**Local Government (Planning and Reporting) Regulations**

**Exposure Draft**

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**Victoria**

**Local Government (Planning and Reporting) Regulations**

**Exposure Draft**

Part 1—Preliminary

1 Objective

The objective of these Regulations is to prescribe—

(a) the content and preparation of the financial statements of a Council;

(b) the performance indicators and measures to be included in the budget, revised budget and annual report of a Council;

(c) the information to be included in a Council Plan, Strategic Resource Plan, budget, revised budget and annual report;

(d) other matters required to be prescribed under Parts 6 and 7 of the Act.

2 Authorising provision

These Regulations are made under section 243 of the **Local Government Act 1989**.

3 Commencement

(1) Subject to subregulation (2), these Regulations come into operation on 18 April 2014.

(2) Regulations 13(2), 16(1) and 17(2) come into operation on I July 2015.

4 Revocation

The Local Government (Finance and Reporting) Regulations 2004[[1]](#endnote-1) are **revoked**.

5 Definitions

In these Regulations—

***Act*** means **Local Government Act 1989**;

***active library member*** means a member of a library who has borrowed a book or e-book from the library;

***annual report*** means an annual report prepared by a Council under sections 131, 132 and 133 of the Act;

***asset expansion expenditure*** means expenditure that extends the capacity of an existing asset to provide benefits to new users at the same standard as is provided to existing beneficiaries;

***asset expenditure type*** means the following types of asset expenditure—

(a) asset renewal expenditure;

(b) new asset expenditure;

(c) asset upgrade expenditure;

(d) asset expansion expenditure;

***asset renewal expenditure*** means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability;

***asset upgrade expenditure*** means expenditure that—

(a) enhances an existing asset to provide a higher level of service; or

(b) increases the life of the asset beyond its original life;

***budget*** means a budget prepared by a Council under section 127 of the Act;

***Council Plan*** means a Council Plan prepared by a Council under section 125 of the Act;

***current assets*** has the same meaning as in the AAS;

***HACC program*** means the Home and Community Care program established under the Agreement entered into for the purpose of the Home and Community Care Act 1985 of the Commonwealth;

***HACC service*** means home help, personal care or community respite provided under the HACC program;

***Key Ages and Stages Framework*** means the Maternal and Child Health Service Key Ages and Stages Framework published from time to time by the Department of Education and Early Childhood Development on its Internet website;

***Local Government Model Financial Report*** means the Local Government Model Financial Report published by the Department from time to time including on the Department's Internet website;

***local road*** means a sealed or unsealed road for which the Council is the responsible road authority under the**Road Management Act 2004**;

***MCH***means the Maternal and Child Health Service provided by a Council to support the health and development of children within the municipality from birth until school age;

***MCH visit*** means any visit or attendance, including a home visit, by MCH in accordance with the Key Ages and Stages Framework;

***new asset expenditure*** means expenditure that creates a new asset that provides a service that does not currently exist;

***non-current assets*** means all assets other than current assets;

***non-recurrent grant*** means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a Council's Strategic Resource Plan;

***performance statement*** means the performance statement prepared by a Council under section 131 of the Act;

***population*** means the resident population estimated by Council;

***Principal Accounting Officer*** means the person designated by a Council to be responsible for the financial management of the Council;

***recurrent grant*** means a grant other than a non-recurrent grant;

***report of operations*** means the report of operations prepared by a Council under section 131 of the Act;

***revised budget*** means the revised budget prepared by a Council under section 128 of the Act;

***statement of capital works*** means a statement of capital works prepared in accordance with theLocal Government Model Financial Report;

***statement of human resources*** means a statement which shows all Council staff expenditure and the number of full time equivalent Council staff;

***Strategic Resource Plan*** means the Strategic Resource Plan prepared by a Council under section 126 of the Act.

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Part 2—Strategic Resource Plan

Division 1—Financial statements

6 The financial statements

For the purposes of section 126(2)(a) of the Act, the financial statements included in a Strategic Resource Plan must—

(a) contain a statement of capital works for the financial years to which the financial statements relate; and

(b) be in the form set out in the Local Government Model Financial Report.

7 Other information to be included

For the purposes of section 126(2)(a) of the Act, the financial statements included in a Strategic Resource Plan must contain the following information—

(a) a summary of planned capital works expenditure—

(i) in relation to non-current assets classified in accordance with the model statement of capital works in the Local Government Model Financial Report; and

(ii) set out according to asset expenditure type;

(b) a summary of funding sources in relation to the planned capital works expenditure referred to in paragraph (a) and classified separately as—

(i) grants; and

(ii) contributions; and

(iii) Council cash; and

(iv) borrowings.

Division 2—Statements of non-financial resources

8 Other information to be included

For the purposes of section 126(2)(b) of the Act, the statements describing the required non-financial resources to be included in a Strategic Resource Plan must contain the following information—

(a) a statement of human resources;

(b) a summary of planned expenditure in relation to the human resources referred to in the statement of human resources, categorised according to the organisational structure of the Council and classified separately as—

(i) permanent full time; and

(ii) permanent part time; and

(iii) casual;

(c) a summary of the planned number of full time equivalent Council staff referred to in the statement of human resources, categorised according to the organisational structure of the Council and classified separately as—

(i) permanent full time; and

(ii) permanent part time; and

(iii) casual.

