush | Sewerage Funds Reserve | \$ - | \$ 60,000.00 | \$ - | | \$ 60,000.00 | 0.00% |
| | | | | | | | | |
| | | | \$ 40,000.00 | \$ 126,000.00 | \$ - | \$ - | \$ 126,000.00 | 0.00% |

Title: Henty Sewer Scheme

ANNEXURE 8

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------|---|------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------|
| Henty Sewer | Sewer Main Relining | Sewerage Funds Reserve | \$ 10,000.00 | \$ 20,890.00 | \$ 10,889.64 | | \$ 20,890.00 | 52.13% |
| Henty Sewer | Replace PLC & Switch Board Upgrade (2003-20yrs) | Sewerage Funds Reserve | \$ 20,000.00 | \$ 20,000.00 | \$ - | | \$ 20,000.00 | 0.00% |
| Henty Sewer | Reuse Analyser Replacement (2008-15yrs) | Sewerage Funds Reserve | \$ 10,000.00 | \$ 10,000.00 | \$ - | | \$ 10,000.00 | 0.00% |
| | | Sewerage Funds Reserve | \$ - | \$ - | \$ - | | \$ - | |
| | | | | | | | | |
| | | | \$ 40,000.00 | \$ 50,890.00 | \$ 10,889.64 | \$ - | \$ 50,890.00 | 21.40% |

Title: Holbrook Sewer Scheme

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------------|--|------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Holbrook Sewer | Sewer main relining | Sewerage Funds Reserve | \$ 25,000.00 | \$ 25,000.00 | \$ - | | \$ 25,000.00 | 0.00% |
| Holbrook Sewer | SPS 1- Replace old switch controller for pumps | Sewerage Funds Reserve | \$ 60,000.00 | \$ 60,000.00 | \$ - | | \$ 60,000.00 | 0.00% |
| Holbrook Sewer | Upgrade/Replacement Trickling Filter Central Column Assembly | Sewerage Funds Reserve | \$ 40,000.00 | \$ 40,000.00 | \$ - | | \$ 40,000.00 | 0.00% |
| Holbrook Sewer | Mains Repairs/Replacement | Sewerage Funds Reserve | \$ 50,000.00 | \$ 50,000.00 | \$ - | | \$ 50,000.00 | 0.00% |
| Holbrook Sewer | Rechloriation/UV Dosing Unit | Sewerage Funds Reserve | \$ 100,000.00 | \$ 100,000.00 | \$ - | | \$ 100,000.00 | 0.00% |
| Holbrook Sewer | Mains Repairs | Sewerage Funds Reserve | \$ - | \$ 100,000.00 | \$ - | | \$ 100,000.00 | 0.00% |
| Holbrook Sewer | Install new inlet works | Sewerage Funds Reserve | \$ - | \$ 20,000.00 | \$ - | | \$ 20,000.00 | 0.00% |
| Holbrook Sewer | Improvement Works SPS 3 | Sewerage Funds Reserve | \$ - | \$ 10,000.00 | \$ - | | \$ 10,000.00 | 0.00% |
| Holbrook Sewer | Smoke Testing | | | \$ 50,000.00 | \$ - | | \$ 50,000.00 | |
| | | | \$ 275,000.00 | \$ 455,000.00 | \$ - | \$ - | \$ 455,000.00 | 0.00% |

Title: Walla Walla Sewer Scheme

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------------|--|------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Walla Walla Sewer | Sewer main relining | Sewerage Funds Reserve | \$ 5,000.00 | \$ 5,000.00 | \$ - | | \$ 5,000.00 | 0.00% |
| Walla Walla Sewer | Replace PLC & Switch Board Upgrade (2005-20yrs) | Sewerage Funds Reserve | \$ 60,000.00 | \$ 60,000.00 | \$ - | | \$ 60,000.00 | 0.00% |
| Walla Walla Sewer | Switchboard Upgrade/Replacement (SPS 1,2,4) 1985-40yrs | Sewerage Funds Reserve | \$ 30,000.00 | \$ 30,000.00 | \$ - | | \$ 30,000.00 | 0.00% |
| Walla Walla Sewer | SPS 1 Safety Gates | Sewerage Funds Reserve | \$ 5,000.00 | \$ 5,000.00 | \$ - | | \$ 5,000.00 | 0.00% |
| Walla Walla Sewer | Treatments Work - Slude Pump - Replacement | Sewerage Funds Reserve | \$ - | \$ 5,650.00 | \$ 5,650.53 | | \$ 5,650.00 | 100.01% |
| | | | \$ 100,000.00 | \$ 105,650.00 | \$ 5,650.53 | \$ - | \$ 105,650.00 | 5.35% |

| | | | | | | | | |
|-------------------------|--|--|---------------|-----------------|---------------|------|-----------------|-------|
| Total Sewerage Services | | | \$ 885,000.00 | \$ 1,603,993.82 | \$ 116,233.65 | \$ - | \$ 1,603,993.82 | 7.25% |
|-------------------------|--|--|---------------|-----------------|---------------|------|-----------------|-------|

Recreation & Culture

ANNEXURE 8

Title: Halls

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------|--|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Walla Walla | Hall Improvements | VPA | \$ - | \$ 340,000.00 | \$ 58,690.32 | | \$ 340,000.00 | 17.26% |
| Cookardinia | Removal of Asbestos in Floor | Cash | \$ - | \$ 10,920.00 | \$ 10,920.00 | | \$ 10,920.00 | 100.00% |
| Culcairn | Painting and Re-signage of Hall and Council offices | LRCIP 4 | \$ - | \$ 100,000.00 | \$ 214.36 | | \$ 100,000.00 | 0.21% |
| | | | | | | | | |
| | | | \$ - | \$ 450,920.00 | \$ 69,824.68 | \$ - | \$ 450,920.00 | 15.48% |

Title: Libraries

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------------|-------------------------------|------------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Various | To be determined | Cash | \$ 10,000.00 | \$ 20,000.00 | \$ - | | \$ 20,000.00 | 0.00% |
| Henty Library | Refurbishment | Library Infrastructure Grant | \$ - | \$ 15,953.00 | \$ 14,345.52 | | \$ 15,953.00 | 89.92% |
| Culcairn Library | LED Lights - Culcairn Library | Cash | \$ - | \$ - | \$ 16,238.50 | \$ 16,238.50 | \$ 16,238.50 | 100.00% |
| Culcairn Library | Refurbishment | Library Infrastructure Grant | \$ 199,000.00 | \$ 192,464.00 | \$ 38,660.00 | -\$ 16,238.50 | \$ 176,225.50 | 21.94% |
| Various Library | Car Signwriting | Cash | \$ 10,000.00 | \$ - | \$ - | | \$ - | |
| | | | \$ 219,000.00 | \$ 228,417.00 | \$ 69,244.02 | \$ - | \$ 228,417.00 | 30.31% |

