



**Gunnedah Shire Council**  
**Annual Report**  
2012 - 2013

## **For Further Information**

Gunnedah Shire Council  
PO Box 63  
GUNNEDAH NSW 2380

Telephone: 02 6740 2100 Fax: 02 6740 2119  
Website: [www.gunnedah.nsw.gov.au](http://www.gunnedah.nsw.gov.au)



Shire of  
**Gunnedah**  
Land of Opportunity

# Gunnedah Shire Council

## 2012/13 Annual Report

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## Introduction/Overview

### What is the Annual Report?

Council's Annual Report is one of the key mechanisms designed to provide information to the Community.

This is the first Annual Report which references Council's Delivery Program 2012-2013. During 2012-2013, Council implemented its new community strategic plan "Your Say, Our Future" Gunnedah Community Strategic Plan in accordance with the Integrated Planning and Reporting framework. The new planning and reporting framework is driven by an extensive community engagement process that was undertaken in 2011 and 2012. The new plans were implemented as at 1 July 2012 and this is the first Annual Report against the objectives of the new planning system.

The Delivery Program is guided by the priorities and outcomes determined from extensive consultation with the community and outlined in the Gunnedah Community Strategic Plan under the Key Themes of:

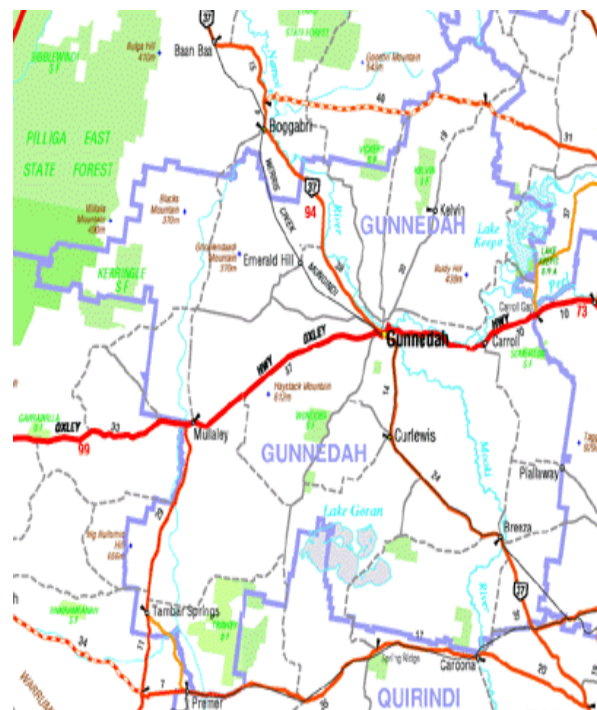
- Engaging and supporting the community;
- Building our Shire's economy;
- Retaining our quality of life; and
- Protecting and enjoying our beautiful surrounds.

The primary purpose of the Annual Report 2012/2013 is to demonstrate achievements during the year based on the actions identified in the Delivery Program 2012/13 and to comply with the requirements of the *Local Government Act 1993* and the *Local Government (General) Regulation 2005* for NSW Local Government Annual Reporting. This includes presentation of an audited financial report, which is included with the report, and statutory requirements.

## Introduction

Gunnedah Shire is a local government area in the North West Slopes region of New South Wales, Australia. The township of Gunnedah is 440 kilometres from Sydney and is located adjacent to the Liverpool Plains in the Namoi River valley and is traversed by the Oxley Highway and the Kamilaroi Highway. The Namoi Valley is considered to be one of Australia's richest pockets of agricultural land and Gunnedah Shire is also located on one of Australia's wealthiest mineral seams.

Gunnedah is a major rural centre and boasts not only a wonderful country lifestyle but a full range of city conveniences. As of 2011 the Shire population was 12,066. The Shire includes the towns of Gunnedah, Curlew, Breeza, Carroll, Mullaley, Emerald Hill, Tambar Springs and Kelvin.



## Message from Mayor and General Manager

We are very pleased to present to you the 2012/13 GSC Annual Report ('the Report'), detailing the many achievements and highlights of 2012/13 attained by our elected officials working in concert with the dedicated staff of GSC. It has been a busy year and we congratulate all Councillors and staff on their efforts throughout the year. Gunnedah Shire continues to prosper and grow and GSC is well placed to continue to support this over the coming years.

All councils across New South Wales are required to participate in the Integrated Planning and Reporting framework which dictates that strategic plans must be developed in consultation with the community in order to guide the direction of Councils into the future. GSC is of course fully compliant and has developed a comprehensive suite of plans which reflect community ideals balanced with a realistic assessment of our financial position. These plans are titled the Community Strategic Plan, Strategic Asset Management Plan, the Long Term Financial Plan, the Workforce Plan, the Delivery Program and the Operational Plan.

These plans set out what Council must achieve in any one year but they do not of course limit what GSC can achieve. Some highlights of the year are as follows:

- 1) A Special Rate Variation achieved after extensive Community Consultation involving ten community meetings and much input from a committed team of staff. The SRV will allow us to address our infrastructure backlog while maintaining our long-term economic viability.
- 2) The Organisational Review conducted by Blackadder Associates which was prompted by the community consultation meetings together with the requirement to conduct a review within the first twelve months of a new council. While the overall review was fairly positive it has identified a number of areas for improvement with some forty-three recommendations. We are pleased to be able to report that the implementation has already commenced. Our objective is to have all recommendations implemented by the end of the next year's council operation.
- 3) A number of traineeships were initiated in 2012/13 including an administration trainee, a school based trainee and a water trainee.
- 4) Improved over 60 places in the annual financial statements lodgement listing.
- 5) Aboriginal Cultural Exchange and Bush to Beach exchange occurred in partnership with Manly City Council.
- 6) Weekly radio segments to provide updates on Council news.
- 7) 100% of building inspections were conducted within 48 hours of request.
- 8) Provision of exercise equipment on cycle ways.
- 9) Significant roadworks completed including the sealing of Grain Valley Way.

10) Water main replacement program Barber Street, Boundary Road/Conadilly Street, Eighth Division Memorial Avenue, Little hunter Street, palmer Crescent complete.

11) Mining

- a) Two Environmental Impact Statements (EIS's) and two Voluntary Planning Agreements (VPA's) for the Watermark and Vickery Projects.
- b) Representations and meetings have also been had with the New South Wales Deputy Premier, Andrew Stoner, and Treasurer, Mike Baird, in relation to our application for incorporation in the Resources for Regions program.

their report when they stated: *“There are many positive practices, work methods, procedures and policies within the organisation.....The organisation is sound with an organisation full of people wanting to make a great contribution to their community”.*

All of GSC, staff and elected officials alike are committed to continuous improvement. We will over the next year be looking at areas of our operations to make savings where appropriate and streamline and improve service at the same time. This is our obligation to you. Change isn't always easy but it is necessary.

This work has been recognised in many ways not least in the following:

- The recognition of Councillor Griffen as Elected Representative from a Rural or Regional Council and staff member Sheridan Cameron for Women in Non-Traditional Roles at the Ministers Awards for Local Government.
- A further award to Councillor Griffen as Indigenous Councillor of the Year.
- The recognition of Councillor Fuller's contribution to the promotion of Women's issues in Local Government by her election as President of ALGWA NSW.

In conclusion, we are pleased to repeat the findings of Blackadder Associates in



Owen Hasler  
MAYOR



Eric Groth  
GENERAL MANAGER

## How to read the Annual Report

The Annual Report is set out in Business Unit areas as follows:

- General Manager Executive
- Elected Members
- Human Resources
- Corporate and Community Management
- Finance
- Governance
- Procurement
- Business
- Information Technology

- Records Management
- Communication
- Customer Service
- Administration
- Community Planning Administration
- Community Planning and Development
- Tourism, Promotions and Events
- Economic Development
- Community Care
- Community Transport
- Planning and Regulatory Management
- Planning and Development
- Regulation
- Environment
- Domestic Waste Management
- Built Facilities
- Open Space
- Infrastructure Management
- Asset Management Transport
- Asset Management – Other Infrastructure
- Asset Management – Resources
- Private Works
- Infrastructure Services
- Water
- Sewer

Under each service area there is a mission statement, a primary outcome, an overview, achievements and fast facts.

The primary outcome links the service area back to the Community Strategic Plan which is set out firstly by themes:

- Engaging and Supporting the Community;
- Building Our Shire's Economy;
- Retaining Our Quality of Life; and
- Protecting and Enjoying Our Beautiful Surrounds.

Then by outcomes under themes, for example under Engaging and Supporting the Community:

1.1 Community leadership encouraged and strengthened.

1.2 Council as an organisation.

Under each service area you will see which primary outcome or outcomes the service area is linked to.

The Report is not designed to detail each and every achievement over the year but we hope the reader will enjoy the overview of some of our highlights.

### **Have your say**

GSC is absolutely committed to listening to you and we welcome your feedback on your views of Council. Please write to us at 63 Elgin St, Gunnedah NSW 2380 or by email to [council@infogunnedah.com.au](mailto:council@infogunnedah.com.au) or phone (02) 6740 2100.

## **Our Elected Members**

The Mayor of Gunnedah Shire Council (GSC) is Councillor Owen Hasler, and the Deputy Mayor is Councillor Gae Swain. GSC is composed of nine Councillors elected proportionally as a single ward.

All Councillors are elected for a fixed four year term of office. The Mayor is elected by the Councillors at the first meeting of the Council. The most recent election was held on 8 September 2012, and the makeup of the Council is as follows: Hans Allgayer, Tim Duddy, Colleen Fuller, Gwen Griffen, Owen Hasler (Mayor), David Quince, Rebecca Ryan, Steve Smith and Gae Swain (Deputy Mayor).





Councillor Owen Hasler  
Mayor



Councillor Gae Swain  
Deputy Mayor



Councillor Hans Allgayer



Councillor Tim Duddy



Councillor Colleen Fuller



Councillor Gwen Griffen



Councillor David Quince



Councillor Rebecca Ryan



Councillor Steve Smith

## Council in Focus



- Council Election held. Costs were \$14,200 below budget, \$20,000 less than the NSW Electoral Commission and about \$100,000 less than the quote provided by the Australian Electoral Commission.
- Integrated Planning and Reporting Framework implemented.
- Blackadder Organisational Review conducted.
- Special Rate Variation applied for and approved in full.
- Division of Local Government Better Practice Review recommendations implemented.

# General Manager Executive

### Mission statement

Manage all functions across the organisation to ensure a timely, quality and cost effective service delivery to elected members and external customers.

### Primary outcome

1.2 Council as an organisation.

### Overview

Coordination of Council functions to ensure efficient and effective carrying out of Council Policies, Plans and best practice within the existing legislative framework.

### Achievements

- Council Policy review undertaken.
- Collaboration with Namoi Regional Organisation of Councils resulting in considerable electricity savings of \$21,182. Functional review of roles and responsibilities carried out.

### Fast Facts

- Council Delivery and Operational Plan objectives completed in line with targets.



Gunnedah Shire Councillor Mayor, Councillor Owen Hasler, Deputy Mayor, Councillor Gae Swain and senior staff at the first special rates variation community meeting.

## Elected Members

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### Mission statement

Provide quality and timely support to Councillors to facilitate effective decision making.

### Primary outcome

1.1 Community leadership encouraged and strengthened.

1.2 Council as an Organisation.

### Overview

Accurate and timely advice issued to Elected Members to ensure informed decision making.

### Achievements

- Councillor Ryan and Councillor Fuller – attended the “ALGWA conference” in March 2013.
- Councillor Fuller – was elected the NSW President for ALGWA (Australian Local Government Womens Association).
- Councillor David Quince attended the “Economics of Happiness Conference” in March 2013
- Mayor Hasler attended the “LGSA Tourism Conference” in March 2013.
- Mayor Owen Hasler participated in the “Building Regional Australia 2013” Summit in April 2013.
- Mayor Owen Hasler attended the Local Government Forum in Sydney in June 2013.
- Mayor Owen Hasler attended the National General Assembly of Local

Government (Foundations for the Future 2013) in June 2013.

- Councillor Griffen was also awarded Elected Representative from a Rural or Regional Council, The Minister Awards for Women in Local Government 2013.

### Fast Facts

Nine Councillors

One councillor per 1,391 population



Gunnedah Town Hall

## Human Resources

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### Mission statement

Provide talented engaged people, best in class processes and advice that supports Councils strategy and objectives.

### Primary outcome

1.2 Council as an Organisation.

1.6 Retention of our young population through increased employment and social opportunities.

3.7 Our younger people attracted, retained and developed.

## Overview

The Human Resources Department provides employee development and training, performance and talent management, organisational development and recruitment, in addition to work health and safety services and workforce planning.

## Achievements

- Introduction of Drug and Alcohol Policy.
- State Award for Excellence in safety.
- Initiation of employee engagement project.
- Introduction of harmonization committee.
- 360 degree feedback process undertaken for all of the executive team.
- Regular staff newsletter produced.
- Work Health and Safety State Cover Audit scores for Gunnedah Shire Council show Gunnedah Shire Council performing well above State averages.
- Gunnedah Shire Council achieved bronze in the 50:50 Vision – Council’s for Gender Equity Program.
- Workshops to provide information on the new workplace health and safety laws held for volunteers and contractors.
- Free health checks and flu vaccines for employees.
- Free career workshop held for employees.
- E-learning program delivered to all staff in selected subject areas.

- Consultative training and safety committee training delivered.
- A number of traineeships were initiated in 2012/13 including an administration trainee, a school based trainee and a water trainee.



Staff Recognition Awards

## Fast Facts

- Staff voluntary turnover target set at a maximum of 5% of the Workforce for the year. Achieved 9% with 44% attributed to family reasons, 11% health, 11% mining and 34% for job change or personal reasons.

# Corporate & Community Management

## Mission statement

Provide quality leadership, direction and management to the Division of Community and Corporate Services.

## Primary outcome

1.2 Council as an Organisation.

## Overview

Develop, implement and monitor policies and procedures as they relate to the department.

Ensure statutory obligations are achieved and governance functions are consistent across the organisation.

Promote, enhance and sustain performance management across Council.

Ensure effective and efficient service delivery across the following Departments reporting to the Division: Finance & Governance, Information Services, Communication and Customer Service, Administration, Community Planning & Development and Community Care Services.



Council Administration Building,

## Finance

### Mission statement

To ensure compliance with all external statutory financial requirements, to provide timely and reliable financial information for internal Council and staff decision making and to ensure payment of all creditors and staff in-line with pre-determined parameters.

### Primary outcome

1.2 Council as an Organisation.

2.2 Our infrastructure strategically managed.

### Overview

Provision of all Financial and Management Accounting, Taxation, Treasury, Payroll, Accounts Payable and Strategic Financial Management activities to support both internal and external customers and assuring adherence with all statutory requirements.

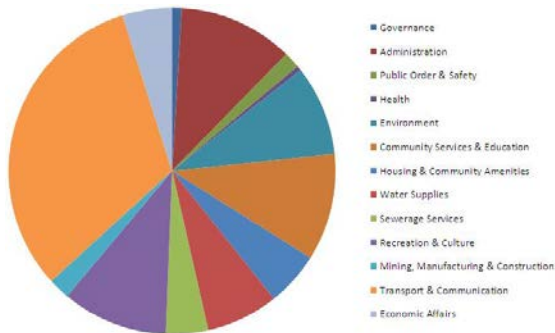
Managing funds received in the form of general purpose grants.

Maximise and manage funds received from investment portfolio and the management of Council's current loan portfolio as part of Council's long term strategy for its financing mix.

The modeling, levying and collection of rates including the management of all day to day rating and debt recovery issues.

### Achievements

- Implementation of automated budget management system.
- Tender and subsequent change-over of transactional banking institution.
- Long term financial plan constructed.
- All financial statements and reports completed and presented to Council in accordance with legislation.
- Revenue managements improved significantly. Outstanding collections down from 13.3% in 2010 to 6.21% (lowest percentage in over a decade).
- Review of rating categories and structure undertaken.
- Debt Recovery and Hardship Policy reviewed.
- Introduction of direct debit payment of rates and water accounts.
- Successfully prepared and applied for the Special Rate Variation.
- Fleet review undertaken.



Operational expenses – by function

- Interplan system installed and training provided to staff.
- Policy, Management Directives and Procedure templates adopted.
- Following review of Council’s requirements under the Government Information Public Access legislation in relation to processing legal documents, a review was undertaken resulting in the implementation of a revised process to ensure capture of all documents considered ‘vital records’.

## Governance

### Mission statement

To provide key advice and direction in establishing and maintaining systems and controls to enable the effective communication of policy settings and processes throughout the organisation and that they are clearly understood, adopted and enacted.

### Primary outcome

- 1.2 Council as an Organisation.
- 2.2 Our infrastructure strategically managed.

### Overview

Primary involvement is in the areas of Policy frameworks, Risk Management, Internal Audit, Insurance and Performance Management.

### Achievements

- Policy and Management Directive templates adopted.
- Exception reporting established in some areas.

### Fast Facts

- Audits Undertaken

## Procurement

### Mission statement

To provide access to materials and services required for Councils operations in the most timely manner whilst simultaneously best value is achieved in their purchase and all statutory requirements, policy settings and Council delegations are enforced by way of reliable systems and processes.

### Primary outcome

- 1.2 Council as an Organisation.
- 2.2 Our infrastructure strategically managed.

### Overview

Management of Council's vehicle fleet in order to minimise the whole of life cost of providing vehicles for operational duties, including the sale and purchase of vehicles.

Management of Councils stores facility and all purchasing systems including statutory requirements within Council policy and delegations.

#### Achievements

- Tenderlink installed for tender handling.
- Expansion of stores facility.
- Reduction in carrying cost of stores inventory, improvements to integrated purchasing system.

#### Fast Facts

- Stock on Hand target is less \$400,000 and we have achieved \$331,826 this year.
- Stock outages are targeted to be less than 5% per year and we have achieved 0% this year.

- Ranked 4<sup>th</sup> largest cattle selling centre in NSW.
- Road-train access granted to the west of Gunnedah.
- Expansion of selling pens at the facility.
- Asset management plan and Long term financial model constructed for the operation.
- Lighting upgraded and a new transformer with greater capacity installed at the saleyards.
- Dividend return to Council of \$100,000 for the year.

## Business

#### Mission statement

To undertake business operations at the Gunnedah Saleyards.

#### Primary outcome

2.1 Our economic employment base diversified.

2.2 Our infrastructure strategically managed.

#### Overview

Operation of a livestock selling facility, the Gunnedah Saleyards, primarily driven by the sale of fat cattle.

#### Achievements



Gunnedah Saleyards

#### Fast Facts

- Livestock throughput target of 110,000 for the year with 98,551 animals sold.
- Selling infrastructure up-time target is greater than 98% with 100% achieved.

# Information Technology

## Mission statement

Provide quality and timely information services (electronically and otherwise) to enhance decision making, data monitoring and public relations thereby enabling effective and efficient delivery of services and the provisioning of community information resources.

## Primary outcome

1.2 Council as an Organisation.

## Overview

Provide ICT hardware and systems in partnership with suppliers, contractors and key stakeholders to provide a high quality and effective system that minimises downtime and provides staff and the community with the resources they need.

Geographical and Land information systems (GIS/LIS) and IT software in partnership with suppliers, contractors and key stakeholders to provide a high quality and effective system that minimises downtime and provides staff and the community with the resources they need .

## Achievements

- Website Strategy developed. This strategy also sets out Council future direction in relation to online services.
- Council websites refreshed including online rate payments, built in search engine, Councillor and Staff profiles, live movie trailers for The Civic, Saleyards and market reports, Business Directory, Sports Information and an online library catalogue.

- High resolution aerial photography captured for the Shire and integrated with current software.
- Asset Management Plan for Information Technology completed.
- Upgrade of Civica software.
- Tourism and Civic websites designed and launched.

## Fast Facts

- CCTV system availability target is 90% with 95% achieved for this year.
- Stage two CCTV project has been implemented with 17 cameras now operational across the Gunnedah CBD.
- The percentage of properties in the shire that hold accurate rural address details is 75% and the target has been achieved.



CCTV Signage



# Records Management

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## Mission statement

Provide quality and timely record management services (electronically and otherwise) to enhance decision making, data monitoring and public relations thereby enabling effective and efficient delivery of services and the provisioning of community information resources.

## Primary outcome

1.2 Council as an Organisation

## Overview

Electronic scanning and registration of all inbound correspondence. Archiving in accordance with the State Records Act this includes daily incoming/outgoing correspondence & those files designated as state archives.

Registration and capture of existing critical legacy council documents including (planning property files, public liability insurance and property insurance files).

Implement and ensure adherence to Records Management process/procedure documentation (workflows, policies etc).

Software training and professional development.

## Achievements

- Council has recently archived the last 100 years of its Council Meeting Minute Books. These records have been transferred to State Archives and the Records area has been commended for successfully completing this project.

- Records Management Policy and Management Directive finalised.

## Fast Facts

- The number of physical files archived each year. Target is 240 with 250 being archived in this period.
- Written correspondence delivered on-time each year target is 92 with 95 being achieved.

# Communication

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## Mission statement

To provide timely and quality communication related services to Council internal and external customers and all other stakeholders.

## Primary outcome

A well engaged community that is involved in decision making.

## Overview

The communication team is responsible for the development of media releases, the monthly Council page which appears in the Namoi Valley Independent, the weekly Council radio segment, some elements of the Gunnedah Shire Council website and the monthly staff newsletter.

## Achievements

- Communication and Media Engagement Policy and Management Directive finalised. Associated workshops held for approximately 40 staff.
- Revitalised Council page produced, appears the Tuesday prior to the monthly Council meeting.

- Council radio segment heard on 2MO every Tuesday morning at 8.15am.



Council Website

**Fast Facts**

- In 2012/13, 10 meetings were held in order to consult the community on the special rate variation.

# Customer Service

**Mission statement**

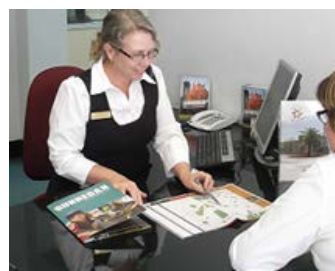
Ensure the delivery and co-ordination of Council’s Customer Service functions including customer service, internal and external communications and community engagement.

**Primary outcome**

1.2 Council as an organisation.

**Overview**

The Customer Service Team looks after the front counter and the person operated switchboard. The team is also responsible for the ongoing development of a customer service framework which all employees of Gunnedah Shire Council must adhere to in their interactions with customers.



Customer Service Officer answering a customer enquiry.

**Achievements**

- In 2012/13 key elements of the customer service framework were finalised, including a Complaints Policy and an accompanying brochure for the public.
- Monthly reporting of customer service statistics to the executive commenced.



Customer Service Officer answering a switch call.

**Fast Facts**

- In 2012/13 a total of 1263 customer requests were received and 21 complaints.
- In 2012/13 a survey of the community was undertaken as part of the special rate variation process and it was found that 57.4% of people were either very satisfied or satisfied with the level of customer service provided. 22.8% were neither satisfied nor dissatisfied and 13.9% expressed some dissatisfaction.

# Administration

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## Mission statement

Provide accurate, high quality and consistent administrative support and services to internal and external customers.

## Primary outcome

1.2 Council as an Organisation.

1.7 A well engaged community that is involved in decision making processes.

## Overview

The team is responsible for delivering quality administrative services to the Community and Corporate Services and Human Resources Departments as well as production of electronic Business Papers and Committee Meeting Notices for Councillors, staff and the public. Training and supervision provided to business administration trainees achieving above average RTO learning outcomes.

## Achievements

- Introduction of Dropbox for immediate delivery of electronic documentation to Councillors and senior staff.
- Implementation of new 'user friendly' format of Business Papers and Committee Meeting Notices.
- Unconfirmed meeting minutes available within two days of Council and Standing Committee meetings.
- Resolution Register actioned within two days of Council meetings.
- Appointment of Administration Trainee.
- Appointment of first School-based Business Studies trainee.

## Fast Facts

- Business paper has been consistently distributed three business days prior to Council meeting date.
- Council is in the process of moving to full electronic format for Councillors minutes and business papers.

# Community Planning Administration

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## Mission statement

Lead and provide direction to the Community Planning and Development Department to ensure high quality Community Planning and Development outcomes across the department and Council.

## Primary outcome

1.2 Council as an Organisation.

## Overview

Ensure compliance with relevant contractual obligation's and GSC policies and procedures.

Increased collaboration across Council projects and provide supervision and support staff.

Improve networks within the Gunnedah Shire Council Local Government area in relation to critical areas eg crime prevention.

Develop and maintain opportunities for volunteering.

## Achievements

- "Your Say, Our Future" Community Strategic Plan developed and recognised as an example of best practice.
- Integrated Planning and Reporting framework reviewed and implemented for the coming four years.
- Gunnedah Liquor Accord meetings attended and secretariat support provided.
- Gunnedah Chamber of Commerce meeting participation.
- Five Integrated Planning and Reporting information sessions held with Council staff, additional workshops provided to business unit leaders to highlight the process Integrated Planning and Reporting plays in the Special Rate Variation process.
- Federal Government Grants workshop attended at Tamworth Regional Council.



Gunnedah Community Strategic Plan – 2012-2023

## Fast Facts

- Number of Crime Prevention Committee Meetings held for the year totalled six.

# Community Planning and Development

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## Mission statement

Support the Community in planning, delivery and support of initiatives and actions creating outcomes that positively influence a wide variety of Community members.

## Primary outcome

3.2 Enhanced access to essential services.

3.7 Our younger people attracted, retained and developed.

3.8 Entertainment facilities, cultural development opportunities, equipment and stimulation for community member of all ages.

## Overview

The Community Development section delivers a variety of services to enrich the lives of residents including Cultural & Community Development, Library Services, Civic, Town Hall, Events, Youth and Aged Services.

## Achievements

- Gallery - several successful exhibitions including the annual art exhibition, portraits by Marilynne Barnes, paintings and ceramics by Yvette and Peter Hugill.

- Waste>Art & Design competition run by Northern Inland Waste Group (over 50 people attending);
- Movie preview nights, social days and fundraisers for The Day View Club, Evening View Club, Gunnedah Shire Band, Junior Rugby Club, Gunnedah Rotary, Gunnedah Historical Society, Probus Club, Barwon Division, Mary Ranken Day Care Centre.
- Sydney Print Makers 50th Anniversary Exhibition and Smalltown Exhibition
- 31 scholarships given out to successful recipients of the Gunnedah Community Scholarship Fund at the presentation ceremony held 31 January 2013.
- Australia Day (free screening of Red Dog attended by 61 people).
- ANZAC Day (free screening of War in the Pacific: Battle for the Pacific and Break of Day).
- Flickerfest International Short Film Festival.
- Launch of Digital Cinema on 12 December with screening of Life of Pi.
- Author visits to the library including Book launch by a local author.
- House bound services provided twice a month.
- Weekly storytelling with handicrafts.



- Ongoing live performances included music, theatre, and children's shows in collaboration with Gunnedah Conservatorium and Two Rivers Arts Council, including The String Contingent, The Importance of Being Earnest, the Bugalugs Bum thief, Big Screen and School Screen.
- Maintenance of Council's affiliation with the NSW Companion Card program.
- Seniors Week discounted movies all week plus Seniors Movie Day.
- After hours chute installed December 2012.
- Taste of Harmony at the library.
- Attendance at Teddy's Bear's Picnic 2012.
- Grant for Law Week \$600.
- Seniors week display and event. Biggest Morning tea fund raising and Youth week display and event.
- Family History microfilming of local papers project.
- Weekly storytelling at Curlewis with preschool and school.
- National Simultaneous storytelling in conjunction with over 2,000 other libraries/380,000 children.



Storytelling at Gunnedah Library

- Library Lines weekly newspaper column.
- National Aborigines and Islanders Day Observance Committee.
- Library tours for groups and organisations during Local Government week.



School Holiday Program: Bike Riding June 2013.

- Youth Services School Holiday Program implemented over 4 holiday periods. Activities include Ten Pin bowling, movie day for outreach areas, BBQ at Gunnedah Skate Park, Table Tennis, Sing Star, Wii competitions, art and craft, library story and craft, tennis coaching, Youth Week all night movie night, walk up little porcupine and free sausage sizzle, craft and painting, Circus School, Kids Zone and Marsupial Park, Drum Beat, Fitness in the Park, smoothie making and biscuit decorating.

- Aboriginal Cultural Exchange and Bush to Beach youth exchange in partnership with Manly City Council.



Aboriginal Cultural Exchange visiting Redfern

- Youth Week activities and partnerships with local groups.
- Home Work Centre provided on Tuesdays and Thursdays of the term.
- Outreach movies nights held at Carroll, Curlewis and Tambar Springs,
- Fun days held at Tambar Springs,
- Grandparent's Day celebrations in October.
- Christmas Lights competition in December.
- Community grants workshop held in May.
- Partnership projects with family Support, PCYC, Red Chief Local Aboriginal Lands Council, Winanga-Li, Hope House, Salvation Army, St Vincent De Paul, Maaruma Li, STACSA, Jobs Australia, Job Link Plus, Power Save, Meals on Wheels, Youth Noise, Gunnedah Conservatorium, Benevolent Society, Drum Beat, Craig Louis Tennis, Buss Fitness, Laser Tag, Strike Bowling, The Civic, Community Care, Enchanted Balloons, Zumba Gunnedah High School, Gunnedah Public School, Gunnedah South Public

School, St Xaviers, St Marys, Mullaley Public School, Carinya, Tambar Springs School, Curlewis School, Carroll School, GS Kidd School, Family Day Care, Gunnedah Preschool, Baptist Preschool, Mary Ranken Child Care Centre.

### Fast Facts

- Homework Centre client participation averages 109 students per month.



Students at the Home Work centre.

- Number of clients accessing youth information and referral services through the community hub service averages 74 per month.
- School holiday program participation is 1,466 for the year.
- Number of books circulated annually by the library this year, 37,394.
- The Number of Library Members in the Gunnedah Shire, 4,623.
- Amount raised for Scholarship Fund in 12/13 totalled \$29,500.
- Civic Centre Room bookings 1,187
- Civic Cinema admissions 13,411
- Community Hub clients connected 889 people
- Community Hub referrals 358 people
- Youth Surveys 800 completed

## Tourism, Promotions and Events

### Mission statement

Promote Gunnedah Shire as a tourism destination and support tourism development that actively brings wealth into the community. To encourage and attract events of financial, cultural and social benefit to the Gunnedah community.

### Primary outcome

1.5 Our identity and reputation promoted to tourists.

### Overview

The Tourism, Promotions and Events Department is responsible for the running of the Visitor Information Centre and marketing Gunnedah widely and effectively as a touring destination.

Gunnedah Shire Council also belongs to several tourism consortiums including the Kamilaroi Highway group, New England North-West and Inland New South Wales. These groups collectively promote the region. This year Gunnedah Shire Council has been an active participant in the Destination Management Planning process and looks forward to working even more closely with our regional partners into the future.

The department also coordinates events for Gunnedah Shire Council and assists community groups with their events.

### Achievements

- New Gunnedah Guide published
- Another successful Home Hosting program run during Ag-Quip

- Australia Day celebrations and Week of Speed once again enjoyed by many from near and far
- Support to Porchetta Day.
- Secretariat support to the Australia Day Committee.
- ANZAC Day support.
- Gunnedah Show coordination.
- Local Government Week celebrations.
- Bush to Beach exchange.
- Staff attended Statewide Mutual event training.
- Continued liaison and support of the Koala Foundation.

#### Fast facts

- In 2012/13 the Gunnedah Visitor Information Centre welcomed 12,584 visitors to Gunnedah



Cover Page 2013 Gunnedah Guide

## Economic Development

### Mission statement

To foster an environment conducive to the development of new, existing and expanding businesses within the Shire of Gunnedah through attraction, support and promotion of economic development activity.

### Primary outcome

2.1 Our economic employment base diversified.

### Overview

Support Gunnedah Shire's businesses.  
Encourage investment in Gunnedah Shire.  
Promote Gunnedah Shire.

### Achievements

- Country and Regional Living Expo attended.
- Commenced the development of the Economic Development Strategic Plan and partnered with the Community to formulate input in the plan.
- LANE Cove Alive information breakfast hosted in partnership with Gunnedah District Development board.
- Coordinated AUS Industry Clean Technology information session.
- Introduced bi-monthly economic development e-newsletter.
- Market madness days held in November, March and June.
- Attendance at Building Regional Australia summit.



### Fast Facts

- Population Increase is targeted at 12,660 and in accordance with the ABS 2011 figures we have a current population of 12,066.
- Business Survey responses targeted at 500 returns and 549 responses were received and recorded for the business directory.

Council conducted in consultation with Di Beattie, of Alt Beattie.

- Commence social support activities in Mullaley.
- Planning day held in April to discuss the gaps in service provision from a client's perspective.
- Social bus trips implemented as an additional service in April/May.
- Aboriginal Elders attended the Elders Olympics held during Seniors Week in May 2013.
- New exercise equipment purchased for the general exercise program.
- All case managers have full caseload.

## Community Care

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### Mission statement

Community Care provides a vibrant and viable service to all clients to ensure they lead a healthy safe and productive life, enjoying equal access to service provision.

### Primary outcome

3.2 Enhanced access to essential services.

### Overview

Ensure efficient and effective service delivery across Community Care operation and projects. Delivery of a client focused service delivery including care support plans advocacy for clients and information including referrals. Broker service to meet clients changing needs and choices.

### Achievements

- The GANGS Falls Prevention Forum.
- Joint projects with other Home and Community Care (HACC) funded services.
- Audit of Services.
- Review of community service which is under the auspice of Gunnedah Shire

### Fast Facts

Community Care provides services to frail aged people, younger people with a disability and their carers over six local government areas that include Gunnedah Shire, Narrabri Shire Council, Moree Plains Shire Council, Liverpool Plains Shire Council, Tamworth Regional Council and Gwydir Shire Council. The number of clients that receive services was 595 over these local government areas.

## Community Transport

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### Mission statement

Community Transport Service provides safe, flexible and efficient transport service to the residents of the Gunnedah Shire. Elderly people, people with a disability and their carers, isolated and disadvantaged people are the recipients of this service.

### Primary outcome

3.2 Enhanced access to essential services.

## Overview

To provide a safe flexible cost effective transport service to the residents of the Gunnedah Shire Council. These transport services meet the changing needs of frail aged people, those with a disability and their carers and also transport disadvantaged people.

## Achievements

Community Transport applied for an extra \$17,193.85 from the State Government under the Community Transport Program (CTP) and was successful and these funds are used for the BackTrack program.

Seniors Week in Gunnedah is a very successful week long program held in Gunnedah the third week in March every year. The number of people who attended last years Seniors Week Program was 826.

Transport provided to indigenous children to pre-school five days a week in conjunction with Gunnedah pre-school.



Gunnedah Community Transport Bus

## Fast Facts

The Community Transport Volunteer hours were 10,434 hours and they travelled 238,391 kilometres and without these valuable volunteers the transport service would not be able to provide such a flexible and essential transport service to those requiring this service.

# Planning and Regulatory Management

## Mission statement

To provide the community with a safe built environment. To create and maintain a quality environment for the Shire's community in which land use and development is planned and assessed in line with the community's expectations and the social, environmental, economic, heritage, and physical wellbeing of the community is enhanced and sustainable. To provide the community with multi functional open space recreational and natural assets to support the current and future requirements and values of sporting, recreational, social and community activities in a cost effective and financially sustainable manner.

## Primary outcome

1.2 Council as an Organisation.

## Overview

Provision and implementation of planning controls and strategies, which are suitable for the long term development and sustainability of the Gunnedah Local Government Area.

To maintain a high level of monitoring public health issues to ensure compliance with statutory requirements.

## Achievements

- Competition of Gunnedah Local Environmental Plan 2012.
- Completion of Blackjack Creek Floodplain Management Plan.
- Completion of Gunnedah Open Space Strategy.

- Completion of Gunnedah Showground management Plan.



Gunnedah Showground

- Implementation of Namoi Parkland Riverine Project.
- Submission on Watermark and Vickery Coal projects completed.

### Fast Facts

- Up until the end of June 2013 90% of correspondence or notices have been issued within seven days of complaint being received.

# Planning and Development

### Mission statement

To create and maintain a quality environment for the Shire's community in which land use and development is planned and assessed in line with the community's expectations and the social, environmental, economic, heritage, and physical wellbeing of the community is enhanced and sustainable.

### Primary outcome

4.1 Greater balance between development and environmental protection.

### Overview

Provision and implementation of planning controls and strategies, which are suitable for the long term development and sustainability of the Gunnedah Local Government Area. Processing of applications, customer service, reporting to Council and State Government and strategic development.

### Achievements

- Commencement of concept design for Blackjack Creek Riparian Corridor/Channel Reconstruction.
- Commencement of Koala Plan of Management.



Koala Signage

- Reduction in application processing time frames.
- Environmental trust riverine sustainability project complete.
- New Civica modules introduced resulting in improved planning timeframes.
- Adoption of Gunnedah Development Control Plan 2012 (December 12)
- Adoption of GSC Section 94A Contributions Plan (January 2013)
- Adoption of GSC Section 64 Developer Services Plan – Stormwater (April 2013)
- The Footpath Occupation Policy was adopted by Council at the May 2013

meeting, with implementation to commence on 01/09/13.

#### Fast Facts

- A total of 339 development applications have been received for the year, with a value of over \$67 million.
- Over the past year 77 new houses and 21 new units were approved.
- The average processing timeframe is 43 days for development applications and 8 days for complying development certificates.



Planning and Development Staff

## Regulation

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#### Mission statement

To provide the community with a safe built environment.

#### Primary outcome

1.2 Council as an Organisation.

#### Overview

Assess and determine Complying Development Certificates and Construction Certificates in accordance with statutory requirements, standards and policy. Impound animals and educate the community. Undertake inspections of car parks. Inspect food premises.

#### Achievements

- Reduction in processing time frames for Development Applications, Complying Development Certificates and Construction Certificates.
- Car Parking Strategy has been developed.

#### Fast Facts

- Up until the end of July 2013, 100% of building inspections were conducted within 48 hours of request.
- Up until the end of July 2013, 90% of construction certificates submitted with the information required were processed within 21 days of lodgement.
- Up until the end of July 2013 95% of the Food Premises in the Shire have been inspected in accordance with the Food Authority Enforcement Agency Activity Report.
- 90% of animals are processed within four working days of being impounded.

## Environment

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#### Mission statement

To provide the community with a healthy and safe environment.

#### Primary outcome

4.1 Greater balance between development and environmental protection.

## Overview

Ensure care for the natural environment is balanced with social and economic considerations. Issue correspondence and Notices for overgrown allotments. Ensure contaminated sites are remediated in accordance with the appropriate legislation. Improvement to stormwater quality and management.

## Achievements

- A reduction in the number of overgrown allotments within the shire.
- Rehabilitation of contaminated land.
- Adoption by Council of the Burning of Vegetation Policy.
- Sustainability workshops for staff held.
- Council has entered into a partnership with the Environment Protection Authority - Derelict Underground Petroleum Storage Systems Pilot Program.

## Fast Facts

- Correspondence or notices are issued within seven days of complaint being received about allotments being overgrown.

# Domestic Waste Management

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## Mission statement

To reduce the impact of a growing population on the natural environment.

## Primary outcome

4.7 Dealing with our waste.

## Overview

To provide a high standard of waste management service throughout the Shire which incorporates recycling and refuse.

## Achievements

- Conversion of the Mullaley landfill to a waste transfer station.
- Remediation of the Mullaley landfill.
- Conduct community education campaigns promoting recycling.
- Increase in the number of customers using the landfill.
- Sheridan Cameron received a commendation for Women in non-traditional Work Roles (rural and regional Council).
- The creation of the new landfill cell has been completed. New landfill cells, including a filling strategy, have been created at the Gunnedah Waste Management Facility.

## Fast Facts

- Three education campaigns have been conducted for the year.
- Council has provided an intermediate cap/cover to old landfill cells at the Gunnedah Waste Management Facility.
- A Landfill Environmental Management Plan (LEMP) has been prepared for the Gunnedah Waste Management Facility.



Gunnedah Waste Management Facility..

## Built Facilities

### Mission statement

To provide the Community with the Building assets to the desired level of service in a structured , coordinated, cost effective and financially sustainable manner for present and future generations.

### Primary outcome

2.2 Our infrastructure strategically managed.

### Overview

Ensure good governance and administrative support for the Council and Community. Sufficient number, type and location of assets to cater for community needs. Provide buildings, commercial property, community housing, public Halls and swimming pool, that are safe and compliant with current regulations and legislations that are accessible to the community at times required and meet internal/external stake holders’ requirements.

The Civic

### Achievements

- Timely response to enquiries.
- Streamlined processes.
- Maintained facilities to service level requirements and community

expectations determined by community response.

- Maintained assets to meet Workplace Health and Safety requirements.
- Re-evaluation of property portfolio completed.
- Breeza park toilet block project completed.
- Mullaley Hall kitchen completed.
- Carroll Hall completed.
- Town Hall works progressed significantly.
- Energy Audit Civic Theatre & Gallery areas.
- New energy efficient lighting in the administration building, creative arts centre, Civic Theatre.



The Civic

## Open Space

### Mission statement

To provide the community with multi functional open space recreational and natural assets to support the current and future requirements and values of sporting, recreational, social and community activities in a cost effective and financially sustainable manner.

## Primary outcome

2.2 Our infrastructure strategically managed.

### Overview

Provision of sufficient number, type and location of assets to cater for community needs. Provide Cemeteries, Parks and Gardens and Sporting Grounds, that are safe and compliant with current regulations and legislations that are accessible to the community at times required & meet internal/external stake holders' requirements.

### Achievements

- Timely response to enquiries.
- Streamlined processes.
- Maintained facilities to service level requirements and community expectations determined by community response.
- Maintained assets to meet OHS requirements.
- Provision of exercise equipment on cycle ways.
- Completion of the vacant land, parks & sports fields management plans.
- Completion and second stages Riverine project.
- Playground replacement program - new park equipment Carroll Park/outdoor Gym equipment Stock Road
- Breeza park toilet block completion.
- Gunnedah Showground grandstand roof refurbishment .



Kitchener Park

# Infrastructure Management

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### Mission statement

To ensure timely and cost effective management of the Shire's roads and infrastructure, maximising serviceability and conditions in line with Engineering Best Practice in a cost effective and financially sustainable manner.

### Primary outcome

2.2 Our infrastructure strategically managed.

### Overview

Provide quality engineering design and survey services to meet all customer needs.

Ensure all infrastructure standards, guides and general library are kept up to date.

Develop program and management of resources to meet customer requirements. Implement engineering projects and programs with respect to approved schedule of works.

Provide guidance to infrastructure staff.

Manage Council Infrastructure budget's as per Management Plan.

Continue the development of Strategic Asset Management of Infrastructure.

### Achievements

- Major capital works completed on schedule and LTF plans completed.
- Completed survey, design and setout of infrastructure works as required.
- Survey equipment upgrade to improve quality and timeliness of design and setout.

### Fast Facts

# Asset Management – Transport

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### Mission statement

Provide and maintain access to properties via council's road network in accordance with best practice and relevant standards and to provide pedestrian and cyclist paths for the safety of the community.

### Primary outcome

2.2 Our infrastructure strategically managed.

### Overview

This area is responsible for providing and maintaining quality Bridges, Footpath and Cycleway Networks, roads infrastructure, Bus Shelters and Taxi Rank. This includes expansion, ongoing maintenance and routine inspections. Ensuring that assets remain in a safe and trafficable condition for the benefit of the community.

To ensure that is maintained in a condition that meets relevant transport and Australian standards.

Conduct traffic studies to ensure community requirements are met and increase road safety. Maintain a renewal program for sustainable roads.

To ensure that roads infrastructure is maintained in a condition that meets relevant transport and Australian standards.

To provide suitable and to maintain such infrastructure in a safe and serviceable condition.

### Achievements

- Rural pavement renewals on Bluevale Road, Preston Road, Quia Road and Black Stump Way.
- Urban pavement renewals on Bloomfield Street between Osric and Henry Streets.



Family on Cycleway

### Fast Facts

- Significant urban and rural bitumen resealing works throughout the Shire.



# Asset Management - Other Infrastructure

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## Mission statement

Provide and maintain other infrastructure such as drainage and bus shelters for the protection and benefit of the community

## Primary outcome

2.2 Our infrastructure strategically managed.

## Overview

This area is responsible for providing and maintaining the Airport, Car Parking, Kerb and Gutter, Stormwater, Street Cleaning and Street Lighting. This includes expansion, ongoing maintenance and routine inspections. Ensuring that assets remain in a safe and serviceable condition for the benefit of the community.

## Achievements

- New stormwater lines constructed in lower section of Carroll Street.
- Rural resheeting programs on Pullaming Road, Bulga Road, Trinky Forest Road and Grain Valley Road.
- Substantial completion of 2011/12 flood rectification works.

# Asset Management – Resources

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## Mission statement

Provide and maintain suitable resources for the benefit of the community and to aid in the maintenance of other council infrastructure.

## Primary outcome

2.2 Our infrastructure strategically managed.

## Overview

This provides management to the areas of Plant, Works Depot and Quarries and includes expansion, ongoing maintenance and routine inspections.

To match the level of service provided by Council's Plant and Fleet, to the expectation's of the community within available resources and to maintain that plant and fleet to an acceptable standard. Ensure that quarries are managed to provide suitable gravel for the construction and maintenance of council's roads infrastructure and that the Depot is managed in a way that supports Council operations now and into the future.

## Achievements

- Recent replacement of plant and equipment in line with Plant Replacement program including: grader, front end loader, backhoe, urban patching truck, tractor and 2 small trucks.



Undertaking roadwork's

**Fast Facts**

## Private Works

**Mission statement**

To provide competitive products and services to all customers and to support the orderly expansion of the Gunnedah economy.

**Primary outcome**

1.6 Retention of our young population through increased employment and social opportunities.

**Overview**

Private Works completed at competitive rates within time constraints and to customer requirements.

Identify opportunities for private works.

**Fast Facts**

## Infrastructure Services

**Mission statement**

To provide the community with quality services for the protection of the community and environment.

**Primary outcome**

4.1 Greater balance between development and environmental protection.

**Overview**

Provide and maintain access to emergency services within Councils budgetary constraints and relevant grants to enable sufficient access of services to the community.

Noxious weeds identified and controlled throughout the Shire. Community education on potential weed threats provided.

**Achievements**

- Introduction of new Weed Tracer program to assist in management of spraying and identifying weeds infested areas.
- The Weeds Officer has been recognised for his contribution to the on ground control of weeds in NSW.



Staff disposing of the noxious Soda Apple

**Fast Facts**

- 63 separate Alligator weed plants have been found this year and administration of regional \$80,000 grant for weed identification and removal.
- Weed inspections totalled 465 for the year with an annual target of 380.

# Water

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## Mission statement

To provide adequate water supply to the community and to meet relevant Australian Drinking Water Guidelines

## Primary outcome

2.2 Our infrastructure strategically managed.

## Overview

To provide and sustain Gunnedah & Villages with an adequate and safe public water supply. Develop and maintain a cost effective water network. Source, store, distribute water to customers. Continuous water quality testing to ensure Australian Drinking Water Guidelines are met.

## Achievements

- Review and development of Developer Servicing Plan.
- Installation of disinfection system for Gunnedah and Villages.
- Water main replacement program Barber Street, Boundary Road/Conadilly Street, Eighth Division Memorial Avenue, Little Hunter Street, Palmer Crescent complete.
- Gunnedah No 3 bore replacement.
- Best Practice Management substantial compliance.



## Fast Facts

# Sewer

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## Mission statement

To provide quality waste treatment services to the community and commercial industries

## Primary outcome

2.2 Our infrastructure strategically managed.

## Overview

Transport and treat sewage and liquid trade waste from connected properties to the Gunnedah and Curlewis Sewerage Treatment Plants in a, safe, and cost efficient manner. Plan for future extensions and upgrades to ensure meeting the needs of the future growth of Gunnedah and Curlewis.

## Achievements

- Review of Developer Servicing Plans.
- Main relining program progression.
- Continued Sewerage Treatment Works Upgrade Concept planning.
- Sewerage pump station augmentation design and specification completed.

## *Delivery Program and Operational Plan Report*



### ***Gunnedah Shire Council***

## ***Delivery Program and Operational Plan Report***

*Period: 2012/13*

## Delivery Program and Operational Plan Report

**Goal: 1 Engaging and Supporting the Community.**

**Outcome: 1.1 Community leadership encouraged and strengthened.**

<b>STRATEGY</b>		<b>1.1.1 Increase opportunity for and number of, community volunteers, particularly young people</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.1.1.1 Efficiently and effectively administer the Tambar Springs Neighbour Aid Program	In progress	99%	<ul style="list-style-type: none"> <li>▪ Budget monitored regularly.</li> <li>▪ Commenced social support activities in Mullaley.</li> <li>▪ Client/Carers assessment completed to determine eligibility.</li> <li>▪ Staff attended Alchemy software training which is used to produce the Minimum Data Set (MDS) which is a statistical reporting tool.</li> <li>▪ Staff attended appropriate meetings.</li> <li>▪ Statistics reported to the Department within required time frame.</li> <li>▪ Statistics submitted to the Department using the new Alchemy software within required timeframes.</li> <li>▪ Planning Day held in April 2013 to discuss the gaps in service provision from the clients prospective.</li> <li>▪ Social bus trips implemented as extra service provision in April 2013 and May 2013 and clients enjoyed themselves.</li> </ul>	Manager Community Care	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 1.1.2 Celebrate role models and volunteers through positive community and media campaigns.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.1.2.1 Develop and implement a calendar of events aimed at celebrating volunteers and role models in our community annually.	Ongoing		<ul style="list-style-type: none"> <li>▪ Community Calendar of Events now accessible on the web.</li> <li>▪ Events Calendar updated as events happen and as required.</li> <li>▪ Grandparents Day Event held in October 2012, Christmas Lights Competition event held.</li> </ul>	Manager Community Planning and Development	30/06/16
<b>STRATEGY</b> 1.1.3 Develop the capacity of community organisations to provide leadership and deliver best practice community programs.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.1.3.1 Provide practical support to community organisations to access support services and resources that are responsive to need.	Ongoing		<ul style="list-style-type: none"> <li>▪ Staff assistance has been provided to a variety of groups including event support and meeting attendance at various functions.</li> <li>▪ Specialist assistance given depending on the project.</li> <li>▪ A community grant workshop has been delivered to assist community groups assess their grant applicants.</li> </ul>	Manager Community Planning and Development	30/06/16
<b>STRATEGY</b> 1.1.4 Encourage and support Village Progress Associations and Action Groups.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.1.4.1 Develop consultative networks within the Shire.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Four Liquor Accord meetings attended this year with secretarial support provided.</li> <li>▪ Three meetings of the Gunnedah Chamber of Commerce attended</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

**Goal: 1 Engaging and Supporting the Community.**

**Outcome: 1.2 Council as an organisation.**

<b>STRATEGY</b>		<b>1.2.1 Identify initiatives to enhance transparency of Council decision-making and performance, including the implementation of Council resolutions, policies plans and financial strategies.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.2.1.1 Ensure that reports to Council are collated in accordance with Council policy and Code of Meeting Practice; Council Business Papers are provided to Councillors within appropriate timeframes.	In Progress	50%	<ul style="list-style-type: none"> <li>▪ Council reports collated in accordance with all relevant requirements.</li> </ul>	EA to Director Community and Corporate Services/Admin Co-Ordinator	30/06/16
1.2.1.2 Implement program to review policies in accordance with Council's Police Framework, identify gaps and need for further policy development.	Ongoing		<ul style="list-style-type: none"> <li>▪ Policies being reviewed as charges required.</li> <li>▪ Still to undertake a full review of all policies.</li> </ul>	EA to Director Community and Corporate Services/Admin Co-Ordinator	30/06/16
1.2.1.3 Manage service delivery of Community Care programs	In Progress	99%	<ul style="list-style-type: none"> <li>▪ Budgets monitored regularly.</li> <li>▪ Applied for a funding grant from Ageing Disability and Home Care.</li> <li>▪ Applied for a funding grant from the Department of Health and Ageing for Community Aged Care Packages (CACP).</li> <li>▪ Funding obligations have been met.</li> <li>▪ Applied for funding from the Commonwealth HACC Program Transition Costs 2012/13 funding round.</li> <li>▪ Application was successful for the Commonwealth HACC Program Transition non recurrent funding.</li> <li>▪ The application for the Community Aged Care Packages (CACP) was unsuccessful.</li> <li>▪ The application to Ageing Disability and Home Care (ADHC) was unsuccessful.</li> <li>▪ Staff attended appropriate training.</li> <li>▪ A consultant, Ms Dianne Beatty from Alt Beatty has completed a review of all Community Services</li> </ul>	Manager Community Care	30/06/16

## Delivery Program and Operational Plan Report

			<p>auspiced by the Gunnedah Shire Council, some of the recommendations have already been implemented.</p> <ul style="list-style-type: none"> <li>Continuous improvement can be achieved by using these recommendations.</li> </ul>		
1.2.1.4 Implement financial strategies to effectively communicate Council's financial performance and position to all relevant stakeholders.	Ongoing		<ul style="list-style-type: none"> <li>Quarterly review reports presented to Council.</li> <li>2011/12 audited financial statements presented to Council and the public.</li> <li>Long Term Financial Plan developed and consultation undertaken with the public as part of the Special Rate Variation process.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.1.5 Establish and support an internal audit function of Council, including an internal Audit Committee.	In Progress	5%	<ul style="list-style-type: none"> <li>Alternate models for the structure of an internal audit function are currently being considered following the non take-up of a shared model by Namoi Councils as presented to them.</li> </ul>	Manager Finance and Governance	30/06/16

<b>STRATEGY</b>					
<i>1.2.2 Implement a fully integrated planning framework that aligns to Council plans and guides the development of the Gunnedah area.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.2.2.1 Annual report on progress against the "Your Say, Our Future" Community Strategic Plan.	In Progress	50%	<ul style="list-style-type: none"> <li>KPI reports for CPD Department updated for 2012/13.</li> <li>Indicators for the Community Strategic Plan under development.</li> </ul>	Manager Community Planning and Development	30/06/16
<b>GENERAL MANAGER</b>					
1.2.2.3 Prepare, monitor, review and report on Delivery and Operational Plans.	Ongoing		<ul style="list-style-type: none"> <li>Organisation in the process of reviewing and reporting on adopted existing plans through Powerbudget and Interplan.</li> <li>Improvements in timeliness and standardization of updating/reporting on Operational Plan finances required and currently being reviewed.</li> </ul>	General Manager	30/06/16
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
1.2.2.4 Implement Floodplain Management Strategies.	In Progress	80%	<ul style="list-style-type: none"> <li>Blackjack Creek Concept Design Study – Stage 2 approved by Council at August 2012 meeting.</li> <li>Stage 3 documentation for exhibition endorsed by Council at December Council meeting together with the Commonwealth Environment Protection and Biodiversity Conservation Act (EPBC) referral to Commonwealth Government re Species Impact</li> </ul>	Director Planning and Environmental Services	30/06/16



## Delivery Program and Operational Plan Report

			<p>Statement. Exhibition of Concept Design and Review of Environmental Factors scheduled January/February 2013.</p> <ul style="list-style-type: none"> <li>▪ Concept Design and Review of Environmental Factors endorsed by Council. Referral to EPBC. Approval to exhibit granted. Anticipate referral to Council at October 2013 meeting for consideration of Blackjack Creek Management Plan.</li> </ul>		
1.2.2.5 Implement integrated environmental and natural resource management programs.	Ongoing		<ul style="list-style-type: none"> <li>▪ RLCIP Stage 3 project nearing completion in association with Gunnedah Rotary Project (Shenhua Community Fund). Cycleway and Bollards being installed.</li> <li>▪ Environmental Trust Riverine Sustainability Project completed. Sourcing contractors.</li> <li>▪ RLCIP Stage 3 project completed. Return signed off and forwarded to Commonwealth Government. Discussions with Gunnedah Rotary regarding completion of Shenhua Community Fund project.</li> <li>▪ Gunnedah Rotary approve roadworks quote. Roadworks scheduled to commence mid February 2013.</li> <li>▪ Roadworks commenced 20 February 2013 and progressing to schedule.</li> </ul>	Director Planning and Environmental Services	30/06/16
1.2.2.6 Implement Open Space Strategy initiatives.	In Progress	20%	<ul style="list-style-type: none"> <li>▪ No action.</li> <li>▪ Preliminary design work undertaken for Namoi Parklands Sports Precinct. Submission made to Regional Development Australia for funding under the Small Towns Grants Program in December 2012. Project identified in draft Long Term Financial Plan.</li> <li>▪ RDA funding application unsuccessful.</li> <li>▪ Issues Paper and draft Concept Plan for Showground presented to Reserve Trust at March meeting.</li> </ul>	Director Planning and Environmental Services	30/06/16
1.2.2.7 Manage processing of development and construction proposals in accordance with legislative requirements.	Ongoing		<ul style="list-style-type: none"> <li>▪ Development and building proposals assessed in accordance with legislation.</li> <li>▪ Analysis of processes and time lines undertaken.</li> </ul>	Director Planning and Environmental Services	30/06/16
1.2.2.8 Assess and process construction certificate applications.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Construction Certificates are being assessed and processed within the allotted time frames.</li> </ul>	Manager Building and Environment	30/06/16
1.2.2.9 Conduct building inspections.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Building inspections conducted as required.</li> </ul>	Manager Building and	30/06/16

## Delivery Program and Operational Plan Report

				Environment	
1.2.2.10 Impound animals.	Completed	100%	<ul style="list-style-type: none"> <li>All animals impounded for the year have been processed within three working days of being impounded.</li> </ul>	Manager Building and Environment	30/06/16
1.2.2.11 Inspection food and skin penetration premises.	Completed	100%	<ul style="list-style-type: none"> <li>Food premises within Gunnedah Shire have been inspected in accordance with the Food Authority's guidelines.</li> </ul>	Manager Building and Environment	30/06/16
1.2.2.12 Issue correspondence or notices to clean up allotments of land.	Completed	100%	<ul style="list-style-type: none"> <li>Up until the end of June 2013, 90% of correspondence or notices have been issued with seven days of complain being received.</li> </ul>	Manager Building and Environment	30/06/16
1.2.2.13 Issue infringement notices for animals being uncontrolled in a public place.	Completed	100%	<ul style="list-style-type: none"> <li>Throughout the year, once the ownership of animals impounded had been confirmed, infringement notices were issued.</li> </ul>	Manager Building and Environment	30/06/16

