



10.3.3

2016 Financial Management Review

MvdM : NA
DUND01

16 June 2016

Mr Doug Stead
Chief Executive Officer
Shire of Dundas
PO BOX 163
NORSEMAN WA 6443

Dear Mr Stead

**SHIRE OF DUNDAS
AGREED-UPON PROCEDURES ENGAGEMENT
GOVERNANCE POLICIES AND PROCEDURES REVIEW**

Please find enclosed documents that relate to the agreed-upon procedures engagement of the above mentioned Shire.

Should you require any other information, please do not hesitate to contact me.

Yours faithfully
BUTLER SETTINERI (AUDIT) PTY LTD


MARIUS VAN DER MERWE CA
Director

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This report is provided in accordance with the Agreed upon procedures engagement letter dated 1 May 2016 and is subject to its terms and conditions.

Our work was limited to that described in this report and was performed in accordance with ASRS 4400 as issued by AUASB. It did not constitute an examination or a review in accordance with generally accepted auditing standards or assurance standards. Accordingly, we provide no opinion or other form of assurance with respect to our work or the information upon which our work was based. We did not audit or otherwise verify the information supplied to us in connection with this review, except to the extent specified in this report.

Our work was based only on the information made available up to the date of the review. Accordingly, changes in circumstances after this date or the availability of other information could affect our findings

This report is intended solely for Shire of Dundas' internal use and benefit and may not be relied on by any other party. We accept no liability or responsibility to any other party who gains access to this report.

We further performed walkthroughs through all significant transaction cycles. Our decision to perform a walkthrough was based on the significance of a particular cycle in terms of either the dollar value it represented in the annual financial statements (reference year 2014-2015) or the strategic importance as noted in the regulations or discussions from management.

From these walkthroughs we noted areas of concern for discussion with management. Areas of concern include any significant deviation from the documented framework, or where the current framework did not address key risk areas.

From the work performed above, we prepared a draft report to identify specific key risk areas and potential improvement recommendations.

After consulting with management and obtaining their comments on our recommendations, we now issue our final report to the audit committee.

1.4 Key findings

From the work performed during our review, we note that the financial management framework is generally in good order.

In particular, we found that all major controls in relation to financial controls for the receipting of monies, safeguarding of assets and control over expenditure are in place and functional.

Therefore, most of our findings are categorised as medium or low, which indicate a generally good system of internal control and we wish to congratulate Doug, Gihan and the team on maintaining a high level of control with regards to the financial systems of the Shire.

We do have several recommendations to make however, and the detailed findings identified during our review can be found in Appendix A of this report. These recommendations have been discussed with management, and action plans to address these risks within acceptable timeframes were agreed on.

We would like to take this opportunity to thank all staff involved in this review for their courteous assistance.

BUTLER SETTINERI (AUDIT) PTY LTD



MARIUS VAN DER MERWE CA
Director

Appendix A: Review of implementation of Shire of Dundas policies and procedures

No.	Accounting Cycle	Audit Findings/Comment	Rating	Recommendation	Management comment
3.	Cash & Banking	<p>We noted that due to the recent closure of the local ANZ branch, the cash and cheques receipted are kept in a safe until deposited to the bank once a week.</p> <p>However, we noted that the safe does not appear to be closed or locked during the day.</p>	Medium	<p>We recommend that the safe at the Shire office is kept locked at all times.</p> <p>We also recommend that the daily receipts are kept in a separate sealed money bag to ensure that any errors in the cash count during the day can be easily identified.</p>	<p>administration officer responsible for the front office duties will not have super user access.</p> <p>Daily receipts are kept in separate money bags. Will ensure that the safe is kept locked all times.</p>
4.	Cash & Banking	<p>We were advised that as part of the payment processing, one of the intended controls in place is the review of the payment batch documents by the senior administration officer and DCEO.</p> <p>However, during our review, we noted that the review process is not always indicated by a signature to demonstrate that a review has been performed to match the payment batch to the authorised invoices.</p>	Low	<p>We recommend that the reviews are always indicated by a signature to demonstrate the review and approval process in place.</p>	<p>This review process is in place. Will ensure that the signature is placed all times to indicate that the authorisation process has taken place.</p>
5.	Cash & Banking		Low-Medium	<p>We recommend that the petty cash box is kept locked during the day</p>	<p>Once the proposed structure is</p>

Appendix A: Review of implementation of Shire of Dundas policies and procedures

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8.	Purchases/ Expenses	<p>We note that several staff members have access to utilise the CEO/DCEO's credit card for travel expenses or online purchases.</p> <p>These requests are made verbally and no documented approval is obtained for the use of credit cards.</p>	Medium	<p>We recommend that a credit card usage template is developed to indicate the user of the credit card and approval from the credit card holder. We also recommend this form be attached to the credit card receipt and invoice to maintain an audit trail of the expenses.</p> <p>This process will also assist the cardholders or the Shire staff to identify the card users should queries arise.</p>	<p>Will use purchase order system to originate credit card payments unless it is an ad hoc transaction initiated by the card holder.</p>
9.	Purchase/ Expense	<p>We noted that the existing delegation authority register is aligned with the budget such that, for example, the Manager Works can only raise and approve the purchase orders for expenses within the adopted annual budget within the relevant department.</p> <p>However, in practice, we noted that Synergy Soft allows a purchase order to be raised for expenses which exceed the budget.</p> <p>We also noted that under the above delegation, it is difficult to ascertain whether the purchase was within the allowable budget and hence authorised appropriately.</p>	Medium	<p>We recommend that the delegation authority register be reviewed and amended. For example, the revised register may allow for purchase orders to be raised and signed by the DCEO for expenses up to \$50,000 after which the DCEO's approval or signature needs to be obtained.</p> <p>We understand that a similar limitation is included in Synergy Soft. We therefore recommend that the authorisation of purchase orders is done through Synergy Soft to ensure that the intended controls are adhered to during the procurement process.</p>	<p>Will review the delegation authority register and ensure that delegated limits are appropriate. Will ensure same limits are included in the Synergy Soft as well.</p> <p>Have checked with IT vision, the possibility of preventing issuing POs in the system without a sufficient budget.</p>

Appendix A: Review of implementation of Shire of Dundas policies and procedures

No.	Accounting Cycle	Audit Findings/Comment	Rating	Recommendation	Management comment
		However, we noted that in some instances, only 1 quote was obtained.		due to a limitation in the availability of the supplier.	Will develop a list of preferred suppliers for various services and will seek council approval to work with them.
13.	Purchase/ Expense	<p>The current purchasing policy requires a minimum of 2 verbal quotes to be obtained for all expenses.</p> <p>We also noted that the reason behind selecting one supplier over another was not documented.</p>	Low	<p>We recommend that the Shire develop a form or template to allow the relevant manager or officer to outline the reason for selecting a certain supplier.</p> <p>This will not only promote transparency in the purchasing process, but also will ensure that the purchase provides the best value for money for the Shire.</p>	<p>Then Shire will not have to always ask for two quotes when working with them but will be a requirement if deviate from the preferred supplier list.</p> <p>Will amend the purchasing policy accordingly.</p>
14.	Payroll	<p>We noted that the current procedure in place with regards to payroll is that all timesheets are required to be signed.</p> <p>During our testing, we noted an example where a timesheet was signed by the DCEO; but had been processed.</p>	Low- Medium	We recommend that the review of the payroll process includes the review of timesheets to ensure that all timesheets have been appropriately approved prior to processing.	Will ensure that time sheets are signed and approved prior to processing.
15.	Payroll	There does not appear to be a policy in relation to the level of employee entitlements accrued.	Low	We recommend that the finance officer provides the leave entitlement balance report to the DCEO or CEO either quarterly or biannually.	Will have a biannual process to review leave liabilities.

Appendix A: Review of implementation of Shire of Dundas policies and procedures

No.	Accounting Cycle	Audit Findings/Comment	Rating	Recommendation	Management comment
		<p>Further we note that there appears to be limited segregation in the rates process. For instance, the senior administration officer imposes the annual rates, interim rates and also performs receipting of rates through direct debit and performs outstanding rates monitoring.</p>		<p>We further suggest that the DCEO review imposed rates in the system before rates assessment notices are printed and sent to the ratepayers.</p>	<p>Rates revenue and rates in \$ is reviewed every month as a part of the monthly financial activity statements.</p> <p>Any change to the rateable value of the properties (interim adjustments) is approved by DCEO.</p> <p>Will amend the policy manual accordingly to reflect this.</p>
19.	Rates	<p>We noted that the list of the outstanding ratepayers for the 2015/2016 financial year have not been sent to the debt collection agency.</p> <p>In accordance with the policy, the letters of demand are required to be issued on 31 January each year.</p>	Medium	<p>We recommend that a review process is put in place to ensure that the rates recovery process has been done in accordance with the policy in place.</p>	<p>Will have a process in place to send details to the debt collector on quarterly basis and will amend the policy manual to reflect this.</p>
20.	Fees and Charges	<p>It is noted that private work orders can be taken directly by the works manager instead of placing an order through the Shire administration office.</p>	Medium	<p>We recommend a standardised process where all the private work orders are placed through the Shire reception and recorded in the private work order book.</p>	<p>The Shire is involved with very limited number of private works.</p> <p>Will ensure that all such private works are initiated with a written</p>

Appendix A: Review of implementation of Shire of Dundas policies and procedures

No.	Accounting Cycle	Audit Findings/Comment	Rating	Recommendation	Management comment
		documented, especially relating to the grants applied online.		demonstrate the CEO's approval of the applications.	effectively to record details of the grant applications.
24.	Grants	We noted that there does not appear to be a grant register which outlines the grants reporting requirements.	Medium	Due to the significant amounts involved in this area, we recommend that a grant register be set up to outline the grant reporting requirements, amount received and outstanding to minimise the potential for errors in the application, management and accounting for grant revenue and expenditure.	Will implement from year 2016/17.
25.	Fixed assets	From our review we noted that limited written policies and procedures are included in the policy manual outlining the safe custody and maintenance of fixed assets.	Medium	Due to the significant values of fixed assets within the Shire, we recommend that the Shire establishes a fixed asset maintenance and safe custody policy to be included in the policy manual. This will assist the Shire to standardise the internal controls around properties, motor vehicles, plant and equipment.	There is a section in the existing policy manual which covers overall assets management aspects. Will amend the policy to incorporate these aspects as well.
26.	Compliance	During the review, we noted that in several instances, the annual return of the councillors and designated employees were not completed within the required deadline.	Medium	We recommend that a procedure or policy is put in place to ensure that the annual returns are completed and lodged by 31 August each year.	Will ensure compliance with this requirement.

Appendix B: List of policies and procedures covered by this review

A. Shire Policies

- Corporate Credit Cards Policy
- Purchasing Policy
- Rates Recovery Policy
- Delegation Register

B. Shire Procedures

- Creditors Procedure
- Processing Payroll Procedure

C. Legislative Compliance

- Local Government (Audit) Regulations 1996
 - Regulation 7, Regulation 10 and Regulation 17
- Section 7 of the Department of Local Government Accounting Manual
- Local Government (Elections) Regulation 1996
 - Part 5A Disclosure of gifts-30G Register
- Local Government (Administration) Regulation 1996
 - Part 4 Local government employees-Regulation 18A to 18G
- Local Government Act 1995
 - Section 6.4
 - Section 5.16 to 5.18A
 - Section 5.36 to 5.37
 - Section 5.45 to 5.46
 - Section 5.67 to 5.68
 - Section 5.73 to 5.77
 - Section 5.88
 - Section 5.103
 - Section 5.120 to 5.121
 - Section 3.57 to 3.58
 - Section 7.1A to 7.1C
 - Section 7.3
 - Section 7.9
 - Section 7.12
- Local Government (Functions and General) Regulations 1996
 - Part 4 Provision of goods and services-Regulation
 - Part 3 Commercial enterprises by local governments
- Local Government (Financial Management) Regulations 1996
 - Regulation 5 to Regulation 13
 - Regulation 34



10.3.4

Officer's Reports

SHIRE OF DUNDAS

COUNCIL MEETING: 19ST JULY 2016

REPORT BY CEO ON ACTIVITIES

1. Bendigo Bank

Latest discussion on Tuesday Monday 13th June 2016:

Application has passed through all local/regional committees and has been highly rated.