Title: Museums

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------------------|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Headlie Tayor Museum | Lights | | | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | 100.00% |
| | | | | \$ - | | | \$ - | |
| | | | \$ - | \$ - | \$ 2,000.00 | \$ 2,000.00 | \$ 2,000.00 | 100.00% |

Title: Swimming Pools

ANNEXURE 8

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------------|--|-------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------|
| Various | Pool Cleaner Replacements | Cash | \$ 15,000.00 | \$ 29,149.00 | \$ - | | \$ 29,149.00 | 0.00% |
| Walla Walla Pool | Buchaneer Assault Wet Entry Inflatable | Cash | \$ 18,000.00 | \$ 18,000.00 | \$ 13,633.00 | | \$ 18,000.00 | 75.74% |
| Culcairn Pool | Watering System | Uncompleted Works | | \$ 10,000.00 | \$ - | | \$ 10,000.00 | 0.00% |
| Holbrook Pool | Watering System | Uncompleted Works | | \$ 10,000.00 | \$ - | | \$ 10,000.00 | 0.00% |
| Walla Walla Pool | Amenities Upgrade | Uncompleted Works | | \$ - | \$ 939.92 | | \$ - | |
| Walla Walla Pool | Capital Upgrades | Uncompleted Works | | \$ 4,050.00 | \$ 3,110.98 | | \$ 4,050.00 | 76.81% |
| Walla Walla Pool | Watering System | Uncompleted Works | | \$ 10,000.00 | \$ - | | \$ 10,000.00 | 0.00% |
| Walla Walla Pool | Amenities Upgrade | Uncompleted Works | | \$ 45,950.00 | \$ - | | \$ 45,950.00 | 0.00% |
| Jindera Pool | Sand Filter Replacement | Uncompleted Works | | \$ 16,197.00 | \$ 5,023.48 | | \$ 16,197.00 | 31.01% |
| | | | | \$ - | \$ - | | \$ - | |
| | | | \$ 33,000.00 | \$ 143,346.00 | \$ 22,707.38 | \$ - | \$ 143,346.00 | 15.84% |

Title: Sporting Fields & Recreation Grounds

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---|---|---------------------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Jindera Rec Ground | Construct Dog Park | S7.12 | \$ 100,000.00 | \$ 100,000.00 | \$ - | | \$ 100,000.00 | 0.00% |
| Culcairn Rec Ground | Install shade over Playground and protective netting behing goals | LRCIP 4 | \$ 50,000.00 | \$ 50,000.00 | \$ 41,309.10 | | \$ 50,000.00 | |
| Burrumbuttock Rec Ground | Replace Playground Equipment | Uncompleted Works | | \$ 70,000.00 | \$ - | | \$ 70,000.00 | 0.00% |
| Henty Showground | Playground | LCSSA & LRCIP 4 | | \$ 102,000.00 | \$ 109,187.47 | | \$ 102,000.00 | 107.05% |
| Jindera Rec Ground | Netball Toilet upgrade | LRCIP 4 | | \$ 150,000.00 | \$ 346.97 | | \$ 150,000.00 | 0.23% |
| Brocklesby Tennis Club | Tennis Court Upgrade | LRCIP 4 & Contributions | | \$ 180,996.00 | \$ 56,151.91 | | \$ 180,996.00 | 31.02% |
| Henty (Paech Oval) , Walbundrie, Brocklesby | New Cricket Wickets (Council portion only) | Cash | | \$ 6,075.00 | \$ - | | \$ 6,075.00 | 0.00% |
| Burrumbuttock | Amenities Block | LRCIP 3/ Crown Lands Improvement Fund | | \$ 135,800.00 | \$ 142,935.74 | | \$ 135,800.00 | 105.25% |
| Brock Netball Upgrade | Sealing of internal roads | LRCIP 4 | | \$ 230,000.00 | \$ 26,933.19 | | \$ 230,000.00 | 11.71% |
| Brocklesby Rec Ground | Sealing of internal roads | LRCIP 4 | | \$ - | \$ - | | \$ - | |
| Jindera Rec Ground | All ability inclusive swing | LRCIP 4 | | \$ 80,000.00 | \$ - | | \$ 80,000.00 | 0.00% |
| Walbundrie Sports Ground | Reconstruction and Spray Sealing of Internal Roads | LRCIP4 | | \$ - | \$ 168.00 | | \$ - | |
| Jindera Adventure Playground | Construct ramp to zipline and install shade over seating | LRCIP 4 | \$ 30,000.00 | \$ 30,000.00 | \$ - | | \$ 30,000.00 | 0.00% |
| Jindera Adventure Playground | 3 Shade Sails - Jindera Adventure Playground | Jindera Rec Ground | \$ - | \$ - | \$ 39,637.50 | \$ 67,000.00 | \$ 67,000.00 | 59.16% |
| | | | \$ 180,000.00 | \$ 1,134,871.00 | \$ 416,669.88 | \$ 67,000.00 | \$ 1,201,871.00 | 34.67% |

Title: Parks & Gardens

ANNEXURE 8

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-----------------------------|---|------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------|
| Jindera | Adventure Playground Jindera | Funded from Land sales | | \$ - | \$ 6,982.50 | \$ 6,983.00 | \$ 6,983.00 | 99.99% |
| Jindera Pioneer Park | Install concrete path | Cash | | \$ 31,186.00 | \$ - | | \$ 31,186.00 | 0.00% |
| Culcairn | Relocation of Eric Thomas Park Footbridge | Cash | | \$ 37,281.00 | \$ - | | \$ 37,281.00 | 0.00% |
| Holbrook | Holbrook Dog Park | SCCF 5 | | \$ - | \$ 41,503.64 | \$ 90,335.00 | \$ 90,335.00 | 45.94% |
| | Install Shade Sail over Playground and new park furniture | LRCIP 4 | \$ 50,000.00 | \$ 50,000.00 | \$ 29,100.75 | | \$ 50,000.00 | 58.20% |
| Blacksmith Park, Brocklesby | Septic System Replacement | LRCIP 4 | \$ - | \$ 50,000.00 | \$ - | | \$ 50,000.00 | 0.00% |
| | | | | \$ - | | | \$ - | |
| | | | \$ 50,000.00 | \$ 168,467.00 | \$ 77,586.89 | \$ 97,318.00 | \$ 265,785.00 | 29.19% |

| | | | | | | |
|----------------------------|---------------|-----------------|---------------|---------------|-----------------|--------|
| Total Recreation & Culture | \$ 482,000.00 | \$ 2,126,021.00 | \$ 658,032.85 | \$ 166,318.00 | \$ 2,292,339.00 | 28.71% |
|----------------------------|---------------|-----------------|---------------|---------------|-----------------|--------|