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Part 3—Budgets

9 The financial statements

For the purposes of section 127(2)(a) of the Act, the financial statements included in a budget or revised budget must—

(a) contain a statement of capital works for the financial years to which the financial statements relate; and

(b) be in the form set out in the Local Government Model Financial Report.

10 Other information to be included

(1) For the purposes of sections 127(2)(e) and 128(3) of the Act, a budget or revised budget must contain the following information in relation to the financial year to which the budget or revised budget relates—

(a) a detailed list of capital works expenditure—

(i) in relation to non-current assets classified in accordance with the model statement of capital works in the Local Government Model Financial Report; and

(ii) set out according to asset expenditure type;

(b) a summary of funding sources in relation to the capital works expenditure referred to in paragraph (a), classified separately as—

(i) grants; and

(ii) contributions; and

(iii) Council cash; and

(iv) borrowings;

(c) a statement of human resources;

(d) a summary of expenditure in relation to the human resources referred to in the statement of human resources, categorised according to the organisational structure of the Council and classified separately as—

(i) permanent full time; or

(ii) permanent part time; or

(iii) casual;

(e) a summary of the number of full time equivalent Council staff referred to in the statement of human resources, categorised according to the organisational structure of the Council and classified separately as—

(i) permanent full time; and

(ii) permanent part time; and

(iii) casual;

(f) the total amount borrowed as at 30 June of the financial year compared with the previous financial year;

(g) the following information in relation to borrowings (other than borrowings to refinance existing loans)—

(i) in a budget that has not been revised, the total amount to be borrowed during the financial year compared with the previous financial year; or

(ii) in a revised budget, any additional amount to be borrowed compared with the budget or the most recent revised budget (as applicable);

(h) the total amount projected to be redeemed during the financial year compared with the previous financial year.

(2) For the purposes of sections 127(2)(e) and 128(3) of the Act, a budget must contain the following information in relation to the financial year to which the budget or revised budget relates—

(a) if Council declares general rates under section 158 of the Act, the rate in the dollar to be levied for each type or class of land;

(b) the percentage change in the rate in the dollar to be levied for each type or class of land compared with the previous financial year;

(c) the estimated amount to be raised by general rates in relation to each type or class of land compared with the previous financial year;

(d) the estimated amount to be raised by general rates compared with the previous financial year;

(e) the number of assessments in relation to each type or class of land compared with the previous financial year;

(f) the number of assessments compared with the previous financial year;

(g) the basis of valuation to be used under section 157 of the Act;

(h) the estimated value of each type or class of land compared with the previous financial year;

(i) the estimated total value of land rated under section 158 of the Act compared with the previous financial year;

(j) the municipal charge under section 159 of the Act compared with the previous financial year;

(k) the percentage change in the municipal charge compared with the previous financial year;

(l) the estimated amount to be raised by municipal charges compared with the previous financial year;

(m) the rate or unit amount to be levied for each type of service rate or charge under section 162 of the Act compared with the previous financial year;

(n) the percentage change for each type of service rate or charge compared with the previous financial year;

(o) the estimated amount to be raised by each type of service rate or charge compared with the previous financial year;

(p) the estimated total amount to be raised by service rates and charges compared with the previous financial year;

(q) the estimated total amount to be raised by all rates and charges compared with the previous financial year;

(r) any significant changes that may affect the estimated amounts referred to in this subregulation to be raised.

(3) Subregulation (2) applies to a revised budget as if a reference in that subregulation to the previous financial year were a reference to the budget initially adopted under section 130 of the Act in the current financial year or the most recent revised budget (as applicable).

11 Public notice of proposed budget or revised budget

For the purposes of section 129(3)(a) of the Act, a public notice under section 129(1) of the Act must contain the following information—

(a) the date on which Council will meet to adopt its budget or revised budget;

(b) in the case of a revised budget, a summary of reasons for the preparation of the revised budget.

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Part 4—Annual Report

Division 1—Report of operations

12 Governance and management checklist

For the purposes of 131(3)(a)(ii) of the Act—

(a) the prescribed governance and management checklist is set out in column 1 of Schedule 1;

(b) the prescribed form of the results of Council's assessment against the prescribed governance and management checklist is set out in column 2 of Schedule 1.

13 Service performance indicators

(1) For the purposes of section 131(3)(a)(iii) and (iv) of the Act, the prescribed indicators of service performance and the prescribed measures relating to those indicators are set out in Schedule 2.

(2) For the purposes of section 131(3)(a)(v) of the Act, the report of operations must contain—

(a) the results achieved in relation to the performance indicators and measures under section 131(3)(a)(iv) of the Act and the corresponding results for the preceding 3 financial years;

(b) an explanation of any material variations between results referred to in paragraph (a).

14 General information

(1) For the purposes of section 131(3)(a)(v) of the Act, the report of operations must contain a description of the operations of the Council during the financial year.

