

Who Needs What, When
and in What Format?

Who Needs What, When and in What Format

Who Needs The Information?

Need to identify who needs what information so that the right information will be provided ...

Managers, including the Board and the Chief Executive Officer, need to be clear about the type of information they need to manage and to measure performance relative to objectives and targets.

...to the right people at the right time.

The information needs of managers will vary according to their role or function in the organisation.

Three categories of managers. They are:

In its publication, *Building a Better Financial Management Framework - Defining, Presenting and Using Information*, the ANAO categorised the managers and their needs into three distinct categories.

Strategic Managers

Strategic managers – defined as chief executive, boards and executive management who require an overall picture of the agency such as information on outputs, budget variances and compliance issues. This information is likely to be presented on an exception basis.

The preparation of separate reports facilitates internal comparison and benchmarking of performance. To this end strategic managers are likely to require a summary of results from each business segment.

Operational Managers

Operational managers – these are line managers responsible for the delivery of goods and services and require more detailed information which may relate to a particular region or cost centre, by product or output.

Business Support Managers

Business support managers – such as the chief finance officer, the head of human resources and require information on the particular function for which they have a strategic responsibility across the organisation, for example Human Resources.

The Human Resources manager will require costs on that function and the processes and activities that function performs to assist in cost control relative to output and achievement.

Agencies should customise information provided to managers based on their functional responsibilities.

The following matrix provides a guide as to the type information that may be provided to managers based on their function and financial management responsibility.

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Responsibility/ Information	Strategic Managers	Operational Managers	Business Support Managers
Efficiency and Effectiveness of Resources			
Output Cost	Full and unit cost of all outputs	Full and unit cost of outputs by segment	Full and unit cost of enabling outputs by support function
Budget	Overall budget, actual and forecast revenue and costs	Budget, actual and forecast revenue and costs by segment	Budget, actual and forecast revenue and costs by support function
Utilisation	Summary: staff and asset utilisation for organisation	Summary: staff and asset utilisation by segment	Detail: staff and asset utilisation and turnover for organisation
Financial Position	Summary: financial statements for organisation	Detail: financial statements by segment	Debtors and creditors ageing; employee provisions
	Key financial ratios	Key financial ratios by segment	
	Summary: cash flow statement		Detail: cash flow statement
Compliance			
	Exception reporting of all financial breaches	Exception reporting of financial breaches by segment	Overdraft balances, bad debts, losses, write-offs
Financial Reporting			
	Summary: all material transactions processed for period	Detail: material transactions by segment for period	

Source: ANAO *Building a Better Financial Management Framework - Defining, Presenting and Using Information* p.30

Many managers will not be able to specify immediately, and with precision, the types of financial information needed, especially if they are from a non-financial management background.

Nevertheless, there is a need for managers to articulate as clearly as they can the information they need to carry out their functions in an efficient and appropriate manner.

This is even more so with senior managers and boards. CEOs and boards should have a clear idea as to the information and the details they need. But of course, the finance unit can assist in advising as to the information available and the best way to present it.

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The finance unit has a responsibility to ensure managers receive financial information they need.

As a consequence, the finance unit, as the major provider of financial information, has a significant role in this regard.

The finance unit needs to ensure that all parties involved reach a common understanding on identifying requirements, expectations and delivery of financial information with the users.

Steps that the finance unit can take include:

- developing an awareness of the contents of the corporate and business plans to understand users' responsibilities that generate a requirement for financial information
- facilitating structured interviews or workshops to determine the needs of managers
- consulting managers individually on their needs
- identifying what information managers currently rely on and what information is ignored [by this means gaps can be closed between relevant and non-relevant financial information]
- assisting users to manage their financial responsibilities and how financial information can assist in the discharge of those responsibilities.

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✓ Better Practice	<p>Better practice agencies:</p> <ul style="list-style-type: none">❑ arrange dialogue between the finance unit and users to better understand needs, determine discretionary and non-discretionary needs, and time requirements etc.❑ evaluate their internal management reports for usefulness and tailor content to the needs of individual managers❑ regularly review the financial reports to identify and cull information that are routinely provided to meet past needs but which no longer apply❑ minimise costs of financial reporting by regularly reviewing their distribution lists to ensure copies are not provided to persons who do not find a valuable use for the information❑ adopt the principle of exception-based reporting - management attention is focussed on the variations in those areas which are not performing according to plan.
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When is the Information Needed

Information should be provided promptly and at the right time.

The information should be provided as soon as possible after period end.

The audit research indicates that the majority of agencies produce reports within 14 days of the end of the month but this is beyond the limits of better practice.

Timeliness vs accuracy must be considered and resolved.

Timeliness versus accuracy is an issue.

Reports need to be reliable. However, producing a timely report that is 95 percent accurate may be a practical compromise over producing a report that is 99% accurate but considerably out of date.⁶

Target date and frequency for distribution must be established.

Undue delays in advising managers of their budget allocations can adversely affect financial performance, particularly in a devolved entity structure.

It is not uncommon for managers to receive details of final budgets when much of the year has expired.

Comprehensive updated budget information should be provided on a monthly basis.

Budgeted, actual and forecast information should be updated on a monthly basis.

Responsibility for updating the forecasts should be clearly specified.

Corrective strategies may be thwarted if variations from budget are not identified promptly.

Most agencies aim to distribute reports approximately one week before the scheduled monthly meetings of the Board/Executive Group.

⁶ Management should receive information that is at least 90 to 95 percent accurate to enable them to formulate appropriate decisions *Financial Intelligence – Getting Reports Right* CFO Magazine November 1996, p 68

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Good Practice

The Department of Health has established targets for the provision of the year to date results, financial projections and the analysis/commentary to be included in the monthly internal financial reports.

The Department of Health reports its target and actual performance using a colour-coded system.

Actual performance is reported using a 'traffic lights' arrangement [green - within target, amber - near target and red - exceeds acceptable range] to highlight results.

As part of its quality assurance mechanisms for internal financial reporting, in 1998 the Department of Health introduced a system of programmed internal audit reviews of the reports prepared by the various Health Services.

✓ Better Practice

Better practice organisations:

- ☐ provide prompt advice and allocation of budget funding as close as is practicable to the commencement of the financial year.
- ☐ provide reports available to senior management within two to five days after month end
- ☐ actively monitor delays in provision of the reporting information
- ☐ have quality assurance processes so that the content of reports is reliable
- ☐ update budgeted, actual and forecast information on a monthly basis
- ☐ provide reports to the Board/Executive Group about one week prior to the executive meeting.

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What Format

Format and presentation of information is vitally important.

Whilst the content of management report is critical, the visual presentation and mode of delivery are also important.

If information is not user friendly, or visually boring it will be difficult to motivate users to use the information for the better management of the organisation.

Short and concise reporting is preferable – emphasis on the important elements and groups. Duplication of data within the same report should be avoided.

In deciding on format, organisations need to consider the:

- suitability of particular items for exception reporting versus comprehensive routine reporting
- identification of any significant accounts or key transactions
- identification of risks consistent with the good practice of Risk Management
- the extent to which analysis of data is to be provided
- the use of uniform signage for indicating whether variations are favourable or unfavourable
- use of charts and graphs (“a picture paints a thousand words”).

Reports should comment on KPIs.

Reports should comment on the achievement, or otherwise of key financial performance indicators, linked to operational performance information such as quantity, quality/number of errors and percentage on-time performance against targets.

Consistent financial performance indicators should be used across and down through organisation levels.

Graphs and charts are recommended where appropriate, as are ratios and cost per unit analyses.

The reporting of information should be directed to those who make decisions based on the information. Access to the information will also be required by those responsible for monitoring outputs and outcomes.

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The focus of information gathering should be on those activities involved in converting inputs to outputs and what outcomes result.

Source: Council on the Cost of Government – Fourth Report p 21

Information for managers can be distributed in hardcopy, but increasingly is being distributed by e-mail or made available on-line (from the agency's FMIS or Intranet) for access anytime it is required.

Better practice is to use technology to make the managers' job easier. For example, the monthly report could be a one page hard copy or e-mail containing key highlights backed up with a reference to the network files or website for further information.

A good practice is to issue standard reports, with underlying data available electronically to permit further analysis if required, using spreadsheets, an Executive Information System (EIS) and user friendly, flexible report writer software to interrogate system data.

Many better practice organisations use an Executive Information System to provide managers with easy accessibility to the raw data in their Financial Management Information System and to link financial data with performance data from their operational systems. The data can be viewed in a variety of ways: it can be browsed for new insights, summary views can be provided, along with the facility to 'drill down' to obtain greater levels of detail about interesting information, and 'what if' analyses can be conducted to explore the data relationships further.

Source: Beyond Bean Counting p 65

A number of selected Key Performance Indicators can be monitored by managers who log on to the Department of Health's internal Intranet site (HealthNet). Some critical operational indicators such as ambulance diversions are updated every few hours during the day.

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✓ Better Practice	<p>Better practice organisations:</p> <ul style="list-style-type: none"><input type="checkbox"/> limit reports to ten pages or less<input type="checkbox"/> report on key performance indicators to supplement traditional financial reporting<input type="checkbox"/> ensure the financial information is future focused and balanced with non-financial information<input type="checkbox"/> limit numerical information (no more than 20%) in favour of graphs and charts in reports<input type="checkbox"/> recognise the need for flexibility and compromise in determining the content and format of reports as needs vary within user groups<input type="checkbox"/> customise reports to the extent possible but do need to find the right balance between too much and too little information<input type="checkbox"/> consider what needs can be adequately met on an ad-hoc and/or specialist basis rather than building too much into the mainstream reporting<input type="checkbox"/> maintain an inventory or catalogue of the financial management reports available to managers in an agency. The inventory is regularly reviewed to ensure the reports are timely, relevant and accurate.
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Who Needs What, When and in What Format

Better Practice in the Use of Charts

Some of the types of diagrams commonly used in reports include pie charts, simple bar charts, histograms, graphs showing trends and, where appropriate, maps.

When presenting information in diagrams it is better practice to:

- keep diagrams simple and avoid clutter by restricting components to a minimum. If necessary, use several charts rather than one complicated chart to put across a message
- avoid shading and other techniques used to create depth if they distort the presentation.

Charts show overall patterns and trends at a glance. They are most valuable for showing changes over time or comparisons between related groups, such as business units or geographic locations. The size of changes - particularly larger changes - are best demonstrated by a chart.

However, a chart is not an appropriate tool for providing detail. When precise figures need to be given or when small movements in data need to be highlighted a table may be better. Often it can be helpful to report the actual numbers at the top of the bars in a chart or in an accompanying table.

The following points should be kept in mind when setting up a chart:

- it is easy to manipulate a chart by using different scales or different size charts to achieve illusions of either great change or no change. To avoid misunderstanding, ensure units, axis and scale are clearly shown
- the use of double-axis charts is not recommended. Portraying two measures on different scales on the same chart can be misleading and can show false relationships and comparisons. Seek alternatives such as converting the measures to index numbers or by creating a new measure which is the ratio of the two original measures
- resist the use of three dimensional graphs for charts. The extra dimension may look attractive at first glance but it has no meaning and the resulting chart can confuse or mislead.

Whatever form of presentation is adopted, the aim is to clearly communicate the key message to users of the report. One way that this can be facilitated is by also providing for each chart a short written summary of the main message to be conveyed.

* - adapted from 'Presenting Data in Reports' and 'Good Practice in Performance Reporting in Executive Agencies and Non-Departmental Public Bodies' published by the United Kingdom National Audit Office, © 1998, © 2000

Checklists

Checklists

Essential Fundamentals

Has vision been translated into clear objectives and strategise?	<input type="checkbox"/>
Has risk assessment to achieve objectives been carried out?	<input type="checkbox"/>
Has management and accounting information system been designed to support strategic objectives?	<input type="checkbox"/>
Has management information system (financial and non-financial) been designed to monitor and report on performance?	<input type="checkbox"/>
Has managers' responsibility been assigned and is it consistent with their authority?	<input type="checkbox"/>
Has managers' performance assessment been designed to assess their performance against financial and non-financial targets?	<input type="checkbox"/>
Has accrual accounting been adopted for ALL reporting, including those during the year?	<input type="checkbox"/>
Has benchmarking exercise been carried out and where possible benchmarks have been identified?	<input type="checkbox"/>
Has an integrated database been established or has an interrogation system capable of easy access of database been implemented?	<input type="checkbox"/>

What Information is Needed

Has financial information been designed to incorporate non-financial information and commentary?	<input type="checkbox"/>
Has budget been linked to corporate plan?	<input type="checkbox"/>
Has chart of accounts and been aligned with end of year reports and with the needs of the users?	<input type="checkbox"/>
Have costs centres been defined?	<input type="checkbox"/>
Has a policy to require to present a business case for each new project been established and implemented?	<input type="checkbox"/>
Has a policy for signing off on financial and non-financial management information reports been established?	<input type="checkbox"/>
Has a policy requiring commentary on variation from budget been established and implemented?	<input type="checkbox"/>

Checklists

Who Needs What?

Has information need for each category of managers been identified and defined?	<input type="checkbox"/>
Has the contents of each report been discussed and cleared with the users?	<input type="checkbox"/>
Has the frequency and timing of reporting been defined?	<input type="checkbox"/>
Has a policy to review contents of reports been established and has it being carried out?	<input type="checkbox"/>
Has a policy to review frequency and supply of management reports been established and has it been implemented?	<input type="checkbox"/>

When?

Has a policy for the timing of each management report been established and has it been implemented?	<input type="checkbox"/>
Has a policy been established to monitor delays in distributing management information and has it been implemented?	<input type="checkbox"/>
Has a policy to require appropriate quality assurance in respect of management information reports been established and has it been implemented?	<input type="checkbox"/>
Has a policy to provide monthly update on budget, including actual and recast forecast for rest of year been established and has it been implemented?	<input type="checkbox"/>

What Format?

Has the format of each report been designed so as to provide that the required information in the simplest way and with the minimum number of pages?	<input type="checkbox"/>
Has each report been considered and designed to identify and report on the key performance indicators relevant to its content?	<input type="checkbox"/>
Has the provision of graphs, charts and other visual aids been considered and where possible implemented?	<input type="checkbox"/>
Has a catalogue of management report been established and made available to managers?	<input type="checkbox"/>

Performance Audits by
the Audit Office of New South Wales

Performance Auditing

Performance audits seek to serve the interests of the Parliament, the people of New South Wales and public sector managers.

The legislative basis for performance audits is contained within the *Public Finance and Audit Act 1983, Division 2A*, which differentiates such work from the Office’s financial statements audit function. Performance audits examine whether an authority is carrying out its activities effectively and doing so economically and efficiently and in compliance with all relevant laws. These audits also evaluate whether members of Parliament and the public are provided with appropriate accountability information in respect of those activities.

Performance audits are not entitled to question the merits of policy objectives of the Government.

When undertaking performance audits, auditors can look either at results, to determine whether value for money is actually achieved, or at management processes, to determine whether those

processes should ensure that value is received and that required standards of probity and accountability have been met. A mixture of such approaches is common.

Where appropriate, performance audits provide recommendations for improvements in public administration.

Performance audits are conducted by specialist performance auditors who are drawn from a wide range of professional disciplines.

The procedures followed in the conduct of performance audits comply with the Audit Office’s Performance Audit Manual which incorporates the requirements of Australian Audit Standards *AUS 806 and 808*.

Our performance audit services are certified under international quality standard *ISO 9001*, and accordingly our quality management system is subject to regular independent verification. The Audit Office of NSW was the first public audit office in the world to achieve formal certification to this standard.

Performance Audit Reports and Related Publications

Performance Audit Reports

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
1	Department of Housing	<i>Public Housing Construction: Selected Management Matters</i>	5 December 1991
2	Police Service, Department of Corrective Services, Ambulance Service, Fire Brigades and Others	<i>Training and Development for the State's Disciplined Services:</i> <i>Stream 1 - Training Facilities</i>	24 September 1992
3	Public Servant Housing	<i>Rental and Management Aspects of Public Servant Housing</i>	28 September 1992
4	Police Service	<i>Air Travel Arrangements</i>	8 December 1992
5	Fraud Control	<i>Fraud Control Strategies</i>	15 June 1993
6	HomeFund Program	<i>The Special Audit of the HomeFund Program</i>	17 September 1993
7	State Rail Authority	<i>Countrylink: A Review of Costs, Fare Levels, Concession Fares and CSO Arrangements</i>	10 December 1993
8	Ambulance Service, Fire Brigades	<i>Training and Development for the State's Disciplined Services:</i> <i>Stream 2 - Skills Maintenance Training</i>	13 December 1993
9*	Fraud Control	<i>Fraud Control: Developing an Effective Strategy</i> <i>(Better Practice Guide jointly published with the Office of Public Management, Premier's Department)</i>	30 March 1994
10	Aboriginal Land Council	<i>Statutory Investments and Business Enterprises</i>	31 August 1994
11	Aboriginal Land Claims	<i>Aboriginal Land Claims</i>	31 August 1994
12	Children's Services	<i>Preschool and Long Day Care</i>	10 October 1994
13	Roads and Traffic Authority	<i>Private Participation in the Provision of Public Infrastructure</i> <i>(Accounting Treatments; Sydney Harbour Tunnel; M4 Tollway; M5 Tollway)</i>	17 October 1994
14	Sydney Olympics 2000	<i>Review of Estimates</i>	18 November 1994
15	State Bank	<i>Special Audit Report: Proposed Sale of the State Bank of New South Wales</i>	13 January 1995
16	Roads and Traffic Authority	<i>The M2 Motorway</i>	31 January 1995
17	Department of Courts Administration	<i>Management of the Courts:</i> <i>A Preliminary Report</i>	5 April 1995
18*	Joint Operations in the Education Sector	<i>A Review of Establishment, Management and Effectiveness Issues</i> <i>(including a Guide to Better Practice)</i>	13 September 1995
19	Department of School Education	<i>Effective Utilisation of School Facilities</i>	29 September 1995

Performance Audit Reports and Related Publications

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
20	Luna Park	<i>Luna Park</i>	12 October 1995
21	Government Advertising	<i>Government Advertising</i>	23 November 1995
22	Performance Auditing In NSW	<i>Implementation of Recommendations; and Improving Follow-Up Mechanisms</i>	6 December 1995
23*	Ethnic Affairs Commission	<i>Administration of Grants (including a Guide To Better Practice)</i>	7 December 1995
24	Department of Health	<i>Same Day Admissions</i>	12 December 1995
25	Environment Protection Authority	<i>Management and Regulation of Contaminated Sites: A Preliminary Report</i>	18 December 1995
26	State Rail Authority of NSW	<i>Internal Control</i>	14 May 1996
27	Building Services Corporation	<i>Inquiry into Outstanding Grievances</i>	9 August 1996
28	Newcastle Port Corporation	<i>Protected Disclosure</i>	19 September 1996
29*	Ambulance Service of New South Wales	<i>Charging and Revenue Collection (including a Guide to Better Practice in Debtors Administration)</i>	26 September 1996
30	Department of Public Works and Services	<i>Sale of the State Office Block</i>	17 October 1996
31	State Rail Authority	<i>Tangara Contract Finalisation</i>	19 November 1996
32	NSW Fire Brigades	<i>Fire Prevention</i>	5 December 1996
33	State Rail	<i>Accountability and Internal Review Arrangements at State Rail</i>	19 December 1996
34*	Corporate Credit Cards	<i>The Corporate Credit Card (including Guidelines for the Internal Control of the Corporate Credit Card)</i>	23 January 1997
35	NSW Health Department	<i>Medical Specialists: Rights of Private Practice Arrangements</i>	12 March 1997
36	NSW Agriculture	<i>Review of NSW Agriculture</i>	27 March 1997
37	Redundancy Arrangements	<i>Redundancy Arrangements</i>	17 April 1997
38	NSW Health Department	<i>Immunisation in New South Wales</i>	12 June 1997
39	Corporate Governance	<i>Corporate Governance Volume 1 : In Principle Volume 2 : In Practice</i>	17 June 1997
40	Department of Community Services and Ageing and Disability Department	<i>Large Residential Centres for People with a Disability in New South Wales</i>	26 June 1997
41	The Law Society Council of NSW, the Bar Council, the Legal Services Commissioner	<i>A Review of Activities Funded by the Statutory Interest Account</i>	30 June 1997
42	Roads and Traffic Authority	<i>Review of Eastern Distributor</i>	31 July 1997
43	Department of Public Works and Services	<i>1999-2000 Millennium Date Rollover: Preparedness of the NSW Public Sector</i>	8 December 1997