<b>STRATEGY</b>					
<b>1.2.3 Foster a strong organisational culture which strives for best practice in all operations.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.2.3.1 Ensure Business Plans are developed and maintained for each department within the community and Corporate Services division which integrate with Council's strategic, delivery and operational plans and that actions are carried out in accordance with those plans.	Ongoing		<ul style="list-style-type: none"> <li>Business plans developed as part of implementation of Interplan to identify and enable monitoring and reporting of objectives and actions at a service level which are linked to the Community Strategic Plan outcomes and strategies, and included in the operational plan. These business plans are to be reviewed for appropriateness and opportunities for improvement on an ongoing basis.</li> </ul>	Director Community and Corporate Services	30/06/16
1.2.3.2 Provide appropriate advice, information, participation and input to Manex.	Ongoing		<ul style="list-style-type: none"> <li>Provided on a monthly basis through Manex meetings and daily as required.</li> </ul>	Director Community and Corporate Services	30/06/16
1.2.3.3 Provide effective leadership and management to the Managers and direct reports with Community and Corporate Services.	Ongoing		<ul style="list-style-type: none"> <li>Provided through weekly meetings with department heads and daily as and when required.</li> </ul>	Director Community and Corporate Services	30/06/16
1.2.3.4 Provide expert and appropriate information and advice to Councillors to enable them to carry out their functions.	Ongoing		<ul style="list-style-type: none"> <li>Provided monthly through reports to Council and as and when required.</li> </ul>	Director Community and Corporate Services	30/06/16
<b>GENERAL MANAGER</b>					

## Delivery Program and Operational Plan Report

<p>1.2.3.5 Talent Management (leadership model implemented) and reviewed annually.</p>	<p>Ongoing</p>		<ul style="list-style-type: none"> <li>▪ There is a need to enrich the Strategic Thinking capability. Gunnedah Shire Council has recently gone through the MTBI psychometric assessment with Executives and a 360 degree feedback process highlighting preferences and the need for change/improvement. The environment is ready for strategic thinking intervention given the readiness for strategic focus.</li> <li>▪ This proposal is: <ul style="list-style-type: none"> <li>Step 1 – strategic thinking with the leadership team.</li> <li>Step 2 – systems thinking with the leadership team and selected nominated managers/process owners.</li> <li>Step 3 – one page planning with the leadership team and selected nominated managers/process owners.</li> <li>Step 4 – strategy mapping/measurement with the leadership team and selected nominated managers/process owners.</li> </ul> </li> <li>▪ The leadership training model further addresses: <ul style="list-style-type: none"> <li>Accountability.</li> <li>Giving constructive feedback.</li> <li>Having difficult conversations.</li> <li>Building relationships.</li> <li>Reward/recognition.</li> <li>Teamwork.</li> <li>Conflict resolution.</li> </ul> </li> </ul>	<p>Manager Human Resources</p>	<p>12/12/16</p>
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## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 1.2.4 Share resources and undertake more collaborative projects with other Councils.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>GENERAL MANAGER</b>					
1.2.4.1 Assist in development and facilitating community, government and business relationships.	Ongoing		<ul style="list-style-type: none"> <li>▪ Community consultation on SRV, working with Premier's Department on contact and channels of communication and Government Departments/agencies and ongoing liaison with Departments such as Department of Planning, RMS and DLG. Ongoing liaison with emergency services occurring.</li> <li>▪ Working through Namoi Councils in consultation with Government agencies and private sector including the resource sector (eg water working group, minerals and energy working group and Premier's Department).</li> <li>▪ Communication through Gunnedah Rural Health Board and management, practitioners, patients regarding all aspects of health care and issues involving State and Federal Governments.</li> </ul>	General Manager	30/06/16
1.2.4.2 Cooperate with other organisations and Namoi Councils to identify and initiate sharing of resources.	Ongoing		<ul style="list-style-type: none"> <li>▪ Council continues to explore resource sharing opportunities with other Councils including Namoi Councils and Sister City Councils. Water and sewerage utility alliance through Namoi Councils now formalised. Procurement including use of shared tendering continues to ensure most beneficial purchasing terms.</li> </ul>	General Manager	30/06/16

<b>STRATEGY</b> 1.2.5 Identify continuous improvements to Council's business, process and systems including customer service delivery.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.2.5.1 Maximise up-time of all systems throughout the cattle selling process by minimizing systems failure through system development and innovation and a structured maintenance program.	Ongoing		<ul style="list-style-type: none"> <li>▪ Programmed and reactive maintenance being undertaken on an ongoing basis.</li> <li>▪ Electrical moved to go over the top of the shed to prevent system interference with the cattle scanners and maximise integrity of the system.</li> <li>▪ Lighting has been upgraded and a new transformer with greater capacity install for the saleyards facility.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.5.2 Develop, implement and keep current Council's customer service strategy and policy framework.	In Progress	90%	<ul style="list-style-type: none"> <li>▪ Customer Service Policy as well as standards and charter agreed to by Manex. Policy will now proceed to Council.</li> </ul>	Manager Customer Service and Communication	30/06/13

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1.2.5.3 Ensure organisation wide communication and training in Council's customer service practices and standards.	Ongoing		<ul style="list-style-type: none"> <li>Communication and management directive has been finalised and it contains customer service essentials. Three workshops were held and all staff invited to attend. Approximately 40 staff attended.</li> <li>Compulsory customer service specific training will be rolled out for all staff in 2013/14.</li> </ul>	Manager Customer Service and Communication	30/06/16
1.2.5.4 Implement and ensure regular reporting out of a customer request management system to ensure quality assurance of service delivery and identification and management of any incidents involving failures to comply with established standards.	In Progress	90%	<ul style="list-style-type: none"> <li>Reporting of customer request statistics now occurs at the monthly Manex meetings. Given the low volume of customer requests a decision was made not to progress with discussions with software providers for a more sophisticated system at this point in time. Recently, however Blackadder Associates have recommended that a new system be investigated and as such the systems will again be investigated in early 2013/14. It is however considered that there may be other customer service priorities.</li> </ul>	Manager Customer Service and Communication	30/06/16
1.2.5.5 Implement and monitor Council's customer complaint policy and provide regular performance management reporting to management.	Ongoing		<ul style="list-style-type: none"> <li>Complaints Policy has been agreed to by Council. Complaints brochure now available for the public.</li> </ul>	Manager Customer Service and Communication	30/06/16
1.2.5.6 Investigate and implement a customer request management system appropriate to Council's needs.	Completed	100%	<ul style="list-style-type: none"> <li>Investigated and determined that it was not appropriate to proceed with such a system at this point in time due to low volume of requests.</li> </ul>	Manager Customer Service and Communication	30/06/13
<b>GENERAL MANAGER</b>					
1.2.5.7 Coordinate and conduct Council elections.	Completed	100%	<ul style="list-style-type: none"> <li>Conduct of elections complete including preparation of compliance procedures, workshops, polling and counts. Election processes held on time and under budget.</li> <li>Standard of election conduct high with considerable positive feedback and financial savings. Costs were \$14,200 below budget, \$20,000 less than the NSW Electoral Commission and about \$100,000 less than the quote provided by the Australian Election Company.</li> </ul>	General Manager	30/09/12
1.2.5.8 Information provision.	Ongoing		<ul style="list-style-type: none"> <li>Information provided to Councillors and staff via informal meeting, formal reports, newsletters, memos, emails, one-to-one meetings and workshops. Action on Council resolutions monitored and routinely</li> </ul>	General Manager	30/06/16

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			<p>reported. Matters also communicated to staff by same methods and by departmental meetings, Manex and Management Team Meetings.</p> <ul style="list-style-type: none"> <li>▪ Newsletter provided to staff to ensure information is updated and where required workshops and training are provided as occurred with the new Workplace Safety legislation and Drugs and Alcohol Policy provisions.</li> <li>▪ Blackadder review has identified areas for continued focus and improvement.</li> </ul>		
1.2.5.9 Maintain effective administration of the Integrated Planning and Reporting process.	Ongoing		<ul style="list-style-type: none"> <li>▪ Integrated plans adopted and took effect on 1 July 2012. Successful implementation of IP&amp;R framework provided solid basis for achievement of Special Rate Variation approval.</li> </ul>	General Manager	30/06/16
1.2.5.10 Organising and support of Council meetings.	Ongoing		<ul style="list-style-type: none"> <li>▪ Meeting organisation and support in place along with appropriate policy guidelines. No notable omissions. Support in relation to agenda, reporting, minute taking, policy, IT and procedure occurring.</li> </ul>	General Manager	30/06/16
1.2.5.11 Prepare, review and advise on plans and reports.	Ongoing		<ul style="list-style-type: none"> <li>▪ Amended IP&amp;R plans to be completed February 2013 for submission to IPART and adopted by Council in June following approval of Special Rate Variation.</li> </ul>	General Manager	30/06/16
1.2.5.12 Prepare, review and advise on policies and procedures.	Ongoing		<ul style="list-style-type: none"> <li>▪ Policies and directives under continuous preparation and review. A number of new policies developed and existing ones revised. Framework established for policy creation and review.</li> </ul>	General Manager	30/06/16
1.2.5.13 Delivery Plan implementation.	Ongoing		<ul style="list-style-type: none"> <li>▪ Actions against delivery plans reported as required and as part of this annual report on Operational Plan.</li> </ul>	General Manager	30/06/16
1.2.5.14 Development and promotion of customer service culture.	Ongoing		<ul style="list-style-type: none"> <li>▪ Customer service operations, management and resources reviewed and greater focus given to enhancing service delivery.</li> <li>▪ Management of customer service defined and monitored. Commenced monitoring of statistics and regular reporting to management. Council customer service approach reviewed with customer service strategy now adopted.</li> </ul>	General Manager	30/06/16
1.2.5.15 Encourage and facilitate leadership in strategic planning and implementation.	Ongoing		<ul style="list-style-type: none"> <li>▪ This cultural change is occurring as reflected in the preparation and adoption of the IP&amp;R Plans. The challenge is the adoption of a whole of Council approach to this framework which is both integrated</li> </ul>	General Manager	30/06/16

## Delivery Program and Operational Plan Report

			<p>and long term.</p> <ul style="list-style-type: none"> <li>▪ Considerable work has occurred across the organisation and all functional areas to move towards strategic planning and implementation. Blackadder review has identified a number of areas for continued focus and progress.</li> </ul>		
1.2.5.16 Facilitate the marketing of Council's achievements.	Ongoing		<ul style="list-style-type: none"> <li>▪ Marketing occurring through media – Council Page, TV and newspaper. Other improvements include more regular and higher quality media releases, improved website and more regular updates. FAQs now produced for website and an extensive consultation for the special rate variation consultation which included cinema advertising.</li> </ul>	General Manager	30/06/16
1.2.5.17 Operational Plan implementation.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Operational Plan implemented.</li> </ul>	General Manager	30/06/16
1.2.5.18 Preparation of plans and reports.	Ongoing		<ul style="list-style-type: none"> <li>▪ Plans and necessary reports provided through management and to Council.</li> </ul>	General Manager	30/06/16
1.2.5.19 Provide effective financial management and reporting.	Ongoing		<ul style="list-style-type: none"> <li>▪ Financial management and reporting improving. Timely use of Powerbudget for quarterly reporting under review. Extensive work done on asset management and long term financial planning.</li> </ul>	General Manager	30/06/16
1.2.5.20 Provide effective human resource management.	Ongoing		<ul style="list-style-type: none"> <li>▪ Considerable improvements introduced in human resources. These include: Policy preparation and review including Drug and Alcohol testing and procedures relating to Workplace Safety best practice and recruitment. Improved communication including internal newsletter. Staff training and development Workplace health and safety training and compliance Health checks introduced. Improved claims management.</li> <li>▪ Benchmarking through Statecover audit scores for Council as well above State and group averages.</li> </ul>	General Manager	30/06/16
1.2.5.21 Provide for effective information technology and records systems.	Ongoing		<ul style="list-style-type: none"> <li>▪ IT services provided across the organisation with improvements including: Completion of stage 2 of CBD CCTV. Installation of high resolution aerial photography. Upgrade of CIVICA software.</li> </ul>	General Manager	30/06/16

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			<p>Introduction of Interplan corporate planning and reporting software.</p> <p>Completion of much improved website.</p> <ul style="list-style-type: none"> <li>▪ Movement to iPad support to Councillors has also occurred.</li> </ul>		
1.2.5.22 Provide for effective revenue management.	Ongoing		<ul style="list-style-type: none"> <li>▪ Revenue management particularly recovery has significantly improved. Debt recovery and fees and charges reviewed. Outstanding collections down from 13.3% in 2010 to 6.7%.</li> </ul>	General Manager	30/06/16
1.2.5.23 Review and guide Council's organisational structure.	In Progress	50%	<ul style="list-style-type: none"> <li>▪ Organisational structure in place and several departmental functional reviews have taken place. External organisational review commenced by Blackadder Associates with final report due in early 2013/14.</li> </ul>	General Manager	30/06/16
1.2.5.24 Timely and accurate information to Councillors and staff.	Ongoing		<ul style="list-style-type: none"> <li>▪ Information communicated in timely manner to staff and Councillors by way of reports, memos, newsletters, website and intranet, emails, formal and information meetings and workshops. Manex and Management Team meetings held regularly along with Consultative Committee meetings and Safety Committee meetings.</li> </ul>	General Manager	30/06/16
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.2.5.25 Provide systems and processes to identify and manage all risks of Council, both operational and strategic.	In Progress	40%	<ul style="list-style-type: none"> <li>▪ A risk management action plan has been constructed, endorsed by the executive management team and provided to Council's insurer.</li> <li>▪ Further processes have been added for the identification of risks, both strategic and operational and to enable workflows and reporting.</li> <li>▪ A central risk register has been constructed and an integrated system to supply this service into the future is currently being researched.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.5.26 Reivew Council's governance framework to identify any gaps or areas for development and improvement.	Ongoing		<ul style="list-style-type: none"> <li>▪ Transfer of documents from procedures to Management Directives, as per the newly adopted format and templates is underway and progressing. Policies are currently being reviewed to determine requirement and currency, and some new policies are currently being developed to make Councils suite of policies more robust and complete.</li> </ul>	Manager Finance and Governance	30/06/16



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<b>STRATEGY</b>					
<i>1.2.6 Council is an employer of choice, promoting a safe, healthy and innovative working environment.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>GENERAL MANAGER</b>					
1.2.6.1 An organisation that values diversity in the workplace.	Ongoing		<ul style="list-style-type: none"> <li>▪ The Australian Local Government Womens’ Association (ALGWA) and the Australian Centre of Excellence for Local Government (ACELG) has developed the 50:50 Vision – Councils for Gender Equity Program.</li> <li>▪ The 50:50 Vision – Councils for Gender Equity Program is a national awards and accreditation program for Local Government that builds on the National Framework for Women in Local Government first developed by ALGWA in 2001. The 50:50 Vision – Councils for Gender Equity Program seeks to work with all Councils to: Increase the number of skilled women in the local government sector, both at elected and senior level positions. Drive cultural change in what continues to be a male dominated industry. Make an important contribution to building excellence and the long term workforce capacity with the local government sector.</li> <li>▪ The 50:50 Vision – Councils for Gender Equity Program is designed to be accessed by all Councils, regardless of their size, location and progress on gender equity.</li> <li>▪ Councils can apply for accreditation at three levels – starting with Bronze and working up to the prestigious, peer reviewed Gold Award.</li> <li>▪ Gunnedah Shire Council was accredited in 2011 at the Bronze level and is now submitting for the Silver Award.</li> <li>▪ Gunnedah Shire Council was proud to also have an elected member and two staff members nominated for the Minister’s Awards for Women in Local Government 2012.</li> <li>▪ Consequently, an elected member was selected for this prestigious award.</li> <li>▪ In 2013, Council nominated within the various</li> </ul>	General Manager	30/06/16

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			<p>categories for the Minister's Award for Women in Local Government, with a Councillor selected for the Award for Contribution by an Elected Member (Rural and Regional Councils), and an employee achieved a Highly Commended for Women in Non-traditional Work Roles (Rural and Regional Councils).</p> <ul style="list-style-type: none"> <li>Recently Gunnedah Shire Council held its first Diversity Committee meeting. The Diversity Committee is dedicated to creating a more inclusive environment in all realms of service at Gunnedah Shire council and will ensure that all activities are grounded in respect and appreciation for individual differences.</li> </ul>		
1.2.6.2 Annual review of the Workforce Labour Plan.	Completed	100%	<ul style="list-style-type: none"> <li>Workforce Labour Plan has been completed for year one and reviewed and finalised in early 2013.</li> <li>Key elements of the plan for the forthcoming five year period include: Continue and review effective staff recognition system for high performance. Review and enhance our Risk Management System. Enhance our internal communication processes. Plan, as necessary, for industrial relations changes. Acquisition and retention of talent that is aligned to the values and principles of Council. Annually review critical assumptions on labour needs.</li> </ul>	Manager Human Resources	30/09/16
1.2.6.3 Attraction/retention – develop brand reputation for recruitment and value declaration for retention.	In Progress	40%	<ul style="list-style-type: none"> <li>Brand development commenced to gather value declaration through focus groups. Employees have been engaged in order to gain insight in how they see the value in being an employee at Gunnedah Shire Council.</li> </ul>	Manager Human resources	30/01/14
1.2.6.4 Succession planning annual review.	In Progress	90%	<ul style="list-style-type: none"> <li>Succession plan review conducted annually. Gaps identified and updated based on staff movements and performance.</li> </ul>	Manager Human Resources	30/01/14
1.2.6.5 Work Health and Safety – develop a job dictionary that identifies potential positions to accommodate an ageing workforce and facilitates sustainable return to work as part of a more far reaching rehabilitation program.	In Progress	70%	<ul style="list-style-type: none"> <li>A number of areas have been completed and we are working throughout the business to address most.</li> </ul>	Manager Human Resources	01/02/13

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<p>1.2.6.6 Work Health and Safety – ensure we are legislation (harmonization) compliant through ensuring all requirements concerning all workers including contractors and volunteers are met in an integrated safety plan.</p>	<p>In Progress</p>	<p>70%</p>	<ul style="list-style-type: none"> <li>▪ Volunteers, contractors and the new safety laws.</li> <li>▪ On 30 May 2012, Council ran a volunteer information session at the Civic Theatre so that Council volunteers, and all volunteers in the Gunnedah area could gain an understanding of the how the new laws affect them.</li> <li>▪ Further to this, Council engaged contractors to also assist them in their understanding of requirements.</li> <li>▪ In particular, the responsibilities concerning duty of care are more abiding to officers of the organisation such as General Managers and Directors.</li> <li>▪ Changes to WHS and Claims Management structure.</li> <li>▪ To satisfy the defense that will show Gunnedah Shire Council exercises all due diligence, we needed to evident a system that is regularly audited, to ensure it is being complied with and reports out on the performance and implementation of the system (using Key Performance Indicators and Positive Performance Indicators such as our Safety Activity Score).</li> <li>▪ The previous system addressed many of these areas however the scope was increased as under new legislation due diligence was expanded to include, amongst others, volunteers and contractors.</li> <li>▪ The most common solution to lost time injuries is early intervention in injury management. The role of the WHS and Claims Coordinator will be to manage all workers compensation claims, return to work plans and through engaging local General Practitioners directly as a return to work coordinator reduce the current and potential impact on our claims experience.</li> <li>▪ Our ageing outdoor workforce is a major concern regarding our premium calculations and we must act strategically to ensure our employees are managed correctly to mitigate any risk to themselves and financially to Council.</li> <li>▪ The claims coordinator role now includes duties previously performance in finance and consequently funds have been reallocated from this cost centre. These duties include return to work coordination and claims management.</li> </ul>	<p>Manager Human Resources</p>	<p>11/12/12</p>
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## Delivery Program and Operational Plan Report

			<ul style="list-style-type: none"> <li>▪ These changes allowed a take up of essential elements of a legally compliant government system and reduced Council’s exposure to impact on claims experience.</li> </ul>		
<p>1.2.6.7 Workplace Culture of Engaged Employees</p>	<p>Ongoing</p>		<ul style="list-style-type: none"> <li>▪ Engagement.</li> <li>▪ Free health checks for employees.</li> <li>▪ In January 2012, as part of Gunnedah Shire Council’s Employee Engagement initiatives, Council provided results mailed to each participant. As such, a health professional was engaged to conduct one-on-one health evaluations looking at: Smoking. Blood pressure. Physical activity level. Blood lipids/cholesterol. Diabetes – including blood glucose. Body composition – including BMI, waist to hip ratio.</li> <li>▪ Recommendations for health improvement plan to be implemented by the employee.</li> <li>▪ Areas requiring follow-up with doctor. This will be repeated in Spring 2013.</li> <li>▪ In 2013, Council offered free flu vaccines. Gunnedah Shire Council boasts best in class performance concerning staff absenteeism.</li> <li>▪ Career workshop for employees – held annually. The workshop was aimed to help current employees best sell themselves in their application and at the interview when competing for positions in the business. Skills addressed include: How to apply. How to prepare for an interview. How to control nerves. What are the most common mistakes in an application.</li> </ul>	<p>Manager Human Resources</p>	<p>30/06/16</p>

<b>STRATEGY</b> <i>1.2.7 Improve relationships with all levels of Government and pro-actively seek to be involved in decision making processes impacting our areas.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>

## Delivery Program and Operational Plan Report

COMMUNITY AND CORPORATE SERVICES					
1.2.7.1 Identify, represent, advocate and lobby for inclusion of Gunnedah Shire's community needs within regional and state planning processes in accordance with Council's objectives and plans.	In Progress	50%	<ul style="list-style-type: none"> <li>Attendance at the Roads and Maritime Services forum on the proposed rail overpass in Gunnedah.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b>					
<b>1.2.8 Council is a financially sustainable organisation, delivering value services to the community.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.2.8.1 Maximise the return on investment delivered by saleyards operations in-line with long term strategies and policy settings.	Not Started	0%	<ul style="list-style-type: none"> <li>Fees have been altered in line with the ten year financial strategy for the saleyards. The strategy is built around ensuring sufficient allocation is made for recurrent and reactionary maintenance and also for the replacement/renewal of all assets as required whilst also allowing resources to facilitate market growth and return a sufficient rate of return via dividend to the general fund on an annual basis.</li> <li>Service reviews are also undertaken on a rolling basis at the saleyards to determine any opportunity for cost, efficiency and/or productivity gains to maximise the operating result of the saleyards.</li> </ul>	Manager Finance and Governance	01/07/16
1.2.8.2 Oversee the development and implementation of Departmental and Business Unit strategies and plans consistent with Council's strategic plan and objectives.	Ongoing		<ul style="list-style-type: none"> <li>Budget monitored, amended and carry forward amounts submitted to Council via quarterly budget review process. Work continuing on the finalization of the restructure. Position descriptions developed and evaluated, final structure confirmed and work continuing with HR to recruit to positions. Council workshop held in June to discuss changes to Department.</li> </ul>	Manager Community Planning and Development	30/06/16
1.2.8.3 Manage Council's loan portfolio and utilise loan funds in line with Council's long term strategy for its funding mix and to assist in providing better inter-generational equity.	Ongoing		<ul style="list-style-type: none"> <li>Cash flow management techniques are employed to maximise the amount of funds on investment at any point in time, and forecasting of cash requirement also enable funds to be left on investment for as long as possible. The current purchasing terms and conditions and Council's automated purchasing control systems are critical in facilitating this process.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.8.4 Maximise funds received through general purpose grants and contributions.	Ongoing		<ul style="list-style-type: none"> <li>The financial assistance return has been reviewed and a benchmarking exercise against other similar Council's has been undertaken to establish any areas for potential further claim. The findings of this exercise have since been provided to senior staff for input where completing the current return.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.8.5 Maximise the return received on Council's investment portfolio in	Ongoing		<ul style="list-style-type: none"> <li>Council funds have all been invested on line with the Investment Policy, in a manner that is prudent,</li> </ul>	Manager Finance and Governance	30/06/16

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line with pre-determined risk parameters and complying with the local government investment order.			diversified and varied in time frames to enable required cash flows of the business and simultaneously maximise return within Council's accepted risk parameters.		
1.2.8.6 Model rates structures to maximise equity across the Council area and between rate categories.	In Progress	20%	<ul style="list-style-type: none"> <li>Review of rates categories and structure is currently being undertaken. Rates maps are being updated and will be finalised following the completing of the category and structure reviews and their subsequent adoption.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.8.7 Rates are levied in compliance with all regulatory requirement and are collected in line with the payment schedule.	In Progress	50%	<ul style="list-style-type: none"> <li>Annual rates levy completed on 7 July and water billing has taken place for the July, August and September monthly accounts as well as the first quarterly accounts.</li> <li>The statement of compliance for rating has also been completed, signed by Council's auditors and lodged with the Department.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.8.8 Review Council's Long Term Financial Plan to ensure that budgeted financial performance and position remain at desired levels to achieve outcomes and long term sustainability concurrently.	In Progress	50%	<ul style="list-style-type: none"> <li>Long term financial plan models as utilised to construct the current long term plans of Council have been reviewed taking into consideration of resolutions passed since 1 July.</li> <li>Further work needs to be done to ensure that financial data and long term impacts are considered prior to the making of resolutions and consideration of reports. A standing monthly finance working group is to be established for the new Council in order to consider the impact of Council's long term financial performance and position forecasts occurring as a result of any proposed changes.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.8.9 Undertake recovery action for outstanding accounts in line with policy settings.	Ongoing		<ul style="list-style-type: none"> <li>Recovery strategy and resultant recovery action is being undertaken with considerable success. Council's outstanding collection percentage is down 3% in the last 2 months to 6.68%, this is the lowest it has been in well over a decade.</li> <li>The debt recovery policy is currently being reviewed to ensure that the provision for the application of hardship is robust and clearly documented.</li> </ul>	Manager Finance and Governance	30/06/16

<b>STRATEGY</b>					
<b>1.2.9 Promote to the public how and where they can source information on Council programs and current decisions being made.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>

## Delivery Program and Operational Plan Report

<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.2.9.1 Develop a Communication Strategy which ensures that the community are kept informed of Council operations, decisions and any changes to plans for works and services.	In Progress	80%	<ul style="list-style-type: none"> <li>Regular media releases drafted, radio segment every Tuesday, website is up to date. Communications and Media Engagement Directive drafted which identifies key communication elements that must occur.</li> </ul>	Manager Customer Service and Communication	30/06/16
1.2.9.2 Develop and oversee the implementation of the Communication Policy.	Completed	100%	<ul style="list-style-type: none"> <li>Communications and Media Engagement Policy agreed to by Council and workshopped with staff.</li> </ul>	Manager Customer Service and Communication	30/06/13
1.2.9.3 Review Council's Media Policy and oversee the implementation of revised policy.	Completed	100%	<ul style="list-style-type: none"> <li>Communications and Media Engagement Policy agreed to by Council. Policy and associated Management Directive workshopped with staff.</li> </ul>	Manager Customer Service and Communication	30/06/16
1.2.9.4 Undertake community engagement in accordance with Council's Community Engagement Strategy.	Ongoing		<ul style="list-style-type: none"> <li>Community engagement has been conducted in accordance with the community engagement strategy – examples include CCTV stage 2 installation, the draft footpath occupation policy and the SRV process.</li> </ul>	Manager Customer Service and Communication	30/06/16

<b>STRATEGY</b>					
<b>1.2.10 Support Council's operation by providing financial, human resources and information technology services.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.2.10.1 Ensure Council meets all of its statutory requirement with regard to external financial reporting, returns and internal compliance processes.	In Progress	50%	<ul style="list-style-type: none"> <li>All statutory requirements for finance have been met in the first quarter, including: monthly budget reports, quarterly budget reviews, construction of financial statements, and various other departmental and grant returns.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.10.2 Provide accurate and timely financial reports to internal customers.	Ongoing		<ul style="list-style-type: none"> <li>Monthly budget reports distributed to responsible budget managers.</li> <li>Good governance checklist provided to executive management team.</li> <li>Ad-hoc reports created as requested.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.10.3 Staff are paid in line with established control procedures and by adopted timeframes.	In Progress	50%	<ul style="list-style-type: none"> <li>All pay runs completed in line with procedures and within timeframes.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.10.4 Suppliers are paid in line with established control procedures and authorization and Council's stated	Completed	100%	<ul style="list-style-type: none"> <li>All suppliers paid within timeframes set out in Council's terms and conditions following authorization of such.</li> </ul>	Manager Finance and Governance	30/06/16



## Delivery Program and Operational Plan Report

Terms and Conditions.					
1.2.10.5 Assist and prepare maps and provide recommendations for the generation of street and rural addressing in the Gunnedah Shire.	Completed	100%	<ul style="list-style-type: none"> <li>Maps are continuously being generated for new estates and subdivisions along with respective rural and street addressing. Examples include: Bushs Lane, Mornington Estate, Sunnyside. Additional digital mapping work is being carried out due to increased demand from mining activities. In addition to this the following areas received ongoing attention: Emergency evacuation maps End user training for Council staff Increase in map sales at front counter GPS data collection and reference point documentation</li> </ul>	Manager Finance and Governance	30/06/16
1.2.10.6 Civica Authority – annual upgrade.	Completed	100%	<ul style="list-style-type: none"> <li>Civica upgrade from v5.11 to v6.5 now complete. Additional modules have also become available to enable additional services such as development application tracking and cemeteries register. Another scheduled upgrade is to occur (v6.8) in November 2013.</li> </ul>	Manager Information Services	30/06/16
1.2.10.7 Design, recommend, purchase and implement corporate application and software systems for Council.	Completed	100%	<ul style="list-style-type: none"> <li>New Civica modules have been added to the Planning and Environmental Services Department including cemeteries and development applications. These are designed to assist with processing times and the overall management of information. An upgrade to the Microsoft Office suite has also occurred. Cloud computing is also continuing to be investigated.</li> </ul>	Manager Information Services	30/06/16
1.2.10.8 Design, recommend, purchase and implement network and telecommunication systems for Council.	Completed	100%	<ul style="list-style-type: none"> <li>Council recently implemented an improved disaster recovery system and continues to look for efficiencies in its main back-haul trunk lines between office locations. Examples of this include wireless provisions for the Council Depot, Town Hall and Community Services. Council is currently investigating voice over internet protocol at remote and central sites as one opportunity to replace existing telephone systems. The following areas also received attention: Technological improvements completed at saleyards facility Introduction of Project Management Request Forms to assist with project documentation</li> </ul>	Manager Information Services	30/06/16

## Delivery Program and Operational Plan Report

			All staff assessments completed on time Website strategy and ICT strategy completed as requested		
1.2.10.11 Microsoft Office suite upgrade (business applications).	Completed	100%	<ul style="list-style-type: none"> <li>Council has recently purchased the Office 2010 business suite. Deployment has now commenced for all new and replacement PCs.</li> </ul>	Manager Information Services	30/06/13
1.2.10.13 Rolling computer system replacement program.	Completed	100%	<ul style="list-style-type: none"> <li>New PCs have been deployed to enhance the old technology (5+ years) in the Training Centre at Council so as to provide increased benefit to staff and the community. The annual PC replacement program is being reviewed in line with the asset management program and by identifying changing needs in the business (eg mobile computing).</li> </ul>	Manager Information Services	30/06/16
1.2.10.14 Rolling IT Peripheral replacement program.	Completed	100%	<ul style="list-style-type: none"> <li>Currently in the process of reviewing peripheral replacement devices including photocopiers, networking switches and printers. Replacement photocopiers have been purchased to replace machines that have reached end of life as per the asset management plan. Improved communication devices such as mobile computing and VPN network firewalls have been deployed for areas including Councillors, remote workers and Infrastructure Services.</li> </ul>	Manager Information Services	30/06/16
1.2.10.15 Voice over IP telecommunications.	In Progress	50%	<ul style="list-style-type: none"> <li>A review of the overall telephone services used by Council is currently underway between Information Technology and Customer Service and Communication Departments. It is expected that this review will determine whether a consolidated infrastructure approach combined with a move to mobile technologies is more beneficial to Council and/or if a new VOIP platform will be the most effective solution at the central administration office and remote sites.</li> </ul>	Manager Information Services	30/09/14
1.2.10.17 Maintain a store facility and systems to provide materials required for works in the most timely manner whilst simultaneously minimising the cost of holding idle stock.	Ongoing		<ul style="list-style-type: none"> <li>Stock outages minimised by rolling just-in-time inventory analysis. Total carrying stock value is maintained at historically low values over the last three years whilst simultaneously reducing the number of unavailable stock occurrences.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.10.18 Provide systems and control procedures to enable purchasing to take place within set delegations and	Ongoing		<ul style="list-style-type: none"> <li>Integrated purchasing system is in operation at Council with full internal controls and approval hierarchy. Strong purchasing control requirements</li> </ul>	Manager Finance and Governance	30/06/16

## Delivery Program and Operational Plan Report

to maximise fraud prevention.			<p>also compliment such with regard to quotation and supporting documentation thresholds and requirements for purchasing. Spot checks of compliance are undertaken and reported to the executive management team.</p> <ul style="list-style-type: none"> <li>▪ A review of council purchasing policy, delegations and processes is currently underway.</li> </ul>		
1.2.10.19 Provide, maintain and replace Council's vehicle fleet to enable operational duties to be carried out in the most efficient and cost effective manner.	In Progress	25%	<ul style="list-style-type: none"> <li>▪ The first fleet replacement program has been undertaken.</li> <li>▪ A full review of Council's fleet usage patterns, requirements, alternatives and fleet size and composition is scheduled for the next quarter.</li> </ul>	Manager Finance and Governance	30/06/16
1.2.10.20 Archiving of all physical records, minute books and Council files.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Records continues to process archiving of files to offsite storage shed and to State Records in Armidale. This is a requirement of the State Records Act. The new Records Management Policy and associated Management Directive outlines additional requirements for Council departments to ensure the safe storage, archiving and disposal of Council records.</li> </ul>	Manager Information Services	30/06/16
1.2.10.21 Compliance with State Records Act and associated Council or State Archive policies/procedures.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Currently reviewing all ISO standards, State Records Act compliance areas as well as best practice procedures in relation to overall records management. A draft Records Management Policy and associated Management Directive have now been produced and taken to Manex outline additional requirements for Council departments to ensure compliance, accurate recording keeping and associated safe storage, archiving and disposal of Council records.</li> </ul>	Manager Information Services	30/06/16
1.2.10.22 Provide efficient and accurate daily records tasks to the organisation (eg mail distribution, registration, scanning)	Completed	100%	<ul style="list-style-type: none"> <li>▪ Backlog of correspondence cleared and the staff vacancy in the Records department has recently been filled. Tasks and responsibilities have been set out in the draft Records Management Directive and this is currently out for staff consultation. Associated workflows will shortly be re-adopted to coincide with the formal tasks as per the directive. A new records system is being investigated as consideration to replace existing legacy system.</li> </ul>	Manager Information Services	30/06/16

## Delivery Program and Operational Plan Report

**Goal: 1 Engaging and Supporting the Community.**

**Outcome: 1.3 Local coordination of funding from national, state and local sources.**

<b>STRATEGY</b>					
<i>1.3.1 Take the lead in bringing together Governance and community agencies to discuss ways of achieving better coordination and seamless delivery of services.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.3.1.1 Maintain and develop networks with regional bodies and State Government agencies.	In Progress	50%	<ul style="list-style-type: none"> <li>▪ Ongoing liaison with Family and Community Services NSW with regard to the Community Hub Worker position including submissions required to the funding body.</li> <li>▪ Amendment of information as requested by Family and Community Services NSW.</li> </ul>	Manager Community Planning and Development	30/06/16

**Goal: 1 Engaging and Supporting the Community.**

**Outcome: 1.4 Funding of local facilities and services through mining royalties.**

<b>STRATEGY</b>					
<i>1.4.1 Strongly advocate our local interests with the State and Federal Government on issues such as planning and development, and the provision of services and facilities.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
1.4.1.1 Maintain involvement of regional planning, environmental and development focus groups.	Ongoing		<ul style="list-style-type: none"> <li>▪ Attendance at Caroon Coal CCC, Namoi Councils Mining Working Group and Native Title Analysis Meeting.</li> </ul>	Director Planning and Environmental Services	30/06/16

## Delivery Program and Operational Plan Report

**Goal: 1 Engaging and Supporting the Community.**

**Outcome: 1.5 Population increases through targeted promotion of the shire identity and opportunities.**

<b>STRATEGY</b> 1.5.1 Ensure new residents and families are welcomed and integrated into the community.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.5.1.1 Develop, distribute and provide information including a wide range of promotional material to encourage all community residents to participate in programs and events.	Ongoing		<ul style="list-style-type: none"> <li>▪ Civic website live.</li> <li>▪ Weekly flyer produced for The Civic and gallery activities.</li> <li>▪ Weekly email newsletter and flyer for website update.</li> <li>▪ Weekly cinema advertisement in the Namoi Valley Independent.</li> </ul>	Manager Community Planning and Development	30/06/16

**Goal: 1 Engaging and Supporting the Community.**

**Outcome: 1.6 Retention of our young population through increased employment and social opportunities.**

<b>STRATEGY</b> 1.6.1 Continue to provide access to the Council Scholarship Fund to assist youth to access further education opportunities.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.6.1.1 Facilitate the Community Scholarship program.	Ongoing		<ul style="list-style-type: none"> <li>▪ Utilised Council's business and organisations database list to identify new stakeholders and issue donation requested.</li> <li>▪ Anonymous donation received to the fund, report to Council completed and resolved April 2013.</li> <li>▪ 31 scholarships given out to successful recipients at the presentation ceremony held 31 January 2013.</li> <li>▪ Next round of scholarships open in October 2013. Students will be notified and promotion will commence to recruit applicants to the fund.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 1.6.2 Consider development of a community education trust to provide support for disadvantaged youth to continue their education.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.6.2.1 Strengthen the community scholarship fund by developing and maintaining partnerships with educational institutions across the state.	Ongoing		<ul style="list-style-type: none"> <li>Gunnedah Community Scholarship Fund (GCSF) ongoing, launch of the 2013 GCSF to commence in September, as well as commencement of GCSF Committee meetings in October.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 1.6.3 Encourage apprenticeships for training based on industry need.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>INFRASTRUCTURE SERVICES</b>					
1.6.3.1 Develop and implement staff training program.	Completed	100%	<ul style="list-style-type: none"> <li>Scheduled training undertaken to date.</li> </ul>	Director Infrastructure Services	30/06/13

<b>STRATEGY</b> 1.6.4 Council as an organisation will provide access to Council traineeships and on the job training strengthens the local skill data base.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>GENERAL MANAGER</b>					
1.6.4.1 Excellence in training and development.	Ongoing		<ul style="list-style-type: none"> <li>Training and development (HR Department) organised.</li> <li>The focus for 2012/13 will be to develop a ROI (Return on Investment) on training to gauge value and effectiveness training to date include fire warden training.</li> <li>Training was organised for education sessions on our emergency evacuation process for all our fire wardens. This training gave us an idea of what exactly to do in the case of an evacuation. Extinguisher training has also been delivered.</li> <li>E-learning – we are currently deploying our E-learning program throughout the business. E-learning is a series of self paced modules based around safety that employees can execute from a PC. When complete, employees are issued with certificates of accomplishment.</li> <li>E-learning compliments traditional learning modules</li> </ul>	Manager Human Resources	01/12/16

## Delivery Program and Operational Plan Report

			<p>and provides access for employees regardless of location and at minimal cost or disruption to the business. We are currently exploring a kiosk arrangement for outdoor staff to be able to access this system as well.</p> <ul style="list-style-type: none"> <li>▪ Key topics include: Manual handling Risk assessment PPE Office safety Hazardous substances</li> <li>▪ Consultative Committee – training was delivered following election by employees for new members of the committee. Key aspect to this training concerned itself with the scope of the committee to ensure members understood the intent of their position.</li> <li>▪ Safety Committee – members trained in requirement concerning accountabilities. This training is mandatory under legislation.</li> <li>▪ Asbestos – to ensure that those in identified risk areas have an understanding on requirements regarding handling and disposing of asbestos, training was delivered.</li> <li>▪ SWMS – safe work method statements are currently being reviewed throughout the business to ensure comprehension and accountability of safety process in safety critical tasks.</li> <li>▪ Further training also covered: armed hold-up response, emergency response training, myers briggs type 2 training, working at heights, accreditation program for plant operators.</li> <li>▪ The focus is now to engage our own staff to deliver in-house training where possible to save money and provide support concerning strategic direction.</li> </ul>		
1.6.4.2 Performance management – accountable and compliant.	Ongoing		<ul style="list-style-type: none"> <li>▪ A number of traineeships are currently being undertaken by employees through the Australian Qualification Network. These include: business administration, information technology, water, construction, school-based automotive and</li> </ul>	Manager Human Resources	30/06/16

## Delivery Program and Operational Plan Report

			<p>administration.</p> <ul style="list-style-type: none"> <li>It is particularly pleasing to announce that we have engaged two school based trainees to further support the youth in our community.</li> </ul>		
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**Goal: 1 Engaging and Supporting the Community.**

**Outcome: 1.7 A well engaged community that is involved in decision making processes.**

<b>STRATEGY 1.7.1 Provide more opportunities for the community to have a say in decision making and widely communicate these opportunities.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.7.1.1 Refine and enhance community involvement, information and opportunities to participate in a wide range of Council forums.	Ongoing		<ul style="list-style-type: none"> <li>Various fora have occurred throughout the year including ten special rate variation meetings, a Council meeting at Kelvin and economic development strategy meetings and a local government review panel meeting (in addition to State Government meeting). A commitment has been made to continue to hold public fora.</li> </ul>	Manager Customer Service and Communication	30/06/16

<b>STRATEGY 1.7.2 Encourage and support Aboriginal community involvement in leadership.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.7.2.1 To efficiently and effectively manage and allocate Aboriginal Elders resources to achieve desired outcomes.	In Progress	99%	<ul style="list-style-type: none"> <li>Budget monitored regularly.</li> <li>Commenced strength and balance exercise classes.</li> <li>Commenced Aqua Aerobics classes.</li> <li>Client/carers assessment completed to determine eligibility.</li> <li>Aboriginal Elders attended the Aboriginal Elders Olympics.</li> <li>Regular day trips in partnership with Community Transport.</li> <li>Staff attended Alchemy software training which is used to produce the Minimum Data Set (MDS) which is a statistical reporting tool.</li> <li>Staff attended appropriate meetings.</li> <li>Statistics submitted to Department using the new</li> </ul>	Manager Community Care	30/06/16



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			<p>Alchemy software within required timeframes.</p> <ul style="list-style-type: none"> <li>Aboriginal Elders attended the Elders Olympics held during Seniors week on 20/03/13 to 22/03/13.</li> <li>Aboriginal Elders went to Sydney on an organised bus trip in June 2013.</li> </ul>		
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### STRATEGY 1.7.3 Undertaken annual community leadership roundtable to engage the community to verify the success measures and monitor progress of the implementation of the Community Strategic Plan strategies.

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.7.3.1 Provide an opportunity for the community to participate in the annual review of the achievements of the "Your Say, Our Future" Community Strategic Plan.	Completed	100%	<ul style="list-style-type: none"> <li>Community have been provided the current Community Strategic Plan to assist in understanding the Special Rate Variation process and the Council.</li> </ul>	Manager Community Planning and Development	30/06/16

### STRATEGY 1.7.4 Investigate annual forums (to coincide with Council's required annual progress report) to consider progress of the Community Strategic Plan.

Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.7.4.1 Lead the development, implementation and review of Council's corporate plans.	In Progress	50%	<ul style="list-style-type: none"> <li>5 IPR sessions completed with Council staff this year. Additional workshops provided to the business unit leaders to understand the process IPR plays in the Special Variation process. Interplan Reporting Software audit commenced.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 1.7.5 Establish a community leaders group with representatives from community interest groups and people under 25.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.7.5.1 Investigate the formulation of community reference groups whilst reviewing the current communication's strategy of Council.	Ongoing		<ul style="list-style-type: none"> <li>Extensive investigations into the value of community reference groups has not yet commenced, however given the fact that community fora held throughout the year have been reasonably well attended there would appear to be some level of interest in Council affairs which suggests that a community reference group could be valuable. Idea will be proposed with the public in 2013/14.</li> </ul>	Manager Customer Service and Communication	30/06/16

<b>STRATEGY</b> 1.7.6 Encourage and support community action groups and progress associations.					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.7.6.1 Efficiently and effectively manage and allocate events resources.	Ongoing		<ul style="list-style-type: none"> <li>Australia Day Committee, Christmas Lights, Gunnedah Women's Forum, ANZAC Day, Week of Speed, Gunnedah Show display, Local Government Week, Bush to Beach and Women's Forum all supported by staff.</li> <li>Attended Federal Government grants workshop at TRC.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

**Goal: 1 Engaging and Supporting the Community.**

**Outcome: 1.8 A well engaged community that is involved in decision making processes.**

<b>STRATEGY</b> 1.8.1 Identify and develop partnership opportunities with education and training service providers including early childhood, primary, secondary and tertiary institutions.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.8.1.1 Participate in forums aimed at developing educational services and access across the Shire.	Ongoing		<ul style="list-style-type: none"> <li>Opportunities have been limited to date.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 1.8.2 Promote access to education services to groups most in need, including scholarships, traineeships and retraining opportunities.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
1.8.2.1 Promote initiatives aimed at developing educational services across the Shire through current and future networks.	Ongoing		<ul style="list-style-type: none"> <li>Liaison with schools and community groups in relation to various youth exchange programs to enable young people to build confidence in accessing services not located in Gunnedah.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 1.8.3 Work on establishing a strong tertiary education base in the Council area in partnership with Universities and TAFE.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
1.8.3.1 Make submissions to government agencies and major companies in relation to major projects (in particular mining)	Ongoing		<ul style="list-style-type: none"> <li>Submissions have been made to Watermark and Vickery Coal Projects.</li> </ul>	Manager Development and Planning	30/06/16

## Delivery Program and Operational Plan Report

**Goal: 2 Building Our Shire's Economy**

**Outcome: 2.1 Our economic employment base diversified.**

<b>STRATEGY</b>					
<b>2.1.1 Develop a marketing strategy to position Gunnedah as an attractive place for business and investment.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.1.1.1 Develop, implement and report on the Economic Development Strategy for the Shire that encourages investment and development in the area.	In Progress	50%	<ul style="list-style-type: none"> <li>Three expressions of interest received with Jenny Rand &amp; Associates selected. Community workshops and stakeholder interviews conducted. Two presentations on process and outcomes to date delivered to Council.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b>					
<b>2.1.4 Foster partnerships between farming, business, mining, community and government to identify economic opportunities.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.1.4.1 Regularly attend Gunnedah District Development Board meetings and other forums aimed at supporting partnerships across industry and promoting economic development in the local area.	Ongoing		<ul style="list-style-type: none"> <li>Attended the Annual General Meeting and provided support to the Lane Cove ALIVE breakfast.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b>		<b>2.1.5 Support a diversified economy that is a balance of all current economic contributors and encourage new industry to set up in the area.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.1.5.1 Efficiently and effectively manage and allocate economic development resources.	Ongoing		<ul style="list-style-type: none"> <li>▪ Expressions of Interest sought for Economic Development Strategy. Gunnedah business and organisations directory developed and listing refreshed bi-monthly including the development of an application/amendment form now available on website.</li> <li>▪ New businesses approached for details.</li> <li>▪ Redesigned and purchased Ag-Quip specific street flags.</li> <li>▪ Refresh and reprint of presentation folder.</li> <li>▪ Coordinated AusIndustry Clean Technology Program sessions for local industry.</li> <li>▪ Introduced the bi-monthly eNews letter.</li> </ul>	Manager Community Planning and Development	30/06/16
2.1.5.2 Identify and facilitate new business and investment in the Shire.	Ongoing		<ul style="list-style-type: none"> <li>▪ Created Gunnedah advertisement and editorial for CaRLE handbook.</li> <li>▪ Attended CaRLE – 3-5 August – 200 visitors to stand. 18 leads generated.</li> <li>▪ Provided NW Magazine with Ag-quip Mayor and GM welcome.</li> <li>▪ Met with Rural Press Events to assist with 40th Anniversary function.</li> <li>▪ Organised Council gift to Rural Press Events to acknowledgement 40th Anniversary.</li> <li>▪ Consolidated and resigned TUPS agreement.</li> <li>▪ Provided data to Gunnedah Grows Industry prospectus.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 2.1.6 Encourage new residents with skills to the area to supplement our skilled workforce shortage.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.1.6.1 Efficiently and effectively manage and allocate tourism and promotion resources.	Ongoing		<ul style="list-style-type: none"> <li>▪ Ongoing support from 2MO/2GGG for Christmas Lights competition.</li> <li>▪ Annual Porchetta Day and Australia Day.</li> <li>▪ Completed funding acquittal for DNSW for funding received by Kamilaroi Highway.</li> <li>▪ Attended Lake Keepit State Park Trust Meeting August 2012.</li> <li>▪ Staff attended event training in Dubb with Statewide Mutual.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 2.1.8 Identify and support small business across the Shire.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.1.8.1 Identify and provide programs to support the attraction and retention of small business in the Shire.	Ongoing		<ul style="list-style-type: none"> <li>▪ Meetings with six business managers re application process.</li> <li>▪ Facilitated Regional Export LAB workshop.</li> <li>▪ eNews letter distributed bi-monthly.</li> <li>▪ Advertised relocation grants.</li> <li>▪ Information session for AusIndustry Clean Technology Investment Programs. Relevant funding opportunities promote to business and industry via eNews and emails.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 2.1.9 Support viable business in the main street, industrial area and villages.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.1.9.1 Support and maintain existing business activity in the Shire.	Ongoing		<ul style="list-style-type: none"> <li>▪ Promoted on-line ASIC survey and NI Innovation Awards.</li> <li>▪ eNews article on business funding.</li> <li>▪ Discussed opportunities with many business owners re Lane Cove ALIVE opportunities and formation of Chamber of Commerce.</li> <li>▪ Visited agents for CaRLE participation and invited participation from relevant businesses.</li> <li>▪ Market Madness Days held November, March and June.</li> <li>▪ Discussed business concerns during delivery of Market Madness Day flyers to CBD retailers.</li> </ul>	Manager Community Planning and Development	30/06/16

**Goal: 2 Building Our Shire's Economy**

**Outcome: 2.2 Our infrastructure strategically managed.**

<b>STRATEGY</b> 2.2.1 Provide and maintain safe and serviceable public facilities and infrastructure including roads, footpaths and stormwater drains.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>INFRASTRUCTURE SERVICES</b>					
2.2.1.2 Airport Fence Replacement – northern body.	Not Started		<ul style="list-style-type: none"> <li>▪ No allocation for this year. Deferred until 2013/14 financial year.</li> </ul>	Director Infrastructure Services	30/06/13
2.2.1.5 Annual Serviceability Cone and Gable Marker Replacement	Completed	100%	<ul style="list-style-type: none"> <li>▪ Cones and gables have been purchased.</li> </ul>	Director Infrastructure Services	30/06/16
2.2.1.9 Carroll Street Drainage Line – Maitland to Bloomfield Street.	In Progress	80%	<ul style="list-style-type: none"> <li>▪ Design complete.</li> <li>▪ Completed Maitland to Little Bloomfield Street.</li> <li>▪ Project ongoing to railway line.</li> </ul>	Manager Works	30/06/13
2.2.1.12 Kerb and gutter renewal.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Designed and scope.</li> <li>▪ Replaced Eighth Division left hand side.</li> <li>▪ Both sides of Carroll Street from South Street to Kamilaroi Road.</li> <li>▪ Currently working on a section in Bloomfield Street.</li> </ul>	Manager Works	30/06/16
2.2.1.16 Review and complete Airport	Not Started		<ul style="list-style-type: none"> <li>▪ Deferred until 2013/14 financial year.</li> </ul>	Manager Works	30/06/13

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Capital Works Program.					
2.2.1.17 Review and complete Airport Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.18 Review and complete Car Park Capital Works Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.19 Review and complete Car Park Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.20 Review and complete Kerb and Gutter Capital Works Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.21 Review and complete Kerb and Gutter Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.22 Review and complete Stormwater Capital Works Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.23 Review and complete Stormwater Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.24 Review and complete Street Cleaning Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.1.2.25 Review and complete Street Lighting Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.26 Stormwater pit renewal.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Scoping up.</li> <li>▪ Programming.</li> </ul>	Manager Works	30/06/13
2.2.1.28 2-way radio replacements and expenses.	Completed	100%	<ul style="list-style-type: none"> <li>▪ One radio replaced.</li> </ul>	Director Infrastructure Services	30/06/16
2.2.1.29 Annual plant replacements.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Orders placed for grader, patching truck, backhoe, loader and front deck mowers.</li> </ul>	Director Infrastructure Services	30/06/16
2.2.1.35 Review and complete maintenance program – Depot.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.36 Review and complete maintenance program – Plant.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.37 Upgrade of robotic total station to RTK unit.	Completed	100%	<ul style="list-style-type: none"> <li>▪ RTK Unit received and implemented.</li> </ul>	Survey and Design Engineer	30/06/13
2.2.1.41 Bloomfield Street pavement renewal – Henry to Osric Streets including asphalt.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Kerb and gutter renewal complete.</li> <li>▪ Roadworks completed.</li> </ul>	Manager Works	30/10/12
2.2.1.43 Bluevale Road reconstruction.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Roadworks completed 20/12/12.</li> </ul>	Manager Works	30/06/16
2.2.1.46 Construct concrete footpath – View Street – Showground to South	Not started		<ul style="list-style-type: none"> <li>▪ No funding this financial year.</li> </ul>	Manager Works	30/12/12



## Delivery Program and Operational Plan Report

Street.					
2.2.1.48 Construct footpath – New Street Railway crossing to South Street.	Not started		<ul style="list-style-type: none"> <li>No funding this financial year.</li> </ul>	Manager Works	30/12/12
2.2.1.50 Footpath construction – New Street – Barber to railway crossing.	Not started		<ul style="list-style-type: none"> <li>No funding this financial year.</li> </ul>	Manager Works	30/07/13
2.2.1.52 Kelvin Road reconstruction.	Not started		<ul style="list-style-type: none"> <li>360k has been transferred to Preston Road as it is unsafe per Council resolution.</li> <li>Preston Road works complete.</li> </ul>	Manager Works	30/06/14
2.2.1.54 Marquis Street paving.	Not started		<ul style="list-style-type: none"> <li>Deferred till 2014.</li> </ul>	Manager Works	30/06/14
2.2.1.55 MR55 Black Stump Way reconstruction.	Completed	100%	<ul style="list-style-type: none"> <li>Roadworks completed.</li> </ul>	Manager Works	30/08/12
2.2.1.57 Pullaming Road gravel resheeting.	Completed	100%	<ul style="list-style-type: none"> <li>Due to start end of August.</li> <li>Completed for 2012/13.</li> </ul>	Manager Works	30/06/13
2.2.1.58 Quia Road reconstruction.	Not started		<ul style="list-style-type: none"> <li>Due to start end of August.</li> <li>Deferred till February 2013.</li> </ul>	Manager Works	30/06/16
2.2.1.60 Reivew and complete Bridges and Culverts Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>Ongoing.</li> <li>Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.61 Review and complete Bridges Capital Works Program.	Completed	100%	<ul style="list-style-type: none"> <li>Ongoing.</li> <li>Reviewing.</li> </ul>	Manager Works	30/06/16
2.2.1.62 Review and complete Footpaths and Bike Tracks Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>Ongoing.</li> <li>Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.64 Review and complete Regional Roads Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>Works completed.</li> </ul>	Manager Works	30/06/16
2.2.1.65 Review and complete Regional Roads Resheet Program.	Completed	100%	<ul style="list-style-type: none"> <li>Works completed.</li> </ul>	Manager Works	30/06/13
2.2.1.66 Review and completed RMCC Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>Works completed with RMS invoiced.</li> </ul>	Manager Works	30/06/13
2.2.1.67 Review and complete Rural Roads Reseal Program.	Completed	100%	<ul style="list-style-type: none"> <li>Works completed.</li> </ul>	Manager Works	30/06/16
2.2.1.68 Review and complete Rural Sealed Roads Capital Works Program.	Completed	100%	<ul style="list-style-type: none"> <li>Works completed.</li> <li>Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.69 Review and complete Rural Sealed Roads Maintenance Program.	In Progress	50%	<ul style="list-style-type: none"> <li>Ongoing.</li> <li>Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.70 Review and complete Rural Unsealed Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>Ongoing.</li> <li>Reviewing.</li> </ul>	Manager Works	30/06/16
2.2.1.71 Review and complete Rural	Completed	100%	<ul style="list-style-type: none"> <li>Works completed.</li> </ul>	Manager Works	30/06/16

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Unsealed Resheet Program.					
2.2.1.72 Review and complete Rural Unsealed Roads Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.73 Review and complete Urban Maintenance Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.1.74 Review and complete Urban Streets Reseal Program.	In Progress	95%	<ul style="list-style-type: none"> <li>▪ 5% budget carried over to next financial year due to weather.</li> </ul>	Manager Works	30/06/16
2.2.1.75 Trinkey Forest Road resheeting.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Works completed.</li> </ul>	Manager Works	30/06/13
2.2.1.76 Wandobah Cycleway Loop Stage 2 – George to McAndrew Streets.	Not Started		<ul style="list-style-type: none"> <li>▪ Deferred due to lack of funding.</li> </ul>	Manager Works	30/06/13
2.2.1.77 Wandobah Cycleway Loop Stage 2 – McAndrew Street to Memorial Park Cemetery.	Not Started		<ul style="list-style-type: none"> <li>▪ Deferred due to lack of funding.</li> </ul>	Manager Works	30/06/13
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
2.2.1.80 Annual review of Asset Management Plans for administration buildings to ensure assets remain in a safe and serviceable condition.	Ongoing		<ul style="list-style-type: none"> <li>▪ This is an ongoing process that is reviewed regularly in conjunction with service schedules.</li> </ul>	Manager Public Facilities	31/05/16
2.2.1.81 Annual review of Asset Management Plans for commercial properties to ensure assets remain in a safe and serviceable condition.	Ongoing		<ul style="list-style-type: none"> <li>▪ This is an ongoing process that is reviewed regularly in the public facilities section in conjunction with service schedules.</li> </ul>	Manager Public Facilities	31/05/16
2.2.1.82 Annual review of Asset Management Plans for community housing to ensure assets remain in a safe and serviceable condition.	Ongoing		<ul style="list-style-type: none"> <li>▪ This is an ongoing process that is reviewed regularly in the public facilities section in conjunction with service schedules.</li> </ul>	Manager Public Facilities	31/05/16
2.2.1.83 Annual review of Asset Management Plans for public halls and centres to ensure assets remain in a safe and serviceable condition.	Ongoing		<ul style="list-style-type: none"> <li>▪ This is an ongoing process that is reviewed regularly in the public facilities section in conjunction with service schedules.</li> </ul>	Manager Public Facilities	31/05/16
2.2.1.84 Annual review of Asset Management Plans for the swimming pools to ensure assets remain in a safe and serviceable manner.	Ongoing		<ul style="list-style-type: none"> <li>▪ Ongoing process.</li> <li>▪ RLSS undertook an audit on the pool complex on 22/11/12 – currently awaiting their report.</li> <li>▪ Report received and actions that will not be affected by the construction of the pool are being addressed via risk assessments and actions process completed.</li> </ul>	Manager Public Facilities	31/05/16