(2) Without limiting the generality of subregulation (1), the report of operations of a Council must contain the following information—

(a) a statement that reviews the performance of the Council against the Council Plan, including results achieved in relation to the strategic indicators included in the Council Plan under section 125(2)(c) of the Act;

(b) information in relation to—

(i) legislative, economic or other factors that have had an impact on the Council's performance; and

(ii) major capital works expenditure of the Council; and

(iii) major changes that have taken place during the financial year in relation to the operations of the Council or to the Council's organisational structure, the methods of carrying out its strategic objectives and the reasons for those changes; and

(iv) other major achievements of the Council;

(c) information in relation to—

(i) services funded in the budget or revised budget; and

(ii) the persons or sections of the community who are provided the services referred to in subparagraph (i);

(d) a list of the names of all Councillors and their dates of election and, if applicable, retirement;

(e) information in relation to the organisational structure of the Council including—

(i) the name of the Chief Executive Officer; and

(ii) the names and areas of responsibility of officers reporting directly to the Chief Executive Officer; and

(iii) a chart setting out the organisational structure of the Council;

(f) the business address, telephone number, fax number, e-mail and Internet website address of each Council office;

(g) a list of the documents specified in Part 5 of the Local Government (General) Regulations 2004 and the places where those documents can be inspected or copies obtained in accordance with section 222 of the Act;

(h) a summary of the number of full time equivalent Council staff categorised according to the organisational structure of the Council, classified as to—

(i) permanent full time Council staff of either gender; or

(ii) permanent part time Council staff of either gender; or

(iii) casual Council staff of either gender;

(i) a summary of the number of full time equivalent Council staff, categorised by employment classification and the number of full time equivalent Council staff of either gender.

(3) For the purposes of section 131(3)(a)(v) of the Act, if a Council is required by Schedule 6 to the Act to develop and implement an equal employment opportunity program in accordance with that Schedule, the Council's report of operations should contain the following—

(a) the objectives to be achieved by the program;

(b) the indicators against which the effectiveness of the program is to be assessed;

(c) a description of actions taken to develop and implement the program;

(d) an assessment of the achievement of the program's objectives and of the effectiveness of the program against the indicators referred to in paragraph (b).

Division 2—Performance statement

15 Performance indicators

(1) For the purposes of section 131(4)(a)(i) of the Act, the prescribed indicators of service performance and the prescribed measures relating to those indicators are set out in Part 2 of Schedule 3.

(2) For the purposes of section 131(4)(a)(ii) of the Act, the prescribed indicators of financial performance and the prescribed measures relating to those indicators are set out in Part 3 of Schedule 3.

(3) For the purposes of section 131(4)(a)(iii) of the Act, the prescribed indicators of sustainable capacity performance and the prescribed measures relating to those indicators are set out in Part 4 of Schedule 3.

16 Performance results

(1) For the purposes of section 131(4)(a)(v) of the Act, the performance statement must contain the results achieved in the preceding 3 financial years that correspond to the results referred to in section 131(4)(a)(iv).

(2) For the purposes of section 131(4)(a)(v) of the Act, the performance statement must contain the results forecast by the Council's Strategic Resource Plan to be achieved in relation to the performance indicators and measures referred to in section 131(4)(a)(ii) of the Act.

17 Other information to be included

(1) For the purposes of section 131(4)(a)(v) of the Act, the performance statement must contain a description of the municipal district, including its size, location and population.

(2) For the purposes of section 131(4)(a)(v) of the Act, the performance statement must contain an explanation of any material variations in the results contained in the performance statement under section 131(4)(a)(iv) of the Act and the corresponding results referred to in regulation 16(1).

(3) For the purposes of section 131(4)(a)(v) of the Act, the performance statement must contain an explanation of any material variations in the results contained in the performance statement under section 131(4)(a)(ii) of the Act and the forecast results referred to in regulation 16(2).

18 Certification of performance statement

(1) For the purposes of section 132(5)(b) of the Act, a performance statement included in a Council's annual report must be certified by—

(a) the Chief Executive Officer of the Council; and

(b) the Principal Accounting Officer of the Council.

(2) For the purposes of section 132(5) of the Act, a performance statement included in a Council's annual report must be certified as follows—

"In my opinion, the accompanying performance statement has been prepared in accordance with the **Local Government Act 1989** and the Local Government (Planning and Reporting) Regulations 2014.

Principal Accounting Officer

(*Name*) (*Qualifications* (*if any*))

Dated:

In our opinion, the accompanying performance statement of the *[Council name]* for the year ended 30 June 20*[year]* presents fairly the results of Council's performance in accordance with the **Local Government Act 1989** and the Local Government (Planning and Reporting) Regulations 2014.

The performance statement contains the relevant performance indicators, measures and results in relation to service performance, financial performance and sustainable capacity.

At the date of signing, we are not aware of any circumstances that would render any particulars in the performance statement to be misleading or inaccurate.

We have been authorised by the Council and by the Local Government (Planning and Reporting) Regulations 2014 to certify this performance statement in its final form*.*

Councillor

(*Name*)

Dated:

Councillor

(*Name*)

Dated:

Chief Executive Officer

(*Name*)

Dated:".

Division 3—Financial statements

19 The financial statements

For the purposes of section 131(5) of the Act, the financial statements contained in an annual report must—

(a) contain a statement of capital works for the financial year to which the financial statements relate; and

(b) be prepared in accordance with the Local Government Model Financial Report.

20 Other information to be included

For the purposes of section 131(5) of the Act, the financial statements contained in a Council's annual report must include as notes the following information for the financial year to which the annual report relates—

(a) the amounts of money and assets held in trust, the purposes for which they are held and the nature of any restrictions on the way in which the money and assets may be applied;

(b) a list of grants by type classified separately as—

(i) recurrent grants used to fund operating expenditure; and

(ii) recurrent grants used to fund capital expenditure; and

(iii) non-recurrent grants used to fund operating expenditure; and;

(iv) non-recurrent grants used to fund capital expenditure:

(c) all assets and liabilities committed to joint venture activities;

(d) a comparison of the income and expenditure in the financial statements in the annual report with the income and expenditure in the financial statements in the budget or revised budget;

(e) an explanation of any material variation identified under paragraph (d);

(f) a comparison of the capital expenditure in the statement of capital works in the annual report with the capital expenditure in the statement of capital works in the budget or revised budget;

(g) an explanation of any material variation identified under paragraph (f).