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Chairman

Performance Audit Reports and Related Publications

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
44	Sydney Showground, Moore Park Trust	<i>Lease to Fox Studios Australia</i>	8 December 1997
45	Department of Public Works and Services	<i>Government Office Accommodation</i>	11 December 1997
46	Department of Housing	<i>Redevelopment Proposal for East Fairfield (Villawood) Estate</i>	29 January 1998
47	NSW Police Service	<i>Police Response to Calls for Assistance</i>	10 March 1998
48	Fraud Control	<i>Status Report on the Implementation of Fraud Control Strategies</i>	25 March 1998
49*	Corporate Governance	<i>On Board: guide to better practice for public sector governing and advisory boards (jointly published with Premier's Department)</i>	7 April 1998
50	Casino Surveillance	<i>Casino Surveillance as undertaken by the Director of Casino Surveillance and the Casino Control Authority</i>	10 June 1998
51	Office of State Revenue	<i>The Levying and Collection of Land Tax</i>	5 August 1998
52	NSW Public Sector	<i>Management of Sickness Absence NSW Public Sector Volume 1: Executive Briefing Volume 2: The Survey - Detailed Findings</i>	27 August 1998
53	NSW Police Service	<i>Police Response to Fraud</i>	14 October 1998
54	Hospital Emergency Departments	<i>Planning Statewide Services</i>	21 October 1998
55	NSW Public Sector	<i>Follow-up of Performance Audits: 1995 - 1997</i>	17 November 1998
56	NSW Health	<i>Management of Research: Infrastructure Grants Program - A Case Study</i>	25 November 1998
57	Rural Fire Service	<i>The Coordination of Bushfire Fighting Activities</i>	2 December 1998
58	Walsh Bay	<i>Review of Walsh Bay</i>	17 December 1998
59	NSW Senior Executive Service	<i>Professionalism and Integrity Volume One: Summary and Research Report Volume Two: Literature Review and Survey Findings</i>	17 December 1998
60	Department of State and Regional Development	<i>Provision of Industry Assistance</i>	21 December 1998
61	The Treasury	<i>Sale of the TAB</i>	23 December 1998
62	The Sydney 2000 Olympic and Paralympic Games	<i>Review of Estimates</i>	14 January 1999

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Performance Audit Reports and Related Publications

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
63	Department of Education and Training	<i>The School Accountability and Improvement Model</i>	12 May 1999
64*	Key Performance Indicators	<ul style="list-style-type: none"> • <i>Government-wide Framework</i> • <i>Defining and Measuring Performance (Better practice Principles)</i> • <i>Legal Aid Commission Case Study</i> 	31 August 1999
65	Attorney General's Department	<i>Management of Court Waiting Times</i>	3 September 1999
66	Office of the Protective Commissioner Office of the Public Guardian	<i>Complaints and Review Processes</i>	28 September 1999
67	University of Western Sydney	<i>Administrative Arrangements</i>	17 November 1999
68	NSW Police Service	<i>Enforcement of Street Parking</i>	24 November 1999
69	Roads and Traffic Authority of NSW	<i>Planning for Road Maintenance</i>	1 December 1999
70	NSW Police Service	<i>Staff Rostering, Tasking and Allocation</i>	31 January 2000
71*	Academics' Paid Outside Work	<ul style="list-style-type: none"> ▪ <i>Administrative Procedures</i> ▪ <i>Protection of Intellectual Property</i> ▪ <i>Minimum Standard Checklists</i> ▪ <i>Better Practice Examples</i> 	7 February 2000
72	Hospital Emergency Departments	<i>Delivering Services to Patients</i>	15 March 2000
73	Department of Education and Training	<i>Using computers in schools for teaching and learning</i>	7 June 2000
74	Ageing and Disability Department	<i>Group Homes for people with disabilities in NSW</i>	27 June 2000
75	NSW Department of Transport	<i>Management of Road Passenger Transport Regulation</i>	6 September 2000
76	Judging Performance from Annual Reports	<i>Review of eight Agencies' Annual Reports</i>	29 November 2000
77*	Reporting Performance	<i>Better Practice Guide</i> <i>A guide to preparing performance information for annual reports</i>	29 November 2000
78	State Rail Authority (CityRail) State Transit Authority	<i>Fare Evasion on Public Transport</i>	6 December 2000
79	TAFE NSW	<i>Review of Administration</i>	6 February 2001
80	Ambulance Service of New South Wales	<i>Readiness to respond</i>	7 March 2001
81	Department of Housing	<i>Maintenance of Public Housing</i>	11 April 2001
82	Environment Protection Authority	<i>Controlling and Reducing Pollution from Industry</i>	18 April 2001
83	Department of Corrective	<i>NSW Correctional Industries</i>	13 June 2001

Performance Audit Reports and Related Publications

No.	Agency or Issue Examined	Title of Performance Audit Report or Publication	Date Tabled in Parliament or Published
Services			
84	Follow-up of Performance Audits	<i>Police Response to Calls for Assistance The Levying and Collection of Land Tax Coordination of Bushfire Fighting Activities</i>	21 June 2001
85*	Internal Financial Reporting	<i>Internal Financial Reporting including a Better Practice Guide</i>	June 2001

* Better Practice Guides

Performance Audits in Progress

A list of performance audits in progress can be found on our website www.audit.nsw.gov.au



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Item 6 Corporate Services Performance Report - January 2017

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.1 Financial management and accountability systems -
CFO - internal

AUTHOR Chief Financial Officer

DATE 12 February 2017

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

It is recommended this report be adopted as it is for information purposes.

The summaries in this report do not comply with Accounting Standards and are only meant as a comparative source of information.

Please refer to the Organisational Performance Summary Report for a description on the tables and graphs included in this report.

BACKGROUND

This report is not required under the Local Government Act & associated Regulations, but does provide potentially useful financial management information.

The Corporate Services Performance Summary is a new monthly report and is intended to improve compliance with the Audit Office Best Practice Guide on Internal Financial Reporting.

ISSUES AND COMMENT

As the format and content of this report is new, it may take a while to bed down and improve results reported on a Year to Date (YTD) basis.

This is especially relevant for the action performance reporting related to the Delivery Plan, Operational Plan and Other Reportable Items.

The most significant performance issue requiring comment relates to employee leave entitlements, having a YTD variance of \$510k/119%. This appears to be mostly attributable to an issue with how the overhead budgets related to employee entitlements had been profiled.

It is expected that YTD performance will see an improvement following adoption of December quarter budget adjustments.

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Chairman

CONCLUSION

The performance of the Corporate Services division seems on track to achieve acceptable year end results.

CONSULTATION

Consultation has occurred within management of council.

STATUTORY ENVIRONMENT - N/A

POLICY IMPLICATIONS - N/A

FINANCIAL, ECONOMIC AND RESOURCE IMPLICATIONS (including Asset Management) - N/A.

STRATEGIC IMPLICATIONS - N/A

SUSTAINABILITY IMPLICATIONS (Social & Environmental) - N/A.

OFFICER RECOMMENDATION

THAT the report be received

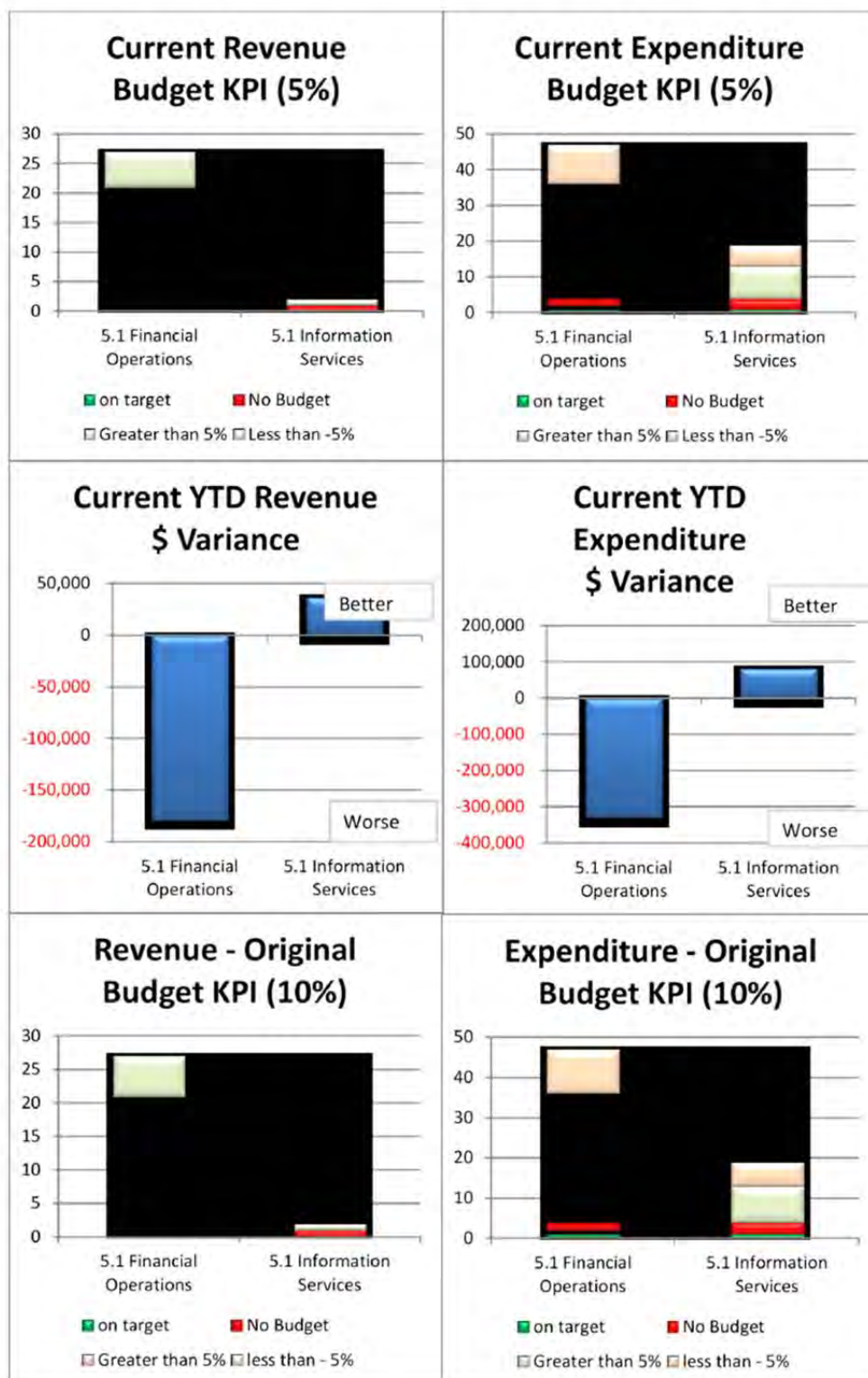
ATTACHMENTS

- AT-** Corporate Services Financial Summary
- AT-** Delivery Plan Progress Report Summary
- AT-** Operational Plan Progress Report Summary
- AT-** Other Reportable Items Progress Report Summary

COUNCIL RESOLUTION: MINUTE 30/17

**THAT the Corporate Services Performance Report - January 2017-
be received.**

(Moved Cr Young, seconded Cr Egan)

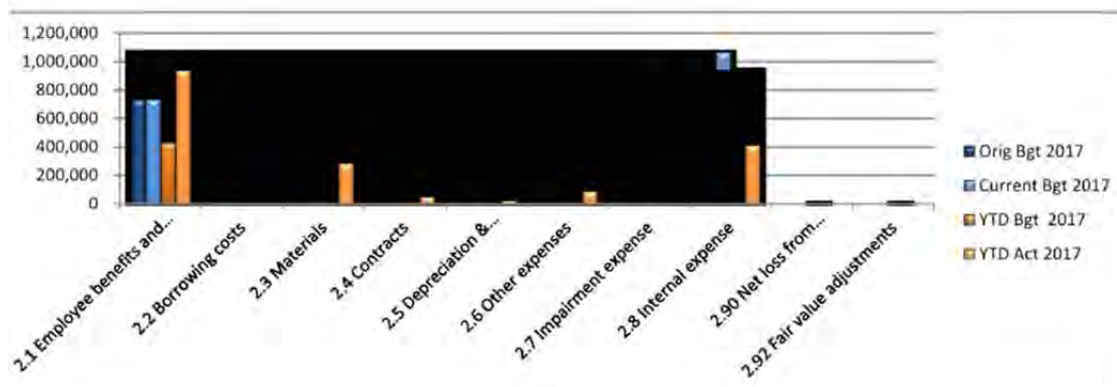
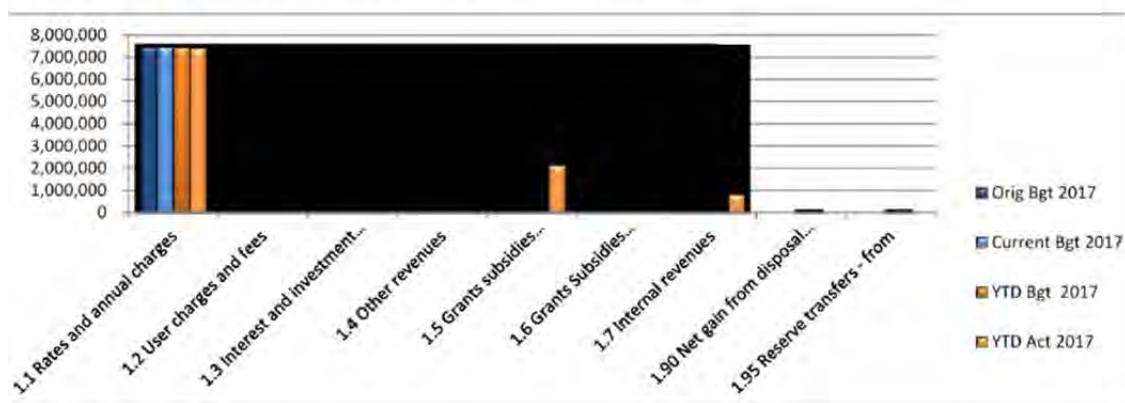


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Chairman

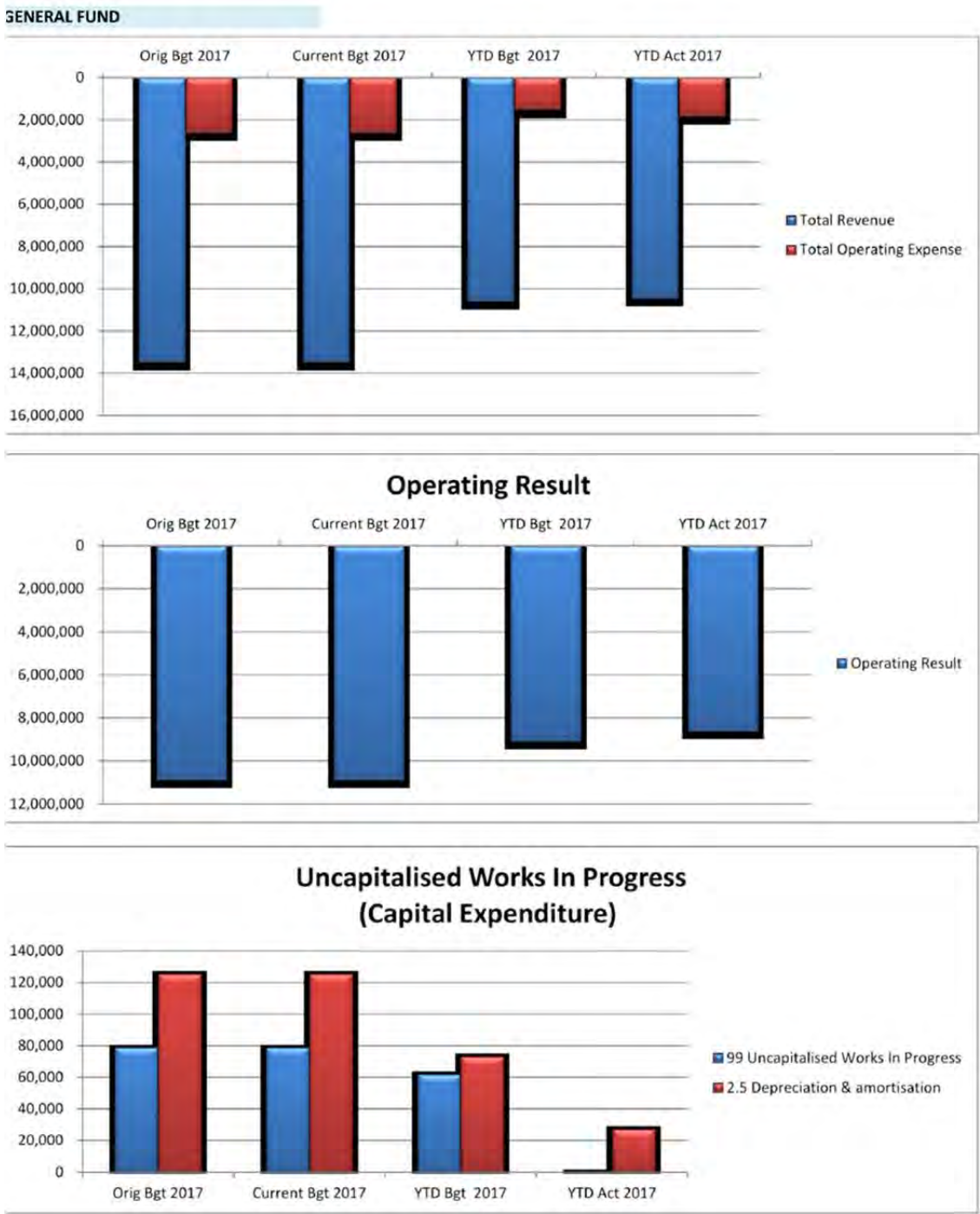
Corporate Services	Report up to January						Key
	Orig Bgt 2017	Current Bgt 2017	YTD Bgt 2017	YTD Act 2017	YTD Variance	YTD % Variance	
1.1 Rates and annual charges	7,479,969	7,479,969	7,462,707	7,427,448	(35,259)	(-0%)	U
1.2 User charges and fees	11,627	11,627	6,783	8,941	2,158	32%	I
1.3 Interest and investment revenue	143,789	143,789	83,881	25,601	(58,280)	(-69%)	U
1.4 Other revenues	2,438	2,438	1,414	18,957	17,543	1241%	F
1.5 Grants subsidies contributions - Op	4,370,139	4,370,139	2,207,709	2,122,332	(85,377)	(-4%)	U
1.6 Grants Subsidies Contributions - Cap							I
1.7 Internal revenues	1,461,425	1,461,425	817,495	834,359	16,864	2%	F
1.90 Net gain from disposal of assets							I
1.95 Reserve transfers - from							I
Total Revenue	13,469,387	13,469,387	10,579,989	10,437,639	(142,350)	(-1%)	U
2.1 Employee benefits and on-costs	735,925	735,925	429,282	939,315	510,033	119%	U
2.2 Borrowing costs	5,447	5,447	3,178	1,544	(1,634)	(-51%)	I
2.3 Materials	414,737	414,737	241,927	290,179	48,252	20%	U
2.4 Contracts	89,879	89,879	52,430	57,175	4,745	9%	I
2.5 Depreciation & amortisation	125,693	125,693	73,318	27,346	(45,972)	(-63%)	F
2.6 Other expenses	159,276	159,276	92,911	94,931	2,020	2%	I
2.7 Impairment expense							I
2.8 Internal expense	1,064,957	1,064,957	621,222	413,683	(207,539)	(-33%)	F
2.90 Net loss from disposal of assets							I
2.92 Fair value adjustments							I
Total Operating Expense	2,595,914	2,595,914	1,514,268	1,824,174	309,906	20%	U
Operating Result	10,873,473	10,873,473	9,065,721	8,613,465	(452,256)	(-5%)	U
99 Sale Proceeds - Contra Sales							I
99 Uncapitalised Works In Progress	79,000	79,000	62,000		(62,000)	(-100%)	F

KEY: F = Favourable, U = Unfavourable, I = Immaterial Immaterial = +/- 10000




This is page number 134 of the minutes of the Ordinary Meeting held on Thursday 23 February 2017


Chairman



This is page number 135 of the minutes of the Ordinary Meeting held on Thursday 23 February 2017

Chairman






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**Corporate Services Delivery Plan
Progress Report**

Gwydir Shire Council



G W Y D I R
S H I R E C O U N C I L

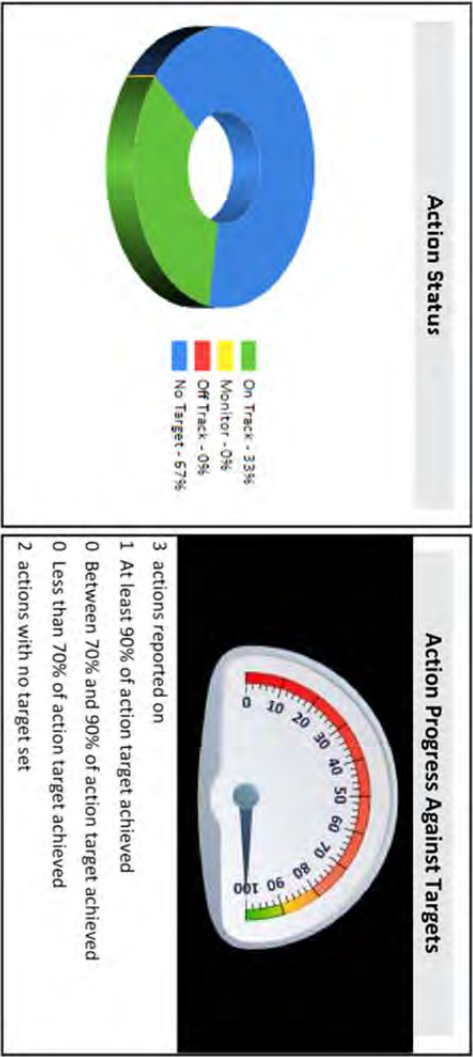
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This is page number 136 of the minutes of the Ordinary Meeting held on Thursday 23 February 2017