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2.2.1.85 Maintain pool complex in accordance with service levels, RLSS guidelines and government regulations.	Ongoing		<ul style="list-style-type: none"> <li>▪ Currently seeking RLSS advice on pool supervision levels to comply with service standards, awaiting the information/inspection risk assessment completed on supervision levels and signed off by all pool staff as acceptable.</li> <li>▪ RLSS audit in November 2012.</li> <li>▪ RLSS undertook audit on the pool on the 22/11/12, currently awaiting their report.</li> <li>▪ Report received and actions that will not be affected by the construction of the pool have been addressed through risk assessments, actions completed.</li> </ul>	Manager Public Facilities	30/06/16
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.2.1.86 Provide a safe and efficient Saleyards facility for the conduct of cattle sales and associated activities.	Ongoing		<ul style="list-style-type: none"> <li>▪ Set inspections of the facility undertaken to identify any risks and to ensure user safety of the facility. A risk management action plan has been constructed identifying a couple of operational and strategic continuous improvement risks for prevention or mitigation. These risks have been appropriately detailed in Council's risk register and have been allocated the resources and time to address such.</li> </ul>	Manager Finance and Governance	30/06/16
<b>INFRASTRUCTURE SERVICES</b>					
2.2.1.87 Carry out survey and design works for Infrastructure Services.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Survey, design and setout completed as required by asset managers.</li> </ul>	Director Infrastructure Services	30/06/13
2.2.1.88 Implement Traffic Counter Replacement Program.	Completed	100%	<ul style="list-style-type: none"> <li>▪ 1 traffic counter replaced as scheduled.</li> <li>▪ 1 urgent replacement.</li> <li>▪ Traffic count program continuing with available counters.</li> </ul>	Director Infrastructure Services	30/06/16

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<b>STRATEGY</b>		<b>2.2.2 Provide and maintain efficient sewerage systems that allow for required expansion.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
2.2.2.2 Curlewis Sewerage Treatment Works No 2 pond augmentation.	Not Started		<ul style="list-style-type: none"> <li>No funding available in current Operational Plan. Funding now in 2013/14 Operational Plan.</li> </ul>	Water Services Manager	30/03/13
2.2.2.5 Future network expansion concept design.	Not Started		<ul style="list-style-type: none"> <li>No funding available in current Operational Plan.</li> </ul>	Water Services Manager	30/06/13
2.2.2.6 Operate and maintain Curlewis sewerage infrastructure.	Ongoing			Water Services Manager	30/06/16
2.2.2.7 Operate and maintain Gunnedah sewerage infrastructure.	Ongoing			Water Services Manager	30/06/16
2.2.2.8 Quia/Boggabri Road sewer infrastructure network expansion.	Not Started		<ul style="list-style-type: none"> <li>Funding not available in current Operational Plan.</li> </ul>	Water Services Manager	30/06/13
2.2.2.9 Sewer main relining program.	Completed	100%	<ul style="list-style-type: none"> <li>Complete for 2012/13.</li> </ul>	Water Services Manager	30/06/16
2.2.2.11 Sewerage pump station augmentation design and specification.	In Progress	90%	<ul style="list-style-type: none"> <li>Design in progress.</li> </ul>	Water Services Manager	30/03/13
2.2.2.14 Sewerage Treatment Works flow meter purchase.	Completed	100%	<ul style="list-style-type: none"> <li>Flow meter purchased and installed.</li> </ul>	Water Services Manager	30/09/12

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<b>STRATEGY</b>		<b>2.2.3 Secure and provide quality water to serviced premises and provide for future expansion.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
2.2.3.2 Develop drinking water framework.	Not Started		<ul style="list-style-type: none"> <li>No funding provided in current Operational Plan for project. Commencing project in-house with Peter Starr charged with initial commencement.</li> </ul>	Water Services Manager	30/06/13
2.2.3.4 Operate and maintain Curlewis town water supply	Ongoing			Water Services Manager	30/06/16
2.2.3.5 Operate and maintain Gunnedah town water supply network.	Ongoing			Water Services Manager	30/06/16
2.2.3.7 Operate and maintain Tambar Springs town water supply.	Ongoing			Water Services Manager	30/06/16
2.2.3.8 Reservoir roof replacement.	In Progress	85%	<ul style="list-style-type: none"> <li>In progress.</li> </ul>	Water Services Manager	30/06/13
2.2.3.9 Resource monitoring.	Ongoing			Water Services Manager	30/06/13
2.2.3.10 Review and update capital works program.	Completed	100%	<ul style="list-style-type: none"> <li>Capital Works Program for 2012/13 complete.</li> </ul>	Water Services Manager	30/06/13
2.2.3.14 Water main replacement – Barber Street.	Completed	100%	<ul style="list-style-type: none"> <li>Main installation complete. Pavement reinstatement delayed due to wet weather.</li> </ul>	Water Services Manager	19/05/13
2.2.3.18 Water main replacement – Boundary Road/Conadilly Street.	Completed	100%		Water Services Manager	14/10/12
2.2.3.19 Water main replacement – Eighth Division Memorial Avenue.	Completed	100%		Water Services Manager	02/09/12
2.2.3.24 Water main replacement – Little Hunter Street.	Completed	100%		Water Services Manager	21/12/12
2.2.3.31 Water service replacements.	Ongoing			Water Services Manager	30/06/16

<b>STRATEGY</b>		<b>2.2.4 Develop best practice asset registers and management plans and practices for infrastructure and assets.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
2.2.4.1 Review and update Airport Long Term Financial Plan.	Completed	100%	<ul style="list-style-type: none"> <li>Ongoing.</li> <li>Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.2 Review and update Car Parks Long Term Financial Plan.	Completed	100%	<ul style="list-style-type: none"> <li>Ongoing.</li> <li>Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.3 Review and update Kerb and Gutter Long Term Financial Plan.	Completed	100%	<ul style="list-style-type: none"> <li>Ongoing.</li> <li>Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.4 Review and update	Completed	100%	<ul style="list-style-type: none"> <li>Ongoing.</li> </ul>	Manager Works	30/06/13

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Stormwater Long Term Financial Plan.			<ul style="list-style-type: none"> <li>▪ Reviewing.</li> </ul>		
2.2.4.5 Update Airport Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.6 Update Car Parking Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	31/03/13
2.2.4.7 Update Kerb and Gutter Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Updating all information.</li> </ul>	Manager Works	31/03/13
2.2.4.8 Update Stormwater Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.10 Review and update Plant Long Term Financial Plan.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> </ul>	Manager Works	30/06/13
2.2.4.11 Review and update Quarries Long Term Financial Plan.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.12 Update Depot Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> </ul>	Manager Works	30/06/13
2.2.4.13 Update Plant Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.14 Update Quarries Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.15 Review and update Bridges Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.16 Review and update Bridges Long Term Financial Plan.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.17 Review and update Footpaths and Bike Tracks Long Term Financial Plan	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.18 Review and update Footpaths and Bike Tracks Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> </ul>	Manager Works	30/06/13
2.2.4.19 Review and update Regional Roads Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/16
2.2.4.20 Review and update Regional Roads Long Term Financial Plan.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.21 Review and update Rural Sealed Long Term Financial Plan	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.22 Review and update Rural Sealed Roads Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13

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2.2.4.23 Review and update Rural Unsealed Long Term Financial Plan.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.24 Review and update Rural Unsealed Roads Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
2.2.4.25 Review and update Rural Unsealed Roads Asset Management Plans.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
2.2.4.26 Revalue the administration buildings property portfolio for market/current value.	Not Started		<ul style="list-style-type: none"> <li>▪ Revalue completed for insurance purposes, currently sourcing quotes to value properties.</li> <li>▪ Tender process for the asset valuations has been organised through Namoi Councils, awaiting outcome.</li> <li>▪ Currently liaising with tender companies for further information.</li> <li>▪ Tender selected, reported to Council and process proceedings.</li> <li>▪ Valuations being undertaken and anticipated to be completed 16/07/13.</li> </ul>	Manager Public Facilities	30/06/16
2.2.4.27 Revalue the commercial property portfolio for market/current value.	Not Started		<ul style="list-style-type: none"> <li>▪ Revalue completed for insurance purposes, currently sourcing quotes to value properties.</li> <li>▪ Tender process for asset valuations has been organised through Namoi Councils.</li> <li>▪ Currently liaising directly with companies for further information.</li> <li>▪ Tender selected, reported to Council and process proceeding.</li> <li>▪ Valuation being undertaken and anticipated to be completed 16/07/13.</li> </ul>	Manager Public Facilities	30/06/16
2.2.4.28 Revalue the community housing property portfolio for market/current value.	Not Started		<ul style="list-style-type: none"> <li>▪ Revalue completed for insurance purposes, currently sourcing quotes to value properties.</li> <li>▪ Tender process for the asset valuations has been organised through Namoi Councils, awaiting outcome.</li> <li>▪ Tender selected, reported to Council and process proceeding.</li> <li>▪ Valuation being undertaken and anticipated completion 16/07/13.</li> </ul>	Manager Public Facilities	30/06/16
2.2.4.29 Revalue the public halls and centres property portfolio for	Not Started		<ul style="list-style-type: none"> <li>▪ Revalue completed for insurance purposes, currently sourcing quotes to value property.</li> </ul>	Manager Public Facilities	30/06/16

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market/current value.			<ul style="list-style-type: none"> <li>▪ Tender process for the asset valuations has been organised through Namoi Councils, awaiting outcome.</li> <li>▪ Tender selected, reported to Council and process proceedings.</li> <li>▪ Valuation being undertaken and anticipated to be completed 16/07/13.</li> </ul>		
2.2.4.30 Revalue the swimming pools property portfolio for market/current value.	Not Started		<ul style="list-style-type: none"> <li>▪ Swimming pool requires renewal and has been identified to start the process 2013/14.</li> <li>▪ Tender process for the asset valuations has been organised through Namoi Councils, awaiting outcome, funding will need to be reported to Council.</li> <li>▪ Currently liaising with valuers for further details.</li> <li>▪ Tender selected, reported to Council and process proceeding.</li> <li>▪ Valuation being undertaken and anticipated to be completed 16/07/13.</li> </ul>	Manager Public Facilities	30/06/16
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.2.4.31 Implement management plans and practices to minimize the impact on livestock and the environment whilst undertaking the Saleyards operations.	In Progress		<ul style="list-style-type: none"> <li>▪ Plans being reviewed and where identified appropriate they are updated and/or made more robust. Inspections of livestock and environmental impact controls are taken very seriously and are carried out in a systematic manner and documented where required. The new safe to travel guidelines are being integrated with Council's own animal welfare requirements at the facility.</li> </ul>	Manager Finance and Governance	30/06/16
2.2.4.32 Undertake long term financial modeling to assist the developing of strategies and documents that facilitate effective and efficient asset management.	Ongoing		<ul style="list-style-type: none"> <li>▪ Financial data provided for the financial section of Strategic Assets Management Plans.</li> </ul>	Manager Finance and Governance	30/06/16
<b>INFRASTRUCTURE SERVICES</b>					
2.2.4.33 Reivew Infrastructure staff delegations.	Completed	100%	<ul style="list-style-type: none"> <li>▪ All delegates reviewed by Director.</li> </ul>	Manager Finance and Governance	30/06/13
2.2.4.34 Update water and stormwater computer models and support infrastructure computer programs.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Water model run regularly for the benefit of developers to model fire flows.</li> <li>▪ Stormwater model run to support section 64 plan development.</li> </ul>	Director Infrastructure Services	30/06/13
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
2.2.4.35 Annual review of Cemeteries	Ongoing		<ul style="list-style-type: none"> <li>▪ This is an ongoing process that is reviewed regularly in</li> </ul>	Manager Public Facilities	31/05/16



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Asset Management Plans to ensure assets remain in a safe and serviceable condition.			the public facilities sector and in conjunction with service schedules.		
2.2.4.36 Annual review of Parks and Gardens Asset Management Plans to ensure assets remain in a safe and serviceable condition.	Ongoing		<ul style="list-style-type: none"> <li>This is an ongoing process that is reviewed regularly in the public facilities sector and in conjunction with service schedules.</li> </ul>	Manager Public Facilities	31/05/16
2.2.4.37 Annual review of Sporting Grounds Asset Management Plans to ensure assets remain in a safe and serviceable condition.	Ongoing		<ul style="list-style-type: none"> <li>This is an ongoing process that is reviewed regularly in the public facilities sector and in conjunction with service schedules.</li> </ul>	Manager Public Facilities	31/05/16

<b>STRATEGY</b>					
<i>2.2.5 Investigate and pursue opportunities to improve the public domain, including Gunnedah and village town entrances, main streets and business areas, parks and open space.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
2.2.5.1 Carry out traffic survey on all roads in Gunnedah Shire.	In Progress	65%	<ul style="list-style-type: none"> <li>100% Traffic Study completed.</li> <li>Traffic Count program completed as staff resources are available.</li> </ul>	Director Infrastructure Services	30/06/13
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
2.2.5.2 Maintain Council's sports fields in accordance with current needs	Ongoing		<ul style="list-style-type: none"> <li>General maintenance continues.</li> <li>Ongoing process. Sports field management plans developed and adopted by Council, service schedules are maintained as per the adopted plans.</li> </ul>	Manager Public Facilities	30/06/16
2.2.5.3 Manage Council's Parks and Gardens portfolio to maximise community usage.	Ongoing		<ul style="list-style-type: none"> <li>General maintenance continues.</li> <li>Ongoing process, sports field management plans developed and adopted by Council service schedules are maintained as per the adopted plans.</li> </ul>	Manager Public Facilities	30/06/16
2.2.5.4 Manage Council's Sporting Grounds portfolio to maximise community usage.	Ongoing		<ul style="list-style-type: none"> <li>Ongoing process, maintained for the community and sporting organisations use.</li> <li>Sports fields management plans developed and adopted by Council service schedules are maintained as per the adopted plans.</li> </ul>	Manager Public Facilities	30/06/16
2.2.5.5 Review future potential of Parks and Gardens, ie increase through the growth of the town or disposal	Ongoing		<ul style="list-style-type: none"> <li>To be evaluated in conjunction with new housing estates and the planning section as the town grows.</li> <li>Ongoing process.</li> </ul>	Manager Public Facilities	30/06/16

## Delivery Program and Operational Plan Report

through lack of use and to further develop/support existing high use assets.					
2.2.5.6 Review future potential of Sporting Grounds parks/land ie increase through the growth of the town or disposal through lack of use and to further develop/support existing high use assets.	Ongoing		<ul style="list-style-type: none"> <li>▪ To be reviewed with the increase of new housing estates and the planning section as the town grows.</li> <li>▪ Ongoing process.</li> </ul>	Manager Public Facilities	30/06/16

<b>STRATEGY</b>		<b>2.2.6 Facilitate improvements to car, bicycle and pedestrian safety.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.2.6.1 Provide resources and support to persons with a disability.	Ongoing		<ul style="list-style-type: none"> <li>▪ Maintenance of Council's affiliation with the NSW Companion Card Program.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b>		<b>2.2.7 Identify innovative funding and partnerships to provide for new and upgraded assets and infrastructure.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
2.2.7.1 Identify and develop private works program by Council to help offset costs of asset infrastructure and reduce the cost to the community.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Ongoing.</li> <li>▪ Works completed as requested.</li> </ul>	Manager Works	30/06/13

<b>STRATEGY</b>		<b>2.2.8 Implement and maintain developer contribution plans which require appropriate contribution for development impact upon infrastructure so as not to unfairly burden existing ratepayers or future developers.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
2.2.8.1 Implement Council's Section 94A Contributions Plan where applicable.	Ongoing		<ul style="list-style-type: none"> <li>▪ Implemented and application assessment.</li> </ul>	Manager Development and Planning	30/06/16

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<b>STRATEGY</b>		<i>2.2.9 Develop strategies for sustainable local road network and regional transport, including options for public transport to connect with existing transport services.</i>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
2.2.9.1 Participate in regional transport meetings, lobby for RPT services for the aerodrome, and support the transport options to villages and neighbouring centres.	Completed	100%		Manager Works	30/06/13
2.2.9.2 Attend Transport Planning meetings.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Attended Draft NSW Transportation Plan Workshop in Armidale.</li> <li>▪ Comments submitted online re draft plan.</li> </ul>	Manager Works	30/06/13

<b>STRATEGY</b>		<i>2.2.9 Develop strategies for sustainable local road network and regional transport, including options for public transport to connect with existing transport services.</i>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
2.2.9.1 Participate in regional transport meetings, lobby for RPT services for the aerodrome, and support the transport options to villages and neighbouring centres.	Completed	100%		Manager Works	30/06/13
2.2.9.2 Attend Transport Planning meetings.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Attended Draft NSW Transportation Plan Workshop in Armidale.</li> <li>▪ Comments submitted online re draft plan.</li> </ul>	Manager Works	30/06/13

## Delivery Program and Operational Plan Report

**Goal: 2 Building Our Shire's Economy**

**Outcome: 2.3 Access to goods and services.**

<b>STRATEGY</b> 2.3.1 <i>Maximise the use of the existing parking spaces to access business premises.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
2.3.1.1 Issue infringement notices for vehicles parked too long in parking bays/areas.	Completed	100%	<ul style="list-style-type: none"> <li>No infringement notices were issued up until the end of June 2013.</li> </ul>	Manager Building and Environment	30/06/16
<b>STRATEGY</b> 2.3.2 <i>Review street parking controls to maximise vehicle turn over and review public car park availability in the Gunnedah CBD.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
Implement the provisions of Council's Development Control Plan.	Ongoing		<ul style="list-style-type: none"> <li>Incorporated into development assessment.</li> </ul>	Manager Development and Planning	30/06/16
<b>STRATEGY</b> 2.3.3 <i>Lobby for the provision of upgraded rail infrastructure. This includes an additional overpass or diversion of coal trains in Gunnedah township and review of impacts on surrounding villages and neighbouring Councils.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
2.3.3.1 Continue to lobby for the provision of upgraded rail infrastructure.	Ongoing		<ul style="list-style-type: none"> <li>Further meeting scheduled with RMS and KBR for HML/2nd rail crossing and their route concept study.</li> <li>Continued participation in study development.</li> </ul>	Director Infrastructure Services.	30/06/13
2.3.3.2 Make representations for increased RPT options.	Not Started		<ul style="list-style-type: none"> <li>No opportunities to date.</li> </ul>	Director Infrastructure Services	30/06/13
2.3.3.3 Liaise with ARTC and mining companies.	Ongoing		<ul style="list-style-type: none"> <li>Submissions have been made to Watermark and Vickery Coal Projects.</li> </ul>	Manager Development and Planning	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 2.3.4 Develop an airport master plan to assess future viability of the facility and options for future use.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>INFRASTRUCTURE SERVICES</b>					
2.3.4.1 Develop and implement Airport Master Plan.	Not Started		<ul style="list-style-type: none"> <li>No funds currently available this action. Deferred until 2013/14 financial year.</li> </ul>	Director Infrastructure Services	30/06/13

**Goal: 2 Building Our Shire's Economy**

**Outcome: 2.4 Our identity and reputation promoted to tourists.**

<b>STRATEGY</b> 2.4.1 Undertake visitor analysis to better understand what attracts tourists to the area and identify opportunities to attract more visitors.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.4.1.1 Promotions and support of tourism in Gunnedah Shire.	Ongoing		<ul style="list-style-type: none"> <li>Home hosting completed, clients hosted and paid. New procedures for Home Hosting developed in 2013.</li> <li>Gunnedah Guide completed.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 2.4.2 Continue to explore social and cultural events and activities in partnership with businesses and organisations to encourage the community to meet, socialize, support and understand each other and attract income to the region.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.4.2.1 Attract new events to Gunnedah.	Ongoing		<ul style="list-style-type: none"> <li>Meeting with Gunnedah Cricket Club to ascertain interest in hosting a 20/20 involving state players in November this year.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 2.4.3 Extend improved access to telecommunications and broadband services.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.4.3.1 High speed wireless broadband services partnership with TUPS company.	Ongoing		<ul style="list-style-type: none"> <li>Email and telephone contact with company maintained despite closure of TUPS operation.</li> <li>Revised, combined and forwarded TUPS antenna agreement.</li> <li>Agreement consolidated and signed.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 2.4.4 Support effective communication and promotion of services in the area.					
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## Delivery Program and Operational Plan Report

<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.4.4.1 Market Gunnedah widely and effectively as a destination.	Ongoing		<ul style="list-style-type: none"> <li>▪ Continued liaison and support with the Koala Foundation, including donation box at VIC for donations to the Foundation.</li> <li>▪ Refresh Gunnedah Welcome packs contained in the redesigned folders.</li> <li>▪ Kamilaroi Highway membership for 2012/13 paid.</li> <li>▪ New Mayoral Welcome letter added to packs and new folders arrived.</li> </ul>	Manager Community Planning and Development	30/06/16
2.4.4.2 Ensure Council's intranet and internet display timely and accurate information.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Councils external website has had minimal downtime and continues to be regularly updated by the IT development and other areas within Council.</li> <li>▪ Google statistics have recently been included as an add-on for the website.</li> <li>▪ Regular updates continue to occur within the department. This year saw the launch of 2 new websites including The Civic and Gunnedah Tourism. Along with this launch were two additional mobile sites to compliment the respective areas.</li> </ul>	Manager Information Services	30/06/16

### STRATEGY

#### 2.4.5 Actively seek to bring business, sporting and cultural events to the area.

<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.4.5.1 Effectively coordinate Council events.	Ongoing		<ul style="list-style-type: none"> <li>▪ 20/20 cricket initiative identified and discussed with Gunnedah Cricket Club.</li> <li>▪ Promotional material developed by Department for LG Week and Women's Forum, including sponsor prospectus and program in support of the project manager.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 2.4.7 <i>Gunnedah is a welcoming place for tourists and visitors alike. We provide accessible areas for all travellers including caravans and recreational vehicles.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.4.7.1 Maintain a high quality Visitor Information Centre.	Ongoing		<ul style="list-style-type: none"> <li>▪ Display material, souvenirs and kiosk supplies maintained.</li> <li>▪ Visitor Information Centre open 7 days.</li> <li>▪ Accreditation and membership maintained as a level 2 VIC in NSW.</li> <li>▪ New signage installed outside of Visitor Information Centre building.</li> <li>▪ Cash handling review complete.</li> </ul>	Manager Community Planning and Development	30/06/16

**Goal: 2 Building Our Shire's Economy**

**Outcome: 2.5 Entrepreneurs and developers contribute to local economic growth.**

<b>STRATEGY</b> 2.5.1 <i>Strengthen marketing and referral services to help people locate the services and information that they need.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.5.1.1 Review and provide updated and Business and Organisation's Directory accessible by Councils website.	Ongoing		<ul style="list-style-type: none"> <li>▪ Database refreshed monthly.</li> <li>▪ Businesses and organisations emailed and mailed, requesting updates. Update form included in Business and Organisations Director and on website.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 2.5.3 <i>Encourage business investment in property/shops to maintain attractiveness to workers and visitors.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.5.3.1 Continue to administer the Business Partner Program.	Ongoing		<ul style="list-style-type: none"> <li>▪ Forms available on the Council website. Six businesses issued with applications.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b>		<i>2.5.4 Encourage investment in environmentally sustainable industries.</i>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
2.5.4.1 Review Local Environmental Plan.	Not Started		<ul style="list-style-type: none"> <li>▪ New LEP recently gazette. Review not required until 2013.</li> <li>▪ Review of LEP proposed in late 2013.</li> </ul>	Manager Development and Planning	30/06/16

<b>STRATEGY</b>		<i>2.5.5 Encourage growth in the boom times to ensure that we are able to be sustainable in the event of a downturn in mining and economic activity.</i>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
2.5.5.2 Support and participate in the Foundation for Regional Development Marketing Strategy.	Ongoing		<ul style="list-style-type: none"> <li>▪ Membership application renewed.</li> <li>▪ Attendance at the Building Regional Australia Summit.</li> <li>▪ Ongoing liaison as required with FRD CEO.</li> </ul>	Manager Community Planning and Development	30/06/16



## Delivery Program and Operational Plan Report

**Goal: 3 Retaining Our Quality of Life**

**Outcome: 3.2 Enhanced access to essential services.**

<b>STRATEGY</b>		<b>3.2.2 Partner with health agencies in promoting healthy lifestyles and disease prevention.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
3.2.2.1 Creating livable communities through the provision of walkways and open space.	Not Started		<ul style="list-style-type: none"> <li>Open space requirements will be addressed through the growth of the town and further requirements, current open space status is acceptable.</li> <li>Playground equipment upgrade implemented.</li> </ul>	Manager Public Facilities	30/06/16

<b>STRATEGY</b>		<b>3.2.5 Investigate options to increase access to health services from the centre of Gunnedah given the increase in train traffic.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
3.2.5.1 Make representations for improved transport options.	Completed	100%	<ul style="list-style-type: none"> <li>Mobility access also being considered with second rail overbridge.</li> </ul>	Director Infrastructure Services	30/06/16

<b>STRATEGY</b>		<b>3.2.6 Continue to provide quality services that meet changing needs of our residents, including key services, such as library and community services.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
3.2.6.1 Maintain a high quality Civic Centre that meets the needs of the community.	Ongoing		<ul style="list-style-type: none"> <li>Live performance included music, theatre, children's shows in collaboration with Gunnedah Conservatorium and TRAC, eg the String Contingent, The Importance of Being Ernest, the Bugalugs Bum Thief, Big Screen and School Screen Gallery. Several successful exhibition including the annual art exhibition, portraits by Marilynne Barnes, paintings and ceramics by Yvette and Peter Hugill.</li> <li>The Smithurst Theatre and The Civic – Waste&gt;Art and Design Competition run by Northern Inland Waste Group (over 50 people attending); the Jean Isherwood 'My Country' series of watercolours hung in the Gallery from 16/07.</li> <li>Arranged move preview nights, social days and</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

			<p>fundraisers for the Day View Club, Evening View Club, Gunnedah Shire Band, Junior Rugby League, Gunnedah Rotary, Gunnedah Historical Society, Probus Club, Barwon Division, Mary Ranken Day Care Centre.</p> <ul style="list-style-type: none"> <li>▪ Seniors Week discounted moves all week plus Seniors Movie Day.</li> <li>▪ Australia Day (free screening of Red Dog attended by 61 people).</li> <li>▪ ANZAC Day (free screening of War in the Pacific: Battle for the Pacific and Break of Day).</li> <li>▪ Flickerfest International Short Film Festival (audience 72).</li> <li>▪ Requested detailed quote on replacing Gallery lighting to industry standard in order to seek avenues for grant funding.</li> <li>▪ Launch of Digital Cinema on 12/12 with screening of Life of Pi.</li> <li>▪ Fee review – regular users and customers advised of Council’s intention and process for the review of fees and charges.</li> </ul>		
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<b>STRATEGY</b>					
<b>3.2.7 Create a better understanding within the community of the services and facilities Council provides.</b>					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.2.7.1 Advertise the services offered by the Community Planning and Development Department across a broad range of service areas.	Ongoing		<ul style="list-style-type: none"> <li>▪ Ongoing in all service areas including updates on the web page, information on Council Page of NVI and individual advertising in various media formats for specific programs.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

**Goal: 3 Retaining Our Quality of Life**

**Outcome: 3.3 Improved housing affordability.**

<b>STRATEGY</b>					
<b>3.2.2 Partner with health agencies in promoting healthy lifestyles and disease prevention.</b>					
<b>Actions</b>	<b>Status</b>	<b>% Complete</b>	<b>Progress Comments</b>	<b>Responsible Person</b>	<b>Comp Date</b>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.3.2.1 To achieve optimum outcomes for HACC MSO clients and carers in an accessible and equitable way.	In Progress	99%	<ul style="list-style-type: none"> <li>▪ Commenced Men's Strength and Balance Exercise Classes.</li> <li>▪ Increased participation in Women's Strength and Balance Exercise Classes.</li> <li>▪ Client/Carers assessment completed to determine eligibility.</li> <li>▪ Carers attended training facilitated by Alzheimer's Australia.</li> <li>▪ In partnership with Gunnedah Aged Care Services the Alzheimer's Australia Memory Van visited Gunnedah and the theme for the day was 'Mind your Mind'.</li> <li>▪ Increased participation in the Dementia Carers Support Group.</li> <li>▪ Regular day trips in partnership with Gunnedah Community Transport.</li> <li>▪ Statistics submitted to the Department using the Alchemy software within required time frames.</li> <li>▪ Scooter information day held during Seniors Week.</li> <li>▪ Staff information day held during Seniors Week.</li> <li>▪ Staff attended appropriate training.</li> <li>▪ Dementia Day Centre clients attended the following social outings: Chinese New Year Luncheon, Keepit Dam Currabubula Art Show, Gunnedah Show and movie days.</li> <li>▪ New resources purchased for the Dementia Carers Support Group.</li> <li>▪ New exercise equipment purchased for the Gentle Exercise Program.</li> <li>▪ Social support bus trips organised for clients and carers to Bingara 'Roxy Theatre' and the 'Playhouse Hotel'.</li> </ul>	Manager Community Care	30/06/16

## Delivery Program and Operational Plan Report

			<ul style="list-style-type: none"> <li>▪ The men's exercise group went on a bus trip to Lightning Ridge in partnership with Walcha HACC.</li> <li>▪ A new lawn mowing contractor engaged which will provide a better brokerage service for clients and carers.</li> </ul>		
3.3.2.2 To achieve optimum outcomes for NRCC clients and carers in an accessible and equitable way.	In Progress	99%	<ul style="list-style-type: none"> <li>▪ All Case Managers have a full case load.</li> <li>▪ Case Managers attend case conferences.</li> <li>▪ Referrals received from appropriate service providers, comprehensive assessment is conducted ensuring the criteria is met and then referrals are prioritised.</li> <li>▪ Clients/carers are provided with services that will meet their individual needs.</li> <li>▪ Clients/carers are exited from the program when appropriate with other support services in place.</li> <li>▪ Community Aged Care Packages (CACP) Extended Aged Care at Home (EACH) have waiting lists which are prioritized in consultation with the Aged Care Assessment Team (ACAT).</li> <li>▪ Staff attended appropriate training.</li> <li>▪ Staff attended the RCG meetings and NRCC were allocated non recurrent flexible respite packages for carers.</li> <li>▪ Staff attended ONI training which is the assessment tool used.</li> </ul>	Manager Community Care	30/06/16
3.3.2.3 To efficiently and effectively manage and allocate HACC MSO resources.	In Progress	99%	<ul style="list-style-type: none"> <li>▪ Budgets monitored regularly.</li> <li>▪ Staff attended Alchemy software training which is used to produce the Minimum Data Set (MDS) which is statistical reporting tool.</li> <li>▪ Staff attend appropriate meetings.</li> <li>▪ Statistics reported to the Department within required timeframe.</li> <li>▪ Volunteer meetings held bi-monthly.</li> <li>▪ Volunteers attended training.</li> <li>▪ Staff attended training.</li> <li>▪ Alchemy was used to submit the MDS data to the Department within required timeframes.</li> <li>▪ Volunteer meetings held on manual training and WHS changes.</li> <li>▪ Presentation with client on the Strength and Balance</li> </ul>	Manager Community Care	30/06/16

## Delivery Program and Operational Plan Report

			<p>Program for HNEAH.</p> <ul style="list-style-type: none"> <li>▪ Bi-Monthly Newsletter sent to clients and carers.</li> <li>▪ Advertising on the Bush Telegraph and in Council pages in the NVI.</li> </ul>		
3.3.2.4 To efficiently and effectively manage and allocate NRCC resources.	In Progress	99%	<ul style="list-style-type: none"> <li>▪ The Compacts tender was unsuccessful (this project was funded by NSW Health).</li> <li>▪ Budgets monitored regularly.</li> <li>▪ Statistics reported to the Department within required timeframe.</li> <li>▪ A staff member is on the HACC Development Inc Board (management committee).</li> <li>▪ A staff member is the New England representative on the NSW COPS Board (peak body).</li> <li>▪ Staff attended appropriate meetings.</li> <li>▪ Staff attended appropriate training.</li> <li>▪ NRCC Project Advisory Committee meeting held quarterly.</li> <li>▪ Alt Beatty consultant reported in relation to NRCC was presented to the NRCC Project Advisory Committee.</li> <li>▪ Staff attended the RCG meetings regularly and NRCC received funding for non-recurrent and recurrent flexible respite packages to service carers over the six local government areas.</li> </ul>	Manager Community Care	30/06/16
3.3.2.5 To achieve optimum outcomes for Community Transport clients and their carers in accessible equitable way.	In Progress	99%	<ul style="list-style-type: none"> <li>▪ Client/carers assessment completed to determine eligibility.</li> <li>▪ Bus trips provided in partnership with HACC MSO and Aboriginal Elders.</li> <li>▪ Transport provided to Indigenous Children to Pre-School 5 days a week in partnership with Gunnedah Pre-School.</li> <li>▪ The Seniors Week submission to Ageing and Disability and Home Care (ADHC) was successful which will fund activities held during Seniors Week in March 2013.</li> <li>▪ A very successful Seniors Week Program was held in Gunnedah from 17/03/13 to 23/03/13 with 826 seniors attending the activities.</li> <li>▪ Services provided to clients and carers are organised in a timely, cost effective manner to suit individual needs.</li> </ul>	Manager Community Care	30/06/16

## Delivery Program and Operational Plan Report

			<ul style="list-style-type: none"> <li>A gap in service provision has been identified and transport is being requested for Narrabri and Armidale which is being provided to eligible clients and carers.</li> </ul>		
3.3.2.6 To efficiently and effectively manage and allocate Community Transport resources.	In Progress	99%	<ul style="list-style-type: none"> <li>Budget monitored regularly.</li> <li>Statistics reported to the Department within required timeframe.</li> <li>Staff attended appropriate meetings.</li> <li>Staff attended appropriate training.</li> <li>Staff attended New England Transport Forums.</li> <li>Volunteers meetings held bi-monthly.</li> <li>Volunteer's driver license and comprehensive insurance policies sighted and records updated.</li> <li>Volunteers and staff criminal record checks completed.</li> <li>A submission recurrent CTP funding has been submitted to Transport for NSW.</li> <li>A volunteers luncheon was held during Volunteers Week to thank the valued volunteers that give up their time to support this valuable community transport project.</li> <li>Volunteer meetings held in partnership with HACC MSO.</li> <li>Community transport promoted by guest speaking at War Widow meeting.</li> <li>Community transport promoted in the Council page in NVI.</li> <li>Submission for recurrent CTP funding successful and these funds will be used to support the disadvantaged youth of Gunnedah to participate in the BackTrack program.</li> </ul>	Manager Community Care	30/06/16

<b>STRATEGY</b>					
<b>3.3.3 Remove any impediments to, and encourage the supply of affordable housing.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.3.3.2 Continue to participate in forums and initiatives aimed at supporting the disadvantaged members of the community.	Ongoing		<ul style="list-style-type: none"> <li>Various forums attended and communication with individual community members and groups. Further insight has been gained via attendance at the Special Rate Variation Community Consultation forums.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b>		<b>3.3.4 Encourage workers in the area where possible, to live in the local area.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
3.3.4.1 Maintain sufficient supply of residential land.	Ongoing		<ul style="list-style-type: none"> <li>▪ Residential strategy to be undertaken. This will include Master Plans.</li> <li>▪ Available land monitored with figures taken from development application processing.</li> </ul>	Manager Development and Planning	30/06/16

**Goal: 3 Retaining Our Quality of Life**

**Outcome: 3.4 Villages are sustainable.**

<b>STRATEGY</b>		<b>3.4.1 Implement initiatives for encouraging vital, friendly well serviced villages with a view to retaining the unique identity of each location.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
3.4.1.1 Encourage participation in village progress association's to improve village amenity.	Ongoing		<ul style="list-style-type: none"> <li>▪ Working with village Progress Associations in respect to Halls and parks, this is undertaken through contracts with progress associations for village maintenance and providing improvements within the maintenance program for village halls.</li> <li>▪ Ongoing process, the current situation is acceptable to the villages and is working well.</li> </ul>	Manager Public Facilities	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b>		<b>3.4.2 Encourage involvement of village residents in village improvement programs.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
3.4.2.1 Support the operation of village progress associations.	Ongoing		<ul style="list-style-type: none"> <li>Support provided to progress associations with halls, parks and open space.</li> <li>Ongoing process of consultation with village progress groups which is working well.</li> </ul>	Manager Public Facilities	30/06/16
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.4.2.2 Work with village progress associations to develop village specific plans to address local issues.	Not Started		<ul style="list-style-type: none"> <li>Attendance at village locations in the Special Rate Variation Community Consultation.</li> </ul>	Manager Community Planning and Development	30/06/16

**Goal: 3 Retaining Our Quality of Life**

**Outcome: 3.6 Reduced crime and anti-social behaviour within the Shire.**

<b>STRATEGY</b>		<b>3.6.1 Identify joint opportunities with government agencies to strengthen community self regulation and compliance with local laws.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
3.6.1.1 Enforcement of local laws and review Council policies.	Completed	100%	<ul style="list-style-type: none"> <li></li> </ul>	Manager Building and Environment	30/06/16

<b>STRATEGY</b>		<b>3.6.2 Increase community use of major areas by encouraging appropriate activity and use of public places during the weekends and at night.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
3.6.2.1 Maintain facilities at a level that entices increased patronage.	Ongoing		<ul style="list-style-type: none"> <li>The community use of public places are well patronised, bookings of areas are undertaken through the facility agreement process to identify use and community requirements.</li> <li>User satisfaction at high level.</li> </ul>	Manager Public Facilities	30/06/13



## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 3.6.3 Encourage crime prevention by incorporating appropriate design principles in new development.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
3.6.3.1 Ensure compliance with the provisions of Council's Development Control Plan.	Ongoing		<ul style="list-style-type: none"> <li>Implemented with development application assessment.</li> </ul>	Manager Development and Planning	30/06/16

<b>STRATEGY</b> 3.6.4 Working in partnership with state government and local organisations to identify and develop solutions to address anti-social behaviour including alcohol related incidents.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.6.4.1 Support the Crime Prevention Committee.	Ongoing		<ul style="list-style-type: none"> <li>CCTV Stage 2 project management and implementation.</li> <li>Meetings held with secretarial support given to the Committee.</li> <li>Investigations into Community Drug Action Teams in the local area and a report provided to Crime Prevention Meeting for consideration.</li> <li>Change of meeting dates as per Council resolution, meetings now held first Tuesday bi-monthly. Nomination for two youth representatives received and accepted by the Committee.</li> <li>Work in the coming year to develop a Crime Prevention Plan.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 3.6.5 Investigate and implement strategies to reduce vandalism across the Shire.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.6.5.1 CCTV Gunnedah CBD surveillance system.	Completed	100%	<ul style="list-style-type: none"> <li>Stage II of the Gunnedah CBD CCTV system has been implemented and is currently operational. There are now 17 cameras in operation in the CBD and footage request from the Police are met within appropriate timeframes. A new CCTV operating manual was developed by the Information Technology department. This manual was provided to the Gunnedah Police and includes maps, cameras, screen</li> </ul>	Manager Information Services	30/06/15

## Delivery Program and Operational Plan Report

			shots, footage request procedures, etc. The Manager Community Planning and Development is seeking opportunities for grant funding in relation to future expansion of the project.		
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**Goal: 3 Retaining Our Quality of Life**

**Outcome: 3.7 Our younger people attracted, retained and developed.**

<b>STRATEGY 3.7.1 Develop creative activities for young people after school and during school holidays.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.7.1.1 Implement and action State and Federal Government youth programs and plans that have been adopted by Council.	Ongoing		<ul style="list-style-type: none"> <li>▪ Youth Week grant application submitted, received and acquitted 2012.</li> <li>▪ Homework Centre operational over four school terms.</li> <li>▪ Working in partnership with PCYC to investigate a Friday night drop in centre.</li> <li>▪ Networking and training opportunities attended in the local area to keep up to date with current programs and services.</li> </ul>	Manager Community Planning and Development	30/06/16
3.7.1.2 Provide quality youth services that are comprehensive, responsible and satisfies the needs of the community.	Ongoing		<ul style="list-style-type: none"> <li>▪ School holiday program implemented over four holiday periods.</li> <li>▪ Survey produced for youth input into school holiday program with ideas incorporated into programs where possible.</li> <li>▪ Activities include ten pin bowling, move day for outreach areas, BBQ at Gunnedah Skate Park, table tennis, sing star, Wii competitions, art and craft, library story and craft, tennis coaching. Youth Week all night movie night, walk up little porcupine and free sausage sizzle, craft and painting, circus school, kids zone and marsupial park, drum beat, fitness in the park, smoothie making and biscuit decorating.</li> <li>▪ Procedure for booking of school holiday program has been completed and communicated to administration staff.</li> <li>▪ Support given to Youth Noise Project.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

			<ul style="list-style-type: none"> <li>▪ Position of Youth Development Officer advertised and vacancy filled.</li> <li>▪ Brochure developed for youth and community hub.</li> <li>▪ Follow up and suspension centre in progress.</li> <li>▪ Accommodation meetings attended.</li> <li>▪ Youth interagency meetings hosted and attended.</li> <li>▪ Events include: Aboriginal Cultural Exchange, Heritage Week, Youth Week and A Fun Day with Gunnedah Family Support involved, Tambar Springs and Mullaley children.</li> </ul>		
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<b>STRATEGY</b>		<b>3.7.2 Encourage and develop strategies to attract young people and families to our area to maintain the population balance.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.7.2.1 Efficiently and effectively manage and allocate youth resources.	Ongoing		<ul style="list-style-type: none"> <li>▪ Reporting on clients assisted, referral and information provided in addition to networking with various organisations with a view to providing services to clients.</li> <li>▪ Portal reporting for the community hub project is completed for the period.</li> <li>▪ School holiday program has been developed for the four periods and sent to all schools in the area as well as outreach schools such as Curlewis, Mullaley, Tambar Springs and Carroll.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

**Goal: 3 Retaining Our Quality of Life**

**Outcome: 3.8 Entertainment facilities, cultural development opportunities, equipment and stimulation for community member of all ages.**

STRATEGY		3.8.1 Provide innovative and enhanced library services using multimedia options that encourage lifelong learning.			
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.8.1.1 Efficiently and effectively manage and allocate library resources.	Ongoing		<ul style="list-style-type: none"> <li>▪ Librarian attended NSW Public Library Conference and AGM.</li> <li>▪ Visits to Tamworth Library, the State Library of NSW and Lane Cove Library to introduce new Librarian to professional networks complete.</li> <li>▪ A procedure manual is being prepared outlining all library procedures, for the use of all staff.</li> <li>▪ Review of money handling procedures and emergency procedures manual for the library is complete.</li> <li>▪ In service training underway with all staff learning story telling techniques and cross training in other areas, such as cataloguing and processing new materials.</li> <li>▪ Home library service provided with the program under review for expansion in 2013/14.</li> <li>▪ Family History Group had 5 workshops.</li> <li>▪ Storytelling sessions started for Curlewis library and occur each Monday.</li> <li>▪ Library lines in the local paper introduced in June 2013 with people coming into the library requesting material featured.</li> <li>▪ Storytelling four times a month has attracted consistent bookings.</li> <li>▪ Gunnedah Shire Library has put forward interest in participating in the e-smart library program concept.</li> <li>▪ Return chute has been installed with data being manually collected on usage.</li> <li>▪ The young adult fiction, junior fiction, junior picture books and the romance sections of the library have been weeded of all old and used material.</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

			<ul style="list-style-type: none"> <li>Library materials ordering for this financial year approximately 600 new books have been added to the stock.</li> <li>Pediatric and Maternity Support (PRAMS) made a donation of children's picture books.</li> </ul>		
3.8.1.2 Provide quality library service which is comprehensive, up to date and satisfies the needs of the community.	Ongoing		<ul style="list-style-type: none"> <li>A Story Time Club has been developed, parents are advised through emails and mail of story time sessions, school holiday activities and other activities as related. All school holiday sessions booked out.</li> <li>The library received a donation of large print and audio books from a supplier and other donations from Lane Cove Library.</li> <li>Three new companies have been added to the preferred suppliers list.</li> <li>The reviewing of the collection remains an ongoing project in line with the Collection Policy.</li> <li>Periodical collections will be evaluated in the coming year.</li> <li>A storytelling/library visit program was instigated each Monday afternoon at Curlewis with all children from the Ooranga preschool and Curlewis Primary School attending. A fortnightly exchange of materials has been carried out on a regular basis.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b>					
<b>3.8.2 Review Council and community programs and facilities in maximising the participation of all community members.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.8.2.1 Effectively and efficiently manage and allocate resources within the Civic Centre.	Ongoing		<ul style="list-style-type: none"> <li>Maintained Civic box office, banking and other financial reports as required.</li> <li>One casual projectionist interviewed and appointed.</li> <li>All Civic staff have completed drug and alcohol training, manual handling course and one staff member also completed a working at heights course.</li> <li>Regular meetings with Civic staff, and more infrequently with casual staff on a one-to-one basis to update on new procedures and activities at the Civic.</li> <li>Facilitated the introduction of digital projection and appropriate timely training for the use of the new</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

			<ul style="list-style-type: none"> <li>equipment.</li> <li>Monitored roster to ensure casual staff able to meet needs of advertised services.</li> <li>Town Hall chairs (140) have been delivered.</li> </ul>		
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<b>STRATEGY</b> 3.8.3 Improve the marketing and promotion of existing facilities to people from different demographic groups.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.8.3.1 Review and update Council's webpage weekly to ensure accurate and timely information on programs and events offered by Council.	Ongoing		<ul style="list-style-type: none"> <li>Council website information is ongoing for the Community Planning and Development Department with items placed on Council's website when event or information becomes available. Updated as required.</li> </ul>	Manager Community Planning and Development	30/06/16

**Goal: 3 Retaining Our Quality of Life**

**Outcome: 3.9 Enhanced delivery of key services within our villages.**

<b>STRATEGY</b> 3.9.1 Review programs and facilities available in villages that increase the participation of all community members.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
3.9.1.1 Implement the administration buildings capital works program.	Ongoing		<ul style="list-style-type: none"> <li>Breeza park toilet block project completed.</li> <li>Mullaley Hall kitchen completed.</li> <li>Carroll Hall completed.</li> <li>Town Hall second storey continuing, additional funding approved by Council, works now completed.</li> <li>Town Hall toilet block etc project additional funding approved by Council, contractor notified, project cannot start until after June due to Town Hall bookings, disabled ramp complete. Stage II will commence 11/06/13, project is now underway and completion date is early August.</li> </ul>	Manager Public Facilities	30/06/16
3.9.1.2 Implement the commercial property building capital works program.	Completed	100%	<ul style="list-style-type: none"> <li>No works identified.</li> </ul>	Manager Public Facilities	30/06/16
3.9.1.3 Implement the community housing building capital works	Not Started		<ul style="list-style-type: none"> <li>No capital projects identified.</li> </ul>	Manager Public Facilities	30/06/16

## Delivery Program and Operational Plan Report

program.					
3.9.1.4 Implement the public halls and centres buildings capital works program.	In Progress	30%	<ul style="list-style-type: none"> <li>▪ Capital works projects started.</li> <li>▪ Town Hall restructure completed. A report has been completed by Director for Council approval of additional funding to complete the project which has been approved.</li> <li>▪ Ground floor works completed.</li> <li>▪ Second storey works completed.</li> <li>▪ Disabled ramp completed.</li> <li>▪ Stage II Town Hall to commence on 11/06/13, work is now underway and due for completion early August.</li> </ul>	Manager Public Facilities	30/06/16
3.9.1.5 Implement the swimming pools building capital works program.	Not Started		<ul style="list-style-type: none"> <li>▪ No capital works identified this financial year due to renewal upgrade program starting in 2013/14.</li> </ul>	Manager Public Facilities	30/06/16

**Goal: 3 Retaining Our Quality of Life**

**Outcome: 3.10 Recognise and Support our Cultural Activities**

<b>STRATEGY</b>					
<i>3.10.1 Support and promote Dorothea Mackellar National Poetry Competition, celebration of NAIDOC Week, the Red Chief Relief, the Oxleys Memorials, Ben Hall's Wall and the 150<sup>0</sup> Meridan.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.10.1.1 Coordinate and promote events and initiatives that are community development and cultural related.	Ongoing		<ul style="list-style-type: none"> <li>▪ Participation in Local Government Week committee including the cinema screening of Cats and Dogs, Find a word and the display of past Mayors of the region.</li> <li>▪ Provided advice on issues relating to FilmTrac, Art Gallery Working Group, CircusTrac, DramTrac and art classes and reinstatement of Art on Film program.</li> <li>▪ Essential Energy report in relation to gallery lighting has been received.</li> <li>▪ Supported Co-Opera's outdoor performance at Rossmar Park of Die Fledermaus in April 2013. Ongoing discussion about the front of the Civic Gallery with TRAC. At this stage a sub-committee is to meet in January to initiate the process of design and drawings for submission to Council.</li> <li>▪ Gallery activities program for children being put</li> </ul>	Manager Community Planning and Development	30/06/16

## Delivery Program and Operational Plan Report

			<p>together with plans to engage two local artists to conduct this program, possibly joint project Cultural Programs/TRAC.</p> <ul style="list-style-type: none"> <li>▪ Discussion at TRAC meeting in November/December about seeking funding for installation of the Water Feature in front of the Civic – nil action to date.</li> <li>▪ DramTRAC met to discuss 2013 program of 2 major productions and 3-4 short pieces, no dates as yet.</li> </ul>		
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<b>STRATEGY</b> 3.10.2 Assess opportunities for better use, functionality and accessibility of existing cultural facilities and spaces.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.10.2.1 Efficiently and effectively manage and allocate community development and cultural resources.	Ongoing		<ul style="list-style-type: none"> <li>▪ Workshop with Council on the required rate of return for the Cultural Precinct. Proposed fees and charges advertised June 2013.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 3.10.3 Recognise and resource Council's role in supporting and facilitating arts and cultural programs in partnership with the community.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.10.3.1 Coordinate and promote effective and sustainable community development and cultural programs and assist community organisations to build capacity.	Ongoing		<ul style="list-style-type: none"> <li>▪ Two Rivers Arts Council supported by staff with meeting attendance when required.</li> <li>▪ Dorothea Mackellar Memorial Society agreement completed and payment processed.</li> <li>▪ Assistance provided to Porchetta Day.</li> <li>▪ Attending community meetings when required.</li> <li>▪ Grant workshop delivered to community groups.</li> <li>▪ Community development position advertised and interviews conducted.</li> </ul>	Manager Community Planning and Development	30/06/16

<b>STRATEGY</b> 3.10.5 Assess opportunities for funding for existing or identified cultural activities.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.10.5.1 Continue to advocate for and administer grant funding to support cultural activities in Gunnedah Shire.	Ongoing		<ul style="list-style-type: none"> <li>▪ Assisted TRAC with CASP grant application for CircuisTRAC – successful \$1200.</li> <li>▪ Assisted Gunnedah Historical Society with Museums</li> </ul>	Manager Community Planning and Development	30/06/16



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			and Galleries grant application – successful \$1200. <ul style="list-style-type: none"> <li>▪ Working with Gunnedah Conservatorium and Gunnedah Eisteddfod on acoustic improvement to Town Hall and purchase of portable staging, sound equipment and choral risers from Shenhua Community fund grant.</li> </ul>		
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**Goal: 3 Retaining Our Quality of Life**

**Outcome: 3.12 Create opportunities for people to participate in active and healthy recreational activities.**

<b>STRATEGY</b>		<b>3.12.1 Encourage cycling and walking through developing safe tracks and paths.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
3.12.1.1 Encourage the use of the existing cycleway/walking network with user safety a priority design characteristics.	Ongoing		<ul style="list-style-type: none"> <li>▪ Community access to reserves maintained through pathway/cycleway network. GULCC support this access through maintenance in Porcupine Reserve.</li> <li>▪ Access to Namoi River improved through construction of Namoi Parklands associated environmental work.</li> <li>▪ Provision of embellishment such as exercise equipment encourages use of cycleways.</li> </ul>	Manager Public Facilities	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 3.12.2 Identify new activities, promotions and incentives to attract a broad range of people to use recreational areas and open space.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>COMMUNITY AND CORPORATE SERVICES</b>					
3.12.2.1 Provide financial assistance to community and sporting groups with Section 356 Community and Sports Small Grants program.	Ongoing		<ul style="list-style-type: none"> <li>▪ Section 356 Community and Sports Small Grants launch, advertised, closed and culled.</li> <li>▪ Presentation ceremony to 12.</li> <li>▪ Successful community groups held August 2012.</li> <li>▪ 2013/14 Section 356 Community and Sports Small Grants advertised in May/June 2013.</li> </ul>	Manager Community Planning and Development	30/06/16

**Goal: 4 Protecting and Enjoying Our Beautiful Surrounds**

**Outcome: 4.1 Greater balance between development and environmental protection.**

<b>STRATEGY</b> 4.1.1 Investigate and promote incentives for reductions in energy and water consumption in developments.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.1.1.1 Ensure BASIX Certificate requirements are completed prior to occupation of a dwelling.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Prior to an Occupation Certificate being issued compliance with all BASIX Certificate requirements is confirmed.</li> </ul>	Manager Building and Environment	30/06/16

<b>STRATEGY</b> 4.1.2 Ensure adequate green space in residential developments and encourage green space in commercial developments.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.1.2.1 Issue correspondence or notices to clean up allotments of land.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Up until end of June 2013 90% of letters or notices have been issued with seven days of complaint being received.</li> </ul>	Manager Building and Environment	30/06/16
4.1.2.2 Issue correspondence or notices to remediate contaminated land.	Completed	100%	<ul style="list-style-type: none"> <li>▪ No environmental issues reported for the month of June.</li> </ul>	Manager Building and Environment	30/06/16
4.1.2.3 Implement Council's Development Control Plan with regard to provision and location of open space areas.	Ongoing		<ul style="list-style-type: none"> <li>▪ Incorporated into development assessment.</li> </ul>	Manager Development and Planning	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 4.1.3 <i>Ensure the green spaces support and encourage our valuable koala population to traverse the area and encourage animal health and breeding.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.1.3.1 Maintain Council owned land in accordance with service levels and liability requirements.	Ongoing		<ul style="list-style-type: none"> <li>▪ Ongoing process, land management plans have been developed and adopted by Council.</li> <li>▪ Council land under public facilities is maintained as per these plans.</li> </ul>	Manager Public Facilities	30/06/16

<b>STRATEGY</b> 4.1.4 <i>Lobby for planning controls that balance the need for mining, agriculture and provision of the environment.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.1.4.1 Review major projects when on public exhibition.	Ongoing		<ul style="list-style-type: none"> <li>▪ Submissions prepared for Watermark and Vickery Coal projects.</li> </ul>	Manager Development and Planning	30/06/16

**Goal: 4 Protecting and Enjoying Our Beautiful Surrounds**

**Outcome: 4.2 Enhance the coverage of native vegetation within the Shire.**

<b>STRATEGY</b> 4.2.1 <i>Develop a community education program to encourage residents and visitors to reduce their impact on vegetation including the management of pests and weeds.</i>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
4.2.1.1 Develop and implement education program on noxious weeds for the community.	Completed	100%		Manager Works	30/06/13

## Delivery Program and Operational Plan Report

<b>STRATEGY</b>		<b>4.2.2 Continue to develop and implement management and rehabilitation programs with high priority to wildlife corridors, stands of remnant vegetation and significant natural landscapes and soil types.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
4.2.2.1 Identify and provide noxious weed spraying services to the community.	Ongoing		<ul style="list-style-type: none"> <li>▪ Planning underway for Ag-Quip community engagement.</li> <li>▪ Since finding Alligator Weed in the Namoi River, staff have: inspected the Namoi River twice (and again next month); organised regional inspections of all dams rivers; generated over \$80,000 in grants (for A/W); overseen media campaigns.</li> <li>▪ Educational and awareness program this financial year include: alligator weed field day, Carroll; 8 newspaper articles; advertisements and articles in North West Fishing Magazine and Landcare Journals; TV commercials running all through November/December; television interview with NBN; radio interview with ABC; Ag-Quip handed out 300 weed booklets developed by regional committee; displays at Namoi Cotton meetings.</li> </ul>	Director Infrastructure Services	30/06/13

<b>STRATEGY</b>		<b>4.2.3 Encourage cooperation between industry (including mining) and environmental groups to rehabilitate negatively impacted areas.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.2.3.1 Involvement as a stakeholder in the NSW Major Projects Assessment System to assist in the achievement of environmental outcomes through participation of environmental organisations.	Not Started		<ul style="list-style-type: none"> <li>▪ Submission to Major Project Assessment.</li> <li>▪ Attendance at regional information sessions.</li> </ul>	Manager Development and Planning	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b>		<b>4.2.4 Review management systems for effective management of brush fires and the potential threats to residential areas.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
4.2.4.1 Maintain bushfire protection zones around urban areas.	Ongoing		<ul style="list-style-type: none"> <li>Programmed works to complete Porcupine Hill fire trail to Everleigh Road. RFS plant serviced. Neighbourhood safer places reviewed for all communities.</li> </ul>	Director Infrastructure Services	30/06/13
4.2.4.2 Review and complete annual Emergency Services Maintenance Plan	Completed	100%		Director Infrastructure Services	30/06/13

**Goal: 4 Protecting and Enjoying Our Beautiful Surrounds**

**Outcome: 4.3 Secure our native fauna and encourage biodiversity in the Gunnedah Shire.**

<b>STRATEGY</b>		<b>4.3.1 Enhance and increase wildlife habitat on public and private land.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.3.1.1 Continue to investigate funding available and funding opportunities with Namoi Catchment Management Authority.	Not Started		<ul style="list-style-type: none"> <li>Discussion at NLGG meeting in September and December 2012 and May 2013.</li> </ul>	Manager Development and Planning.	30/06/13

<b>STRATEGY</b>		<b>4.3.2 Identify and protect local population of threatened species.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.3.2.1 Liaise with the appropriate stage government agencies to identify threatened species and implement development control provisions to facilitate in their protection.	Ongoing		<ul style="list-style-type: none"> <li>Threatened species identified by State Government Agency. Consideration given when assessing applications.</li> </ul>	Manager Development and Planning	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 4.3.3 Provide the Shire with strategies to protect and nurture the koala population.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.3.3.1 Complete Koala Plan of Management	In Progress	30%	<ul style="list-style-type: none"> <li>▪ Draft preliminary data collection and review report completed. To be reported to Council. Field survey 80% complete.</li> <li>▪ Draft report completed, consultation with contractor prior to adoption required.</li> </ul>	Manager Development and Planning	30/12/13

**Goal: 4 Protecting and Enjoying Our Beautiful Surrounds**

**Outcome: 4.4 A secure and high quality water supply.**

<b>STRATEGY</b> 4.4.1 Lobby government and participate in reviews and catchment management partnerships.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.4.1.1 Participation in the Namoi Local Government Group.	Ongoing		<ul style="list-style-type: none"> <li>▪ Attended quarterly meetings of NLGG.</li> </ul>	Manager Development and Planning	30/06/16

<b>STRATEGY</b> 4.4.2 Implement catchment management strategies to protect and rehabilitate waterways, artesian and river supplies.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.4.2.1 Work with Namoi Catchment Management Authority, Office of Environment and Heritage, Department of Primary Industries and the Office of Water to achieve catchment management strategy outcomes.	Ongoing		<ul style="list-style-type: none"> <li>▪ Attended quarterly meetings of NLGG.</li> </ul>	Manager Development and Planning	30/06/16