Manufacturing & Mining

Title: Building Control

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|--|---------------------|-------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Environmental Health & Building Surveyor | Vehicle Replacement | Uncompleted Works | \$ 50,000.00 | \$ 95,000.00 | \$ - | | \$ 95,000.00 | 0.00% |
| | | Uncompleted Works | | \$ - | \$ - | | \$ - | |
| | | | | \$ - | \$ - | | \$ - | |
| | | | \$ 50,000.00 | \$ 95,000.00 | \$ - | \$ - | \$ 95,000.00 | 0.00% |

| | | | | | | |
|------------------------------|--------------|--------------|------|------|--------------|-------|
| Total Manufacturing & Mining | \$ 50,000.00 | \$ 95,000.00 | \$ - | \$ - | \$ 95,000.00 | 0.00% |
|------------------------------|--------------|--------------|------|------|--------------|-------|

Transport & Communications

ANNEXURE 8

Title: Road Construction Program - Urban

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|--|--|---------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Pioneer Drive | Installation of Solar Street Lighting Urana St to Kade Court (includes extension of Footpath East Side of Urana Rd from Kade Crt to Village Green) Reconstruct road, kerb and channel and install drainage 300m (Funded under Cash and RTR) | SCCF5 | \$ - | \$ 210,000.00 | \$ 207,782.42 | \$ - | \$ 210,000.00 | 98.94% |
| Molkentin Road + Tourist Bay at Rec Ground Jindera | | PAMPS & Uncompleted works | \$ - | \$ 193,194.00 | \$ - | \$ 85,000.00 | \$ 278,194.00 | 0.00% |
| Swift St Holbrook Young St to Bowler St | | Cash/Roads to Recovery | \$ 300,000.00 | \$ 300,000.00 | \$ 48,216.29 | \$ - | \$ 300,000.00 | 16.07% |
| Balfour Street, Culcairn | | Solar Farm Contribution | \$ - | \$ - | \$ 104,876.40 | \$ 104,876.00 | \$ 104,876.00 | 100.00% |
| Culcairn Rail Yard | Soil Testing | Solar Farm Contribution | | \$ - | \$ - | \$ 45,124.00 | \$ 45,124.00 | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 300,000.00 | \$ 703,194.00 | \$ 360,875.11 | \$ 235,000.00 | \$ 938,194.00 | 38.46% |

Title: Road Construction Program - Rural

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|--|--|--------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Gerogery Road | Reconstruct from Gerogery West to Shire Boundary Total 4.5km | Fixing Local Roads | | \$ 438,951.98 | \$ 438,951.98 | \$ - | \$ 438,951.98 | 100.00% |
| Brocklesby - Balldale Road- Total Project \$1.75m - Grant approved | Stage 1 Reconstruction of 4km Brocklesby Goombargama Road to Woodland Road - Grant Approved | Fixing Local Roads | | \$ 144,056.68 | \$ 144,056.68 | \$ - | \$ 144,056.68 | 100.00% |
| Brocklesby - Balldale Road- Total Project \$2,921,577.5 - Grant approved for \$2,337,262 Total RTR is \$584,315.50 | Reconstruction of 3.25km from Woodland Road to Start of Seal - Fixing Local Road Grant Approved for \$2,337,262, RTR is \$584,315.50 | Fixing Local Roads | | \$ 2,121,162.00 | \$ 1,763,770.67 | \$ - | \$ 2,121,162.00 | 83.15% |
| Engineering Works | Survey and Design + Environmental Works Program | Cash | \$ 100,000.00 | \$ 100,000.00 | \$ 59,287.72 | \$ - | \$ 100,000.00 | \$ 0.59 |
| Jingellic Road 5 Bridges at Wantagong | Widening of Wantagong Creek Bridge and Replacement of 4 Other Bridges | Cash | | \$ - | \$ - | \$ - | \$ - | |
| Waterworks Rd | Drainage Extension | Uncompleted works | \$ - | \$ 2,176.02 | \$ 2,176.02 | \$ - | \$ 2,176.02 | |
| Galena Hills Road | Drainage Extension | Uncompleted works | \$ - | \$ 75,616.72 | \$ 75,616.72 | \$ - | \$ 75,616.72 | |
| To be determined | | Uncompleted works | | \$ 17,831.52 | \$ - | \$ - | \$ 17,831.52 | |
| | | | | | | | | |
| | | | \$ 100,000.00 | \$ 2,899,794.92 | \$ 2,483,859.79 | \$ - | \$ 2,899,794.92 | 85.66% |

ANNEXURE 8

Title: Road Construction Program - Urban - (Roads to Recovery)

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---|--|--------------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Dight St, Jindera | Urana St to Jindera Primary School including parking for Rec Ground 350m | Roads to Recovery Funding | \$ 700,000.00 | \$ 700,000.00 | \$ 366,276.87 | -\$ 100,000.00 | \$ 600,000.00 | 61.05% |
| Swift St Holbrook Young St to Bowler St | Reconstruct road, kerb and channel and install drainage 300m (Funded under Cash and RTR) | Roads to Recovery Funding/Cash | \$ 200,000.00 | \$ 200,000.00 | \$ 500,000.00 | \$ 300,000.00 | \$ 500,000.00 | 100.00% |
| | | Cash/Roads to Recovery | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 900,000.00 | \$ 900,000.00 | \$ 866,276.87 | \$ 200,000.00 | \$ 1,100,000.00 | 78.75% |

Title: Road Construction Program - Rural - (Roads to Recovery)

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------|------------------------------------|---------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Jelbart Rd | Construct and Seal Remaining 1.8km | Roads to Recovery Funding | \$ 750,000.00 | \$ 750,000.00 | \$ 54,856.55 | -\$ 50,000.00 | \$ 700,000.00 | \$ 0.08 |
| | | Roads to Recovery Funding | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 750,000.00 | \$ 750,000.00 | \$ 54,856.55 | -\$ 50,000.00 | \$ 700,000.00 | 7.84% |