Chairman

OVERVIEW



ACTION PLANS



GREEN

At least 90% of action target achieved

Between 70% and 90% of action target achieved

Less than 70% of action target achieved

No target set



AMBER



RED



* Dates have been revised from the Original dates

BUDGET PERFORMANCE



GREEN

On Track



AMBER

Monitor



RED

Off Track



Not Available

Corporate Services

Financial Operations

Financial Administration

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.17 September Quarter Budget Review --> Refer operational action	Ronald Wood - Chief Financial Officer	Completed	01-Jul-2016	30-Jun-2017	100.00%	100.00%	GREEN
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Financial Administration	Operating						

ACTION PROGRESS COMMENTS:
Incorrectly created as a delivery plan action rather than operational plan. Refer operational plan item.
Last Updated: 10-Jan-2017

Information Services

Information Services


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ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.2.7 IT replacement program	Timothy Greensill - Information Services Manager	Ongoing	01-Jul-2016	30-Jun-2017	-	58.00%	
BU PROFILE	BUDGET TYPE	BUDGET	YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE	
Information Services	Capital	79,000.00	0.00	0.00	0.00		

ACTION PROGRESS COMMENTS:
Warialda SAN / Hosts & Fabric upgrade to be purchased this month.
The majority of IT Capital Expenditure is usually deferred towards end of year.
Last Updated: 11-Feb-2017

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.3.8 Continuous improvement program	Timothy Greensill - Information Services Manager	Ongoing	01-Jul-2016	30-Jun-2020	-	58.00%	
BU PROFILE	BUDGET TYPE	BUDGET		YTD BUDGET	YTD ACTUAL	YTD VARIANCE	BUDGET PERFORMANCE
Information Services	Operating			-	-	-	

Last Updated: 10-Feb-2017






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**Corporate Services Operational Plan
Progress Report**


Gwydir Shire Council



G W Y D I R
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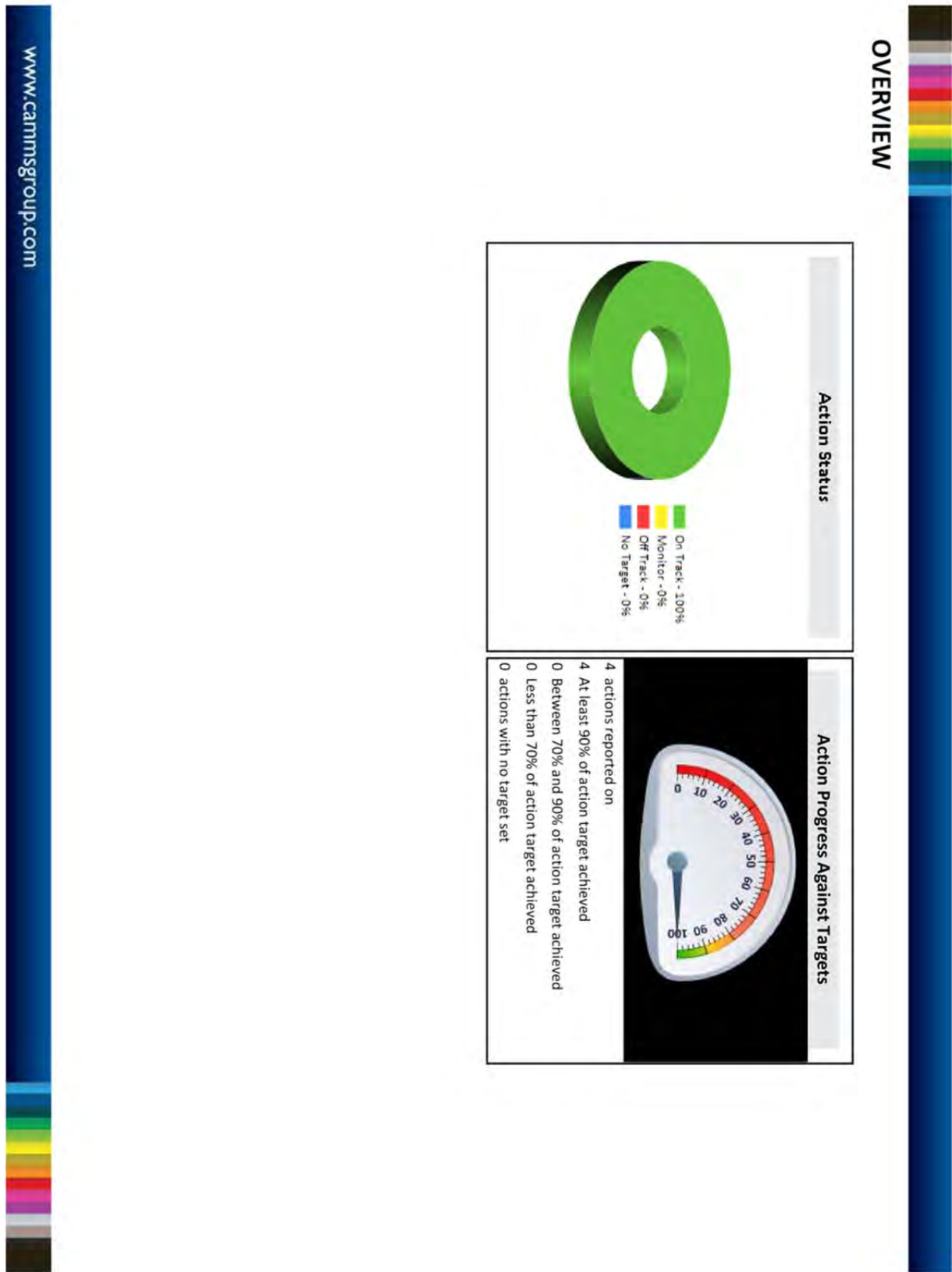
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Chairman



ACTION PLANS



GREEN



AMBER



RED



At least 90% of action target achieved Between 70% and 90% of action target achieved Less than 70% of action target achieved No target set
* Dates have been revised from the Original dates

Corporate Services

Financial Operations

Financial Administration

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.1 Completion of Annual Financial Statements	Ronald Wood - Chief Financial Officer	Missed deadline- complete	01-Jul-2016	30-Jun-2017	100.00%	100.00%	GREEN

ACTION PROGRESS COMMENTS:

Lodged with the Office of Local Government before deadline.

Last Updated: 10-Jan-2017

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.5 December quarter budget review	Ronald Wood - Chief Financial Officer	In Progress	01-Oct-2016	30-Jun-2017	91.00%	90.00%	GREEN



ACTION PROGRESS COMMENTS:


Reviewing Budget changes

Last Updated: 10-Jan-2017

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
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5.1.1.13 March quarter budget review	Ronald Wood - Chief Financial Officer	Not Started	01-Jan-2017	30-Jun-2017	0.00%	0.00%	 GREEN
Last Updated: 10-Jan-2017							
ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.16 September quarter budget review	Ronald Wood - Chief Financial Officer	Completed	01-Jul-2016	30-Jun-2017	100.00%	100.00%	 GREEN
ACTION PROGRESS COMMENTS: Reported to Council. Carry over budgets recommended for approval. Quarterly review budget adjustments deferred to December review to allow more detailed investigation, given workload associated with Annual Statements & funding issues around Financial Assistance Grant reduction. Last Updated: 10-Jan-2017							






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**Corporate Services Other Reportable
Items Progress Report**

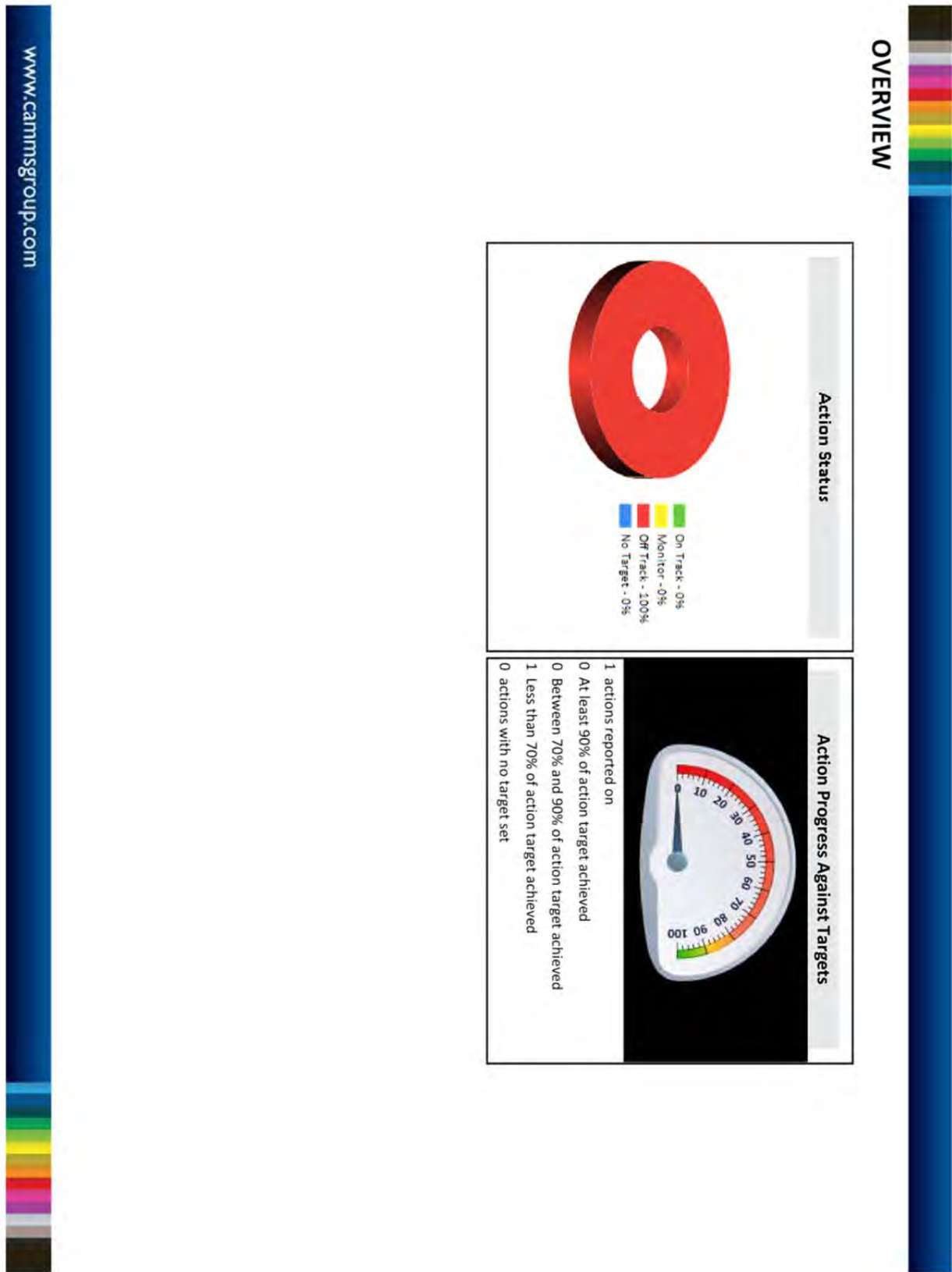
Gwydir Shire Council



G W Y D I R
S H I R E C O U N C I L

Print Date: 11-Feb-2017

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ACTION PLANS




At least 90% of action target achieved Between 70% and 90% of action target achieved Less than 70% of action target achieved No target set

* Dates have been revised from the Original dates

Corporate Services

Financial Operations

Financial Administration

ACTION	RESPONSIBLE PERSON	STATUS	START DATE	END DATE	COMPLETE %	TARGET	ON TARGET %
5.1.1.616 Renegotiate all possible outstanding loans to minimise interest rate and reduce loan interest payable	Ronald Wood - Chief Financial Officer	Not Started	10-Jan-2017	30-Jun-2017	0.00%	58.00%	

Last Updated: 10-Jan-2017

Item 7 Financial Quarterly Review - December 2016

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.1 Financial management and accountability systems - CFO - internal

AUTHOR Chief Financial Officer

DATE 16 February 2017

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF / SUMMARY RECOMMENDATION

A quarterly budget review is due within two (2) months of the end of each quarter under the requirements of Clause 203 of the Local Government (General) Regulation 2005:

203 Budget review statements and revision of estimates

(1) Not later than 2 months after the end of each quarter, the responsible accounting officer of a council must prepare and submit to the council a budget review statement that shows, by reference to the estimate of income and expenditure set out in the management plan that the council has adopted for the relevant year, a revised estimate of the income and expenditure for that year.

(2) A budget review statement must include or be accompanied by:

(a) a report as to whether or not the responsible accounting officer believes that the statement indicates that the financial position of the council is satisfactory, having regard to the original estimate of income and expenditure, and

(b) if that position is unsatisfactory, recommendations for remedial action.

(3) A budget review statement must also include any information required by the Code to be included in such a statement.

BACKGROUND

This report is required under the Local Government Act and associated Regulations.

ISSUES AND COMMENT

The commentary in this report is directed at overall results. The impact on individual business units and by implication the associated service levels has not been assessed - this is the responsibility of individual directors and managers.

As noted in the September budget review report, there were significant challenges due to revenue write downs. As of the date of the report, the major revenue write downs comprising the areas of Financial Assistance Grants (\$190k), Naroo (\$767k) and RMS Contracted works (1,817k) totalling \$2,774k income reduction.

This presented significant challenges in returning an acceptable balanced reduction in expenditures. We have managed to get this down to a reduction of forecast cash in General Fund of \$195k below original forecast, assuming actuals go to plan. This would result in a cash balance similar to 30 June 2016.

It remains preferable for cash to continue to grow to ensure an adequate buffer is developed in General Fund and there will be further work to improve on this result for the March quarter budget reviews.

The cash position of General Fund continues to be of concern. Draft results indicate that General Fund now has sufficient cash to cover Employee Leave Entitlements and working funds. However while General Fund cash has improved, the cash recovery remains fragile.

This again reinforces the need for tight budget control, effective cash flow management and a bias towards improving the bottom line will need to remain until General Fund has sufficient cash reserves to act as an adequate buffer.

CONCLUSION

Tight financial control must be maintained given the low cash reserves in General Fund.

Further budget improvements will be sought during as part of the March quarter budget review.

CONSULTATION

Consultation has occurred within the executive team.

STATUTORY ENVIRONMENT

Local Government Act 1993 and associated regulations

POLICY IMPLICATIONS - N/A

FINANCIAL, ECONOMIC AND RESOURCE IMPLICATIONS (including Asset Management)

While General Fund cash reserves are not adequate, Council will remain exposed to one off events or budget blowouts.

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Chairman

STRATEGIC IMPLICATIONS - N/A

SUSTAINABILITY IMPLICATIONS (Social & Environmental)

Sustainability has largely been addressed as a result of the Special Rate Variation being approved. Further work is required to ensure bottom line budget and cash results are achieved.

OFFICER RECOMMENDATION

THAT the December Quarter Budget Review Statement be noted.

FURTHER that the December Quarter budget adjustments be approved.

ATTACHMENTS

AT- Quarterly Budget Review Statement - December 2016

**COUNCIL RESOLUTION:
MINUTE 31/17**

THAT the December Quarter Budget Review Statement be noted.

FURTHER that the December Quarter budget adjustments be approved.

(Moved Cr Dixon, seconded Cr Egan)

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

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Chairman

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Report 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 Gwydir Shire Council for the quarter ended 31/12/16 indicates that Council's projected financial position at 30/6/17 will be unsatisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

My opinion above, that Council's projected financial position as at 30/6/17 will be unsatisfactory has been based on the following factors:

1. Council's financial position will not be considered satisfactory until Council is in a position to generate (on average) a surplus result before capital grants and contributions for each fund.

Recommended remedial action to deal with this unsatisfactory position includes:

- a. Council will need to remain vigilant and reduce costs wherever practical - especially in General Fund.
- b. Continues improvement in budget allocation and management processes.
- c. Council needs to consider options to be pursued to address recurrent funding shortfalls and/or reduce service levels. These need to be further explored as part of Councils strategic planning processes.

Signed: 

Ron Wood
Responsible Accounting Officer

date: 17/2/2017

Gwylir Shire Council

Income & Expenses Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Budget review for the quarter ended 31 December 2016
Income & Expenses - Council Consolidated

	Approved Changes				Revised Budget 2016/17	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
	Original Budget 2016/17	Carry Forwards	Sep QBRS	Dec QBRS				
Income								
Rates and annual charges	9868				9868	(185)	9683	9542
User Charges and Fees	5151				5151	(2049)	3102	1213
Interest and Investment Revenues	425				425	5	430	91
Other Revenues	1579				1579	71	1650	848
Grants & Contributions - Operating	12340				12340	(1626)	10714	6053
Grants & Contributions - Capital	682				682	(94)	588	327
Net gain from disposal of assets								
Share of interests in Joint Ventures								
Total Income from Continuing Operations	30046				30046	(3879)	26167	18074
Expenses								
Employee Costs	9901				9901	(185)	9716	5610
Borrowing Costs	678				678	(12)	666	156
Materials & Contracts	6030	38			6068	(918)	5150	2732
Depreciation	6594				6594	211	6805	3402
Legal Costs	4				4	(1)	3	9
Consultants	84				84	(16)	68	30
Other Expenses	2587				2587	(11)	2576	1502
Interest & Investment Losses								
Net Loss from disposal of assets								
Share of interests in Joint Ventures								
Total Expenses from Continuing Operations	25877	38			25915	(931)	24984	13441
Net Operating Result - Continuing Operations	4169	(38)			4131	(2948)	1183	4633
Discontinued Operations - Surplus/(Deficit)								
Net Operating Result from All Operations	4169	(38)			4131	(2948)	1183	4633
Net Operating Result before Capital Items	3486	(38)			3449	(2854)	595	4306

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Income & Expenses Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Budget review for the quarter ended 31 December 2016
Income & Expenses - General Fund

	Original Budget				Approved Changes				Revised Budget	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
	2016/17	Carry Forwards	Sep	Dec	QBRS	Dec	Mar	2016/17					
Income													
Rates and Annual Charges	7521							7521	(2)			7520	7466
User Charges and Fees	4359							4359	(1968)			2391	989
Interest and Investment Revenues	149							149	3			151	31
Other Revenues	1562							1562	68			1630	831
Grants & Contributions - Operating	12241							12241	(1606)			10635	5974
Grants & Contributions - Capital	682							682	(94)			588	327
Net gain from disposal of assets													
Share of interests in Joint Ventures													
Total Income from Continuing Operations	26515							26515	(3600)			22915	15619
Expenses													
Employee Costs	8911							8911	(227)			8683	5044
Borrowing Costs	489							489	(12)			477	118
Materials & Contracts	5375	38						5413	(1166)			4247	1898
Depreciation	6085							6085	(61)			6023	3011
Legal Costs	4							4	(1)			3	9
Consultants	84							84	(16)			68	30
Other Expenses	2237							2237	(12)			2225	1358
Interest & Investment Losses													
Net Loss from disposal of assets													
Share of interests in Joint Ventures													
Total Expenses from Continuing Operations	23184	38						23222	(1495)			21727	11469
Net Operating Result - Continuing Operations	3330	(38)						3292	(2105)			1188	4150
Discontinued Operations - Surplus/(Deficit)													
Net Operating Result from All Operations	3330	(38)						3292	(2105)			1188	4150
Net Operating Result before Capital Items	2648	(38)						2610	(2010)			600	3823

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Income & Expenses Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Budget review for the quarter ended 31 December 2016

Income & Expenses - Water Fund

	Original Budget 2016/17	Carry Forwards	Approved Changes			Revised Budget 2016/17	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
			Sep QBRS	Dec QBRS	Mar QBRS				
Income									
Rates and Annual Charges	806,287	-	-	-	-	806,287	(90,392)	715,895	643,373
User Charges and Fees	819,488	-	-	-	-	819,488	3,074	822,562	235,716
Interest and Investment Revenues	41,500	-	-	-	-	41,500	1,606	43,106	10,542
Other Revenues	-	-	-	-	-	-	838	838	838
Grants & Contributions - Operating	26,258	-	-	-	-	26,258	(1,969)	24,289	24,289
Grants & Contributions - Capital	-	-	-	-	-	-	-	-	-
Net gain from disposal of assets	-	-	-	-	-	-	-	-	-
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	1,693,533	-	-	-	-	1,693,533	(86,843)	1,606,690	914,758
Expenses									
Employee Costs	337,298	-	-	-	-	337,298	-	337,298	200,843
Borrowing Costs	181,902	-	-	-	-	181,902	-	181,902	34,522
Materials & Contracts	348,189	-	-	-	-	348,189	17,025	365,214	166,867
Depreciation	198,087	-	-	-	-	198,087	140,229	338,316	169,158
Legal Costs	-	-	-	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-	-	-
Other Expenses	269,563	-	-	-	-	269,563	(1,365)	268,198	109,654
Interest & Investment Losses	-	-	-	-	-	-	-	-	-
Net Loss from disposal of assets	-	-	-	-	-	-	-	-	-
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,335,039	-	-	-	-	1,335,039	155,889	1,490,928	681,043
Net Operating Result - Continuing Operations	358,494	-	-	-	-	358,494	(242,732)	115,762	233,715
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-	-	-	-
Net Operating Result from All Operations	358,494	-	-	-	-	358,494	(242,732)	115,762	233,715
Net Operating Result before Capital Items	358,494	-	-	-	-	358,494	(242,732)	115,762	233,715

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xxxxxx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Income & Expenses Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Budget review for the quarter ended 31 December 2016
Income & Expenses - Sewer Fund