Final review and decision lies with Bendigo Bank in Victoria who are currently addressing the application.

We have been assured that the final decision will be available by Friday 15th July.

Bendigo have now been "deciding" for 4 months.

2. Post Office

I have managed to locate a report "Conservation Management Strategy Norseman post Office" which was prepared for the State Heritage Office in May 2014. I have passed this document on to Gavan Dixon (Dixon Construction won the tender for the Doctors House project) who will review the extent of water damage (rising damp). The view is that this is the main concern as all other repairs would appear to be "cosmetic" rather than structural. Gavan Dixon anticipates being able to do this review during the next fortnight.

We are still waiting on Dixons report.

(Copies of this 2014 Report are available if any councillor is interested in obtaining one.)

3. Main Roads – Signage / Entry and exit statements

Main Roads have approved our request and design and the signs have been erected.

4. Eucla Airstrip

The issue raised by Goldfields Land and Sea on behalf of the Mirning claiming Native Title over the Eucla airstrip appears to have faded away.

Further discussion available if required.

5. Norseman Airstrip

We are due to meet with the Engineers on Monday 18th July and hopefully by then all tender documents will be ready.

6. Lottery West

This was a very successful meeting with Lotterywest who are very keen to do business with the Shire. They found our presentations of the various projects together with supporting documentation very professional. We were able to impress even further by walking the team around town showing them what we envisaged the projects to be.

7. Banking - Goldfields Money

I met with the CEO of Goldfields Money whilst in Kalgoorlie. This Kalgoorlie based bank (previously known as Goldfields Credit Union) would appear to be very suitable to our needs. I have invited the CEO, Simon Lyons, to visit us on Tuesday evening to meet Council and present some background to the bank and setting out what they have to offer the Shire as well as hearing what the Shire could offer them.

8. Department of Parks and Wildlife

DP&W called on the Shire and provided us with a very detailed listing of protected plants. We need to ensure that no one steps on them.

9. Goldfields Esperance Revitalisation Fund

The Shire submitted an application to GEDC for funding to cover the costs of developing the "Woodlands Centre" (ie the old Camel Café). There were 19 applicants for this funding round and only 6 were accepted. We have now been invited to submit our business case, which is the next step in the process.

10. Relocation of the CRC

The relocation of the CRC to the old ANZ bank building is underway. The empty shell that was the ANZ building is currently being modified to CRC requirements. Once this is further advanced we have arranged for the IT technicians to lay the required cabling for all computers and other IT equipment. Safety measures such as security alarms will be fitted once all joinery work is completed.

11. Policy Manual

The review of the Policy manual has been completed and is being submitted to the Audit Committee for their approval and recommendation to Council.

Doug Stead

Chief Executive Officer

REPORT TO COUNCIL

ORDINARY MEETING TUESDAY 19th July 2016

AREA: Works Department

OFFICER: Jon Fry

Period of Reporting: 16th June 2016- 14th July 2016

Construction Crew

The construction crew are still on the Hyden Road, there has been a few days when it has been too wet to work on the road otherwise progress is continuing. The most westerly part of the road has had some "blowouts" due to a combination of heavy vehicles and the basecourse not being sufficient in places. In the very near future it will be necessary to win more gravel in that section of road.

Gardeners

Gardeners have been planting at the Town Hall and the median strip in front of the Shire Administration Building, otherwise their time has been spent doing normal duties

Town Crew

The bollards were placed at the Breakaways, this might have to be modified to give the public a bit more room. Now that the area has been modified there is lack of adequate privacy for some people. The new entrance signs have been placed at the Shire boundary to the West, South and North of Norseman. There are two lots of signs still to go up on the Eyre Highway this will occur after we have consulted with Main Roads Western Australia and the Ngadju people. We have received some comments that the signs are hard to read travelling at the posted speed limit.

Work for the Dole

The numbers in this group have dropped considerably as nine people have found full time work. At the moment the remainder are involved in fitting out the insides of the old bowling club. Still a long way to go to completion but it has the potential to be a big improvement

Recycling

The works department has been approached by Gavin Morris, Branch Manager of Cleanaway, Kalgoorlie to start processing some recyclables. A trial run a fortnight ago to test out the logistics of the exercise mainly pertaining to costs, and time involved. Gavin came down late Friday with a body truck and was loaded, he then stayed the weekend with his father, travelling back to Kalgoorlie ready for work Monday. Initial discussions with Gavin have indicated that this service will be cost neutral to Council. This is a good result for Council as costs involved in packing the cardboard/cans/aluminium/plastics are very minimal. The labour is already there and Council has the machinery to do this.

The biggest win for Council is the gain in air space in the "slots" where a large percentage of the fill is cardboard. At most recycling stations as an encouragement for people to recycle there is usually no fee for items that are considered recyclables,

The ratepayer comes in with a load, hands in his cardboard (all flattened) cans and plastics, the dump caretaker then measures the load that is left and charges the appropriate fee for the items that are not considered recyclable

RECYCLABLES

Cans, Plastic & Glass Bottles, Cardboard & Paper

**Drinks & Food Cans, small Cardboard, Catalogues, Magazines, Flyers,
Newspapers, Plastic Bottles and Glass of any colour**

X NO BLACK SACKS, clear sacks ONLY for recycling

REPORT TO COUNCIL

COUNCIL GENERAL MEETING TUESDAY 17th MAY 2016

AREA: COMMUNITY DEVELOPMENT

OFFICER: PANIA TURNER

Period of Reporting: June-July 2016

Lotterywest Visit

Lotterywest representatives met with the Shire CEO and Community Development last month as part of their tour of the Goldfields region. We were able to take the representatives on a tour of Norseman, allowing onsite experience to strengthen the discussion. The visit was very productive with the representatives identifying key projects as suitable for Lotterywest funding applications. Identified as areas of interest were funding opportunities for trails, community spaces that encourage community interaction such as the Eucla Community Centre and an Arts and Culture Hub, and the recording of and sharing of community heritage and culture.

Tourism Industry Dinner

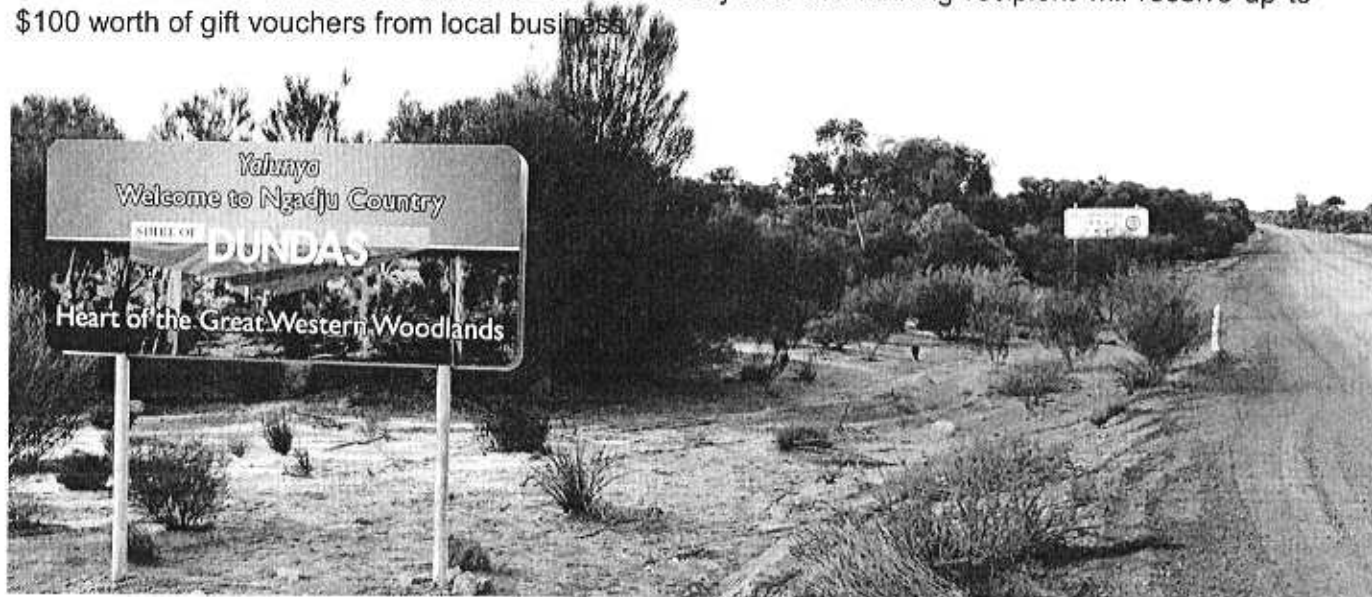
Included in my report is the invitation that has gone out to local tourism business from within the Shire. All Councillors are invited with the evening being a key marketing opportunity for Council to promote the projects they are investing in and all that the Shire of Dundas has to offer visitors, investors and community. Present at the dinner will be local and regional media, state tourist operators and local tourism business and organizations.

Customer Service Awards

July sees the launch of the Dundas Customer Awards. The awards will be officially launched at the Tourism Industry Dinner on the Monday 25th July, however as the awards were announced in the Shire News section of the Norseman Today we have already had community interest and a nomination.

This award sponsored by Community Development is aimed at **naming** and **faming** those who bring a standard of friendly professionalism to their work. Eligible for nomination are all employees from businesses and organizations within the Shire of Dundas. Customers and clients are often quick to identify areas of service or provision that is lacking but often forget to acknowledge the good work that they experience each day.

Councillors and members of the public are invited to nominate a person they have come across providing excellent customer service. Nominations can be lodged at the Shire of Dundas offices in person or via email to cdo@dundas.wa.gov.au. Nominations should contain the staff member's name, their place of employment and a brief description of why they have been nominated. The winning nomination will be announced in the Norseman Today and the winning recipient will receive up to \$100 worth of gift vouchers from local businesses.



Interagency Meeting

On Wednesday 6th July the Honourable Dave Grills was invited by the Shire President to attend the quarterly Interagency Services meeting held in Norseman. These meetings are a gathering of many of the external and internal service providers who assist the Norseman community. Although some agencies come and go, in regular attendance are the Police, Aboriginal Legal Services, Shire of Dundas Community Development & Youth Services, Norseman Community Health, Centrecare, Bay of Isles Community Outreach, Bega Health Services and Youth Justice. Community Development will be working alongside key stakeholders to see an increase of engagement with these meetings and to identify areas of need.

These meetings were first instigated as a platform for agencies to open up communication and identify areas of commonality where joint projects and collaboration might benefit the clients and community they serve. The latest meeting identified areas where gaps have appeared with service and communication in particular when addressing the issues of young people.