**STRATEGY** 4.4.3 Ongoing community education campaign about water sustainability.

## Delivery Program and Operational Plan Report

<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.4.3.1 Utilise existing resources to develop an education strategy.	Completed	100%		Manager Building and Environment	30/06/16

<b>STRATEGY</b>		<b>4.4.4 A secure and high quality water supply.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
4.4.4.1 Investigate stormwater harvesting options.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13
4.4.4.2 Implement stormwater management education program.	Not Started		<ul style="list-style-type: none"> <li>▪ Investigating processes.</li> <li>▪ Reviewing.</li> </ul>	Manager Works	30/06/13

<b>STRATEGY</b>		<b>4.4.5 Secure a permanent water allocation to a level that will ensure that our community is sustainable and allows for future growth.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>INFRASTRUCTURE SERVICES</b>					
4.4.5.1 Permanent water allocation secured.	Ongoing			Water Services Manager	30/06/13

<b>STRATEGY</b>		<b>4.4.6 Provide education and technology to reduce the amount of rubbish entering our waterways.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.4.6.1 Development education strategies in consultation with Northern Inland Regional Waste.	Completed	100%	<ul style="list-style-type: none"> <li>▪ Three education strategies have been completed for the year.</li> </ul>	Manager Building and Environment	30/06/16

## Delivery Program and Operational Plan Report

**Goal: 4 Protecting and Enjoying Our Beautiful Surrounds**

**Outcome: 4.5 Protect our heritage.**

<b>STRATEGY</b>		<b>4.5.1 Assess impact of flooding on the community.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.5.1.1 Complete Blackjack Creek Riparian Corridor/Channel Reconstruction.	In Progress	80%	<ul style="list-style-type: none"> <li>▪ Stage I completed.</li> <li>▪ Stage II completed and going to August Council meeting for consideration.</li> <li>▪ Revised completion timeframe following discussion with Neal Albert of OEH. Final report to be considered at the December Council meeting.</li> </ul>	Manager Development and Planning	30/12/14

**Goal: 4 Protecting and Enjoying Our Beautiful Surrounds**

**Outcome: 4.6 Investment in new technologies and renewable energy.**

<b>STRATEGY</b>		<b>4.6.1 Lobby the state and federal governments for greater investment in renewable energy operations.</b>			
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.6.1.1 In partnership with Namoi Councils, and Namoi Local Government group, seek resources from government agencies to facilitate investment.	Not Started		<ul style="list-style-type: none"> <li>▪</li> </ul>	Manager Building and Environment	30/06/16



## Delivery Program and Operational Plan Report

**Goal: 4 Protecting and Enjoying Our Beautiful Surrounds**

**Outcome: 4.7 Dealing with our waste.**

<b>STRATEGY</b> 4.7.1 Regular and efficient recycling service.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.7.1.1 Investigate the provision of a commercial recycling service.	Completed	100%	<ul style="list-style-type: none"> <li>Analysis of options undertaken.</li> </ul>	Manager Building and Environment	30/06/13

<b>STRATEGY</b> 4.7.2 Identify opportunities for increasing community recycling both volume and type of waste.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.7.2.1 Conduct community education campaigns promoting the benefits of recycling.	In Progress	66%	<ul style="list-style-type: none"> <li>Three education campaigns have been completed for the year.</li> </ul>	Manager Building and Environment	30/06/16

<b>STRATEGY</b> 4.7.4 Develop and implement a strategy that provides for future waste disposal.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.7.4.1 Develop a new landfill cell at the Gunnedah Waste Management Facility.	Completed	100%	<ul style="list-style-type: none"> <li>Works associated with the creation of a new cell/filling area have been completed.</li> </ul>	Manager Building and Environment	30/06/13

## Delivery Program and Operational Plan Report

**Goal: 4 Protecting and Enjoying Our Beautiful Surrounds**

**Outcome: 4.8 Manage our exposure and contribution to the changing climate.**

<b>STRATEGY</b> 4.8.1 Develop strategies to address climate change.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.8.1.1 Enforce BASIX compliance.	In Progress	92%	<ul style="list-style-type: none"> <li>Prior to issuing Occupation Certificates compliance with all BASIC requirement has been noted.</li> </ul>	Manager Building and Environment	30/06/16
4.8.1.2 Partner with Namoi Councils and Namoi Local Government group as a regional organisation to facilitate in development and review local and regional strategies.	Not Started			Manager Building and Environment	30/06/16

<b>STRATEGY</b> 4.8.2 Implement a comprehensive education program to promote sustainable living including sustainable environmental practices for homes, workplaces and public and open spaces.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.8.2.1 Liaise with Namoi Councils in the development of an education program.	Not Started			Manager Building and Environment	30/06/16

<b>STRATEGY</b> 4.8.3 Reduce the energy consumption of Council as an organisation.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.8.3.1 Review energy consumption of Council's administration buildings.	In Progress	80%	<ul style="list-style-type: none"> <li>Ongoing as funds are available.</li> <li>Currently trialing new energy efficient fluro lighting in administration building and down light in the Civic. Property Services Officer has attended a seminar on energy efficiency further implementation of energy efficient processes will be undertake as finances and resources are available.</li> </ul>	Manager Public Facilities	30/06/16
4.8.3.2 Review energy consumption of Council's commercial properties.	Completed	100%	<ul style="list-style-type: none"> <li>Ongoing process as funding is available, new energy efficient down lights installed at the Creative Arts</li> </ul>	Manager Public Facilities	30/06/16

## Delivery Program and Operational Plan Report

			<p>Centre and Civic Theatre.</p> <ul style="list-style-type: none"> <li>Property Services Officer attended seminar on energy efficiency.</li> <li>Implementation of energy efficient processes will be undertaken as finances and resources are available.</li> </ul>		
4.8.3.3 Review energy consumption of Council's community housing.	Ongoing		<ul style="list-style-type: none"> <li>Ongoing as funding is available.</li> <li>Property Services Officer attended seminar on energy efficiency.</li> <li>Implementation of energy efficient processes will be undertaken as finances and resources are available.</li> </ul>	Manager Public Facilities	30/06/16
4.8.3.4 Review energy consumption of Council's public halls and centres.	Ongoing		<ul style="list-style-type: none"> <li>Ongoing as funding is available.</li> <li>Property Services Officer attended seminar on energy efficiency.</li> <li>Implementation of energy efficient processes will be undertaken as finances and resources are available.</li> <li>Energy audit undertaken on Town Hall.</li> </ul>	Manager Public Facilities	30/06/16
4.8.3.5 Review energy consumption of Council's swimming pools.	Ongoing		<ul style="list-style-type: none"> <li>Ongoing as funding is available, note complex identified to be upgraded process starting 2013/14.</li> </ul>	Manager Public Facilities	30/06/16

**Goal: 4 Protecting and Enjoying Our Beautiful Surrounds**

**Outcome: 4.9 Enhance our streetscapes in Gunnedah and Villages.**

<b>STRATEGY</b>					
<b>4.9.1 Identify and implement strategies that make streetscapes appealing and useful to visitors and residents.</b>					
<i>Actions</i>	<i>Status</i>	<i>% Complete</i>	<i>Progress Comments</i>	<i>Responsible Person</i>	<i>Comp Date</i>
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.9.1.1 Ensure future development contributes to the existing streetscapes.	Ongoing		<ul style="list-style-type: none"> <li>Implemented with development application assessment.</li> </ul>	Manager Development and Planning	30/06/16

## Delivery Program and Operational Plan Report

<b>STRATEGY</b> 4.9.2 Protect and maintain our older buildings recognising their value to our community.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.9.2.1 Encourage appropriate development of items of heritage significance.	Ongoing		<ul style="list-style-type: none"> <li>Implemented with development application assessment.</li> </ul>	Manager Development and Planning	30/06/16

<b>STRATEGY</b> 4.9.3 Investigate and act on preservation of our natural and build environment.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.9.3.1 Implement the provisions of the LEP.	Ongoing		<ul style="list-style-type: none"> <li>Implemented with development application assessment.</li> </ul>	Manager Development and Planning	30/06/16

<b>STRATEGY</b> 4.9.4 Provide attractive town entrances to Gunnedah and Villages.					
Actions	Status	% Complete	Progress Comments	Responsible Person	Comp Date
<b>PLANNING AND ENVIRONMENTAL SERVICES</b>					
4.9.4.1 Cemetery condition to remain at condition level 3 or above.	Completed	100%	<ul style="list-style-type: none"> <li>Ongoing process asset is maintained at level 3 for memorial park.</li> </ul>	Manager Public Facilities	30/06/16
4.9.4.2 Parks and gardens condition to remain at condition level 3 or above.	Ongoing		<ul style="list-style-type: none"> <li>Ongoing, maintained to this level.</li> </ul>	Manager Public Facilities	30/06/16
4.9.4.3 Sporting grounds condition to remain at condition level 3 or above.	Ongoing		<ul style="list-style-type: none"> <li>Ongoing, maintained to this level.</li> </ul>	Manager Public Facilities	30/06/16

## Statutory Information

### Capital Works Report [LG Capital Expenditure Guidelines 2010]

Gunnedah Shire Council is required to report on Capital Projects as outlined in the Capital Expenditure Guidelines. These Guidelines require reporting on the following basis:

*“Councils are required to undertake a capital expenditure review for projects that are not exempt and cost in excess of 10% of Council’s annual ordinary rates revenue or \$1 million (gst exclusive), whichever is greater. There are additional requirements for non-exempt capital projects where the project costs are expected to exceed \$10 million (gst exclusive).”*

During the 2012/13 financial year Gunnedah Shire Council had no projects that fell within these guidelines.

However, below are details of major Gunnedah Shire Council capital expenditure for 2012/13 in excess of \$150,000.

▪ Kerb and Gutter – Carroll Street	\$215,836
▪ Urban streets – Bloomfield Street Construction – Henry – Osrice Street	\$467,741
▪ Regional Roads – MR55 (Black Stump Way) – Gravel Rehabilitation	\$324,412
▪ Rural Sealed Roads – Preston Road Reconstruction	\$364,854
▪ Rural Sealed Roads – Spring Ridge Road Nea Reseal	\$267,979
▪ Rural Sealed Roads – Wean Road Reseal	\$241,150
▪ Rural Sealed Roads – Quia Road Reseal	\$261,597
▪ Rural Sealed Roads – Bluevale Road (Kangaroo Corner)	\$210,790
▪ Rural Sealed Roads – Bluevale Bridge to Old Bluevale	\$247,674
▪ Rural Unsealed Roads – SR7 Bluevale Road Rehabilitation	\$267,483
▪ Rural Unsealed Roads – Trinkey Forest Road	\$216,529
▪ Rural Unsealed Roads – Barwick Road Resheet	\$204,755
▪ Domestic Waste – Urban Cell Development	\$188,253
▪ Plant – Caterpillar 942H2 Articulated Rubber Tyre Front End Loader	\$183,780
▪ Saleyards – Yards Extension	\$291,899
▪ Gunnedah Water – Main Replacement – Barber Street	\$176,166
▪ Gunnedah Water – Reservoir – Gunnedah Roof Upgrade	\$190,464
▪ Gunnedah Sewer – Main Relining	\$250,746

### Carers Recognition [Carers Recognition Act 2010 S8(2)]

Council staff attended information sessions regarding the NSW Carers Recognition Act 2010 in Tamworth. Information was discussed with Community Care staff and passed on to the Human Resources Department of Council.

Council human resource and equal employment opportunity policies fully reflect the principles embedded in the Carers Recognition Act 2010.

Council has a carer's leave available for employees who are unable to attend work because of their caring role. If an employee has exhausted all sick leave when performing their caring role other leave may be used which enables the employee to continue in their caring role.

Under some circumstances, flexible working hours have been granted to staff which enables these employees to perform their caring role. These flexible working hours have not impacted on the operation of the business.

## Community Grants [LG (Gen) Reg cl 217(1)(a5)]

During 2012/13 Council made grants under Section 356, Local Government Act 1993, totaling \$34,198.94 to local community groups.

## Companies Controlled by Council [LG (Gen) Reg Cl 217(1)(a7)]

Council did not hold a controlling interest in any company during 2012/13.

## Companion Animal Management [LG (Gen) Reg Cl 217 (1)(f)]

Gunnedah Shire Council undertakes patrols and inspections to ensure that owners of companion animals microchip and lifetime register their animals.

Annual data is lodged with the Division of Local Government detailing animals seized, animals impounded, released, sold and euthanized. Any dog attacks are logged on the Companion Animals website giving full details of attack, description of dog, and details of owner.

With the support of local veterinary clinics Council has been actively involved in promotions to re-home impounded companion animals, in lieu of euthanizing these animals. These animals are desexed, microchipped and lifetime registered.

Council also participates in an advertising campaign to promote responsible companion animal ownership. Council has provided an off leash area for owners of companion animals.

Financial information relating to companion animal management and activities is shown below.

DESCRIPTION	ORIGINAL ESTIMATE 2012/13	ACTUALS TO JUNE 2013
Expenditure		
• Impound and control companion animals	95,859	115,425.95
• Dog and cat pound M&R	2,401	2,703
• Depreciation	1,500	1,440
• Overheads – corporate support	62,842	62,842
<b>TOTAL EXPENDITURE</b>	<b>162,602</b>	<b>182,410.95</b>
Revenues		
Companion animals – registration fees	8,066	17,984
Dogs – impounding fees	13,526	2,361
Dogs – fines and costs		15,646.71
Dogs – sales		300
<b>TOTAL REVENUES</b>	<b>21,592</b>	<b>36,291.71</b>

<b>SUMMARY OF POUND DATA</b>	<b>CATS</b>	<b>DOGS</b>	<b>TOTAL</b>
Seized and transferred to Council's facility	43	314	357
Returned to Owner	0	0	0
Dumped	0	7	7
Surrendered by owners	0	4	4
Released to Owners	0	73	73
Euthanized	41	175	216
Sold	1	3	4
Released for rehoming	1	73	74
Died at Council facility	0	1	1
Stolen or escaped from Council facility	0	0	0
Holding pending Court Action	0	0	0

## Conditions of Assets [LG Planning and Reporting Manual 2013]

Gunnedah Shire Council is responsible for asset with a current total replacement value of \$484 million and carrying value of \$295 million. These assets assist Council to deliver services to the community and provide personal and economic benefits for the area. Council is required to make decisions on where to allocate money and resources to provide and maintain assets delivering the services required. The demand for services has always been greater than the funds to provide services and a constant process of evaluation is required. This is not just in the creation of new assets, but how we manage assets already providing a service to ensure this continues.

Below is a summary of the conditions of major classes of assets held by Gunnedah Shire Council. Council has adopted the Strategic Asset Management Plans which outlines in detail the current position of these asset categories and Special Schedule 7 of the Financial Statements which are included within this Annual Report summarises the condition of assets.

### General Condition Assessment:

General Condition Assessment are as follows:

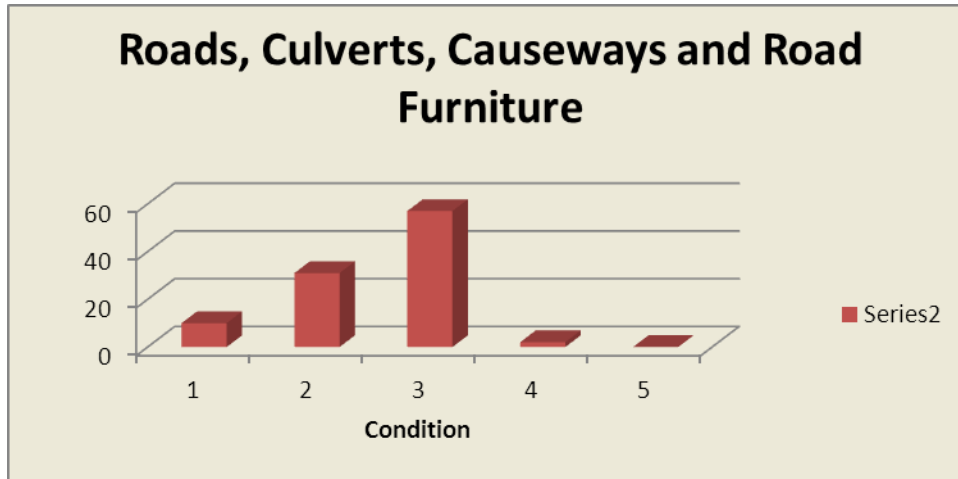
1	Excellent Condition
2	Good Condition
3	Average Condition
4	Poor Condition
5	Very Poor Condition

### Roads, Culverts, Causeways and Road Furniture:

Council's Roads, Culverts, Causeways and Road Furniture have a Current Replacement Value of \$208.6 million with a written down value of \$123.3 million. The most recent valuation for this class of assets was in June 2010. The Roads are classed as average condition. The annualised Maintenance/Renewal cost is approximately \$9.81 million. During the 2012/13 year Council has spent \$6.6 million on Road Maintenance and Renewals.

The attached table outlines Councils Program for the next 4 years:

	2013/14	2014/15	2015/16	2016/17
Maintenance and Operations	\$8,730,178	\$9,148,417	\$9,586,181	\$10,002,327
Asset Renewal	\$5,471,393	\$4,714,040	\$4,950,481	\$5,032,199

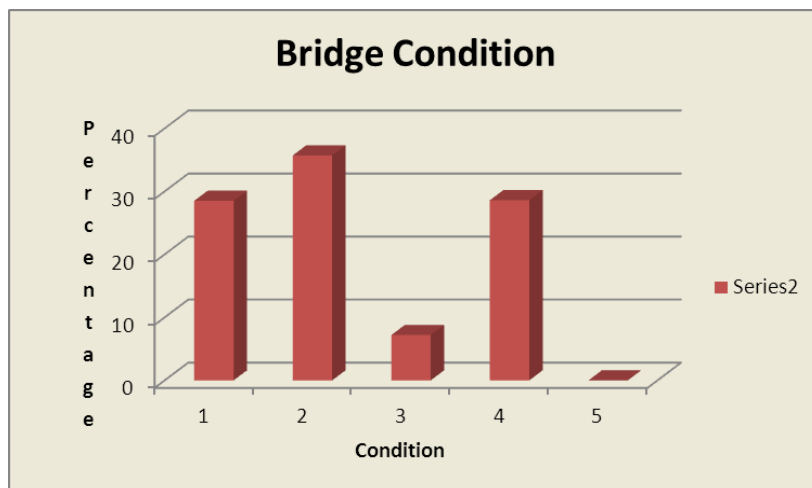


**Bridges:**

Council has 14 Bridges within the Shire which consist of 11 concrete bridges and 3 wooden bridges. The Current Replacement Cost of the bridges is \$11.99 million with a written down value of \$6.8 million. The bridges were valued in June 2010. The Annualised maintenance/renewal cost is approximately \$119,000 with current maintenance funding of \$10,000. Simpson’s bridge is planned for replacement in the 2015/16 year at a cost of \$1.37million. During 2012/13 there was no additional capital expenditure on the bridges and maintenance cost was \$929.

The attached table outlines Councils Program for the next 4 years:

	2013/14	2014/15	2015/16	2016/17
Maintenance and Operations	\$112,686	\$117,020	\$121,527	\$126,084
Asset Renewal	\$40,000	-	\$1,370,000	-



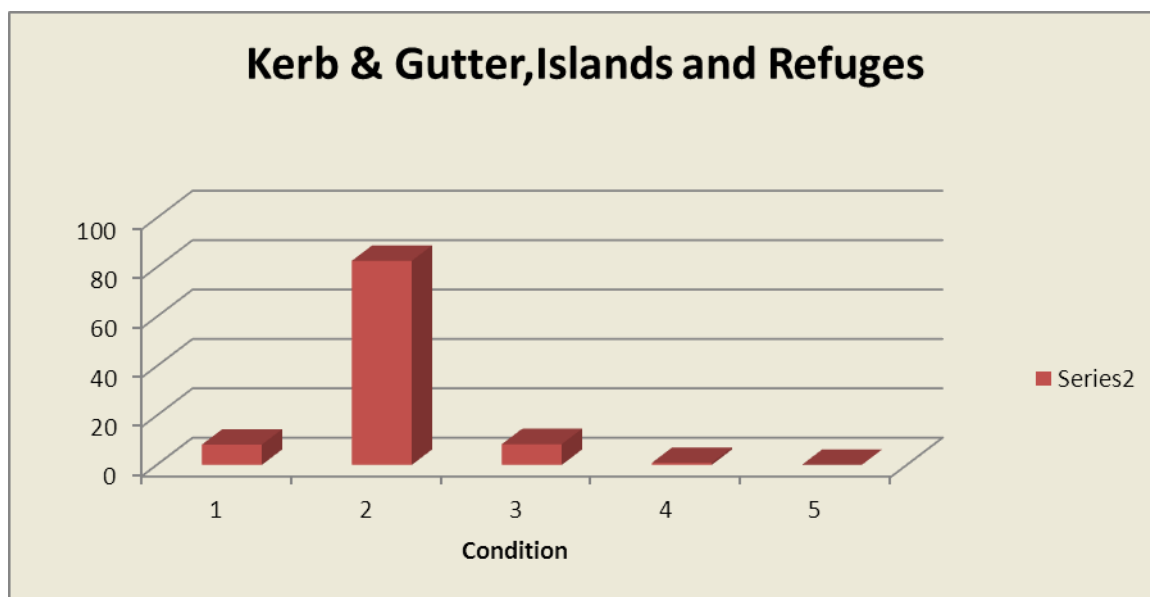


**Kerb and Gutter:**

Council is responsible for maintaining Kerb and Gutter to a length of 134.67km. The Current Replacement Value of Kerb and Gutter is \$23.7 million with a written down value of \$12.4 million. The valuation of the Kerb and Gutter was undertaken in June 2010. The cost to bring the assets up to standard is \$525,000 and required maintenance/renewal cost of \$330,000. There is a current funding gap of \$235,000. During 2012/13 council spent on \$339,784 on renewal works and \$23,676 on asset maintenance.

The attached table outlines Councils Program for the next 4 years:

	2013/14	2014/15	2015/16	2016/17
Maintenance and Operations	\$322,199	\$334,504	\$347,295	\$360,260
Asset Renewal	\$370,800	\$381,924	\$393,382	\$405,183

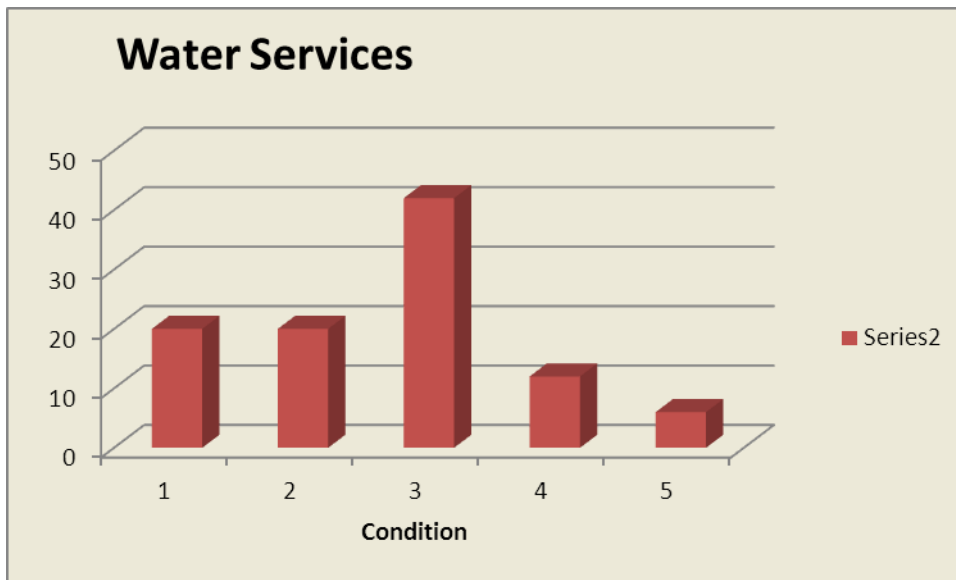


**Water Services:**

Council has four Water Supplies being Gunnedah, Curlewis, Mullaley and Tambar Springs. The Water Services network is 199.23km long. The Current Replacement Value of the Water Systems is \$60.4 million with a written down value of \$36.3 million. The valuation of the Water System was carried out in 2012 by Asset Val. The Annualised maintenance and renewal cost is \$2.2 million. These are covered by the Water Annual Fees and User Charges. The graph shows the Water Systems in an average to good position. During the 2012/13 Council has spent \$409,567 on asset renewals and \$1,998,000 on maintenance and operations.

The attached table outlines Councils Program for the next 4 years:

	2013/14	2014/15	2015/16	2016/17
Maintenance and Operations	\$2,854,993	\$2,991,579	\$3,132,039	\$3,241,202
Asset Renewal	\$849,500	\$532,703	\$1,099,522	\$570,979
New Assets	\$2,250,000	-	-	-

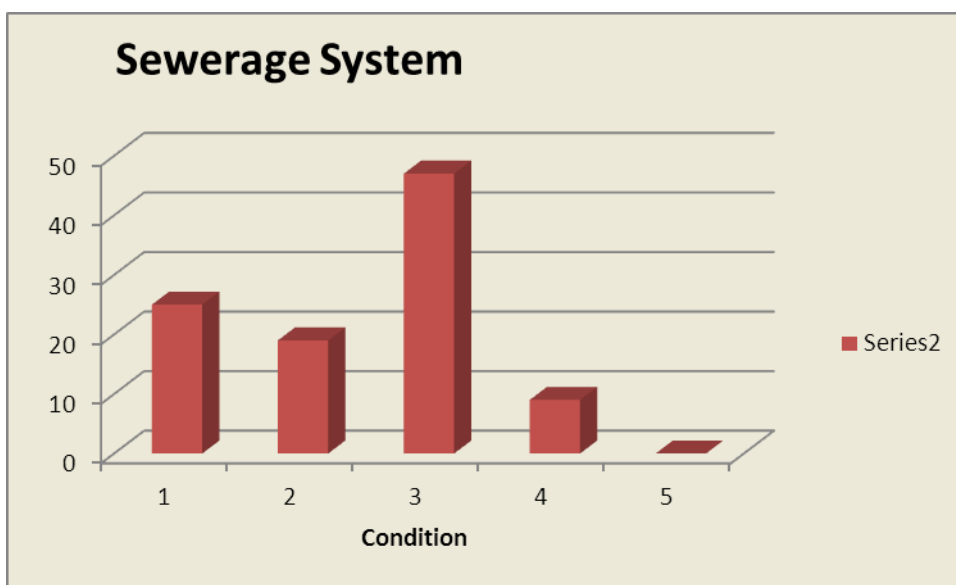


**Sewerage System:**

Council has two Sewerage Schemes being the Gunnedah and Curlewis. The Sewerage Schemes have 116.58 km of pipelines plus Treatment Works. The Current Replacement Value of the Sewerage Schemes is \$48.6 million with a written down value of \$28.8 million. The valuations are based on the 2012 Asset Valuation by Asset Val. The Annualised maintenance and renewal cost is \$3.2 million. These are covered by Annual charges and User Fees of the Schemes. There is a major upgrade planned in the Operational Plan in 2015/16 for \$6 million. The graph below indicated the system is in an average condition. During 2012/13 Council has spent \$290,749 on Asset Renewals and \$766,000 on maintenance and operations.

The attached table outlines Councils Program for the next 4 years:

	2013/14	2014/15	2015/16	2016/17
Maintenance and Operations	\$1,864,546	\$1,949,087	\$2,306,276	\$2,122,939
Asset Renewal	\$122,000	\$866,150	\$308,595	\$6,318,344
New Assets	\$260,000	-	-	-

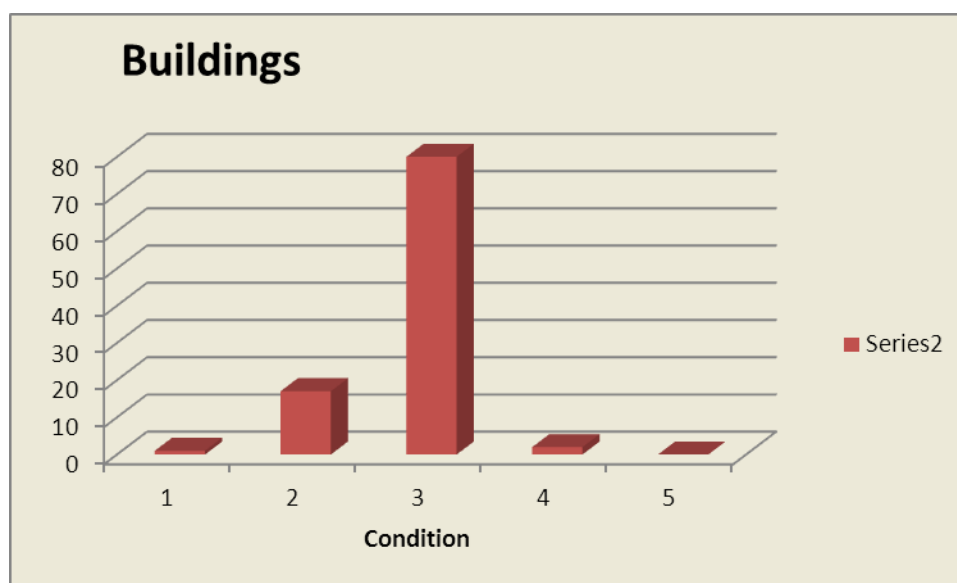


**Buildings:**

Council Buildings have a Fair Value of \$49.8 million with a written down value of \$32.8 million. The graph below is based on a Scott Fullerton review in September 2012. It shows the Council buildings are in an average condition. The cost to bring the assets up to standard is \$148,000 and an annual Maintenance Cost of \$165,000. During 2012/13 Council has spent \$389,694 on asset renewals.

The attached table outlines Councils Program for the next 4 years:

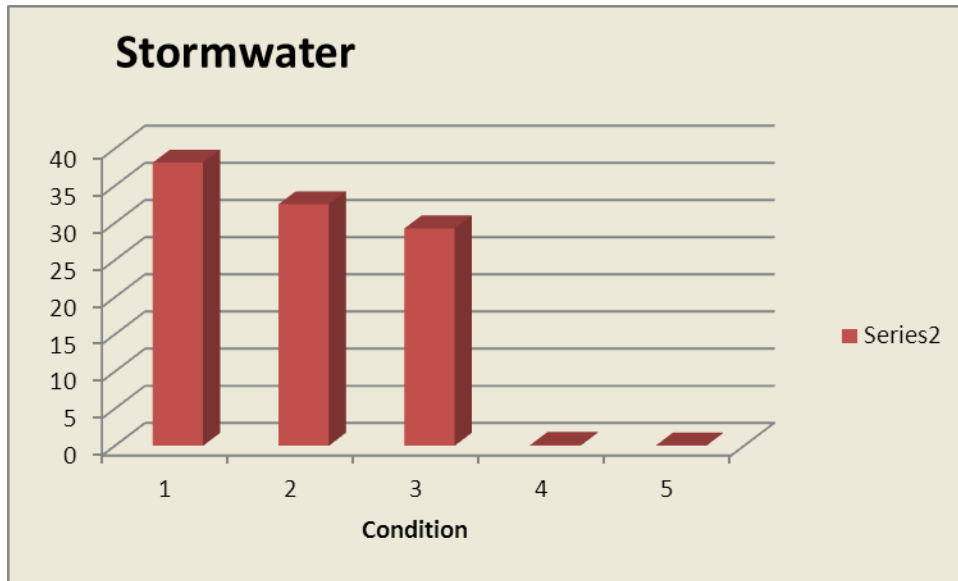
	2013/14	2014/15	2015/16	2016/17
Maintenance and Operations	\$807,509	\$848,356	\$890,140	\$930,239
Asset Renewal	\$437,000	\$40,000	\$150,000	-
New Assets	\$23,000	-	-	-

**Stormwater:**

Gunnedah Shire Councils Stormwater system is 40.21km and has Current Replacement Cost of \$21.9 million and a written down value of \$16.7 million. The graph below is based on internal revaluation of June 2010. The Annualised maintenance/ renewal cost is approximately \$330,400. Current Maintenance and renewal funding is \$33,400. The Stormwater System is rated with a good Condition. During 2012-13 Council has spent \$87,262 on renewal works, \$100,406 on new works and \$34,951 on maintenance works. There is a major upgrade of George Street Drainage line planned in the 2015/16 year.

The attached table outlines Councils Program for the next 4 years:

	2013/14	2014/15	2015/16	2016/17
Maintenance and Operations	\$485,390	\$503,752	\$522,829	\$552,233
Asset Renewal	\$15,000	-	-	\$15,000
New Assets	\$178,000	\$38,000	\$583,000	\$105,000

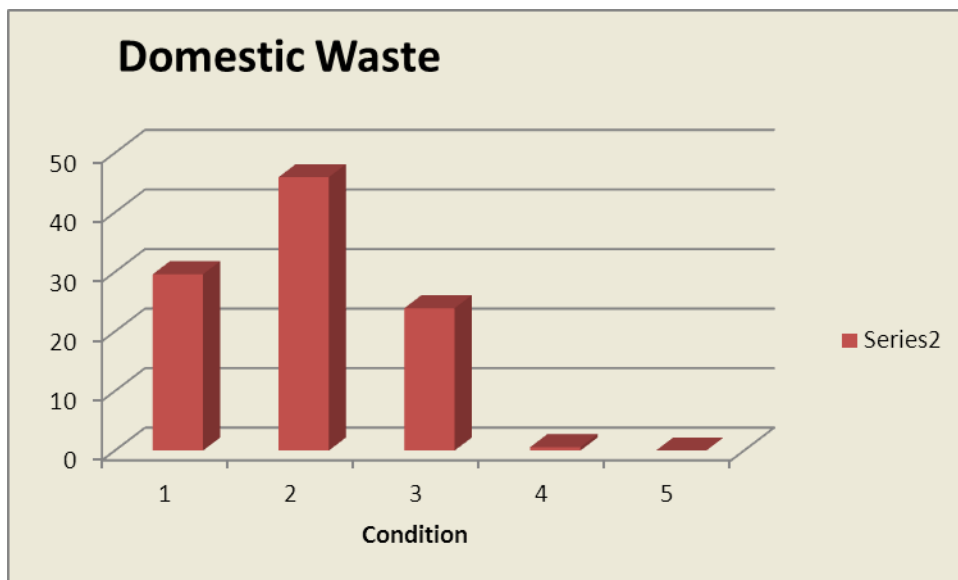


**Domestic Waste Management:**

The Waste Management Facility is Valued at \$5.3 million dollars. The Graph below is based on an internal valuation in 2010. The Condition is rated excellent to good condition. The Waste Management Facility receives approximately 7,000 tonnes of waste to land refill, 1270 tonnes of recycling for reuse, 2185 tonnes of Green waste and almost 4000 domestic kerb side collections and 552 commercial collections. The Annualised Maintenance cost is approximately \$600,000 funded through Property Rates and Waste Disposal Charges. During 2012/13 Council has spent \$225,850 at the Facility on Asset Renewal and New Assets and \$2,097,034 on the maintenance and operations expenses.

The attached table outlines Councils Program for the next 4 years:

	2013/14	2014/15	2015/16	2016/17
Maintenance and Operations	\$1,879,533	\$2,049,656	\$2,152,954	\$2,264,183
Asset Renewal	\$38,708	\$338,301	\$37,880	\$662,444
New Assets	\$300,000	\$60,000	\$75,000	-

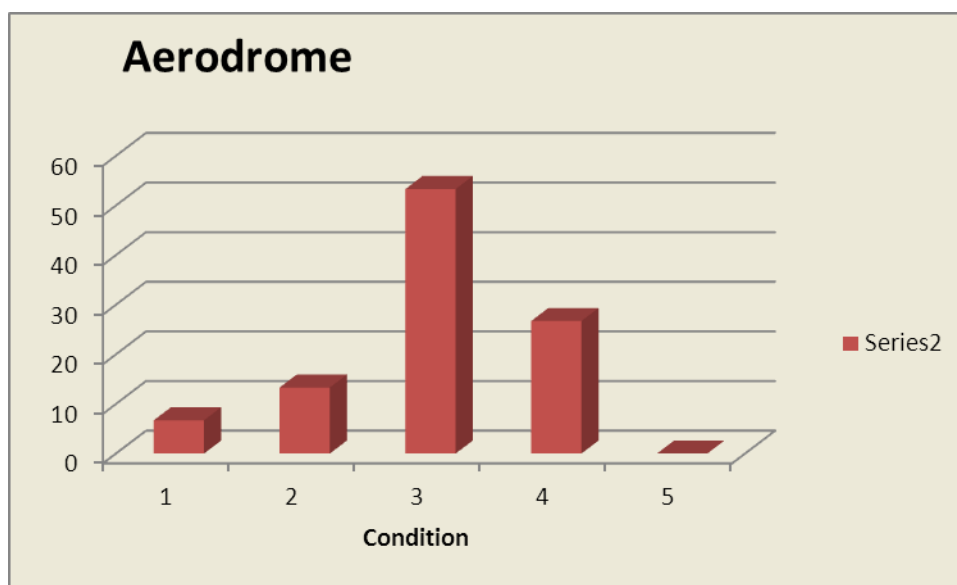


**Aerodrome:**

The Gunnedah Aerodrome is Valued at \$4.5 million excluding Land and Buildings with a written down value of \$1.1 million. The Valuation is based on an internal valuation as at 2011 and is rated in average condition. The Current maintenance cost is \$110,000 per year and costs to bring up to standard of \$191,530. The airport has a low income base of \$14,000 per year. During 2012/13 Council has spent \$70,771 on Asset Renewals and \$91,701 on Grounds and Airstrip Maintenance.

The attached table outlines Councils Program for the next 4 years:

	2013/14	2014/15	2015/16	2016/17
Maintenance and Operations	\$256,635	\$268,697	\$281,178	\$293,148
Asset Renewal	\$77,026	\$5,177	\$73,333	\$490,392



**OTHER ASSET CATEGORIES CONDITION:**

Asset Category	Condition 1 %	Condition 2 %	Condition 3 %	Condition 4 %	Condition 5 %
Footpath/Off Road Cycleways	56%	30%	13%	1%	0%
Bus Shelters and Taxi Ranks	78.9%	21.1%	0%	0%	0%
Amenities	10%	90%	0%	0%	0%
Swimming Pools	0%	0%	100%	0%	0%
Parks	35%	45%	20%	0%	0%
Sporting Grounds	70%	25%	5%	0%	0%
Plant	10%	30%	45%	15%	0%
Works Depot	0%	70.6%	17.6%	5.9%	5.9%
Information Technology	15%	60%	20%	5%	0%
Land	0%	50%	50%	0%	0%
Cemeteries	10%	80%	10%	0%	0%
Quarries	12%	53%	35%	0%	0%
Saleyards	24%	46%	30%	0%	0%

## Contracts [LG (Gen) Reg Cl 217(1)(a2)]

Council awarded the following contracts in excess of \$150,000 during 2012/13.

CONTRACTOR	NATURE OF GOODS AND SERVICES PROVIDED	DURATION OF CONTRACT	AMOUNT SPENT THIS FINANCIAL YEAR
Boral ACM	Roadwork and emulsion services	30/06/13	\$2,449,661.76
Country Energy	Electricity supply	30/06/13	\$1,193,141.74
Lidocol Pty Ltd	Fuel	30/06/13	\$1,030,642.67
Somerville Earthmoving Pty Ltd	Gravel carting	30/06/13	\$640,251.08
Statecover Mutual Limited	Insurance	30/06/13	\$756,435.05
Peel Valley Machinery	Vehicles and plant	30/06/13	\$568,113.46
Ray Priestley Earthmoving Pty Ltd	Gravel carting	30/06/13	\$539,357.86
JR & EG Richards	Waste services	30/06/13	\$538,000.74
Fulton Hogan	Roadwork services	30/06/13	\$515,309.07
Workforce International Group	Labour hire	30/06/13	\$459,370.58
Home Care Services	Homecare	30/06/13	\$441,865.02
RTA Operating Account	Plant hire/Rego	30/06/13	\$504,735.43
WesTrac Equipment Pty Ltd	Vehicles and plant	30/06/13	\$342,835.82
Pro Way Livestock Equipment Pty Ltd	Saleyard improvements	30/06/13	\$334,047.48
Statewide Mutual	Insurance	30/06/13	\$324,270.07
Kevin Smith Contracting	Gravel carting	30/06/13	\$307,653.49
Rollers Australia Pty Ltd	Plant hire	30/06/13	\$265,621.62
Formline Office Interiors	Office renovations	30/06/13	\$256,983.39
Jobs Australia	Labour hire	30/06/13	\$245,176.27
SOS Nursing Service	Homecare	30/06/13	\$241,205.99
Interflow Pty Ltd	Sewer main rehabilitation	30/06/13	\$221,460.94
Telstra	Telecommunication	30/06/13	\$192,849.02
Regional Plant Hire	Plant hire	30/06/13	\$192,300.46
Nandebri Home Nursing Pty Ltd	Homecare	30/06/13	\$191,731.04
Norwest Plant Hire	Plant Hire	30/06/13	\$187,035.20
GHD Pty Ltd	Engineering consultancy	30/06/13	\$173,249.33
Emergency Management NSW	Fire/SES contributions	30/06/13	\$171,137.46
Gunnedah Workshop Enterprises	Recycling services	30/06/13	\$164,687.06
Taylor Automotive Pty Ltd	Vehicles	30/06/13	\$157,624.79

## Councillor Expenses [LG (Gen) Reg Cl 217(1)(a1)]

The Council has adopted a policy that governs the expenses allowable for conferences and seminars, the types and monetary limits of expenses Councillors can claim reimbursement for and the facilities to be made available to the Mayor and Councillors.

The policy can be read at Council's office or on the website [www.gunnedah.nsw.gov.au](http://www.gunnedah.nsw.gov.au).

The cost of Councillor expenses and provision of facilities to Councillors in accordance with Council's Policy for 2012/13 was as follows:

<b>Expense/Facility</b>	<b>Cost</b>
Provision of dedicated office equipment allocated to Councillors	\$6,915.21
Telephone expenses	\$4,972.60
Attendance at conferences and seminars	\$34,429.09
Training and skill development expenses	Nil
Interstate visits undertaken by Councillors	\$1,277.30
Overseas visits undertaken by Councillors	Nil
Expenses of spouse or partners	Nil
Expenses involved in the provision of child care	\$503.00
<b>Total</b>	<b>\$48,097.20</b>

## Environmental Upgrade Agreements [LGA S54P]

Council did not enter Environmental Upgrade Agreements during 2012/13.

## Equal Employment Opportunity Management Plan [LG (Gen) Reg Cl217(1)(a9)]

To provide a truly engaged work force, Gunnedah Shire Council understand the importance of providing an environment that supports and facilitates inclusion, awareness, understanding and mutual respect within the Gunnedah Shire Council workforce.

By recognising and embracing our differences – those that are obvious, as well as those that exist below the surface, we can create and sustain a respectful, inclusive work environment where all people feel valued and able to contribute to Gunnedah Shire Council's success.

In 2012/13 Gunnedah Shire Council had its first meeting of its Diversity Committee. The Diversity Committee is dedicated to creating a more inclusive environment in all realms of service at Gunnedah Shire Council that is grounded in respect and appreciation for individual differences. The Committee aims to:

- Mount a long-term diversity program through the work of the Diversity Committee.
- Talk with Council employee to define and examine diversity issues.
- Set priorities and taking action to ensure a climate of openness, acceptance and respect for individuals and points of view.
- Act in a supporting role to assist co-workers through giving basic guidance regarding any concerns in the workplace regarding issues such as bullying or harassment.

Outcomes and the journey taken will form part of Gunnedah Shire Council's value declaration for attraction.

Forming an umbrella over the Diversity Committee is Council's Equal Employment Opportunity Plan that covers 5 key points:

1. Develop EEO awareness for all employees by using a selection of the following:
  - a) Conducting EEO awareness courses for all staff and elected members;
  - b) Include segments on EEO in:
    - i) employee handbooks
    - ii) incorporating EEO principles in all Council policies and publications.
2. Identify barriers that affect employees and ensure all staff have equal access to Council information (eg skills, use of visual aids, status/type of job, etc).
3. Identify means of internal communication in Council and ensure that all employees have access to relevant information.
4. Review all Council literature to ensure it conforms to EEO principles.
5. Ensure that a knowledge of EEO is a requirement of all job specifications.

The EEO Plan has recently been reviewed to align itself with contemporary practices and will be implemented through the support of Diversity Officers in 2013/14. In 2012/13, Council was again successful, through a Councillor and an employee receiving high levels of recognition, through their contribution by the Australian Local Government Women's Association.

## Financial Summary [LG Planning and Reporting Manual 2013]

Council's audited financial statements for 2012/13 including the General Purpose Financial Statements, Special Purpose Financial Statements and the Special Schedules, can be found in Part 4. This also includes comments from Council's Auditors UHY Haines Norton.

### **OPERATING RESULT:**

Council's Net Operating Result for the 2012/13 year is \$4.2 million after Grants and Contributions which compares with \$4.7 million for the year ended 2011/12.

Council's Net Operating Result before Capital Grants and Contributions is \$2.5 million compared to \$3.1 million for the 2011/12 year.

This puts Council's overall financial position in a satisfactory position, but Council will not be able to continue to sustain the community's existing assets or services on these results in the long term. As a result, Council has engaged a comprehensive community consultation process and has been successful in obtaining a Special Rate Variation spread over the next four years to ensure Council's sustainability beyond 2013/14.

### **INCOME:**

Below is a detailed summary of Income from Continuing Operations in 2012/13 and variations from 2011/12 and a brief explanation of the variances:



TYPE	2012/13 \$'000	2011/12 \$'000	PERCENTAGE CHANGE
Rates and Annual Charges	\$12,556	\$11,973	4.87%
User Charges and Fees	\$8,245	\$8,670	-4.90%
Interest and Investment Revenue	\$1,676	\$2,034	-17.06%
Other Revenues	\$597	\$651	-8.3%
Grants and Contributions provided for Operating Purposes	\$10,371	\$11,359	-8.7%
Grants and Contributions provided for Capital Purposes	\$1,729	\$1,592	8.6%
Net Gains from the Disposal of Assets	\$0	\$440	-100%
<b>TOTAL INCOME FROM CONTINUING OPERATIONS</b>	<b>\$35,174</b>	<b>\$36,719</b>	

- Rate pegging for rates and annual charges for 2012/13 was 3.6%.
- User fees and charges – mainly due to reduced work carried out on State Roads.
- Interest and investments – as a result of lower interest rates with the current financial climate.
- Grants and contributions – mainly resulting from financial assistance grants received in advance 2011/12.
- Grants and contributions – capital – mainly due to reduced contributions received in developer contributions.

#### EXPENSES:

Below is a detailed Summary of Operating Expenses from Continuing Operations for 2012/13 and variations from 2011/12 and a brief explanation of the variances:

TYPE	2012/13 \$'000	2011/12 \$'000	PERCENTAGE CHANGE
Employee Benefits and On-Costs	\$12,301	\$12,308	0.00%
Borrowing Costs	\$178	\$204	-12.7%
Materials and Contracts	\$7,463	\$8,938	-16.5%
Depreciation and Amortisation	\$8,245	\$8,094	1.8%
Impairment	\$2	\$159	-98.7%
Other Expenses	\$2,622	\$2,307	13.65%
Net Losses from the Disposal of Assets	\$115	\$0	100%
	<b>\$30,927</b>	<b>\$32,010</b>	

- Borrowing costs reflecting the low loan portfolio balance held by Council which will assist Councils capacity to borrow into the future.
- Materials and contract – reflects the increased renewal works carried out by council as opposed to the just maintaining of assets.
- Other expenses – reflects a major cost change of increased electricity and telephone costs of Council during the year.

#### ASSETS:

Council has net assets under its control as at 30 June 2013 of \$324.7 million being an Increase of \$12.2 million from 30 June 2012.

The majority of this figure relates to Infrastructure, Property, Plant and Equipment of \$295 million. With such a large Asset base, on average, these assets are consumed at a rate of \$8.2 million per annum. With depreciation representing 26% of Councils annual operating expenditure, it is critical that capital expenditure and maintenance of these assets are undertaken in an informed, responsible and accountable manner.

The below table represents the Major classes of Assets, Fair Value replacement cost, Accumulated Depreciation (Deterioration), Written Down Value & a percentage of deterioration:

ASSET TYPE	FAIR VALUE \$'000	ACCUMULATED DEPRECIATION \$'000	WRITTEN DOWN VALUE \$'000	ACCUMULATED DEPRECIATION/FV %'000
Roads, Bridges, Footpaths	\$254,053	\$106,845	\$147,208	42.1%
Stormwater Drainage	\$21,884	\$5,195	\$16,689	23.7%
Water Supply Network	\$60,359	\$24,023	\$36,336	39.8%
Sewerage Network	\$48,615	\$19,857	\$28,758	40.85%
Buildings	\$49,780	\$17,003	\$32,777	34.15%
Plant and Equipment	\$18,929	\$11,125	\$7,804	58.77%
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIPMENT</b>	<b>\$484,469</b>	<b>\$189,470</b>	<b>\$294,999</b>	<b>39.1%</b>

#### CASH AND CASH EQUIVALENTS:

Council has a total of cash, cash equivalents and investments totalling \$34.6 million as at 30 June 2013 which is an increase of \$2.3 million from 30 June 2012 where they totalled \$32.3 million. Councils investments remain reasonably stable during the year but can fluctuate slightly due to the timing of cash flows and investments.

Whilst Council's Investments appear healthy, the majority of funds are either restricted by external legislation (\$22.4 million) or by Internal Policy (\$10.8 million) which only leaves \$1.4 million of Investments as unrestricted.

External Restrictions include as follows:

- Developer Contributions – S94 - \$1.4 million
- Developer Contributions – S64 - \$2.8 million
- Water Supplies – Gunnedah, Curlewis, Mullaley & Tambar Springs - \$7 million
- Sewerage Schemes – Gunnedah & Curlewis - \$6.6 million
- Waste Management Facilities - \$2.8 million
- Unexpended Grants - \$1.6 million

Internal Restrictions include as follows:

- Plant Replacement Reserves - \$2.8 million
- Employee Entitlement Reserves - \$1.2 million
- Future Works - \$1.8 million
- Road Works - \$2.3 million

Council is required to recognise investments held at 30 June each year at their market value. As with previous years volatility within the financial markets (Global Financial Crash), Council has reported an improvement of \$215,000 in the market value of investments as at 30 June 2013. Council still hold \$3.5 million of these products with a market value of \$3.422 million.

**KEY FINANCIAL RESULTS SUMMARY (2012/13):**

- Operating Result from Continuing Operations is \$4,2 million Surplus.
- Operating Result before Capital Funding is \$2.5 million Surplus
- Net Assets Increased by \$12.2 million to \$327.7 million.
- Total Expenses from Continuing Operations decreased by \$1 million to \$30.9 million.
- Total Revenue from Continuing Operations decreased by \$1.5 million to \$35.2 million.
- Cash, Cash Equivalents & Investment increased by \$2.3 million to a Total of \$344.6 million.
- Infrastructure, Property, Plant & Equipment increased by \$9.7 million to \$295 million.
- Borrowings reduced by \$399K to \$1.4 million.
- Provisions (Leave Entitlements) increased by \$474K to \$5.6 million.

**PERFORMANCE INDICATORS:**

Below are the Local Government Industry Indicators which indicated Council performances are within acceptable ranges:

PERFORMANCE INDICATORS	2012/13	2011/12	2010/11	2009/10
Unrestricted Current Ratio	4.99:1	5.12:1	5.57:1	4.02:1
Debt Service Ratio	1.90%	1.98%	2.23%	2.52%
Rates and Annual Charges Coverage Ratio	35.70%	32.61%	34.46%	34.48%
Rates, Annual Charges, Interest and Extra Charges Outstanding Percentage	6.21%	6.69%	9.60%	13.30%
Building and Infrastructure Renewals Ratio	163.0%	116.14%	84.81%	142.7%

**Unrestricted Current Ratio** – *is the total cash or cash convertible assets available to meet obligations in the short term.* Gunnedah Shire Council remains in a healthy position with this ratio and should meet obligations as they fall due.

**Debt Service Ratio** – *The amount used to repay borrowings as a percentage of total income from continuing excluding capital contributions and capital grants, and specific purpose contributions and grants.* Gunnedah Shire Council has not taken out any new loans this financial year and puts Council in a strong position to fund future infrastructure renewals.

**Rate & Annual Charges Coverage Ratio** – *The amount received from rates and annual charges revenues as a percentage of total operating revenues. It measures Council's dependency on Rates & Annual Charges.* Gunnedah Shire Council is close to the preferred split of one third. The ratio shows a strong position absent of an over reliance on rating income but maintaining a strong base to fund expenditure.

**Rates, Annual Charges, Interest & Extra Charges Outstanding Percentage** – *This percentage is based on the amount outstanding as a percentage of the amount to be collected for rates and annual Charges for the current year and outstanding from the previous years.* Gunnedah Shire Council has reduced its outstanding collection percentage again this year due to strengthening of Council's revenue policy & procedures. It is a significant improvement from the 2009/2010 year.

**Building and Infrastructure Renewals Ratios** – *Is the Capital expenditure on the replacement, refurbishment or upgrade to existing assets as a percentage of total depreciation, amortisation and impairment.* Gunnedah Shire Council's objective is to match expenditure on assets renewals with their systematic deterioration. Council's long term objective is to approach 100%. The 2012/13 result of 163% indicates additional funds spent over deterioration to overcome the Assets infrastructure Back Log.

## Functions Delegated to Other Organisations [LG (Gen) Reg Cl217(1)(a6)]

No external bodies exercised functions delegated by Council during 2012/13.

## Legal Proceedings [LG (Gen) Reg Cl217 (1)(a3)]

The following expenditure on legal proceedings was incurred by Council in 2012/13:

SUBJECT	PARTICULARS OF PROCEEDINGS	RESULT	COST TO COUNCIL
Debt Recovery **	Recovery of rates and charges	Ongoing	\$54,285.13
Planning	Planning matters	Ongoing	\$17,818.50
Animal Control	Animal control matters	Resolved	\$1,316.82
Human Resources	HR/employee matters	Resolved	\$87,505.45

\*\* Note: Expenses recouped through the rate recovery process.

## Overseas Visits [LG (Gen) Reg Cl217(1)(a)]

No overseas visits were undertaken by Councillors, Council staff or other persons during 2012/13.

## Partnerships with Other Organisations [LG (Gen) Reg Cl217(1)(a8)]

Council was not involved in any partnerships, co-operatives or joint ventures during 2012/13, however Council is a member of the following organisations:

### Statewide Mutual Insurance

A self-insurance pool covering public liability, professional indemnity, property and fidelity guarantee risks, enabling member Councils to reduce insurance premiums.

### Statecover Mutual Insurance

A self-insurance pool covering workers compensation enabling Council's to reduce premiums and tailor fit injury management.

### Namoi Councils

Namoi Councils is made up of Councils from northern NSW, including Gunnedah, Liverpool Plains, Tamworth, Narrabri and Walcha and Namoi Catchment.

## Planning Agreements [EPA S93G(5)]

Council did not enter into any Planning Agreements during 2012/13.

## Privacy and Personal Information Protection [Annual Reports (Statutory Bodies) Regulation CI10(3)]

### **Statement of the action taken in complying with the requirements of the Act**

The Privacy and Personal Information Protection Act provides for the protection of personal information and for the protection of the privacy of individuals. It establishes 12 Information Protection Principles which cover the collection, storage, use, disclosure of and access to an individual's personal information.

Council reviewed and adopted the Model Privacy Management Plan for Local Government on 20 March 2013. The updated plan incorporated the requirements of the Health Records and Information Privacy Act and includes reference to the Government Information (Public Access) Act.

### **Statistical details of any review conducted by or on behalf of the Council**

There were no applications for review of Council's actions under the Privacy and Personal Information Protection Act or the Health Records and Information Privacy Act during 2012/13.

## Rates and Charges Written Off [LG (Gen) Reg CI132]

The following rates and charges were written off during 2012/13.

	<b>GENERAL</b>	<b>POSTPONED</b>	<b>PENSIONER</b>	<b>TOTAL</b>
Ordinary Rates	1,785.29	38,374.71	158,604.74	198,764.74
Water Charges	19,040.80	-	73,046.95	92,087.75
Sewer Charges	4,968.86	-	68,860.65	73,829.51
Waste Management	610.26	-	71,437.38	72,047.64
Legal Costs	32.77	-	-	32.77
Interest	5,415.08	17,490.43	-	22,905.51
<b>TOTALS</b>	<b>31,853.06</b>	<b>55,865.14</b>	<b>371,949.72</b>	<b>459,667.92</b>

## Remuneration Package – General Manager [LG (Gen) Reg CI217(1)(b)]

The General Manager's remuneration for 2012/13 consisted of:

Salary	\$184,501.00
Bonus Payments	-
Superannuation	\$18,565.77
Non Cash Benefits	\$11,396.00
Fringe Benefits Tax Payable	\$5,853.40
<b>TOTAL REMUNERATION</b>	<b>\$220,316.17</b>

## Remuneration Package – Senior Staff [LG (Gen) Reg CI217(1)(c)]

The General Manager is the only officer classified as senior staff. Accordingly, there is no requirement to provide remuneration details on any other staff.

## Stormwater Management Services [LG (Gen) Reg Cl217(1)(e)]

Stormwater management services made available during 2012/13 together with the projected stormwater management services that were proposed to be made available are shown below:

	<b>2012/13 Budget</b>	<b>2012/13 Actual</b>
Stormwater Maintenance and Repair	\$33,092.00	\$34,951.00
Carroll Street and Stock Road	\$229,000.00	\$187,669.00

## Subsidised Work on Private Property [LG (Gen) Reg Cl217(1)(a4)]

During 2012/13 no resolution was made under Section 67(3) of the Local Government Act 2003 concerning work carried out on private land that was fully or partly subsidised by the Council.



# Gunnedah Shire Council

GENERAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2013

*"To be a focused community valuing  
Gunnedah's identity and quality lifestyle".*



## Gunnedah Shire Council

### General Purpose Financial Statements

for the financial year ended 30 June 2013

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#### Overview

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

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

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

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

- (iii) All figures presented in these financial statements are presented in Australian Currency.
- (iv) These financial statements were authorised for issue by the Council on 17 October 2013. Council has the power to amend and reissue these financial statements.
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## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

## Understanding Council's Financial Statements

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### Introduction

Each year, individual Local Governments across NSW are required to present a set of audited financial statements to their Council & Community.

### What you will find in the Statements

The financial statements set out the financial performance, financial position & cash flows of Council for the financial year ended 30 June 2013.

The format of the financial statements is standard across all NSW Councils and complies with both the accounting & reporting requirements of Australian Accounting Standards and requirements as set down by the NSW Division of Local Government.

### About the Councillor/Management Statement

The financial statements must be certified by Senior staff as "presenting fairly" the Council's financial results for the year, and are required to be adopted by Council - ensuring both responsibility for & ownership of the financial statements.

### About the Primary Financial Statements

The financial statements incorporate 5 "primary" financial statements:

#### 1. The Income Statement

Summarises Council's financial performance for the year, listing all income & expenses.