	Original Budget		Approved Changes			Revised Budget		Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
	2016/17	Carry Forwards	Sep QBRS	Dec QBRS	Mar QBRS	2016/17	2016/17				
Income											
Rates and Annual Charges	740,892	-	-	-	-	740,892	(77,396)			663,496	632,679
User Charges and Fees	68,291	-	-	-	-	68,291	-			68,291	23,482
Interest and Investment Revenues	134,875	-	-	-	-	134,875	510			135,385	28,020
Other Revenues	106	-	-	-	-	106	1,994			2,100	2,090
Grants & Contributions - Operating	22,757	-	-	-	-	22,757	(1,981)			20,776	20,776
Grants & Contributions - Capital	-	-	-	-	-	-	-			-	-
Net gain from disposal of assets	-	-	-	-	-	-	-			-	-
Share of interests in Joint Ventures	-	-	-	-	-	-	-			-	-
Total Income from Continuing Operations	966,921	-	-	-	-	966,921	(76,873)			890,048	707,047
Expenses											
Employee Costs	305,766	-	-	-	-	305,766	52			305,818	140,853
Borrowing Costs	129	-	-	-	-	129	-			129	76
Materials & Contracts	147,921	-	-	-	-	147,921	10,185			158,106	59,774
Depreciation	84,293	-	-	-	-	84,293	126,807			211,100	105,601
Legal Costs	-	-	-	-	-	-	-			-	-
Consultants	-	-	-	-	-	-	-			-	-
Other Expenses	59,268	-	-	-	-	59,268	2,403			61,671	28,389
Interest & Investment Losses	-	-	-	-	-	-	-			-	-
Net Loss from disposal of assets	-	-	-	-	-	-	-			-	-
Share of interests in Joint Ventures	-	-	-	-	-	-	-			-	-
Total Expenses from Continuing Operations	597,377	-	-	-	-	597,377	139,447			736,824	334,693
Net Operating Result - Continuing Operations	369,544	-	-	-	-	369,544	(216,320)			153,224	372,354
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-	-			-	-
Net Operating Result from All Operations	369,544	-	-	-	-	369,544	(216,320)			153,224	372,354
Net Operating Result before Capital Items	369,544	-	-	-	-	369,544	(216,320)			153,224	372,354

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Income & Expenses Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Budget review for the quarter ended 31 December 2016

Income & Expenses - Waste Fund

	Original Budget 2016/17	Carry Forwards	Approved Changes			Revised Budget 2016/17	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
			Sep QBRS	Dec QBRS	Mar QBRS				
Income									
Rates and Annual Charges	1,090,750	-	-	-	-	1,090,750	-	1,090,750	1,069,355
User Charges and Fees	50,225	-	-	-	-	50,225	(40,014)	10,211	211
Interest and Investment Revenues	100,270	-	-	-	-	100,270	-	100,270	20,748
Other Revenues	17,388	-	-	-	-	17,388	(71)	17,317	13,998
Grants & Contributions - Operating	49,754	-	-	-	-	49,754	(16,015)	33,739	33,739
Grants & Contributions - Capital	-	-	-	-	-	-	-	-	-
Net gain from disposal of assets	-	-	-	-	-	-	-	-	-
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	-
Total Income from Continuing Operations	1,308,387	-	-	-	-	1,308,387	(56,100)	1,252,287	1,138,051
Expenses									
Employee Costs	346,516	-	-	-	-	346,516	42,832	389,348	223,414
Borrowing Costs	6,876	-	-	-	-	6,876	-	6,876	2,773
Materials & Contracts	679,899	-	-	-	-	679,899	161,024	840,923	303,209
Depreciation	226,928	-	-	-	-	226,928	5,472	232,400	116,200
Legal Costs	-	-	-	-	-	-	-	-	-
Consultants	-	-	-	-	-	-	-	-	-
Other Expenses	20,579	-	-	-	-	20,579	-	20,579	6,284
Interest & Investment Losses	-	-	-	-	-	-	-	-	-
Net Loss from disposal of assets	-	-	-	-	-	-	-	-	-
Share of interests in Joint Ventures	-	-	-	-	-	-	-	-	-
Total Expenses from Continuing Operations	1,280,798	-	-	-	-	1,280,798	209,328	1,490,126	651,880
Net Operating Result - Continuing Operations	27,589	-	-	-	-	27,589	(265,428)	(237,839)	486,171
Discontinued Operations - Surplus/(Deficit)	-	-	-	-	-	-	-	-	-
Net Operating Result from All Operations	27,589	-	-	-	-	27,589	(265,428)	(237,839)	486,171
Net Operating Result before Capital Items	27,589	-	-	-	-	27,589	(265,428)	(237,839)	486,171

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Income & Expenses Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details	Negative amounts improve the net position.	
	General Fund 01370 4.2.1 State Roads (RMS) Revenue		1,817,500
	General Fund 02180 1.2.1 Narroo Hostel Revenue		766,832
	General Fund 01540 5.1.3 Plant Revenue		746,951
	General Fund 01350 2.1.1 Sealed Rural Roads Revenue		631,100
	General Fund 03230 1.1.3 Parks & Gardens		215,737
	General Fund 03340 2.1.1 Regional Roads Maintenance		193,933
	General Fund 03350 2.1.1 Sealed Rural Roads		187,749
	General Fund 01110 5.1.1 General Revenues		181,539
	Waste Fund 03430 3.2.3 Waste Disposal Site Operations		151,665
	Water Fund 23000 3.2.2 Water Infrastructure Operations Fund 2		139,804
	Sewer Fund 33000 3.2.3 Sewerage Services Operations		122,414
	General Fund 02070 1.2.2 Rural Fire Service Revenue		100,000
	General Fund 21000 3.2.2 Water Revenue		88,423
	General Fund 31000 3.2.3 Sewerage Services Revenue		76,873
	General Fund 01800 2.2.2 Gwydir Learning Region Revenue		72,885
	General Fund 04010 3.1.1 Town Planning Office		56,350
	General Fund 03580 5.1.1 Works / Labour Overheads		55,209
	General Fund 03370 4.2.1 State Roads (RMS) Maintenance		(1,500,429)
	General Fund 03550 5.1.3 Plant Operating Expenses - Fleet		(320,848)
	General Fund 03200 5.1.3 Technical Services Operations Management		(215,767)
	General Fund 04050 2.2.1 Training Expenditure		(200,060)
	General Fund 03120 5.1.1 Financial Control Operations		(133,448)
	General Fund 01070 1.1.3 Sportsground Revenue		(126,595)
	General Fund 03140 5.1.2 Information Services		(110,224)
	General Fund 03000 1.1.3 Donations		(100,000)
	General Fund 01360 2.1.1 Unsealed Rural Roads Revenue		(93,493)
	General Fund 03800 2.2.2 Gwydir Learning Region		(77,980)
	General Fund 03050 5.1.5 Executive Services		(67,200)
	General Fund 01230 1.1.3 Parks & Gardens Revenue		(58,300)

This is page number 157 of the minutes of the Ordinary Meeting held on Thursday 23 February 2017

Chairman

Gwynidr Shire Council

Capital Budget Review Statement

Budget review for the quarter ended 31 December 2016

Capital Budget - Council Consolidated

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

	Original Budget 2016/17	Approved Changes				Revised Budget 2016/17	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by OBRS	Sep OBRS	Dec OBRS	Mar OBRS			
Capital Expenditure									
New Assets (Additions/upgrades)									
- Plant & Equipment	240					240	(23)	217	2
- Office Equipment						53	53	53	169
- Furniture & Fittings						370	370	1998	29
- Land & Buildings								46	1435
- Other Structures	1604	24				1627		52	16
- Road Infrastructure	46					46		35	31
- Stormwater	30					30	22	25	53
- Water Network									
- Sewerage Network	147					147	(121)	899	522
- Other								29	
Renewal Assets (Replacement)									
- Plant & Equipment	1249					1249	(350)	372	238
- Office Equipment	79					79	(50)	197	1
- Furniture & Fittings	261					261	111	3373	457
- Land & Buildings	150					150	(150)		
- Other Structures	4466	81				4547	(1173)	112	69
- Road Infrastructure								912	512
- Stormwater	78					78	119		
- Water Network	84					84	27		
- Sewerage Network									
- Other									
Loan Repayments (Principal)	912					912			
Other Expenditure									
Total Capital Expenditure	9344	105				9449	(1090)	8359	3749
Capital Funding									
Rates & Other United Funding	8243					8243	(1807)	6436	2763
Capital Grants & Contributions	682					682	(94)	588	327
Reserves:									
- External Restrictions/Reserves		105				105	365	470	470
- Internal Restrictions/Reserves									
New Loans									
Receipts from Sale of Assets									
- Plant & Equipment	419					419	447	419	190
- Land & Buildings								447	
Other Funding									
Total Capital Funding	9344	105				9449	(1090)	8359	3749
Net Capital Funding - Surplus/(Deficit)									

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended xxxxxx and should be read in conjunction with the total QBRs report

Gwydir Shire Council

Capital Budget Review Statement

Budget review for the quarter ended 31 December 2016

Capital Budget - General Fund

	Original Budget 2016/17	Approved Changes				Revised Budget 2016/17	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS	Dec QBRS	Mar QBRS			
Capital Expenditure									
New Assets									
- Plant & Equipment	240					240	41	41	106
- Office Equipment							(33)	207	2
- Furniture & Fittings							1	1	168
- Land & Buildings	1604	24				1627	370	1998	15
- Other Structures								46	1435
- Road Infrastructure	46					46	(74)	21	50
- Stormwater	95					95	(350)	1318	712
- Other							(50)	29	
Renewal Assets (Replacement)	1668					1668	111	372	238
- Plant & Equipment	79					79	(150)	3373	1
- Office Equipment							(1173)		457
- Furniture & Fittings	261					261			
- Land & Buildings	150					150			
- Other Structures	4466	81				4547			
- Road Infrastructure									
- Stormwater									
- Other									
Loan Repayments (Principal)	727					727		727	336
Other Expenditure									
Total Capital Expenditure	9335	105				9439	(1308)	8131	3518
Capital Funding									
Rates & Other United Funding	8234					8234	(2026)	6208	2532
Capital Grants & Contributions	682					682	(94)	588	327
Reserves:									
- External Restrictions/Reserves		105				105	365	470	470
- Internal Restrictions/Reserves									
New Loans									
Receipts from Sale of Assets									
- Plant & Equipment	419					419	447	419	190
- Land & Buildings								447	
Other Funding									
Total Capital Funding	9335	105				9439	(1308)	8131	3518
Net Capital Funding - Surplus/(Deficit)									

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Gwynidr Shire Council

Capital Budget Review Statement

Budget review for the quarter ended 31 December 2016

Capital Budget - Water Fund

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

	Original Budget 2016/17	Approved Changes				Revised Budget 2016/17	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by OBRS	Sep OBRS	Dec OBRS	Mar OBRS			
Capital Expenditure									
New Assets									
- Plant & Equipment									
- Office Equipment									
- Furniture & Fittings									
- Land & Buildings									
- Other Structures									
- Road Infrastructure									
- Stormwater									
- Water Network									
- Other	30,000	-	-	-	-	-	22,370 4,400	52,370 4,400	30,092 3,516
Renewal Assets (Replacement)									
- Plant & Equipment									
- Office Equipment									
- Furniture & Fittings									
- Land & Buildings									
- Other Structures									
- Road Infrastructure									
- Stormwater									
- Water Network	77,600	-	-	-	-	-	119,363	196,963	131,928
- Other									
Loan Repayments (Principal)	175,363						175,363	175,363	174,285
Other Expenditure									
Total Capital Expenditure	282,963	*	*	*	*	*	156,133	439,096	341,387
Capital Funding									
Rates & Other United Funding	282,963	-	-	-	-	-	156,133	439,096	21,378
Capital Grants & Contributions									
Reserves:									
- External Restrictions/Reserves									
- Internal Restrictions/Reserves									
New Loans									
Receipts from Sale of Assets									
- Plant & Equipment									
- Land & Buildings									
Other Funding									
Total Capital Funding	282,963	*	*	*	*	*	156,133	439,096	21,378
Net Capital Funding - Surplus/(Deficit)	*	*	*	*	*	*	*	*	(320,009)

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwynidr Shire Council

Capital Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Budget review for the quarter ended 31 December 2016

Capital Budget - Sewer Fund

	Original Budget 2016/17	Approved Changes				Revised Budget 2016/17	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by OBRS	Sep OBRS	Dec OBRS	Mar OBRS			
Capital Expenditure									
New Assets									
- Plant & Equipment									-
- Office Equipment									-
- Furniture & Fittings									-
- Land & Buildings									-
- Other Structures									-
- Road Infrastructure									-
- Stormwater									-
- Sewerage Network							34,608	34,608	44,455
- Other									-
Renewal Assets (Replacement)									
- Plant & Equipment									-
- Office Equipment									-
- Furniture & Fittings									-
- Land & Buildings									-
- Other Structures									-
- Road Infrastructure									-
- Stormwater									-
- Sewerage Network	84,069	-	-	-	-	-	(12,150)	71,919	45,732
- Other	-	-	-	-	-	-	-	-	-
Loan Repayments (Principal)	3,243	-	-	-	-	-	-	3,243	1,648
Other Expenditure									
Total Capital Expenditure	87,312	-	-	-	-	-	22,458	109,770	91,835
Capital Funding									
Rates & Other United Funding	87,312	-	-	-	-	-	22,458	109,770	91,923
Capital Grants & Contributions	-	-	-	-	-	-	-	-	-
Reserves:									
- External Restrictions/Reserves							-	-	-
- Internal Restrictions/Reserves							-	-	-
New Loans									
Receipts from Sale of Assets									
- Plant & Equipment		-	-	-	-	-	-	-	-
- Land & Buildings									-
Other Funding									
Total Capital Funding	87,312	-	-	-	-	-	22,458	109,770	91,923
Net Capital Funding - Surplus/(Deficit)	-	-	-	-	-	-	-	-	88

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwynidr Shire Council

Capital Budget Review Statement

Budget review for the quarter ended 31 December 2016

Capital Budget - Waste Fund

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

	Original Budget 2016/17	Approved Changes				Revised Budget 2016/17	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs			
Capital Expenditure									
New Assets									
- Plant & Equipment	-	-	-	-	-	-	-	-	-
- Office Equipment	-	-	-	-	-	-	-	-	-
- Furniture & Fittings	-	-	-	-	-	-	-	-	-
- Land & Buildings	-	-	-	-	-	-	-	-	-
- Other Structures	-	-	-	-	-	-	-	-	-
- Road Infrastructure	-	-	-	-	-	-	-	-	-
- Stormwater	-	-	-	-	-	-	-	-	-
- Water Network	-	-	-	-	-	-	-	-	-
- Sewerage Network	-	-	-	-	-	-	-	-	-
- Other	51,500	-	-	-	-	51,500	-	51,500	-
Renewal Assets (Replacement)									
- Plant & Equipment	-	-	-	-	-	-	-	-	-
- Office Equipment	-	-	-	-	-	-	-	-	-
- Furniture & Fittings	-	-	-	-	-	-	-	-	-
- Land & Buildings	-	-	-	-	-	-	-	-	-
- Other Structures	-	-	-	-	-	-	-	-	-
- Road Infrastructure	-	-	-	-	-	-	-	-	-
- Stormwater	-	-	-	-	-	-	-	-	-
- Water Network	-	-	-	-	-	-	-	-	-
- Sewerage Network	-	-	-	-	-	-	-	-	-
- Other	6,432	-	-	-	-	6,432	-	6,432	(3,112)
Loan Repayments (Principal)									
- Other	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	57,932	-	-	-	-	57,932	14,760	72,692	11,676
Capital Funding									
Rates & Other United Funding	57,932	-	-	-	-	57,932	14,760	72,692	11,676
Capital Grants & Contributions	-	-	-	-	-	-	-	-	-
Reserves:									
- External Restrictions/Reserves	-	-	-	-	-	-	-	-	-
- Internal Restrictions/Reserves	-	-	-	-	-	-	-	-	-
New Loans	-	-	-	-	-	-	-	-	-
Receipts from Sale of Assets	-	-	-	-	-	-	-	-	-
- Plant & Equipment	-	-	-	-	-	-	-	-	-
- Land & Buildings	-	-	-	-	-	-	-	-	-
Other Funding	-	-	-	-	-	-	-	-	-
Total Capital Funding	57,932	-	-	-	-	57,932	14,760	72,692	11,676
Net Capital Funding - Surplus/(Deficit)	-	-	-	-	-	-	-	-	-

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRs report

Capital Budget Review Statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes	Details	Negative amounts improve the net position.	
	General Fund	07350 2.1.1 Sealed Rural Roads Capital Works	(471,257)
	General Fund	07540 5.1.3 Plant Purchases	(350,000)
	General Fund	07635 2.1.1 Council Housing Capital Expenditure	(343,571)
	General Fund	07360 2.1.1 Unsealed Rural Roads Capital Works	(210,799)
	General Fund	07340 2.1.1 Regional Roads Capital Works	(164,635)
	General Fund	07670 1.2.2 Regulatory Control Capital Expenditure	(150,000)
	General Fund	08070 1.2.2 Rural Fire Service Capital Expenditure	(100,000)
	General Fund	07490 2.1.1 Other Buildings Capital Works	(95,000)
	General Fund	07755 5.1.2 Information Services Capital Expenditure	(50,000)
	General Fund	07730 3.1.3 Environmental Education Capital Expend	(45,000)
	General Fund	08195 1.1.3 Town Streets Capital Expenditure	(29,250)
	General Fund	07665 2.1.1 Community Centres Capital Expenditures	(15,000)
	General Fund	07655 2.1.1 Community Housing Capital Expenditures	(2,118)
	General Fund	07660 2.1.1 Admin Buildings Capital Expenditures	(436)
	General Fund	07650 2.1.1 Public Halls Capital Expenditures	11,742
	General Fund	07610 1.2.1 Naroo Capital Expenditure	40,517
	General Fund	07330 2.1.1 Urban Streets Capital Works	43,751
	General Fund	08190 2.1.1 Land Development & Sales Capital Expend	49,769
	General Fund	07070 1.1.3 Sportsground Capital Expenditure	126,417
	Sewer Fund	37000 3.2.3 Sewerage Infrastructure Capital Works	132,458
	Water Fund	27000 3.2.2 Water Infrastructure Capital Works	195,761

Gwynidr Shire Council

Cash & Investments Budget Review Statement

Budget review for the quarter ended 31 December 2016
Cash & Investments - Council Consolidated

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

	Original Budget 2016/17	Approved Changes				Revised Budget 2016/17	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by OBRS	Sep OBRS	Dec OBRS				
(\$'000's)									
Externally Restricted ⁽¹⁾	290					290		290	100
Aged Care Bonds									60
RTA Contributions					(115)	1038	(150)	888	1542
Specific purpose unexpended grants					(18)	3344	(73)	3271	2771
Water	1153				(202)	993	(95)	898	12
Sewerage	3361					362	(309)	53	(330)
Domestic Waste Management	1194								
Developer contributions	362								
Total Externally Restricted	6360				(334)	6026	(626)	5400	4156
⁽¹⁾ Funds that must be spent for a specific purpose									
Internally Restricted ⁽²⁾									
Employee leave entitlements	420					420		420	
Asset renewal									
Building reserves									
Plant replacement									
Carry over works	100					100		100	100
Deposits and bonds									
Unexpended loans									
Other waste	1018				(172)	846	(81)	765	1040
Total Internally Restricted	1538				(172)	1366	(81)	1285	1140
⁽²⁾ Funds that Council has earmarked for a specific purpose									
Unrestricted (ie available after the above Restrictions)	1101				(376)	1607	(944)	1254	382
Total Cash & Investments	8999					8999	(1060)	7939	5678

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Gwydir Shire Council

Cash & Investments Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Budget review for the quarter ended 31 December 2016
Cash & Investments - General Fund

	Original Budget 2016/17	Approved Changes				Revised Budget 2016/17	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRS	Sep QBRS	Dec QBRS	Mar QBRS			
(S000's)									
Externally Restricted ⁽¹⁾									
Aged Care Bonds	290							290	290
RTA Contributions									
Specific purpose unexpended grants									
Developer contributions	362						(309)	53	(330)
Total Externally Restricted	652					652	(309)	343	(40)
⁽¹⁾ Funds that must be spent for a specific purpose									
Internally Restricted ⁽²⁾									
Employee leave entitlements	420					420		420	420
Asset renewal									
Building reserves									
Plant replacement									
Carry over works									
Deposits and bonds	100					100		100	100
Unexpended loans									
Total Internally Restricted	520					520		520	520
⁽²⁾ Funds that Council has earmarked for a specific purpose									
Unrestricted (ie. available after the above Restrictions)	1101					1101	(195)	906	(1290)
Total Cash & Investments	2273					2273	(504)	1769	(810)

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

2016

Externally Restricted ⁽¹⁾

Original Budget 2016/17	Approved Changes					Revised Budget 2016/17	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
	Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs	Mar QBRs					

(1) Funds that must be spent for a specific purpose

Internally Restricted ⁽²⁾

(2) Funds that Council has earmarked for a specific purpose

Unrestricted (ie. available after the above Restrictions)

Total Cash & Investments

-	-	-	-	-	-
1,152,603	-	-	1,038,008	(209,864)	942,739
1,152,603	-	-	1,152,603	(209,864)	942,739
					1,542,320

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

[illegible]

Internally Restricted ⁽²⁾

Unrestricted (ie. available after the above Restrictions)

[illegible]

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRS report

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

	Original Budget 2016/17	Approved Changes				Revised Budget 2016/17	Variations for this Dec Qtr	Notes	Projected Year End Result	Actual YTD figures
		Carry Forwards	Other than by QBRs	Sep QBRs	Dec QBRs					
Externally Restricted ⁽¹⁾										
Domestic Waste Management	1,194,468	-	-	-	-	1,194,468	(116,823)		1,077,645	12,208

1,194,468	-	-	-	1,194,468	(116,823)	1,077,645	12,208
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1,194,468	-	-	-	1,194,468	(116,823)	1,077,645	12,208
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[illegible]

1,017,509	-	-	-	1,017,509	(99,515)	917,994	1,039,670
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2,211,977	-	-	-	2,211,977	(216,338)	1,995,639	1,051,878
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This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended xx/xx/xx and should be read in conjunction with the total QBRs report

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Cash & Investments Budget Review Statement

Investments

Investments have been invested in accordance with Council's Investment Policy.