Visit with GEDC and Puzzle Consulting

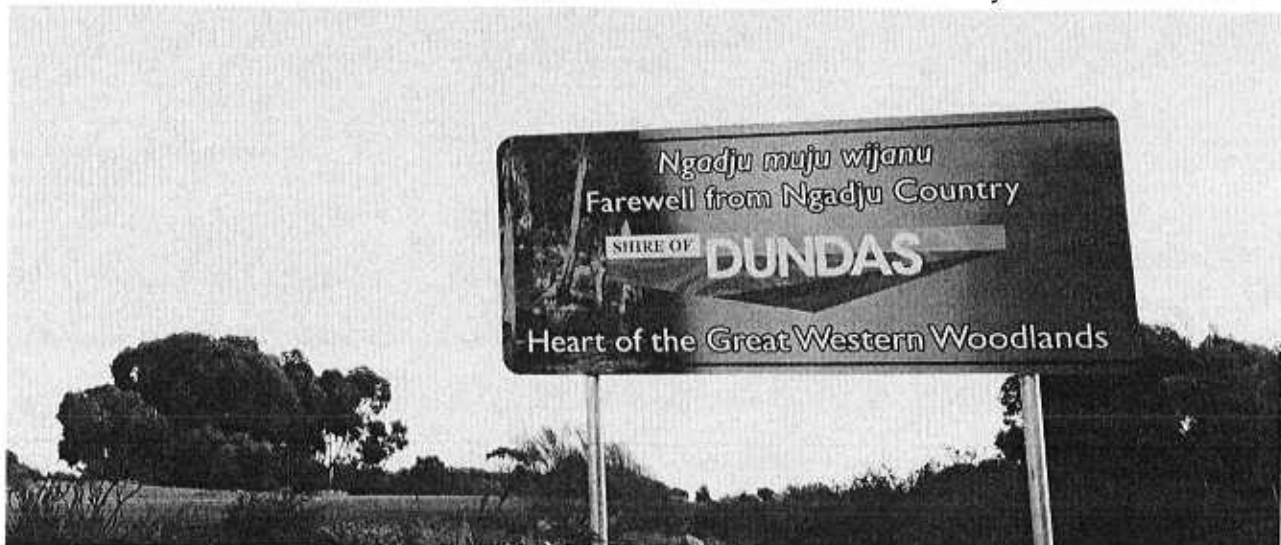
On Wednesday 13th July the CEO and CDO met with Kris Starcevich, Rose Riley (via phone link up) and Kate Mills (from Puzzle Consulting). The meeting was to further progress the funding application for the Woodlands Heritage, Community and Visitor Centre. Valuable to the process was the opportunity for a site visit to the proposed project, as well as the main business district and current Visitors Centre. With the Shire's Expression of Interest being approved by GEDC we now move into the next phase of presenting a concise and strong business plan for consideration. Puzzle Consulting will be working closely with shire officers to submit within the required deadline.

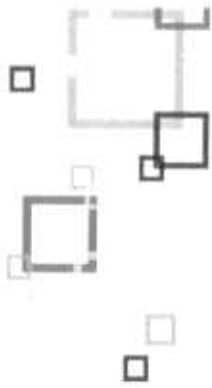
Photographic Competition

Entries are soon to close for Dundas Images Photographic Competition which will be held the 5th-25th August 2016, with closing night on Thursday the 25th August. This year we are trialling the photographic competition outside of the Arts Festival. All councillors are invited to the Dundas Images Photographic Competition Awards Night at the Shire Offices on Thursday the 25th August at 5:30pm.

Shire Entry Signage & meeting with MRWA

The Shire has received a lot of interest and support around the new entry and exit signage on shire boundaries. Ngadju community have also received positive feedback through their networks. I wish to acknowledge Mr Lesley Schultz for his continued support and time investment in the process of seeing Ngadjumya (Ngadju language) shared on Ngadju Country. Council will see media releases around the project/s as we continue to move forward together as community. Thank you to Works Manager Jon Fry who joined me in attending Main Roads WA to help progress the placement of the signs as quickly as possible. MRWA representatives were also keen to discuss the removal of the business advertising signs located on entry to Norseman, reminding us of the "gentleman's agreement" that was in place with the construction of the new information bays.





SHIRE OF **DUNDAS**

Tourism Industry Dinner

Monday 25th July 6-9pm

Launch of the Dundas Customer Service Awards



The Shire of Dundas invites your business or organisation to display at the up coming **Goldfields Tourism Network : Drive Yourself Wild Famil.**

Sponsored by the Shire of Dundas, this free evening and dinner provides local business and organisations who service the tourism trade in the Shire to enjoy the evening and use the opportunity to network and market their business.

Located at the Norseman Town Hall your business/ organisation will have key marketing opportunity to regional and state tourism representatives.

Each business will have space to set up a display and opportunity for networking and promotion.

To reserve your place and for more information contact Pania Turner on 9039 1205 or 0476815727.





10.3.5

Record Keeping Procedures

Shire of Dundas

Record

Keeping Procedures

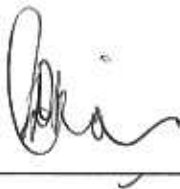
Record Keeping Procedures Handbook

The Record Keeping Handbook has been developed especially for administration staff to help them understand their roles and responsibilities for the making and keeping of proper and adequate government records, and to define the principles that underpin the Shire's Record Keeping function. It establishes a framework for the reliable and systematic management of Shire records in accordance with legislative requirements and best practice standards.

This procedures manual applies to all government records created or received by Shire of Dundas employees, Councilors, or an organisation performing outsourced services on behalf of the Shire of Dundas, regardless of their physical format, storage location or date of creation.

CERTIFICATION

This procedure manual was presented to Council on 19th April 2016 at the Ordinary Meeting of Council Minute Reference 10.3.2 and is next due for review on 18th April 2017.)



Doug Stead
Chief Executive Officer

20.04.2016.

Date

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Definitions

Disposal – refers to the removal of records from the organisation once they have reached the inactive phase, and their subsequent destruction, or permanent retention as State archives.

Disposal Authority – the document authorizing the disposal of records. This may take the form of a Retention and Disposal Authority or Schedule, an Ad Hoc Disposal Authority or a Disposal List, which has been approved. The State Records Commission is the authorizing.

Elected Members – The members of the elected Councils of Local Government.

Ephemeral Records – are records which have no continuing value to the organisation and generally are only needed for a few hours or a few days. They may not need to be placed within the official record keeping system.

File Titling System – is a listing or an outline of file titles in the use in the organisation, regardless of format.

General Disposal Authority – a document designed to provide consistency throughout the government organisations in disposal activities and decisions. It covers records common to all State organisations such as Human Resource Management and Financial and Accounting. The General Disposal Authority for Local Government covers records common to Local Governments and may eliminate the necessity for each to prepare its own Schedule.

Government organisation – is an organisation listed in Schedule 1 or Schedule 3 of the State Records Act 2000.

Government organisation employee – means

- a) A person, who whether or not an employee, alone or with other governs, controls or manages a government organisation;
- b) A person who, under the *Public Sector Management Act 1994*, is a public service officer of a government organisation; or
- c) A person who is engaged by a government organisation, whether under a contract for services or otherwise.

Government Record – is a record created or received by a government organisation or a government employee or contractor in the course of the work for the organisation.

List of authorised headings – A list of authorized headings, sometimes known as a list of index able headings or a thesaurus, is a simple alphabetical listing of terms derived, initially, from terms in the classification scheme. The meaning of the term must be prescribed, and relationships between terms shown. It must allow control of the terminology used to name records, by establishing the terms acceptable to and use in the natural language of the organisation.

Local Government – means a Local Government, including a regional Local Government, established under the Local Government Act 1995.

Office Integration – SynergySoft function that allows documents created or received in Outlook, Excel or Word to be saved directly into the Records module.

Record – means any record of information however recorded and includes:

- a) Anything on which there is writing or Braille;
- b) A map, plan, diagram or graph;
- c) A drawing, pictorial or graphic work, or photograph;
- d) Anything on which there are figures, marks, perforations, or symbols, having a meaning for persons qualified to interpret them;
- e) Anything from which images, sounds or writings can be reproduced with or without the aid of anything else; and
- f) Anything on which information has been stored or recorded, either mechanically, magnetically, or electronically

State archive – is a State record that is to be retained permanently.

State record – is a parliamentary record or government record.

Mail Management

INCOMING CORRESPONDENCE

Incoming mail is the responsibility of the Administration Officer. In the absence of the Administration Officer, it will then become the responsibility of the Payroll Officer.

All mail is to be date stamped, scanned and registered within SynergySoft Records Module. Details of registration should include:

- Originator (senders name)
- Originating organisation
- Client reference
- Topic/subject of the item
- To whom the item is passed to for action
- A file code
- A Record number
- Date of document

Once item has been recorded the mail is to be stamped with Records Management stamp and file code, record number and actioning officer recorded. The correspondence is then filed in corresponding file every day. Actioning officers will receive correspondence via their "My Outstanding Records" within SynergySoft.

Correspondence marked private, confidential, himself/herself etc., will be given to marked recipient to open. If item is required to be registered, the item is to be taken to the Administration Officer or Records Officer for registration. Private correspondence will not be recorded within the Shire office. **NOTE: Private mail will be handled discretely but as a general rule it should NOT be sent to or addressed to the Shire of Dundas business address.**

COURIER AND HAND DELIVERED MAIL

Courier and hand delivered mail needs to be recorded in SynergySoft Records Module, like any other correspondence. If there is a consignment note attached, a receiver's copy must be kept and given to the Accounts department but does need to be registered. Mail received by hand, over the counter or via a courier should be passed directly to the Administration Officer or Records Officer without delay. It is preferred that this mail be handed over unopened unless dealt with directly with a customer/client.

INVOICES AND BANK STATEMENTS

All invoices and bank statements are stamped with the date and payment authorisation and forwarded to the Accounts officer for processing.

EMAILS

Emails that are received by staff members which are deemed a record to the Shire of Dundas will be registered in SynergySoft Records Module. Once correspondence has been completed the email will be registered, via office integration by the actioning officer.

FACSIMILES

Facsimiles received/sent to/ from the Shire of Dundas that are of continuing value to the Shire (i.e., considered Local Government records) are registered in SynergySoft Records Module. The person sending the fax will be responsible for the registering of all outgoing faxes while the Administration Officer will be responsible for recording incoming faxes.

ELECTED MEMBERS CORRESPONDENCE

Correspondence received for Elected Members by the Shire of Dundas will be treated the same as any other item of mail. If any Elected Member receives mail directly, it must be taken to the Shire of Dundas for recording.

YOUTH CENTRE, POOL AND DEPOT CORRESPONDENCE

Correspondence addressed to the Youth Centre, Pool or Depot should first come through the Shire of Dundas's Administration Office, where it will be treated the same as all other incoming mail.

MAIL ITEMS NOT REGISTERED

Correspondence items that have no continuing value to the Shire of Dundas, e.g. junk mail, personal mail, will be passed onto relevant staff members but not registered.

OUTGOING MAIL

All outgoing correspondence, excluding cash receipts, must be registered in SynergySoft Records Module via office integration. Registration of this mail is the responsibility of person who is sending it.

Registration should include the following information:-

- Date sent
- Name of Sender
- Name of Recipient
- Topic/subject of the item
- A Record number
- File reference of item

Once the correspondence has been registered it may be printed, signed and placed in the outgoing mail tray unenveloped. The Administration Officer will check items are registered before posting.

WEBSITE & SOCIAL MEDIA

The Shire of Dundas receives inquiries, feedback, complaints and information through the website. All significant responses that may impact upon community or council will be registered via Office Integration. The Administration Officer will be responsible for registering any significant responses from the website but it will be the actioning officer's responsibility to register any response. Snapshots of the website will be taken annually, as well as significant changes that occur. This will be responsibility of the Website Manager.