This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

#### 2. The Statement of Comprehensive Income

Primarily records changes in the fair values of Council's Infrastructure, Property, Plant & Equipment.

#### 3. The Statement of Financial Position

A 30 June snapshot of Council's financial position indicating its Assets, Liabilities & "Net Wealth".

#### 4. The Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "Net Wealth".

#### 5. The Statement of Cash Flows

Indicates where Council's cash came from and where it was spent.

This statement also displays Council's original adopted budget to provide a comparison between what was projected and what actually occurred.

### About the Notes to the Financial Statements

The Notes to the financial statements provide greater detail and additional information on the 5 primary financial statements.

### About the Auditor's Reports

Council's financial statements are required to be audited by external accountants (that generally specialize in Local Government).

In NSW, the Auditor provides 2 audit reports:

1. An opinion on whether the financial statements present fairly the Council's financial performance & position, &
2. Their observations on the conduct of the Audit including commentary on the Council's financial performance & financial position.

### Who uses the Financial Statements ?

The financial statements are publicly available documents & must be presented at a Council meeting between 7 days & 5 weeks after the date of the Audit Report.

Submissions from the public can be made to Council up to 7 days subsequent to the public presentation of the financial statements.

Council is required to forward an audited set of financial statements to the Division of Local Government.

## Gunnedah Shire Council

### General Purpose Financial Statements for the financial year ended 30 June 2013

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

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


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

To the best of our knowledge and belief, these Financial Statements:

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

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


Signed in accordance with a resolution of Council made on 16 October 2013.



O HASLER  
MAYOR



R G SWAIN  
COUNCILLOR



E J GROTH  
GENERAL MANAGER



E J GROTH  
RESPONSIBLE ACCOUNTING OFFICER

## Gunnedah Shire Council

## Income Statement

for the financial year ended 30 June 2013

Budget <sup>(1)</sup> 2013	\$ '000	Notes	Actual 2013	Actual 2012
<b>Income from Continuing Operations</b>				
<b>Revenue:</b>				
12,643	Rates & Annual Charges	3a	12,556	11,973
7,328	User Charges & Fees	3b	8,245	8,670
1,006	Interest & Investment Revenue	3c	1,676	2,034
380	Other Revenues	3d	597	651
9,737	Grants & Contributions provided for Operating Purposes	3e,f	10,371	11,359
302	Grants & Contributions provided for Capital Purposes	3e,f	1,729	1,592
<b>Other Income:</b>				
-	Net gains from the disposal of assets	5	-	440
-	Net Share of interests in Joint Ventures & Associated Entities using the equity method	19	-	-
<b>31,396</b>	<b>Total Income from Continuing Operations</b>		<b>35,174</b>	<b>36,719</b>
<b>Expenses from Continuing Operations</b>				
11,713	Employee Benefits & On-Costs	4a	12,301	12,308
112	Borrowing Costs	4b	179	204
7,407	Materials & Contracts	4c	7,463	8,938
8,710	Depreciation & Amortisation	4d	8,245	8,094
-	Impairment	4d	2	159
3,063	Other Expenses	4e	2,622	2,307
149	Net Losses from the Disposal of Assets	5	115	-
<b>31,154</b>	<b>Total Expenses from Continuing Operations</b>		<b>30,927</b>	<b>32,010</b>
<b>242</b>	<b>Operating Result from Continuing Operations</b>		<b>4,247</b>	<b>4,709</b>
<b>Discontinued Operations</b>				
-	Net Profit/(Loss) from Discontinued Operations	24	-	-
<b>242</b>	<b>Net Operating Result for the Year</b>		<b>4,247</b>	<b>4,709</b>
242	Net Operating Result attributable to Council		4,247	4,709
-	Net Operating Result attributable to Non-controlling Interests		-	-
<b>(60)</b>	<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>		<b>2,518</b>	<b>3,117</b>

(1) Original Budget as approved by Council - refer Note 16

## Gunnedah Shire Council

Statement of Comprehensive Income  
for the financial year ended 30 June 2013

\$ '000	Notes	Actual 2013	Actual 2012
<b>Net Operating Result for the year</b> (as per Income statement)		<b>4,247</b>	<b>4,709</b>
<b>Other Comprehensive Income:</b>			
Amounts which will not be reclassified subsequently to the Operating Result			
Gain (loss) on revaluation of I,PP&E	20b (ii)	8,052	10,302
<b>Total Items which will not be reclassified subsequently to the Operating Result</b>		<b>8,052</b>	<b>10,302</b>
Amounts which will be reclassified subsequently to the Operating Result when specific conditions are met			
Nil			
<b>Total Other Comprehensive Income for the year</b>		<b>8,052</b>	<b>10,302</b>
<b>Total Comprehensive Income for the Year</b>		<b>12,299</b>	<b>15,011</b>
<b>Total Comprehensive Income attributable to Council</b>		<b>12,299</b>	<b>15,011</b>
<b>Total Comprehensive Income attributable to Non-controlling Interests</b>		<b>-</b>	<b>-</b>

## Gunnedah Shire Council

## Statement of Financial Position

as at 30 June 2013

\$ '000	Notes	Actual 2013	Actual 2012
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash & Cash Equivalents	6a	1,336	2,248
Investments	6b	31,801	24,331
Receivables	7	3,880	3,852
Inventories	8	413	406
Other	8	77	47
Non-current assets classified as "held for sale"	22	-	-
<b>Total Current Assets</b>		<b>37,507</b>	<b>30,884</b>
<b>Non-Current Assets</b>			
Investments	6b	1,452	5,707
Receivables	7	53	65
Inventories	8	-	-
Infrastructure, Property, Plant & Equipment	9	294,999	285,311
Investments accounted for using the equity method	19	-	-
Investment Property	14	-	-
Intangible Assets	25	-	-
Other	8	-	-
<b>Total Non-Current Assets</b>		<b>296,504</b>	<b>291,083</b>
<b>TOTAL ASSETS</b>		<b>334,011</b>	<b>321,967</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	10	2,268	2,598
Borrowings	10	386	399
Provisions	10	3,866	3,482
<b>Total Current Liabilities</b>		<b>6,520</b>	<b>6,479</b>
<b>Non-Current Liabilities</b>			
Payables	10	-	-
Borrowings	10	996	1,382
Provisions	10	1,752	1,662
<b>Total Non-Current Liabilities</b>		<b>2,748</b>	<b>3,044</b>
<b>TOTAL LIABILITIES</b>		<b>9,268</b>	<b>9,523</b>
<b>Net Assets</b>		<b>324,743</b>	<b>312,444</b>
<b>EQUITY</b>			
Retained Earnings	20	165,253	161,006
Revaluation Reserves	20	159,490	151,438
Council Equity Interest		324,743	312,444
Non-controlling Interests		-	-
<b>Total Equity</b>		<b>324,743</b>	<b>312,444</b>

## Gunnedah Shire Council

Statement of Changes in Equity  
for the financial year ended 30 June 2013

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non- controlling Interest	Total Equity
<b>2013</b>						
<b>Opening Balance</b> (as per Last Year's Audited Accounts)		161,006	151,438	312,444	-	312,444
a. Correction of Prior Period Errors	20 (c)	-	-	-	-	-
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
<b>Revised Opening Balance (as at 1/7/12)</b>		<b>161,006</b>	<b>151,438</b>	<b>312,444</b>	<b>-</b>	<b>312,444</b>
<b>c. Net Operating Result for the Year</b>		<b>4,247</b>	<b>-</b>	<b>4,247</b>	<b>-</b>	<b>4,247</b>
<b>d. Other Comprehensive Income</b>						
- Revaluations : IPP&E Asset Revaluation Rsv	20b (ii)	-	8,052	8,052	-	8,052
- Revaluations: Other Reserves	20b (ii)	-	-	-	-	-
- Transfers to Income Statement	20b (ii)	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	20b (ii)	-	-	-	-	-
- Other Movements	20b (ii)	-	-	-	-	-
<b>Other Comprehensive Income</b>		<b>-</b>	<b>8,052</b>	<b>8,052</b>	<b>-</b>	<b>8,052</b>
<b>Total Comprehensive Income (c&amp;d)</b>		<b>4,247</b>	<b>8,052</b>	<b>12,299</b>	<b>-</b>	<b>12,299</b>
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>		<b>165,253</b>	<b>159,490</b>	<b>324,743</b>	<b>-</b>	<b>324,743</b>

\$ '000	Notes	Retained Earnings	Reserves (Refer 20b)	Council Interest	Non- controlling Interest	Total Equity
<b>2012</b>						
<b>Opening Balance</b> (as per Last Year's Audited Accounts)		152,708	141,136	293,844	-	293,844
a. Correction of Prior Period Errors	20 (c)	3,589	-	3,589	-	3,589
b. Changes in Accounting Policies (prior year effects)	20 (d)	-	-	-	-	-
<b>Revised Opening Balance (as at 1/7/11)</b>		<b>156,297</b>	<b>141,136</b>	<b>297,433</b>	<b>-</b>	<b>297,433</b>
<b>c. Net Operating Result for the Year</b>		<b>4,709</b>	<b>-</b>	<b>4,709</b>	<b>-</b>	<b>4,709</b>
<b>d. Other Comprehensive Income</b>						
- Revaluations : IPP&E Asset Revaluation Rsv	20b (ii)	-	10,302	10,302	-	10,302
- Revaluations: Other Reserves	20b (ii)	-	-	-	-	-
- Transfers to Income Statement	20b (ii)	-	-	-	-	-
- Impairment (loss) reversal relating to I,PP&E	20b (ii)	-	-	-	-	-
- Other Movements	20b (ii)	-	-	-	-	-
<b>Other Comprehensive Income</b>		<b>-</b>	<b>10,302</b>	<b>10,302</b>	<b>-</b>	<b>10,302</b>
<b>Total Comprehensive Income (c&amp;d)</b>		<b>4,709</b>	<b>10,302</b>	<b>15,011</b>	<b>-</b>	<b>15,011</b>
e. Distributions to/(Contributions from) Non-controlling Interests		-	-	-	-	-
f. Transfers between Equity		-	-	-	-	-
<b>Equity - Balance at end of the reporting period</b>		<b>161,006</b>	<b>151,438</b>	<b>312,444</b>	<b>-</b>	<b>312,444</b>

## Gunnedah Shire Council

## Statement of Cash Flows

for the financial year ended 30 June 2013

Budget 2013	\$ '000	Notes	Actual 2013	Actual 2012
<b>Cash Flows from Operating Activities</b>				
<b>Receipts:</b>				
12,684	Rates & Annual Charges		12,563	12,257
7,314	User Charges & Fees		7,586	10,196
980	Investment & Interest Revenue Received		1,522	1,543
10,017	Grants & Contributions		12,503	12,761
396	Other		757	2,684
<b>Payments:</b>				
(11,713)	Employee Benefits & On-Costs		(11,893)	(12,401)
(7,401)	Materials & Contracts		(7,799)	(10,450)
(115)	Borrowing Costs		(114)	(140)
(3,063)	Other		(2,652)	(2,123)
<b>9,099</b>	<b>Net Cash provided (or used in) Operating Activities</b>	11b	<b>12,473</b>	<b>14,327</b>
<b>Cash Flows from Investing Activities</b>				
<b>Receipts:</b>				
500	Sale of Investment Securities		61,500	43,265
1,090	Sale of Infrastructure, Property, Plant & Equipment		710	907
6	Deferred Debtors Receipts		12	8
<b>Payments:</b>				
(1,000)	Purchase of Investment Securities		(64,500)	(47,667)
(9,839)	Purchase of Infrastructure, Property, Plant & Equipment		(10,708)	(9,413)
<b>(9,243)</b>	<b>Net Cash provided (or used in) Investing Activities</b>		<b>(12,986)</b>	<b>(12,900)</b>
<b>Cash Flows from Financing Activities</b>				
<b>Receipts:</b>				
Nil				
<b>Payments:</b>				
(399)	Repayment of Borrowings & Advances		(399)	(429)
<b>(399)</b>	<b>Net Cash Flow provided (used in) Financing Activities</b>		<b>(399)</b>	<b>(429)</b>
<b>(543)</b>	<b>Net Increase/(Decrease) in Cash &amp; Cash Equivalents</b>		<b>(912)</b>	<b>998</b>
3,853	plus: <b>Cash &amp; Cash Equivalents - beginning of year</b>	11a	2,248	1,250
<b>3,310</b>	<b>Cash &amp; Cash Equivalents - end of the year</b>	11a	<b>1,336</b>	<b>2,248</b>
Additional Information:				
	plus: <b>Investments on hand - end of year</b>	6b	33,253	30,038
<b>Total Cash, Cash Equivalents &amp; Investments</b>			<b>34,589</b>	<b>32,286</b>

**Please refer to Note 11 for information on the following:**

- Non Cash Financing & Investing Activities.
- Financing Arrangements.
- Net cash flow disclosures relating to any Discontinued Operations

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

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n/a - not applicable



## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

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

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

##### (a) Basis of preparation

###### (i) Background

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

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

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

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

Because AASBs are sector neutral, some standards either:

- (a) have local Australian content and prescription that is specific to the Not-For-Profit sector (including Local Government) which are not in compliance with IFRS's, or
- (b) specifically exclude application by Not for Profit entities.

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

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

###### (iii) New and amended standards adopted by Council

None of the new standards and amendments to standards that are mandatory for the first time for the financial year beginning 1 July 2013 affected any of the amounts recognised in the current period or any prior period and are not likely to affect future periods.

###### (iv) Early adoption of Accounting Standards

Council has not elected to apply any pronouncements before their operative date in the annual reporting period beginning 1 July 2013.

Refer further to paragraph (ab) relating to a summary of the effects of Standards with future operative dates.

###### (v) Basis of Accounting

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

- (i) financial assets and liabilities at fair value through profit or loss, available-for-sale financial assets and investment properties which are all valued at fair value,
- (ii) the write down of any Asset on the basis of Impairment (if warranted) and
- (iii) certain classes of Infrastructure, property, plant & equipment that are accounted for at fair valuation.

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

###### (vi) Changes in Accounting Policies

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

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

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

##### **(vii) Critical Accounting Estimates**

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

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

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

##### **Critical accounting estimates and assumptions**

Council makes estimates and assumptions concerning the future.

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

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

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

##### **Critical judgements in applying the entity's accounting policies**

- (i) Impairment of Receivables - Council has made a significant judgement about the impairment of a number of its receivables in Note 7.
- (ii) Projected Section 94 Commitments - Council has used significant judgement in determining future Section 94 income and expenditure in Note 17.

##### **(b) Revenue recognition**

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

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

Revenue is measured at the fair value of the consideration received or receivable.

Revenue is measured on major income categories as follows:

##### **Rates, Annual Charges, Grants and Contributions**

Rates, annual charges, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

Control over assets acquired from rates and annual charges is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

A provision for the impairment on rates receivables has not been established as unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and is valued at their fair value at the date of transfer.

Revenue from Contributions is recognised when the Council either obtains control of the contribution or the right to receive it, **(i)** it is probable that the economic benefits comprising the contribution will flow to the Council and **(ii)** the amount of the contribution can be measured reliably.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

unused grant or contribution is disclosed in Note 3(g).

Note 3(g) also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

The Council has obligations to provide facilities from contribution revenues levied on developers under the provisions of S94 of the EPA Act 1979.

Whilst Council generally incorporates these amounts as part of a Development Consents Order, such developer contributions are only recognised as income upon their physical receipt by Council, due to the possibility that individual Development Consents may not be acted upon by the applicant and accordingly would not be payable to Council.

Developer contributions may only be expended for the purposes for which the contributions were required but the Council may apply contributions according to the priorities established in work schedules.

A detailed Note relating to developer contributions can be found at Note 17.

#### User Charges, Fees and Other Income

User charges, fees and other income (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

A provision for the impairment of these receivables is recognised when collection in full is no longer probable.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided as at balance date.

#### Sale of Infrastructure, Property, Plant and Equipment

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

#### Interest and Rents

Rents are recognised as revenue on a proportional basis when the payment is due, the value of the payment is notified, or the payment is received, whichever first occurs.

Interest Income from Cash & Investments is accounted for using the Effective Interest method in accordance with AASB 139.

#### (c) Principles of Consolidation

These financial statements incorporate **(i)** the assets and liabilities of Council and any Entities (or operations) that it **controls** (as at 30 June 2013) and **(ii)** all the related operating results (for the financial year ended the 30th June 2013).

The financial statements also include Council's share of the assets, liabilities, income and expenses of any **Jointly Controlled Operations** under the appropriate headings.

In the process of reporting on Council's activities as a single unit, all inter-entity year end balances and reporting period transactions have been eliminated in full between Council and its controlled entities.

#### (i) The Consolidated Fund

In accordance with the provisions of Section 409(1) of the LGA 1993, all money and property received by Council is held in the Council's Consolidated Fund unless it is required to be held in the Council's Trust Fund.

The Consolidated Fund and other entities through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this report.

The following entities have been included as part of the Consolidated Fund:

- General Fund
- Gunnedah Water Supply Local Fund
- Curlewis Water Supply Local Fund
- Mullaley Water Supply Local Fund
- Tambar Springs Water Supply Local Fund
- Gunnedah Sewerage Local Fund
- Curlewis Sewerage Local Fund

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

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##### (ii) The Trust Fund

In accordance with the provisions of Section 411 of the Local Government Act 1993 (as amended), a separate and distinct Trust Fund is maintained to account for all money and property received by the Council in trust which must be applied only for the purposes of or in accordance with the trusts relating to those monies.

Trust monies and property subject to Council's control have been included in these statements.

Trust monies and property held by Council but not subject to the control of Council, have been excluded from these statements.

A separate statement of monies held in the Trust Fund is available for inspection at the Council office by any person free of charge.

##### (iii) Joint Ventures

Council has no interest in any Joint Venture Entities, Assets or Operations.

##### (iv) Associated Entities

Where Council has the power to participate in the financial and operating decisions (of another entity), ie. where Council is deemed to have "significant influence" over the other entities operations but neither controls nor jointly controls the entity, then Council accounts for such interests using the equity method of accounting – in a similar fashion to Joint Venture Entities & Partnerships.

Such entities are usually termed Associates.

##### (v) County Councils

Council is not a member of any County Councils.

##### (vi) Additional Information

Note 19 provides more information in relation to Joint Venture Entities, Associated Entities and Joint Venture Operations where applicable.

##### (d) Leases

All Leases entered into by Council are reviewed and classified on inception date as either a Finance Lease or an Operating Lease.

##### Finance Leases

Leases of property, plant and equipment where the Council has substantially all the risks and rewards of ownership are classified as finance leases.

Finance leases are capitalised at the lease's inception at the lower of the fair value of the leased property and the present value of the minimum lease payments.

The corresponding rental obligations, net of finance charges, are included in borrowings.

Each lease payment is allocated between the liability outstanding and the recognition of a finance charge.

The interest element of the finance charge is costed to the income statement over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Property, plant and equipment acquired under finance leases is depreciated over the shorter of each leased asset's useful life and the lease term.

##### Operating Leases

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases.

Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

Lease income from operating leases is recognised in income on a straight-line basis over the lease term.

##### (e) Cash and Cash Equivalents

Cash and cash equivalents includes;

- cash on hand,

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

- deposits held **at call** with financial institutions,
- other short-term, highly liquid investments **with original maturities of three months or less** that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and
- bank overdrafts.

Bank overdrafts are shown within borrowings in current liabilities on the balance sheet but are incorporated into Cash & Cash Equivalents for presentation of the Cash Flow Statement.

#### (f) Investments and Other Financial Assets

Council (in accordance with AASB 139) classifies each of its investments into one of the following categories for measurement purposes:

- **financial assets at fair value through profit or loss,**
- **loans and receivables,**
- **held-to-maturity investments,** and
- **available-for-sale financial assets.**

Each classification depends on the purpose/intention for which the investment was acquired & at the time it was acquired.

Management determines each Investment classification at the time of initial recognition and re-evaluates this designation at each reporting date.

#### (i) Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss include financial assets that are "held for trading".

A financial asset is classified in the "held for trading" category if it is acquired principally for the purpose of selling in the short term.

Assets in this category are primarily classified as current assets as they are primarily held for trading &/or are expected to be realised within 12 months of the balance sheet date.

#### (ii) Loans and receivables

Loans and receivables are non derivative financial assets with fixed or determinable payments that are not quoted in an active market.

They arise when the Council provides money, goods or services directly to a debtor with no intention (or in some cases ability) of selling the resulting receivable.

They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets.

#### (iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

In contrast to the "Loans & Receivables" classification, these investments are generally quoted in an active market.

Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

#### (iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Investments must be designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Accordingly, this classification principally comprises marketable equity securities, but can include all types of financial assets that could otherwise be classified in one of the other investment categories.

They are generally included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date or the term to maturity from the reporting date is less than 12 months.

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 1. Summary of Significant Accounting Policies

### Financial Assets – Reclassification

Council may choose to reclassify a non-derivative trading financial asset out of the held-for-trading category if the financial asset is no longer held for the purpose of selling it in the near term.

Financial assets other than loans and receivables are permitted to be reclassified out of the held-for-trading category only in rare circumstances arising from a single event that is unusual and highly unlikely to recur in the near term.

Council may also choose to reclassify financial assets that would meet the definition of loans and receivables out of the held-for-trading or available-for-sale categories if it has the intention and ability to hold these financial assets for the foreseeable future or until maturity at the date of reclassification.

Reclassifications are made at fair value as of the reclassification date. Fair value becomes the new cost or amortised cost as applicable, and no reversals of fair value gains or losses recorded before reclassification date are subsequently made.

Effective interest rates for financial assets reclassified to loans and receivables and held-to-maturity categories are determined at the reclassification date. Further increases in estimates of cash flows adjust effective interest rates prospectively.

### General Accounting & Measurement of Financial Instruments:

#### (i) Initial Recognition

Investments are initially recognised (and measured) at fair value, plus in the case of investments not at "fair value through profit or loss", directly attributable transactions costs

Purchases and sales of investments are recognised on trade-date - the date on which the Council commits to purchase or sell the asset.

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

#### (ii) Subsequent Measurement

**Available-for-sale financial assets** and **financial assets at fair value through profit and loss** are subsequently carried at fair value.

**Loans and receivables** and **held-to-maturity** investments are carried at amortised cost using the effective interest method.

Realised and unrealised gains and losses arising from changes in the fair value of the financial assets classified as "**fair value through profit or loss**" category are included in the income statement in the period in which they arise.

Unrealised gains and losses arising from changes in the fair value of non monetary securities classified as "**available-for-sale**" are recognised in equity in the available-for-sale investments revaluation reserve.

When securities classified as "**available-for-sale**" are sold or impaired, the accumulated fair value adjustments are included in the income statement as gains and losses from investment securities.

#### Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired.

A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

#### (iii) Types of Investments

Council has an approved Investment Policy in order to undertake its investment of money in accordance with (and to comply with) Section 625 of the Local Government Act and S212 of the LG (General) Regulation 2005.

Investments are placed and managed in accordance with the Policy and having particular regard to authorised investments prescribed under the Ministerial Local Government Investment Order.

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

Council maintains its investment Policy in compliance with the Act and ensures that it or its representatives exercise care, diligence and skill that a prudent person would exercise in investing Council funds.

Council amended its policy following revisions to the Ministerial Local Government Investment Order arising from the Cole Inquiry recommendations. Certain investments that Council holds are no longer prescribed (eg. managed funds, CDOs, and equity linked notes), however they have been retained under grandfathering provisions of the Order. These will be disposed of when most financially advantageous to Council.

##### (g) Fair value estimation

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques.

Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held.

If the market for a financial asset is not active (and for unlisted securities), the Council establishes fair value by using valuation techniques.

These include reference to the fair values of recent arm's length transactions, involving the same instruments or other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values.

The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

##### (h) Receivables

Receivables are initially recognised at fair value and subsequently measured at amortised cost, less any provision for impairment.

Receivables (excluding Rates & Annual Charges) are generally due for settlement no more than 30 days from the date of recognition.

The collectibility of receivables is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off in accordance with Council's policy.

A provision for impairment (ie. an allowance account) relating to receivables is established when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of each receivable.

The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

Impairment losses are recognised in the Income Statement within other expenses.

When a receivable for which an impairment allowance had been recognised becomes uncollectible in a subsequent period, it is written off against the allowance account.

Subsequent recoveries of amounts previously written off are credited against other expenses in the income statement.

##### (i) Inventories

###### Raw Materials and Stores, Work in Progress and Finished Goods

Raw materials and stores, work in progress and finished goods in respect of business undertakings

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

are all stated at the lower of cost and net realisable value.

Cost comprises direct materials, direct labour and an appropriate proportion of variable and fixed overhead expenditure, the latter being allocated on the basis of normal operating capacity.

Costs are assigned to individual items of inventory on the basis of weighted average costs.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held in respect of non-business undertakings have been valued at cost subject to adjustment for loss of service potential.

#### Land Held for Resale/Capitalisation of Borrowing Costs

Land held for resale is stated at the lower of cost and net realisable value.

Cost is assigned by specific identification and includes the cost of acquisition, and development and borrowing costs during development.

When development is completed borrowing costs and other holding charges are expensed as incurred.

Borrowing costs included in the cost of land held for resale are those costs that would have been avoided if the expenditure on the acquisition and development of the land had not been made.

Borrowing costs incurred while active development is interrupted for extended periods are recognised as expenses.

#### (j) Infrastructure, Property, Plant and Equipment (I,PP&E)

##### Acquisition of assets

Council's non current assets are continually revalued (over a 5 year period) in accordance with the fair valuation policy as mandated by the Division of Local Government.

At balance date, the following classes of I,PP&E were stated at their Fair Value;

- **Investment Properties** – refer Note 1(p),
- **Water and Sewerage Networks**  
(External Valuation)
- **Operational Land** (External Valuation)
- **Buildings – Specialised/Non Specialised**  
(External Valuation)
- **Plant and Equipment**  
(as approximated by depreciated historical cost)
- **Roads Assets incl. roads, bridges & footpaths**  
(Internal Valuation)
- **Drainage Assets** (Internal Valuation)
- **Community Land** (External Valuation)
- **Land Improvements**  
(Internal Valuation)
- **Other Structures**  
(External Valuation)
- **Other Assets**  
(as approximated by depreciated historical cost)

##### Initial Recognition

On initial recognition, an assets cost is measured at its fair value, plus all expenditure that is directly attributable to the acquisition.

Where settlement of any part of an asset's cash consideration is deferred, the amounts payable in the future are discounted to their present value as at the date of recognition (ie. date of exchange) of the asset to arrive at fair value.

The discount rate used is the Council's incremental borrowing rate, being the rate at which a similar borrowing could be obtained from an independent financier under comparable terms and conditions.

Where infrastructure, property, plant and equipment assets are acquired for no cost or for an amount other than cost, the assets are recognised in the financial statements at their fair value at acquisition date - being the amount that the asset could have been exchanged between knowledgeable willing parties in an arm's length transaction.



## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

##### Subsequent costs

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to Council and the cost of the item can be measured reliably.

All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

##### Asset Revaluations (including Indexation)

In accounting for Asset Revaluations relating to Infrastructure, Property, Plant & Equipment:

- Increases in the combined carrying amounts of asset classes arising on revaluation are credited to the asset revaluation reserve.
- To the extent that a net asset class increase reverses a decrease previously recognised via the profit or loss, then increase is first recognised in profit or loss.
- Net decreases that reverse previous increases of the same asset class are first charged against revaluation reserves directly in equity to the extent of the remaining reserve attributable to the asset, with all other decreases charged to the Income statement.

Water and sewerage network assets are indexed annually between full revaluations in accordance with the latest indices provided in the NSW Office of Water - Rates Reference Manual.

For all other assets, Council assesses at each reporting date whether there is any indication that a revalued asset's carrying amount may differ materially from that which would be determined if the asset were revalued at the reporting date.

If any such indication exists, Council determines the asset's fair value and revalues the asset to that amount.

Full revaluations are undertaken for all assets on a 5 year cycle.

##### Capitalisation Thresholds

Items of infrastructure, property, plant and equipment are not capitalised unless their cost of acquisition exceeds the following;

<b>Land</b>	
- council land	100% Capitalised
- open space	100% Capitalised
- land under roads (purchases after 30/6/08)	100% Capitalised

##### Plant & Equipment

Office Furniture	> \$2,000
Office Equipment	> \$2,000
Other Plant & Equipment	> \$2,000

##### Buildings & Land Improvements

Park Furniture & Equipment	> \$5,000
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##### Building

- construction/extensions	100% Capitalised
- renovations	> \$10,000

Other Structures	> \$2,000
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##### Water & Sewer Assets

Reticulation extensions	> \$5,000
Other	> \$5,000

##### Stormwater Assets

Drains & Culverts	> \$5,000
Other	> \$5,000

##### Transport Assets

Road construction & reconstruction	> \$10,000
Reseal/Re-sheet & major repairs:	> \$10,000

Bridge construction & reconstruction	> \$10,000
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##### Depreciation

Depreciation on Council's infrastructure, property, plant and equipment assets is calculated using the straight line method in order to allocate an assets cost (net of residual values) over its estimated useful life.

Land is not depreciated.

Estimated useful lives for Council's I,PP&E include:

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

##### Plant & Equipment

- Office Equipment	3 to 10 years
- Office furniture	5 to 10 years
- Computer Equipment	3 years
- Vehicles	5 to 8 years
- Heavy Plant/Road Making equip.	5 to 10 years
- Other plant and equipment	5 to 15 years

##### Other Equipment

- Playground equipment	5 to 15 years
- Benches, seats etc	10 to 20 years

##### Buildings

- Buildings : Masonry	50 to 100 years
- Buildings : Other	20 to 80 years

##### Stormwater Drainage

- Drains	80 to 100 years
- Culverts	50 to 80 years

##### Transportation Assets

- Sealed Roads : Surface	20 years
- Sealed Roads : Structure	60 years
- Unsealed roads	20 years
- Bridge : Concrete	100 years
- Bridge : Other	50 years
- Road Pavements	60 years
- Kerb, Gutter & Paths	40 years

##### Water & Sewer Assets

- Dams and reservoirs	80 to 100 years
- Bores	20 to 60 years
- Reticulation pipes : PVC	80 years
- Reticulation pipes : Other	80 to 110 years
- Pumps and telemetry	10 to 20 years

##### Other Infrastructure Assets

- Bulk earthworks	Infinite
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All asset residual values and useful lives are reviewed and adjusted (where appropriate), at each balance sheet date.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount – refer Note 1(s) on Asset Impairment.

##### Disposal and De-recognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in Council's Income Statement in the year the asset is derecognised.

##### (k) Land

Land (other than Land under Roads) is in accordance with Part 2 of Chapter 6 of the Local Government Act (1993) classified as either Operational or Community.

This classification of Land is disclosed in Note 9(a).

##### (l) Land under roads

Land under roads is land under roadways and road reserves including land under footpaths, nature strips and median strips.

Council has elected not to recognise land under roads acquired before 1 July 2008 in accordance with AASB 1051.

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

##### (m) Intangible Assets

Council has not classified any assets as Intangible.

##### (n) Crown Reserves

Crown Reserves under Council's care and control are recognised as assets of the Council.

While ownership of the reserves remains with the Crown, Council retains operational control of the reserves and is responsible for their maintenance

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

and use in accordance with the specific purposes to which the reserves are dedicated.

Improvements on Crown Reserves are also recorded as assets, while maintenance costs incurred by Council and revenues relating the reserves are recognised within Council's Income Statement.

Representations are currently being sought across State and Local Government to develop a consistent accounting treatment for Crown Reserves across both tiers of government.

##### (o) Rural Fire Service assets

Under section 119 of the Rural Fires Act 1997, *"all fire fighting equipment purchased or constructed wholly or from money to the credit of the Fund is to be vested in the council of the area for or on behalf of which the fire fighting equipment has been purchased or constructed"*.

At present, the accounting for such fire fighting equipment is not treated in a consistent manner across all Councils.

Until such time as discussions on this matter have concluded and the legislation changed, Council will continue to account for these assets as it has been doing in previous years, which is exclude the assets, their values and depreciation charges from these financial statements.

##### (p) Investment property

Council does not classify any land or buildings as Investment Property.

##### (q) Provisions for close down, restoration and for environmental clean up costs – including Tips and Quarries

Close down, Restoration and Remediation costs include the dismantling and demolition of infrastructure, the removal of residual materials and the remediation of disturbed areas.

Estimated close down and restoration costs are provided for in the accounting period when the

obligation arising from the related disturbance occurs, whether this occurs during the development or during the operation phase, based on the net present value of estimated future costs.

Provisions for close down and restoration costs do not include any additional obligations which are expected to arise from future disturbance.

Costs are estimated on the basis of a closure plan.

The cost estimates are calculated annually during the life of the operation to reflect known developments, eg updated cost estimates and revisions to the estimated lives of operations, and are subject to formal review at regular intervals.

Close down, Restoration and Remediation costs are a normal consequence of tip and quarry operations, and the majority of close down and restoration expenditure is incurred at the end of the life of the operations.

Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or 'unwinding' of the discount applied in establishing the net present value of provisions is charged to the income statement in each accounting period.

This amortisation of the discount is disclosed as a borrowing cost in Note 4(b).

Other movements in the provisions for Close down, Restoration and Remediation costs including those resulting from new disturbance, updated cost estimates, changes to the estimated lives of operations and revisions to discount rates are capitalised within property, plant and equipment.

These costs are then depreciated over the lives of the assets to which they relate.

Where rehabilitation is conducted systematically over the life of the operation, rather than at the time of closure, provision is made for the estimated outstanding continuous rehabilitation work at each balance sheet date and the cost is charged to the income statement.

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

Provision is made for the estimated present value of the costs of environmental clean up obligations outstanding at the balance sheet date.

These costs are charged to the income statement.

Movements in the environmental clean up provisions are presented as an operating cost, except for the unwind of the discount which is shown as a borrowing cost.

Remediation procedures generally commence soon after the time the damage, remediation process and estimated remediation costs become known, but may continue for many years depending on the nature of the disturbance and the remediation techniques.

As noted above, the ultimate cost of environmental remediation is uncertain and cost estimates can vary in response to many factors including changes to the relevant legal requirements, the emergence of new restoration techniques or experience at other locations.

The expected timing of expenditure can also change, for example in response to changes in quarry reserves or production rates.

As a result there could be significant adjustments to the provision for close down and restoration and environmental clean up, which would affect future financial results.

Specific Information relating to Council's provisions relating to Close down, Restoration and Remediation costs can be found at Note 26.

#### **(r) Non-Current Assets (or Disposal Groups) "Held for Sale" & Discontinued Operations**

Non-current assets (or disposal groups) are classified as held for sale and stated at the lower of either **(i)** their carrying amount and **(ii)** fair value less costs to sell, if their carrying amount will be recovered principally through a sale transaction rather than through continuing use.

The exception to this is plant and motor vehicles which are turned over on a regular basis. Plant and motor vehicles are retained in Non Current Assets under the classification of Infrastructure, Property,

Plant and Equipment - unless the assets are to be traded in after 30 June and the replacement assets were already purchased and accounted for as at 30 June.

For any assets or disposal groups classified as Non-Current Assets "held for sale", an impairment loss is recognised at any time when the assets carrying value is greater than its fair value less costs to sell.

Non-current assets "held for sale" are not depreciated or amortised while they are classified as "held for sale".

Non-current assets classified as "held for sale" are presented separately from the other assets in the balance sheet.

A Discontinued Operation is a component of the entity that has been disposed of or is classified as "held for sale" and that represents a separate major line of business or geographical area of operations, is part of a single co-ordinated plan to dispose of such a line of business or area of operations, or is a subsidiary acquired exclusively with a view to resale.

The results of discontinued operations are presented separately on the face of the income statement.

#### **(s) Impairment of assets**

All Council's I,PP&E is subject to an annual assessment of impairment.

Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount.

The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

Where an asset is not held principally for cash generating purposes (for example Infrastructure Assets) and would be replaced if the Council was deprived of it then depreciated replacement cost is used as value in use, otherwise value in use is estimated by using a discounted cash flow model.

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

Non-financial assets (other than goodwill) that suffered a prior period impairment are reviewed for possible reversal of the impairment at each reporting date.

Goodwill & other Intangible Assets that have an indefinite useful life and are not subject to amortisation are tested annually for impairment.

##### (t) Payables

These amounts represent liabilities and include goods and services provided to the Council prior to the end of financial year which are unpaid.

The amounts for goods and services are unsecured and are usually paid within 30 days of recognition.

##### (u) Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred.

Borrowings are subsequently measured at amortised cost.

Amortisation results in any difference between the proceeds (net of transaction costs) and the redemption amount being recognised in the Income Statement over the period of the borrowings using the effective interest method.

Borrowings are removed from the balance sheet when the obligation specified in the contract is discharged, cancelled or expired.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

##### (v) Borrowing costs

Borrowing costs are expensed.

##### (w) Provisions

Provisions for legal claims, service warranties and other like liabilities are recognised when:

- Council has a present legal or constructive obligation as a result of past events;
- it is more likely than not that an outflow of resources will be required to settle the obligation; and
- the amount has been reliably estimated.

Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole.

A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the reporting date.

The discount rate used to determine the present value reflects current market assessments of the time value of money and the risks specific to the liability.

The increase in the provision due to the passage of time is recognised as interest expense.

##### (x) Employee benefits

###### (i) Short Term Obligations

Short term employee benefit obligations include liabilities for wages and salaries (including non-monetary benefits), annual leave and vesting sick leave expected to be settled within the 12 months after the reporting period.

Leave liabilities are recognised in the provision for employee benefits in respect of employees' services up to the reporting date with other short term employee benefit obligations disclosed under payables..

These provisions are measured at the amounts expected to be paid when the liabilities are settled.

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

Liabilities for non vesting sick leave are recognised at the time when the leave is taken and measured at the rates paid or payable, and accordingly no Liability has been recognised in these reports.

Wages & salaries, annual leave and vesting sick leave are all classified as Current Liabilities.

##### (ii) Other Long Term Obligations

The liability for all long service and annual leave in respect of services provided by employees up to the reporting date (which is not expected to be settled within the 12 months after the reporting period) are recognised in the provision for employee benefits.

These liabilities are measured at the present value of the expected future payments to be made using the projected unit credit method.

Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

Expected future payments are then discounted using market yields at the reporting date based on national government bonds with terms to maturity and currency that match as closely as possible the estimated future cash outflows.

Due to the nature of when and how Long Service Leave can be taken, all Long Service Leave for employees with 4 or more years of service has been classified as Current, as it has been deemed that Council does not have the unconditional right to defer settlement beyond 12 months – even though it is not anticipated that all employees with more than 4 years service (as at reporting date) will apply for and take their leave entitlements in the next 12 months.

##### (iii) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death.

Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

##### Defined Benefit Plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the balance sheet, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost.

The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service.

However, when this information is not reliably available, Council can account for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans – i.e. as an expense when they become payable.

Council is party to an Industry Defined Benefit Plan under the Local Government Superannuation Scheme, named the "Local Government Superannuation Scheme – Pool B"

This Scheme has been deemed to be a "multi employer fund" for the purposes of AASB 119.

Sufficient information is not available to account for the Scheme as a defined benefit plan (in accordance with AASB 119) because the assets to the scheme are pooled together for all Councils.

However the position is monitored annually and the Actuary has estimated that as at 30 June 2013 the prior period deficit still exists.

Effective from 1 July 2009, employers are required to contribute additional contributions to assist in extinguishing this deficit.

Accordingly, Council's contributions to the scheme for the current reporting year have been recognised as an expense and disclosed as part of Superannuation Expenses at Note 4(a).

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

The Local Government Superannuation Scheme has advised member councils that, as a result of the global financial crisis, it has a significant deficiency of assets over liabilities.

As a result, they have asked for significant increases in future contributions to recover that deficiency.

Council's share of that deficiency cannot be accurately calculated as the Scheme is a mutual arrangement where assets and liabilities are pooled together for all member councils.

For this reason, no liability for the deficiency has been recognised in these financial statements.

Council has, however, disclosed a contingent liability in Note 18 to reflect the possible obligation that may arise should the Scheme require immediate payment to correct the deficiency.

##### Defined Contribution Plans

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

##### (iv) Employee Benefit On-Costs

Council has recognised at year end the aggregate on-cost liabilities arising from employee benefits, and in particular those on-cost liabilities that will arise when payment of current employee benefits is made in future periods.

These amounts include Superannuation and Workers Compensation expenses which will be payable upon the future payment of certain Leave Liabilities accrued as at 30/6/13.

##### (y) Self insurance

Council does not self insure.

##### (z) Allocation between current and non-current assets & liabilities

In the determination of whether an asset or liability is classified as current or non-current, consideration is

given to the time when each asset or liability is expected to be settled.

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

##### Exceptions

In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months (such as vested long service leave), the liability is classified as current even if not expected to be settled within the next 12 months.

In the case of inventories that are "held for trading", these are also classified as current even if not expected to be realised in the next 12 months.

##### (aa) Taxes

The Council is exempt from both Commonwealth Income Tax and Capital Gains Tax.

Council does however have to comply with both Fringe Benefits Tax and Goods and Services Tax (GST).

##### Goods & Services Tax (GST)

Income, expenses and assets are all recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office (ATO).

In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the revenue / expense.

Receivables and payables within the Balance Sheet are stated inclusive of any applicable GST.

The net amount of GST recoverable from or payable to the ATO is included as a current asset or current liability in the Balance Sheet.

Operating cash flows within the Cash Flow Statement are on a gross basis, ie. they are inclusive of GST where applicable.

Investing and Financing cash flows are treated on a net basis (where recoverable from the ATO), ie. they are exclusive of GST. Instead, the GST component

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

of investing and financing activity cash flows which are recoverable from or payable to the ATO are classified as operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from (or payable to) the ATO.

#### **(ab) New accounting standards and UIG interpretations**

Certain new (or amended) accounting standards and interpretations have been published that are not mandatory for reporting periods ending 30 June 2013.

**Council has not adopted any of these standards early.**

Council's assessment of the impact of these new standards and interpretations is set out below.

#### **Applicable to Local Government with implications:**

***AASB 9 Financial Instruments, associated standards, AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 and AASB 2012-6 Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and transitional disclosures (effective from 1 January 2015)***

AASB 9 Financial Instruments addresses the classification, measurement and de-recognition of financial assets and financial liabilities.

The standard is not applicable until 1 January 2015 but is available for early adoption.

When adopted, the standard will affect in particular Council's accounting for its available-for-sale financial assets, since AASB 9 only permits the recognition of fair value gains and losses in other comprehensive income if they relate to equity investments that are not held for trading.

Fair value gains and losses on available-for-sale debt investments, for example, will therefore have to be recognised directly in profit or loss although there is currently a proposal by the IASB to introduce a

Fair value through Other Comprehensive Income category for debt instruments.

There will be no impact on Council's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are designated at fair value through profit or loss and Council does not have any such liabilities.

The de-recognition rules have been transferred from AASB 139 Financial Instruments: Recognition and Measurement and have not been changed.

***AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 (effective 1 January 2013)***

AASB 13 explains how to measure fair value and aims to enhance fair value disclosures.

Council has yet to determine which, if any, of its current measurement techniques will have to change as a result of the new guidance.

It is therefore not possible to state the impact, if any, of the new rules on any of the amounts recognised in the financial statements.

However, application of the new standard will impact the type of information disclosed in the notes to the financial statements.

Council does not intend to adopt the new standard before its operative date, which means that it would be first applied in the annual reporting period ending 30 June 2014.

#### **Applicable to Local Government but no implications for Council;**

***AASB 2012-2 Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 132 & AASB 7] (effective 1 January 2013)***

This Standard amends the required disclosures in AASB 7 to include information that will enable users of an entity's financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's



## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

recognised financial assets and recognised financial liabilities, on the entity's financial position.

This Standard also amends AASB 132 to refer to the additional disclosures added to AASB 7 by this Standard.

The adoption of this standard will not change the reported financial position and performance of the entity, there are no impact on disclosures as there are no offsetting arrangements currently in place.

AASB 2012-3 Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132] (effective 1 January 2014).

This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement.

The adoption of this standard will not change the reported financial position and performance of the entity, there are no impact on disclosures as there are no offsetting arrangements currently in place.

**Applicable to Local Government but not relevant to Council at this stage;**

***AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements, AASB 12 Disclosure of Interests in Other Entities, revised AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures and AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (effective 1 January 2013)***

This suite of five new and amended standards address the accounting for joint arrangements, consolidated financial statements and associated disclosures.

AASB 10 replaces all of the guidance on control and consolidation in AASB 127 Consolidated and Separate Financial Statements, and Interpretation 12 Consolidation – Special Purpose Entities.

The core principle that a consolidated entity presents a parent and its subsidiaries as if they are a single economic entity remains unchanged, as do the mechanics of consolidation. However, the standard introduces a single definition of control that applies to all entities.

It focuses on the need to have both power and rights or exposure to variable returns.

Power is the current ability to direct the activities that significantly influence returns. Returns must vary and can be positive, negative or both.

Control exists when the investor can use its power to affect the amount of its returns.

There is also new guidance on participating and protective rights and on agent/principal relationships. Council does not expect the new standard to have a significant impact on its composition.

AASB 11 introduces a principles based approach to accounting for joint arrangements.

The focus is no longer on the legal structure of joint arrangements, but rather on how rights and obligations are shared by the parties to the joint arrangement.

Based on the assessment of rights and obligations, a joint arrangement will be classified as either a joint operation or a joint venture.

Joint ventures are accounted for using the equity method, and the choice to proportionately consolidate will no longer be permitted.

Parties to a joint operation will account their share of revenues, expenses, assets and liabilities in much the same way as under the previous standard.

AASB 11 also provides guidance for parties that participate in joint arrangements but do not share joint control.

Council's investment in the joint venture partnership will be classified as a joint venture under the new rules.

As Council already applies the equity method in accounting for this investment, AASB 11 will not have

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

any impact on the amounts recognised in its financial statements.

AASB 12 sets out the required disclosures for entities reporting under the two new standards, AASB 10 and AASB 11, and replaces the disclosure requirements currently found in AASB 127 and AASB 128.

Application of this standard by Council will not affect any of the amounts recognised in the financial statements, but will impact the type of information disclosed in relation to Council's investments.

Amendments to AASB 128 provide clarification that an entity continues to apply the equity method and does not remeasure its retained interest as part of ownership changes where a joint venture becomes an associate, and vice versa.

The amendments also introduce a "partial disposal" concept.

Council is still assessing the impact of these amendments.

Council does not expect to adopt the new standards before their operative date.

They would therefore be first applied in the financial statements for the annual reporting period ending 30 June 2014.

***Revised AASB 119 Employee Benefits, AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) and AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements (effective 1 January 2013)***

This revised standard on accounting for employee benefits requires the recognition of all re-measurements of defined benefit liabilities/assets immediately in other comprehensive income (removal of the so-called 'corridor' method) and the calculation of a net interest expense or income by applying the discount rate to the net defined benefit liability or asset.

This replaces the expected return on plan assets that is currently included in profit or loss.

The standard also introduces a number of additional disclosures for defined benefit liabilities/assets and could affect the timing of the recognition of termination benefits.

The amendments will have to be implemented retrospectively.

Council does not recognise defined benefit assets and liabilities for the reasons set out in paragraph (x) (iii) and so these changes will not have an impact on its reported results.

**Not applicable to Local Government per se;**

***AASB 2012-5 Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle (effective 1 January 2013)***

AASB 1 - this standard clarifies that an entity can apply AASB 1 more than once. An entity can elect to apply AASB 123 from the transition date or an earlier date.

AASB 101 - clarifies that a third statement of financial position is required when the opening statement of financial position is materially affected by any adjustments.

AASB 116 - clarifies the classification of servicing equipment.

AASB 132 and Interpretation 2 - clarifies that income tax relating to distributions to holders of an equity instrument and to transaction costs of an equity transaction shall be accounted for in accordance with AASB 112 Income Taxes

AASB 134 - provides clarification about segment reporting.

The amendments arising from this standard are not expected to change the reported financial position or performance of the Council.

**There are no other standards that are not yet effective and that are expected to have a material impact on the entity in the current or future reporting periods and on foreseeable future transactions.**

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Summary of Significant Accounting Policies

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##### **(ac) Rounding of amounts**

Unless otherwise indicated, amounts in the financial statements have been rounded off to the nearest thousand dollars.

##### **(ad) Comparative Figures**

To ensure comparability with the current reporting period's figures, some comparative period line items and amounts may have been reclassified or individually reported for the first time within these financial statements and/or the notes.

##### **(ae) Disclaimer**

Nothing contained within these statements may be taken to be an admission of any liability to any person under any circumstance.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 2(a). Council Functions / Activities - Financial Information

Functions/Activities	Income, Expenses and Assets have been directly attributed to the following Functions / Activities. Details of these Functions/Activities are provided in Note 2(b).												
	Income from Continuing Operations			Expenses from Continuing Operations			Operating Result from Continuing Operations			Grants included in Income from Continuing Operations		Total Assets held (Current & Non-current)	
	Original Budget	Actual	Actual	Original Budget	Actual	Actual	Original Budget	Actual	Actual	Actual	Actual	Actual	Actual
	2013	2013	2012	2013	2013	2012	2013	2013	2012	2013	2012	2013	2012
Governance	2	5	4	560	725	306	(558)	(720)	(302)	-	-	13	71
Administration	75	186	213	3,433	4,902	3,636	(3,358)	(4,716)	(3,423)	-	-	8,069	5,914
Public Order & Safety	44	150	151	433	494	522	(389)	(344)	(371)	-	-	1,770	1,915
Health	31	50	19	76	78	150	(45)	(28)	(131)	-	-	354	339
Environment	2,447	3,085	2,790	2,658	2,825	2,861	(211)	260	(71)	214	393	21,616	21,221
Community Services & Education	3,790	3,700	3,599	3,622	3,482	3,385	168	218	214	3,585	3,512	2,173	1,431
Housing & Community Amenities	621	886	989	772	804	1,717	(151)	82	(728)	56	12	7,680	6,202
Water Supplies	3,077	3,511	3,465	2,266	2,499	2,290	811	1,012	1,175	79	113	46,888	45,090
Sewerage Services	2,058	2,370	2,214	1,588	1,302	1,334	470	1,068	880	37	38	37,266	35,631
Recreation & Culture	696	794	737	3,492	3,127	3,358	(2,796)	(2,333)	(2,621)	75	92	35,457	31,447
Mining, Manufacturing & Construction	575	6	6	670	708	680	(95)	(702)	(674)	-	-	1,277	1,311
Transport & Communication	2,750	5,797	6,565	9,477	8,315	10,198	(6,727)	(2,518)	(3,633)	2,211	1,786	160,446	158,368
Economic Affairs	1,750	1,271	1,768	2,107	1,666	1,573	(357)	(395)	195	-	-	7,024	6,095
<b>Total Functions &amp; Activities</b>	<b>17,916</b>	<b>21,811</b>	<b>22,520</b>	<b>31,154</b>	<b>30,927</b>	<b>32,010</b>	<b>(13,238)</b>	<b>(9,116)</b>	<b>(9,490)</b>	<b>6,257</b>	<b>5,946</b>	<b>330,033</b>	<b>315,035</b>
Share of gains/(losses) in Associates & Joint Ventures (using the Equity Method)	-	-	-	-	-	-	-	-	-	-	-	-	-
General Purpose Income <sup>1</sup>	13,480	13,363	14,199	-	-	-	13,480	13,363	14,199	3,842	4,932	3,978	6,932
<b>Operating Result from Continuing Operations</b>	<b>31,396</b>	<b>35,174</b>	<b>36,719</b>	<b>31,154</b>	<b>30,927</b>	<b>32,010</b>	<b>242</b>	<b>4,247</b>	<b>4,709</b>	<b>10,099</b>	<b>10,878</b>	<b>334,011</b>	<b>321,967</b>

1. Includes: Rates &amp; Annual Charges (incl. Ex-Gratia), Untied General Purpose Grants &amp; Unrestricted Interest &amp; Investment Income.

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 2(b). Council Functions / Activities - Component Descriptions

**Details relating to the Council's functions / activities as reported in Note 2(a) are as follows:**

##### **GOVERNANCE**

Costs relating to the Council's role as a component of democratic government, including elections, members' fees and expenses, subscriptions to local authority associations, meetings of council and policy making committees, area representation and public disclosure and compliance.

##### **ADMINISTRATION**

Corporate Support and Other Support Services (not otherwise attributed to the listed functions / activities).

##### **PUBLIC ORDER & SAFETY**

Fire protection, animal control, beach control, enforcement of local government regulations, emergency services, other.

##### **HEALTH**

Inspection, immunisations, food control, health centres, other, administration.

##### **ENVIRONMENT**

Noxious plants and insect/vermin control, other environmental protection, solid waste management, street cleaning, drainage, stormwater management.

##### **COMMUNITY SERVICES & EDUCATION**

Administration, family day care, child care, youth services, other family and children, aged and disabled, migrant services, Aboriginal services, other community services, education.

##### **HOUSING & COMMUNITY AMENITIES**

Housing, town planning, street lighting, other sanitation and garbage, public cemeteries, public conveniences, other community amenities.

##### **WATER SUPPLIES**

##### **SEWERAGE SERVICES**

##### **RECREATION & CULTURE**

Public libraries, museums, art galleries, community centres, public halls, other cultural services, swimming pools, sporting grounds, parks and gardens (lakes), other sport and recreation.

##### **MINING, MANUFACTURING & CONSTRUCTION**

Building control, abattoirs, quarries & pits, other.

##### **TRANSPORT & COMMUNICATION**

Urban roads, sealed rural roads, unsealed rural roads, bridges, footpaths, aerodromes, parking areas, bus shelters and services, water transport, RTA works, other.