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-----------------------------|---|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Burrumbuttock Brocklesby Rd | From 360m west of Cook Rd to Kywong Howlong Rd (CH10000 CH12400) | Cash | | \$ 65,049.00 | \$ 77,977.67 | \$ 12,929.00 | \$ 77,978.00 | 100.00% |
| Tunnel Rd | Ferndale Rd to Tin Mines Trail (Ch6020 to Ch10025) | Cash | | \$ 99,117.00 | \$ 100,959.09 | \$ 1,842.00 | \$ 100,959.00 | 100.00% |
| Sweetwater Road | From Narrow Seal to Road end (CH 900 - CH 4625) | Cash | \$ 98,000.00 | \$ 166,484.00 | \$ 93,572.88 | -\$ 72,911.00 | \$ 93,573.00 | 100.00% |
| Morven Cookardinia Road | From 6.7km north of Carabobla Lane, North for 3km (CH10000 -CH13000) | Cash | \$ 105,000.00 | \$ 180,000.00 | \$ 94,008.19 | -\$ 85,992.00 | \$ 94,008.00 | 100.00% |
| Trigg Road | Start 925m from Urana Road, sealed section over bridge to end of seal (CH 7180 - CH 8650) | Cash | \$ 48,000.00 | \$ 42,948.64 | \$ 42,948.64 | \$ - | \$ 42,948.64 | 100.00% |
| Four Corners Road | Full Length - Daysdale Road to Hall Road (CH0-CH3950) | Cash | \$ 142,000.00 | \$ 220,047.00 | \$ 125,436.86 | -\$ 94,611.00 | \$ 125,436.00 | 100.00% |
| River Road | (Chainage is continous west from Jingellic) 32446-33086 & 40836-41196 & 49445-49815 & 57900-58200 & 61947-62987 & 76640-76890 & 82776-85205 (Dust seals) additional funds due to distance | Cash | \$ 136,000.00 | \$ 166,157.36 | \$ 178,444.61 | \$ 12,287.00 | \$ 178,444.36 | 100.00% |
| Coppabella Road | Start Maginnitys Gap Rd, west 2km (CH 9420 - CH 11420) | Cash | \$ 75,500.00 | \$ 75,500.00 | \$ 72,004.37 | -\$ 3,496.00 | \$ 72,004.00 | 100.00% |
| Mountain Creek Road | Start Prop #778 to Sth end of Narrow Brdg - Just Sth of Fairbairn Rd (CH 7885 to CH 12420) | Cash | \$ 163,000.00 | \$ 163,000.00 | \$ 165,997.54 | \$ 2,998.00 | \$ 165,998.00 | 100.00% |
| Henty Walla Road | From last reseal to Walbundrie Road (CH 17550 - CH 20820) | Cash | \$ 132,500.00 | \$ 132,500.00 | \$ 119,578.57 | -\$ 12,921.00 | \$ 119,579.00 | 100.00% |
| Henty Cookardinia Road | | Cash | \$ - | \$ - | \$ 40,747.64 | \$ 40,748.00 | \$ 40,748.00 | 100.00% |
| To be determined | | Cash | \$ - | \$ - | \$ - | \$ 166,411.00 | \$ 166,411.00 | 0.00% |
| | | | \$ 900,000.00 | \$ 1,310,803.00 | \$ 1,111,676.06 | -\$ 32,716.00 | \$ 1,278,087.00 | 86.98% |

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------------------|---|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Enterprise Drive | | Cash | \$ - | \$ 15,000.00 | \$ 20,149.25 | \$ 5,149.00 | \$ 20,149.00 | 100.00% |
| Gordon Street, Culcairn | Balfour Street to Baird Street (CH 410 - CH 1588) | Cash | \$ 61,000.00 | \$ 61,000.00 | \$ 53,640.97 | -\$ 7,359.00 | \$ 53,641.00 | 100.00% |
| Gordon Street, Culcairn | Balfour St to Wattle St (CH 0 - CH 395) | Cash | \$ 15,500.00 | \$ 15,500.00 | \$ 17,457.21 | \$ 1,957.00 | \$ 17,457.00 | 100.00% |
| Ivor Street, Henty | Keightley St to Rosler Prd 670m (CH 280 - CH 965) | Cash | \$ 26,000.00 | \$ 26,000.00 | \$ 23,727.78 | -\$ 2,272.00 | \$ 23,728.00 | 100.00% |
| Swift Street, Holbrook | Ross Street to Bath Street (CH 580 - CH 1395) | Cash | \$ 78,000.00 | \$ 78,000.00 | \$ 113,241.39 | \$ 35,241.00 | \$ 113,241.00 | 100.00% |
| | | | \$ 180,500.00 | \$ 195,500.00 | \$ 228,216.60 | \$ 32,716.00 | \$ 228,216.00 | 100.00% |