The Shire of Dundas use Facebook to advise community members of happenings within the Shire. All Facebook posts, including comments, that have significant value or impact on the community or Council must be screenshot and registered in SynergySoft Records Module. The person responsible for the post is responsible for registering the post.

IDENTIFYING AND HANDLING SUSPICIOUS MAIL ITEMS

All chemicals and other dangerous materials received by the Shire of Dundas are received at the Shire depot and are accompanied with the relevant Material Safety Data Sheets (MSDS). Depot staff are trained in safe receipt and handling of these materials.

Although highly unlikely, the possibility of the Shire of Dundas receiving a potentially dangerous unmarked item in the mail is a reality. If staff members have any reason to be concerned about a package or item, they should immediately notify the CEO or DCEO.

Document Management

ATTACHING DOCUMENTS/FOLIOS TO FILES

When attaching documents/folios to files, all documents should be secure and clearly labeled with a file reference/number. Staples should be avoided as they can damage documents and cause a lot of wear and tear on documents that may need to be archived at a later date. Plastic paper clips should be used where possible or document wallets for large folios. There should be no 'post its' or other adhesive notes attached to the documents. Documents/folios that are stored in document wallets should be neatly arranged and secure, with no pages caught against others causing them to fold over, or pages sticking out of the document holder.

Documents and files should be filed in ascending chronological order i.e. most recent documents at the front of the file. Care should be taken when filing that documents are neatly inserted into files and paper clips holding groups of documents together are not dislodged due to rough handling. Documents that are being incorporated into the Shire of Dundas Record Keeping System should be the original copy.

FILE NOTES

All employees of the Shire of Dundas are encouraged to use file notes when necessary to ensure the accuracy of the corporate memory of the Shire of Dundas. They help to ensure that effective accountable practices maintained within the Shire and ensure the completeness of public records.

File notes can be used to record information such as telephone conversations, personal observations or to keep a record of an informal meeting that may have taken place.

File notes should include a file reference and be registered into SynergySoft Records Module. The person writing the file not is responsible for registering the document and put into the filing tray at front desk for the Administration Officer to file.

TRANSFERRING DOCUMENTS/FOLIOS BETWEEN FILES

Individual items are not to be removed from files. Some instances may occur, however where a particular item will need to be included in more than one file. The original documents/folio should remain in the original file. Copies can be taken and should be clearly marked as such. It is also useful to attach a file note to the copied documents that clearly indicates where the original document is located (i.e. provides a file reference for the original documents and the relevant attachments).

File Management

CLOSING FILES

Files cannot be closed by anyone except the Administration Officer or Records Manager. The closure of a file must be recorded in SynergySoft Records Module, along with any other relevant details relating to the closure of the file.

Additional files are to be created when an existing file becomes too large (approx. 200 folios). The new file is to have reference to the preceding file and the word *Volume* added to the file reference. Once a volume has been closed it will be removed from primary file area and stored in archive room. New location of volume will be noted within SynergySoft Records Module.

CREATING NEW FILES

The Administration Officer or Records Manager are the only officers with the authority to create new files. This means that a **staff member cannot go and create their own file** just because they think it is a good idea to have a separate file to house a particular project they are working on.

FILE MAINTENANCE

Filing is to be carried out daily to keep the Record Keeping System in efficient order. This also helps to prevent a buildup of filing that makes the task harder and more time consuming. File maintenance should be incorporated into the Administration routine, and carried out with care, to ensure the right items are going into the right file.

Items are to be filed in ascending chronological order i.e. most recent documents at the front of the file. All documents are to be securely attached (staples should be avoided) and clearly marked with a file reference.

The Records Manager will monitor the condition of the record keeping system and report any concerns to the Chief Executive Officer on an as needs basis. Any concerns of staff regarding the condition of files should be directed to the Records Manager.

Staff members who sign a file out in SynergySoft Records Module are responsible for that file until it is signed back in. Staff who have a file from the Shire's Record Keeping System are to ensure that it is kept in excellent condition, that the documents are kept in proper order and neatly secured in the file. Any concerns they may have are to be directed to the Records Manager.

FILE MOVEMENT MONITORING

Files are not to leave the administration building. Files should not be lent to other agencies. SynergySoft Records Module is in place to keep a record of all file movement.

RECORDS INDEXING

All correspondence, incoming and outgoing should be indexed with a file number.

All other documents/records such as reports, minutes etc. are to be allocated a file reference that is to be sourced from SynergySoft Records Module. If a staff member is unsure of how to allocate a file reference to particular document, they should approach the Administration Officer or the Records Officer.

Information Access

CONSULTANTS ACCESS TO INFORMATION

Consultants' access to information is restricted to their area of expertise, and access should be with the guidance of a Shire of Dundas staff member.

Files should also be signed in and out of SynergySoft Records Module.

ELECTED MEMBERS ACCESS TO INFORMATION

The Shire will ensure records will be created properly and adequately to record the performance of member functions arising from their participation in the decision making process of council and the various committees of council.

This requirement will be met through the creation and retention of records of meetings of the Council and the Committees of Councils and other communications and transactions of elected members which constitutes evidence affecting the accountability of the Council and the discharge of Council Business.

All elected members are required to ensure any documents meeting the above criteria are passed to council to be registered as part of council's correspondence registration process into the current registration system.

FREEDOM OF INFORMATION APPLICATION PROCESSING

The Freedom of Information Act 1992 provides the right to apply for documents held by the Shire of Dundas and to enable the public to ensure that personal information in documents accurate, complete, and up to date and not misleading.

The following documents are available for inspection, free of charge. Members of the public may purchase copies of these documents and the charges are shown below:

Document	Fee
Council Consolidated Electoral Roll	\$10.00
Council Budget	\$6.00
Council Annual Financial Statement	\$6.00
Council Minutes	\$6.00
Council Agenda	\$6.00
Council Policy Manual	\$6.00
Delegations Register	\$6.00
Council Local Laws	\$12.00
Council Rate Book	\$30.00
Owner/Occupiers Role	\$10.00

Requests for other information not included above, will be considered in accordance with the Freedom of Information Act 1992.

Access applications have to:

- Be in writing;
- Give enough information so that the documents requested can be identified;
- Give an Australian address to which notices can be sent; and
- Be lodged at the Shire of Dundas with any application fee payable

Applications and enquiries should be addressed to the Shire of Dundas and will be the responsibility of the Administration Officer.

Applications will be acknowledged in writing and applicants will be notified of the decision within 45 days.

STAFF ACCESS TO CONFIDENTIAL INFORMATION

Staff may need access information in order to carry out their day to day duties. Staff have access to information contained within SynergySoft Records Module that is relevant to the tasks they are carrying out at the time. If staff requires access to confidential information, e.g. personnel files, they will need to notify the Records Officer or the Chief Executive Officer.

Personnel files are located in the locked filing system in the CEO's office. These files contain all information relating to employee and include:

- Job application
- Letter of offer/appointment and conditions of employment
- Letter of acceptance
- Letters of commendation/reprimand
- Training/courses attended
- Copies of training course certificate
- Any Council decision relating to the individual staff member
- Performance Appraisal documentation

- Letter of resignation
- Pre-employment medical
- Superannuation details
- Applications for leave

Access to personnel files is restricted to the following:

- Chief Executive Officer
- Payroll Officer
- Records Officer

Subject matter in personnel files is confidential.

Staff access to other confidential information is limited to the Chief Executive Officer and Compliance and Records Officer. Any other access is dependent on the type of information involved, and the Chief Executive Officer must approve access to that information.

Monitoring

RECORD KEEPING AUDITS

The Shire of Dundas will perform Record Keeping Audits on a regular basis. The Records Manager will be running weekly audits on staff to ensure records are dealt with correctly and in a timely manner.

Every twelve months an internal record keeping audit of Shire of Dundas Records will be conducted by the CEO, Records Manager and Administration Officer . The audits will examine the functionality of the record keeping procedures and utilisation of SynergySoft Records Module.

Retention and Disposal

The Shire of Dundas will be working in a hybrid system incorporating, electronic information and hard copy information in one file. All hard copies will be put into the designated files within our compactus.

RECORD DISPOSAL – ELECTRONIC FILES/NON PAPER FILES

Currently electronic files remain on the FTP Server but are not accessible to any users. An Electronic Management Solution is currently in development which will allow for electronic documents to be destroyed once retention has been met.

RECORD DISPOSAL – PAPER FILES

Once paper records have reached their inactive phase, they will be either destroyed or retained as permanent archives. This is to be determined by following the General Disposal Authority for Local Government Records.

Records created before 1920 are not to be disposed of by the Shire of Dundas and must be referred to the State Records Office for further appraisal.

Once a file is closed or volume is full the following procedure is to be followed

- *Close file or volume within SynergySoft Records Module*
- *Take file from cabinet*
- *Assess file according to GDA guidelines*
- *Apply appropriate disposal action (writing in pencil on file, disposal authority number and period required for holding before either archiving or destroying)*

If file is for destruction, complete form;

- *Filling in file number, file title, date range, box number, destruction period, GDA Reference*
- *Sign off as recommending officer*
- *Update file or volume number within SynergySoft records Module the new location for file.*
- *Place file/volume in appropriate box*
- *Store box until destruction date*
- *Check all records contained within volume are still approved for destruction (ie updates to GDA)*
- *List to be signed off by CEO and DCEO*
- *Destroy by SRO recommended as quoted in Local Government General Disposal. Currently use Goldfields Record Storage in Kalgoorlie*
- *Place copy of destruction approval sheets on a created file for permanent retention as per SRO requirements*
-

If file is for archiving, complete form;

- *Filling in file number, file title, date range, box number, Archive period, GDA Reference. Items to store until transported to SRO approved facility.*
- *Place copy of Archive list on a created file for future retention*

RECORD DISPOSAL AUTHORISATION

This is the document authorizing the disposal of records. It is in the form of a General Disposal Authority for Local Government Records from 2010

RECORDS DESTRUCTION

When public records are rescheduled for destruction it must be done completely so that no information is retrievable. Pulping or shredding are acceptable methods of destruction. Burning or burying public records are not acceptable methods of destruction. Records that are to be destroyed are to be sent to Goldfields Records Storage in Kalgoorlie.

Reformatting or degaussing the hard drive is the only way to properly destroy electronic records. The delete button itself will not properly destroy electronic records. All old laptops, computers devices must be sent to FAJ IT Services in Esperance for cleaning before sold or destroyed.

Archiving

ARCHIVING RECORDS

Appraisal is the process of determining which records are to be retained as archives and which will be destroyed. Archival records are records deemed to have permanent value to the Shire of Dundas and the State. The Administration value, Legal value, Financial value and Historical value of records will all be taken into account into the appraisal process.

Some examples of records that should be considered for permanent retention as archives include:

- Records documenting the establishment of an agency
- Agendas, minutes and reports of the Shire of Dundas
- Committee agenda, minutes and reports
- Files relating to internal policy
- Reports on other major projects
- Reports on projects of importance to the community
- Records documenting Shire input into the drafting of legislation
- Legal opinions which set precedents for Shire policy
- Selected personal files
- Major organisation and function charts
- Financial records up to the early part of the twentieth century, which show how money was obtained, allotted, controlled and spent.

ACCESS TO ARCHIVES

Access to the archival records is restricted to the Records Officer and Chief Executive Officer. Any access to the archival records stored onsite needs to be recorded in SynergySoft Records Module.