21 Certification of financial statements

(1) For the purposes of section 132(5)(b) of the Act, the financial statements included in a Council's annual report must be certified by—

(a) the Chief Executive Officer of the Council; and

(b) the Principal Accounting Officer of the Council.

(2) For the purposes of section 132(5) of the Act, the financial statements included in a Council's annual report must be certified as follows—

"In my opinion, the accompanying financial statements have been prepared in accordance with the **Local Government Act 1989**, the Local Government (Planning and Reporting) Regulations 2014, the Australian Accounting Standards and other mandatory professional reporting requirements.

Principal Accounting Officer

(*Name*) (*Qualifications* (*if any*))

Dated:

In our opinion, the accompanying financial statements present fairly the financial transactions of the *[Council name]* for the year ended 30 June 20 *[year]* and the financial position of the Council as at that date.

At the date of signing, we are not aware of any circumstances that would render any particulars in the financial statements to be misleading or inaccurate.

We have been authorised by the Council and by the Local Government (Planning and Reporting) Regulations 2014 to certify the financial statements in their final form*.*

Councillor

(*Name*)

Dated:

Councillor

(*Name*)

Dated:

Chief Executive Officer

(*Name*)

Dated:".

Division 4—Meeting to consider annual report

22 Time for holding of meeting to consider annual report

(1) For the purposes of section 134(2)(a) of the Act, subject to subregulation (2), a Council must hold a meeting to consider the annual report within one month after submitting the annual report to the Minister under section 133(1) of the Act.

(2) In the year of a general election, a Council must, after submitting the annual report to the Minister under section 133(1) of the Act, hold a meeting to consider the annual report no later than the day before the election day.

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Part 5—Savings and Transitional Provisions

23 Local Government (Finance and Reporting) Regulations 2004

Despite the revocation of the Local Government (Finance and Reporting) Regulations 2004 by regulation 4, those Regulations, as in force immediately before 18 April 2014, continue to apply in relation to the financial year which commenced on 1 July 2013.

24 Transitional provision—financial year commencing on 1 July 2015

(1) For the purposes of the financial year commencing on 1 July 2015, regulation 13(2) is to be read as if the reference in regulation 13(2)(a) to the preceding 3 financial years were a reference to the preceding financial year.

(2) For the purposes of the financial year commencing on 1 July 2015, regulation 16(1) is to be read as if the reference to the preceding 3 financial years were a reference to the preceding financial year.

25 Transitional provision—financial year commencing on 1 July 2016

(1) For the purposes of the financial year commencing on 1 July 2016, regulation 13(2) is to be read as if the reference in regulation 13(2)(a) to the preceding 3 financial years were a reference to the preceding 2 financial years.

(2) For the purposes of the financial year commencing on 1 July 2016, regulation 16(1) is to be read as if the reference to the preceding 3 financial years were a reference to the preceding 2 financial years.

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SCHEDULES

SCHEDULE 1

Regulation 12

Governance and Management Checklist

|  |  |
| --- | --- |
| *Column 1* | *Column 2* |
| *Governance and Management Items* | *Assessment (select relevant box)* |
| 1 **Community engagement policy** (policy outlining Council's commitment to engaging with the community on matters of public interest) | Policy  Date of operation:  OR  No policy  Reason for no policy: |
| 2 **Community engagement guidelines** (guidelines to assist staff to determine when and how to engage with the community) | Guidelines  Date of operation:  OR  No guidelines  Reason for no guidelines: |
| 3 **Strategic Resource Plan** (plan under section 126 of the Act outlining the financial and non‑financial resources required for at least the next 4 financial years) | Adopted in accordance with section 126 of the Act  Date of adoption:  OR  Not adopted in accordance  with section 126 of the Act  Reason for not adopting: |

|  |  |
| --- | --- |
| *Column 1* | *Column 2* |
| *Governance and Management Items* | *Assessment (select relevant box)* |
| 4 **Annual budget** (plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required) | Adopted in accordance with section 130 of the Act  Date of adoption:  OR  Not adopted in accordance  with section 130 of the Act  Reason for not adopting: |
| 5 **Asset management plans** (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years) | Plans  Date of operation:  OR  No plans  Reason for no plans: |
| 6 **Rating strategy** (strategy setting out the rating structure of Council to levy rates and charges) | Strategy  Date of operation:  OR  No strategy  Reason for no strategy: |
| 7 **Risk policy** (policy outlining Council's commitment and approach to minimising the risks to Council's operations) | Policy  Date of operation:  OR  No policy  Reasons for no policy: |
| 8 **Fraud policy** (policy outlining Council's commitment and approach to minimising the risk of fraud) | Policy  Date of operation:  OR  No policy  Reason for no policy: |