ANNEXURE 8

Title: Gravel Resheeting Program

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------------------|---|-------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| River Road | Ongoing Program | Cash | \$ 200,000.00 | \$ 282,267.14 | \$ 227,198.46 | \$ - | \$ 282,267.14 | 80.49% |
| Scholz Rd | Full Length (CH0 - CH1800) | Cash | | \$ 93,000.00 | \$ - | \$ - | \$ 93,000.00 | 0.00% |
| Chambers Rd | From Riverina Hwy to Methodist Rd (CH 0 - CH 1600) | Cash | | \$ 87,710.00 | \$ - | \$ - | \$ 87,710.00 | 0.00% |
| Back Henty Road | | Uncompleted works | | \$ 42,320.00 | \$ - | \$ - | \$ 42,320.00 | 0.00% |
| Morgans Road | Chinatown Lane to Rockville Rd (CH686 - CH1850) | Cash | | \$ 21,755.00 | \$ - | \$ - | \$ 21,755.00 | 0.00% |
| Browns Road | Full Length (CH0 - CH1300) | Cash | | \$ 13,655.00 | \$ - | \$ - | \$ 13,655.00 | 0.00% |
| Alma Park Cemetery Road | Full Length (CH0 - CH4656) | Cash | | \$ 60,751.00 | \$ - | \$ - | \$ 60,751.00 | 0.00% |
| Sutherland Road | Full Length (Ch0 - CH 3060) | Cash | | \$ 47,121.00 | \$ - | \$ - | \$ 47,121.00 | 0.00% |
| Kotzurs Road | Green Acres Rd to Ryan Stock Route (CH3445 - CH4682) | Cash | | \$ 8,912.00 | \$ - | -\$ 8,912.00 | \$ - | |
| Schoff Road | Full Length (CH 0 - CH 4682) | LRCIP 4 /Cash | \$ 148,000.00 | \$ 148,000.00 | \$ 24,064.46 | \$ - | \$ 148,000.00 | 16.26% |
| Sherwyn Road | From Alma Park Road to Shoemarks Road (CH 0 - CH 1960) | LRCIP 4 /Cash | \$ 234,500.00 | \$ 234,500.00 | \$ 39,335.78 | \$ - | \$ 234,500.00 | 16.77% |
| Reapers Road | End of seal to Henty Walla Rd (CH 1960 - CH 889) | LRCIP 4 /Cash | \$ 243,500.00 | \$ 243,500.00 | \$ 39,325.74 | \$ - | \$ 243,500.00 | 16.15% |
| Clifton Ring Road | Full Length (Has Dust sealed sections) | LRCIP 4 /Cash | \$ 308,000.00 | \$ 308,000.00 | \$ 272,713.51 | \$ - | \$ 308,000.00 | 88.54% |
| Back Brocklesby Road | Between Wongadel Rd & Howlong Burrumbuttock | Cash | \$ 132,500.00 | \$ 101,557.17 | \$ 101,557.17 | \$ - | \$ 101,557.17 | 100.00% |
| Kotzurs Road | From Alma Park Road to Green Acres Road (CH 0 - CH 1300) | Cash | \$ 50,500.00 | \$ 46,844.35 | \$ 46,844.35 | \$ - | \$ 46,844.35 | 100.00% |
| Rockville Road | Full Length | Cash | \$ 89,500.00 | \$ 89,500.00 | \$ - | \$ - | \$ 89,500.00 | 0.00% |
| Tower Hill Road | Full Length | Cash | \$ 19,000.00 | \$ 52,295.89 | \$ 52,295.89 | \$ - | \$ 52,295.89 | 100.00% |
| Groch Road | Full Length | Cash | \$ 68,000.00 | \$ 68,000.00 | \$ - | \$ - | \$ 68,000.00 | 0.00% |
| Lochiel Road | Full Length | Cash | \$ 31,000.00 | \$ 37,774.24 | \$ 37,774.24 | \$ - | \$ 37,774.24 | 100.00% |
| McCalls Road | From Lockhart Road for 1.26km (CH 0 - CH 1260) | Cash | \$ 35,500.00 | \$ 33,394.49 | \$ 33,394.49 | \$ - | \$ 33,394.49 | 100.00% |
| Glossop School Road | Full Length | Cash | \$ 17,000.00 | \$ 17,000.00 | \$ - | \$ - | \$ 17,000.00 | 0.00% |
| Blight Road East | Full Length | Cash | \$ 63,000.00 | \$ 51,577.50 | \$ 51,577.50 | \$ - | \$ 51,577.50 | 100.00% |
| Macginnitys Road | 4km from Coppabella Int | | | \$ 66,866.32 | \$ 66,866.32 | \$ - | \$ 66,866.32 | 100.00% |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 1,640,000.00 | \$ 2,156,301.10 | \$ 992,947.91 | -\$ 8,912.00 | \$ 2,147,389.10 | 46.24% |

Title: Bridge/Major Culvert Program

ANNEXURE 8

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------------------|----------------------------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Henty Cookardinia Road | New Culvert to the east of Henty | Cash | | \$ 8,493.00 | \$ 8,492.72 | \$ - | \$ 8,493.00 | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ - | \$ 8,493.00 | \$ 8,492.72 | \$ - | \$ 8,493.00 | 100.00% |

Title: Footpath Construction

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---|---|-----------------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Wallace Street | Holbrook | LRCIP 4 | | \$ 85,000.00 | \$ 79,000.54 | \$ - | \$ 85,000.00 | 92.94% |
| Ivor/Hayes Street | Henty | SCCF5 & Landowner Contributions | | \$ 226.00 | \$ 226.13 | \$ - | \$ 226.00 | 100.06% |
| Bowler Street Footpath | | Cash | | \$ 76,732.00 | \$ 76,732.20 | \$ - | \$ 76,732.00 | 100.00% |
| Balfour St Culcairn | (McBean St to Stockroute) North Side-220m | LRCIP 4 & Landowner Contributions | \$ 80,000.00 | \$ 80,000.00 | \$ - | \$ - | \$ 80,000.00 | 0.00% |
| Burrumbuttock | Walking Track Upgrade | LRCIP 4 | \$ - | \$ 225,190.00 | \$ 231,657.32 | \$ 6,467.00 | \$ 231,657.00 | 100.00% |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| (50% income budgeted on above projects) | | | \$ 80,000.00 | \$ 467,148.00 | \$ 387,616.19 | \$ 6,467.00 | \$ 473,615.00 | 81.84% |

Title: Kerb & Gutter

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--|
| | | Cash | | \$ - | \$ - | \$ - | \$ - | |
| | | Cash | | \$ - | \$ - | \$ - | \$ - | |
| (40% income budgeted on above projects) | | | \$ - | \$ - | \$ - | \$ - | \$ - | |

Title: Aerodromes

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------------|-------------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Holbrook Airpark | Gravel resheeting | Cash | | \$ 182,231.90 | \$ 191,555.62 | \$ 9,323.72 | \$ 191,555.62 | 100.00% |
| | | | \$ - | \$ 182,231.90 | \$ 191,555.62 | \$ 9,323.72 | \$ 191,555.62 | 100.00% |

Title: Bus Shelters

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Various | Bus Shelters | Cash | \$ 5,000.00 | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 | 0.00% |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 5,000.00 | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 | 0.00% |

ANNEXURE 8

Title: Other Structures

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|----------|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--|
| | | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ - | \$ - | \$ - | \$ - | \$ - | |

Title: Town Services – Villages Vote

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|------------------|--|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------|
| Woomargama | Upgrade to Park (Gabion Walls, Tables/Seating etc) | LRCIP 4 | \$ 50,000.00 | \$ 50,000.00 | \$ 10,135.57 | \$ - | \$ 50,000.00 | 20.27% |
| To be determined | Walbundrie,Morven,Woomargama,Burrumbuttock ,Gerogery, Brocklesby | | | \$ 82,325.00 | \$ - | \$ - | \$ 82,325.00 | 0.00% |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 50,000.00 | \$ 132,325.00 | \$ 10,135.57 | \$ - | \$ 132,325.00 | 7.66% |