HANDLING ARCHIVES

The utmost care should be taken when handling archival records.

Items that require frequent reproduction should have a separate copy kept specifically for producing copies. Photographs should have an access copy (photographic print, negative or photocopy) from which additional copies can be created. This ensures that no item is damaged due to cumulative exposure to heat and light from frequent copying. Copies for reproduction should be clearly marked as such.

Food and drink are not to be consumed in archival storage areas. Hands should be clean and free of foodstuffs, hand creams etc. If weather is particularly hot and skin is prone to perspiration, clean white cotton gloves should be used to handle documents.

Pages should be turned carefully, using whole hand or both hands if necessary. Aids that can damage or deteriorate the documents, such as wet or licked fingers and rubber stalls must NOT be used when handling archives.

ENVIRONMENTAL CONTROL

Storage areas for archival records should be clean, dry and located away from environmental risk areas such as flood plains and industrial risk areas such as fuel depots.

Storage areas will be regularly assessed to check for signs of mould, insects or pollutants. Records should be stored away from direct sunlight and ultraviolet light sources.

The Records Manager will regularly monitor and assess the storage area, taking all these factors and any others that may arise during the course of the inspections and report any findings to the Chief Executive Officer.

SECURITY AND DISASTER MEASURES

Archives such as Minute books and Rates books have been sent to ArchiveWise in Perth.

It Vision control the backups for SynergySoft Records Module.

Disaster Recovery Plans will be in place as per the Record Keeping Plan.

VITAL RECORDS

All Vital documents are to be kept in a locked secure place either in Fire proof safe 1 or 2, and they are to be kept secured at all times as well a copy preferably electronic should be made of each document. These records include:

- Leases from and to Council
- Licenses held by Council
- Agreements (Contracts)
- Guarantees/Warranties
- Planning Agreements (Town Planning Scheme)
- Occupation Agreements
- Vesting orders
- Council Minutes
- Cemetery Records
- Payroll Records
- General Ledgers
- Rates Books
- Deeds / Titles

A number is to be allocated to each Vital document and a register of the numbered documents is to be maintained by the Records Manager. This register is to be updated regularly. A record of borrowings of Vital documents is to be maintained by the Administration Officer and Records Manager and this record shall contain such information as date and time document was removed and replaced, purpose for removal and shall provide for the borrower's signature.

TRAINING

RECORD KEEPING AWARENESS RAISING

The Shire of Dundas recognizes all employees are obliged to comply with record keeping procedures as outlined in this procedure manual and also in the Shire's Record Keeping Plan in accordance with the State Records Act 2000.

Record Keeping Training will be provided for all staff to ensure they are aware of their record keeping roles and responsibilities. . Induction sessions will be conducted for all staff who use, create or collect records during their employment at the Shire of Dundas.

RECORDS STAFF INDUCTION

Staff will be provided with basic record keeping information which will include the following:-

- Why do we need to keep records
- Record keeping policy intent and objectives
- Staff record keeping responsibilities
- How to create full and accurate records; and
- How to use the Record Keeping System (including hands on training)

Staff will also be provided with a copy of the Shire of Dundas Record Keeping Procedures.

At the conclusion of each induction session the participants are required to indicate on the induction check-list that they have been provided with the information.

To Remain on File

This file has been closed on: _____

Correspondence

from / to: _____

(date of last correspondence)

Next Volume

Shire of Dundas

CLOSED FILE

(No later dated documentation is to be attached to this file)

FILE NUMBER: _____

DATE: _____

FURTHER FILE: _____

(All later documentation is to be attached to further file)

AUTHORISED BY: (Records Officer) _____

COMMENT: _____

Shire of Dundas
Recordkeeping Plan Review Report – RKP

PART B – CEO CERTIFICATION

Assessment of the items above will form the basis of the review and determine the following:

Tick as appropriate

a) The RKP accurately reflects current recordkeeping practices within the organization and therefore, **no amendment to the RKP is required**

OR

b) The review identifies that the organization's business or functions or practices have changed and therefore, **an amendment to the RKP is required**

AND / OR

c) The review identifies that the recordkeeping processes and practices described in the RKP have changed and therefore, **an amendment to the RKP is required**

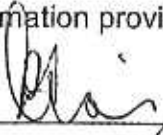
If items (b) and / or (c) indicate that an amendment to the RKP is required, please provide the date that the amended RKP will be submitted to the State Records Office:

AMENDED RKP SUBMISSION DATE: July 2017

I acknowledge my responsibility for the preparation of this Recordkeeping Plan review report (under the terms of the *State Records Act 2000*).

I confirm, to the best of my knowledge and belief, the following:

1. The current approved Recordkeeping Plan of this organization has been reviewed to determine its level of compliance with State Records Commission Standard 2: Recordkeeping Plans and Standard 6: Outsourcing.
2. The information provided about the Review is complete and accurate.



Signature of CEO or principal officer of the organization

Doug Stead

CEO

Name

Position

Shire of Dundas

Name of organization

30-05-2016
Date

Please complete PARTS B and C and submit to the State Archivist for referral to the State Records Commission.

Ms Cathrin Cassarchis
State Archivist and Executive Director State Records
Alexander Library Building
Perth Cultural Centre
PERTH WA 6000

Shire of Dundas
Recordkeeping Plan Review Report – RKP

PART C

PURPOSE

This documentation with the accompanying Part B is to be completed by all state and local government organizations when reviewing Recordkeeping Plans (RKPs).

The documentation is to form the basis of the REPORT and must be completed as part of the assessment of the organization's approved RKP to ensure that all aspects of the review are documented.

INSTRUCTIONS

Questions in Part C relate to the information provided in the organization's approved RKP. The questions address the compliance requirements of SRC Standard Two and SRC Standard Six.

You are required to:

1. Tick the appropriate yes/no box for each question;
2. Answer **ALL** questions;
3. Only use N/A (Not Applicable) where appropriate;
4. Add an appropriate **Maturity Rating** (1-4) for each item (refer to the Recordkeeping Maturity Model for further information on Maturity Ratings);
5. Where responses identify that the organization's circumstances or recordkeeping practices have changed, provide:
 - 5.1. a brief explanation of the change; and
 - 5.2. an outline of actions planned to address the requirement, if any.

Shire of Dundas

Recordkeeping Plan Review Report – RKP

SRC Standard Two

Principle 1 – Proper and Adequate Records

Government organizations ensure that records are created and kept which properly and adequately record the performance of the organization's functions and which are consistent with any written law to which the organization is subject when performing its functions.

Compare the information provided in the approved Recordkeeping Plan against the current situation.

No	Section	Compliance Requirement	Yes	No
1.1	Historical Background	Has anything relevant to the organization's history changed?		X
1.2	Mission Statement	Has the mission statement changed?		x
1.3	Strategic Focus	Has the strategic focus changed?		x
1.4	Business Activities	Have the business activities or functions changed?		x
1.5	Outsourced Functions	See question 7.1		
1.6	Major Stakeholders	Are there any changes to major stakeholders?		x
1.7	Enabling Legislation	Has the enabling legislation changed?		x
1.8	Other Legislation	Are there any changes to (major) legislation administered by or affecting the functions and operations of the organization?		x
1.9	Major Government Policy and/or Industry standards	Are there any other government policy or industry standards imposed on or adopted by the organization?		x

If you have answered 'YES' to any of the above, please briefly explain in the table below:

<Add more table rows as necessary or Delete table if no changes are required>

Section	Explanatory Notes	Planned Actions
All clear for this area		

Shire of Dundas
Recordkeeping Plan Review Report – RKP

SRC Standard Two
Principle 2 – Policies and Procedures

Government organizations ensure that recordkeeping programs are supported by policy and procedures.

Compare the information provided in the approved Recordkeeping Plan against current recordkeeping practices.

No	Section	Compliance Requirement	Yes	No	Maturity Rating
2.1	Recordkeeping Systems	Are all recordkeeping systems that create and keep records described in the RKP?		X	1
2.2		Are all business systems that create and keep records described in the RKP?		X	
2.3	Policies and Procedures	Do the policy/ies and procedures for recordkeeping included in the RKP reflect current practice?		X	1
2.4		Are recordkeeping policies and procedures approved by the CEO/Executive?		X	
2.5		Are recordkeeping policies and procedures disseminated to all staff?		X	

If you have answered 'NO' to any of the above, please briefly explain in the table below:

<Add more table rows as necessary or Delete table if no changes are required>

Section/Activity	Explanatory Notes	Planned Actions
2.1	Not system described in original RKP, changed system was originally setup to be paperless, system utilises records management system and it keeps paper and digital copies.	System will be fully function by December 2016
2.2	No, shire operated functionally without a system for approximately 3 years	Keywords for Council licenced and in process of full implementation will be completed by December 2016

Shire of Dundas

Recordkeeping Plan Review Report – RKP

SRC Standard Two

Principle 2 – Policies and Procedures

Identify whether policies and procedures covering the listed recordkeeping activities are in use within the organization and provide the last review date.

(See the *Recordkeeping Maturity Model* for further information on Maturity Ratings)

No	Recordkeeping Activity	Policy yes / no	Procedure yes / no	Date Reviewed	Maturity Rating
2.6	Registration of correspondence/records created and received by the organization	no	yes	February 2016	1
2.7	Digitization/scanning source records (if applicable)	no	no	February 2016	1
2.8	Distribution of correspondence/files	no	no	February 2016	1
2.9	File management, including creation and closure of files	no	no	February 2016	1
2.10	Access to corporate records	no	no	February 2016	1
2.11	Disposal of records	no	no	February 2016	1
2.12	Electronic records management, including email	no	no	February 2016	1
2.13	Website management	no	no	February 2016	1
2.14	Metadata management	no	no	February 2016	1
2.15	Systems management	no	no	February 2016	1
2.16	Migration strategy	no	no	February 2016	1

If you have answered 'NO' to any of the above, please briefly explain in the table below:

<Add more table rows as necessary or Delete table if no changes are required>

Section/Activity	Explanatory Notes	Planned Actions
2.3 to 2.16	No formal written procedures in place	Currently under development, will be completed by December 2016

Shire of Dundas
Recordkeeping Plan Review Report – RKP

SRC Standard Two
Principle 3 – Language Control

Government organizations ensure that appropriate controls are in place to identify and name government records.

Compare the information provided in the approved Recordkeeping Plan against current recordkeeping practices.

No	Section	Compliance Requirement	Yes	No	Maturity Rating
3.1	Controlled language / Thesaurus / Business Classification scheme (BCS) / File List (or File Plan)	Has the efficiency and effectiveness of the Thesaurus / BCS / File List / File Plan been evaluated in the last five (5) years?	Y		1
3.2		Do file titling methods described in the RKP reflect current practices?		X	
3.3		Is the Thesaurus / BCS still useful within the organization?		x	

If you have answered 'NO' to any of the above, please briefly explain in the table below:

<Add more table rows as necessary or Delete table if no changes are required>

Section	Explanatory Notes	Planned Actions
3	Shire basically was operating with an unlicensed variation of Keywords for Council. A licensed version was purchased and is in the process of a staged implementation	This task will be completed by December 2016

Shire of Dundas
Recordkeeping Plan Review Report – RKP

SRC Standard Two
Principle 4 – Preservation

Government organizations ensure that records are protected and preserved.

Compare the information provided in the approved Recordkeeping Plan against current recordkeeping practices.