|  |  |
| --- | --- |
| *Column 1* | *Column 2* |
| *Governance and Management Items* | *Assessment (select relevant box)* |
| 9 **Municipal emergency management plan** (plan under section 20 of the **Emergency Management Act 1986** for emergency prevention, response and recovery) | Prepared and maintained in accordance with section 20 of the **Emergency Management Act 1986**  Date of preparation:  OR  Not prepared and  maintained in accordance  with section 20 of the  **Emergency Management  Act 1986**  Reason for not preparing a plan: |
| 10 **Business continuity plan** (plan setting out the actions that will be taken to ensure that key services continue to operate in the event of a disaster) | Plan  Date of operation:  OR  No plan  Reason for no plan: |
| 11 **Disaster recovery plan** (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster) | Plan  Date of operation:  OR  No plan  Reason for no plan: |
| 12 **Risk management framework** (framework outlining Council's approach to managing risks to the Council's operations) | Framework  Date of operation:  OR  No framework  Reason for no framework: |

|  |  |
| --- | --- |
| *Column 1* | *Column 2* |
| *Governance and Management Items* | *Assessment (select relevant box)* |
| 13 **Audit Committee** (advisory committee of Council under section 139 of the Act whose role is to oversee the integrity of a Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements) | Established in accordance  with section 139 of the Act  Date of establishment:  OR  Not established in  accordance with section 139  of the Act  Reason for not establishing: |
| 14 **Internal audit** (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls) | Engaged  Date of engagement:  OR  Not engaged  Reasons for not engaging internal audit: |
| 15 **Performance reporting framework** (a set of indicators measuring financial and non‑financial performance, including the performance indicators referred to in section 131 of the Act) | Framework  Date of operation:  OR  No framework  Reason for no framework: |
| 16 **Council Plan reporting** (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year) | Report  Date of report:  OR  No report  Reason for no report: |

|  |  |
| --- | --- |
| *Column 1* | *Column 2* |
| *Governance and Management Items* | *Assessment (select relevant box)* |
| 17 **Financial reporting** (quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure) | Statements presented to  Council in accordance with section 138(1) of the Act  Dates statements presented:  OR  No statements presented to  Council in accordance with section 138(1) of the Act  Reason for not presenting statements: |
| 18 **Risk reporting** (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies) | Reports  Date of reports:  OR  No reports  Reason for no reports: |
| 19 **Performance reporting** (six‑monthly reports of indicators measuring results against financial and non-financial performance, including the performance indicators referred to in section 131 of the Act) | Reports  Date of reports:  OR  No reports  Reason for no reports: |
| 20 **Annual report** (annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial and performance statements) | Considered at meeting of  the Council in accordance  with section 134 of the Act  Date of consideration:  OR  Not considered at meeting  of the Council in accordance  with section 134 of the Act  Reason for not considering annual report: |

|  |  |
| --- | --- |
| *Column 1* | *Column 2* |
| *Governance and Management Items* | *Assessment (select relevant box)* |
| 21 **Councillor Code of Conduct** (Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors) | Reviewed in accordance with section 76C of the Act  Date reviewed:  OR  Not approved in accordance with section 76C of the Act  Reason for no review: |
| 22 **Delegations** (a document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff) | Reviewed in accordance with section 98(6) of the Act  Date of review:  OR  Not reviewed in accordance with section 98(6) of the Act  Reason for no review: |
| 23 **Meeting procedures** (a local law governing the conduct of meetings of Council and special committees) | Meeting procedures local  law made in accordance  with section 91(1) of the Act  Date local law made:  OR  No meeting procedures local  law made in accordance  with section 91(1) of the Act  Reason for not making meeting procedures local law: |

|  |  |
| --- | --- |
| *Column 1* | *Column 2* |
| *Governance and Management Items* | *Assessment (select relevant box)* |
| 24 **Council committees** (special committees under section 86 of the Act consisting of Councillors, staff or other persons with responsibilities for making decisions on behalf of Council (delegated) or providing advice (undelegated)) | Special committees  established in accordance  with section 86 of the Act  Date established:  OR  Special committees not  established in accordance  with section 86 of the Act  Reasons for not establishing special committees: |

I certify that this information presents fairly the status of Council's governance and management arrangements.

Signature of Chief Executive Officer:

Date:

Signature of Mayor:

Date:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

SCHEDULE 2

Regulation 13

Service Performance Indicators

**Definitions**

In this Schedule—

***Aboriginal child*** means a child who is an Aboriginal person;

***Aboriginal person*** has the same meaning as in the **Aboriginal Heritage Act 2006**;

***CALD*** means members of the population from culturally and linguistically diverse (CALD) backgrounds within the meaning of paragraph (b) of the definition of ***people with special needs*** in the Aged Care Act 1997 of the Commonwealth;

***class 1 food premises*** means food premises, within the meaning of the **Food Act 1984**, that have been declared as class 1 food premises under section 19C of that Act;

***class 2 food premises*** means food premises, within the meaning of the **Food Act 1984**, that have been declared as class 2 food premises under section 19C of that Act;

***Community Care Common Standards*** means the Community Care Common Standards for the delivery of HACC services, published from time to time by the Commonwealth Department of Health and Ageing;

***critical non-compliance outcome notification***means a notification received by Council under section 19N(3) or (4) of the **Food Act 1984** of a deficiency that poses an immediate serious threat to public health;

***environmental health officer*** has the same meaning as in the **Public** **Health and Wellbeing Act 2008**;

***major non-compliance outcome notification*** means a notification received by a Council under section 19N(3) or (4) of the **Food Act 1984** of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken;

***MCH home visit*** means a home visit by MCH in accordance with the Key Ages and Stages Framework;

***target population***has the same meaning as in the Agreement entered into for the purposes of the Home and Community Care Act 1985 of the Commonwealth;

***WorkSafe reportable pool facility safety incident*** means an incident relating to a pool facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the **Occupational Health and Safety Act 2004**.