##### **ECONOMIC AFFAIRS**

Camping areas, caravan parks, tourism and area promotion, industrial development promotion, saleyards and markets, real estate development, commercial nurseries, other business undertakings.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 3. Income from Continuing Operations

\$ '000	Notes	Actual 2013	Actual 2012
<b>(a) Rates &amp; Annual Charges</b>			
<b>Ordinary Rates</b>			
Residential		2,669	2,514
Farmland		3,543	3,413
Mining		768	740
Business		1,616	1,551
<b>Total Ordinary Rates</b>		<b>8,596</b>	<b>8,218</b>
<b>Special Rates</b>			
Nil			
<b>Annual Charges</b> (pursuant to s.496, s.496A, s.496B, s.501 & s.611)			
Domestic Waste Management Services		1,683	1,585
Stormwater Management Services		92	91
Water Supply Services		747	749
Sewerage Services		1,438	1,330
<b>Total Annual Charges</b>		<b>3,960</b>	<b>3,755</b>
<b>TOTAL RATES &amp; ANNUAL CHARGES</b>		<b>12,556</b>	<b>11,973</b>

Council has used 2010 year valuations provided by the NSW Valuer General in calculating its rates.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2013	Actual 2012
<b>(b) User Charges &amp; Fees</b>			
<b>Specific User Charges</b> (per s.502 - Specific "actual use" charges)			
Domestic Waste Management Services		490	468
Water Supply Services		2,142	1,402
Sewerage Services		527	329
Waste Management Services (non-domestic)		38	22
<b>Total User Charges</b>		<b>3,197</b>	<b>2,221</b>
<b>Other User Charges &amp; Fees</b>			
<b>(i) Fees &amp; Charges - Statutory &amp; Regulatory Functions</b> (per s.608)			
Planning & Building Regulation		407	325
Private Works - Section 67		375	997
Regulatory/ Statutory Fees		54	28
Registration Fees		31	23
Section 149 Certificates (EPA Act)		37	38
Section 603 Certificates		37	39
<b>Total Fees &amp; Charges - Statutory/Regulatory</b>		<b>941</b>	<b>1,450</b>
<b>(ii) Fees &amp; Charges - Other (incl. General User Charges)</b> (per s.608)			
Aerodrome		10	34
Aged Care		100	86
Caravan Park		8	-
Cemeteries		109	116
Conferences		2	6
Library & Art Gallery		5	5
Noxious Weeds		10	8
Park Rents		86	33
Public Halls		2	36
RMS (formerly RTA) Charges (State Roads not controlled by Council)		2,665	3,689
Saleyards		705	615
Swimming Pools		177	153
Theatre		180	173
Tourism		29	33
Other		19	12
<b>Total Fees &amp; Charges - Other</b>		<b>4,107</b>	<b>4,999</b>
<b>TOTAL USER CHARGES &amp; FEES</b>		<b>8,245</b>	<b>8,670</b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 3. Income from Continuing Operations (continued)

\$ '000	Notes	Actual 2013	Actual 2012
<b>(c) Interest &amp; Investment Revenue (incl. losses)</b>			
<b>Interest &amp; Dividends</b>			
- Interest on Overdue Rates & Annual Charges (incl. Special Purpose Rates)		96	124
- Interest earned on Investments (interest & coupon payment income)		1,365	1,438
<b>Fair Value Adjustments</b>			
- Fair Valuation movements in Investments (at FV or Held for Trading)		215	472
<b>TOTAL INTEREST &amp; INVESTMENT REVENUE</b>		<u>1,676</u>	<u>2,034</u>
<b>Interest Revenue is attributable to:</b>			
<b>Unrestricted Investments/Financial Assets:</b>			
Overdue Rates & Annual Charges (General Fund)		60	124
General Council Cash & Investments		865	1,049
<b>Restricted Investments/Funds - External:</b>			
Development Contributions			
- Section 94		44	37
- Section 64		93	70
Water Fund Operations		279	386
Sewerage Fund Operations		222	296
Domestic Waste Management operations		113	72
<b>Total Interest &amp; Investment Revenue Recognised</b>		<u>1,676</u>	<u>2,034</u>
<b>(d) Other Revenues</b>			
Rental Income - Other Council Properties		112	84
Fines		6	6
Fines - Parking		3	10
Legal Fees Recovery - Other		40	43
Commissions & Agency Fees		25	10
Insurance Claim Recoveries		24	45
Sales - General		16	13
Sales - Domestic Waste		105	107
Sales - Events		5	5
Sales - Swimming Pools		115	116
Sales - Theatre		50	64
Sales - Tourism		25	27
Staff Reimbursements		61	71
Other		10	50
<b>TOTAL OTHER REVENUE</b>		<u>597</u>	<u>651</u>



## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 3. Income from Continuing Operations (continued)

\$ '000	2013 Operating	2012 Operating	2013 Capital	2012 Capital
<b>(e) Grants</b>				
<b>General Purpose (Untied)</b>				
Financial Assistance - General Component	2,371	3,082	-	-
Financial Assistance - Local Roads Component	1,384	1,760	-	-
Pensioners' Rates Subsidies - General Component	87	90	-	-
<b>Total General Purpose</b>	<b>3,842</b>	<b>4,932</b>	<b>-</b>	<b>-</b>
<b>Specific Purpose</b>				
Pensioners' Rates Subsidies:				
- Water	40	41	-	-
- Sewerage	38	38	-	-
- Domestic Waste Management	44	-	-	-
- Other	-	40	-	-
Water Supplies	-	71	38	-
Community Care	3,585	3,512	-	-
Community Centres	-	-	20	-
Environmental Protection	20	236	-	-
Footpaths & Cycleways	-	-	-	65
Library	46	61	-	-
Noxious Weeds	194	117	-	-
Recreation & Culture	9	31	-	-
Saleyards	-	-	-	30
Street Lighting	12	12	-	-
Transport (Roads to Recovery)	1,068	544	-	-
Transport (Other Roads & Bridges Funding)	1,029	916	114	232
<b>Total Specific Purpose</b>	<b>6,085</b>	<b>5,619</b>	<b>172</b>	<b>327</b>
<b>Total Grants</b>	<b>9,927</b>	<b>10,551</b>	<b>172</b>	<b>327</b>
<b>Grant Revenue is attributable to:</b>				
- Commonwealth Funding	7,201	6,978	172	233
- State Funding	2,726	3,573	-	94
	<b>9,927</b>	<b>10,551</b>	<b>172</b>	<b>327</b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 3. Income from Continuing Operations (continued)

\$ '000	2013 Operating	2012 Operating	2013 Capital	2012 Capital
<b>(f) Contributions</b>				
<b>Developer Contributions:</b>				
<b>(s93 &amp; s94 - EP&amp;A Act, s64 of the LGA):</b>				
S 94A - Fixed Development Consent Levies	-	-	293	245
S 64 - Water Supply Contributions	-	-	106	693
S 64 - Sewerage Service Contributions	-	-	74	169
S 64 - Stormwater Contributions	-	-	-	33
<b>Total Developer Contributions</b>	17 -	-	<b>473</b>	<b>1,140</b>
<b>Other Contributions:</b>				
Breeza Park Toilets	-	-	7	-
Community Fund	-	-	-	100
Community Services	1	4	-	-
Emergency Services	113	106	-	-
Flood Management	-	51	-	-
Other Councils - Joint Works/Services	-	9	-	-
Recreation & Culture	-	2	86	25
Riverine Project	-	-	328	-
Roads & Bridges	203	501	663	-
Saleyards	37	37	-	-
Water Supplies (excl. Section 64 contributions)	90	82	-	-
Other	-	16	-	-
<b>Total Other Contributions</b>	<b>444</b>	<b>808</b>	<b>1,084</b>	<b>125</b>
<b>Total Contributions</b>	<b>444</b>	<b>808</b>	<b>1,557</b>	<b>1,265</b>
<b>TOTAL GRANTS &amp; CONTRIBUTIONS</b>	<b>10,371</b>	<b>11,359</b>	<b>1,729</b>	<b>1,592</b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 3. Income from Continuing Operations (continued)

\$ '000	Actual 2013	Actual 2012
<b>(g) Restrictions relating to Grants and Contributions</b>		
<b>Certain grants &amp; contributions are obtained by Council on condition that they be spent in a specified manner:</b>		
Unexpended at the Close of the Previous Reporting Period	4,424	3,363
<b>add:</b> Grants & contributions recognised in the current period but not yet spent:	1,668	1,277
<b>less:</b> Grants & contributions recognised in a previous reporting period now spent:	(174)	(216)
<b>Net Increase (Decrease) in Restricted Assets during the Period</b>	<b>1,494</b>	<b>1,061</b>
<b>Unexpended and held as Restricted Assets</b>	<u><u>5,918</u></u>	<u><u>4,424</u></u>
<b>Comprising:</b>		
- Specific Purpose Unexpended Grants	1,614	725
- Developer Contributions	4,222	3,699
- Other Contributions	82	-
	<u><u>5,918</u></u>	<u><u>4,424</u></u>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 4. Expenses from Continuing Operations

\$ '000	Notes	Actual 2013	Actual 2012
<b>(a) Employee Benefits &amp; On-Costs</b>			
Salaries and Wages		9,882	9,549
Travelling		174	176
Employee Leave Entitlements (ELE)		1,138	1,419
Superannuation		1,194	1,167
Workers' Compensation Insurance		434	579
Fringe Benefit Tax (FBT)		36	80
Payroll Tax		39	39
Training Costs (other than Salaries & Wages)		201	211
Other		65	22
<b>Total Employee Costs</b>		<b>13,163</b>	<b>13,242</b>
less: Capitalised Costs		(862)	(934)
<b>TOTAL EMPLOYEE COSTS EXPENSED</b>		<b>12,301</b>	<b>12,308</b>
Number of "Equivalent Full Time" Employees at year end		170	163
Number of "Equivalent Full Time" Employees at year end (incl. vacancies)		178	170
<b>(b) Borrowing Costs</b>			
<b>(i) Interest Bearing Liability Costs</b>			
Interest on Overdraft		1	1
Interest on Loans		107	132
Interest on Advances		5	6
<b>Total Interest Bearing Liability Costs Expended</b>		<b>113</b>	<b>139</b>
<b>(ii) Other Borrowing Costs</b>			
Discount adjustments relating to movements in Provisions (other than ELE)			
- Remediation Liabilities	26	66	65
<b>Total Other Borrowing Costs</b>		<b>66</b>	<b>65</b>
<b>TOTAL BORROWING COSTS EXPENSED</b>		<b>179</b>	<b>204</b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2013	Actual 2012
<b>(c) Materials &amp; Contracts</b>			
Raw Materials & Consumables		9,947	10,223
Contractor & Consultancy Costs			
- Environmental Consultants		26	82
- Finance		-	8
- Governance		40	26
- Information Technology		25	12
- Parking		-	67
- Planning		131	76
- Sewerage		-	6
- Strategic Planning		-	5
- Water Services		13	22
- Engineering		-	14
- Other		37	9
Auditors Remuneration <sup>(1)</sup>		26	22
Legal Expenses:			
- Legal Expenses: Planning & Development		1	6
- Legal Expenses: Debt Recovery		58	54
- Legal Expenses: Other		14	17
<b>Total Materials &amp; Contracts</b>		<b>10,318</b>	<b>10,649</b>
less: Capitalised Costs		(2,855)	(1,711)
<b>TOTAL MATERIALS &amp; CONTRACTS</b>		<b>7,463</b>	<b>8,938</b>

**1. Auditor Remuneration**

During the year, the following fees were incurred for services provided by the Council's Auditor (& the Auditors of other Consolidated Entities):

**(i) Audit and Other Assurance Services**

- Audit & review of financial statements: Council's Auditor	26	22
<b>Remuneration for audit and other assurance services</b>	<b>26</b>	<b>22</b>
<b>Total Auditor Remuneration</b>	<b>26</b>	<b>22</b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Impairment Costs		Depreciation/Amortisation	
		Actual 2013	Actual 2012	Actual 2013	Actual 2012
<b>(d) Depreciation, Amortisation &amp; Impairment</b>					
Plant and Equipment		1	19	1,542	1,591
Office Equipment		1	6	250	178
Furniture & Fittings		-	-	51	42
Buildings - Non Specialised		-	126	229	228
Buildings - Specialised		-	8	338	340
Other Structures		-	-	152	139
Infrastructure:					
- Roads, Bridges & Footpaths		-	-	3,899	3,819
- Stormwater Drainage		-	-	206	216
- Water Supply Network		-	-	820	706
- Sewerage Network		-	-	649	747
Other Assets					
- Library Books		-	-	7	4
- Other		-	-	52	34
Asset Reinstatement Costs	9 & 26	-	-	50	50
<b>TOTAL DEPRECIATION &amp; IMPAIRMENT COSTS EXPENSED</b>		<b>2</b>	<b>159</b>	<b>8,245</b>	<b>8,094</b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 4. Expenses from Continuing Operations (continued)

\$ '000	Notes	Actual 2013	Actual 2012
<b>(e) Other Expenses</b>			
Other Expenses for the year include the following:			
Advertising		102	164
Bad & Doubtful Debts		7	11
Bank Charges		34	18
Computer Software Charges		153	125
Contributions/Levies to Other Levels of Government			
- Emergency Services Levy		20	18
- NSW Rural Fire Service Levy		151	154
Councillor Expenses - Mayoral Fee		24	32
Councillor Expenses - Councillors' Fees		90	80
Councillors' Expenses (incl. Mayor) - Other (excluding fees above)		48	41
Election Expenses		8	-
Electricity & Heating		895	631
Gas		8	8
Insurance		457	454
Postage		39	45
Printing & Stationery		118	126
Street Lighting		186	153
Subscriptions & Publications		14	-
Telephone & Communications		225	208
Valuation Fees		41	38
Other		2	1
<b><u>TOTAL OTHER EXPENSES</u></b>		<b><u>2,622</u></b>	<b><u>2,307</u></b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 5. Gains or Losses from the Disposal of Assets

\$ '000	Notes	Actual 2013	Actual 2012
<b>Property</b> (excl. Investment Property)			
Proceeds from Disposal - Property		9	7
less: Carrying Amount of Property Assets Sold / Written Off		(11)	(3)
<b>Net Gain/(Loss) on Disposal</b>		<b>(2)</b>	<b>4</b>
<b>Plant &amp; Equipment</b>			
Proceeds from Disposal - Plant & Equipment		701	900
less: Carrying Amount of P&E Assets Sold / Written Off		(735)	(447)
<b>Net Gain/(Loss) on Disposal</b>		<b>(34)</b>	<b>453</b>
<b>Infrastructure</b>			
Proceeds from Disposal - Infrastructure		-	-
less: Carrying Amount of Infrastructure Assets Sold / Written Off		(79)	(17)
<b>Net Gain/(Loss) on Disposal</b>		<b>(79)</b>	<b>(17)</b>
<b>Financial Assets*</b>			
Proceeds from Disposal / Redemptions / Maturities - Financial Assets		61,500	43,265
less: Carrying Amount of Financial Assets Sold / Redeemed / Matured		(61,500)	(43,265)
<b>Net Gain/(Loss) on Disposal</b>		<b>-</b>	<b>-</b>
<b>NET GAIN/(LOSS) ON DISPOSAL OF ASSETS</b>		<b>(115)</b>	<b>440</b>



## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 6a. - Cash Assets and Note 6b. - Investments

\$ '000	Notes	2013	2013	2012	2012
		Actual Current	Actual Non Current	Actual Current	Actual Non Current
<b>Cash &amp; Cash Equivalents (Note 6a)</b>					
Cash on Hand and at Bank		1,085	-	713	-
Cash-Equivalent Assets <sup>1</sup>					
- Deposits at Call		251	-	1,535	-
<b>Total Cash &amp; Cash Equivalents</b>		<b>1,336</b>	<b>-</b>	<b>2,248</b>	<b>-</b>
<b>Investments (Note 6b)</b>					
- Long Term Deposits		29,831	-	24,331	-
- Equity Linked Notes		-	1,452	-	4,765
- NCD's, FRN's (with Maturities > 3 months)		1,970	-	-	942
<b>Total Investments</b>		<b>31,801</b>	<b>1,452</b>	<b>24,331</b>	<b>5,707</b>
<b>TOTAL CASH ASSETS, CASH EQUIVALENTS &amp; INVESTMENTS</b>		<b>33,137</b>	<b>1,452</b>	<b>26,579</b>	<b>5,707</b>

<sup>1</sup> Those Investments where time to maturity (from date of purchase) is < 3 mths.

**Cash, Cash Equivalents & Investments were classified at year end in accordance with AASB 139 as follows:**

**Cash & Cash Equivalents**

a. "At Fair Value through the Profit & Loss"		<b>1,336</b>	<b>-</b>	<b>2,248</b>	<b>-</b>
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**Investments**

a. "At Fair Value through the Profit & Loss"					
- "Held for Trading"	6(b-i)	1,970	1,452	-	5,707
b. "Held to Maturity"	6(b-ii)	29,831	-	24,331	-
<b>Investments</b>		<b>31,801</b>	<b>1,452</b>	<b>24,331</b>	<b>5,707</b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 6b. Investments (continued)

\$ '000	2013	2013	2012	2012
	Actual Current	Actual Non Current	Actual Current	Actual Non Current
<b>Note 6(b-i)</b>				
<b>Reconciliation of Investments classified as "At Fair Value through the Profit &amp; Loss"</b>				
Balance at the Beginning of the Year	-	5,707	2,203	7,130
Revaluations (through the Income Statement)	-	215	(12)	484
Additions	-	-	74	93
Disposals (sales & redemptions)	-	(2,500)	(2,265)	(2,000)
Transfers between Current/Non Current	1,970	(1,970)	-	-
<b>Balance at End of Year</b>	<b>1,970</b>	<b>1,452</b>	<b>-</b>	<b>5,707</b>
<b>Comprising:</b>				
- Equity Linked Notes	-	1,452	-	4,765
- NCD's, FRN's (with Maturities > 3 months)	1,970	-	-	942
<b>Total</b>	<b>1,970</b>	<b>1,452</b>	<b>-</b>	<b>5,707</b>
<b>Note 6(b-ii)</b>				
<b>Reconciliation of Investments classified as "Held to Maturity"</b>				
Balance at the Beginning of the Year	24,331	-	15,831	-
Additions	64,500	-	47,500	-
Disposals (sales & redemptions)	(59,000)	-	(39,000)	-
<b>Balance at End of Year</b>	<b>29,831</b>	<b>-</b>	<b>24,331</b>	<b>-</b>
<b>Comprising:</b>				
- Long Term Deposits	29,831	-	24,331	-
<b>Total</b>	<b>29,831</b>	<b>-</b>	<b>24,331</b>	<b>-</b>
<b>Note 6(b-iii)</b>				
<b>Reconciliation of Investments classified as "Loans &amp; Receivables"</b>				
Nil				
<b>Note 6(b-iv)</b>				
<b>Reconciliation of Investments classified as "Available for Sale"</b>				
Nil				

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 6c. Restricted Cash, Cash Equivalents &amp; Investments - Details

\$ '000	2013	2013	2012	2012
	Actual Current	Actual Non Current	Actual Current	Actual Non Current
<b>Total Cash, Cash Equivalents and Investments</b>	<b>33,137</b>	<b>1,452</b>	<b>26,579</b>	<b>5,707</b>
<b>attributable to:</b>				
External Restrictions (refer below)	20,924	1,452	13,198	5,707
Internal Restrictions (refer below)	10,799	-	9,851	-
Unrestricted	1,414	-	3,530	-
	<b>33,137</b>	<b>1,452</b>	<b>26,579</b>	<b>5,707</b>

2013 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
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## Details of Restrictions

## External Restrictions - Included in Liabilities

Nil

## External Restrictions - Other

Developer Contributions - General (D)	1,194	336	(87)	1,443
Developer Contributions - Water Fund (D)	1,781	172	-	1,953
Developer Contributions - Sewer Fund (D)	724	102	-	826
Specific Purpose Unexpended Grants (F)	725	889	-	1,614
Water Supplies (G)	6,351	685	-	7,036
Sewerage Services (G)	5,575	1,036	-	6,611
Domestic Waste Management (G)	2,549	331	(75)	2,805
Breeza Hall Toilets - Contribution	-	82	-	82
Other	6	-	-	6
<b>External Restrictions - Other</b>	<b>18,905</b>	<b>3,633</b>	<b>(162)</b>	<b>22,376</b>
<b>Total External Restrictions</b>	<b>18,905</b>	<b>3,633</b>	<b>(162)</b>	<b>22,376</b>

**D** Development contributions which are not yet expended for the provision of services and amenities in accordance with contributions plans (refer Note 17).

**F** Grants which are not yet expended for the purposes for which the grants were obtained. (refer Note 1)

**G** Water, Sewerage, Domestic Waste Management (DWM) & other Special Rates/Levies/Charges are externally restricted assets and must be applied for the purposes for which they were raised.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 6c. Restricted Cash, Cash Equivalents &amp; Investments - Details (continued)

2013 \$ '000	Opening Balance	Transfers to Restrictions	Transfers from Restrictions	Closing Balance
<b>Internal Restrictions</b>				
Plant & Vehicle Replacement	1,825	950	-	2,775
Employees Leave Entitlement	1,042	126	-	1,168
Aerodrome	596	22	(87)	531
Business Partnering Program	36	-	(10)	26
Community Facilities Fund	220	290	-	510
Contract Works	189	-	-	189
Future Works	1,773	1,606	(1,627)	1,752
Gravel Pit Restoration	160	-	-	160
Land	45	-	-	45
Information Technology	107	-	(95)	12
Parking Areas	83	-	-	83
Roads	2,294	1,983	(1,976)	2,301
Saleyards	1,150	-	(350)	800
Storm Water - Contingency	159	-	(59)	100
Strategic Planning	174	-	(10)	164
Tourism	186	-	-	186
Fleet	-	179	-	179
Other	105	51	(45)	111
less: Investment Fair Valuation write downs	(293)	-	-	(293)
<b>Total Internal Restrictions</b>	<b>9,851</b>	<b>5,207</b>	<b>(4,259)</b>	<b>10,799</b>
<b>TOTAL RESTRICTIONS</b>	<b>28,756</b>	<b>8,840</b>	<b>(4,421)</b>	<b>33,175</b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 7. Receivables

\$ '000	Notes	2013		2012	
		Current	Non Current	Current	Non Current
<b>Purpose</b>					
Rates & Annual Charges		761	-	777	-
Interest & Extra Charges		185	-	196	-
User Charges & Fees		579	-	370	-
Private Works		736	-	306	-
Contributions to Works		115	-	379	-
Accrued Revenues					
- Interest on Investments		418	-	433	-
- Other Income Accruals		7	-	2	-
Government Grants & Subsidies		1,088	-	1,491	-
Deferred Debtors		-	53	-	65
Net GST Receivable		168	-	69	-
<b>Total</b>		<b>4,057</b>	<b>53</b>	<b>4,023</b>	<b>65</b>
<b>less: Provision for Impairment</b>					
Rates & Annual Charges		(10)	-	(19)	-
Interest & Extra Charges		(95)	-	(60)	-
User Charges & Fees		(72)	-	(92)	-
<b>Total Provision for Impairment - Receivables</b>		<b>(177)</b>	<b>-</b>	<b>(171)</b>	<b>-</b>
<b><u>TOTAL NET RECEIVABLES</u></b>		<b><u>3,880</u></b>	<b><u>53</u></b>	<b><u>3,852</u></b>	<b><u>65</u></b>
<b>Externally Restricted Receivables</b>					
<b>Water Supply</b>					
- Rates & Availability Charges		84	-	283	-
- Other		352	-	1	-
<b>Sewerage Services</b>					
- Rates & Availability Charges		147	-	157	-
- Other		56	-	20	-
<b>Domestic Waste Management</b>		-	-	271	-
<b>Drainage</b>		-	-	18	-
<b>Total External Restrictions</b>		<b>639</b>	<b>-</b>	<b>750</b>	<b>-</b>
<b>Internally Restricted Receivables</b>					
Nil					
<b>Unrestricted Receivables</b>		<b>3,241</b>	<b>53</b>	<b>3,102</b>	<b>65</b>
<b>TOTAL NET RECEIVABLES</b>		<b><u>3,880</u></b>	<b><u>53</u></b>	<b><u>3,852</u></b>	<b><u>65</u></b>

**Notes on Debtors above:**

- (i) Rates & Annual Charges Outstanding are secured against the property.
- (ii) Doubtful Rates Debtors are provided for where the value of the property is less than the debt outstanding.  
An allowance for other doubtful debts is made when there is objective evidence that a receivable is impaired.
- (iii) Interest was charged on overdue rates & charges at 10.00% (2012 11.00%).  
Generally all other receivables are non interest bearing.
- (iv) Please refer to Note 15 for issues concerning Credit Risk and Fair Value disclosures.

## Gunnedah Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2013

## Note 8. Inventories &amp; Other Assets

\$ '000	Notes	2013		2012	
		Current	Non Current	Current	Non Current
<b>Inventories</b>					
Stores & Materials		413	-	406	-
<b>Total Inventories</b>		<b>413</b>	<b>-</b>	<b>406</b>	<b>-</b>
<b>Other Assets</b>					
Prepayments		77	-	47	-
<b>Total Other Assets</b>		<b>77</b>	<b>-</b>	<b>47</b>	<b>-</b>
<b>TOTAL INVENTORIES / OTHER ASSETS</b>		<b>490</b>	<b>-</b>	<b>453</b>	<b>-</b>
<b>Externally Restricted Assets</b>					
<b>Water</b>					
Stores & Materials		124	-	126	-
<b>Total Water</b>		<b>124</b>	<b>-</b>	<b>126</b>	<b>-</b>
<b>Sewerage</b>					
Stores & Materials		1	-	-	-
<b>Total Sewerage</b>		<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Domestic Waste Management</b>					
Nil					
<b>Other</b>					
Nil					
<b>Total Externally Restricted Assets</b>		<b>125</b>	<b>-</b>	<b>126</b>	<b>-</b>
<b>Total Internally Restricted Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unrestricted Assets</b>		<b>365</b>	<b>-</b>	<b>327</b>	<b>-</b>
<b>TOTAL INVENTORIES &amp; OTHER ASSETS</b>		<b>490</b>	<b>-</b>	<b>453</b>	<b>-</b>

## Other Disclosures

## Inventory Write Downs

\$1,599 was recognised as an expense relating to the write down of Inventory balances held during the year.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 9a. Infrastructure, Property, Plant &amp; Equipment

\$ '000	as at 30/6/2012					Asset Movements during the Reporting Period						as at 30/6/2013				
	At	At	Accumulated		Carrying	Asset Additions	WDV of Asset Disposals	Depreciation Expense	Impairment Loss (recognised in P/L)	Revaluation Decrements to Equity (ARR)	Revaluation Increments to Equity (ARR)	At	At	Accumulated		Carrying
	Cost	Fair Value	Dep'n	Impairment	Value							Cost	Fair Value	Dep'n	Impairment	Value
Capital Work in Progress	1,398	-	-	-	1,398	50	-	-	-	-	-	1,448	-	-	-	1,448
Plant & Equipment	-	19,377	10,942	-	8,435	1,647	(735)	(1,542)	(1)	-	-	-	18,929	11,125	-	7,804
Office Equipment	-	2,453	1,567	-	886	116	-	(250)	(1)	-	-	-	2,452	1,701	-	751
Furniture & Fittings	-	938	596	-	342	210	-	(51)	-	-	-	-	1,135	634	-	501
<b>Land:</b>																
- Operational Land	-	6,995	-	-	6,995	-	(11)	-	-	-	1,377	-	8,361	-	-	8,361
- Community Land	-	6,880	-	-	6,880	-	-	-	-	(1,083)	-	-	5,797	-	-	5,797
Buildings - Non Specialised	-	17,121	6,417	-	10,704	125	-	(229)	-	-	2,172	-	20,012	7,240	-	12,772
Buildings - Specialised	-	25,894	8,975	-	16,919	265	-	(338)	-	-	3,159	-	29,768	9,763	-	20,005
Other Structures	-	7,931	3,964	-	3,967	916	-	(152)	-	-	857	-	8,221	2,633	-	5,588
<b>Infrastructure:</b>																
- Roads, Bridges, Footpaths	-	248,143	102,960	-	145,183	5,934	(10)	(3,899)	-	-	-	-	254,053	106,845	-	147,208
- Stormwater Drainage	-	21,756	4,989	-	16,767	128	-	(206)	-	-	-	-	21,884	5,195	-	16,689
- Water Supply Network	-	58,696	22,757	-	35,939	410	(69)	(820)	-	-	876	-	60,359	24,023	-	36,336
- Sewerage Network	-	47,146	18,724	-	28,422	291	-	(649)	-	-	694	-	48,615	19,857	-	28,758
<b>Other Assets:</b>																
- Library Books	-	77	8	-	69	24	-	(7)	-	-	-	-	101	15	-	86
- Other	-	1,196	186	-	1,010	592	-	(52)	-	-	-	-	1,788	238	-	1,550
<b>Reinstatement, Rehabilitation &amp; Restoration Assets (refer Note 26)</b>																
- Tip Asset	-	480	33	-	447	-	-	(10)	-	-	-	-	480	43	-	437
- Quarry Asset	-	1,066	118	-	948	-	-	(40)	-	-	-	-	1,066	158	-	908
<b>TOTAL INFRASTRUCTURE, PROPERTY, PLANT &amp; EQUIP.</b>	<b>1,398</b>	<b>466,149</b>	<b>182,236</b>	<b>-</b>	<b>285,311</b>	<b>10,708</b>	<b>(825)</b>	<b>(8,245)</b>	<b>(2)</b>	<b>(1,083)</b>	<b>9,135</b>	<b>1,448</b>	<b>483,021</b>	<b>189,470</b>	<b>-</b>	<b>294,999</b>

Additions to Depreciable Land Improvements, Buildings, Other Structures & Infrastructure Assets are made up of Asset Renewals (\$10,010M) and New Assets (\$698K). Renewals are defined as the replacement of existing assets (as opposed to the acquisition of new assets).

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 9b. Externally Restricted Infrastructure, Property, Plant &amp; Equipment

\$ '000	Actual 2013				Actual 2012			
	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value	At Cost	At Fair Value	A/Dep & Impairm't	Carrying Value
<b>Water Supply</b>								
WIP	583	-	-	<b>583</b>	168	-	-	<b>168</b>
Plant & Equipment	-	452	191	<b>261</b>	-	471	158	<b>313</b>
Office Equipment	-	23	9	<b>14</b>	-	23	8	<b>15</b>
Land								
- Operational Land	-	164	-	<b>164</b>	-	137	-	<b>137</b>
Infrastructure	-	60,359	24,024	<b>36,335</b>	-	58,696	22,757	<b>35,939</b>
<b>Total Water Supply</b>	<b>583</b>	<b>60,998</b>	<b>24,224</b>	<b>37,357</b>	<b>168</b>	<b>59,327</b>	<b>22,923</b>	<b>36,572</b>
<b>Sewerage Services</b>								
WIP	269	-	-	<b>269</b>	127	-	-	<b>127</b>
Plant & Equipment	-	198	117	<b>81</b>	-	209	117	<b>92</b>
Office Equipment	-	100	47	<b>53</b>	-	101	39	<b>62</b>
Land								
- Operational Land	-	465	-	<b>465</b>	-	438	-	<b>438</b>
Buildings	-	-	-	<b>-</b>	-	18	4	<b>14</b>
Infrastructure	-	48,615	19,857	<b>28,758</b>	-	47,146	18,724	<b>28,422</b>
<b>Total Sewerage Services</b>	<b>269</b>	<b>49,378</b>	<b>20,021</b>	<b>29,626</b>	<b>127</b>	<b>47,912</b>	<b>18,884</b>	<b>29,155</b>
<b>Domestic Waste Management</b>								
WIP	-	5	-	<b>5</b>	-	-	-	<b>-</b>
Plant & Equipment	-	296	270	<b>26</b>	-	631	325	<b>306</b>
Office Equipment	-	2	2	<b>-</b>	-	-	-	<b>-</b>
Furniture & Fittings	-	25	2	<b>23</b>	-	-	-	<b>-</b>
Land								
- Operational Land'	-	661	-	<b>661</b>	-	706	-	<b>706</b>
- Community Land	-	134	-	<b>134</b>	-	-	-	<b>-</b>
Buildings	-	1,034	178	<b>856</b>	-	773	141	<b>632</b>
Other Structures	-	140	70	<b>70</b>	-	-	-	<b>-</b>
Other Assets	-	206	-	<b>206</b>	-	356	23	<b>333</b>
<b>Total DWM</b>	<b>-</b>	<b>2,503</b>	<b>522</b>	<b>1,981</b>	<b>-</b>	<b>2,466</b>	<b>489</b>	<b>1,977</b>
<b>TOTAL RESTRICTED I,PP&amp;E</b>	<b>852</b>	<b>112,879</b>	<b>44,767</b>	<b>68,964</b>	<b>295</b>	<b>109,705</b>	<b>42,296</b>	<b>67,704</b>



## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 9c. Infrastructure, Property, Plant &amp; Equipment - Current Year Impairments

\$ '000	Notes	Actual 2013	Actual 2012
<b>Impairment Losses recognised in the Income Statement incl:</b>			
Goolhi Hall - Not in Gunnedah Shire		-	(8)
Cohen's Warehouse - Destroyed by Fire - Not Insured		-	(15)
52 Tempest Street - Destroyed by Fire - Not Insured		-	(111)
Gym Centre Equipment - Not Controlled by Council		-	(8)
Hanging System Art Gallery - No Longer Used		-	(5)
Mower Ride-On - No Longer in Use		-	(2)
Pool Shelter - Removed		-	(1)
Filters - Parks & Ovals - Unrepairable		-	(6)
IMB Infoprint 6500 - Donated		-	(1)
Park Furniture		-	(1)
Mower Husqvarna 2042 XP - No Longer Used		-	(1)
Water leak detector - Water Fund - Plant & Equipment - Not Found		(1)	-
TV, DVD & Cam Recorder - Library - Office Equipment - Not Found		(1)	-
<b>Total Impairment Losses</b>		<b>(2)</b>	<b>(159)</b>
<b><u>IMPAIRMENT of ASSETS - GAINS/(LOSSES) in P/L</u></b>	4(d)	<b><u>(2)</u></b>	<b><u>(159)</u></b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 10a. Payables, Borrowings &amp; Provisions

\$ '000	Notes	2013		2012	
		Current	Non Current	Current	Non Current
<b>Payables</b>					
Goods & Services - operating expenditure		2,262	-	2,591	-
Accrued Expenses:					
- Borrowings		6	-	7	-
<b>Total Payables</b>		<b>2,268</b>	<b>-</b>	<b>2,598</b>	<b>-</b>
<b>Borrowings</b>					
Loans - Secured <sup>1</sup>		365	962	379	1,327
Government Advances		21	34	20	55
<b>Total Borrowings</b>		<b>386</b>	<b>996</b>	<b>399</b>	<b>1,382</b>
<b>Provisions</b>					
<b>Employee Benefits;</b>					
Annual Leave		1,388	-	1,224	-
Long Service Leave		2,338	169	2,114	145
Wages - Time in Lieu		140	-	59	-
Rostered Days Off		-	-	85	-
Sub Total - Aggregate Employee Benefits		<b>3,866</b>	<b>169</b>	<b>3,482</b>	<b>145</b>
Asset Remediation/Restoration (Future Works) <sup>26</sup>		-	1,576	-	1,510
Other		-	7	-	7
<b>Total Provisions</b>		<b>3,866</b>	<b>1,752</b>	<b>3,482</b>	<b>1,662</b>
<b>Total Payables, Borrowings &amp; Provisions</b>		<b>6,520</b>	<b>2,748</b>	<b>6,479</b>	<b>3,044</b>
 (i) Liabilities relating to Restricted Assets					
		2013		2012	
		Current	Non Current	Current	Non Current
<b>Externally Restricted Assets</b>					
Water		4	-	6	-
Sewer		1	-	1	-
Liabilities relating to externally restricted assets		<b>5</b>	<b>-</b>	<b>7</b>	<b>-</b>
<b>Internally Restricted Assets</b>					
Nil					
<b>Total Liabilities relating to restricted assets</b>		<b>5</b>	<b>-</b>	<b>7</b>	<b>-</b>
<b>Total Liabilities relating to Unrestricted Assets</b>		<b>6,515</b>	<b>2,748</b>	<b>6,472</b>	<b>3,044</b>
<b>TOTAL PAYABLES, BORROWINGS &amp; PROVISIONS</b>		<b>6,520</b>	<b>2,748</b>	<b>6,479</b>	<b>3,044</b>

<sup>1</sup>. Loans are secured over the General Rating Income of Council

Disclosures on Liability Interest Rate Risk Exposures, Fair Value Disclosures & Security can be found in Note 15.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 10a. Payables, Borrowings &amp; Provisions (continued)

\$ '000	Actual 2013	Actual 2012
<b>(ii) Current Liabilities not anticipated to be settled within the next 12 months</b>		
The following Liabilities, even though classified as current, are not expected to be settled in the next 12 months.		
Provisions - Employees Benefits	3,336	3,182
Other Liabilities	7	7
	<b>3,343</b>	<b>3,189</b>

## Note 10b. Description of and movements in Provisions

Class of Provision	2012		2013			
	Opening Balance as at 1/7/12	Additional Provisions	Decrease due to Payments	Remeasurement effects due to Discounting	Unused amounts reversed	Closing Balance as at 30/6/13
Annual Leave	1,224	832	(668)	-	-	1,388
Long Service Leave	2,259	398	(150)	-	-	2,507
Other Leave	144	463	(467)	-	-	140
Asset Remediation	1,510	66	-	-	-	1,576
Other	7	-	-	-	-	7
<b>TOTAL</b>	<b>5,144</b>	<b>1,759</b>	<b>(1,285)</b>	<b>-</b>	<b>-</b>	<b>5,618</b>

- Employees Leave Entitlements & On-Costs represents those benefits accrued and payable and an estimate of those that will become payable in the future as a result of past service.
- Asset Remediation, Reinstatement & Restoration Provisions represent the Present Value estimate of future costs Council will incur in order to remove, restore & remediate assets &/or activities as a result of past operations.
- Other reflects provision for the Replacement of the Community Transport Bus.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 11. Statement of Cash Flows - Additional Information

\$ '000	Notes	Actual 2013	Actual 2012
<b>(a) Reconciliation of Cash Assets</b>			
Total Cash & Cash Equivalent Assets	6a	1,336	2,248
Less Bank Overdraft	10	-	-
<b>BALANCE as per the STATEMENT of CASH FLOWS</b>		<b>1,336</b>	<b>2,248</b>
<b>(b) Reconciliation of Net Operating Result to Cash provided from Operating Activities</b>			
<b>Net Operating Result from Income Statement</b>		<b>4,247</b>	<b>4,709</b>
<b>Adjust for non cash items:</b>			
Depreciation & Amortisation		8,245	8,094
Net Losses/(Gains) on Disposal of Assets		115	(440)
Impairment Losses Recognition - I,PP&E		2	159
Losses/(Gains) recognised on Fair Value Re-measurements through the P&L:			
- Investments classified as "At Fair Value" or "Held for Trading"		(215)	(472)
Unwinding of Discount Rates on Reinstatement Provisions		66	65
<b>+/- Movement in Operating Assets and Liabilities &amp; Other Cash Items:</b>			
Decrease/(Increase) in Receivables		(34)	1,537
Increase/(Decrease) in Provision for Doubtful Debts		6	12
Decrease/(Increase) in Inventories		(7)	24
Decrease/(Increase) in Other Assets		(30)	184
Increase/(Decrease) in Payables		(329)	549
Increase/(Decrease) in accrued Interest Payable		(1)	(1)
Increase/(Decrease) in Employee Leave Entitlements		408	(93)
<b>NET CASH PROVIDED FROM/(USED IN) OPERATING ACTIVITIES from the STATEMENT of CASH FLOWS</b>		<b>12,473</b>	<b>14,327</b>
<b>(c) Non-Cash Investing &amp; Financing Activities</b>			
Nil			
<b>(d) Financing Arrangements</b>			
<b>(i) Unrestricted access was available at balance date to the following lines of credit:</b>			
Bank Overdraft Facilities <sup>(1)</sup>		500	500
Credit Cards / Purchase Cards		50	50
<b>Total Financing Arrangements</b>		<b>550</b>	<b>550</b>

1. The Bank overdraft facility may be drawn at any time and may be terminated by the bank without notice.  
Interest rates on overdrafts are Interest Rates on Loans & Other Payables are disclosed in Note 15.

**(ii) Secured Loan Liabilities**

Loans are secured by a mortgage over future years Rate Revenue only.

## Gunnedah Shire Council

### Notes to the Financial Statements for the financial year ended 30 June 2013

#### Note 12. Commitments for Expenditure

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\$ '000

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##### (a) Capital Commitments (exclusive of GST)

Nil

##### (b) Finance Lease Commitments

Nil

##### (c) Operating Lease Commitments (Non Cancellable)

Nil

##### (d) Investment Property Commitments

Nil

##### (e) Investment in Associates / Joint Ventures - Commitments

For Capital Commitments and Other Commitments relating to Investments in Associates & Joint Ventures, refer to Note 19 (b)

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 13a(i). Statement of Performance Measurement - Indicators (Consolidated)

\$ '000	Amounts	Indicator	Prior Periods	
	2013	2013	2012	2011
<b>Local Government Industry Indicators - Consolidated</b>				
<b>1. Unrestricted Current Ratio</b>				
Current Assets less all External Restrictions <sup>(1)</sup>	<u>15,819</u>	4.99 : 1	5.12	5.57
Current Liabilities less Specific Purpose Liabilities <sup>(2,3)</sup>	<u>3,172</u>			
<b>2. Debt Service Ratio</b>				
Debt Service Cost	<u>512</u>	1.90%	1.98%	2.23%
Income from Continuing Operations (excl. Capital Items & Specific Purpose Grants/Contributions)	<u>26,916</u>			
<b>3. Rates &amp; Annual Charges Coverage Ratio</b>				
Rates & Annual Charges	<u>12,556</u>	35.70%	32.61%	34.46%
Income from Continuing Operations	<u>35,174</u>			
<b>4. Rates, Annual Charges, Interest &amp; Extra Charges Outstanding Percentage</b>				
Rates, Annual & Extra Charges Outstanding	<u>841</u>	6.21%	6.69%	9.60%
Rates, Annual & Extra Charges Collectible	<u>13,546</u>			
<b>5. Building &amp; Infrastructure Renewals Ratio</b>				
Asset Renewals <sup>(4)</sup>	<u>10,010</u>	163.00%	116.14%	84.81%
Depreciation, Amortisation & Impairment	<u>6,141</u>			

## Notes

(1) Refer Notes 6-8 inclusive.

Also excludes any Real Estate &amp; Land for resale not expected to be sold in the next 12 months

(2) Refer to Note 10(a).

(3) Refer to Note 10(a)(ii) - excludes all payables &amp; provisions not expected to be paid in the next 12 months (incl. ELE).

(4) Asset Renewals represent the replacement &amp;/or refurbishment of existing assets to an equivalent capacity/performance as opposed to the acquisition of new assets (or the refurbishment of old assets) that increases capacity/performance.

Asset Renewals include building and infrastructure assets only.

## Gunnedah Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2013

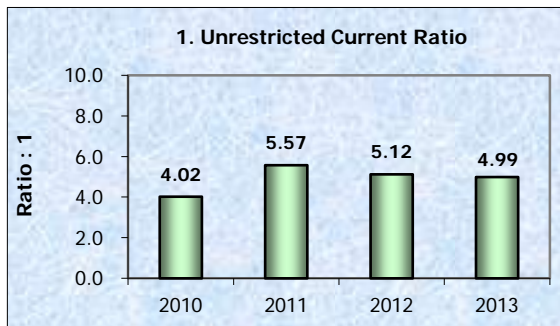
## Note 13a(i). Statement of Performance Measurement - Indicators (Consolidated)

\$ '000	Amounts	Indicator	Prior Periods	
	2013	2013	2012	2011
<b>TCorp Performance Measures - Consolidated</b>				
<b>a. Operating Performance</b>				
Operating Revenue (excl. Capital Grants & Contributions)				
- Operating Expenses	<u>2,303</u>	<b>6.93%</b>	7.63%	-0.80%
Operating Revenue (excl. Capital Grants & Contributions)	<b>33,230</b>			
<b>b. Own Source Operating Revenue</b>				
Rates & Annual Charges + User Charges & Fees	<u>20,801</u>	<b>59.50%</b>	56.95%	62.09%
Total Operating Revenue (incl. Capital Grants & Contributions)	<b>34,959</b>			
<b>c. Unrestricted Current Ratio</b>				
Current Assets less all External Restrictions	<u>15,819</u>	<b>4.99</b>	5.12	4.14
Current Liabilities less Specific Purpose Liabilities	<u>3,172</u>			
<b>d. Debt Service Cover Ratio</b>				
Operating Result before Interest & Depreciation (EBITDA)	<u>10,727</u>	<b>18.56</b>	17.29	12.93
Principal Repayments (from the Statement of Cash Flows)	<u>578</u>			
+ Borrowing Interest Costs (from the Income Statement)				
<b>e. Capital Expenditure Ratio</b>				
Annual Capital Expenditure	<u>9,883</u>	<b>1.20</b>	1.11	0.67
Annual Depreciation	<u>8,245</u>			
<b>f. Infrastructure Backlog Ratio</b>				
Estimated Cost to bring Assets to a Satisfactory Condition	<u>15,637</u>	<b>0.06</b>	0.00	0.00
Total value of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets	<u>267,356</u>			
<b>g. Asset Maintenance Ratio</b>				
Actual Asset Maintenance	<u>5,969</u>	<b>1.03</b>	1.01	1.23
Required Asset Maintenance	<u>5,773</u>			
<b>h. Building &amp; Infrastructure Renewals Ratio</b>				
Asset Renewals	<u>10,010</u>	<b>1.63</b>	1.16	0.85
Depreciation of Building and Infrastructure Assets	<u>6,141</u>			
<b>i. Cash Expense Cover Ratio</b>				
Current Year's Cash & Cash Equivalents	<u>1,336</u>	<b>0.71</b>	1.14	0.63
(Total Expenses - Depreciation - Interest Costs) x12	<u>1,875</u>			
<b>j. Interest Cover Ratio</b>				
Operating Results before Interest & Depreciation (EBITDA)	<u>10,727</u>	<b>59.93</b>	53.64	38.27
Borrowing Interest Costs (from the income statement)	<u>179</u>			

Gunnedah Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2013

Note 13a(ii). Local Government Industry Indicators - Graphs (Consolidated)



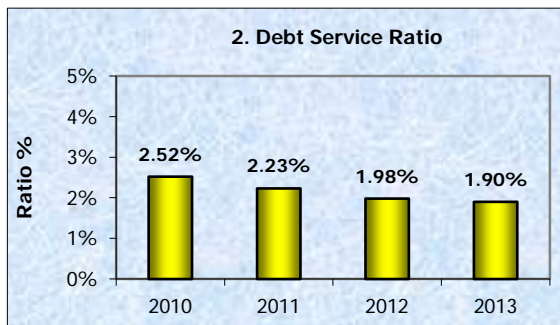
**Purpose of Unrestricted Current Ratio**

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.

**Commentary on 2012/13 Result**

**2012/13 Ratio 4.99 : 1**

Council continues to remain in a very healthy situation with regard to the unrestricted current ratio. With a ratio of 4.99 which is similar to 5.12 in 2012 Council should have no problems meeting its short term obligations as they fall due.



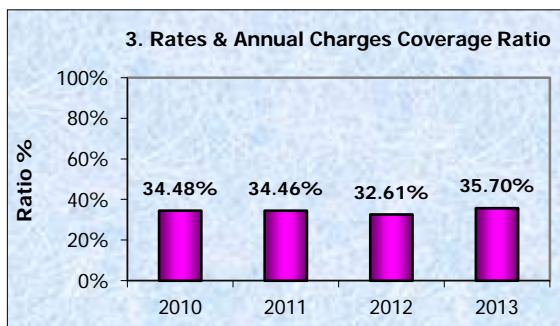
**Purpose of Debt Service Ratio**

To assess the impact of loan principal & interest repayments on the discretionary revenue of council.

**Commentary on 2012/13 Result**

**2012/13 Ratio 1.90%**

Council has not taken out any new loans in the 2012/13 reporting period. A debt ratio of 1.90% compared with 1.98% for the previous period, puts council in a strong position to fund future infrastructure renewals.



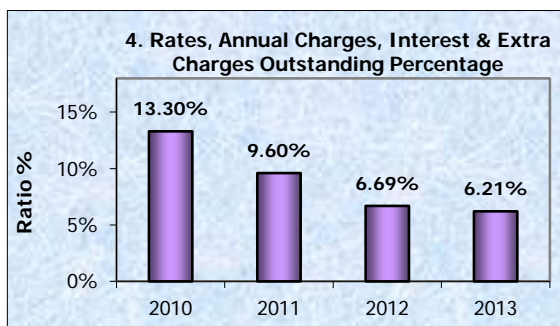
**Purpose of Rates & Annual Charges Coverage Ratio**

To assess the degree of Council's dependence upon revenue from rates and annual charges and to assess the security of Council's income.

**Commentary on 2012/13 Result**

**2012/13 Ratio 35.70%**

Council still remains close to its preferable long term rates/income split of one third again this financial year even though there has been a small increase. This ratio shows a strong position absent of an over reliance on rating income but still maintaining a strong base from which to fund its expenditure from.



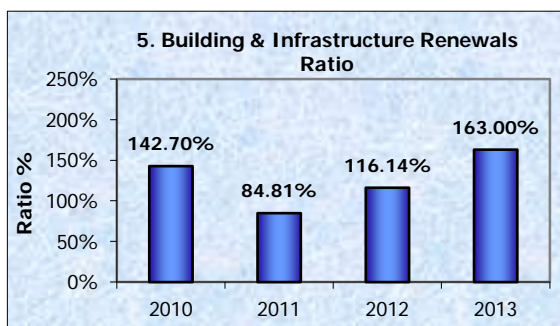
**Purpose of Rates & Annual Charges Outstanding Ratio**

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.

**Commentary on 2012/13 Result**

**2012/13 Ratio 6.21%**

Council has again reduced its outstanding collection percentage again this year. This has been as a result of the strengthening of Council's revenue policy & procedures and improved collection procedures by the rating staff and external debt recovery agency.



**Purpose of Asset Renewals Ratio**

To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.

**Commentary on 2012/13 Result**

**2012/13 Ratio 163.00%**

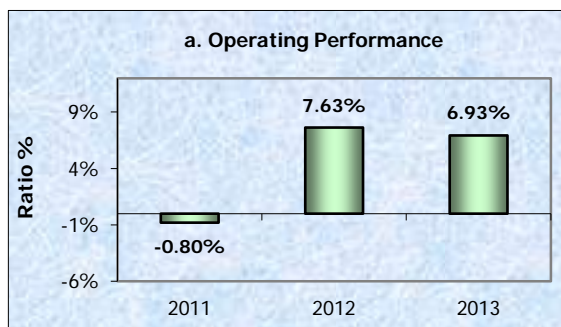
Council's long term objective is to match spending on infrastructure renewals with their systematic deterioration. This requires the renewal ratio to approach 100% over the long term. More detailed information on asset renewal expenditure is available from Council's Strategic Asset Management Plans.



Gunnedah Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2013

Note 13a(ii). TCorp Performance Measures - Graphs (Consolidated)



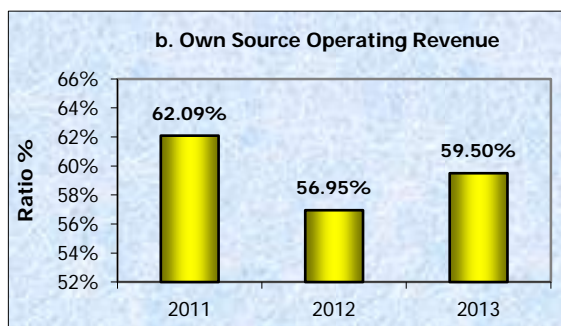
**Purpose of Operating Performance Ratio**

This ratio measures Council's achievement of containing operating expenditure within operating revenue.

**Commentary on 2012/13 Result**

**2012/13 Ratio 6.93%**

Council continues to maintain operating expenditure within operating revenues. However there has been a decline of 0.7% which is similar to last years result and an improvement on the 2011 figure. This is as a result of lower interest income due to falling interest rates & reduced Material & Contract expenses as a result of additional Capital Works.



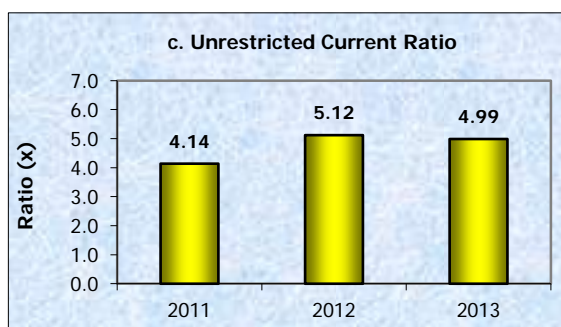
**Purpose of Own Source Operating Revenue Ratio**

This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.

**Commentary on 2012/13 Result**

**2012/13 Ratio 59.50%**

This Ratio indicates Council reliance on Rating Income. The slight increase results from the reduction in total income from operations.



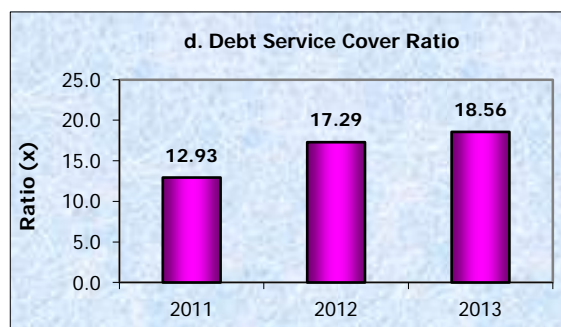
**Purpose of Unrestricted Current Ratio**

To assess the adequacy of unrestricted working capital and Council's ability to meet short term obligations as they fall due.

**Commentary on 2012/13 Result**

**2012/13 Ratio 4.99**

This result is similar to 2011/12 year and reflects that Council is well set to meet the short term obligations.



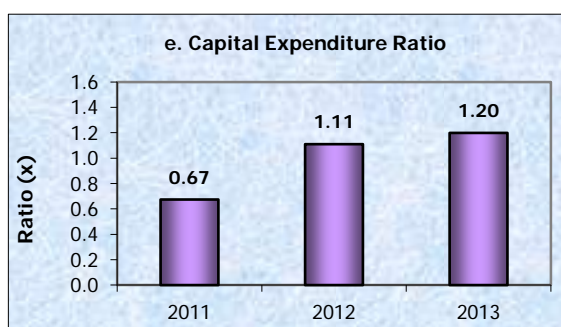
**Purpose of Debt Service Cover Ratio**

This ratio measures the availability of operating cash to service debt including interest, principal and lease payments

**Commentary on 2012/13 Result**

**2012/13 Ratio 18.56 x**

Council's Debt Service Ratio continues to show an improvement as no loans were established in the 2012/13 year. This places Council in a good position to finance future infrastructure renewals.



**Purpose of Capital Expenditure Ratio**

This ratio assesses the extent to which a Council is expanding its asset base with capital expenditure (on new assets, replacement & renewal of existing assets).

**Commentary on 2012/13 Result**

**2012/13 Ratio 1.20 x**

Council is presently renewing assets at a greater rate than the deterioration to improve the asset renewal backlog. Councils long term goal is for a ratio of 1.0.

Gunnedah Shire Council

Notes to the Financial Statements  
for the financial year ended 30 June 2013

Note 13a(ii). TCorp Performance Measures - Graphs (Consolidated) continued

<p><b>f. Infrastructure Backlog Ratio</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio (x)</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>0.00</td> </tr> <tr> <td>2012</td> <td>0.00</td> </tr> <tr> <td>2013</td> <td>0.06</td> </tr> </tbody> </table>	Year	Ratio (x)	2011	0.00	2012	0.00	2013	0.06	<p><b>Purpose of Infrastructure Backlog Ratio</b></p> <p>This ratio shows what proportion the backlog is against the total value of a Council's infrastructure.</p>	<p><b>Commentary on 2012/13 Result</b></p> <p><b>2012/13 Ratio 0.06 x</b></p> <p>This Ratio is increasing in relevance as the quality of data collected improves. The increase this year reflects the condition of the swimming pool &amp; treatment works.</p>
Year	Ratio (x)									
2011	0.00									
2012	0.00									
2013	0.06									
<p><b>g. Asset Maintenance Ratio</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio (x)</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>1.23</td> </tr> <tr> <td>2012</td> <td>1.01</td> </tr> <tr> <td>2013</td> <td>1.03</td> </tr> </tbody> </table>	Year	Ratio (x)	2011	1.23	2012	1.01	2013	1.03	<p><b>Purpose of Asset Maintenance Ratio</b></p> <p>Compares actual vs. required annual asset maintenance. A ratio of &gt; 1.0x indicates enough has been spent to stop the Infrastructure Backlog from growing.</p>	<p><b>Commentary on 2012/13 Result</b></p> <p><b>2012/13 Ratio 1.03 x</b></p> <p>This ratio reflects Council's commitment to maintaining current assets and improving where fiscally responsible.</p>
Year	Ratio (x)									
2011	1.23									
2012	1.01									
2013	1.03									
<p><b>h. Building &amp; Infrastructure Renewals Ratio</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio (x)</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>0.85</td> </tr> <tr> <td>2012</td> <td>1.16</td> </tr> <tr> <td>2013</td> <td>1.63</td> </tr> </tbody> </table>	Year	Ratio (x)	2011	0.85	2012	1.16	2013	1.63	<p><b>Purpose of Asset Renewals Ratio</b></p> <p>To assess the rate at which these assets are being renewed relative to the rate at which they are depreciating.</p>	<p><b>Commentary on 2012/13 Result</b></p> <p><b>2012/13 Ratio 1.63 x</b></p> <p>Council has this year changed its focus to renewing existing assets and not investing in new assets. This is in line with Community expectations.</p>
Year	Ratio (x)									
2011	0.85									
2012	1.16									
2013	1.63									
<p><b>i. Cash Expense Cover Ratio</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio (mths)</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>0.63</td> </tr> <tr> <td>2012</td> <td>1.14</td> </tr> <tr> <td>2013</td> <td>0.71</td> </tr> </tbody> </table>	Year	Ratio (mths)	2011	0.63	2012	1.14	2013	0.71	<p><b>Purpose of Cash Expense Cover Ratio</b></p> <p>This liquidity ratio indicates the number of months a Council can continue paying for its immediate expenses without additional cash inflow.</p>	<p><b>Commentary on 2012/13 Result</b></p> <p><b>2012/13 Ratio 0.71 mths</b></p> <p>Whilst Council is only holding Cash for 0.71 of a month. Please note that as part of the Investment Management, Investments are continually coming to maturity and can be redeemed at any stage.</p>
Year	Ratio (mths)									
2011	0.63									
2012	1.14									
2013	0.71									
<p><b>j. Interest Cover Ratio</b></p> <table border="1"> <thead> <tr> <th>Year</th> <th>Ratio (x)</th> </tr> </thead> <tbody> <tr> <td>2011</td> <td>38.27</td> </tr> <tr> <td>2012</td> <td>53.64</td> </tr> <tr> <td>2013</td> <td>59.93</td> </tr> </tbody> </table>	Year	Ratio (x)	2011	38.27	2012	53.64	2013	59.93	<p><b>Purpose of Interest Cover Ratio</b></p> <p>This ratio indicates the extent to which a Council can service (thru operating cash) its interest bearing debt &amp; take on additional borrowings.</p>	<p><b>Commentary on 2012/13 Result</b></p> <p><b>2012/13 Ratio 59.93 x</b></p> <p>Council's Interest Cover Ratio continues to show an improvement as no loans were established in the 2012/13 year. This places Council in a good position to finance future infrastructure renewals.</p>
Year	Ratio (x)									
2011	38.27									
2012	53.64									
2013	59.93									

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 13b. Statement of Performance Measurement - Indicators (by Fund)

\$ '000	Water 2013	Sewer 2013	General <sup>1</sup> 2013
<b>Local Government Industry Indicators - by Fund</b>			
<b>1. Unrestricted Current Ratio</b>			
Current Assets less all External Restrictions <sup>(1)</sup>	No	No	<b>4.99 : 1</b>
Current Liabilities less Specific Purpose Liabilities <sup>(2,3)</sup>	Liabilities	Liabilities	
prior period:	0 : 1	0:01	4.94 : 1
<b>2. Debt Service Ratio</b>			
Debt Service Cost	<b>0.00%</b>	<b>0.00%</b>	<b>2.42%</b>
Income from Continuing Operations (excl. Capital Items & Specific Purpose Grants/Contributions)	prior period:	0.00%	0.00%
			2.39%
<b>3. Rates &amp; Annual Charges Coverage Ratio</b>			
Rates & Annual Charges	<b>20.48%</b>	<b>60.81%</b>	<b>35.62%</b>
Income from Continuing Operations	prior period:	18.67%	59.23%
			32.32%
<b>4. Rates, Annual Charges, Interest &amp; Extra Charges Outstanding Percentage</b>			
Rates, Annual & Extra Charges Outstanding	<b>10.84%</b>	<b>10.17%</b>	<b>5.39%</b>
Rates, Annual & Extra Charges Collectible	prior period:	41.93%	11.93%
			3.99%
<b>5. Building &amp; Infrastructure Renewals Ratio</b>			
Asset Renewals (Building & Infrastructure assets)	<b>80.24%</b>	<b>51.62%</b>	<b>193.00%</b>
Depreciation, Amortisation & Impairment	prior period:	60.34%	46.85%
			135.38%

## Notes

<sup>(1)</sup> General Fund refers to all of Council's activities except for its Water & Sewer activities which are listed separately.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 13b. Statement of Performance Measurement - Indicators (by Fund)

\$ '000	Water 2013	Sewer 2013	General <sup>1</sup> 2013
<b>TCorp Performance Measures - by Fund</b>			
<b>a. Operating Performance</b>			
Operating Revenue (excl. Capital Grants & Contributions) - Operating Expenses	<b>21.26%</b>	<b>37.67%</b>	<b>2.42%</b>
Operating Revenue (excl. Capital Grants & Contributions)	10.78%	30.10%	6.77%
	prior period:		
<b>b. Own Source Operating Revenue</b>			
Rates & Annual Charges + User Charges & Fees	<b>83.54%</b>	<b>84.57%</b>	<b>54.27%</b>
Total Operating Revenue (incl. Capital Grants & Contributions)	52.25%	60.22%	57.27%
	prior period:		
<b>c. Unrestricted Current Ratio</b>			
Current Assets less all External Restrictions	<b>0.00</b>	<b>0.00</b>	<b>4.99</b>
Current Liabilities less Specific Purpose Liabilities	0.00	0.00	4.94
	prior period:		
<b>d. Debt Service Cover Ratio</b>			
Operating Result before Interest & Depreciation (EBITDA)	<b>0.00</b>	<b>0.00</b>	<b>13.06</b>
Principal Repayments (from the Statement of Cash Flows) + Borrowing Interest Costs (from the Income Statement)	0.00	0.00	13.41
	prior period:		
<b>e. Capital Expenditure Ratio</b>			
Annual Capital Expenditure	<b>0.83</b>	<b>0.65</b>	<b>1.30</b>
Annual Depreciation	0.68	0.50	1.22
	prior period:		
<b>f. Infrastructure Backlog Ratio</b>			
Estimated Cost to bring Assets to a Satisfactory Condition (from Special Schedule 7)	<b>0.02</b>	<b>0.23</b>	<b>0.04</b>
Total value of Infrastructure, Building, Other Structures & Depreciable Land Improvement Assets	0.00	0.00	0.00
	prior period:		
<b>g. Asset Maintenance Ratio</b>			
Actual Asset Maintenance	<b>1.02</b>	<b>1.00</b>	<b>1.04</b>
Required Asset Maintenance	1.00	1.00	1.02
	prior period:		
<b>h. Building and Infrastructure Renewals Ratio</b>			
Asset Renewals	<b>0.80</b>	<b>0.52</b>	<b>1.93</b>
Depreciation of Building and Infrastructure Assets	0.60	0.47	1.35
	prior period:		
<b>i. Cash Expense Cover Ratio</b>			
Current Year's Cash & Cash Equivalents	<b>2.94</b>	<b>4.46</b>	<b>0.34</b>
(Total Expenses - Depreciation - Interest Costs) x12	2.21	6.58	0.87
	prior period:		
<b>j. Interest Cover Ratio</b>			
Operating Results before Interest & Depreciation (EBITDA)	<b>0.00</b>	<b>0.00</b>	<b>42.16</b>
Borrowing Interest Costs (from the income statement)	0.00	0.00	21.79
	prior period:		

## Notes

(1) General Fund refers to all of Council's activities except for its Water &amp; Sewer activities which are listed separately.