No	Section	Compliance Requirement	Yes	No	Maturity Rating
4.1	Records Disaster Recovery Plan (RDRP)	Is a RDRP, or similar, approved and implemented throughout the organization for hard copy AND electronic information?		x	1
4.2	Assessment of Risks to Records	Have onsite records storage areas at all locations/offices been assessed for risks?		x	1
4.3		Have all offsite records storage areas been assessed for risks?		x	
4.4		Have the mechanisms for security of, and access to, records been assessed for risks?		x	
4.5		Have all storage areas used for archival records been assessed against the <i>Directions for keeping hardcopy State archives awaiting transfer to the SRO</i> ?		x	1
4.6		Is the stated storage location for backup tapes (or equivalent) still current?		x	1
4.7		Is there an accurate measurement of the quantity of archival records held by the organization (in linear metres)?		x	
4.7.1		If yes to 4.7, what is the measurement?			
4.8	Strategies for prevention of disasters and loss of records	Have vital records been identified and listed in a register?		x	1
4.9		Are there strategies in place to protect vital records?		x	1
4.10		Are backup procedures documented and still effective?		x	1
4.11		Are there strategies in place for recovery of electronic information/records?	y		2
4.12		Are there strategies in place for recovery of hard copy information/records?		x	1

If you have answered 'NO' to any of the above, please briefly explain in the table below:

<Add more table rows as necessary or Delete table if no changes are required>

Section	Explanatory Notes	Planned Actions
4.1 Currently under development	Consultant working through this for Shire	
4.2 to 4.6	Onsite review done, but formal Assessment of risk needs to be done	By April 2017
4.8 to 4.9	Vital Records need to be listed and register set up	By June 2017
4.10 to 4.11	Discussions with IT providers on these matters but work needs to be done to provide suitable and effective processes	By December 2016

Shire of Dundas
Recordkeeping Plan Review Report – RKP

Shire of Dundas
Recordkeeping Plan Review Report – RKP

SRC Standard Two
Principle 5 – Retention and Disposal

Government organizations ensure that records are retained and disposed of in accordance with an approved disposal authority.

Compare the information provided in the approved RKP against current recordkeeping practices.

No	Section	Compliance Requirement	Yes	No	Maturity Rating
5.1	Retention and Disposal Schedules (State government only, except where an SDA applies)	Is the organization's approved Retention and Disposal Schedule/s (R&D/s) for functional records still relevant? <Insert RD Number/s here> Refer to questions 5.11 to 5.16			NA
5.2	Sector Disposal Authority (State government only, if applicable)	Is the Sector Disposal Authority (SDA) relevant to the organization's business sector used to dispose of functional records within the organization?			NA
5.3	General Disposal Authority (GDA) for State Government Information (State government only)	Is the GDA for State Government Information used to dispose of records within the organization?			NA
5.4	GDA for Local Government Records (local government only)	Is the GDA for Local Government Records used to dispose of records within the organization?	Y		3
5.5	General Disposal Authority for Source Records (GDASR)	Is the GDASR used to dispose of source records within the organization? (if No, move to question 5.9)			NA
5.6		Was the GDASR implemented after the RKP was approved? (if applicable)			NA
5.7		Has a compliance and risk assessment been completed? (if applicable)			NA
5.8		Are policy and procedures in place which meet all requirements of the GDASR? (if applicable)			NA
5.9	Disposal Program	Are time-expired records destroyed in a secure manner?	x		
5.10		Has a regular records disposal program been implemented?	x		3
5.11	Evaluation of the R&D (State government only)	Has the R&D been reviewed?			
5.12		Has the organization relinquished any functions?			
5.13		Has the organization gained any functions?			
5.14		Does the R&D cover all categories of records created by the organization (where not covered by the GDA)?			
5.15		Are the disposal decisions in the R&D still appropriate for all record categories?			
*5.16		Did the review identify that: <ul style="list-style-type: none"> • the organization's business functions or practices have changed; and/or • some disposal decisions have been re-considered and require change; and therefore, the R&D requires amendment?			

Shire of Dundas
Recordkeeping Plan Review Report – RKP

***NB: No amendments/revisions should be made to the R&D without prior consultation with the State Records Office.**

If you answered 'Yes' to questions 5.12, or 5.13, please briefly explain in the table below;

AND/OR

If you answered 'NO' to any other question, please briefly explain in the table below:

<Add more table rows as necessary or Delete table if no changes are required>

Section	Explanatory Notes	Planned Actions
5.4	Work is progressing	To be completed by January 2017 and go onto maintenance control after this.

Shire of Dundas
Recordkeeping Plan Review Report – RKP

SRC Standard Two
Principle 6 – Compliance

Government organizations ensure their employees comply with the record keeping plan.

Compare the information provided in the approved RKP against current recordkeeping practices.

No	Section	Compliance Requirement	Yes	No	Maturity Rating
6.1	Staff Training and Awareness	Is in-house records management training conducted by the organization?	x		3
6.2		Is external records management training offered to staff?	x		
6.3		Are staff updated about recordkeeping matters?	x		
6.4		Are recordkeeping responsibilities included in induction programs for all new staff?	x		
6.5		Do records management training and/or induction programs include temporary staff, contractors, casual staff etc?			
6.6	Performance Indicators	Have performance indicators to measure the efficiency and effectiveness of recordkeeping programs and systems been developed?		x	1
6.7	Evaluation of Recordkeeping Programs/Systems	Has the efficiency and effectiveness of recordkeeping programs and systems been evaluated in the last five (5) years?	x		
6.8		Have results of the evaluation been reported to the CEO/Executive?	x		
6.9	Annual Report	Are statements addressing recordkeeping compliance requirements included in the organization's annual report each year?		x	
6.10		Do annual report compliance statements cover all aspects of SRC Standard Two, Principle 6?		x	

If you have answered 'NO' to any of the above, please briefly explain in the table below:

<Add more table rows as necessary or Delete table if no changes are required>

Section	Explanatory Notes	Planned Actions
6.6	System was ineffective	Performance of records system will be conducted annually as of 2017 to measure effectiveness and efficiency
6.9 / 6.10	Not included in annual report	Record keeping compliance will be included in the organization's annual report and cover all aspects of Standards Two Principle Six

Shire of Dundas

Recordkeeping Plan Review Report – RKP

SRC Standard Six: Outsourcing

The purpose of this Standard, established under Section 61(1)(b) of the State Records Act 2000, is to define principles and standards governing contracts or arrangements entered into by State organizations with persons to perform any aspect of record keeping for the organization.

State organizations may enter into contracts or other arrangements whereby an individual or an organization is to perform a **function or service** for the State organization, or act as the State organization's agent to deliver services to clients, or for the State organization's own use. The general term 'outsourcing' is used for such arrangements.

Contractual arrangements should provide that the contractor create and maintain records that meet the State organization's legislative, business and accountability requirements.

Compare the information provided in the approved RKP against current recordkeeping practices.

No	Section	Compliance Requirement	Yes	No	Maturity Rating
7.1	Outsourced Functions	Does your organization outsource any functions? Eg, Computing Services; Project Management; Road Building; Waste Management; Legal Services; Environmental Management etc.	x		
7.2	Recordkeeping Issues Included in Contracts (if applicable)	Are recordkeeping requirements included in all contracts for outsourced functions?		x	
7.3		Are recordkeeping requirements included in new contracts when the organization is planning to outsource a function?		x	
7.4		Do contract clauses address ownership and use of State records created and received by the contractor?		X	
7.5		Do contract clauses require the contractor to create and control records, regardless of format, in accordance with the organization's RKP?		X	
7.6		Do contract clauses require the contractor to retain and dispose of State records in accordance with an approved disposal authority?		X	
7.7		Do contract clauses address the organization's requirements to access State records held by the contractor?		X	
7.8		Do contract clauses address custody arrangements, including provision of adequate storage and security for State records stored on and offsite by the contractor?		X	
7.9		Do contract clauses address arrangements for custody, ownership, disposal and transfer of State records on contract completion ?		X	

If you have answered 'NO' to any of the above, please briefly explain in the table below:

<Add more table rows as necessary or Delete table if no changes are required>

Shire of Dundas
Recordkeeping Plan Review Report – RKP

Section	Explanatory Notes	Planned Actions
7.2 - 7.9	Recordkeeping requirements are not included in contracts for outsourced functions.	Recordkeeping requirements for contracts will be created and all current contracts will be updated when upon renewal and record keeping requirements will be included in future outsourced function contracts by Dec 2016



10.4.4

2016/17 Budget
Statutory Format



**ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

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SHIRE OF DUNDAS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	1,988,447	2,007,560	2,016,790
Operating grants, subsidies and contributions		1,820,931	1,045,610	1,192,208
Fees and charges	14	254,550	273,176	295,550
Service charges	11	0	0	0
Interest earnings	2(a)	162,500	243,771	120,500
Other revenue	2(a)	177,144	261,629	65,500
		<u>4,403,572</u>	<u>3,831,746</u>	<u>3,690,548</u>
Expenses				
Employee costs		(2,100,933)	(1,971,621)	(2,215,906)
Materials and contracts		(810,782)	(1,254,432)	(1,926,403)
Utility charges		(193,743)	(185,854)	(88,500)
Depreciation on non-current assets	2(a)	(2,083,913)	(2,008,941)	(1,113,780)
Interest expenses	2(a)	(15,750)	0	(106,000)
Insurance expenses		(110,820)	(102,697)	(156,110)
Other expenditure		(153,130)	100,468	(1,600)
		<u>(5,469,071)</u>	<u>(5,423,077)</u>	<u>(5,608,299)</u>
		(1,065,499)	(1,591,331)	(1,917,751)
Non-operating grants, subsidies and contributions		3,115,607	3,198,272	2,915,079
Profit on asset disposals	6	25,183	32,242	22,936
Loss on asset disposals	6	(1,161)	(109,019)	(72,646)
Loss on revaluation of non current assets		0	0	0
		<u>2,074,130</u>	<u>1,530,164</u>	<u>947,618</u>
NET RESULT				
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>2,074,130</u></u>	<u><u>1,530,164</u></u>	<u><u>947,618</u></u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF DUNDAS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget	2015/16 Actual	2015/16 Budget
		\$	\$	\$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		44,658	53,175	47,000
General purpose funding		3,318,933	2,814,243	2,743,630
Law, order, public safety		31,750	40,958	21,700
Education and welfare		97,000	88,029	76,500
Housing		18,300	19,669	18,500
Community amenities		144,700	154,390	201,600
Recreation and culture		66,300	71,652	50,950
Transport		454,431	256,337	253,768
Economic services		167,000	126,496	83,000
Other property and services		56,000	183,028	189,400
		<u>4,403,572</u>	<u>3,831,746</u>	<u>3,690,548</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(657,368)	(799,755)	(64,820)
General purpose funding		(306,857)	(366,133)	(1,186,544)
Law, order, public safety		(116,748)	(126,913)	(111,490)
Health		(153,224)	(124,070)	(87,700)
Education and welfare		(229,511)	(166,603)	(142,165)
Housing		(76,603)	(84,114)	(144,250)
Community amenities		(510,008)	(482,282)	(486,810)
Recreation and culture		(1,122,217)	(905,634)	(679,320)
Transport		(1,884,440)	(1,748,328)	(883,600)
Economic services		(381,436)	(313,835)	(207,000)
Other property and services		(14,908)	(305,409)	(1,508,600)
		<u>(5,453,320)</u>	<u>(5,423,076)</u>	<u>(5,502,299)</u>
Finance Costs (Refer Notes 2 & 9)				
Governance		0	0	(106,000)
General purpose funding		0	0	0
Law, order, public safety		0	0	0
Health		(11,250)	0	0
Education and welfare		0	0	0
Housing		0	0	0
Community amenities		0	0	0
Recreation and culture		0	0	0
Transport		0	0	0
Economic services		(4,500)	0	0
		<u>(15,750)</u>	<u>0</u>	<u>(106,000)</u>
Non-operating Grants, Subsidies and Contributions				
Law, order, public safety		90,000	0	0
Health		0	0	0
Education and welfare		0	0	0
Recreation and culture		345,000	0	0
Transport		2,380,607	2,970,801	2,772,079
		<u>3,115,607</u>	<u>3,198,271</u>	<u>2,915,079</u>