**1 Governance**

| *Indicator* | *Measure* |
| --- | --- |
| (a) **Transparency** (Council decisions made at an ordinary or special meeting in an open and transparent manner) | **Council resolutions made at meetings closed to the public** (percentage of Council resolutions made at an ordinary or special meeting closed to the public under section 89(2) of the Act)   |  |  | | --- | --- | | Number of Council resolutions made at an ordinary or special meeting closed to the public | × 100 | | Number of Council resolutions made at an ordinary or special meeting | |
| (b) **Consultation and engagement** (Council decisions made and implemented with community input) | **Satisfaction with community consultation and engagement** (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)   |  | | --- | | Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement | |
| (c) **Attendance** (Councillors represent the views of their constituents and allow decisions to take place by attending meetings) | **Councillor attendance at Council meetings** (percentage of attendance at ordinary and special Council meetings by Councillors)   |  |  | | --- | --- | | The sum of the number of Councillors who attended each ordinary and special Council meeting | × 100 | | (Number of ordinary and special Council meetings) × (Number of Councillors elected at the last Council general election) | |
| (d) **Service cost** (Councils deliver their governance service in a cost-efficient manner) | **Cost of governance** (direct cost of delivering Council's governance service per Councillor)   |  | | --- | | Direct cost of the governance service | | Number of Councillors elected at the last Council general election | |
| (e) **Satisfaction** (Councils make and implement decisions in the best interests of the community) | **Satisfaction with Council decisions** (community satisfaction rating out of 100 with how Council has performed in making decisions in the interests of the community)   |  | | --- | | Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community | |

**2 Statutory Planning**

|  |  |
| --- | --- |
| Indicator | Measure |
| (a) **Timeliness** (Council planning application processing and decisions are carried out in a timely manner) | **Time taken to decide planning applications** (median number of days between receipt of a planning application and a decision on the application)   |  | | --- | | The median number of days between receipt of a planning application and a decision on the application | |
| (b) **Service Standard** (planning application processing and decisions are in accordance with legislative requirements) | **Planning applications decided within 60 days** (percentage of planning application decisions made within 60 days)   |  |  | | --- | --- | | Number of planning application decisions made within 60 days | × 100 | | Number of planning application decisions made | |
| (c) **Service cost** (planning application processing and decisions are carried out in a cost-efficient manner) | **Cost of statutory planning service** (direct cost to Council of the statutory planning service per planning application)   |  | | --- | | Direct cost of the statutory planning service | | Number of planning applications received | |
| (d) **Decision making** (planning application processing and decisions are consistent with the local planning scheme) | **Council planning decisions upheld at VCAT** (percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)   |  |  | | --- | --- | | Number of VCAT decisions that upheld Council's decision in relation to a planning application | × 100 | | Number of decisions in relation to planning applications subject to review by VCAT | |

**3 Economic Development**

| *Indicator* | *Measure* |
| --- | --- |
| (a) **Participation** (businesses actively participate in Council funded business development activities) | **Participation in business development activities** (percentage of businesses with an ABN in the municipality that participate in at least one Council business development activity)   |  |  | | --- | --- | | Number of businesses with an ABN in the municipality that participate in a business development activity | × 100 | | Number of businesses with an ABN in the municipality | |
| (b) **Service Standard** (business development activities are delivered as planned) | **Delivery of planned Council business development activities** (percentage of planned Council business development activities that are delivered)   |  |  | | --- | --- | | Number of business development activities delivered | × 100 | | Number of planned business development activities | |
| (c) **Service cost** (economic development activities are delivered in a cost-efficient way) | **Cost of economic development service** (direct cost to Council in providing economic development services per business with an ABN in the municipality)   |  | | --- | | Direct cost of delivering economic development activities | | Number of businesses with an ABN in the municipality | |
| (d) **Economic activity** (economic development activities support stimulation of local economic activity) | **Change in number of businesses** (percentage change in the number of businesses with an ABN in the municipality)   |  |  | | --- | --- | | Number of businesses with an ABN in the municipality at the end of the financial year *less* the number of businesses at the start of the financial year | × 100 | | Number of businesses with an ABN in the municipality at the start of the financial year | |

**4 Roads**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| (a) **Satisfaction of use** (road users are satisfied with the sealed local road network) | **Sealed local road requests** (the number of sealed local road requests per 100 kilometres of sealed local road)   |  |  | | --- | --- | | Number of sealed local road requests | × 100 | | Kilometres of sealed local roads | |
| (b) **Condition** (sealed local roads are maintained at the adopted condition standard) | **Sealed local roads below the intervention level** (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)   |  |  | | --- | --- | | Number of kilometres of sealed local roads below the renewal intervention level set by Council | × 100 | | Kilometres of sealed local roads | |
| (c) **Service cost** (the renewal and maintenance of sealed local roads are undertaken in a cost-efficient manner) | **Cost of sealed local road reconstruction** (direct reconstruction cost to Council per square metre of sealed local roads reconstructed)   |  | | --- | | Direct cost of sealed local road reconstruction | | Square metres of sealed local roads reconstructed | |
|  | **Cost of sealed local road resealing** (direct resealing cost to Council per square metre of sealed local roads resealed)   |  | | --- | | Direct cost of sealed local road resealing | | Square metres of sealed local roads resealed | |
| (d) **Satisfaction** (the sealed local road network is maintained and renewed to ensure that it is safe and efficient) | **Satisfaction with sealed local roads** (community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)   |  | | --- | | Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads | |

**5 Libraries**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| (a) **Utilisation** (library services are well utilised) | **Library collection usage** (number of library collection item loans per library collection item)   |  | | --- | | Number of library collection item loans | | Number of library collection items | |
| (b) **Resource standard** (libraries have a high standard of resources) | **Standard of library collection** (percentage of the library collection that has been purchased in the last 5 years)   |  |  | | --- | --- | | Number of library collection items purchased in the last 5 years | × 100 | | Number of library collection items | |
| (c) **Service cost** (delivery of library services is undertaken in a cost-efficient manner) | **Cost of library service** (direct cost to Council of the library service per visit)   |  | | --- | | Direct cost to Council of the library service | | Number of visits | |
| (d) **Participation** (print and digital based resources are free, accessible and well utilised) | **Active library members** (percentage of the municipal population that are active library members)   |  |  | | --- | --- | | Number of active library members | × 100 | | Municipal population | |

**6 Waste Collection**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| (a) **Satisfaction** (users are satisfied with the waste collection system) | **Kerbside bin collection requests** (number of kerbside bin collection requests per 1000 kerbside bin collection households)   |  |  | | --- | --- | | Number of kerbside garbage and recycling bin collection requests | × 1000 | | Number of kerbside bin collection households | |
| (b) **Service standard** (kerbside collection bins are collected as planned) | **Kerbside collection bins missed** (number of kerbside collection bins missed per 10 000 scheduled kerbside collection bin lifts)   |  |  | | --- | --- | | Number of kerbside garbage and recycling collection bins missed | × 10 000 | | Number of scheduled kerbside garbage and recycling collection bin lifts | |
| (c) **Service cost** (kerbside collection service is delivered in a cost-efficient manner) | **Cost of kerbside garbage collection service** (direct cost of the kerbside garbage bin collection service per kerbside garbage collection bin)   |  | | --- | | Direct cost of the kerbside garbage bin collection service | | Number of kerbside garbage collection bins | |
|  | **Cost of kerbside recyclables bin collection service** (direct cost of the kerbside recyclables collection service per kerbside recyclables collection bin)   |  | | --- | | Direct cost of the kerbside recyclables bin collection service | | Number of kerbside recyclables collection bins | |

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| (d) **Waste diversion** (the amount of waste diverted from landfill is maximised) | **Kerbside collection waste diverted from landfill** (percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)   |  |  | | --- | --- | | Weight of, recyclables and green organics collected from kerbside bins | × 100 | | Weight of garbage, recyclables and green organics collected from kerbside bins | |

**7 Pool facilities**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| (a) **Service standard** (pool facilities are inspected by a qualified officer) | **Health inspections of pool facilities** (the number of environmental health officer inspections carried out per pool facility)   |  | | --- | | Number of environmental health officer inspections of pool facilities | | Number of pool facilities |   **Reportable safety incidents at pool facilities** (number of WorkSafe reportable pool safety incidents)   |  | | --- | | Number of WorkSafe reportable pool facility safety incidents | |
| (b) **Service cost** (the provision of pool facilities is undertaken in a cost-efficient manner) | **Cost of indoor pool facilities** (the direct cost to Council *less* any income received of providing indoor pool facilities per visit)   |  | | --- | | Direct cost of indoor pool facilities *less* income received | | Number of visits to indoor pool facilities | |
|  | **Cost of outdoor pool facilities** (the direct cost to Council *less* any income received of providing outdoor pool facilities per visit)   |  | | --- | | Direct cost of outdoor pool facilities *less* income received | | Number of visits to outdoor pool facilities | |
| (c) **Utilisation** (pools are safe, accessible and well utilised) | **Utilisation of pool facilities** (the number of visits to pool facilities per head of municipal population)   |  | | --- | | Number of visits to pool facilities | | Municipal population | |

**8 Animal management**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| (a) **Timeliness** (Councils act in response to animal management related requests in a timely manner) | **Time taken to action animal requests** (the average number of days it has taken for Council to action animal management related requests)   |  | | --- | | Number of days between receipt and first response action for all animal management requests | | Number of animal management requests | |
| (b) **Service standard** (Councils register all animals in the municipality in accordance with the **Domestic Animals Act 1994**) | **Animals reclaimed** (percentage of collected registrable animals under the **Domestic Animals Act 1994** reclaimed)   |  |  | | --- | --- | | Number of animals reclaimed | × 100 | | Number of animals collected | |
| (c) **Service cost** (animal management service is delivered in a cost-efficient manner) | **Cost of animal management service** (cost to Council of the animal management service per registered animal under the **Domestic Animals Act 1994**)   |  | | --- | | Direct cost of the animal management service | | Number of registered animals | |
| (d) **Health and safety** (the animal management service protects the health and safety of animals, humans and the environment) | **Animal management prosecutions** (number of successful animal management prosecutions)   |  | | --- | | Number of successful animal management prosecutions | |