Cash

The Cash at Bank figure included in the Cash & Investment Statement totals \$7, 7281887

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.
The date of completion of this bank reconciliation is 16/02/17

Reconciliation Status

The YTD Cash & Investment figure reconciles to the actual balances held as follows:		\$ 000's
Cash at Bank (as per bank statements)		983
Investments on Hand		6,298
less: Unpresented Cheques	(Timing Difference)	(5)
add: Undeposited Funds	(Timing Difference)	13
Reconciled Cash at Bank & Investments		7,289
Balance as per Review Statement:		7,289
Difference:		-
Logged with Civica support		

Gwynidr Shire Council

Contracts Budget Review Statement

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Budget review for the quarter ended 31 December 2016
Part A - Contracts Listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract Value	Start Date	Duration of Contract	Budgeted (Y/N)	Notes
N/A						

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 xx/xx/xx and should be read in conjunction with the total QBRs report

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Contracts Budget Review Statement
Comments & Explanations relating to Contractors Listing

Notes	Details
NA	

Gwydir Shire Council

Quarterly Budget Review Statement
for the period 01/10/16 to 31/12/16

Consultancy & Legal Expenses Budget Review Statement

Consultancy & Legal Expenses Overview

Expense	YTD Expenditure (Actual Dollars)	Budgeted (Y/N)
Consultancies	16,588	Y
Legal Fees	9,255	Y

Definition of a consultant:

A consultant is a person or organisation engaged under contract on a temporary basis to provide recommendations or high level specialist or professional advice to assist decision making by management. Generally it is the advisory nature of the work that differentiates a consultant from other contractors.

Comments

Expenditure included in the above YTD figure but not budgeted includes:

Details

N/A

Item 8 Monthly Investment and Rates Collection Report - January 2017

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.1 Financial management and accountability systems - CFO - internal

AUTHOR Chief Financial Officer

DATE 13 February 2017

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

At each monthly Ordinary Meeting, the Council is presented with the schedule relating to Investments, as at the end of the previous month.

BACKGROUND

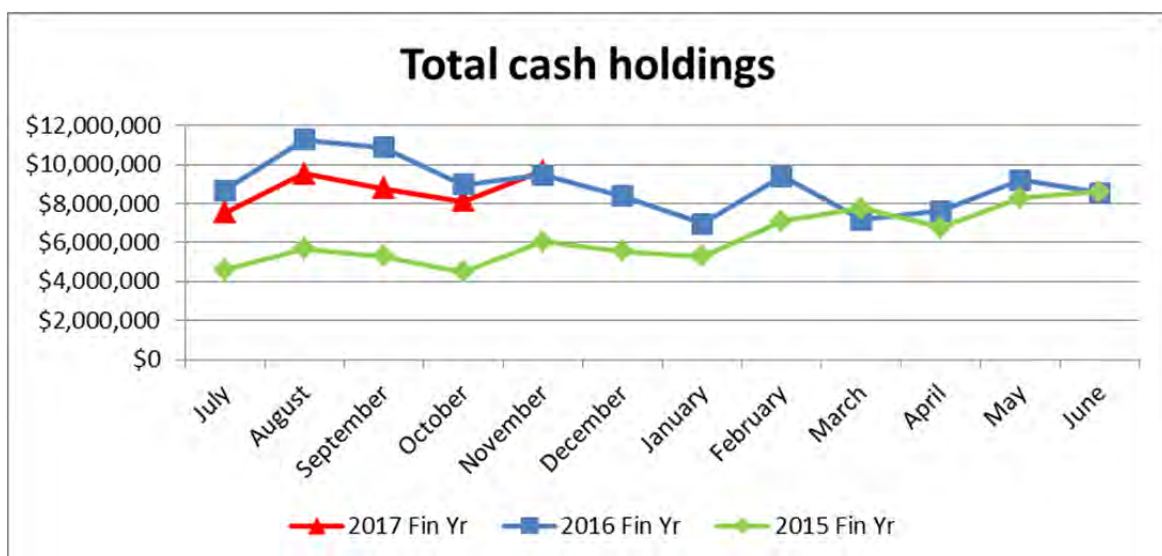
In accordance with Clause 19(3) of the Local Government (Financial Management) Regulation 1993, the following information provides details of Council's funds invested as at 31st January 2017.

Direct Investments							
Broker	ID	Investment Name	Rating	Type	Next Rollover	Yield	Current Value
NAB	2017.08	NAB	AA	TD	26/04/17	2.62%	\$1,000,000.00
NAB	2017.03	NAB	AA	TD	13/03/17	2.59%	\$1,067,534.62
NAB	2017.04	NAB	AA	TD	6/03/17	2.59%	\$1,000,000.00
NAB	2017.05	NAB	AA	TD	26/03/17	1.80%	\$1,000,000.00
NAB	2017.06	NAB	AA	TD	5/04/17	1.80%	\$1,000,000.00
NAB	2017.07	NAB	AA	TD	27/03/17	2.70%	\$1,000,000.00
Grand Total							\$6,067,534.62
Managed Funds							
Fund		Investment Horizon	Type		3 Mth Avg Yield		Current Value
WBC Maxi Direct		At Call	Cash		0.00%		\$0.00
NECU Interest Maximiser		At Call	Cash		3.20%		\$230,412.42
Grand Total							\$230,412.42
Direct Investments							\$6,067,534.62
Managed Funds							\$230,412.42
Floating Rate Direct							\$0.00
Grand Total							\$6,297,947.04

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Chairman

Cash and Investments			
Total Investments			
Direct Investments			\$6,297,947.04
Managed Funds			\$230,412.42
Grand Total Investments			\$6,528,359.46
Total Cash and Investments			
Investments			\$6,528,359.46
Cash at bank			\$ 891,980.33
Grand Total Cash and Investments			\$7,420,339.79
General Fund Cash			
Total cash and investments			\$7,420,339.79
LESS:			
Water fund*			-\$1,329,428.63
Sewer fund*			-\$3,064,403.07
Waste fund*			-\$2,263,332.05
Other restrictions:			
Employee leave entitlements*			-\$420,000.00
Carry over works in progress*			\$0.00
Asset replacement*			\$0.00
Bonds and deposits			-\$391,000.00
Unexpended grants*			-\$387,000.00
Developer contributions			-\$316,000.00
Discretionary General Fund Cash			-\$750,823.96



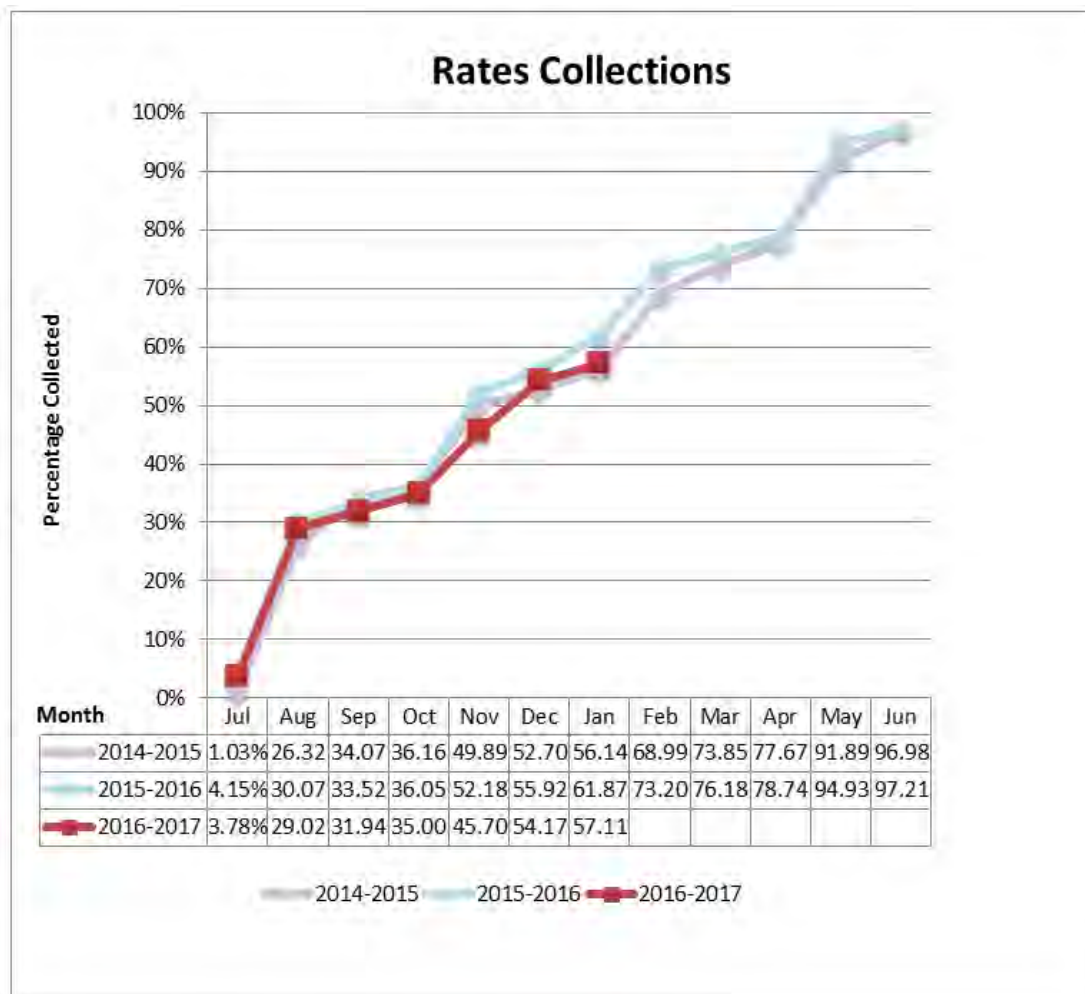
I, Ron Wood, Chief Financial Officer and Responsible Accounting Officer for Gwydir Shire Council, certify that the Council's investments have been made in accordance with the Local Government Act 1993, Local Government (General) Regulation 2005 and Council's Investment Policy (F.01.03), as amended.

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Chairman

RATES COLLECTIONS

The graph below represents a comparative of the percentage collections for the current year against the two previous rating years. The current years collections are up to 31st January 2017.



OFFICER RECOMMENDATION

THAT the report be received

ATTACHMENTS

There are no attachments for this report.

COUNCIL RESOLUTION: MINUTE 32/17

THAT the Monthly Investment and Rates Collection Report - January 2017 be received.

(Moved Cr Young, seconded Cr Moore)

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Chairman

**Item 9 Monthly Development and Environmental Services Report
- January 2017**

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 5.1.3 Administrative functions - GM - internal

AUTHOR Director Development and
Environmental Services

DATE 15 February 2017

STAFF DISCLOSURE OF INTEREST Nil

A report by the Director, Development and Environmental Services on the activities of the Department including Development Applications, Construction and Complying Development Certificates issued by Council for the month of January 2017.

COMMENT

1. DEVELOPMENT

The Department continues to receive enquiries and provide advice on a range of planning and building matters including:

- Subdivision
- Dwelling entitlements
- Minor structure construction e.g. sheds
- Commercial opportunities and construction
- Basix (Building Sustainability Index)
- Bushfire requirements
- Building construction standards and requirements
- Stormwater
- Licensing and owner builder requirements
- Fees and charges
- Planning certificates

The following Development (D/A)/Complying Development (CDC) and Construction Certificate (C/C) applications have been approved for the month.

No.	Property Description	Development/ Work	\$	D/A	C/C	CDC
51/2016	Lots 146-147 DP 751137 128 Racecourse Road Warialda	Roofed Leisure Area	\$25,000	✓	✓	-
55/2016	Lot 1 DP 121220 51 Railway Parade Gravesend	Additions and Alterations to Shop	\$100,000	✓	✓	-
5/2016	Lot 3 DP 751085 2850 Allan Cunningham Road Warialda Rail	Dwelling	\$375,000	-	-	✓

The following Development (D/A)/Complying Development (CDC) and Construction Certificate (C/C) applications remain outstanding for the month.

DA, CC and CDC	Property Description and Description of Work	Reason	D/A	C/C	CDC
35/2015	3533 Copeton Dam Road Copeton - Extension of existing Caravan & Camping Facilities	Request Addition Information from Applicant	✓	-	-
26/2016	21-23 Maitland Street Bingara - Continued Use of ATM	Current	✓	-	-
40/2016	10 Junction Street Bingara - Detached Granny Flat	Awaiting Additional Information	-	✓	-
49/2016	1470 North Star Road Warialda - Continued Occupation/Use of Worker Accommodation	Current	✓	-	-
52/2016	15 Ridley Street Bingara - Erect roof between two Shipping Containers	Requesting Variation to Policy	✓	✓	-
54/2016	3575 Allan Cunningham Road Warialda - Two Storey Dwelling, Granny Flat & Swimming Pool	Current	✓	✓	-
56/2016	4118 Copeton Dam Road Bundarra - Additions and Alterations to Dwelling	Current	✓	-	-
01/2017	88 Maitland Street/5 Byrnes Street Bingara – Storage Units and Shop Front	Requesting Additional Information	✓	✓	-

(Note: DA & CC 54/2016 will be determined under delegated authority as the applications is considered to be minor development)

There were no Development (D/A)/Complying Development (CDC) or Construction Certificate (C/C) applications approved and not previously reported to Council for the month.

There were no Development (D/A)/Complying Development (CDC) and Construction Certificate (C/C) applications refused(R)/ withdrawn (W)/ Cancelled (C) for the month.

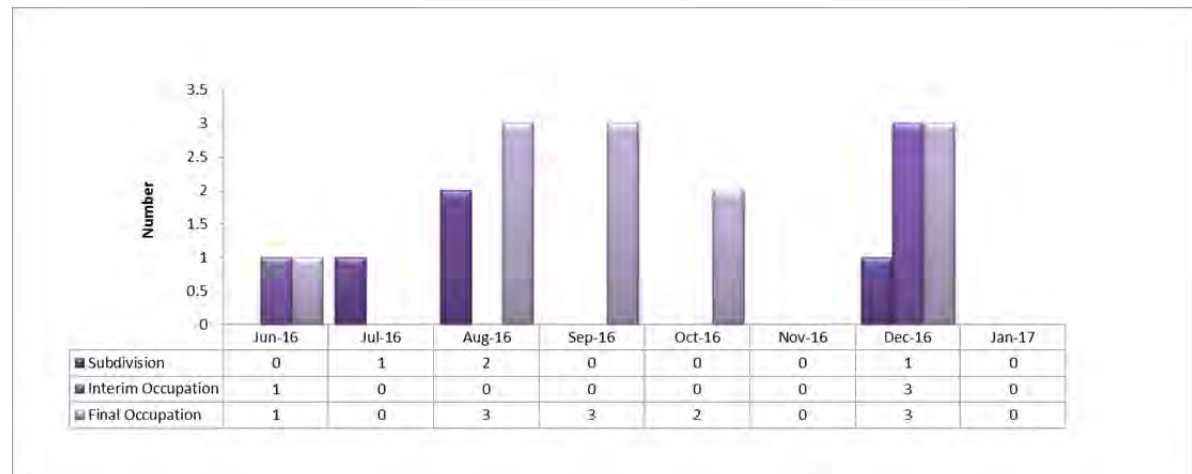
There were no Complying Development (CDC) and/or Construction Certificate (C/C) applications approved by a Private Certifier and lodged with Council during the month.

There were no Development (D/A) and Complying Development (CDC) applications determined where there has been a variation in standards under SEPP 1 or clause 4.6 of Gwydir Local Environmental Plan 2013 for the month.

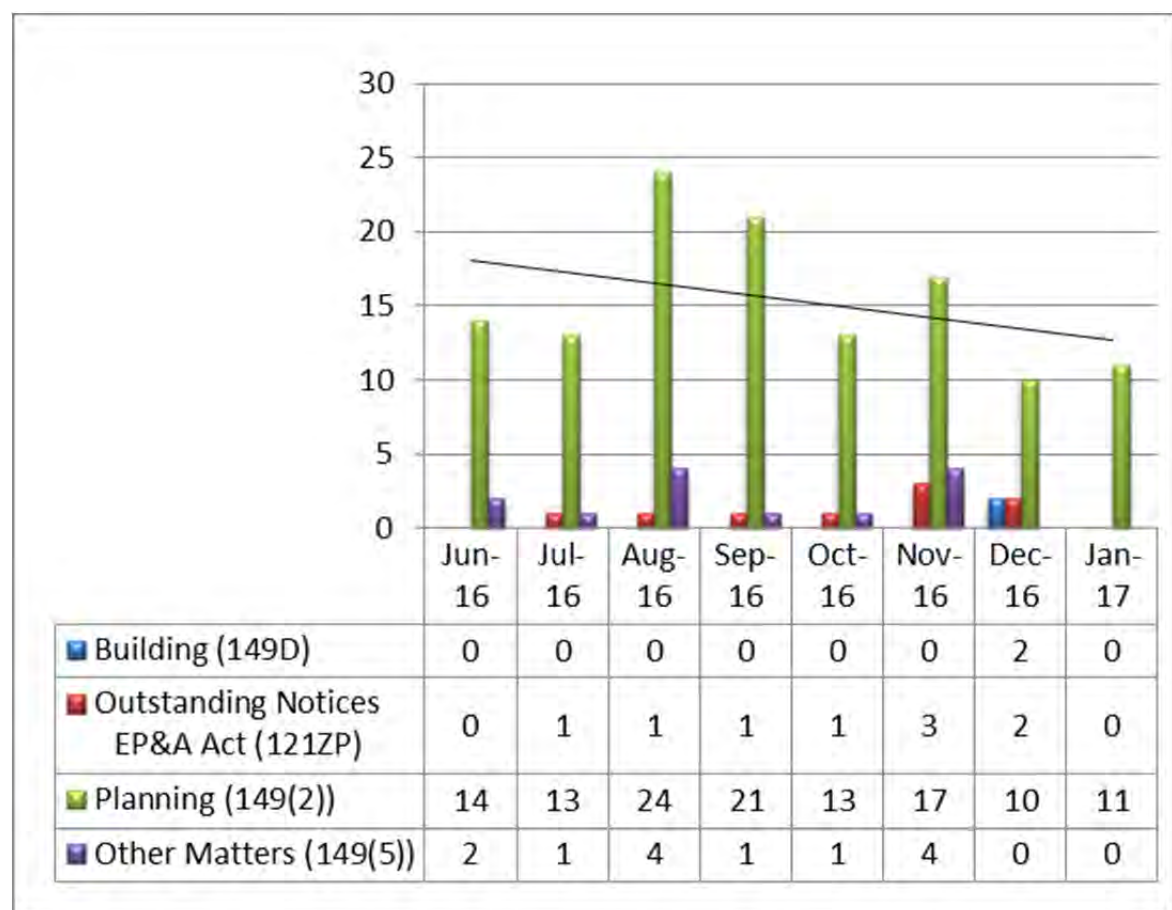
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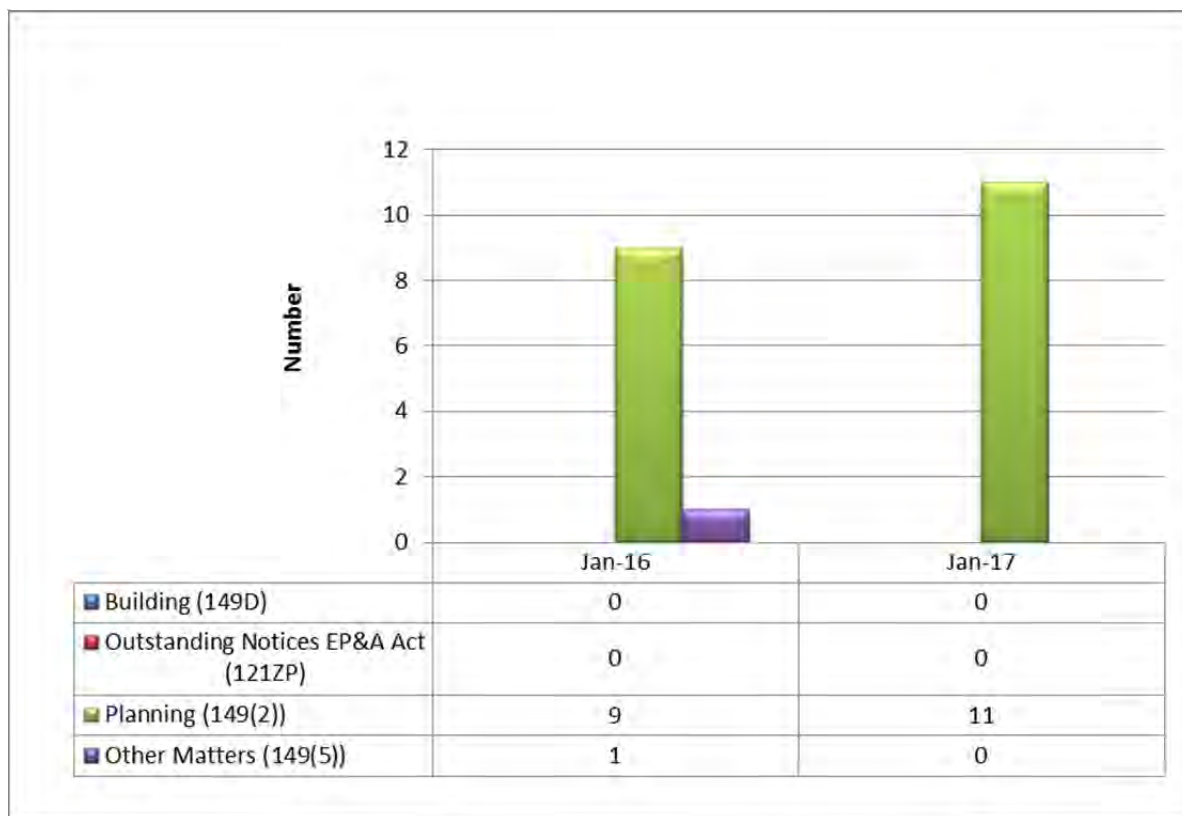
The following graph shows Development Certificates issued for January compared to the previous seven (7) months.