SHIRE OF DUNDAS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Housing		0	0	(6,127)
Transport		4,181	(93,462)	(41,083)
Other property and services		0	0	0
		<u>24,021</u>	<u>(76,777)</u>	<u>(49,710)</u>
Loss on				
Revaluation Of Non Current Assets				
Transport		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		2,074,130	1,530,164	947,618
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>2,074,130</u>	<u>1,530,164</u>	<u>947,618</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF DUNDAS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,988,447	1,852,515	2,359,682
Operating grants, subsidies and contributions		1,820,931	1,694,655	1,742,080
Fees and charges		254,550	273,176	385,761
Service charges		0	0	0
Interest earnings		162,500	243,771	120,500
Goods and services tax		0	0	0
Other revenue		177,144	261,629	65,500
		<u>4,403,572</u>	<u>4,325,746</u>	<u>4,673,523</u>
Payments				
Employee costs		(2,100,933)	(1,918,804)	(1,965,242)
Materials and contracts		(810,782)	(1,210,741)	(2,003,073)
Utility charges		(193,743)	(185,854)	(88,500)
Interest expenses		(15,750)	0	(156,110)
Insurance expenses		(110,820)	(102,697)	(106,000)
Goods and services tax		0	0	0
Other expenditure		(153,130)	100,468	(1,600)
		<u>(3,385,158)</u>	<u>(3,317,628)</u>	<u>(4,320,525)</u>
Net cash provided by (used in) operating activities	3(b)	<u>1,018,414</u>	<u>1,008,118</u>	<u>352,998</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(2,020,300)	(1,691,488)	(2,854,494)
Payments for construction of infrastructure	5	(5,076,377)	(2,003,515)	(5,457,667)
Non-operating grants, subsidies and contributions used for the development of assets		3,115,607	3,289,390	2,915,079
Proceeds from sale of plant & equipment	6	74,500	128,956	196,000
Net cash provided by (used in) investing activities		<u>(3,906,570)</u>	<u>(276,657)</u>	<u>(5,201,082)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(52,500)	0	(266,800)
Advances to community groups		0		
Proceeds from self supporting loans		0	0	0
Proceeds from new debentures	7	650,000	0	2,850,000
Net cash provided by (used in) financing activities		<u>597,500</u>	<u>0</u>	<u>2,583,200</u>
Net increase (decrease) in cash held		(2,290,656)	731,461	(2,264,884)
Cash at beginning of year		<u>6,519,179</u>	<u>5,787,718</u>	<u>5,787,718</u>
Cash and cash equivalents at the end of the year	3(a)	<u>4,228,523</u>	<u>6,519,179</u>	<u>3,522,834</u>

This statement is to be read in conjunction with the accompanying notes.

**SHIRE OF DUNDAS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	240,655	2,019,807	2,019,808
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		65,659	53,175	47,000
General purpose funding		1,330,486	806,683	726,840
Law, order, public safety		31,750	40,958	21,700
Health		4,500	23,769	4,500
Education and welfare		97,000	88,029	76,500
Housing		18,300	19,669	18,500
Community amenities		144,700	171,298	201,600
Recreation and culture		66,300	71,652	50,950
Transport		458,612	271,672	253,768
Economic services		167,000	126,496	83,000
Other property and services		56,000	183,028	189,400
		<u>2,440,307</u>	<u>1,856,429</u>	<u>1,673,758</u>
Expenditure from operating activities	1,2			
Governance		(658,529)	(799,755)	(170,820)
General purpose funding		(306,857)	(366,133)	(1,186,544)
Law, order, public safety		(116,748)	(126,913)	(111,490)
Health		(164,474)	(124,070)	(87,700)
Education and welfare		(229,511)	(166,826)	(144,665)
Housing		(76,603)	(84,114)	(150,377)
Community amenities		(510,008)	(482,282)	(486,810)
Recreation and culture		(1,122,217)	(905,634)	(679,320)
Transport		(1,884,440)	(1,857,125)	(924,683)
Economic services		(385,936)	(313,835)	(207,000)
Other property and services		(14,908)	(305,409)	(1,508,600)
		<u>(5,470,231)</u>	<u>(5,532,096)</u>	<u>(5,658,009)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	(24,021)	76,777	49,710
Movement in Deferred Pensioner Rates/ESL		0	653	0
Movement in Employee Benefit Provisions (Non-Current)		0	(11,693)	0
Adjustments for Fixed Assets		0	(33,546)	0
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	2,083,913	2,008,941	1,113,780
Amount attributable to operating activities		<u>(729,377)</u>	<u>385,272</u>	<u>(800,953)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		3,115,608	3,198,270	2,915,079
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(2,020,300)	(1,691,488)	(2,854,494)
Purchase and construction of infrastructure	5	(5,076,377)	(2,003,515)	(3,980,622)
Proceeds from disposal of assets	6	74,500	128,956	196,000
Amount attributable to investing activities		<u>(3,906,569)</u>	<u>(367,777)</u>	<u>(3,724,037)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(52,500)	0	(266,800)
Proceeds from new debentures	7	650,000	0	2,450,000
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(100,000)	(1,977,218)	(75,000)
Transfers from cash backed reserves (restricted assets)	9	2,150,000	192,818	400,000
Amount attributable to financing activities		<u>2,647,500</u>	<u>(1,784,400)</u>	<u>2,508,200</u>
Budgeted deficiency before general rates		<u>(1,988,446)</u>	<u>(1,766,905)</u>	<u>(2,016,790)</u>
Estimated amount to be raised from general rates	8	1,988,447	2,007,560	2,016,790
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>240,655</u>	<u>0</u>

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

(f) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire contributes are defined contribution plans.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments 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 as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

Major depreciation periods used for each class of depreciable asset are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	4 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	5 - 10 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	50 years
Airport infrastructure	40 years
Water supply piping & drainage systems	80 years
Other infrastructure	20 - 50 years

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(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 and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Shire assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

(q) Provisions

Provisions are recognised when the Shire has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is 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 Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

(u) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

(v) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	15,000	17,535	23,000
Other services		5,800	3,000
Depreciation By Program			
Governance	113,792	111,064	85,500
General purpose funding			
Law, order, public safety	28,266	24,473	25,500
Health	13,817	13,656	15,000
Education and welfare	16,658	5,525	20,530
Housing	27,361	25,637	21,000
Community amenities	69,258	65,074	62,750
Recreation and culture	171,176	173,327	100,500
Transport	1,293,838	1,267,589	480,000
Economic services	24,959	19,266	0
Other property and services	324,788	303,331	303,000
	<u>2,083,913</u>	<u>2,008,941</u>	<u>1,113,780</u>
Depreciation By Asset Class			
Land and buildings	229,857	221,587	122,851
Furniture and equipment	34,545	33,302	18,463
Plant and equipment	425,337	410,035	227,328
Roads	875,596	844,095	467,976
Footpaths	86,855	83,731	46,421
Drainage	245,633	236,796	131,282
Airport	54,994	53,016	29,393
Parks and Ovals	75,757	73,031	40,489
Other Infrastructure	55,340	53,349	29,577
	<u>2,083,913</u>	<u>2,008,941</u>	<u>1,113,780</u>
Interest Expenses (Finance Costs)			
- Debentures (refer note 7(a))	15,750	0	106,000
Other			
	<u>15,750</u>	<u>0</u>	<u>106,000</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	100,000	177,218	75,000
- Other funds	15,000	13,519	
Other interest revenue (refer note 12)	47,500	53,034	45,500
	<u>162,500</u>	<u>243,771</u>	<u>120,500</u>
(iii) Other Revenue			
Reimbursements and recoveries	177,144	261,629	65,500
Other			
	<u>177,144</u>	<u>261,629</u>	<u>65,500</u>

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire of Dundas has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of Council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objectives:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose funding and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objectives:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objectives:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objectives:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

Objectives:

To provide and maintain elderly resident housing.

Activities:

Provision and maintenance of elderly residents housing.

**SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objectives:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objectives:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centre, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Objectives:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objectives:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY & SERVICES

Objectives:

To monitor and control council's overheads operating accounts.

Activities:

Private work private works operation, plant repairs and operation costs and engineering operating costs.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - unrestricted	173,253	413,909	0
Cash - restricted	4,055,270	6,105,270	3,522,834
	<u>4,228,523</u>	<u>6,519,179</u>	<u>3,522,834</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Leave Reserve	346,058	337,524	329,231
Plant Reserve	756,825	738,162	720,026
Aerodrome Reserve	138,784	135,362	132,037
Unspent Grant Reserve	27,184	1,826,514	26,974
IT Reserve	91,079	88,833	86,650
Transport Reserve	1,598,615	1,659,194	1,385,503
Land Development Reserve	1,096,725	1,319,681	842,413
	<u>4,055,270</u>	<u>6,105,270</u>	<u>3,522,834</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	2,074,130	1,530,164	947,618
Depreciation	2,083,913	2,008,941	1,113,780
(Profit)/loss on sale of asset	(24,022)	76,776	49,710
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	0	494,000	0
(Increase)/decrease in inventories	0	10,875	0
Increase/(decrease) in payables	0	32,816	0
Increase/(decrease) in employee provisions	0	52,817	0
Grants/contributions for the development of assets	(3,115,607)	(3,198,271)	(1,758,110)
Net Cash from Operating Activities	<u>1,018,414</u>	<u>1,008,118</u>	<u>352,998</u>

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	12,000	12,000	12,000
Credit card balance at balance date	(2,000)	(8,573)	(800)
Total Amount of Credit Unused	<u>10,000</u>	<u>3,428</u>	<u>11,200</u>
Loan Facilities			
Loan facilities in use at balance date	<u>597,500</u>	<u>0</u>	<u>0</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2016/17 Budget \$	2015/16 Actual \$
4. NET CURRENT ASSETS			
Composition of estimated net current assets			
CURRENT ASSETS			
Cash - unrestricted	3(a)	173,253	413,909
Cash - restricted reserves	3(a)	4,055,270	6,105,270
Receivables		534,025	534,025
Inventories		0	0
		<u>4,762,548</u>	<u>7,053,204</u>
LESS: CURRENT LIABILITIES			
Trade and other payables		(341,368)	(341,368)
Short term borrowings		0	0
Long term borrowings		(597,500)	0
Provisions		(365,911)	(365,911)
		<u>(1,304,778)</u>	<u>(707,279)</u>
Unadjusted net current assets		3,457,770	6,345,925
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - restricted reserves	3(a)	(4,055,270)	(6,105,270)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		0	0
Add: Current portion of debentures		597,500	0
Add: Current liabilities not expected to be cleared at end of year		0	0
Adjusted net current assets - surplus/(deficit)		<u><u>0</u></u>	<u><u>240,655</u></u>

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

5. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year.