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 14. Investment Properties

\$ '000

Council has not classified any Land or Buildings as "Investment Properties"

#### Note 15. Financial Risk Management

##### Risk Management

Council's activities expose it to a variety of financial risks including **(1)** price risk, **(2)** credit risk, **(3)** liquidity risk and **(4)** interest rate risk.

The Council's overall risk management program focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by Council's Finance Section under policies approved by the Council.

A comparison by category of the carrying amounts and fair values of Council's Financial Assets & Financial Liabilities recognised in the financial statements is presented below.

	Carrying Value		Fair Value	
	2013	2012	2013	2012
<b>Financial Assets</b>				
Cash and Cash Equivalents	1,336	2,248	1,336	2,248
Investments				
- "Held for Trading"	3,422	5,707	3,422	5,707
- "Held to Maturity"	29,831	24,331	29,831	24,331
Receivables	3,933	3,917	3,932	3,909
<b>Total Financial Assets</b>	<b>38,522</b>	<b>36,203</b>	<b>38,521</b>	<b>36,195</b>
<b>Financial Liabilities</b>				
Payables	2,268	2,598	2,268	2,598
Loans / Advances	1,382	1,781	1,382	1,781
<b>Total Financial Liabilities</b>	<b>3,650</b>	<b>4,379</b>	<b>3,650</b>	<b>4,379</b>

Fair Value is determined as follows:

- **Cash & Cash Equivalents, Receivables, Payables** - are estimated to be the carrying value which approximates mkt value.
- **Borrowings & Held to Maturity Investments** - are based upon estimated future cash flows discounted by the current market interest rates applicable to assets & liabilities with similar risk profiles, unless quoted market prices are available.
- Financial Assets classified (i) **"at fair value through profit & loss"** or (ii) **Available for Sale** - are based upon quoted market prices (in active markets for identical investments) at the reporting date or independent valuation.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 15. Financial Risk Management (continued)

\$ '000

## (a) Fair Value Measurements

The fair value of financial assets and financial liabilities must be estimated in accordance with Accounting Standards for either recognition and measurement requirements or for disclosure purposes.

AASB 7 Financial Instruments: Disclosures, requires the disclosure of how fair valuations have been arrived at for all financial assets and financial liabilities that have been measured at fair value.

Arriving at fair values for financial assets & liabilities can be broken up into 3 distinct measurement hierarchies:

**Level 1:** Quoted prices (unadjusted) in active markets for identical assets or liabilities

**Level 2:** Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from prices)

**Level 3:** Inputs for the asset or liability that are not based on observable market data (unobservable inputs)

The following table presents the financial assets and financial liabilities that have been measured & recognised at fair values:

<b>2013</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
<b>Financial Assets</b>				
Investments				
- "Held for Trading"	-	3,422	-	3,422
<b>Total Financial Assets</b>	<b>-</b>	<b>3,422</b>	<b>-</b>	<b>3,422</b>
<b>Financial Liabilities</b>				
- "Held for Trading"	-	3,422	-	3,422
<b>Total Financial Liabilities</b>	<b>-</b>	<b>3,422</b>	<b>-</b>	<b>3,422</b>
<b>2012</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
<b>Financial Assets</b>				
Investments				
- "Held for Trading"	-	5,707	-	5,707
<b>Total Financial Assets</b>	<b>-</b>	<b>5,707</b>	<b>-</b>	<b>5,707</b>
<b>Financial Liabilities</b>				
- "Held for Trading"	-	5,707	-	5,707
<b>Total Financial Liabilities</b>	<b>-</b>	<b>5,707</b>	<b>-</b>	<b>5,707</b>

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 15. Financial Risk Management (continued)

\$ '000

#### (b) Cash & Cash Equivalents, Financial assets 'at fair value through the profit & Loss' "Available-for-sale" financial assets & "Held-to-maturity" Investments

Council's objective is to maximise its return on cash & investments whilst maintaining an adequate level of liquidity and preserving capital.

Council's Finance area manages the Cash & Investments portfolio.

Council has an Investment Policy which complies with the Local Government Act & Minister's Investment Order. This Policy is regularly reviewed by Council and it's staff and an Investment Report is tabled before Council on a monthly basis setting out the portfolio breakup and its performance.

The major risk associated with Investments is price risk - the risk that the capital value of Investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments or their issuers or are caused by factors affecting similar instruments traded in a market.

Cash & Investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns and income.

A further risk associated with Cash & Investments is credit risk - the risk that the investment counterparty) will not complete their obligations particular to a financial instrument, resulting in a financial loss to Council - be it of a capital or income nature.

Council manages these risks (amongst other measures) by diversifying its portfolio and only purchasing investments with high credit ratings or capital guarantees.

The following represents a summary of the sensitivity of Council's Income Statement and Accumulated Surplus (for the reporting period) due to a change in either the price of a financial asset or the interest rates applicable.

It is assumed that the change in interest rates would have been constant throughout the reporting period.

	Increase of Values/Rates		Decrease of Values/Rates	
	Profit	Equity	Profit	Equity
<b>2013</b>				
Possible impact of a 10% movement in Market Values	532	532	(532)	(532)
Possible impact of a 1% movement in Interest Rates	239	239	(239)	(239)
<b>2012</b>				
Possible impact of a 10% movement in Market Values	575	575	(575)	(575)
Possible impact of a 1% movement in Interest Rates	206	206	(206)	(206)

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 15. Financial Risk Management (continued)

\$ '000

## (c) Receivables

Council's major receivables comprise (i) Rates & Annual charges and (ii) User Charges & Fees.

The major risk associated with these receivables is credit risk - the risk that debts due and payable to Council may not be repaid in full.

Council manages this risk by monitoring outstanding debt and employing stringent debt recovery procedures. It also encourages ratepayers to pay their rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to secure a charge over the land relating to the debts - that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates & annual charges at higher than market rates which further encourages the payment of debt.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subjected to a re-negotiation of repayment terms.

A profile of Council's receivables credit risk at balance date follows:

	2013	2013	2012	2012
	Rates & Annual Charges	Other Receivables	Rates & Annual Charges	Other Receivables
<b>(i) Ageing of Receivables</b>				
Current (not yet overdue)	-	2,575	-	2,761
Past due by up to 30 days	-	81	-	1
Past due between 31 and 180 days	-	142	-	4
Past due between 181 and 365 days	597	306	546	140
Past due by more than 1 year	164	245	231	405
	<u>761</u>	<u>3,349</u>	<u>777</u>	<u>3,311</u>
<b>(ii) Movement in Provision for Impairment of Receivables</b>			2013	2012
Balance at the beginning of the year			171	159
+ new provisions recognised during the year			6	12
<b>Balance at the end of the year</b>			<u>177</u>	<u>171</u>



## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 15. Financial Risk Management (continued)

\$ '000

## (d) Payables &amp; Borrowings

Payables & Borrowings are both subject to liquidity risk - the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due.

Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer.

Payment terms can (in extenuating circumstances) also be extended & overdraft facilities utilised as required.

The contractual undiscounted cash outflows (ie. principal and interest) of Council's Payables & Borrowings are set out in the Liquidity Table below:

\$ '000	Subject to no maturity	payable in:						Total Cash Outflows	Actual Carrying Values
		≤ 1 Year	1-2 Yrs	2-3 Yrs	3-4 Yrs	4-5 Yrs	> 5 Yrs		
<b>2013</b>									
Trade/Other Payables	-	2,268	-	-	-	-	-	2,268	2,268
Loans & Advances	-	386	382	33	36	38	507	1,382	1,382
<b>Total Financial Liabilities</b>	<b>-</b>	<b>2,654</b>	<b>382</b>	<b>33</b>	<b>36</b>	<b>38</b>	<b>507</b>	<b>3,650</b>	<b>3,650</b>
<b>2012</b>									
Trade/Other Payables	-	2,598	-	-	-	-	-	2,598	2,598
Loans & Advances	-	399	386	382	33	36	545	1,781	1,781
<b>Total Financial Liabilities</b>	<b>-</b>	<b>2,997</b>	<b>386</b>	<b>382</b>	<b>33</b>	<b>36</b>	<b>545</b>	<b>4,379</b>	<b>4,379</b>

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs & debt servicing requirements. Council manages this risk through the diversification of borrowing types, maturities & interest rate structures.

The following interest rates were applicable to Council's Borrowings at balance date:

	2013		2012	
	Carrying Value	Average Interest Rate	Carrying Value	Average Interest Rate
Bank Overdraft	-	9.1%	-	9.5%
Trade/Other Payables	2,268	0.0%	2,598	0.0%
Loans & Advances - Fixed Interest Rate	1,382	6.7%	1,781	6.6%
	<b>3,650</b>		<b>4,379</b>	

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 16. Material Budget Variations

\$ '000

Council's Original Financial Budget for 12/13 was adopted by the Council on 27 June 2012.

While the Income Statement included in this General Purpose Financial Report must disclose the Original Budget adopted by Council, the Local Government Act requires Council to review its Financial Budget on a Quarterly Basis, so that it is able to manage the various variations between actuals versus budget that invariably occur throughout the year.

This Note sets out the details of MATERIAL VARIATIONS between Council's Original Budget and its Actual results for the year as per the Income Statement - even though such variations may have been adjusted for during each Quarterly Budget Review.

**Note that for Variations\* of Budget to Actual :**

Material Variations represent those variances that amount to **10%** or more of the original budgeted figure.

**F** = Favourable Budget Variation, **U** = Unfavourable Budget Variation

\$ '000	2013 Budget	2013 Actual	2013 ----- Variance* -----		
<b>REVENUES</b>					
<b>Rates &amp; Annual Charges</b>	<b>12,643</b>	<b>12,556</b>	<b>(87)</b>	(1%)	<b>U</b>
<b>User Charges &amp; Fees</b>	<b>7,328</b>	<b>8,245</b>	<b>917</b>	13%	<b>F</b>
The User Charges & Fees have exceed budget in the following areas: Water Usage \$356,000 which reflects the hotter & dryer summer. Waste Charges \$97,000 additional Gate Entry at the waste facilities. Additional Planning Income \$73,000 reflecting the development within the town and Sewer Charges of \$70,000.					
<b>Interest &amp; Investment Revenue</b>	<b>1,006</b>	<b>1,676</b>	<b>670</b>	67%	<b>F</b>
This variance is in part due to the growth of Council's investment portfolio by approximately \$2.3million, the improvement in the Unrealised Capital Gains of \$215,000 and investments previously effected by the Global Financial Crisis now maturing and earning interest. \$2.5 Million.					
<b>Other Revenues</b>	<b>380</b>	<b>597</b>	<b>217</b>	57%	<b>F</b>
The improvement in expected other revenues is due to additional scrap metal sales which has netted council an additional \$94,000 this year. Council also received \$23,000 from an insurance claim regarding an accident involving hire plant & additional revenue received from leasing council land \$28,000.					
<b>Operating Grants &amp; Contributions</b>	<b>9,737</b>	<b>10,371</b>	<b>634</b>	7%	<b>F</b>
<b>Capital Grants &amp; Contributions</b>	<b>302</b>	<b>1,729</b>	<b>1,427</b>	473%	<b>F</b>
Council has received additional funds than budgeted as follows: Developer Contributions \$473,000, Road works Contributions from the RMS of \$663,000 and contributions to the Riverine project of \$328,000.					

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 16. Material Budget Variations (continued)

\$ '000	2013 Budget	2013 Actual	2013 ----- Variance* -----	
<b>EXPENSES</b>				
<b>Employee Benefits &amp; On-Costs</b>	<b>11,713</b>	<b>12,301</b>	<b>(588)</b>	(5%) <b>U</b>
<b>Borrowing Costs</b>	<b>112</b>	<b>179</b>	<b>(67)</b>	(60%) <b>U</b>
Relates to Borrowing Costs for the remediation of the Tips & Quarries \$66,000.				
<b>Materials &amp; Contracts</b>	<b>7,407</b>	<b>7,463</b>	<b>(56)</b>	(1%) <b>U</b>
<b>Depreciation &amp; Amortisation</b>	<b>8,710</b>	<b>8,245</b>	<b>465</b>	5% <b>F</b>
<b>Impairment Expenses</b>	-	<b>2</b>	<b>(2)</b>	0% <b>U</b>
<b>Other Expenses</b>	<b>3,063</b>	<b>2,622</b>	<b>441</b>	14% <b>F</b>
Lower than anticipated increases in electricity costs as a result of changes to the electricity industry. Budgeted increases to insurance premiums were contained. Anticipated software licences cost were not incurred.				
<b>Net Losses from Disposal of Assets</b>	<b>149</b>	<b>115</b>	<b>34</b>	23% <b>F</b>
Fleet & Vehicle roll out was delayed resulting in not as many vehicles & plant traded out.				

**Budget Variations relating to Council's Cash Flow Statement include:**

<b>Cash Flows from Operating Activities</b>	<b>9,099</b>	<b>12,473</b>	<b>3,374</b>	37.1% <b>F</b>
Council over the year received additional funds to complete works especially from the RMS, Developer Contributions and money for specific projects including the Riverine Project.				
<b>Cash Flows from Investing Activities</b>	<b>(9,243)</b>	<b>(12,986)</b>	<b>(3,743)</b>	40.5% <b>U</b>
Additional grant funding has allowed Council to increase it's Investment portfolio by \$2.3 million. Council has moved away from longer term deposits to shorter term deposits due to prevailing rates. Consequently, with the larger portfolio and longer term investments maturing, council is rolling investments more often.				
<b>Cash Flows from Financing Activities</b>	<b>(399)</b>	<b>(399)</b>	-	0.0% <b>F</b>

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 17. Statement of Developer Contributions

\$ '000

Council recovers contributions, raises levies & enters into planning agreements on development works that are subject to a development consent issued by Council. All contributions must be spent/utilised for the specific purpose they were levied and any interest applicable to unspent funds must be attributed to remaining funds.

The following tables detail the receipt, interest and use of the above contributions & levies and the value of all remaining funds which are "restricted" in their future use.

#### SUMMARY OF CONTRIBUTIONS & LEVIES

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Drainage	185	3	-	7	-	-	195	-	(195)	-	-
Parking	115	8	-	4	-	-	127	-	(127)	-	-
Open Space	18	-	-	1	-	-	19	-	(19)	-	-
Community Facilities	25	-	-	1	-	-	26	-	(26)	-	-
<b>S94 Contributions - under a Plan</b>	<b>343</b>	<b>11</b>	<b>-</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>367</b>	<b>-</b>	<b>(367)</b>	<b>-</b>	<b>-</b>
<b>S94A Levies - under a Plan</b>	<b>850</b>	<b>281</b>	<b>-</b>	<b>31</b>	<b>(87)</b>	<b>-</b>	<b>1,075</b>				-
<b>Total S94 Revenue Under Plans</b>	<b>1,193</b>	<b>292</b>	<b>-</b>	<b>44</b>	<b>(87)</b>	<b>-</b>	<b>1,442</b>				-
S64 Contributions	2,506	181	-	93	-	-	2,780				
<b>Total Contributions</b>	<b>3,699</b>	<b>473</b>	<b>-</b>	<b>137</b>	<b>(87)</b>	<b>-</b>	<b>4,222</b>	<b>-</b>	<b>(367)</b>	<b>-</b>	<b>-</b>

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 17. Statement of Developer Contributions (continued)

\$ '000

## S94 CONTRIBUTIONS - UNDER A PLAN

## CONTRIBUTION PLAN NUMBER 1

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Drainage	185	3	-	7	-	-	195	-	(195)	-	-
Parking	115	8	-	4	-	-	127	-	(127)	-	-
Open Space	18	-	-	1	-	-	19	-	(19)	-	-
Community Facilities	25	-	-	1	-	-	26	-	(26)	-	-
<b>Total</b>	<b>343</b>	<b>11</b>	<b>-</b>	<b>13</b>	<b>-</b>	<b>-</b>	<b>367</b>	<b>-</b>	<b>(367)</b>	<b>-</b>	<b>-</b>

## S94A LEVIES - UNDER A PLAN

## CONTRIBUTION PLAN NUMBER 01

PURPOSE	Opening Balance	Contributions received during the Year		Interest earned in Year	Expenditure during Year	Internal Borrowing (to)/from	Held as Restricted Asset	Projections			Cumulative Internal Borrowings due/(payable)
		Cash	Non Cash					Future income	Exp still outstanding	Over or (under) Funding	
Community Facilities	850	281	-	31	(87)	-	1,075	-	-	-	-
<b>Total</b>	<b>850</b>	<b>281</b>	<b>-</b>	<b>31</b>	<b>(87)</b>	<b>-</b>	<b>1,075</b>				<b>-</b>

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 18. Contingencies & Other Assets/Liabilities Not Recognised

\$ '000

The following assets and liabilities do not qualify for recognition in the Statement of Financial Position, but their knowledge & disclosure is considered relevant to the users of Council's Financial Report.

### LIABILITIES NOT RECOGNISED:

#### 1. Guarantees

##### (i) Defined Benefit Superannuation Contribution Plans

Council participates in an employer sponsored Defined Benefit Superannuation Scheme, and makes contributions as determined by the Superannuation Scheme's Trustees.

Member Councils bear responsibility of ensuring there are sufficient funds available to pay out the required benefits as they fall due.

The Schemes most recent full actuarial review indicated that the Net Assets of the Scheme were not sufficient to meet the accrued benefits of the Schemes Defined Benefit member category with member Councils required to make significantly higher contributions in future years.

The Local Government Superannuation Scheme however is unable to provide Council with an accurate estimate of its share of the net deficit and accordingly Council has not recorded any net liability from its Defined Benefit Scheme obligations in accordance with AASB 119.

Future contributions made to the defined benefit scheme to rectify the net deficit position will be recognised as an expense when they become payable - similar to the accounting for Defined Contributions Plans.

##### (ii) Statewide Limited

Council is a member of Statewide Mutual, a mutual pool scheme providing liability insurance to Local Government.

Membership includes the potential to share in either the net assets or liabilities of the fund depending on its past performance. Council's share of the Net Assets or Liabilities reflects Council's contributions to the pool and the result of insurance claims within each of the Fund Years.

The future realisation and finalisation of claims incurred but not reported to 30/6 this year may result in future liabilities or benefits as a result of past events that Council will be required to fund or share in respectively.

##### (iii) StateCover Limited

Council is a member of StateCover Mutual Limited and holds a partly paid share in the entity.

StateCover is a company providing workers compensation insurance cover to the NSW Local Government Industry and specifically Council.

Council has a contingent liability to contribute further equity in the event of the erosion of the Company's capital base as a result of the company's past performance and/or claims experience or as a result of any increased prudential requirements from APRA.

These future equity contributions would be required to maintain the company's minimum level of Net Assets in accordance with its Licence Requirements.

##### (iv) Other Guarantees

Council has provided no other Guarantees other than those listed above.

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 18. Contingencies & Other Assets/Liabilities Not Recognised (continued)

\$ '000

##### LIABILITIES NOT RECOGNISED (continued):

##### 2. Other Liabilities

###### (i) Third Party Claims

The Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council believes that it is appropriately covered for all claims through its Insurance Coverage and does not expect any material liabilities to eventuate.

###### (ii) S94 Plans

Council levies Section 94/94A Contributions upon various development across the Council area through the required Contributions Plans.

As part of these Plans, Council has received funds for which it will be required to expend the monies in accordance with those Plans.

As well, these Plans indicate proposed future expenditure to be undertaken by Council, which will be funded by making levies and receipting funds in future years or where a shortfall exists by the use of Council's General Funds.

These future expenses do not yet qualify as liabilities as of the Reporting Date, but represent Councils intention to spend funds in the manner and timing set out in those Plans.

###### (iii) Potential Land Acquisitions due to Planning Restrictions imposed by Council

Council has classified a number of privately owned land parcels as Local Open Space or Bushland.

As a result, where notified in writing by the various owners, Council will be required to purchase these land parcels.

At reporting date, reliable estimates as to the value of any potential liability (& subsequent land asset) from such potential acquisitions has not been possible.

##### ASSETS NOT RECOGNISED:

###### (i) Land Under Roads

As permitted under AASB 1051, Council has elected not to bring to account Land Under Roads that it owned or controlled up to & including 30/6/08.

###### (ii) Infringement Notices/Fines

Fines & Penalty Income, the result of Council issuing Infringement Notices is followed up and collected by the Infringement Processing Bureau.

Councils Revenue Recognition policy for such income is to account for it as revenue on receipt.

Accordingly, at Year End, there is a potential asset due to Council representing issued but unpaid Infringement Notices.

Due to the limited information available on the status, value and duration of outstanding Notices, Council is unable to determine the value of outstanding income.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 19. Controlled Entities, Associated Entities &amp; Interests in Joint Ventures

\$ '000

Council has no interest in any Controlled Entities, Associated Entities or Joint Ventures.

## Note 20. Equity - Retained Earnings and Revaluation Reserves

\$ '000	Notes	Actual 2013	Actual 2012
<b>(a) Retained Earnings</b>			
<b>Movements in Retained Earnings were as follows:</b>			
Balance at beginning of Year (from previous years audited accounts)		161,006	152,708
a. Correction of Prior Period Errors	20 (c)	-	3,589
b. Net Operating Result for the Year		4,247	4,709
<b>Balance at End of the Reporting Period</b>		<b><u>165,253</u></b>	<b><u>161,006</u></b>
<b>(b) Reserves</b>			
<b>(i) Reserves are represented by:</b>			
- Infrastructure, Property, Plant & Equipment Revaluation Reserve		159,490	151,438
<b>Total</b>		<b><u>159,490</u></b>	<b><u>151,438</u></b>
<b>(ii) Reconciliation of movements in Reserves:</b>			
<b>Infrastructure, Property, Plant &amp; Equipment Revaluation Reserve</b>			
- Opening Balance		151,438	141,136
- Revaluations for the year	9(a)	8,052	10,302
<b>- Balance at End of Year</b>		<b><u>159,490</u></b>	<b><u>151,438</u></b>
<b>TOTAL VALUE OF RESERVES</b>		<b><u>159,490</u></b>	<b><u>151,438</u></b>

**(iii) Nature & Purpose of Reserves****Infrastructure, Property, Plant & Equipment Revaluation Reserve**

- The Infrastructure, Property, Plant & Equipment Revaluation Reserve is used to record increments/decrements of Non Current Asset values due to their revaluation.



## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 20. Equity - Retained Earnings and Revaluation Reserves (continued)

\$ '000	Notes	Actual 2013	Actual 2012
<b>(c) Correction of Error/s relating to a Previous Reporting Period</b>			
Whilst Council was transferring the Land Register from a paper based Record to a Map Information system various assets were previously not recognised. The result error is as follows:			
Operational Land			222
Community Land			3,367
Council does not have sufficient and reliable informations that will allow the restatement of information prior to 30/6/2011 (the closing date for the comparative figures in this report.			
As a result, Council has adjusted the GBV's of these assets as at 30/6/2011 to reflect the correct value of gross book value.			
<b>In accordance with AASB 108 - Accounting Policies, Changes in Accounting Estimates and Errors, the above Prior Period Errors have been recognised retrospectively.</b>			
<b>These amounted to the following Equity Adjustments:</b>			
- Adjustments to Opening Equity - 1/7/11 (relating to adjustments for the 30/6/11 reporting year end and prior periods)		-	-
- Adjustments to Closing Equity - 30/6/12 (relating to adjustments for the 30/6/12 year end)		-	3,589
<b>Total Prior Period Adjustments - Prior Period Errors</b>		<b>-</b>	<b>3,589</b>

**(d) Voluntary Changes in Accounting Policies**

Council made no voluntary changes in any accounting policies during the year.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 21. Financial Result &amp; Financial Position by Fund

Income Statement by Fund \$ '000	Actual 2013	Actual 2013	Actual 2013
<u>Continuing Operations</u>	Water	Sewer	General <sup>1</sup>
<b>Income from Continuing Operations</b>			
Rates & Annual Charges	775	1,446	10,335
User Charges & Fees	2,387	565	5,293
Interest & Investment Revenue	345	249	1,082
Other Revenues	4	6	587
Grants & Contributions provided for Operating Purposes	130	38	10,203
Grants & Contributions provided for Capital Purposes	144	74	1,511
<b>Other Income</b>			
Net Gains from Disposal of Assets	-	-	-
Share of interests in Joint Ventures & Associates using the Equity Method	-	-	-
<b>Total Income from Continuing Operations</b>	<b>3,785</b>	<b>2,378</b>	<b>29,011</b>
<b>Expenses from Continuing Operations</b>			
Employee Benefits & on-costs	806	431	11,064
Borrowing Costs	-	-	179
Materials & Contracts	415	191	6,857
Depreciation & Amortisation	871	670	6,704
Impairment	-	-	2
Other Expenses	706	144	1,772
Net Losses from the Disposal of Assets	69	-	46
<b>Total Expenses from Continuing Operations</b>	<b>2,867</b>	<b>1,436</b>	<b>26,624</b>
<b>Operating Result from Continuing Operations</b>	<b>918</b>	<b>942</b>	<b>2,387</b>
<b>Discontinued Operations</b>			
Net Profit/(Loss) from Discontinued Operations	-	-	-
<b>Net Operating Result for the Year</b>	<b>918</b>	<b>942</b>	<b>2,387</b>
<b>Net Operating Result attributable to each Council Fund</b>	<b>918</b>	<b>942</b>	<b>2,387</b>
<b>Net Operating Result attributable to Non-controlling Interests</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Operating Result for the year before Grants and Contributions provided for Capital Purposes</b>	<b>774</b>	<b>868</b>	<b>876</b>

<sup>1</sup> General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal charges & recoveries made between the Funds.

## Gunnedah Shire Council

## Notes to the Financial Statements

as at 30 June 2013

## Note 21. Financial Result &amp; Financial Position by Fund (continued)

Statement of Financial Position by Fund \$ '000	Actual 2013	Actual 2013	Actual 2013
<b>ASSETS</b>	<b>Water</b>	<b>Sewer</b>	<b>General<sup>1</sup></b>
<b>Current Assets</b>			
Cash & Cash Equivalents	489	285	562
Investments	8,500	7,153	16,148
Receivables	435	202	3,243
Inventories	124	1	288
Other	1	-	76
Non-current assets classified as 'held for sale'	-	-	-
<b>Total Current Assets</b>	<b>9,549</b>	<b>7,641</b>	<b>20,317</b>
<b>Non-Current Assets</b>			
Investments	-	-	1,452
Receivables	-	-	53
Inventories	-	-	-
Infrastructure, Property, Plant & Equipment	37,357	29,626	228,016
Investments Accounted for using the equity method	-	-	-
Investment Property	-	-	-
Intangible Assets	-	-	-
Other	-	-	-
<b>Total Non-Current Assets</b>	<b>37,357</b>	<b>29,626</b>	<b>229,521</b>
<b>TOTAL ASSETS</b>	<b>46,906</b>	<b>37,267</b>	<b>249,838</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	4	1	2,263
Borrowings	-	-	386
Provisions	-	-	3,866
<b>Total Current Liabilities</b>	<b>4</b>	<b>1</b>	<b>6,515</b>
<b>Non-Current Liabilities</b>			
Payables	-	-	-
Borrowings	-	-	996
Provisions	-	-	1,752
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>	<b>2,748</b>
<b>TOTAL LIABILITIES</b>	<b>4</b>	<b>1</b>	<b>9,263</b>
<b>Net Assets</b>	<b>46,902</b>	<b>37,266</b>	<b>240,575</b>
<b>EQUITY</b>			
Retained Earnings	25,299	11,028	128,926
Revaluation Reserves	21,603	26,238	111,649
<b>Total Equity</b>	<b>46,902</b>	<b>37,266</b>	<b>240,575</b>

<sup>1</sup> General Fund refers to all Council's activities other than Water & Sewer.

NB. All amounts disclosed above are Gross - that is, they include internal receivables &amp; payables between the Funds.

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 22. "Held for Sale" Non Current Assets & Disposal Groups

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\$ '000

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Council did not classify any Non Current Assets or Disposal Groups as "Held for Sale".

#### Note 23. Events occurring after the Reporting Period

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Events that occur between the end of the reporting period (ending 30 June 2013) and the date when the financial statements are "authorised for issue" have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable "authorised for issue" date relating to these General Purpose Financial Statements.

Accordingly, the "authorised for issue" date is 17/10/13.

Events that occur after the Reporting Period represent one of two types:

##### **(i) Events that provide evidence of conditions that existed at the Reporting Period**

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2013.

##### **(ii) Events that provide evidence of conditions that arose after the Reporting Period**

These financial statements (& figures therein) do not incorporate any "non-adjusting events" that have occurred after 30 June 2013 and which are only indicative of conditions that arose after 30 June 2013.

**Council is unaware of any material or significant "non-adjusting events" that should be disclosed.**

#### Note 24. Discontinued Operations

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Council has not classified any of its Operations as "Discontinued".

#### Note 25. Intangible Assets

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Intangible Assets represent identifiable non-monetary asset without physical substance.

Council is unaware of any control over Intangible Assets that warrant recognition in the Financial Statements, including either internally generated and developed assets or purchased assets.

## Gunnedah Shire Council

## Notes to the Financial Statements

for the financial year ended 30 June 2013

## Note 26. Reinstatement, Rehabilitation &amp; Restoration Liabilities

\$ '000

Council has legal/public obligations to make restore, rehabilitate and reinstate the following assets/operations:

Asset/Operation	Estimated year of restoration	NPV of Provision	
		2013	2012
Quarry Sites	2036	1,078	1,031
Waste Management Tip Sites	2067	498	479
<b>Balance at End of the Reporting Period</b>		<b>1,576</b>	<b>1,510</b>

10(a)

Under AASB 116 - Property, Plant & Equipment, where the use of an asset results in the obligation to dismantle or remove the asset and restore the site on which the asset stands, an estimate of such costs is required to be included in the cost of the asset.

An equivalent liability must be recognised under AASB 137 - Provisions, Contingent Liabilities and Contingent Assets.

The provision has been calculated by determining the present value of the future expenditures expected to be incurred. The discount rate used is the risk free borrowing rate applicable to Council.

**Reconciliation of movement in Provision for year:**

Balance at beginning of year	1,510	1,445
Amounts capitalised to new or existing assets:		
Amortisation of discount (expensed to borrowing costs)	66	65
<b>Total - Reinstatement, rehabilitation and restoration provision</b>	<b>1,576</b>	<b>1,510</b>

**Amount of Expected Reimbursements**

Of the above Provisions for Reinstatement, Rehabilitation and Restoration works, those applicable to Garbage Services & Waste Management are able to be funded through future charges incorporated within Council's Annual Domestic Waste Management Charge.

## Gunnedah Shire Council

### Notes to the Financial Statements

for the financial year ended 30 June 2013

#### Note 27. Council Information & Contact Details

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**Principal Place of Business:**

63 Elgin Street  
GUNNEDAH NSW 2380

**Contact Details****Mailing Address:**

PO Box 63  
GUNNEDAH NSW 2380

**Opening Hours:**

Business Hours  
Monday to Friday  
8:30am to 5:00

**Telephone:** 02 6740 2100

**Facsimile:** 02 6740 2119

**Internet:** [www.infogunnedah.nsw.gov.au](http://www.infogunnedah.nsw.gov.au)

**Email:** [council@cinfogunnedah.nsw.gov.au](mailto:council@cinfogunnedah.nsw.gov.au)

**Officers****GENERAL MANAGER**

E J GROTH

**RESPONSIBLE ACCOUNTING OFFICER**

E J GROTH

**PUBLIC OFFICER**

L E ROWE

**AUDITORS**

UHY HAINES NORTON  
LEVEL 11, 1 YORK STREET  
SYDNEY. NSW 2000

**Elected Members****MAYOR**

O HASLER

**COUNCILLORS**

H ALLGAYER

G. SWAIN

T DUDDY

C FULLER

G GRIFFEN

D. QUINCE

R. RYAN

S SMITH

**Other Information**

**ABN:** 80 183 655 793

**Gunnedah Shire Council**  
**General Purpose Financial Report**  
**Independent Auditor's Report**

We have audited the accompanying Financial Report of Gunnedah Shire Council (the Council), which comprises the Statement of Financial Position as at 30 June 2013, the income statement, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows for the year ended on that date, notes comprising a summary of significant accounting policies and other explanatory information, and the statement by Councillors and Management.

**Responsibility of Council for the Financial Report**

The Council is responsible for the preparation of the financial report that presents fairly the Council's financial position in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as the Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with the relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the council's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the financial report.

Our audit responsibility does not extend to the original budget information disclosed in the income statement, statement of cash flows, note 2(a), note 16 budget variation explanation and note 17 forecast information and accordingly, we do not express an opinion on such. In addition, our audit did not include an analysis of the prudence of business decisions made by Council or Management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Matters Relating to the Electronic Presentation of the Audited Financial Report***

This auditor's report relates to the general purpose financial report of Gunnedah Shire Council for the year ended 30 June 2013 published in the annual report and included on Council's website. The Council is responsible for the integrity of the website. We have not been engaged to report on the integrity of this website. The auditor's report refers only to the financial report identified above. It does not provide an opinion on any other information which may have been hyperlinked to/from the financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

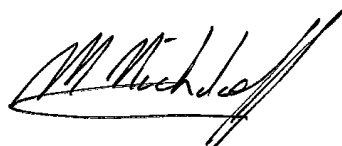
### ***Independence***

In conducting our audit, we have complied with the independence requirements of Australian professional accounting bodies.

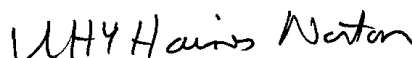
### ***Auditor's Opinion***

In our opinion,

- (a) the Council's accounting records have been kept in accordance with the requirements of the Local Government Act 1993, Chapter 13 part 3 Division 2; and
- (b) the financial report:
  - (i) has been presented in accordance with the requirements of this Division;
  - (ii) is consistent with the Council's accounting records;
  - (iii) presents fairly the Council's financial position as at 30 June 2013, the results of its operations for the year then ended; and
  - (iv) is in accordance with applicable Australian Accounting Standards and the Local Government (General) Regulations 2005.
- (c) all information relevant to the conduct of the audit has been obtained; and
- (d) there are no material deficiencies in the accounting records or financial report that have come to light during the course of the audit.



**M.D. Nicholaeff**  
Partner



**UHY Haines Norton**  
Chartered Accountants

Signed at Sydney on 25 October 2013



25 October 2013

The Mayor  
Councillor Owen Hasler  
Gunnedah Shire Council  
PO Box 63  
Gunnedah NSW 2380

Level 11 | 1 York Street | Sydney | NSW | 2000  
GPO Box 4137 | Sydney | NSW | 2001  
t: +61 2 9256 6600 | f: +61 2 9256 6611  
sydney@uhyhn.com.au  
www.uhyhnsydney.com.au

Dear Councillor Hasler

### **Report on the Conduct of the Audit Year Ended 30 June 2013**

We are pleased to advise completion of our audit of the General and Special Purpose Financial Statements for Gunnedah Shire Council for the year ended 30 June 2013, in accordance with Section 415 of the Local Government Act, 1993 (“the Act”); and that our audit opinion provided under Section 417(2) of the Act has been issued to Council. The following report on the conduct of the audit is issued in compliance with Section 417(3) of the Act.

The Councillors and Council Management are responsible for the preparation and true and fair presentation of the financial reports, which includes responsibility for the maintenance of adequate accounting records and internal controls that are designed to prevent and detect fraud and error, and for the accounting policies and accounting estimates inherent in the financial reports. While we considered the effectiveness of management’s internal controls over financial reporting when determining the nature and extent of our procedures, our audit was not designed to provide assurance on internal controls.

We have conducted our audit in accordance with Australian Auditing Standards in order to provide reasonable assurance as to whether the Council’s financial reports are free of material misstatement. An audit is influenced by factors such as professional judgement, selective testing, the inherent limitations of internal control and the availability of persuasive rather than conclusive evidence. Therefore, an audit cannot guarantee that all material misstatements have been detected.

We have ensured that the accounts have been prepared in accordance with Australian equivalents to International Financial Reporting Standards (AIFRS) and the Local Government Code of Accounting Practice and Financial Reporting.

We offer the following comments on the financial statements and the audit;

**1. Statement of Comprehensive Income**

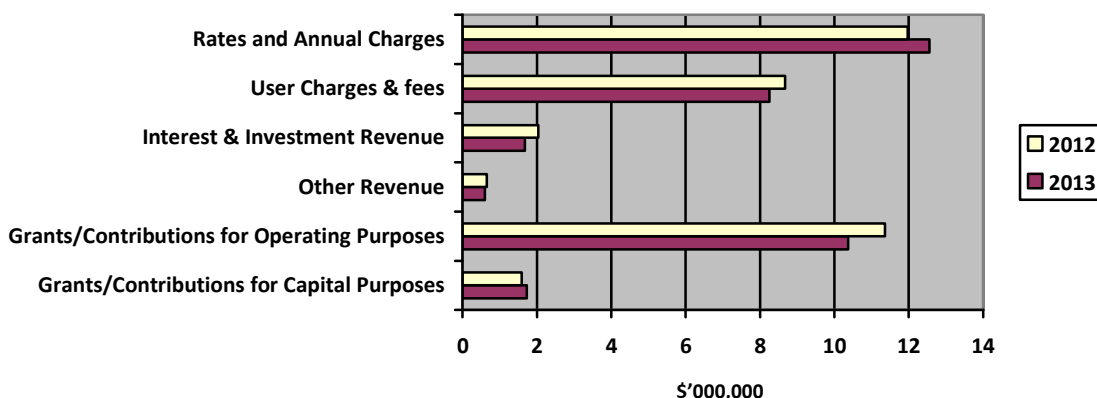
**1.1 Movement in results over prior year**

Council’s Net Operating Result before Grants and Contributions provided for capital purposes indicates a surplus of \$2,518,000 for the year ended 30 June 2013 compared to \$3,117,000 for the year ended 30 June 2012.

The Net Operating Result after Grants and Contributions for capital purposes has decreased \$462,000 to \$4,247,000 (2012: \$4,709,000).

Commentary on the major movements within the income and expense categories within the income statement is detailed below:

**1.2 Movement in Revenue Items 2012-2013 (\$m)**

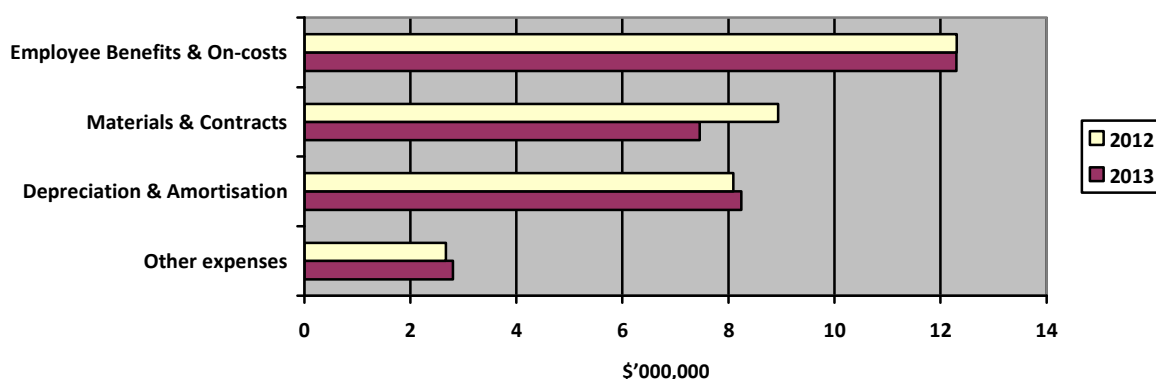


Rates and annual charges have increased by \$583,000. The increase in rate income is in line with the permissible rate increase and special variations granted by the Minister for Local Government.

Grants and Contributions provided for operating purposes has decreased \$988,000 or 8.7% compared to the prior year. The decrease mainly relates to the Federal Government brought forward payment of the first quarter's instalment of the 2012/2013 Financial Assistance Grant to June 2012 and thus 5 quarterly amounts was recognised in the prior year. In the current year 4 quarterly grants were received as the first quarter's instalment of the 2013/2014 Financial Assistance Grant was received prior to 30/6/13.

User Charges & Fees, Interest & Invest Revenue, Other Revenue and Grants and Contributions provided for capital purposes are broadly consistent compared to the prior year.

### 1.3 Movement in Expense Items 2012-2013 (\$m)



Materials and contracts expense has decreased compared to the prior year by \$1,475,000 or 16.5%, mainly resulting from a decrease in expense of raw materials and consumables. The bulk of this expense relates to maintenance costs on the council assets. In the current year the client has diverted more Council resources to development of asset additions (e.g. building new roads or bridges) as opposed to the maintenance of such assets.

Employee Benefits & On-costs, Depreciation & Amortisation and Other expenses are broadly consistent compared to the prior year.

## 2. Statement of Financial Position

During the year, the council's net assets increased by \$12,299,000 to \$324,743,000. The major movements within the balance sheet were:

- an increase of \$3,215,000 in investments, and
- an increase of \$9,688,000 in the value of infrastructure, property, plant and equipment.

### **Investments**

The increase in the investment balance can mainly be attributed to an increase in Term Deposit Investments of \$5,669,000 partially offset through the decrease of financial assets at fair value of \$2,285,000.

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

The increase in the IPPE balance is mainly because of revaluations. The revaluation increment of \$8,052,000 is allocated between the following groups of assets:

- Operational & community land (\$294,000)
- Buildings (\$5,331,000)
- Other structures (\$857,000)
- Water & Sewerage (\$1,570,000).

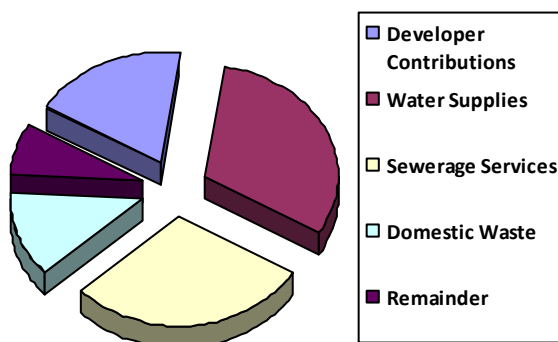
The operational land, buildings and other structures assets were revalued in FY2013. The valuation of these assets has been agreed to an external Valuer’s report.

The Council’s Water and Infrastructure assets were revalued in prior year. The increase compared to the prior year is resulting from the indexation of the water and sewer assets in line with the DLG requirements.

**2.1 Liquidity**

<u>Per Note 6(c)</u>	<b>2013</b>	<b>2012</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Total cash and Investments</b>	<u>34,589</u>	<u>32,286</u>
<b>Less:</b>		
Items restricted by external regulation	22,376	18,905
<b>Less:</b>		
Items restricted internally by Council to cover long term projects and commitments	10,799	9,851
<b>Unrestricted Cash and Investments</b>	<b>1,414</b>	<b>3,530</b>

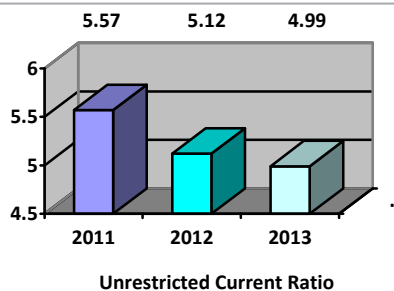
As shown above, per note 6(c) to the financial statements, the sum of current and non-current cash and investments totals \$34,589,000. Of this amount, 64.7% is subject to external restrictions, 31.2% is subject to internal restrictions agreed upon by Council for designated purposes (which may be altered at the discretion of the Council), and the unrestricted balance of 4.1% represents funds available to cover non-budgeted discretionary expenditure and short-term cash flow requirements.



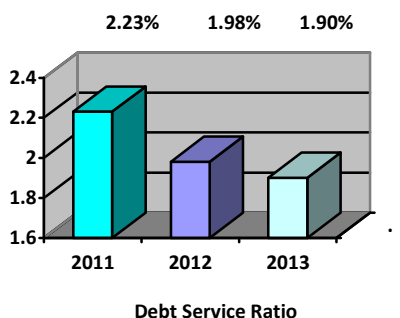
Alongside is the composition of the cash and investments that are restricted in use to their designated purpose through externally imposed requirements. Like internally restricted assets, these are unable to be used to meet day-to-day liquidity needs.

**3. Performance Indicators**

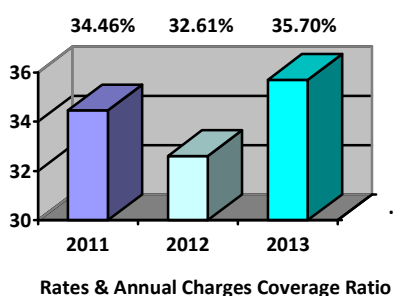
A review of key indicators is presented below to demonstrate the Council’s performance for the year ended 30 June 2013.



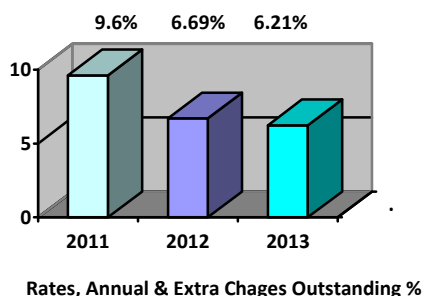
The unrestricted current ratio is used to assess the adequacy of available current assets and Council’s ability to satisfy its obligations in the short term after taking into account any external restrictions over the use of the current assets. A ratio of 4.99 indicates Council’s ability to adequately meet its current liabilities.



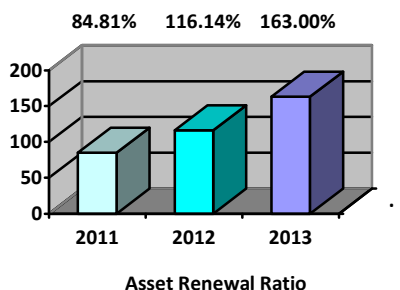
The debt service ratio is an indication of the cost of meeting loan and interest repayments as a percentage of revenue from ordinary activities, excluding specific purpose grants and contributions. Having not taken on any new loans over the reporting period, Council now has less dependency on untied funds to service debt.



This ratio measures the extent to which Council is dependent upon revenue from rates and annual charges as a proportion of total revenue. For the year ended 30 June 2013, Council’s rate and annual charges coverage ratio was 35.70%. The increase compared to prior year is a result of the decreased grant funding recognised for the year ended 30 June 2013.



The rates and annual charges outstanding percentage assesses the impact of uncollected rates and annual charges on liquidity and the adequacy of debt recovery efforts. This percentage has decreased to 6.21% over the 2013 financial year, indicating that debtors are being collected at a faster rate than in the prior year.



This ratio assesses the rate at which assets are being renewed against the rate at which they are being depreciated. A ratio of less than one (100%) is prima facie indicative that Council’s asset base is depreciating at a faster rate than which it is being renewed.

#### 4. Statement of Cash Flows

##### 4.1 Cash flows from operating activities

Net cash provided from operating activities amounted to \$12,473,000 in 2013 compared to \$14,327,000 in the prior year.

The factors impacting on the movements are outlined in the commentary on the Statement of Comprehensive Income.

##### 4.2 Cash flows from investing activities

Net cash used in investing activities amounted to \$12,986,000 for the year ended 30 June 2013, which is consistent with a total of \$12,900,000 for the prior year.

##### 4.3 Cash flows from financing activities

Net cash used in financing activities amount to \$399,000 for the year ended 30 June 2013, which is consistent with a total of \$429,000 at the 2012 year end.

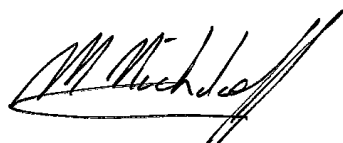
#### 5. Legislative compliance

We advise that there are no material deficiencies in the accounting records or financial reports that have come to our attention during the conduct of the audit and that Gunnedah Shire Council's accounting records have been kept in accordance with the requirements of both the Act and the Local Government Code of Accounting Practice and Financial Reporting.

#### 6. Reporting to Management

A management letter highlighting matters arising from our audit will be prepared and issued where it is considered necessary or appropriate. Matters raised in said letter are not of a nature that is significant towards the formation of our audit opinion.

The Council's accounts and records inspected by us have been kept in an accurate and conscientious manner. We thank the General Manager, Finance Manager and their staff for the co-operation and courtesy extended to us during the course of our audit.



**M.D. Nicholaeff**  
Partner



**UHY Haines Norton**  
Chartered Accountants

Signed at Sydney on 25 October 2013



# Gunnedah Shire Council

SPECIAL PURPOSE FINANCIAL STATEMENTS  
for the year ended 30 June 2013

*“To be a focused community valuing  
Gunnedah’s identity and quality lifestyle”.*



## Gunnedah Shire Council

### Special Purpose Financial Statements

for the financial year ended 30 June 2013

Contents	Page
<b>1. Statement by Councillors &amp; Management</b>	2
<b>2. Special Purpose Financial Statements:</b>	
Income Statement - Water Supply Business Activity	3
Income Statement - Sewerage Business Activity	4
Income Statement - Other Business Activities	n/a
Statement of Financial Position - Water Supply Business Activity	5
Statement of Financial Position - Sewerage Business Activity	6
Statement of Financial Position - Other Business Activities	n/a
<b>3. Notes to the Special Purpose Financial Statements</b>	7
<b>4. Auditor's Report</b>	16

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#### Background

(i) These Special Purpose Financial Statements have been prepared for the use by both Council and the Division of Local Government in fulfilling their requirements under National Competition Policy.

(ii) The principle of competitive neutrality is based on the concept of a "level playing field" between persons/entities competing in a market place, particularly between private and public sector competitors.

Essentially, the principle is that government businesses, whether Commonwealth, State or Local, should operate without net competitive advantages over other businesses as a result of their public ownership.

(iii) For Council, the principle of competitive neutrality & public reporting applies only to declared business activities.

These include **(a)** those activities classified by the Australian Bureau of Statistics as business activities being water supply, sewerage services, abattoirs, gas production and reticulation and **(b)** those activities with a turnover of over \$2 million that Council has formally declared as a Business Activity (defined as Category 1 activities).

(iv) In preparing these financial statements for Council's self classified Category 1 businesses and ABS defined activities, councils must **(a)** adopt a corporatisation model and **(b)** apply full cost attribution including tax equivalent regime payments & debt guarantee fees (where the business benefits from councils borrowing position by comparison with commercial rates).

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## Gunnedah Shire Council

### Special Purpose Financial Statements

for the financial year ended 30 June 2013

### Statement by Councillors and Management

made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

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

- The NSW Government Policy Statement "Application of National Competition Policy to Local Government".
- The Division of Local Government Guidelines "Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality".
- The Local Government Code of Accounting Practice and Financial Reporting.
- The NSW Office of Water (Department of Environment, Climate Change and Water) Guidelines - "Best Practice Management of Water and Sewerage".

**To the best of our knowledge and belief, these Financial Statements:**

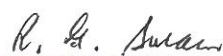
- Present fairly the Operating Result and Financial Position for each of Council's declared Business Activities for the year, and
- Accord with Council's accounting and other records.

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

**Signed in accordance with a resolution of Council made on 16 October 2013.**



O HASLER  
MAYOR



R G SWAIN  
COUNCILLOR



E J GROTH  
GENERAL MANAGER



E J GROTH  
RESPONSIBLE ACCOUNTING OFFICER

## Gunnedah Shire Council

## Income Statement of Council's Water Supply Business Activity

for the financial year ended 30 June 2013

\$ '000	Actual 2013	Actual 2012
<b>Income from continuing operations</b>		
Access charges	775	776
User charges	2,387	1,519
Fees	-	-
Interest	345	430
Grants and contributions provided for non capital purposes	130	213
Profit from the sale of assets	-	-
Other income	4	3
<b>Total income from continuing operations</b>	<b>3,641</b>	<b>2,941</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	806	819
Borrowing costs	-	-
Materials and contracts	415	761
Depreciation and impairment	871	753
Water purchase charges	-	-
Loss on sale of assets	69	14
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	706	261
<b>Total expenses from continuing operations</b>	<b>2,867</b>	<b>2,608</b>
<b>Surplus (deficit) from Continuing Operations before capital amounts</b>	<b>774</b>	<b>333</b>
Grants and contributions provided for capital purposes	144	674
<b>Surplus (deficit) from Continuing Operations after capital amounts</b>	<b>918</b>	<b>1,007</b>
Surplus (deficit) from discontinued operations	-	-
<b>Surplus (deficit) from ALL Operations before tax</b>	<b>918</b>	<b>1,007</b>
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(232)	(100)
<b>SURPLUS (DEFICIT) AFTER TAX</b>	<b>686</b>	<b>907</b>
plus Opening Retained Profits	24,381	23,338
plus/less: Prior Period Adjustments	-	36
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	-	-
- Debt guarantee fees	-	-
- Corporate taxation equivalent	232	100
less:		
- Tax Equivalent Dividend paid	-	-
- Surplus dividend paid	-	-
<b>Closing Retained Profits</b>	<b>25,299</b>	<b>24,381</b>
<b>Return on Capital %</b>	<b>2.1%</b>	<b>0.9%</b>
<b>Subsidy from Council</b>	<b>634</b>	<b>775</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	686	907
less: Capital grants and contributions (excluding developer contributions)	(38)	19
<b>Surplus for dividend calculation purposes</b>	<b>648</b>	<b>926</b>
<b>Potential Dividend calculated from surplus</b>	<b>324</b>	<b>463</b>

## Gunnedah Shire Council

## Income Statement of Council's Sewerage Business Activity

for the financial year ended 30 June 2013

\$ '000	Actual 2013	Actual 2012
<b>Income from continuing operations</b>		
Access charges	1,446	1,338
User charges	565	351
Liquid Trade Waste charges	-	-
Fees	-	-
Interest	249	322
Grants and contributions provided for non capital purposes	38	38
Profit from the sale of assets	-	-
Other income	6	4
<b>Total income from continuing operations</b>	<b>2,304</b>	<b>2,053</b>
<b>Expenses from continuing operations</b>		
Employee benefits and on-costs	431	334
Borrowing costs	-	-
Materials and contracts	191	257
Depreciation and impairment	670	768
Loss on sale of assets	-	-
Calculated taxation equivalents	-	-
Debt guarantee fee (if applicable)	-	-
Other expenses	144	76
<b>Total expenses from continuing operations</b>	<b>1,436</b>	<b>1,435</b>
<b>Surplus (deficit) from Continuing Operations before capital amounts</b>	<b>868</b>	<b>618</b>
Grants and contributions provided for capital purposes	74	169
<b>Surplus (deficit) from Continuing Operations after capital amounts</b>	<b>942</b>	<b>787</b>
Surplus (deficit) from discontinued operations	-	-
<b>Surplus (deficit) from ALL Operations before tax</b>	<b>942</b>	<b>787</b>
less: Corporate Taxation Equivalent (30%) [based on result before capital]	(260)	(185)
<b>SURPLUS (DEFICIT) AFTER TAX</b>	<b>682</b>	<b>602</b>
plus Opening Retained Profits	10,086	9,169
plus/less: Prior Period Adjustments	-	130
plus Adjustments for amounts unpaid:		
- Taxation equivalent payments	-	-
- Debt guarantee fees	-	-
- Corporate taxation equivalent	260	185
less:		
- Tax Equivalent Dividend paid	-	-
- Surplus dividend paid	-	-
<b>Closing Retained Profits</b>	<b>11,028</b>	<b>10,086</b>
<b>Return on Capital %</b>	<b>2.9%</b>	<b>2.1%</b>
<b>Subsidy from Council</b>	<b>249</b>	<b>265</b>
<b>Calculation of dividend payable:</b>		
Surplus (deficit) after tax	682	602
less: Capital grants and contributions (excluding developer contributions)	1	-
<b>Surplus for dividend calculation purposes</b>	<b>683</b>	<b>602</b>
<b>Potential Dividend calculated from surplus</b>	<b>341</b>	<b>301</b>

## Gunnedah Shire Council

Statement of Financial Position - Council's Water Supply Business Activity  
as at 30 June 2013

\$ '000	Actual 2013	Actual 2012
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	489	342
Investments	8,500	6,413
Receivables	435	284
Inventories	124	126
Other	1	-
Non-current assets classified as held for sale	-	-
<b>Total Current Assets</b>	<b>9,549</b>	<b>7,165</b>
<b>Non-Current Assets</b>		
Investments	-	1,377
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	37,357	36,572
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
<b>Total non-Current Assets</b>	<b>37,357</b>	<b>37,949</b>
<b>TOTAL ASSETS</b>	<b>46,906</b>	<b>45,114</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Bank Overdraft	-	-
Payables	4	6
Interest bearing liabilities	-	-
Provisions	-	-
<b>Total Current Liabilities</b>	<b>4</b>	<b>6</b>
<b>Non-Current Liabilities</b>		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>4</b>	<b>6</b>
<b>NET ASSETS</b>	<b>46,902</b>	<b>45,108</b>
<b>EQUITY</b>		
Retained earnings	25,299	24,381
Revaluation reserves	21,603	20,727
Council equity interest	46,902	45,108
Non-controlling interest	-	-
<b>TOTAL EQUITY</b>	<b>46,902</b>	<b>45,108</b>

## Gunnedah Shire Council

## Statement of Financial Position - Council's Sewerage Business Activity

as at 30 June 2013

\$ '000	Actual 2013	Actual 2012
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	285	366
Investments	7,153	4,884
Receivables	202	177
Inventories	1	-
Other	-	-
Non-current assets classified as held for sale	-	-
<b>Total Current Assets</b>	<b>7,641</b>	<b>5,427</b>
<b>Non-Current Assets</b>		
Investments	-	1,049
Receivables	-	-
Inventories	-	-
Infrastructure, property, plant and equipment	29,626	29,155
Investments accounted for using equity method	-	-
Investment property	-	-
Other	-	-
<b>Total non-Current Assets</b>	<b>29,626</b>	<b>30,204</b>
<b>TOTAL ASSETS</b>	<b>37,267</b>	<b>35,631</b>
<b>LIABILITIES</b>		
<b>Current Liabilities</b>		
Bank Overdraft	-	-
Payables	1	1
Interest bearing liabilities	-	-
Provisions	-	-
<b>Total Current Liabilities</b>	<b>1</b>	<b>1</b>
<b>Non-Current Liabilities</b>		
Payables	-	-
Interest bearing liabilities	-	-
Provisions	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>	<b>1</b>	<b>1</b>
<b>NET ASSETS</b>	<b>37,266</b>	<b>35,630</b>
<b>EQUITY</b>		
Retained earnings	11,028	10,086
Revaluation reserves	26,238	25,544
Council equity interest	37,266	35,630
Non-controlling equity interest	-	-
<b>TOTAL EQUITY</b>	<b>37,266</b>	<b>35,630</b>

## Gunnedah Shire Council

### Special Purpose Financial Statements

for the financial year ended 30 June 2013

#### Contents of the Notes accompanying the Financial Statements

Note	Details	Page
1	Summary of Significant Accounting Policies	8
2	Water Supply Business Best Practice Management disclosure requirements	11
3	Sewerage Business Best Practice Management disclosure requirements	13

## Gunnedah Shire Council

### Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Significant Accounting Policies

These financial statements are a Special Purpose Financial Statements (SPFS) prepared for use by Council and the Division of Local Government.