REGIONAL ROADS PROGRAM
Regional Roads BLOCK GRANT Program

ANNEXURE 8

| MR125 Urana Road | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---|--|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Routine Maintenance | | Grant | \$ 118,620.00 | \$ 118,620.00 | \$ - | \$ - | \$ 118,620.00 | 0.00% |
| Sub Total - Maintenance | | | \$ 118,620.00 | \$ 118,620.00 | \$ - | \$ - | \$ 118,620.00 | 0.00% |
| | | | | | | | | |
| CAPITAL | | | | | | | | |
| | | | | | | | | |
| Construction | Install Streetlighting at Hueske Road intersection | Grant | | \$ 321,244.00 | \$ 210,998.70 | \$ - | \$ 321,244.00 | 65.68% |
| Upgrade of Drainage at intersection MR125/MR370 at Walbundrie | | Grant | | \$ - | \$ - | \$ - | \$ - | |
| Bitumen Reseals | Shire boundary (with Albury City) to Mokentin Road Jindera (CH6790 - CH11666) 4.9 km | Grant | | \$ - | \$ - | \$ - | \$ - | |
| Bitumen Reseals | Start 150m north of Iron Post Lane to just north of Maloney Rd (CH31830 - CH35160) for 3.3km | Grant | | \$ - | \$ - | \$ - | \$ - | |
| Bitumen Reseals | Molkentin road to Walla Walla Jindera RD (CH11666 - CH 13244) | Grant | \$ 79,500.00 | \$ 79,500.00 | \$ 141,615.00 | \$ - | \$ 79,500.00 | 178.13% |
| Urana Street Drain | Installation of Higher Capacity Culverts and realignment of Open Drain | Grant | | \$ 72,185.48 | \$ - | \$ - | \$ 72,185.48 | 0.00% |
| Molkentin Road Drainage | Installation of Kerb & channel on the corner of Molkentin Road and Urana Road | Grant | | \$ 17,831.52 | \$ 17,831.52 | \$ - | \$ 17,831.52 | 100.00% |
| Rehabilitation/Heavy Patching | | Grant | \$ 120,000.00 | \$ 120,000.00 | \$ - | \$ - | \$ 120,000.00 | 0.00% |
| Sub Total - Capital | | | \$ 199,500.00 | \$ 610,761.00 | \$ 370,445.22 | \$ - | \$ 610,761.00 | 60.65% |
| | | | | \$ - | | \$ - | \$ - | |
| TOTAL MR125 | | | \$ 318,120.00 | \$ 729,381.00 | \$ 370,445.22 | \$ - | \$ 729,381.00 | 50.79% |

| MR211 Holbrook-Wagga Road | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------------------------|--|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------|
| Routine Maintenance | | Grant | \$ 71,172.00 | \$ 71,172.00 | \$ - | \$ - | \$ 71,172.00 | 0.00% |
| Sub Total - Maintenance | | | \$ 71,172.00 | \$ 71,172.00 | \$ - | \$ - | \$ 71,172.00 | 0.00% |
| | | | | | | | | |
| CAPITAL | | | | | | | | |
| | | | | | | | | |
| Rehabilitation/Heavy Patching | | Grant | \$ 66,000.00 | \$ 66,000.00 | \$ - | \$ - | \$ 66,000.00 | 0.00% |
| Bitumen Reseals | From Rankins Lane to 1.2km north of Kanimbla Road (CH5175 - CH11410) 6.2km | Grant | | \$ - | \$ 226,312.48 | \$ - | \$ - | |
| Bitumen Reseals | Start 1km Nth of Kanimbla Rd to Back Crk Bridge (CH 11410 - CH 14990) | Grant | \$ 147,200.00 | \$ 147,200.00 | \$ - | \$ - | \$ 147,200.00 | 0.00% |
| Bitumen Reseals | Back Creek Bridge to Prop #1839 (CH 14990 - CH 18390) | Grant | \$ 135,000.00 | \$ 135,000.00 | \$ - | \$ - | \$ 135,000.00 | 0.00% |
| Sub Total - Capital | | | \$ 348,200.00 | \$ 348,200.00 | \$ 226,312.48 | \$ - | \$ 348,200.00 | 64.99% |
| | | | | | | | | |
| TOTAL MR211 | | | \$ 419,372.00 | \$ 419,372.00 | \$ 226,312.48 | \$ - | \$ 419,372.00 | 53.96% |

| MR331 Walbundrie-Jingellic Road | Job Description | Funding Source | ANNEXURE 8 | | | | | |
|---------------------------------|--|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| | | | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
| Routine Maintenance | Heavy Patch | Grant | \$ 260,964.00 | \$ 260,964.00 | \$ - | \$ - | \$ 260,964.00 | 0.00% |
| Routine Maintenance | Bitumen Resealing | Grant | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Sub Total - Maintenance | | | \$ 260,964.00 | \$ 260,964.00 | \$ - | \$ - | \$ 260,964.00 | \$ - |
| | | | | | | | | |
| CAPITAL | | | | | | | | |
| Rehabilitation/Heavy Patching | | Grant | \$ 258,000.00 | \$ 258,000.00 | \$ - | \$ - | \$ 258,000.00 | |
| Bitumen Reseals | Start 400m west of Mitchells Road to Property #2420 (CH22860 - CH24130) 1.27 Km | Grant | | | | | | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| Sub Total - Capital | | | \$ 258,000.00 | \$ 258,000.00 | \$ - | \$ - | \$ 258,000.00 | 0.00% |
| | | | | | | | | |
| TOTAL MR331 | | | \$ 518,964.00 | \$ 518,964.00 | \$ - | \$ - | \$ 518,964.00 | 0.00% |

| MR370 Kywong-Howlong Road | Job Description | Funding Source | | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------------------------|-----------------|----------------|---------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| | | | | | | | | |
| Routine Maintenance | | Grant | \$ 83,034.00 | \$ 83,034.00 | \$ - | \$ - | \$ 83,034.00 | 0.00% |
| Sub Total - Maintenance | | | \$ 83,034.00 | \$ 83,034.00 | \$ - | \$ - | \$ 83,034.00 | 0.00% |
| | | | | | | | | |
| CAPITAL | | | | | | | | |
| Rehabilitation/Heavy Patching | | Grant | \$ 90,000.00 | \$ 90,000.00 | \$ 1,428.00 | \$ - | \$ 90,000.00 | 1.59% |
| Bitumen Reseals | | Grant | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Sub Total - Capital | | | \$ 90,000.00 | \$ 90,000.00 | \$ 1,428.00 | \$ - | \$ 90,000.00 | 1.59% |
| | | | | | | | | |
| TOTAL MR370 | | | \$ 173,034.00 | \$ 173,034.00 | \$ 1,428.00 | \$ - | \$ 173,034.00 | 0.83% |