Asset Class	Reporting Program										2015/16 Actual Total \$		
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$		Other Property and Services \$	
<i>Property, Plant and Equipment</i>													
Land and buildings	25,000			788,000		164,000		456,300	86,000	275,000		1,794,300	818,654
Furniture and equipment			65,000					22,000	42,000			0	73,585
Plant and equipment	97,000											226,000	799,249
Valuable items												0	
<i>Infrastructure</i>													
Roads	122,000	0	65,000	788,000	0	164,000	0	478,300	128,000	275,000	0	2,020,300	1,691,488
Footpaths									1,340,911			1,340,911	1,547,224
Drainage									100,000			100,000	143,840
Parks and ovals								84,600				109,600	
Other					38,000					250,000		358,000	230,317
Airport									3,167,866			3,167,866	82,134
<i>Land Held for Resale</i>													
Land Held for Resale	0	0	0	0	38,000	0	0	84,600	4,608,777	250,000	0	5,076,377	2,003,515
Total Acquisitions	122,000	0	65,000	788,000	38,000	164,000	95,000	562,900	4,736,777	525,000	0	7,096,677	3,695,003

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

6. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

<u>By Program</u>	2016/17 Budget		
	Net Book Value \$	Sale Proceeds \$	Profit Loss \$
Governance			
Sale of CEO vehicle (Asset 888)	26,499	47,500	21,001
Sale of DCEO vehicle (Asset 953)	13,161	12,000	0
Transport			
Sale of Team Leader UTE (Asset 837)	10,819	15,000	4,181
	50,479	74,500	25,182
			(1,161)

<u>By Class</u>	2016/17 Budget		
	Net Book Value \$	Sale Proceeds \$	Profit Loss \$
Land and Buildings			
	0	0	0
Plant and Equipment			
	0	0	0
Sale of CEO vehicle (Asset 888)	26,499	47,500	21,001
Sale of DCEO vehicle (Asset 953)	13,161	12,000	0
Sale of Team Leader UTE (Asset 837)	10,819	15,000	4,181
	50,479	74,500	25,182
			(1,161)

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in debentures and interest between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Law, order, public safety								
Health								
Doctor's House Loan		500,000	37,500		462,500	0	11,250	
Economic services								
Old Post office - Acquisition		150,000	15,000		135,000	0	4,500	
Other property and services								
	0	650,000	52,500	0	597,500	0	15,750	0

All debenture repayments will be financed by general purpose revenue.

(b) New Debentures - 2016/17

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Construction of a new house for the Doctor	500,000	WA Treasury corporation		10 Yrs	150,000	3.00%	500,000	0
Acquisition of the old post office building	150,000	WA Treasury corporation		10 Yrs	45,000	3.00%	150,000	0
					195,000		650,000	0

(c) Unspent Debentures
Not available.

(d) Overdraft
Not available.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Differential general rate or general rate								
GRV - Townsite	0.155514	534	3,271,080	508,700	0	0	508,700	498,238
GRV - Roadhouses / service Stations	0.183819	9	937,860	172,397	0	0	172,397	169,016
GRV - Mining	0.230361	2	595,376	137,151	0	0	137,151	134,462
UV - Pastoral	0.039735	13	679,628	27,005	0	0	27,005	26,476
UV - Mining Leases	0.135992	132	5,910,302	803,751	0	0	803,751	785,239
UV - Exploration Leases	0.135992	94	1,589,014	216,092	0	0	216,092	239,377
UV - Prospecting Leases	0.135992	41	92,848	12,627	0	0	12,627	9,900
Sub-Totals		825	13,076,108	1,877,723	0	0	1,877,723	1,862,709
Minimum payment	\$							
GRV Townsites	342	145	65,663	49,590	0	0	49,590	49,245
UV - Pastoral	342	7	31,408	2,394	0	0	2,394	2,345
UV - Mining Leases	342	51	45,642	17,442	0	0	17,442	17,085
UV - Exploration Leases	342	51	54,635	17,442	0	0	17,442	19,430
UV - Prospecting Leases	284	84	99,815	23,856	0	0	23,856	30,024
Sub-Totals		338	297,163	110,724	0	0	110,724	118,129
Discounts (Note 13)							0	0
Total amount raised from general rates							1,988,447	1,980,838
Specified area rates (Note 10)							0	0
Movement In Excess Rates							0	26,722
Total Rates							1,988,447	2,007,560

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

All land except exempt land in the Shire of Dundas is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Dundas.

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential General Rate

Description	Characteristics	Objects	Reasons
GRV - Townsite	This rating category applies to properties located within the town site boundaries that are used for singular and multi-dwellings and are zoned Residential under the Town Planning Scheme	The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure.	The application of differential rating maintains the status quo in terms of equity in the rating of properties across the Shire, enabling the Council to provide facilities, infrastructure and services to the entire community and visitors.
GRV - Roadhouses / service Stations	This rating category covers the Roadhouses and Service Stations located within the Shire.	The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure.	The rate reflects the cost of servicing commercial activity including car parking, landscaping and other amenities. It is noted that rate levies paid by commercial property owners are generally tax deductible.
GRV - Mining	This rating category covers mining leases that have improvements on the land and are located within the Shire boundaries.	The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure.	The rate reflects the cost of servicing mining activity including road infrastructure and other amenities. It is noted that rate levies paid by mining property owners are generally tax deductible.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

Differential General Rate (Continued)

Description	Characteristics	Objects	Reasons
UV - Pastoral	This rating category applies to all pastoral leases that have been granted under the repealed Land Act 1933.	The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure.	<p>The proposed rate is comparatively low compared to the mining UV rates due to the following:</p> <ul style="list-style-type: none"> • To offset the substantial valuation increases pastoral lease holders have incurred over previous years. • The minimal impact on or requirement that the pastoral industry has on or for Shire services and infrastructure. • To encourage a diversification of land use other than mining related activities. • Mining activities have a greater impact on road infrastructure due to movements of heavy haulage trucks, mining rigs and light vehicles. • Mining activities have and require a higher level of governance for licences, clearing permits etc • Mining imposes greater damage to the environment with clearing, drilling and mining activities <p>Rating at the proposed level will maintain the status quo in terms of the rating distribution across all UV categories.</p>
UV - Mining / Exploration / Prospecting Leases	This rating category covers mining leases located within the Shire of Dundas	The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure.	<p>This is comparatively higher than the UV Pastoral rating category due to the ongoing costs involved in maintaining the road network that services this land use as the Shires local authority boundaries extend all the way to the WA/SA state boundary. The large scale equipment and operations of mining result in the Shires road network requiring ongoing maintenance to service these users. It is noted that rates paid by mining operators are generally tax deductible.</p>

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Townsites / UV - Pastoral / UV - Mining Leases / UV - Exploration Leases	A minimum rate of \$342 has been set for all GRV and UV rating categories.	The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount.	<p>The Shire imposes one general minimum rate payment that applies to all GRV rateable properties within the boundaries of the town site. The rate is imposed to discourage holding undeveloped land with the Shire, which reduces the amenity of the area, and thereby encourages its early development.</p> <p>The UV minimums are applied to ensure that the rate burden is distributed equitably between all property owners. Mining, Pastoral, Exploration and Gold Mining Leases fall under this category and the majority are held by large mining companies</p>
UV - Prospecting Leases	The Shire does offer a reduced minimum rate for Prospecting Leases	The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount.	<p>The Shire imposes a reduced rate for Prospecting to encourage more prospecting leases.</p>

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES

	2016/17 Budget			2015/16 Actual			2015/16 Budget					
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Leave Reserve	337,524	8,534		346,058	323,614	13,910	0	337,524	323,614	5,617		329,231
Plant Reserve	738,162	18,663		756,825	707,741	30,421		738,162	707,741	12,285		720,026
Aerodrome Reserve	135,362	3,422		138,784	129,784	5,578		135,362	129,784	2,253		132,037
Unspent Grant Reserve	1,826,514	670	(1,800,000)	27,184	26,514	1,800,000		1,826,514	26,514	460		26,974
IT Reserve	88,833	2,246		91,079	85,172	3,661		88,833	85,172	1,478		86,650
Transport Reserve	1,659,194	39,421	(100,000)	1,598,615	1,594,347	64,847		1,659,194	1,357,829	27,674		1,385,503
Land Development Reserve	1,319,681	27,044	(250,000)	1,096,725	1,453,698	58,801	(192,818)	1,319,681	1,217,180	25,233	(400,000)	842,413
	6,105,270	100,000	(2,150,000)	4,055,270	4,320,870	1,977,218	(192,818)	6,105,270	3,847,834	75,000	(400,000)	3,522,834

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Purpose of the reserve

- Leave Reserve - to be used to fund annual, sick and long service leave requirements and payments to staff.
- Plant Reserve - to be used for the purchase of major plant.
- Aerodrome Reserve - to be used for the construction and/or maintenance of the airstrip at Norseman.
- Unspent Grant Reserve - to be used to restrict unspent grants and contributions at the end of the financial year.
- IT Reserve - to be used to fund the replacement of IT Equipment
- Transport Reserve - to be used for the construction, maintenance and resealing of the Shire's transport network
- Land Development Reserve - to be used for building construction and maintenance of Shire infrastructure.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

The Shire does not impose any specified Area Rates.

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

The Shire does not impose any Service Charges.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
1st Instalment	23/08/2016	0.0	0.00%	7.50%
2nd Instalment	25/10/2016	7.0	5.50%	7.50%
3rd Instalment	16/01/2017	7.0	5.50%	7.50%
4th Instalment	20/03/2017	7.0	5.50%	7.50%

	2016/17 Budget Revenue \$	2015/16 Actual \$
Instalment Plan Admin Charge Revenue	5,000	2,765
Instalment Plan Interest Earned	7,500	4,460
Unpaid Rates Interest Earned	40,000	48,574
	52,500	55,799

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS - 2016/17 FINANCIAL YEAR

No discount on rate is offered by the Shire.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

14. CHARGES REVENUE	2016/17 Budget \$	2015/16 Actual \$
Core		
Purpose funding	15,000	16,053
Lic, public safety	6,500	4,265
Housing	4,750	4,470
Elder welfare	4,500	23,769
Housing	0	0
Community amenities	18,300	19,669
Recreation and culture	144,200	148,494
Township	14,300	13,966
Elder services	0	0
Community and services	37,000	27,061
	<u>10,000</u>	<u>15,428</u>
	<u><u>254,550</u></u>	<u><u>273,176</u></u>

15. COUNCIL MEMBERS REMUNERATION	2016/17 Budget \$	2015/16 Actual \$
Total fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Mayor		
Mayor's allowance	15,000	14,196
Deputy Mayor/President's allowance	12,000	12,000
Expenses	5,000	5,000
Representations allowance	1,000	8,009
	<u>0</u>	<u>0</u>
	<u><u>33,000</u></u>	<u><u>39,205</u></u>

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

6. TRUST FUNDS

Funds held in trust over which the local government has no control and which are not included in the financial statements are as follows:

	Balance 1-Jul-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-17 \$
Builders Reg	669			669
Chamber Of	2,650			2,650
Demolition D	500			500
Excess (Ove	3,344			3,344
Gym Key Dep	3,820			3,820
Hall Deposits	1,200			1,200
Tennis Key D	160			160
Bcirtf (Buil Coun)	904			904
Library (Toy)	483			483
Licensing (Tr	1,228			1,228
Raffle Tickets	1,061			1,061
Bank Interest	261			261
	<u>16,280</u>	<u>0</u>	<u>0</u>	<u>16,280</u>

17. MAJOR LAND TRANSACTIONS

The Shire has not participated in any major land transaction during the year 2016/17.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire has not participated in any major trading undertaking during the year 2016/17.

19. INTERESTS IN ARRANGEMENTS

The Shire has a joint venture arrangement with other members of the GVROC to manage a record arch