For the purposes of these statements, the Council is not a reporting not-for-profit entity.

The figures presented in these special purpose financial statements, unless otherwise stated, have been prepared in accordance with:

- the recognition and measurement criteria of relevant Australian Accounting Standards,
- other authoritative pronouncements of the Australian Accounting Standards Board (AASB) &
- Australian Accounting Interpretations.

The disclosures in these special purpose financial statements have been prepared in accordance with:

- the Local Government Act and Regulation, and
- the Local Government Code of Accounting Practice and Financial Reporting.

The statements are also prepared on an accruals basis, based on historic costs and do not take into account changing money values nor current values of non-current assets (except where specifically stated).

Certain taxes and other costs (appropriately described) have been imputed for the purposes of the National Competition Policy.

#### National Competition Policy

Council has adopted the principle of 'competitive neutrality' to its business activities as part of the national competition policy which is being applied throughout Australia at all levels of government.

The framework for its application is set out in the June 1996 Government Policy statement on the "Application of National Competition Policy to Local Government".

The "Pricing & Costing for Council Businesses A Guide to Competitive Neutrality" issued by the Division of Local Government in July 1997 has also been adopted.

The pricing & costing guidelines outline the process for identifying and allocating costs to activities and provide a standard of disclosure requirements. These disclosures are reflected in Council's pricing and/or financial reporting systems and include taxation equivalents; council subsidies; return on investments (rate of return); and dividends paid.

#### Declared Business Activities

In accordance with *Pricing & Costing for Council Businesses - A Guide to Competitive Neutrality*, Council has declared that the following are to be considered as business activities:

##### Category 1

(where gross operating turnover is over \$2 million)

##### a. Water Supply Service

Comprising the whole of the water supply operations and net assets servicing the towns of Gunnedah, Curlewis, Mullaley & Tambar Springs.

##### b. Sewerage Service

Comprising the whole of the sewerage reticulation and treatment operations and net assets system servicing the towns of Gunnedah & Curlewis.

##### Category 2

(where gross operating turnover is less than \$2 million)

Nil

#### Monetary Amounts

Amounts shown in the financial statements are in Australian currency and rounded to the nearest one thousand dollars, with the exception of some figures disclosed in Note 2 (Water Supply Best Practice Management Disclosures) and Note 3 (Sewerage Best Practice Management Disclosures).

As required by the NSW Office of Water (Department of Primary Industries) the amounts shown in Notes 2 and Note 3 are disclosed in whole dollars.

## Gunnedah Shire Council

### Notes to the Special Purpose Financial Statements

for the financial year ended 30 June 2013

#### Note 1. Significant Accounting Policies

##### (i) Taxation Equivalent Charges

Council is liable to pay various taxes and financial duties in undertaking its business activities. Where this is the case, they are disclosed in these statements as a cost of operations just like all other costs.

However, where Council is exempt from paying taxes which are generally paid by private sector businesses (such as income tax), equivalent tax payments have been applied to all Council nominated business activities and are reflected in these financial statements.

For the purposes of disclosing comparative information relevant to the private sector equivalent, the following taxation equivalents have been applied to all council nominated business activities (this does not include council's non-business activities):

##### Notional Rate Applied %

###### Corporate Income Tax Rate – 30%

Land Tax – The first **\$406,000** of combined land values attracts **0%**. From \$406,001 to \$2,482,000 the rate is **1.6% + \$100**. For the remaining combined land value that exceeds \$2,482,000, a premium marginal rate of **2.0%** applies.

Payroll Tax – **5.45%** on the value of taxable salaries and wages in excess of \$689,000.

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, a payment for the amount calculated as the annual tax equivalent charges (excluding income tax) must be paid from Water Supply and Sewerage Business activities.

The payment of taxation equivalent charges, referred in the Best Practice Management of Water Supply and Sewerage Guides to as a "Dividend for Taxation equivalent", may be applied for any purpose allowed under the Local Government Act, 1993.

Achievement of substantial compliance against the guidelines for Best Practice Management of Water Supply and Sewerage is not a prerequisite for the payment of the tax equivalent charges, however the payment must not exceed \$3 per assessment.

##### Income Tax

An income tax equivalent has been applied on the profits of each reported Business Activity.

Whilst income tax is not a specific cost for the purpose of pricing a good or service, it needs to be taken into account of in terms of assessing the rate of return required on capital invested.

Accordingly, the return on capital invested is set at a pre-tax level (gain/(loss) from ordinary activities before capital amounts) as would be applied by a private sector competitor – that is, it should include a provision equivalent to the corporate income tax rate, currently 30%.

Income Tax is only applied where a positive gain/(loss) from ordinary activities before capital amounts has been achieved.

Since this taxation equivalent is notional - that is, it is payable to the "Council" as the owner of business operations, it represents an internal payment and has no effect on the operations of the council. Accordingly, there is no need for disclosure of internal charges in Council's General Purpose Financial Statements.

The rate applied of 30% is the equivalent company tax rate prevalent as at balance date. No adjustments have been made for variations that have occurred during the year.

##### Local Government Rates & Charges

A calculation of the equivalent rates and charges payable on all Category 1 businesses has been applied to all land assets owned or exclusively used by the Business Activity.

##### Loan & Debt Guarantee Fees

The debt guarantee fee is designed to ensure that council business activities face "true" commercial borrowing costs in line with private sector competitors.

In order to calculate a debt guarantee fee, council has determined what the differential borrowing rate would have been between the commercial rate and the council's borrowing rate for its business activities.



## Gunnedah Shire Council

### Notes to the Special Purpose Financial Statements for the financial year ended 30 June 2013

#### Note 1. Significant Accounting Policies

##### (ii) Subsidies

Government policy requires that subsidies provided to customers and the funding of those subsidies must be explicitly disclosed.

Subsidies occur where council provides services on a less than cost recovery basis. This option is exercised on a range of services in order for council to meet its community service obligations.

Accordingly, Subsidies disclosed (in relation to National Competition Policy) represents the difference between revenue generated from 'rate of return' pricing and revenue generated from prices set by the council in any given financial year.

The overall effect of subsidies is contained within the Income Statement of each reported Business Activity.

##### (iii) Return on Investments (Rate of Return)

The Policy statement requires that councils with Category 1 businesses "would be expected to generate a return on capital funds employed that is comparable to rates of return for private businesses operating in a similar field".

Such funds are subsequently available for meeting commitments or financing future investment strategies.

The Rate of Return on Capital is calculated as follows:

**Operating Result before Capital Income + Interest Expense**

**Written Down Value of I,PP&E as at 30 June**

As a minimum, business activities should generate a return equal to the Commonwealth 10 year bond rate which is 3.77% at 30/6/13.

The actual rate of return achieved by each Business Activity is disclosed at the foot of each respective Income Statement.

##### (iv) Dividends

Council is not required to pay dividends to either itself (as owner of a range of businesses) or to any external entities.

Local Government Water Supply and Sewerage Businesses are permitted to pay an annual dividend from its water supply or sewerage business surplus.

The dividend, calculated and approved in accordance with the Best Practice Management Guidelines, must not exceed either:

- (i) 50% of this surplus in any one year, or
- (ii) the number of water supply or sewerage assessments at 30 June 2013 multiplied by \$30 (less the payment for tax equivalent charges, not exceeding \$3 per assessment).

In accordance with the guidelines for Best Practice Management of Water Supply and Sewerage, a Dividend Payment form, Statement of Compliance, Unqualified Independent Financial Audit Report and Compliance Audit Report are required to be submitted to the NSW Office of Water prior to making the dividend and only after it has approved the payment.

## Gunnedah Shire Council

Notes to the Special Purpose Financial Statements  
for the financial year ended 30 June 2013Note 2. Water Supply Business  
Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2013

**1. Calculation and Payment of Tax-Equivalents**

[All Local Government Local Water Utilities must pay this dividend for tax-equivalents]

(i)	Calculated Tax Equivalents	-
(ii)	No of assessments multiplied by \$3/assessment	13,770
(iii)	Amounts payable for Tax Equivalents [lesser of (i) and (ii)]	-
(iv)	Amounts actually paid for Tax Equivalents	-

**2. Dividend from Surplus**

(i)	50% of Surplus before Dividends [Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines]	323,900
(ii)	No. of assessments multiplied by \$30/assessment, less tax equivalent charges/assessment	137,700
(iii)	Cumulative surplus before Dividends for the 3 years to 30 June 2013, less the cumulative dividends paid for the 2 years to 30 June 2012 & 30 June 2011	2,168,200

2013 Surplus	647,800	2012 Surplus	926,100	2011 Surplus	594,300
		2012 Dividend	-	2011 Dividend	-

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	137,700
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria]	-

**3. Required outcomes for 6 Criteria**

[To be eligible for the payment of a "Dividend from Surplus", ALL the Criteria below need a "YES"]

(i)	Completion of Strategic Business Plan (including Financial Plan)	YES
(ii)	Full Cost Recovery, without significant cross subsidies [Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines]	YES
	- Complying charges [Item 2(b) in Table 1]	YES
	- DSP with Commercial Developer Charges [Item 2(e) in Table 1]	YES
	- If Dual Water Supplies, Complying Charges [Item 2(g) in Table 1]	YES
(iii)	Sound Water Conservation and Demand Management implemented	YES
(iv)	Sound Drought Management implemented	YES
(v)	Complete Performance Reporting Form (by 15 September each year)	YES
(vi)	a. Integrated Water Cycle Management Evaluation	YES
	b. Complete and implement Integrated Water Cycle Management Strategy	YES

## Gunnedah Shire Council

Notes to the Special Purpose Financial Statements  
for the financial year ended 30 June 2013Note 2. Water Supply Business  
Best Practice Management disclosure requirements (continued)

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Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2013


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## National Water Initiative (NWI) Financial Performance Indicators

<b>NWI F1</b>	Total Revenue (Water) Total Income (w13) - Grants for the Acquisition of Assets (w11a) - Interest Income (w9) - Aboriginal Communities W&S Program Income (w10a)	\$'000	3,402
<b>NWI F4</b>	Revenue from Residential Usage Charges (Water) Income from Residential Usage Charges (w6b) x 100 divided by the sum of [Income from Residential Usage Charges (w6a) + Income from Residential Access Charges (w6b)]	%	73.89%
<b>NWI F9</b>	Written Down Replacement Cost of Fixed Assets (Water) Written down current cost of system assets (w47)	\$'000	36,336
<b>NWI F11</b>	Operating Cost (OMA) (Water) Management Expenses (w1) + Operational & Maintenance Expenses (w2)	\$'000	1,920
<b>NWI F14</b>	Capital Expenditure (Water) Acquisition of fixed assets (w16)	\$'000	790
<b>NWI F17</b>	Economic Real Rate of Return (Water) [Total Income (w13) - Interest Income (w9) - Grants for acquisition of assets (w11a) - Operating Costs (NWI F11) - Current Cost Depreciation (w3)] x 100 divided by [Written Down Current Cost of System Assets (w47) + Plant & Equipment (w33b)]	%	1.64%
<b>NWI F26</b>	Capital Works Grants (Water) Grants for the Acquisition of Assets (w11a)	\$'000	38

- Notes:
- References to w (eg. w12) refer to item numbers within Special Schedules No. 3 & 4 of Council's Annual Financial Statements.
  - The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

## Gunnedah Shire Council

Notes to the Special Purpose Financial Statements  
for the financial year ended 30 June 2013Note 3. Sewerage Business  
Best Practice Management disclosure requirements

Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated)

2013

**1. Calculation and Payment of Tax-Equivalents**

[All Local Government Local Water Utilities must pay this dividend for tax-equivalents]

(i)	Calculated Tax Equivalents	-
(ii)	No of assessments multiplied by \$3/assessment	11,607
(iii)	Amounts payable for Tax Equivalents [lesser of (i) and (ii)]	-
(iv)	Amounts actually paid for Tax Equivalents	-

**2. Dividend from Surplus**

(i)	50% of Surplus before Dividends [Calculated in accordance with Best Practice Management for Water Supply and Sewerage Guidelines]	341,300
(ii)	No. of assessments x (\$30 less tax equivalent charges per assessment)	116,070
(iii)	Cumulative surplus before dividends for the 3 years to 30 June 2013, less the cumulative dividends paid for the 2 years to 30 June 2012 & 30 June 2011	1,528,000

2013 Surplus	682,600	2012 Surplus	601,600	2011 Surplus	243,800
		2012 Dividend	-	2011 Dividend	

(iv)	Maximum dividend from surplus [least of (i), (ii) and (iii) above]	116,070
(v)	Dividend actually paid from surplus [refer below for required pre-dividend payment Criteria]	-

**3. Required outcomes for 4 Criteria**

[To be eligible for the payment of a "Dividend from Surplus", ALL the Criteria below need a "YES"]

(i)	Completion of Strategic Business Plan (including Financial Plan)	YES
(ii)	Pricing with full cost-recovery, without significant cross subsidies [Refer Item 2(a) in Table 1 on page 22 of the Best Practice Guidelines]	YES
	Complying charges	
	(a) Residential [Item 2(c) in Table 1]	YES
	(b) Non Residential [Item 2(c) in Table 1]	YES
	(c) Trade Waste [Item 2(d) in Table 1]	YES
	DSP with Commercial Developer Charges [Item 2(e) in Table 1]	YES
	Liquid Trade Waste Approvals & Policy [Item 2(f) in Table 1]	YES
(iii)	Complete Performance Reporting Form (by 15 September each year)	YES
(iv)	a. Integrated Water Cycle Management Evaluation	YES
	b. Complete and implement Integrated Water Cycle Management Strategy	YES

## Gunnedah Shire Council

Notes to the Special Purpose Financial Statements  
for the financial year ended 30 June 2013Note 3. Sewerage Business  
Best Practice Management disclosure requirements (continued)

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Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2013


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**National Water Initiative (NWI) Financial Performance Indicators**

<b>NWI F2</b>	Total Revenue (Sewerage) Total Income (s14) - Grants for Acquisition of Assets (s12a) - Interest Income (s10) - Aboriginal Communities W&S Program Income (w10a)	\$'000	2,129
<b>NWI F10</b>	Written Down Replacement Cost of Fixed Assets (Sewerage) Written down current cost of system assets (s48)	\$'000	28,758
<b>NWI F12</b>	Operating Cost (Sewerage) Management Expenses (s1) + Operational & Maintenance Expenses (s2)	\$'000	765
<b>NWI F15</b>	Capital Expenditure (Sewerage) Acquisition of Fixed Assets (s17)	\$'000	433
<b>NWI F18</b>	Economic Real Rate of Return (Sewerage) [Total Income (s14) - Interest Income (s10) - Grants for acquisition of Assets (s12a) - Operating cost (NWI F12) - Current cost depreciation (s3)] x 100 divided by [Written down current cost (ie. WDCC) of System Assets (s48) + Plant & Equipment (s34b)]	%	2.34%
<b>NWI F27</b>	Capital Works Grants (Sewerage) Grants for the Acquisition of Assets (12a)	\$'000	-

**National Water Initiative (NWI) Financial Performance Indicators  
Water & Sewer (combined)**

<b>NWI F3</b>	Total Income (Water & Sewerage) Total Income (w13 + s14) + Gain/Loss on disposal of assets (w14 + s15) minus Grants for acquisition of assets (w11a + s12a) - Interest Income (w9 + s10)	\$'000	5,531
<b>NWI F8</b>	Revenue from Community Service Obligations (Water & Sewerage) Community Service Obligations (NWI F25) x 100 divided by Total Income (NWI F3)	%	1.41%
<b>NWI F16</b>	Capital Expenditure (Water & Sewerage) Acquisition of Fixed Assets (w16 + s17)	\$'000	1,223
<b>NWI F19</b>	Economic Real Rate of Return (Water & Sewerage) [Total Income (w13 + s14) - Interest Income (w9 + s10) - Grants for acquisition of assets (w11a + s12a) - Operating Cost (NWI F11 + NWI F12) - Current cost depreciation (w3 + s3)] x 100 divided by [Written down replacement cost of fixed assets (NWI F9 + NWI F10) + Plant & equipment (w33b + s34b)]	%	1.95%
<b>NWI F20</b>	Dividend (Water & Sewerage) Dividend paid from surplus (2(v) of Note 2 + 2(v) of Note 3)	\$'000	-
<b>NWI F21</b>	Dividend Payout Ratio (Water & Sewerage) Dividend (NWI F20) x 100 divided by Net Profit after tax (NWI F24)	%	0.00%

## Gunnedah Shire Council

Notes to the Special Purpose Financial Statements  
for the financial year ended 30 June 2013Note 3. Sewerage Business  
Best Practice Management disclosure requirements (continued)

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Dollars Amounts shown below are in WHOLE DOLLARS (unless otherwise indicated) 2013


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National Water Initiative (NWI) Financial Performance Indicators  
Water & Sewer (combined)

NWI F22	Net Debt to Equity (Water & Sewerage) Overdraft (w36 + s37) + Borrowings (w38 + s39) - Cash & Investments (w30 + s31) x 100 divided by [Total Assets (w35 + s36) - Total Liabilities (w40 + s41)]	%	-19.52%
NWI F23	Interest Cover (Water & Sewerage) Earnings before Interest & Tax (EBIT) divided by Net Interest  Earnings before Interest & Tax (EBIT): <span style="border: 1px solid black; padding: 2px;">1,305</span> Operating Result (w15a + s16a) + Interest expense (w4a + s4a) - Interest Income (w9 + s10) - Gain/Loss on disposal of assets (w14 + s15) + Miscellaneous Expenses (w4b + w4c + s4b + s4c)  Net Interest: <span style="border: 1px solid black; padding: 2px;">- 594</span> Interest Expense (w4a + s4a) - Interest Income (w9 + s10)		> 100
NWI F24	Net Profit After Tax (Water & Sewerage) Surplus before dividends (w15a + s16a) - Tax equivalents paid (Note 2-1(iv) + Note 3-1(iv))	\$'000	1,822
NWI F25	Community Service Obligations (Water & Sewerage) Grants for Pensioner Rebates (w11b + s12b)	\$'000	78

- Notes:
- References to w (eg. s12) refer to item numbers within Special Schedules No. 5 & 6 of Council's Annual Financial Statements.
  - The NWI Performance Indicators are based upon the National Performance Framework Handbook for Urban Performance Reporting Indicators & Definitions.

**Gunnedah Shire Council  
Special Purpose Financial Report  
Independent Audit Report**

We have audited the accompanying financial report, being a special purpose financial report, of Gunnedah Shire Council (the Council), which comprises the statement of financial position as at 30 June 2013, the income statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Councillors and Management.

**Council's Responsibility for the Financial Report**

The Council is responsible for the preparation of the financial report and has determined that the basis of preparation described in Note 1 to the financial report is appropriate to satisfy the requirements of the Local Government Act 1993 and meet the needs of the NSW Division of Local Government. The Council's responsibility also includes such internal control as the Council determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

**Auditor's Responsibility**

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. Those standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial report.

Our audit responsibility does not extend to the best practice management disclosures in note 2 and note 3 to the financial report, and accordingly, we do not express an opinion on such. In addition, our audit did not include an analysis of the prudence of business decisions made by Council or management.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Matters Relating to the Electronic Presentation of the Audited Financial Report

This auditor's report relates to the special purpose financial report of Gunnedah Shire Council for the year ended 30 June 2013 included on Council's website. The Council is responsible for the integrity of the website. We have not been engaged to report on the integrity of this website. The auditor's report refers only to the financial report identified above. It does not provide an opinion on any other information which may have been hyperlinked to/from the financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

### Independence

In conducting our audit, we have complied with the independence requirements of the Australian professional accounting bodies.

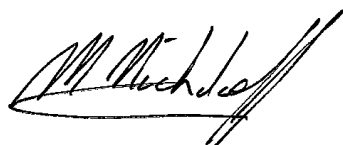
### Auditor's Opinion

In our opinion the special purpose financial report of Gunnedah Shire Council:

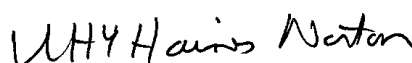
- i) has been prepared in accordance with the requirements of those applicable Australian Accounting Standards detailed in note 1 and the Local Government Code of Accounting Practice and Financial Reporting;
  - a) is consistent with the Council's accounting records;
  - b) presents fairly, in all material respects, the financial position of Council's nominated Business Activities as at 30 June 2013 and the results of their operations for the year then ended;
- ii) all information relevant to the conduct of the audit has been obtained; and
- iii) there are no material deficiencies in the accounting records or financial report that we have become aware of in the course of the audit.

### Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial report which describes the basis of accounting. The financial report has been prepared for the purpose of fulfilling the requirements of the NSW Division of Local Government. As a result, the financial report may not be suitable for another purpose.



**M.D. Nicholaeff**  
Partner



**UHY Haines Norton**  
Chartered Accountants

Signed at Sydney on 25 October 2013





# Gunnedah Shire Council

SPECIAL SCHEDULES  
for the year ended 30 June 2013

*“To be a focused community valuing  
Gunnedah’s identity and quality lifestyle”.*



## Gunnedah Shire Council

### Special Schedules

for the financial year ended 30 June 2013

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- Special Schedule No. 2(b)	Statement of Internal Loans (Sect. 410(3) LGA 1993)	n/a
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<sup>1</sup> Special Purpose Schedules are not audited.

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### Background

- (i) These Special Schedules have been designed to meet the requirements of special purpose users such as;
- the NSW Grants Commission
  - the Australian Bureau of Statistics (ABS),
  - the NSW Office of Water,
  - the Department of Environment, Climate Change and Water, and
  - the Division of Local Government (DLG).
- (ii) The financial data is collected for various uses including;
- the allocation of Financial Assistance Grants,
  - the incorporation of Local Government financial figures in national statistics,
  - the monitoring of loan approvals,
  - the allocation of borrowing rights, and
  - the monitoring of the financial activities of specific services.

## Gunnedah Shire Council

Special Schedule No. 1 - Net Cost of Services  
for the financial year ended 30 June 2013

\$'000

Function or Activity	Expenses from. Continuing. Operations.	Income from continuing operations		Net Cost. of Services.
		Non Capital.	Capital.	
<b>Governance</b>	<b>725</b>	<b>5</b>	<b>-</b>	<b>(720)</b>
<b>Administration</b>	<b>4,902</b>	<b>186</b>	<b>-</b>	<b>(4,716)</b>
<b>Public Order and Safety</b>				
Fire Service Levy, Fire Protection, Emergency Services	374	113	-	(261)
Beach Control	-	-	-	-
Enforcement of Local Govt. Regulations	-	3	-	3
Animal Control	120	34	-	(86)
Other	-	-	-	-
<b>Total Public Order &amp; Safety</b>	<b>494</b>	<b>150</b>	<b>-</b>	<b>(344)</b>
<b>Health</b>	<b>78</b>	<b>50</b>	<b>-</b>	<b>(28)</b>
<b>Environment</b>				
Noxious Plants and Insect/Vermin Control	301	205	-	(96)
Other Environmental Protection	170	21	328	179
Solid Waste Management	1,869	2,436	-	567
Street Cleaning	269	-	-	(269)
Drainage	-	-	-	-
Stormwater Management	216	92	3	(121)
<b>Total Environment</b>	<b>2,825</b>	<b>2,754</b>	<b>331</b>	<b>260</b>
<b>Community Services and Education</b>				
Administration & Education	125	3	-	(122)
Social Protection (Welfare)	-	-	-	-
Aged Persons and Disabled	3,216	3,619	-	403
Children's Services	141	78	-	(63)
<b>Total Community Services &amp; Education</b>	<b>3,482</b>	<b>3,700</b>	<b>-</b>	<b>218</b>
<b>Housing and Community Amenities</b>				
Public Cemeteries	117	108	-	(9)
Public Conveniences	-	-	-	-
Street Lighting	193	12	-	(181)
Town Planning	494	484	282	272
Other Community Amenities	-	-	-	-
<b>Total Housing and Community Amenities</b>	<b>804</b>	<b>604</b>	<b>282</b>	<b>82</b>
<b>Water Supplies</b>	<b>2,499</b>	<b>3,367</b>	<b>144</b>	<b>1,012</b>
<b>Sewerage Services</b>	<b>1,302</b>	<b>2,295</b>	<b>75</b>	<b>1,068</b>

## Gunnedah Shire Council

## Special Schedule No. 1 - Net Cost of Services (continued)

for the financial year ended 30 June 2013

\$'000

Function or Activity	Expenses from Continuing Operations.	Income from continuing operations		Net Cost. of Services.
		Non Capital.	Capital.	
<b>Recreation and Culture</b>				
Public Libraries	270	52	-	(218)
Museums	-	-	-	-
Art Galleries	-	-	-	-
Community Centres and Halls	282	-	106	(176)
Performing Arts Venues	553	234	-	(319)
Other Performing Arts	-	-	-	-
Other Cultural Services	72	6	-	(66)
Sporting Grounds and Venues	541	23	-	(518)
Swimming Pools	751	292	-	(459)
Parks & Gardens (Lakes)	658	74	7	(577)
Other Sport and Recreation	-	-	-	-
<b>Total Recreation and Culture</b>	<b>3,127</b>	<b>681</b>	<b>113</b>	<b>(2,333)</b>
<b>Fuel &amp; Energy</b>	-	-	-	-
<b>Agriculture</b>	-	-	-	-
<b>Mining, Manufacturing and Construction</b>				
Building Control	202	6	-	(196)
Other Mining, Manufacturing & Construction	506	-	-	(506)
<b>Total Mining, Manufacturing and Const.</b>	<b>708</b>	<b>6</b>	-	<b>(702)</b>
<b>Transport and Communication</b>				
Urban Roads (UR) - Local	1,498	66	-	(1,432)
Urban Roads - Regional	-	-	-	-
Sealed Rural Roads (SRR) - Local	1,959	992	662	(305)
Sealed Rural Roads (SRR) - Regional	43	512	114	583
Unsealed Rural Roads (URR) - Local	2,403	967	-	(1,436)
Unsealed Rural Roads (URR) - Regional	-	-	-	-
Bridges on UR - Local	-	-	-	-
Bridges on SRR - Local	152	-	-	(152)
Bridges on URR - Local	-	-	-	-
Bridges on Regional Roads	-	-	-	-
Parking Areas	36	1	8	(27)
Footpaths	115	-	-	(115)
Aerodromes	219	10	-	(209)
Other Transport & Communication	1,890	2,465	-	575
<b>Total Transport and Communication</b>	<b>8,315</b>	<b>5,013</b>	<b>784</b>	<b>(2,518)</b>
<b>Economic Affairs</b>				
Camping Areas & Caravan Parks	21	8	-	(13)
Other Economic Affairs	1,645	1,263	-	(382)
<b>Total Economic Affairs</b>	<b>1,666</b>	<b>1,271</b>	-	<b>(395)</b>
<b>Totals – Functions</b>	<b>30,927</b>	<b>20,082</b>	<b>1,729</b>	<b>(9,116)</b>
<b>General Purpose Revenues<sup>(2)</sup></b>		<b>13,363</b>		<b>13,363</b>
<b>Share of interests - joint ventures &amp; associates using the equity method</b>	-	-		-
<b>NET OPERATING RESULT<sup>(1)</sup></b>	<b>30,927</b>	<b>33,445</b>	<b>1,729</b>	<b>4,247</b>

(1) As reported in the Income Statement

(2) Includes: Rates &amp; Annual Charges (incl. Ex Gratia, excl. Water &amp; Sewer), Non Capital General Purpose Grants, Interest on Investments (excl. Ext. Restricted Assets) &amp; Interest on overdue Rates &amp; Annual Charges

## Gunnedah Shire Council

## Special Schedule No. 2(a) - Statement of Long Term Debt (all purpose)

for the financial year ended 30 June 2013

\$'000

Classification of Debt	Principal outstanding at beginning of the year			New Loans raised during the year	Debt redemption during the year		Transfers to Sinking Funds	Interest applicable for Year	Principal outstanding at the end of the year		
	Current	Non Current	Total		From Revenue	Sinking Funds			Current	Non Current	Total
<b>Loans (by Source)</b>											
Commonwealth Government	-	-	-	-	-	-	-	-	-	-	-
Treasury Corporation	-	-	-	-	-	-	-	-	-	-	-
Other State Government	-	-	-	-	-	-	-	-	-	-	-
Public Subscription	-	-	-	-	-	-	-	-	-	-	-
Financial Institutions	379	1,327	1,706	-	379	-	-	107	365	962	1,327
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Loans</b>	<b>379</b>	<b>1,327</b>	<b>1,706</b>	<b>-</b>	<b>379</b>	<b>-</b>	<b>-</b>	<b>107</b>	<b>365</b>	<b>962</b>	<b>1,327</b>
<b>Other Long Term Debt</b>											
Ratepayers Advances	-	-	-	-	-	-	-	-	-	-	-
Government Advances	20	55	75	-	20	-	-	5	21	34	55
Finance Leases	-	-	-	-	-	-	-	-	-	-	-
Deferred Payments	-	-	-	-	-	-	-	-	-	-	-
<b>Total Long Term Debt</b>	<b>20</b>	<b>55</b>	<b>75</b>	<b>-</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>5</b>	<b>21</b>	<b>34</b>	<b>55</b>
<b>Total Debt</b>	<b>399</b>	<b>1,382</b>	<b>1,781</b>	<b>-</b>	<b>399</b>	<b>-</b>	<b>-</b>	<b>112</b>	<b>386</b>	<b>996</b>	<b>1,382</b>

Notes: Excludes (i) Internal Loans &amp; (ii) Principal Inflows/Outflows relating to Loan Re-Financing.

This Schedule is prepared using the **face value** of debt obligations, rather than **fair value** (which are reported in the GPFS).

## Gunnedah Shire Council

## Special Schedule No. 3 - Water Supply Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	290	467
b. Engineering and Supervision	432	395
<b>2. Operation and Maintenance expenses</b>		
<b>- Dams &amp; Weirs</b>		
a. Operation expenses	-	-
b. Maintenance expenses	-	-
<b>- Mains</b>		
c. Operation expenses	-	-
d. Maintenance expenses	604	544
<b>- Reservoirs</b>		
e. Operation expenses	-	-
f. Maintenance expenses	8	9
<b>- Pumping Stations</b>		
g. Operation expenses (excluding energy costs)	-	-
h. Energy costs	421	235
i. Maintenance expenses	134	160
<b>- Treatment</b>		
j. Operation expenses (excluding chemical costs)	-	-
k. Chemical costs	2	9
l. Maintenance expenses	7	1
<b>- Other</b>		
m. Operation expenses	22	10
n. Maintenance expenses	-	6
o. Purchase of water	-	-
<b>3. Depreciation expenses</b>		
a. System assets	820	706
b. Plant and equipment	49	48
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	77	18
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	1	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalents Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>2,867</b>	<b>2,608</b>

## Gunnedah Shire Council

## Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
<b>Income</b>		
<b>6. Residential charges</b>		
a. Access (including rates)	675	675
b. Usage charges	1,910	1,214
<b>7. Non-residential charges</b>		
a. Access (including rates)	100	101
b. Usage charges	477	304
<b>8. Extra charges</b>	-	-
<b>9. Interest income</b>	345	430
<b>10. Other income</b>	4	4
<b>10a. Aboriginal Communities Water and Sewerage Program</b>	-	-
<b>11. Grants</b>		
a. Grants for acquisition of assets	38	-
b. Grants for pensioner rebates	40	42
c. Other grants	-	71
<b>12. Contributions</b>		
a. Developer charges	106	692
b. Developer provided assets	-	-
c. Other contributions	90	82
<b>13. Total income</b>	<b>3,785</b>	<b>3,615</b>
<b>14. Gain (or loss) on disposal of assets</b>	-	-
<b>15. Operating Result</b>	<b>918</b>	<b>1,007</b>
<b>15a. Operating Result (less grants for acquisition of assets)</b>	880	1,007

## Gunnedah Shire Council

## Special Schedule No. 3 - Water Supply Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>16. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	-	-
b. New Assets for Growth	-	94
c. Renewals	699	389
d. Plant and equipment	91	37
<b>17. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>18. Transfer to sinking fund</b>	-	-
<b>19. Totals</b>	<b>790</b>	<b>520</b>
<b>Non-operating funds employed</b>		
<b>20. Proceeds from disposal of assets</b>	-	-
<b>21. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>22. Transfer from sinking fund</b>	-	-
<b>23. Totals</b>	<b>-</b>	<b>-</b>
<b>C Rates and charges</b>		
<b>24. Number of assessments</b>		
a. Residential (occupied)	4,101	4,058
b. Residential (unoccupied, ie. vacant lot)	44	35
c. Non-residential (occupied)	435	435
d. Non-residential (unoccupied, ie. vacant lot)	10	10
<b>25. Number of ETs for which developer charges were received</b>	14 ET	152 ET
<b>26. Total amount of pensioner rebates (actual dollars)</b>	\$ 73,046	\$ 42,128



## Gunnedah Shire Council

### Special Schedule No. 3 - Water Supply Cross Subsidies for the financial year ended 30 June 2013

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>27. Annual charges</b>			
a. Does Council have best-practice water supply annual charges and usage charges*?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
If Yes, go to 28a.			
If No, please report if council has removed <b>land value</b> from access charges (ie rates)?	<input type="checkbox"/>	<input type="checkbox"/>	
<b>NB.</b> Such charges for both residential customers and non-residential customers comply with section 3.2 of Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.			
b. Cross-subsidy <b>from</b> residential customers using less than allowance (page 25 of Guidelines)			<input type="text"/>
c. Cross-subsidy <b>to</b> non-residential customers (page 24 of Guidelines)			<input type="text"/>
d. Cross-subsidy <b>to</b> large connections in unmetered supplies (page 26 of Guidelines)			<input type="text"/>
<b>28. Developer charges</b>			
a. Has council completed a water supply Development Servicing** Plan?	<input type="checkbox"/> Yes	<input type="checkbox"/>	
b. Total cross-subsidy in water supply developer charges for 2012/13 (page 47 of Guidelines)			<input type="text"/>
** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.			
<b>29. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (27b +27c + 27d + 28b)</b>			<input type="text" value="-"/>
* Councils which have not yet implemented best practice water supply pricing should disclose cross-subsidies in items 27b, 27c and 27d above.			
However, disclosure of cross-subsidies is <b>not</b> required where a Council has implemented best practice pricing and is phasing in such pricing over a period of 3 years.			

## Gunnedah Shire Council

## Special Schedule No. 4 - Water Supply Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2013

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>30. Cash and investments</b>			
a. Developer charges	1,953	-	1,953
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	7,036	-	7,036
<b>31. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	84	-	84
c. User Charges	351	-	351
d. Other	1	-	1
<b>32. Inventories</b>	124	-	124
<b>33. Property, plant and equipment</b>			
a. System assets	-	36,336	36,336
b. Plant and equipment	-	1,021	1,021
<b>34. Other assets</b>	-	-	-
<b>35. Total assets</b>	<b>9,549</b>	<b>37,357</b>	<b>46,906</b>
<b>LIABILITIES</b>			
<b>36. Bank overdraft</b>	-	-	-
<b>37. Creditors</b>	-	-	-
<b>38. Borrowings</b>			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>39. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	4	-	4
<b>40. Total liabilities</b>	<b>4</b>	<b>-</b>	<b>4</b>
<b>41. NET ASSETS COMMITTED</b>	<b>9,545</b>	<b>37,357</b>	<b>46,902</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			24,684
<b>43. Asset revaluation reserve</b>			22,218
<b>44. TOTAL EQUITY</b>			<b>46,902</b>
<b>Note to system assets:</b>			
<b>45. Current replacement cost</b> of system assets			60,359
<b>46. Accumulated current cost</b> depreciation of system assets			(24,023)
<b>47. Written down current cost</b> of system assets			<b>36,336</b>

## Gunnedah Shire Council

## Special Schedule No. 5 - Sewerage Service Income Statement

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
<b>A Expenses and Income</b>		
<b>Expenses</b>		
<b>1. Management expenses</b>		
a. Administration	64	126
b. Engineering and Supervision	237	75
<b>2. Operation and Maintenance expenses</b>		
<b>- Mains</b>		
a. Operation expenses	-	-
b. Maintenance expenses	143	152
<b>- Pumping Stations</b>		
c. Operation expenses (excluding energy costs)	-	-
d. Energy costs	78	58
e. Maintenance expenses	30	39
<b>- Treatment</b>		
f. Operation expenses (excl. chemical, energy, effluent & biosolids management costs)	-	-
g. Chemical costs	8	3
h. Energy costs	-	13
i. Effluent Management	-	-
j. Biosolids Management	-	-
k. Maintenance expenses	161	165
<b>- Other</b>		
l. Operation expenses	-	-
m. Maintenance expenses	44	36
<b>3. Depreciation expenses</b>		
a. System assets	649	747
b. Plant and equipment	21	21
<b>4. Miscellaneous expenses</b>		
a. Interest expenses	-	-
b. Revaluation Decrements	-	-
c. Other expenses	-	-
d. Impairment - System assets	-	-
e. Impairment - Plant and equipment	1	-
f. Aboriginal Communities Water & Sewerage Program	-	-
g. Tax Equivalent Dividends (actually paid)	-	-
<b>5. Total expenses</b>	<b>1,436</b>	<b>1,435</b>

## Gunnedah Shire Council

## Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
<b>Income</b>		
<b>6. Residential charges</b> (including rates)	1,446	1,316
<b>7. Non-residential charges</b>		
a. Access (including rates)	-	-
b. Usage charges	527	351
<b>8. Trade Waste Charges</b>		
a. Annual Fees	38	22
b. Usage charges	-	-
c. Excess mass charges	-	-
d. Re-inspection fees	-	-
<b>9. Extra charges</b>	-	-
<b>10. Interest income</b>	249	322
<b>11. Other income</b>	6	4
<b>11a. Aboriginal Communities Water &amp; Sewerage Program</b>	-	-
<b>12. Grants</b>		
a. Grants for acquisition of assets	-	-
b. Grants for pensioner rebates	38	38
c. Other grants	-	-
<b>13. Contributions</b>		
a. Developer charges	74	169
b. Developer provided assets	-	-
c. Other contributions	-	-
<b>14. Total income</b>	<u>2,378</u>	<u>2,222</u>
<b>15. Gain (or loss) on disposal of assets</b>	-	-
<b>16. Operating Result</b>	<u>942</u>	<u>787</u>
<b>16a. Operating Result (less grants for acquisition of assets)</b>	942	787

## Gunnedah Shire Council

## Special Schedule No. 5 - Sewerage Income Statement (continued)

Includes ALL INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
for the financial year ended 30 June 2013

\$'000	Actuals 2013	Actuals 2012
<b>B Capital transactions</b>		
<b>Non-operating expenditures</b>		
<b>17. Acquisition of Fixed Assets</b>		
a. New Assets for Improved Standards	-	43
b. New Assets for Growth	-	36
c. Renewals	433	273
d. Plant and equipment	-	34
<b>18. Repayment of debt</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>19. Transfer to sinking fund</b>	-	-
<b>20. Totals</b>	<b>433</b>	<b>386</b>
<b>Non-operating funds employed</b>		
<b>21. Proceeds from disposal of assets</b>	-	-
<b>22. Borrowing utilised</b>		
a. Loans	-	-
b. Advances	-	-
c. Finance leases	-	-
<b>23. Transfer from sinking fund</b>	-	-
<b>24. Totals</b>	<b>-</b>	<b>-</b>
<b>C Rates and charges</b>		
<b>25. Number of assessments</b>		
a. Residential (occupied)	3,445	3,439
b. Residential (unoccupied, ie. vacant lot)	42	35
c. Non-residential (occupied)	382	382
d. Non-residential (unoccupied, ie. vacant lot)	-	-
<b>26. Number of ETs for which developer charges were received</b>	12 ET	78 ET
<b>27. Total amount of pensioner rebates (actual dollars)</b>	\$ 68,861	\$ 70,429

## Gunnedah Shire Council

### Special Schedule No. 5 - Sewerage Cross Subsidies for the financial year ended 30 June 2013

\$'000	Yes	No	Amount
<b>D Best practice annual charges and developer charges*</b>			
<b>28. Annual charges</b>			
<p><b>a.</b> Does Council have best-practice sewerage annual charges, usage charges and trade waste fees &amp; charges*?</p> <p>If Yes, go to 29a. If No, please report if council has removed <b>land value</b> from access charges (ie rates)?</p> <p><b>NB.</b> Such charges for both residential customers and non-residential customers comply with section 4.2 &amp; 4.3 of the Water Supply, Sewerage and Trade Waste Pricing Guidelines, NSW Office of Water, December, 2002. Such charges do not involve significant cross subsidies.</p>	<input type="checkbox"/> Yes <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>	
<b>b.</b> Cross-subsidy to non-residential customers (page 45 of Guidelines)			<input type="text"/>
<b>c.</b> Cross-subsidy to trade waste discharges (page 46 of Guidelines)			<input type="text"/>
<b>29. Developer charges</b>			
<p><b>a.</b> Has council completed a sewerage Development Servicing** Plan?</p> <p><b>b.</b> Total cross-subsidy in sewerage developer charges for 2012/13 (page 47 of Guidelines)</p> <p>** In accordance with page 9 of Developer Charges Guidelines for Water Supply, Sewerage and Stormwater, NSW Office of Water, December, 2002.</p>	<input type="checkbox"/> Yes <input type="checkbox"/>		<input type="text"/>
<b>30. Disclosure of cross-subsidies</b>			
<b>Total of cross-subsidies (28b + 28c + 29b)</b>			<input type="text" value="-"/>

\* Councils which have not yet implemented best practice sewer pricing & liquid waste pricing should disclose cross-subsidies in items 28b and 28c above.

However, disclosure of cross-subsidies is **not** required where a Council has implemented best practice sewerage and liquid waste pricing and is phasing in such pricing over a period of 3 years.

## Gunnedah Shire Council

## Special Schedule No. 6 - Sewerage Service Statement of Financial Position

Includes INTERNAL TRANSACTIONS, ie. prepared on a Gross Basis.  
as at 30 June 2013

\$'000	Actuals Current	Actuals Non Current	Actuals Total
<b>ASSETS</b>			
<b>31. Cash and investments</b>			
a. Developer charges	826	-	826
b. Special purpose grants	-	-	-
c. Accrued leave	-	-	-
d. Unexpended loans	-	-	-
e. Sinking fund	-	-	-
f. Other	6,611	-	6,611
<b>32. Receivables</b>			
a. Specific purpose grants	-	-	-
b. Rates and Availability Charges	147	-	147
c. User Charges	55	-	55
d. Other	1	-	1
<b>33. Inventories</b>	1	-	1
<b>34. Property, plant and equipment</b>			
a. System assets	-	28,758	28,758
b. Plant and equipment	-	868	868
<b>35. Other assets</b>	-	-	-
<b>36. Total Assets</b>	<b>7,641</b>	<b>29,626</b>	<b>37,267</b>
<b>LIABILITIES</b>			
<b>37. Bank overdraft</b>	-	-	-
<b>38. Creditors</b>	-	-	-
<b>39. Borrowings</b>			
a. Loans	-	-	-
b. Advances	-	-	-
c. Finance leases	-	-	-
<b>40. Provisions</b>			
a. Tax equivalents	-	-	-
b. Dividend	-	-	-
c. Other	1	-	1
<b>41. Total Liabilities</b>	<b>1</b>	<b>-</b>	<b>1</b>
<b>42. NET ASSETS COMMITTED</b>	<b>7,640</b>	<b>29,626</b>	<b>37,266</b>
<b>EQUITY</b>			
<b>42. Accumulated surplus</b>			10,863
<b>44. Asset revaluation reserve</b>			26,403
<b>45. TOTAL EQUITY</b>			<b>37,266</b>
<b>Note to system assets:</b>			
<b>46. Current replacement cost</b> of system assets			48,615
<b>47. Accumulated current cost</b> depreciation of system assets			(19,857)
<b>48. Written down current cost</b> of system assets			28,758

## Gunnedah Shire Council

### Notes to Special Schedule No.'s 3 & 5

for the financial year ended 30 June 2013

#### Administration <sup>(1)</sup>

(item 1a of Special Schedules 3 and 5) comprises the following:

- Administration staff:
  - Salaries and allowance
  - Travelling expenses
  - Accrual of leave entitlements
  - Employment overheads.
- Meter reading.
- Bad and doubtful debts.
- Other administrative/corporate support services.

#### Engineering and supervision <sup>(1)</sup>

(item 1b of Special Schedules 3 and 5) comprises the following:

- Engineering staff:
  - Salaries and allowance
  - Travelling expenses
  - Accrual of leave entitlements
  - Employment overheads.
- Other technical and supervision staff:
  - Salaries and allowance
  - Travelling expenses
  - Accrual of leave entitlements
  - Employment overheads.

**Operational expenses** (item 2 of Special Schedules 3 and 5) comprise the day to day operational expenses excluding maintenance expenses.

**Maintenance expenses** (item 2 of Special Schedules 3 and 5) comprise the day to day repair and maintenance expenses. (Refer to Section 5 of the Local Government Asset Accounting Manual regarding capitalisation principles and the distinction between capital and maintenance expenditure).

**Other expenses** (item 4c of Special Schedules 3 and 5) includes all expenses not recorded elsewhere.

**Revaluation decrements** (item 4b of Special Schedules 3 and 5) is to be used when I,PP&E decreases in FV.

**Impairment Losses** (item 4d & 4e of Special Schedules 3 and 5) are to be used when the carrying amount of an asset exceeds its recoverable amount (refer to page D-31).

**Aboriginal Communities Water and Sewerage Program** (item 4f of Special Schedules 3 and 5) is to be used when operation and maintenance work has been undertaken on behalf of the Aboriginal Communities Water and Sewerage Program. Similarly, income for item 11a of Special Schedule 3 and item 12a of Special Schedule 5 are for services provided to the Aboriginal Communities Water and Sewerage Program and is not part of Council's water supply and sewerage revenue.

**Residential charges** <sup>(2)</sup> (items 6a, 6b and item 6 of Special Schedules 3 and 5 respectively) include all income from residential charges. Item 6 of Schedule 3 should be separated into 6a Access Charges (including rates if applicable) and 6b Usage Charges.

**Non-residential charges** <sup>(2)</sup> (items 7a, 7b of Special Schedules 3 and 5) include all income from non-residential charges separated into 7a Access Charges (including rates if applicable) and 7b Usage Charges.

**Trade waste charges** (item 8 of Special Schedule 5) include all income from trade waste charges separated into 8a Annual Fees, 8b Usage Charges and 8c Excess Mass Charges and 8d Re-inspection Fees.

**Other income** (items 10 and 11 of Special Schedules 3 and 5 respectively) include all income not recorded elsewhere.

**Other contributions** (items 12c and 13c of Special Schedules 3 and 5 respectively) incl. capital contributions for water supply or sewerage services received by Council under Section 565 of the Local Government Act.

#### Notes:

<sup>(1)</sup> Administration and engineering costs for the development of capital works projects should be reported as part of the capital cost of the project and not as part of the recurrent expenditure (ie. in item 16 for water supply and item 17 for sewerage, and **not** in items 1a and 1b).

<sup>(2)</sup> To enable accurate reporting of **residential revenue from usage charges**, it is essential for councils to accurately separate their residential (item 6) charges and non-residential (item 7) charges.









## Gunnedah Shire Council

## Special Schedule No. 8 - Financial Projections

as at 30 June 2013

\$'000	Actual <sup>(1)</sup> 12/13	Forecast <sup>(3)</sup> 13/14	Forecast <sup>(3)</sup> 14/15	Forecast <sup>(3)</sup> 15/16	Forecast <sup>(3)</sup> 16/17	Forecast <sup>(3)</sup> 17/18	Forecast <sup>(3)</sup> 18/19	Forecast <sup>(3)</sup> 19/20	Forecast <sup>(3)</sup> 20/21	Forecast <sup>(3)</sup> 21/22	Forecast <sup>(3)</sup> 22/23
<b>(i) OPERATING BUDGET</b>											
Income from continuing operations	35,174	33,896	36,743	38,665	39,459	41,333	43,221	44,958	46,918	48,902	-
Expenses from continuing operations	30,927	33,290	35,065	37,450	39,145	40,791	42,565	44,241	46,188	47,898	-
<b>Operating Result from Continuing Operations</b>	<b>4,247</b>	<b>606</b>	<b>1,678</b>	<b>1,215</b>	<b>314</b>	<b>542</b>	<b>656</b>	<b>717</b>	<b>730</b>	<b>1,004</b>	<b>-</b>
<b>(ii) CAPITAL BUDGET</b>											
New Capital Works <sup>(2)</sup>	698	3,832	886	1,160	232	-	-	-	-	-	-
Replacement/Refurbishment of Existing Assets	10,010	12,181	13,120	26,629	10,936	10,869	11,450	12,725	16,236	13,958	-
<b>Total Capital Budget</b>	<b>10,708</b>	<b>16,013</b>	<b>14,006</b>	<b>27,789</b>	<b>11,168</b>	<b>10,869</b>	<b>11,450</b>	<b>12,725</b>	<b>16,236</b>	<b>13,958</b>	<b>-</b>
<b>Funded by:</b>											
- Loans	-	5,000	4,000	15,000	1,000	2,000	-	-	2,000	500	-
- Asset sales	-	1,179	1,651	1,119	1,198	1,373	1,315	1,163	1,502	1,322	-
- Reserves	622	2,728	291	1,879	840	7	628	4,368	2,887	1,869	-
- Grants/Contributions	1,324	538	1,422	1,409	397	404	382	391	389	388	-
- Recurrent revenue	8,762	6,568	6,642	8,382	7,733	7,085	9,125	6,803	9,458	9,879	-
- Other	-	-	-	-	-	-	-	-	-	-	-
	<b>10,708</b>	<b>16,013</b>	<b>14,006</b>	<b>27,789</b>	<b>11,168</b>	<b>10,869</b>	<b>11,450</b>	<b>12,725</b>	<b>16,236</b>	<b>13,958</b>	<b>-</b>

**Notes:**

(1) From 12/13 Income Statement.

(2) New Capital Works are major non-recurrent projects, eg new Leisure Centre, new Library, new Swimming pool etc.

(3) Financial projections should be in accordance with Council's Integrated Planning and Reporting framework.



**GUNNEDAH SHIRE COUNCIL**

**Government Information  
(Public Access) Act 2009**

**ANNUAL REPORT 2012/13**

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**Gunnedah Shire Council**  
**63 Elgin Street, PO Box 63, GUNNEDAH NSW 2380**  
 Tel: (02) 6740 2100. Fax: (02) 6740 2119  
 Email: [council@infogunnedah.com.au](mailto:council@infogunnedah.com.au)  
 Web: [www.infogunnedah.com.au](http://www.infogunnedah.com.au)

## Purpose of Annual Report

In accordance with Section 125(1) of the Government Information (Public Access) Act 2009 (GIPA), Gunnedah Shire Council is required to produce a report on our GIPA obligations and submit this report to the Minister of Local Government by 31 October each year. A copy of the report is to be provided to the Information Commissioner.

### 1. Review of proactive release program – Clause 7(a)

Under Section 7 of the GIPA Act, Council must review its programs for the release of government information to identify the kinds of information that can be made publicly available. This review must be undertaken at least once every 12 months.

During the reporting period, Council reviewed its program and as a result of the review, implemented the following:

- i) In the full spirit of GIPA, Gunnedah Shire Council is committed to providing as much information as possible to the public via Council's website – [www.infogunnedah.com.au](http://www.infogunnedah.com.au) which demonstrates Gunnedah Shire Council's commitment to being open and transparent.
- ii) To assist the public in applying for information not already publicly available on Council's website, both informal requests and formal access applications.
- iii) A form allowing property owners to request adjoining owner information is utilised.
- iv) Council identified the following information was being requested repeatedly:
  - a) drainage diagrams;
  - b) deposited plans;
  - c) plans (open access information);
  - d) residential internal floor plans.

After consideration of the above it was determined as follows:

- Although the requested information noted in (a) to (c) above is freely available from Council, due to insufficient technological capability and costs and resources involved, it was not possible to provide this type of information on Council's website.
  - In respect of (c) and (d) above, these documents are subject to copyright and, in compliance with Section 6(6) of the Act, cannot be posted on Council's website due to breach of copyright. Plans (with the exception of internal floor plans) may be viewed at Council's offices and copies provided, conditional upon written consent of the copyright owner being provided.
  - Internal floor plans may be viewed by an applicant, conditional upon the applicant providing written consent of the property owner. If copies of internal floor plans are required, additional written consent of the copyright owner is required.
- v) Media releases were posted on Council's website regularly (which are forwarded to radio stations and newspapers) which gave details about Council projects and services and the direction Council is taking (and, in the spirit of GIPA, are a mechanism for keeping the community informed of what is happening in the Shire).
  - vi) Council released information on a number of projects, initiatives and developments on its website including:
    - a) Saleyards expansion.
    - b) Blackjack Creek drainage.
    - c) Koala management.
    - d) ARTC overhead rail bridge.
    - e) Road closure notices.
    - f) CCTV project.

- g) Scholarship fund.
  - h) Development Applications are on public exhibition and can now be viewed on Council's website.
  - i) Organisational structure review available on the website.
  - j) Special Rate Variation application.
- vii) Council reviewed information held in its document management system, Dataworks, and concluded that this information is not able to be published on the web, due to the costs and resources involved, and concerns in relation to privacy once the information is made publicly available. Therefore, an assessment will be carried out upon request for such information, on whether to make it available to the public.
- viii) Council's customer service staff continued to proactively release many categories of easily accessible information such as mapping and spatial information via the telephone, email or in person without the requirement of the applicant completing an Access to Information Application form.

Council is satisfied that all relevant and applicable information is being made available to the public.

## 2. Number of access applications received – Clause 7(b)

During the reporting period, 1 July 2012 to 30 June 2013, Council received a total of four formal access applications (including withdrawn applications but not invalid applications).

## 3. Number of refused applications for Schedule 1 Information – Clause 7(c)

During the reporting period, Council did not receive any formal access applications that were refused, either wholly or in part, because the information requested was for information referred to in Schedule 1 of GIPA Act.

## 4. Statistical information about access applications – Clause 7(d) and Schedule 2

Table A: Number of applications by type of applicant and outcome*								
	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Media	0	0	0	0	0	0	0	0
Members of parliament	0	0	0	0	0	0	0	0
Private sector businesses	0	0	0	0	0	0	0	0
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Member of the public (application by legal representative)	1	0	0	0	0	0	0	0
Members of the public (other)	2	0	0	0	0	0	1	0

\* More than one decision can be made in respect of a particular access application. If so, a recording must be made in relation to each such decision. This also applies to Table B.

**Table B: Number of applications by type of applicant and outcome\***

	Access granted in full	Access granted in part	Access refused in full	Information not held	Information already available	Refuse to deal with application	Refuse to confirm/deny whether information is held	Application withdrawn
Personal information applications	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	3	0	0	0	0	0	1	0
Access applications that are partly personal information applications and partly other	0	0	0	0	0	0	0	0

\* A personal information application is an access information for personal information (as defined in clause 4 of Schedule 4 to the Act) about the applicant (the applicant being an individual).

**Table C: Invalid applications**

Reason for invalidity	No of applications
Application does not comply with formal requirements (section 41 of the Act)	0
Application is not excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	0
Invalid applications that subsequently became valid applications	0

**Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Schedule 1 of Act**

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0

\* More than one public interest consideration may apply in relation to a particular access application and, if so, each consideration is to be recorded (but only once per application). This also applies in relation to Table E.



**Table E: Other public interest consideration against disclosure: matters listed in table to section 14 of Act**

	Number of occasions when application not successful
Responsible and effective government	0
Law enforcement and security	0
Individual rights, judicial processes and natural justice	0
Business interests of agencies and other persons	0
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

**Table F: Timeliness**

	No of applications
Decided within the statutory timeframe (20 days plus any extensions)	2
Decided after 35 days (by agreement with applicant)	0
Not decided within time (deemed refusal)	2
TOTAL	4

**Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)**

	Decision varied	Decision upheld	Total
Internal review	0	0	0
Review by Information Commissioner *	0	0	0
Internal review following recommendation under section 93 of Act	0	0	0
Review by ADT	0	0	0
TOTAL	0	0	0

\* The Information Commissioner does not have the authority to vary decisions, but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made by the Information Commissioner.

**Table H: Applications for review under Part 5 of the Act (by type of applicant)**

	Number of applications for review
Applications by access applicants	0
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0



**GUNNEDAH SHIRE COUNCIL**  
**Public Interest Disclosures Act**  
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Gunnedah Shire Council  
63 Elgin Street, PO Box 63, GUNNEDAH NSW 2380  
Tel: (02) 6740 2100. Fax: (02) 6740 2119  
Email: [council@infogunnedah.com.au](mailto:council@infogunnedah.com.au)  
Web: [www.infogunnedah.com.au](http://www.infogunnedah.com.au)

*Public Interest Disclosures Act – 2012/13 Annual Report*  
*Gunnedah Shire Council*

## Background

Council is required to report annually on its obligations under the Public Interest Disclosures Act 1994 (PID Act).

The report must be in accordance with the requirements of Section 31 of the PID Act and clause 4 of the Public Interest Disclosures Regulation 2011 (PID Regulation).

This PID Act Annual Report is for the period July 2012 to June 2013.

### 1. Statistical Information on Public Interest Disclosures (clause 4(2)(a)-(c) – PID Regulation)

Information, in the detail required by clause 4(2)(a)-(c) of the PID Regulation, is shown in the following table.

July 2012 – June 2013	
Number of public officials who made PIDs	0
Number of PIDs received	0
Number of PIDs received relating to:	
▪ Corrupt conduct	0
▪ Maladministration	0
▪ Serious and substantial waste of local government money	0
▪ Government information contraventions	0
▪ Local government pecuniary interest contraventions	0
Number of PIDs finalised	0

### 2. Internal Reporting Policy (clause 4(2)(d) – PID Regulation)

Council's current Internal Reporting Policy was adopted in October 2012 and is based on the NSW Ombudsman's model internal reporting policy for local government.

Council's Internal Reporting Policy is available on Council's website [www.gunnedah.nsw.gov.au](http://www.gunnedah.nsw.gov.au).

### 3. Staff Awareness of Internal Reporting Policy (clause 4(2)(e) – PID Regulation)

During the reporting period, Council undertook the following actions to meet its staff awareness obligations:

- All staff were notified of the adoption of the new Internal Reporting Policy in October 2012.
- Specialised training on the Internal Reporting System and the importance of public interest disclosures was provided to administration staff by an external trainer.
- Information on public interest disclosures is included in Council's Employee Manual which is provided to all new staff.
- Information on the Internal Reporting System is provided to all new staff during Council's induction process.
- The Internal Reporting Policy is available on Council's intranet and website.

**Shire of**  
**Gunnedah**  
Land of Opportunity

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