| MR384 Wagga-Tumba Road | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-------------------------|-----------------|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| | | | | | | | | |
| Routine Maintenance | | Grant | \$ 5,931.00 | \$ 5,931.00 | \$ - | \$ - | \$ 5,931.00 | 0.00% |
| Sub Total - Maintenance | | | \$ 5,931.00 | \$ 5,931.00 | \$ - | \$ - | \$ 5,931.00 | 0.00% |
| | | | | | | | | |
| Heavy Patching | | Grant | | \$ - | \$ - | \$ - | \$ - | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| Sub Total - Capital | | | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% |
| | | | | | | | | |
| TOTAL MR384 | | | \$ 5,931.00 | \$ 5,931.00 | \$ - | \$ - | \$ 5,931.00 | 0.00% |

| ANNEXURE 8 | | | | | | | | |
|-------------------------------|---|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|--------|
| MR547 Jinderra-Walla Road | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
| Routine Maintenance | | Grant | \$ 53,379.00 | \$ 53,379.00 | \$ - | \$ - | \$ 53,379.00 | 0.00% |
| Sub Total - Maintenance | | | \$ 53,379.00 | \$ 53,379.00 | \$ - | \$ - | \$ 53,379.00 | 0.00% |
| | | | | | | | | |
| CAPITAL | | | | | \$ - | | | |
| Rehabilitation/Heavy Patching | MR547 Heavy Patching | Grant | \$ 66,000.00 | \$ 66,000.00 | \$ 7,405.86 | \$ - | \$ 66,000.00 | 11.22% |
| Bitumen Reseals | Morgans Road to Walla Walla Road (CH6935 - Ch8520) through Walla Walla township | Grant | \$ - | \$ - | \$ 132,580.87 | \$ - | \$ - | |
| Bitumen Reseals | Start Approx Prop # 716 to Bethal Rd (CH 7270 - CH11860) | Grant | \$ 231,500.00 | \$ 231,500.00 | \$ - | \$ - | \$ 231,500.00 | |
| Construction | Construction of drain at intersection of Walla Walla Rd (subject to council) | Grant | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| Sub Total - Capital | | | \$ 297,500.00 | \$ 297,500.00 | \$ 139,986.73 | \$ - | \$ 297,500.00 | 47.05% |
| | | | | | | | | |
| TOTAL MR547 | | | \$ 350,879.00 | \$ 350,879.00 | \$ 139,986.73 | \$ - | \$ 350,879.00 | 39.90% |
| | | | | | | | | |
| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
| | Line marking / Guardrail / Signage | Grant | \$ 154,000.00 | \$ 154,000.00 | \$ - | \$ - | \$ 154,000.00 | 0.00% |
| TOTAL | | | \$ 154,000.00 | \$ 154,000.00 | \$ - | \$ - | \$ 154,000.00 | 0.00% |

Regional Roads REPAIR Program

ANNEXURE 8

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---|---|----------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| MR331 Jingellic - Holbrook Road | Reconstruction of 3.2km from Yarara Gap to Coppabella Road (total Project Cost - \$3.6M) - 2023-2024 Repair Program | Grant | | \$ 492,162.08 | \$ 539,624.71 | \$ - | \$ 492,162.08 | 109.64% |
| Jingellic Road Recontruction - Stage 2 (CH 18900 to CH 20280) | Jingellic Road Recontruction - Stage 2 (CH 18900 to CH 20280) - 2022-2023 Repair Program | Grant | \$ - | \$ - | \$ - | \$ - | \$ - | |
| MR331 Jingellic - Holbrook Road | Wantagong - Reconstruction 10 km (2 km per year in 5 stages) | Grant | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Jingellic Road (MR331) | Wantagong - Reconstruction 10 km (2 km per year in 5 stages) | Grant | \$ 900,000.00 | \$ 900,000.00 | \$ 12,413.55 | \$ - | \$ 900,000.00 | 1.38% |
| | | | | | | | | |
| TOTAL | | | \$ 900,000.00 | \$ 1,392,162.08 | \$ 552,038.26 | \$ - | \$ 1,392,162.08 | 39.65% |

| | | | | | | |
|--|-----------------|-----------------|-----------------|------|-----------------|---------|
| Total Regional Roads BLOCK GRANT Program | \$ 2,093,200.00 | \$ 2,996,623.08 | \$ 1,290,210.69 | \$ - | \$ 2,996,623.08 | 213.93% |
|--|-----------------|-----------------|-----------------|------|-----------------|---------|

Summary Regional Roads BLOCK GRANT program

| | | | | | | | | |
|---|--|--|-----------------|-----------------|-----------------|------|-----------------|--------|
| Maintenance | | | \$ 593,100.00 | \$ 593,100.00 | \$ - | \$ - | \$ 593,100.00 | 0.00% |
| Capital Expenditure | | | \$ 1,193,200.00 | \$ 1,604,461.00 | \$ 738,172.43 | \$ - | \$ 1,604,461.00 | 46.01% |
| Traffic Facilities | | | \$ 154,000.00 | \$ 154,000.00 | \$ - | \$ - | \$ 154,000.00 | 0.00% |
| Contribution to Repair Program (50%of Repair Project) | | | \$ 450,000.00 | \$ 696,081.00 | \$ 276,019.00 | \$ - | \$ 696,081.00 | 39.65% |
| Sub Total (Regional Road Block Grant) | | | \$ 2,390,300.00 | \$ 3,047,642.00 | \$ 1,014,191.43 | \$ - | \$ 3,047,642.00 | 33.28% |
| Repair Program Grant (50% of Repair Project) | | | \$ 450,000.00 | \$ 696,081.08 | \$ 276,019.26 | \$ - | \$ 696,081.08 | 39.65% |

| | | | | | | |
|--|-----------------|-----------------|-----------------|------|-----------------|--|
| Total Regional Roads BLOCK GRANT program | \$ 2,840,300.00 | \$ 3,743,723.08 | \$ 1,290,210.69 | \$ - | \$ 3,743,723.08 | |
|--|-----------------|-----------------|-----------------|------|-----------------|--|