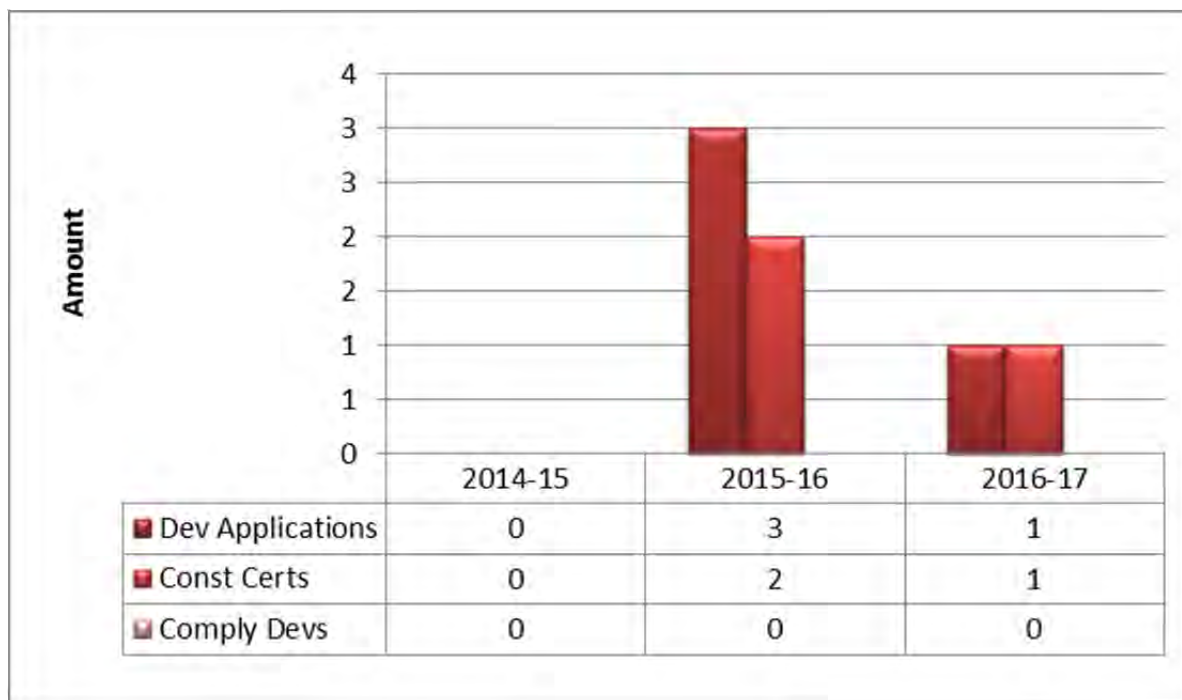
The following graph shows Conveyancing Certificates issued for January compared to the previous seven (7) months.



The following graph shows the number of Conveyancing Certificates issued up to and including the month of January 2017 compared with the same period in 2016.



The table below shows a comparison between applications lodged for the month of January 2017 compared to the last two years (excluding private certifier lodged applications).



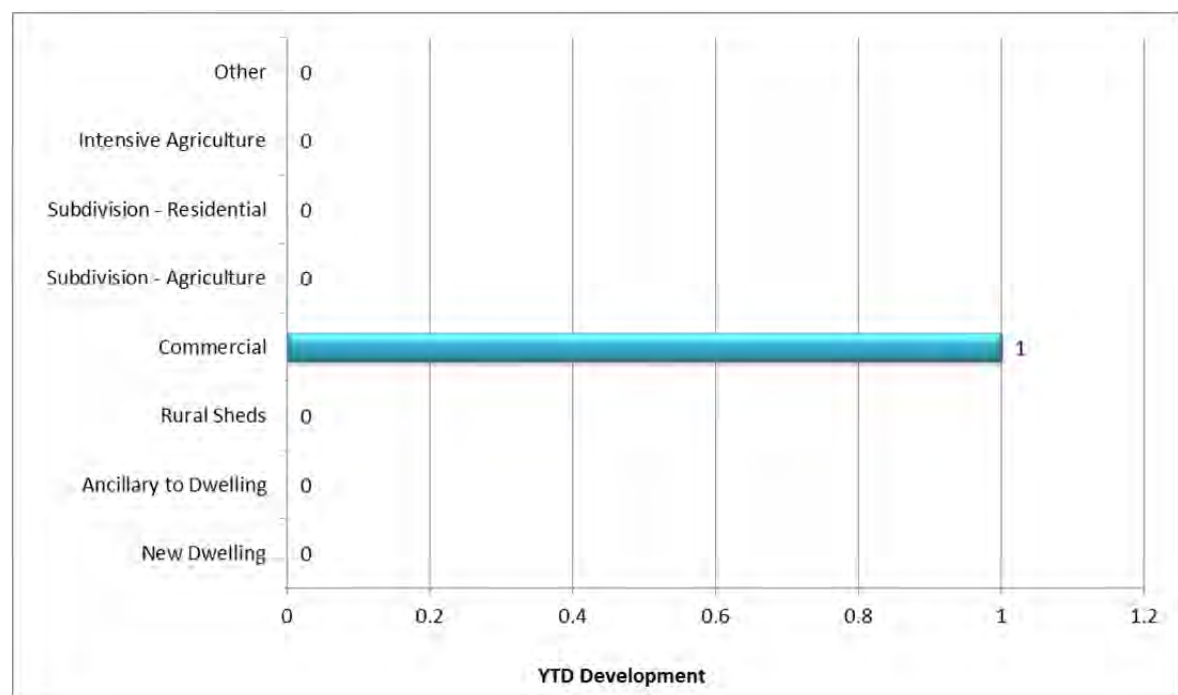
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The table below shows a comparison between the values of lodged for the month of January 2017 compared to the last two years (excluding private certifier lodged applications).



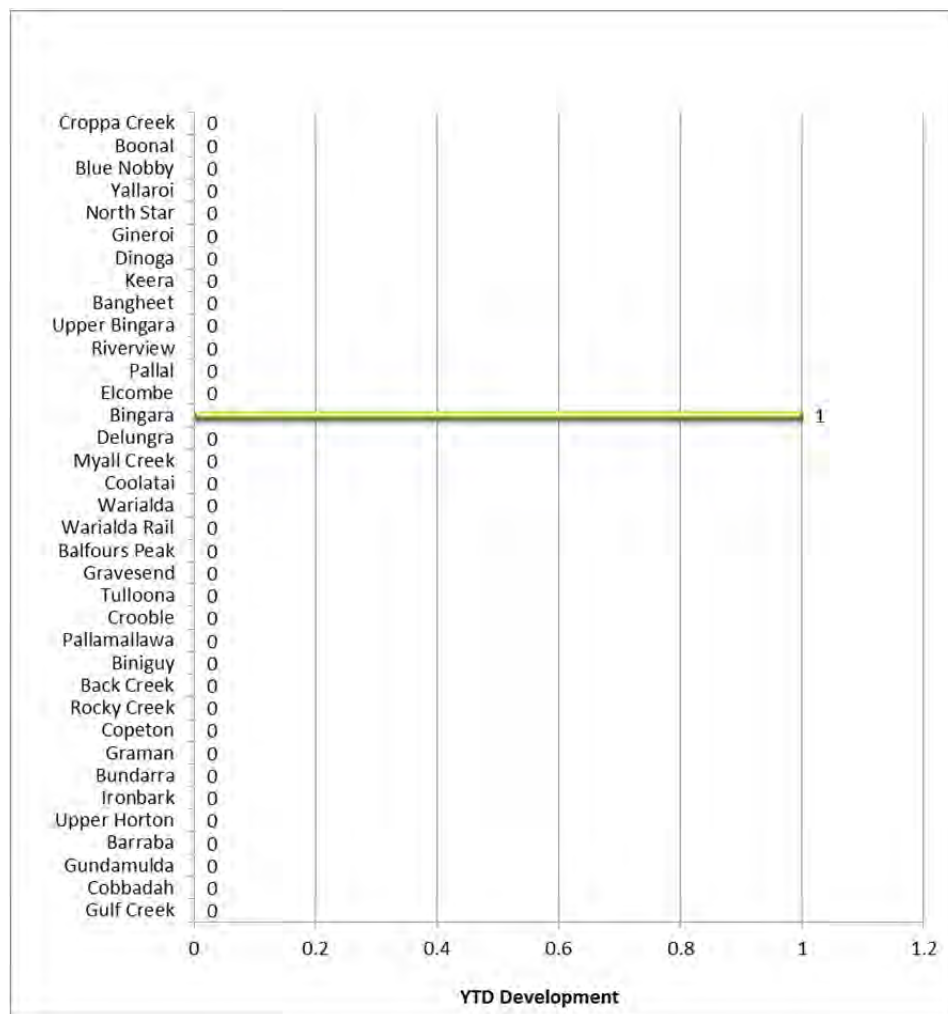
Development Applications received by Type (includes private certifier lodged applications)



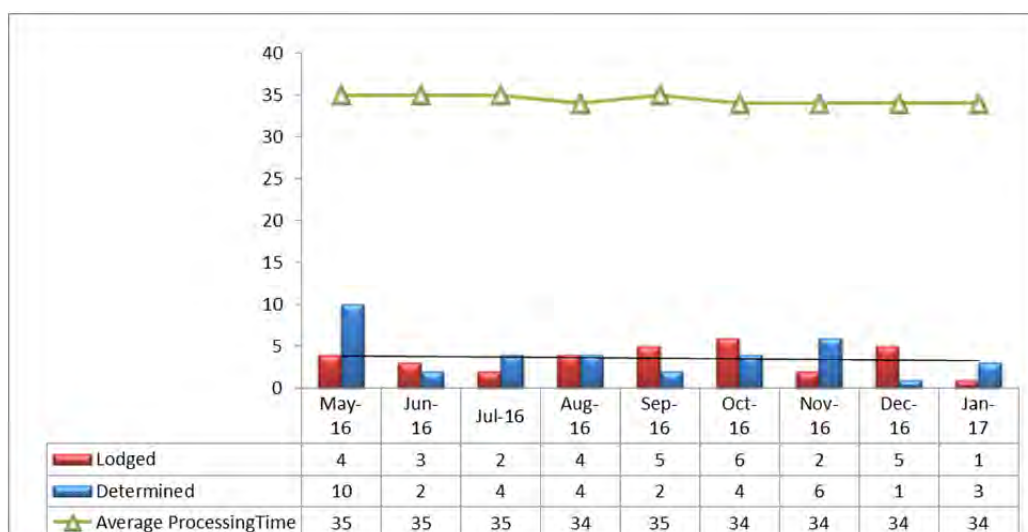
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Development Applications Received by locality (includes private certifier lodged applications)



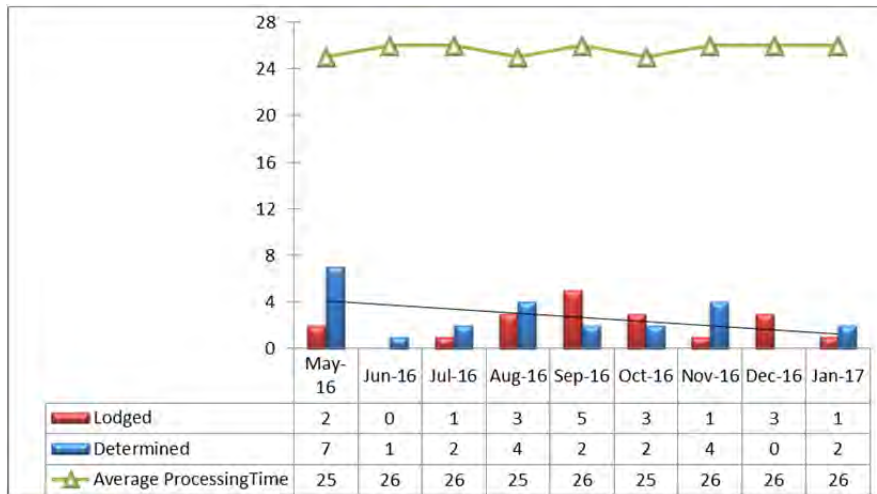
Development Applications – nine (9) months



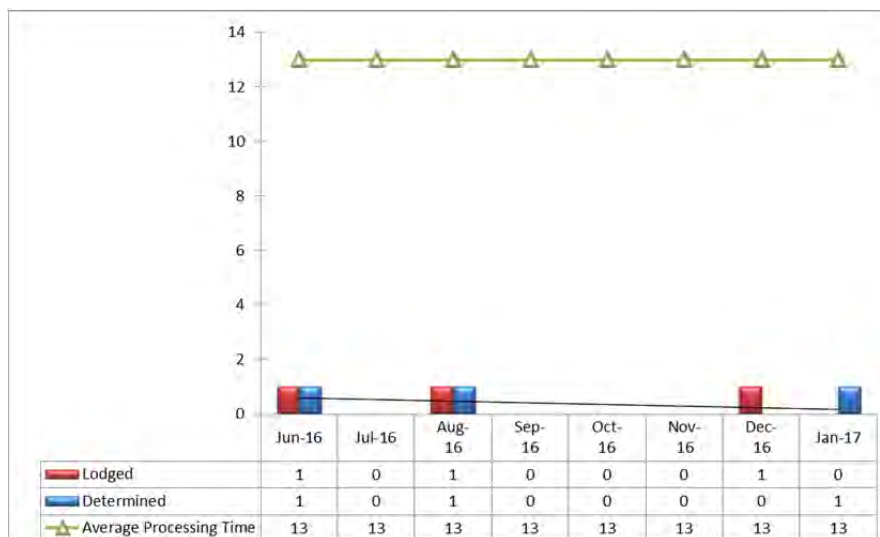
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Construction Certificates – nine (9) months (excludes private certifier lodged and approved applications)



Complying Development Applications – nine (9) months (excludes private certifier lodged and approved applications)



1.1 CRM – Planning and Development

Older	Current	Actioned	Unactioned
2	-	1	1

2. ILLEGAL ACTIVITY

ACTIVITY	No	ACTION TAKEN					
		Inspected	Notice Sent	Application/ Certificate Lodged	Penalty Notice	Legal Action	Refer to Council
Development							
Building/Plumbing/ Drainage							
Health/Animals	7	7	5		2		

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Chairman

Environment	1	1					
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2.1 CRM - Illegal Activity

Older	Current	Actioned	Unactioned
1	-	-	1

3. HEALTH

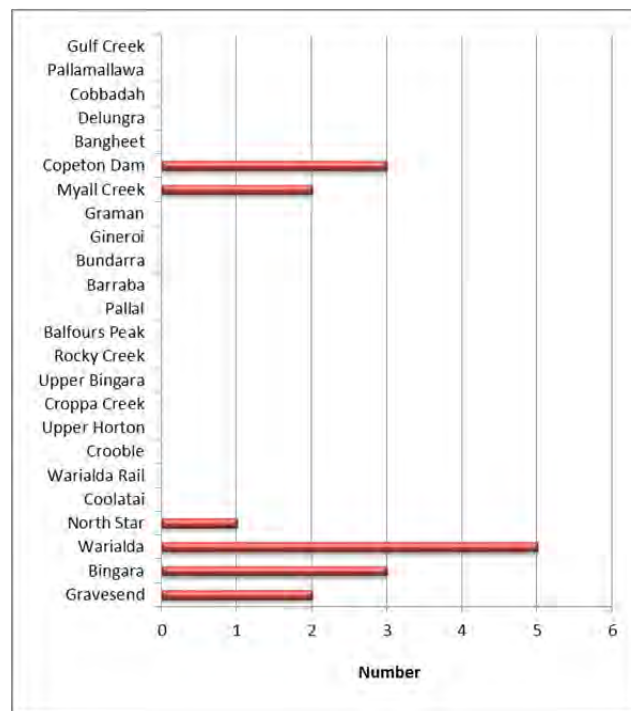
The Department continues to receive enquiries and provide advice on a range of health matters including

- Design and installation of on-site sewerage management systems
- Overgrown properties
- Food premises design and fit-out
- Food handling practices
- Mobile food vendors
- Licensing
- Water carting
- Plumbing and drainage - design and installation

3.1 Water Surveillance

The Department continues to carry out routine weekly microbiological sampling of the water supply in the towns of Warialda and Bingara, fortnightly sampling of Gravesend and monthly sampling at North Star.

3.2 Health Related Inspections for January 2017



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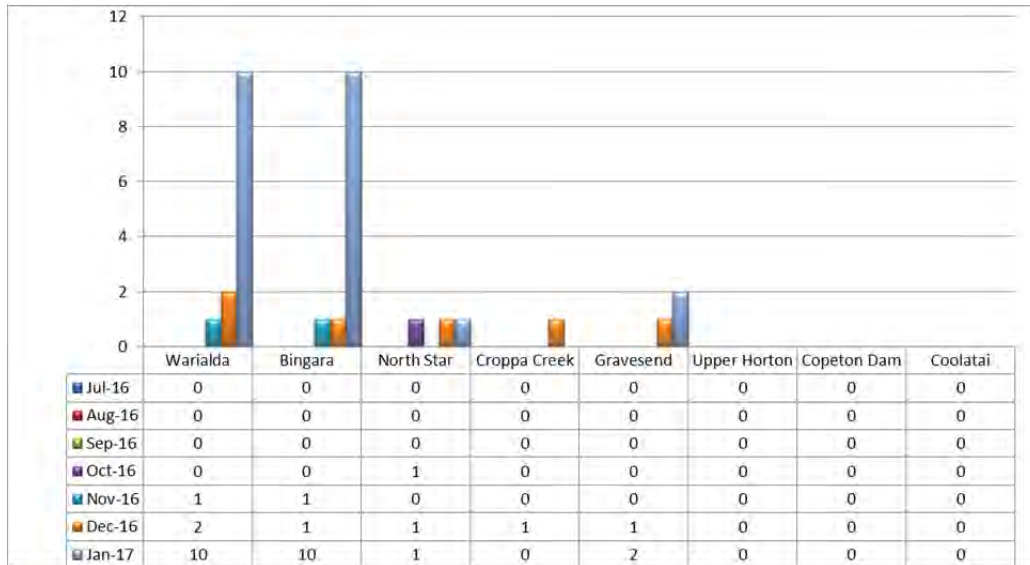
3.3 Swimming Pool Inspections

The Department continues to carry out swimming pool compliance inspections.

3.4 Cemeteries

Both Warialda and Bingara Cemeteries continued to be maintained.

3.5 Food Premise Inspections/Re-inspections

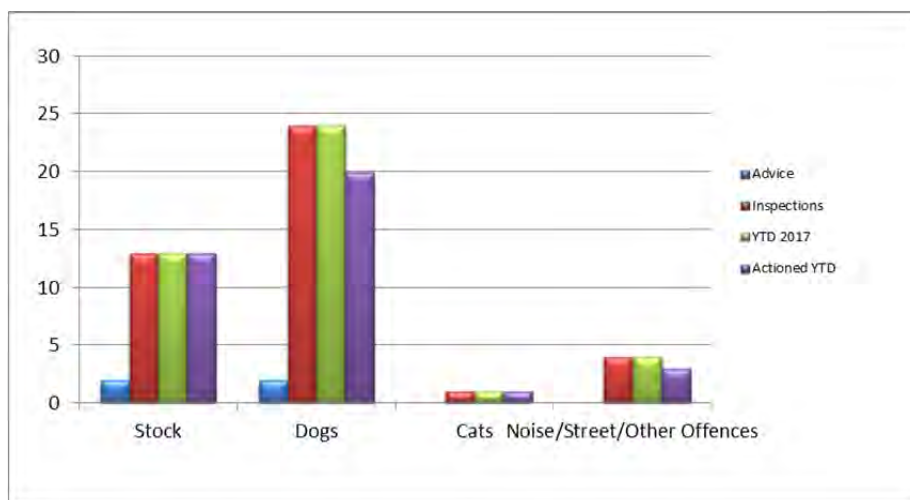


3.6 CRM – Health Other

Older	Current	Actioned	Unactioned
5	2	-	7

3.7 Compliance and Regulatory Control

Council received complaints regarding roaming stock and dogs, noise, the keeping of animals and other concerns during the month of January 2017. These are investigated and actioned as necessary and are detailed in the following table including year to date and actioned totals:



Council has four (4) cat and two (2) dog cage traps available for use by residents who are experiencing problems with stray feral and companion animals. Traps are normally kept by residents for a period of 4 - 7 days at a time.

During this period four cat cages have been utilised by residents though out the shire.

3.8 CRM - Animals

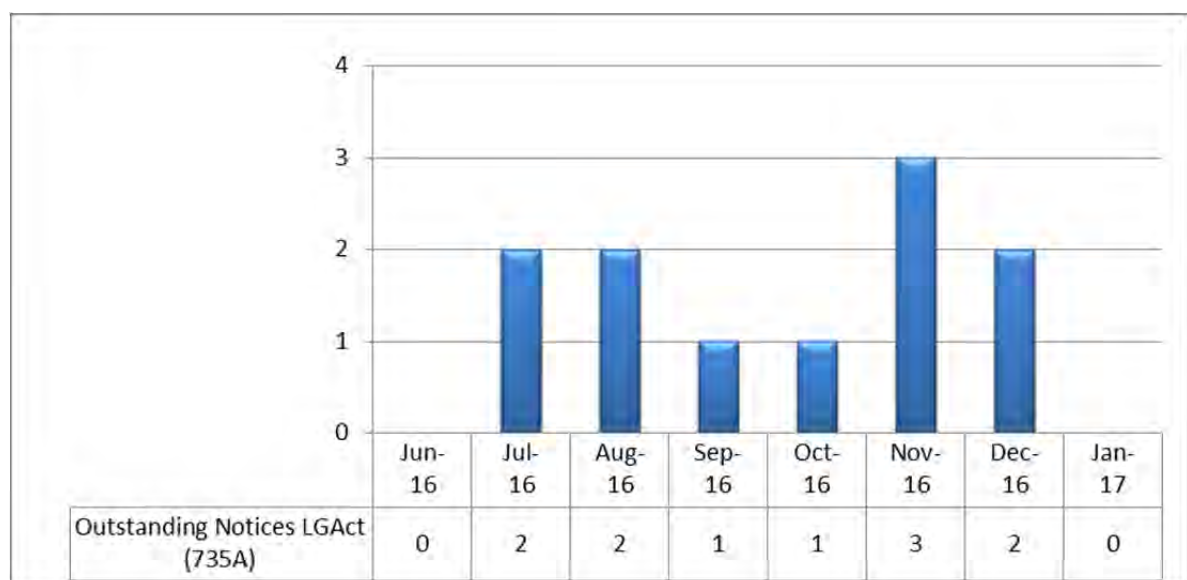
Older	Current	Actioned	Unactioned
3	13	1	15

4. ENVIRONMENTAL

The Department continues to receive enquiries and provide advice on a range of environmental matters including:

- Air and water pollution
- Noise pollution
- Littering
- Legislation

The following table shows the number of certificates issued in January 2017 compared to the preceding seven (7) months



4.1 CRM – Environment

Older	Current	Actioned	Unactioned
2	1	-	3

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Chairman

4.2 Waste Services

4.2.1 Waste Collection

Warialda

Scheduled kerbside collection service was carried out during the period.
There were no incidents or complaints for this period.

Bingara

Scheduled kerbside collection service was carried out during the period.
There were no incidents or complaints for this period.

Gravesend

Scheduled kerbside collection service was carried out during the period.
There were no incidents or complaints for this period.

North Star

Scheduled kerbside collection service was carried out during the period.
There were no incidents or complaints for this period.

Warialda Rail

Scheduled kerbside collection service was carried out during the period.
There were no incidents or complaints for this period.

Croppa Creek

Scheduled kerbside collection service was carried out during the period.
There were no incidents or complaints for this period.

RMS Rest Area Bins

Scheduled collections were carried out during the period. There were no issues reported.

4.2.2 Recycling

Scheduled kerbside collection service was carried out during the period.
There were no incidents/complaints for this period.

Council continues to make available compost bins, aerators and worm farms for purchase by members of the community.

4.2.3 All Waste Recovery Centres and Landfills Maintenance

All Waste Recovery Centres in the Shire continue to be supervised/monitored and maintained. Staff continues to make changes to the site layout and signage to improve onsite operation and access for residents unloading waste and recyclable materials.

4.2.4 Green Waste

Scheduled kerbside collection service was carried out during the period.
There were no incidents/complaints for this period.

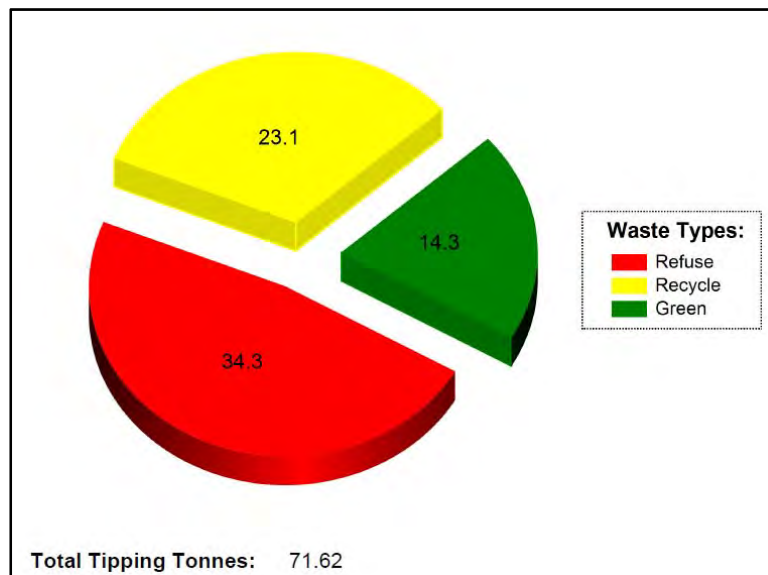
There was no in house chipping for the month.

Council is continuing to supply mulch from chipped green waste to residents.

4.2.5 Recycled Steel

Steel continues to be stockpiled for collection at the Bingara and Warialda Waste Recovery Centre.

4.3 Waste Contract Tipping for January 2017



4.4 CRM – Waste

Older	Current	Actioned	Unactioned
1	1	-	2

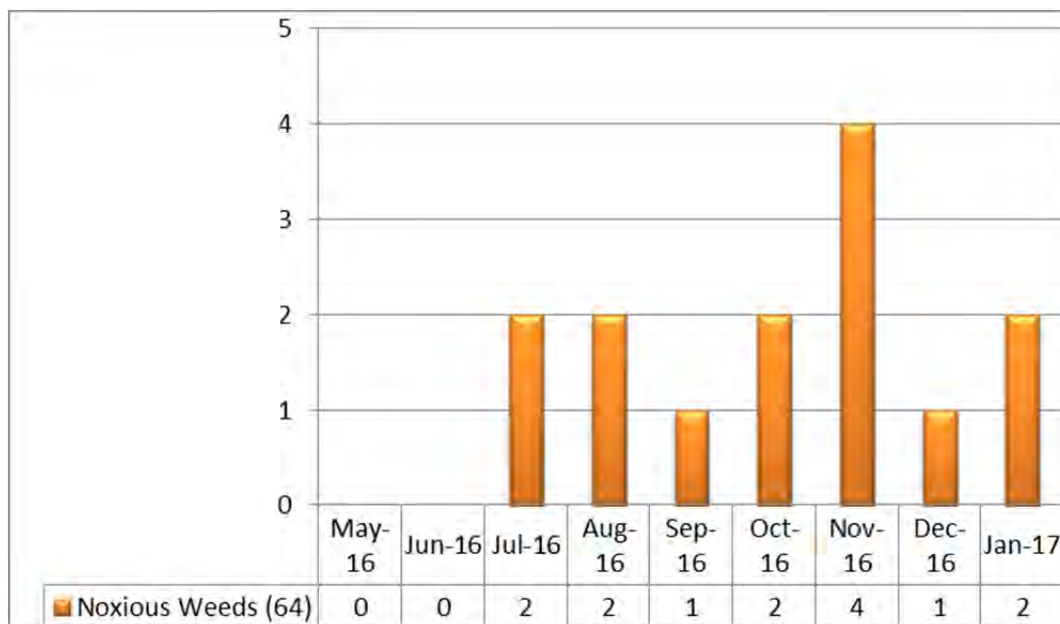
5. NOXIOUS WEEDS CONTROL

Property Inspection Program

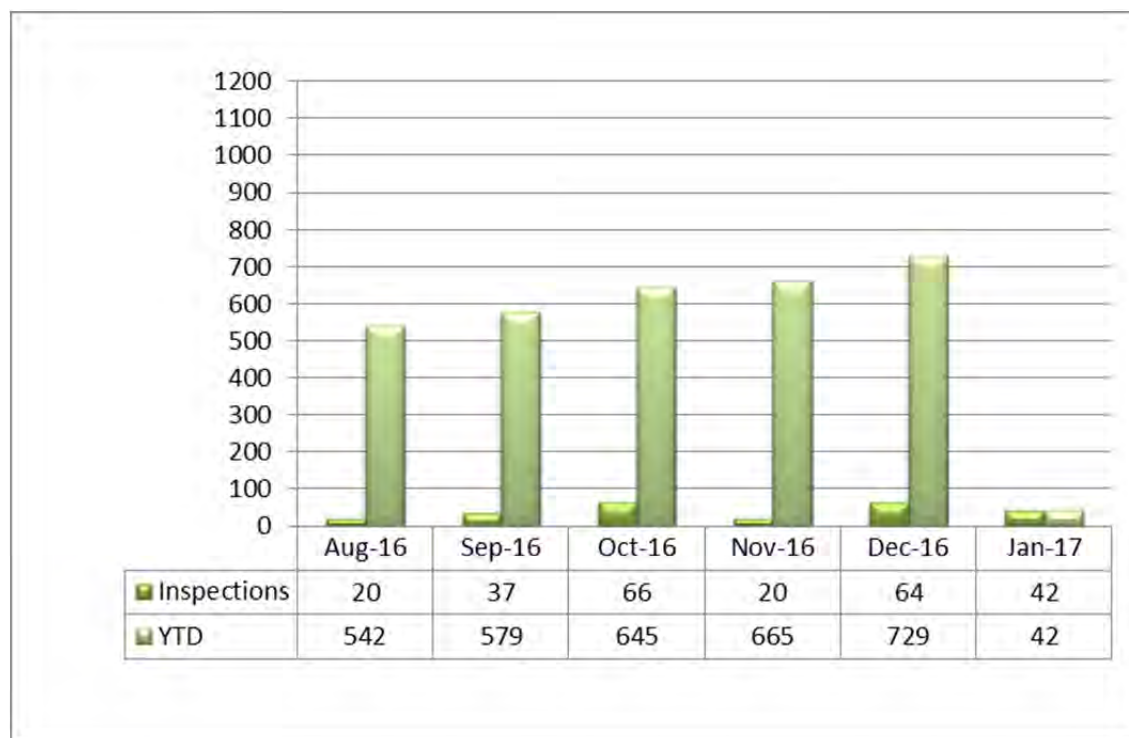
Staff continues to assist farmers and the community with:

- Funding advice
- Noxious weeds advice
- Property inspections
- Spraying of noxious weeds

The following noxious weeds certificates were issued during January 2017 compared to the previous eight (8) months.



The following graph shows the noxious weeds inspections carried out in January 2017 compared to the previous five (5) months.



5.1 Noxious weeds control works for January 2017

Road/Property	Locality	Weed Code	Area Ha	Road km	High Risk Road	Council Road
Bingara River Common (East & West)	Bingara	Noogoora Burr, Green Cestrum and Mimosa Bush	10	-		
Betts Quarry	Bingara	Noogoora Burr, Green Cestrum and Mimosa Bush	10	-		
Gineroi Road	Gineroi	Noogoora Burr	127.16	63.58		1
Copeton Dam Rd	Copeton	Noogoora Burr	209.36	104.68		1
Killarney Gap Road	Bingara	Noogoora Burr	266	133		1
Bereen Rd	Upper Horton	Noogoora Burr	61.48	30.74		1
Trevallyn Road	Upper Horton	Noogoora Burr	92.08	46.04		1
Gil Gil Creek Rd	Crooble	Noogoora Burr	103.2	51.6		1
Wallangra Rd	Coolatai	Noogoora Burr	1.84	0.92		1
Currangandi Rd	Upper Horton	Noogoora Burr and Bathurst Burr	49.6	24.8		1
Eulourie Rd	Upper Horton	Noogoora Burr and Bathurst Burr	141.28	70.64		1
Moreena Mail Rd	Upper Horton	Noogoora Burr and Bathurst Burr	47.48	23.74		1
Elcombe Rd	Bingara	Noogoora Burr and Bathurst Burr	199.68	99.84		1
Caroda Rd	Elcombe	Noogoora Burr and Bathurst Burr	154.12	77.06		1
Gwydir Highway	Warialda	Noogoora Burr	231.88	115.94		1
Gravesend Rd	Gravesend	Noogoora Burr	62.76	31.38		1
Yagobie Crossing Rd	Gravesend	Noogoora Burr	2.72	1.36		1
Dunrobyn Rd	Gravesend	Noogoora Burr	10.32	5.16		1
Terry Hie Hie Rd	Rocky Creek	Noogoora Burr and Bathurst Burr	24.6	12.3		1
Back Creek Rd	Back Creek	Noogoora Burr and Bathurst Burr	70.04	35.02		1
Pinecliff Rd	Back Creek	Bathurst Burr	28	14		1

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5.2 Noxious weeds - Inspections during January 2017

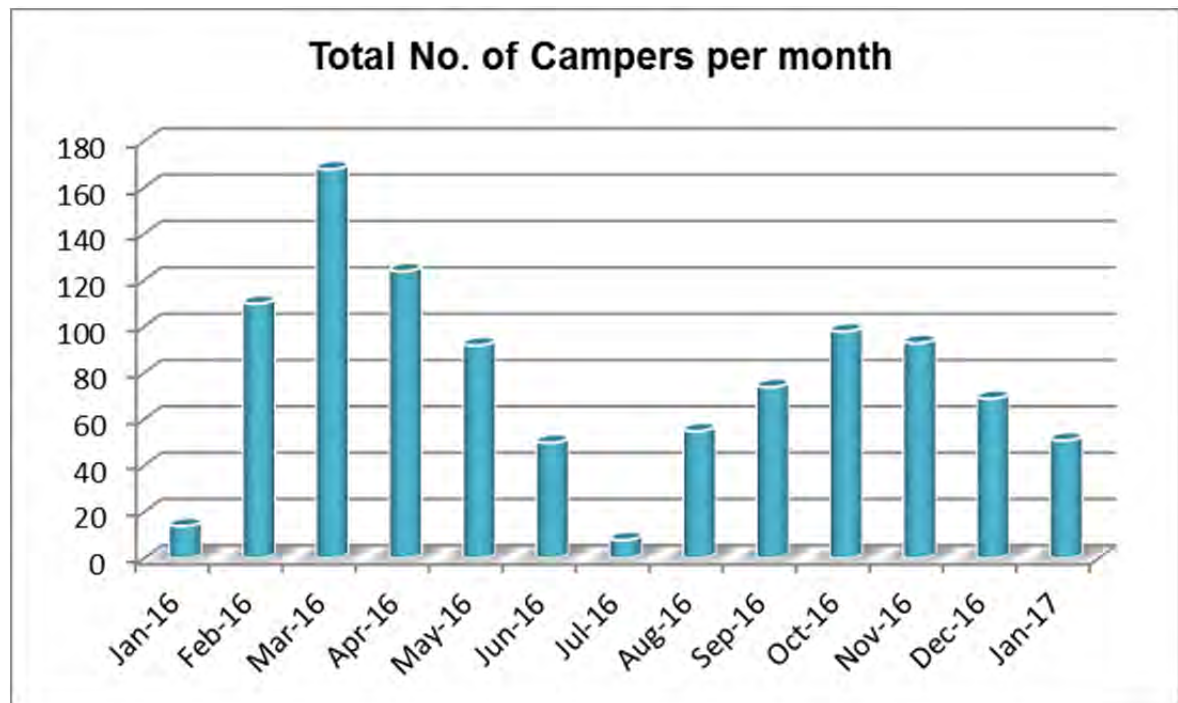
<i>Areas Inspected</i>	<i>No.</i>	<i>Ha</i>	<i>Rd km</i>	<i>Weeds Present</i>
Private Property High Risk areas	-	-	-	-
Private Property High Risk Reinspections	-	-	-	-
Roadside Inspections High Risk	2	313	156	African Boxthorn, Mimosa Bush, Noogoora Burr and Tree Pear
Waterways High Risk	-	-	-	-
Private Property	19	19208	-	African Boxthorn, Blackberry, Bathurst Burr, Mimosa Bush, Mother of Millions, Noogoora Burr, Paterson's Curse, Sweet Briar, St John's Wort, Silverleaf Nightshade, Tree Pear and Tiger Pear
Private Property Reinspections	-	-	-	-
Private Property Waterways	5	8045	-	African Boxthorn, Cats Claw Creeper, Harrisia Cactus, Hemlock, Mimosa Bush, Noogoora Burr, Paterson's Curse, Sweet Briar, St John's Wort, Tree Pear and Tiger Pear
Roadside Inspections	7	752	376	African Boxthorn, Mimosa Bush, Noogoora Burr and Tree Pear
Other Council Lands	-	-	-	-
Nurseries	-	-	-	-
Rural Outlets	-	-	-	-
ARTC	-	-	-	-
Other Weekend Markets	-	-	-	-
Dept of Lands	1	10	-	Green Cestrum, Mimosa Bush and Noogoora Burr
National Parks/ Nature Reserves	2	80	-	St John's Wort, Tree Pear and Tiger Pear
NWLLS Reserves	-	-	-	-
Gravel Quarries	1	10	-	Green Cestrum and Noogoora Burr
Machinery Dealers	-	-	-	-
Grain Handling Sites	-	-	-	-
Recreational Areas	-	-	-	-
Saleyards	-	-	-	-
Machinery wash down bays	-	-	-	-
Truck Stops	5	5	-	Mimosa Bush and Tree Pear
Other	-	-	-	-

5.3 CRM – Weeds

Older	Current	Actioned	Unactioned
-	-	-	-

6. RIVERSIDE CAMPING

Council's Compliance Officer carries out weekly checks along the river to ensure that camping is being conducted in a safe and hygienic manner. The number of campers is detailed in the following graph.



7. BUILDING MAINTENANCE

The Department continues to receive requests to carry out minor maintenance and these are generally dealt with in a timely manner. Otherwise the works are scheduled into maintenance staff building activities including new works for attention.

7.1 CRM – Building

Older	Current	Actioned	Unactioned
11	10	9	12

8. PARKS AND URBAN SPACES

8.1 Parks and Playgrounds

The parks and playgrounds continue to be maintained and inspections carried out to ensuring that the equipment and soft fall areas are maintained to current standards.

8.2 Gardens

Council's gardens continue to be maintained.

8.3 Sports Grounds

Council's sports grounds continue to be maintained.

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Chairman

8.4 Town Street

Council's town streets continue to be maintained.

8.5 Public Place Bins

Council's public place bins continue to be emptied as needed and maintenance carried out as required.

8.6 CRM – Parks and Gardens

Older	Current	Actioned	Unactioned
8	18	7	19

9. RECREATION AND MEDICAL

9.1 Fitness Centres

The Bingara and Warialda fitness centres continue to well utilised by community members.

9.2 Swimming Centres

The Warialda and Bingara Swimming Pool are open for the summer season.

CONSULTATION

Internal	Departmental Staff Management Team and Other Departments as needed
External	General Public Trades Persons and Contractors Representatives from Government Departments

STATUTORY ENVIRONMENT

Specific Legislation	<ul style="list-style-type: none"> Local Government Act, 1993 Environmental Planning and Assessment Act 1979 Food Act 2003 Companion Animals Act 1999 Commons Management Act 1989 Noxious Weeds Act 1993 Swimming Pools Act 1992 Public Health Act 1991 Recreation Vehicles Act 1993 Roads Act 1993 Impounding Act 1993 Land Environment Court Act 1999 Contaminated Land Management Act 1997 Waste Avoidance and Resource Recovery Act 2001 Protection of the Environment Operations Act 1997 Rural Fires Act 1997 <p>Specific detail is provided in the body of the report.</p>
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Related Legislation	<ul style="list-style-type: none"> Regulations associated with the above legislation Crown Lands Act 1989 Divided Fences Act 1991 <p>Specific detail is provided in the body of the report.</p>
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POLICY IMPLICATIONS

Current Policies	These matters have no specific policy implications for Council. Operations are in accordance with Council's adopted Management Plan and current Council Policies.
Proposed Policies	No proposed policy implications for Council.

FINANCIAL IMPLICATIONS

Economic factors	
Is the proposal incorporated in the budget?	These activities and matters are included in Council's adopted Budget
Are there human resources implications?	Carried out as normal duties
Cost	Operations are currently in accordance with Council's adopted Budget and Management Plan
What are the longer term impacts on Council asset management strategies?	Council must maintain its assets. Works will be incorporated into asset management strategies which are being developed
Life cycle costs	There will only be ongoing maintenance costs for Council
Cost Recovery	Some proposals such Caravan Parks as will provide revenue raising opportunities or return on investment for Council
Shire Assets	The replacement of or maintenance on Council owned service and facilities will protect and enhance the value of the Council assets
Key business sectors	
Infrastructure	No impact on Council's sewer, water, telecommunications and transport infrastructure.