Regional Roads - Other Funded Programs

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|---|--|---|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Jingellic Road (MR331) - Fixing Country Roads Round 5 | Reconstruction of 3.2km from Yarara Gap to Coppabella Road (total Project Cost - \$3.6M) | Bridges Renewal Program Grant | | \$ - | \$ - | \$ - | \$ - | |
| Culvert Replacement | Wantagong to Serpentine Creek | Uncompleted Works | | \$ - | \$ 256,494.94 | \$ - | \$ - | |
| Jingellic Road 5 Bridges at Wantagong | Widening of Wantagong Creek Bridge and Replacement of 4 Other Bridges | \$926,282 BRP RD5,\$926,282 BSBR,\$600,000 RTR, \$260,780 Cash (Was urban const),\$1.8M - FCR RD6=\$4,513,344 | | \$ 2,762,719.00 | \$ 1,093,947.75 | \$ - | \$ 2,762,719.00 | \$ 0.40 |
| Jingellic Road 5 Bridges at Wantagong | Bridge Widening - Wantagong Creek | As above | | \$ - | \$ 1,208,268.82 | \$ - | \$ - | |
| TOTAL | | | \$ - | \$ 2,762,719.00 | \$ 2,558,711.51 | \$ - | \$ 2,762,719.00 | 92.62% |

| | | | | | | |
|----------------------------------|-----------------|------------------|------------------|---------------|------------------|---------|
| Total Transport & Communications | \$ 6,998,700.00 | \$ 15,475,133.00 | \$ 10,545,431.19 | \$ 391,878.72 | \$ 15,867,011.72 | #VALUE! |
|----------------------------------|-----------------|------------------|------------------|---------------|------------------|---------|

ANNEXURE 8

Economic Affairs

Title: Jindera Medical Centre

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-----------------------|-----------------|--------------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|-------|
| Jindera Medica Centre | Improvements | Jindera Medical Centre Reserve | \$ 10,000.00 | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 | 0.00% |
| | | | | \$ - | \$ - | \$ - | \$ - | |
| | | | \$ 10,000.00 | \$ 10,000.00 | \$ - | \$ - | \$ 10,000.00 | 0.00% |

Title: Real Estate Development

| Location | Job Description | Funding Source | Original Budget 2024/25 | Revised Budget as at 31 Dec 2024 | Actual as at 31 March 2025 | Budget Adjustment Required | Revised Budget as at 31 March 2025 | |
|-----------------------------|------------------------------|--------------------------|----------------------------|-------------------------------------|-------------------------------|-------------------------------|---------------------------------------|---------|
| Culcairn Subdivision | Land Subdivision Development | Land Development Reserve | \$ - | \$ 211,308.00 | \$ 226,957.20 | \$ 15,649.00 | \$ 226,957.00 | 100.00% |
| Jacob Wenke Estate Stage 2 | | Land Development Reserve | | \$ 422.00 | \$ 8,145.58 | \$ 7,723.00 | \$ 8,145.00 | 100.01% |
| Jindera Industrial Estate | | Land Development Reserve | | \$ 26,658.00 | \$ 26,658.14 | \$ - | \$ 26,658.00 | 100.00% |
| Jacob Wenke Estate Stage 3 | | Land Development Reserve | | \$ 902.00 | \$ 901.54 | \$ - | \$ 902.00 | 99.95% |
| 31 Balfour Street, Culcairn | Purchase | | | \$ - | \$ 49,090.91 | \$ 558,869.00 | \$ 558,869.00 | 8.78% |
| | | | \$ - | \$ 239,290.00 | \$ 311,753.37 | \$ 582,241.00 | \$ 821,531.00 | 37.95% |

| | | | | | | | | |
|------------------------|--|--|--------------|---------------|---------------|---------------|---------------|--------|
| Total Economic Affairs | | | \$ 10,000.00 | \$ 249,290.00 | \$ 311,753.37 | \$ 582,241.00 | \$ 831,531.00 | 37.49% |
|------------------------|--|--|--------------|---------------|---------------|---------------|---------------|--------|

ANNEXURE 8

| Summary | | | | | | | | |
|--------------------------------------|--|--|------------------|------------------|------------------|-----------------|------------------|--------|
| | | | | | | | | |
| Governance | | | \$ 18,000.00 | \$ 15,600.00 | \$ - | \$ - | \$ 15,600.00 | 0.00% |
| Administration | | | \$ 1,379,500.00 | \$ 1,507,307.00 | \$ 361,328.93 | \$ 66,900.00 | \$ 1,574,207.00 | 22.95% |
| Public Order & Safety | | | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Health | | | \$ 60,000.00 | \$ 115,000.00 | \$ - | -\$ 60,000.00 | \$ 55,000.00 | 0.00% |
| Environment | | | \$ 4,750,000.00 | \$ 4,735,946.32 | \$ 3,418,177.95 | \$ 22,601.00 | \$ 4,758,547.32 | 71.83% |
| Community Services & Education | | | \$ 106,000.00 | \$ 127,444.59 | \$ 35,079.14 | \$ - | \$ 127,444.59 | 27.53% |
| Housing & Community Activities | | | \$ 65,000.00 | \$ 152,668.00 | \$ 20,861.28 | \$ 8,306.00 | \$ 160,974.00 | 12.96% |
| Water Supplies | | | \$ 6,085,000.00 | \$ 6,502,000.00 | \$ 111,492.66 | \$ 32,125.00 | \$ 6,534,125.00 | 1.71% |
| Sewerage Services | | | \$ 885,000.00 | \$ 1,603,993.82 | \$ 116,233.65 | \$ - | \$ 1,603,993.82 | 7.25% |
| Recreation & Culture | | | \$ 482,000.00 | \$ 2,126,021.00 | \$ 658,032.85 | \$ 166,318.00 | \$ 2,292,339.00 | 28.71% |
| Mining, Manufacturing & Construction | | | \$ 50,000.00 | \$ 95,000.00 | \$ - | \$ - | \$ 95,000.00 | 0.00% |
| Transport & Communication | | | \$ 6,998,700.00 | \$ 15,475,133.00 | \$ 10,545,431.19 | \$ 391,878.72 | \$ 15,867,011.72 | 66.46% |
| Economic Affairs | | | \$ 10,000.00 | \$ 249,290.00 | \$ 311,753.37 | \$ 582,241.00 | \$ 831,531.00 | 37.49% |
| Total Capital Expenditure | | | \$ 20,889,200.00 | \$ 32,705,403.73 | \$ 15,578,391.02 | \$ 1,210,369.72 | \$ 33,915,773.45 | 45.93% |