STRATEGIC IMPLICATIONS

Relationship to Management Plan	These matters have no specific strategic implications for Council.
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OFFICER RECOMMENDATION

THAT the monthly Development and Environmental Services report for January 2017 be received

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ATTACHMENTS

There are no attachments for this report.

**COUNCIL RESOLUTION:
MINUTE 33/17**

THAT the monthly Development and Environmental Services report for January 2017 be received.

FURTHER that the Warialda Parks and Gardens' gang, Dan Hall and his crew, are congratulated on the current standard of the public spaces in Warialda, especially the area around Captain Cook Park. (Ref: 34/17)

(Moved Cr Smith, seconded Cr D Coulton)

Crs Young and J Coulton declared a less than significant pecuniary interest in this report as it was noted that they had each lodged a Development Application.

Item 10 Review of Use of Shipping Containers

FILE REFERENCE

DELIVERY PROGRAM

GOAL: 5. Organisational Management

OUTCOME: 5.1 CORPORATE MANAGEMENT

STRATEGY: 3.1.1 Encourage respectful planning, balanced growth and good design - ED - external

AUTHOR Director Development and
Environmental Services

DATE 17 February 2017

STAFF DISCLOSURE OF INTEREST Nil

IN BRIEF/ SUMMARY RECOMMENDATION

A review of the Use of Shipping Containers Policy has been prepared to provide clear objectives for the number and circumstances where shipping container/s can be located, to assess the effectiveness of and provide a degree of flexibility to the present restrictions whilst promoting fairness, integrity, good public administration and discouraging unlawful activities.

The draft review of the policy is referred to Council for consideration and to approve its placement on public exhibition to invite public submissions, prior to a further report being provided for Council to adopt the reviewed policy.

Further, the review of the policy is referred to Council to allow the determination of Development Application 52/2016.

TABLED ITEMS

Draft Use of Shipping Containers Policy.

DA 52/2016 – Site Plan.

BACKGROUND

Currently Council has a Use of Shipping Containers Policy (T.01.02) which was adopted in 2007.

Council adopted the Use of Shipping Container Policy as a result of the increased placement and use of shipping containers by residents in the Shire. In addition under the Local Government Act 1993 Council is required to review Council policies after the election of the new Council.

A Development Application was lodged with Council on the 1 December 2016 (DA 52/2016) proposing the placement of two 40 foot shipping containers (with the construction of a bridging roofed area) within the village of Bingara. The shipping containers and associated roofed area is to be used as a carport and storage/workshop areas. The proposed location of the shipping

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containers is on an allotment zoned RU5 – Village under the Gwydir Local Environment Plan 2013 (LEP) with an area of 2023m².

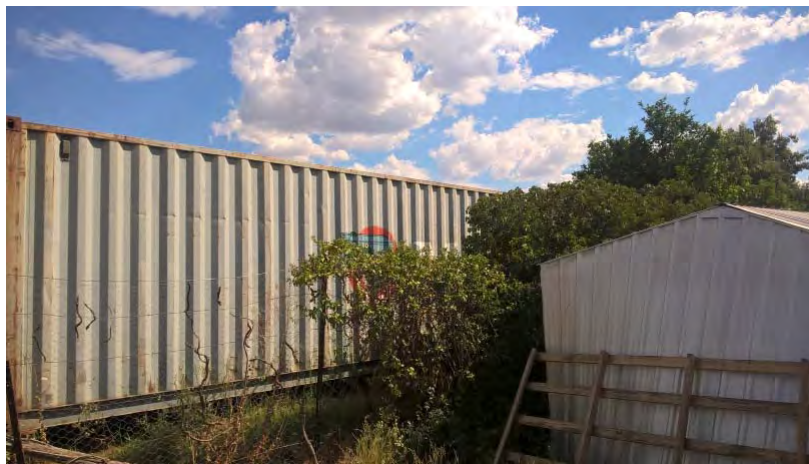
Currently the Use of Shipping Containers Policy allows a maximum placement of one 6 metre shipping container per property on land located in residential areas. Thus under the current Use of Shipping Containers Policy the proposed development is prohibited.

ISSUES AND COMMENT

The current Use of Shipping Containers Policy has been in force since 2007 and is being reviewed to reflect the increased use of shipping containers for residential, agricultural, industrial and commercial use. The review allows the policy to be amended to reflect changes in public perception and acceptance of the use of shipping containers.

In relation to DA 52/2016's assessment of the proposal, with regard to its location and construction, it is considered that the objectives of the proposed and current policy will be met. It is considered appropriate that the application can be approved with conditions as it will not adversely impact the amenity of adjoining residents.

The location of the shipping containers is shown as Attachment 1.



Northern Elevation



View from rear lane

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CONCLUSION

The policy sets requirements for the placement of shipping containers on all land within the Shire. The policy assists both Council staff and the residents to understand their responsibilities and expectation of the community in there placement.

In view of the information provided in this report it is proposed that Council approve the attached *Draft Use of Shipping Container Policy* for public exhibition at Attachment 2.

In relation to the development application, and the quantity and size requirements under the current policy, it is felt that the current limit is detrimental to the applicant as the proposed application has no apparent impact on adjoining properties.

CONSULTATION

Internal	General Manager, and Other Departments as needed.
External	General Public

STATUTORY ENVIRONMENT

Specific Legislation	<ul style="list-style-type: none"> Local Government Act, 1993 Public Health Act 1991 <p>Specific detail is provided in the body of the report.</p>
Related Legislation	<ul style="list-style-type: none"> Regulations associated with the above legislation <p>Specific detail is provided in the body of the report.</p>

POLICY IMPLICATIONS

Current Policies	T.01.02 – Use of Shipping Containers.
Proposed Policies	The draft policy will guide Council staff and the Council on best practice enforcement principles and procedures.

FINANCIAL, ECONOMIC AND RESOURCE IMPLICATIONS (Including Asset management)

Economic factors	
Is the proposal incorporated in the budget?	These activities and matters are included in Council's adopted Budget
Are there human resources implications?	No, carried out as normal duties
Cost	Nil, operations are currently in accordance with Council's adopted Budget and Management Plan.
What are the longer term impacts on	Council must maintain its assets. Works will be incorporated into asset management strategies

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Council asset management strategies?	which are being developed.
Life cycle costs	There will only be ongoing maintenance costs for Council.
Cost Recovery	Some matters when taken to enforcement will result partial cost recovery.
Shire Assets	The replacement of or maintenance on Council owned service and facilities will protect and enhance the value of the Council assets.
Key Business Sectors	
Infrastructure	No impact on Council's sewer, water, telecommunications and transport infrastructure.

STRATEGIC IMPLICATIONS

Relationship to Management Plan	To facilitate a safer built and natural environment for the community
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SUSTAINABILITY IMPLICATIONS (Social and Environmental)

These activities and matters are being undertaken in accordance with Council's objective and Policy to make Council operations sustainable.

OFFICER RECOMMENDATION

THAT Council place the draft 'Use of Shipping Containers' Policy on public exhibition for 28 days to invite public submissions.

FURTHER that the subsequent amendments to the draft policy be considered and adopted.

FURTHER that Council approve the variation to the current policy to permit the placement of two 12 metre long shipping containers and to allow determination of DA 52/2016.

ATTACHMENTS

AT- Site Plan

AT- Draft Use of Shipping Container Policy

COUNCIL RESOLUTION: MINUTE 35/17

THAT Council place the draft 'Use of Shipping Containers' Policy on public exhibition for 28 days to invite public submissions.

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FURTHER that the subsequent amendments to the draft policy be considered and adopted including that the floor level of the shipping container be no greater than 200 mm above the natural surrounding ground level.

FURTHER that Council approve the variation to the current policy to permit the placement of two 12 metre long shipping containers and to allow determination of DA 52/2016.

(Moved Cr Smith, seconded Cr Galvin)



Policy Number: T.01.02
Policy Section: Town Planning
Policy Title: Use of Shipping Containers
File Reference:

OBJECTIVES:

1. To maintain the amenity of the urban environment;
2. To maintain the character of residential and commercial streetscapes;
3. To define the use and discourage alternative use of containers;
4. To minimise the visual impact to adjacent residents and the general community;
5. To maintain the rural character and landscape amenity of the Shire;
6. To apply development controls through guidelines for the installation of container(s); and
7. To provide guidelines for the approval of shipping container(s) where applications comply with the provisions and/or intent of this policy.

POLICY STATEMENT

Background

Shipping Containers (also known as ISO Containers and Sea Containers) have become available in increasing numbers on the second hand market.

Shipping Containers afford a cheap, secure method of storing items or goods and are becoming increasingly popular for this purpose. There has been an increased use of shipping containers within the Shire for storage and other uses.

While these can serve a useful role in rural areas there have been concerns about aesthetics, particularly in urban areas.

Shipping Containers are made in varying sizes, but are generally 2.4 metres wide square and range in length from 3 metres to 12 metres. The most common lengths are 6 metre (20 feet) or 12 metre (40 feet) versions.

EXEMPTIONS FROM PLANNING CONSENT REQUIREMENTS

Planning consent is not required for:

1. **Inside a building**
Use of containers fully enclosed within a building; or
2. **Use as a building construction site shed**
Use of shipping container(s) on any land with the Shire in conjunction with the carrying out of works, the construction or demolition of structures (with current development consent and/or a construction/subdivision certificate) is permissible under this policy for the duration of the work, construction or demolition; or
3. **Approved businesses**
This policy does not apply to storing of shipping containers (empty or full) in conjunction with the operation of a transport depot or related approved activity; or

4. Located in Rural Areas

Use of shipping containers in rural areas will be permitted if their use relates directly to, and is ancillary to, the predominant use of the property as approved by Council.

The container(s) shall be no longer than 12 metres (40 feet). No more than 7 containers on any one property and no more than 5 containers will be permitted side by side.

Shipping Container(s) may only be used for the purpose of storage. The container(s) shall be painted in a colour that is similar to or complementary to the colour of existing buildings on the property, or the surrounding landscape.

Shipping Container(s) shall be set back a minimum of 200 metres from the front, side and rear boundaries or do not visually impact on the surrounding environment.

Shipping Container(s) are not to be located over utilities or septic tanks and/or disposal areas.

The container shall not be used for any commercial or industrial purpose.

General Requirements for Shipping Containers

Unless exempt from planning consent requirements as specified above approval is required for use of all shipping containers and a Development Application is to be submitted for Council for determination.

Temporary Use of Shipping Container

Council may grant approval for temporary use of a (1) Shipping Container, for up to 12 months, in the following circumstances:

1. The premises are permanently occupied;
2. The shipping container is sited at the rear of the property, behind the dwelling;
3. The container shall be screened from view from the street, including secondary streets, lanes and other public areas.
4. The container shall be set back a minimum of 1 metre from the side and rear (not including adjoining a lane – see point 5 below) boundaries in urban areas and 10 metres in rural areas.
5. The container shall be set back a minimum of 6 metres from the centre line of the lane adjoining a boundary in urban areas and 15 metres in rural areas.
6. At the end of the approved period the container is to be removed from the lot, unless granted an extension of time by the Council.

Permanent Use of a Shipping Container(s)

Permanent use of a container(s) is permitted on all land subject to development consent and the following criteria (not withstanding those with exemptions).

1. General Conditions and Requirements

- a. A development application will be required to be submitted for assessment and approval is to be obtained prior to locating a shipping container(s) onsite or changing the use of a shipping container(s).
- b. Shipping containers are not permitted to be placed on road reserve, verge, public reserve or any other public or Crown Land anywhere in the Shire unless Council gives its consent.

- c. This policy is based on shipping containers up to 12 metres in length for urban, residential, large lot residential, rural, industrial and waste disposal areas. Containers larger than this may need to satisfy additional requirements.
- d. Shipping containers shall be painted and in good condition prior to location upon any property.
- e. Shipping Containers shall be wholly located within the boundaries of any property that is the subject of an application for approval.
- f. An owner builders licence or licensed builder may also be required prior to the placement of a shipping container(s) onsite.
- g. Shipping containers shall be adequately tied down.
- h. Shipping containers shall be maintained in good and orderly condition to the satisfaction of Council.

2. Urban/Village (allotments with an area of less than 1500m²) Specific Conditions and Requirements.

- a. The shipping container shall be suitably screened and/or fenced from the road frontage and other public areas and be situated at the rear of the property unless otherwise determined by Council.
- b. The shipping container will not be permitted in front of existing onsite buildings.
- c. The shipping container must satisfy the setback requirements in accordance with the National Building Code of Australia (NCC).
- d. The shipping container can not be located over septic tanks and/or disposal areas, drains, sewer or water mains or underground utilities.
- e. A maximum of one (1) shipping container will be considered per property. The container shall be a maximum of 12 metres (40 feet) in length.
- f. The shipping container shall only be used for storage purposes or converted to other uses such as an office. Owners must satisfy all requirements of the NCC.
- g. The shipping container shall not be used for any commercial or industrial purpose.
- h. The shipping container shall be painted and/or re-clad in a colour that is similar or complementary to the colour of existing buildings on the property.
- i. A shipping container with an integrated refrigeration unit is not permitted.
- j. Additional works or measures, other than those already mentioned, to address any amenity issues arising from the location of a shipping container may be required by Council.

3. Rural/Large Lot Residential & Large Village (allotments = & > 1500m²) Area Specific Conditions and Requirements.

- a. The shipping container(s) shall be suitably screened and/or fenced from the road frontage and other public areas and be situated at the rear of the property unless otherwise determined by Council.

- b. The shipping container will not be permitted in front of existing onsite buildings.
 - c. The shipping container(s) must satisfy the setback requirements in accordance with the National Building Code of Australia (NCC).
 - d. The shipping container can not be located over septic tanks and/or disposal arears, drains, sewer or water mains or underground utilities.
 - e. A maximum of two (2) shipping containers will be considered per property. The shipping container(s) shall be a maximum of 12 metres (40 feet) in length.
 - f. The shipping container(s) shall only be used for storage purposes or converted to other uses such as an office. Owners must satisfy all requirements of the NCC.
 - g. The shipping container(s) shall not be used for any commercial or industrial purpose.
 - h. The shipping container(s) shall be painted and/or re-clad in a colour that is similar or complementary to the colour of existing buildings on the property.
 - i. A shipping container(s) with an integrated refrigeration unit is not permitted.
 - j. Additional works or measures, other than those already mentioned, to address any amenity issues arising from the location of a shipping container(s) may be required by Council.
- 4. Commercial and Industrial Area Specific Conditions and Requirements.**
- a. The shipping container(s) shall be suitably screened and/or fenced from the road frontage and other public areas and be situated at the rear of the property unless otherwise determined by Council.
 - b. The shipping container(s) shall not be located within car parking areas.
 - c. The shipping container(s) will not be permitted in front of existing onsite buildings.
 - d. The shipping container(s) must satisfy the setback requirements in accordance with the National Building Code of Australia (NCC).
 - e. The shipping container can not be located over septic tanks and/or disposal arears, drains, sewer or water mains or underground utilities.
 - f. A maximum of three (3) shipping container will be considered per property. The shipping container(s) shall be a maximum of 12 metres (40 feet) in length.
 - g. The shipping container(s) shall relate directly to, and be ancillary to, the predominant use of the property as approved by Council. Owners must satisfy all requirements of the NCC.
 - h. The shipping container(s) shall be painted and/or re-clad in a colour that is similar or complementary to the colour of existing buildings on the property.
 - i. The shipping container(s) shall only be used for storage purposes.
 - j. The shipping container(s) may not be used for the purpose of storing food products unless it is modified to comply with the Food Act 2003 and the Food (General) Regulation 2004.

- k. Refrigerator motors and other cooling devices must be modified to ensure that the noise emitted from the unit complies with the Protection of the Environment Operations Act 1997.
 - l. Additional works or measures, other than those already mentioned, to address any amenity issues arising from the location of a shipping container(s) may be required by Council.
5. **Public Place Area Specific Conditions and Requirements.**
- a. Placement of shipping container(s) on a road reserve/public place will only be considered for a maximum of 5 days and only if the placement of such container is not possible within the applicant's site.
 - b. All shipping containers placed in a public place shall be marked so as to provide maximum safety to residents, pedestrians and other road users. Eg flashing yellow lights and/or yellow reflective tape.
 - c. Any damage caused to the road reserve by the delivery or placement of the container will be borne by the applicant.
 - d. The shipping container(s) must satisfy the setback requirements in accordance with the National Building Code of Australia (NCC).
 - e. The shipping container can not be located over drains, sewer or water mains or underground utilities.
 - f. A maximum of two (2) shipping containers will be considered per property. The shipping container(s) shall be a maximum of 12 metres (40 feet) in length.
 - g. The shipping container(s) shall be painted and/or re-clad in a colour that is similar or complementary to the colour of existing buildings on the property.
 - h. A shipping container(s) with an integrated refrigeration unit is not permitted.
 - i. Additional works or measures, other than those already mentioned, to address any amenity issues arising from the location of a shipping container(s) may be required by Council.
6. **Rural Area Specific Conditions and Requirements.**
- a. The use of a shipping container(s) shall relate directly to, and be ancillary to, the predominant use of the property as approved by Council.
 - b. The shipping container(s) are not to be located over septic tanks and/or disposal areas or utilities.
 - c. The shipping container(s) must satisfy the setback requirements in accordance with the National Building Code of Australia (NCC).
 - d. A maximum of 20 shipping containers will be considered per property. The shipping container(s) shall be a maximum of 12 metres (40 feet) in length.
 - e. The shipping container(s) shall only be used for storage purposes or other uses as approved by Council.
 - f. The shipping container(s) shall be painted and/or re-clad in a colour that is similar or complementary to the colour of existing buildings on the property or the surrounding landscape.

- g. The shipping container(s) may not be used for the purpose of storing food products unless it is modified to comply with the Food Act 2003 and the Food (General) Regulation 2004.
 - h. Refrigerator motors and other cooling devices must be modified to ensure that the noise emitted from the unit complies with the Protection of the Environment Operations Act 1997.
 - i. Additional works or measures, other than those already mentioned, to address any amenity issues arising from the location of a shipping container(s) may be required by Council.
7. **Waste Disposal and Treatment Facilities Specific Conditions and Requirements.**
- a. A maximum of three (3) shipping containers will be considered per site. The shipping container(s) shall be a maximum of 12 metres (40 feet) in length.
 - b. The shipping container(s) shall only be used for storage purposes or converted to office or workshop use.
 - c. The shipping container(s) shall be painted and/or re-clad in a colour that is similar or complementary to the colour of existing buildings in the area or the surrounding landscape.
 - d. Shipping Container(s) shall be set back a minimum of 20m from the side and rear boundaries in rural areas.
 - e. The shipping container(s) shall not be used for any commercial or industrial purpose.
 - f. Additional works or measures, other than those already mentioned, to address any amenity issues arising from the location of a shipping container(s) may be required by Council.

VARIATION TO POLICY

The Director Development and Environmental Services is able to vary this policy for the placement of shipping containers where, in their opinion, the proposal meets the objectives of the policy.
Each variation approved to this policy shall be reported to Council on a monthly basis.

Cr Frances Young

BROC Meeting (Ref: 36/17)

Cr Young gave a comprehensive report on the recently held BROC Meeting at the Inverell Shire Council Chambers on Friday 17th February 2017.

Cr Catherine Egan

Maitland Street Streetlights (Ref: 37/17)

Cr Egan requested that Essential Energy be advised that a block of streetlights in the main street have been out for some time.

The meeting was advised that this will be reported.

Cr Catherine Egan

Zen Energy Visit (Ref: 38/17)

Cr Egan reported on her recent visit to Zen's head office in Adelaide together with the Mayor, Director Development & Environmental Services and Project Manager, Circular Economy. This generated some discussion regarding the 'behind the meter' scheme.

A complete report will be submitted to the Council about the visit.

Cr Stuart Dick

Settlement of the former Lowes' Service Station site (Ref: 39/17)

Cr Dick requested an update of this matter and whether the sale had been concluded.

The staff advised the meeting that the matter had probably been settled but would be checked and the Councillor advised.

Cr David Coulton

RFS Liaison Committee (Ref: 40/17)

Cr D Coulton advised the meeting that he had attended a recent Liaison Committee meeting and outlined the matters discussed.

General Manager

Various Matters (Ref: 41/17)

The meeting was informed that Mrs Maureen Hall, a long time employee of the former Bingara Shire Council, had passed away. Mrs Hall was the manager of the Bingara Caravan Park for many years until her retirement.

The meeting was also advised that Professor Tony Vincent had also passed away. Tony was a great supporter of and mentor to the Gwydir Learning Region and his guidance and wisdom will be greatly missed.

The meeting was advised that a draft Memorandum of Understanding between Gwydir, Green Camel and Perfection Fresh, relating to the proposed greenhouse development, was about to be executed. A draft copy was distributed to Councillors for their information **(Ref: 42/17)**.

The meeting was advised that the monies held in Council's Trust Fund relating to the now defunct Warialda Markets will be distributed equally to the Warialda MPS and Naroo **(Ref: 43/17)**.

Meeting closed 12.55 pm