**9 Food safety**

| *Indicator* | *Measure* |
| --- | --- |
| (a) **Timeliness** (Councils take action in response to food complaints in a timely manner) | **Time taken to action food complaints** (the average number of days it has taken for Council to action food complaints received from members of the public about the sale of unsafe food)   |  | | --- | | Number of days between receipt and first response action for all food complaints | | Number of food complaints | |
| (b) **Service standard** (food safety service is provided in accordance with legislative requirements) | **Food safety assessments** (percentage of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment)   |  |  | | --- | --- | | Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the **Food Act 1984** | × 100 | | Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the **Food Act 1984** | |
| (c) **Service cost** (the food safety service is delivered in a cost-efficient manner) | **Cost of food safety service** (direct cost to Council of the food safety service per food premises registered by Council during the year)   |  | | --- | | Direct cost of the food safety service | | Number of food premises registered in accordance with the **Food Act 1984** | |
| (d) **Health and safety** (the food safety service protects public health by preventing the sale of unsafe food) | **Critical and major non-compliance notifications** (percentage of critical and major non-compliance outcome notifications that are followed up by Council)   |  |  | | --- | --- | | Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up | × 100 | | Number of critical non-compliance notifications and major non-compliance notifications about food premises | |

**10 Home and Community Care**

| *Indicator* | *Measure* |
| --- | --- |
| (a) **Timeliness** (HACC services are provided to eligible clients in a timely manner) | **Time taken to commence the HACC service** (the average number of days it has taken for a new client to commence the HACC service)   |  |  | | --- | --- | | Number of days between the referral of a new client and the commencement of HACC service |  | | Number of new client referrals | |
| (b) **Service Standard** (HACC services are provided in accordance with the Community Common Care Standards) | **Compliance with Community Care Common Standards** (percentage of Community Care Common Standards expected outcomes met)   |  |  | | --- | --- | | Number of Community Care Common Standards expected outcomes met | × 100 | | Number of expected outcomes under the Community Care Common Standards | |
| (c) **Service cost** (HACC services are delivered in a cost-efficient manner) | **Cost of domestic care service** (direct cost to Council of the domestic care service per hour of service delivered)   |  | | --- | | Direct cost of the domestic care service | | Hours of domestic care service provided | |
|  | **Cost of personal care service** (direct cost to Council of the personal care service per hour of service delivered)   |  | | --- | | Direct cost of the personal care service | | Hours of personal care service provided | |
|  | **Cost of respite care service** (direct cost to Council of the respite service per hour of service delivered)   |  | | --- | | Direct cost of the respite care service | | Hours of respite care service provided | |
| (d) **Participation** (people are supported to live independently and safely in their own community and home environment) | **Participation in HACC service** (percentage of the municipal target population that receive a HACC service)   |  |  | | --- | --- | | Number of people that received a HACC service | × 100 | | Municipal target population for HACC services | |
|  | **Participation in HACC service by CALD people** (percentage of the municipal target population in relation to CALD people who receive a HACC service)   |  |  | | --- | --- | | Number of CALD people who receive a HACC service | × 100 | | Municipal target population in relation to CALD people for HACC services | |

**11 Maternal and Child Health**

| *Indicator* | *Measure* |
| --- | --- |
| (a) **Timeliness** (MCH service is provided to clients in a timely manner) | **Time taken to undertake first MCH home visit** (the average number of days taken to undertake the first MCH home visit)   |  | | --- | | Number of days between the birth notification and first MCH home visit | | Number of birth notifications received | |
| (b) **Service Standard** (Councils enrol all infants in the MCH service) | **Infant enrolments in MCH service** (percentage of infants enrolled in the MCH service)   |  |  | | --- | --- | | Number of infants enrolled in the MCH service | × 100 | | Number of birth notifications received | |
| (c) **Service cost** (the MCH service is delivered in a cost-efficient manner) | **Cost of MCH service** (direct cost to Council of the MCH service per hour of service delivered)   |  | | --- | | Direct cost to Council of the MCH service | | Hours of service provided | |
| (d) **Participation** (Councils promote healthy outcomes for children and their families) | **Participation in MCH key ages and stages visits** (percentage of children attending the MCH key ages and stages visits)   |  |  | | --- | --- | | Number of actual MCH visits | × 100 | | Number of expected MCH visits | |
|  | **Participation in MCH key ages and stages visits by Aboriginal children** (percentage of Aboriginal children attending the MCH key ages and stages visits)   |  |  | | --- | --- | | Number of actual MCH visits for Aboriginal children | × 100 | | Number of expected MCH visits for Aboriginal children | |

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

SCHEDULE 3

Regulation 15

Annual Report—Performance Indicators in Performance Statement

PART 1—PRELIMINARY

**Definitions**

In this Schedule—

***adjusted underlying revenue*** means total income other than—

(a) non-recurrent grants used to fund capital expenditure; and

(b) non-monetary asset contributions; and

(c) contributions to fund capital expenditure from sources other than those referred to in paragraphs (a) and (b);

***adjusted underlying surplus (or deficit)*** means adjusted underlying revenue less total expenditure;

***current liabilities*** has the same meaning as in the AAS;

***infrastructure*** means non-current property, plant and equipment excluding land;

***non-current liabilities*** means all liabilities other than current liabilities;

***own-source revenue*** means adjusted underlying revenue other than revenue that is not under the control of Council (including government grants);

***rate revenue*** means revenue from general rates, municipal charges, special rates, special charges, service rates and service charges;

***relative socio-economic disadvantage***, in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA;

***residential rates*** means revenue from general rates, municipal charges, service rates and service charges levied on residential properties;

***restricted cash*** means cash and cash equivalents, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted;

***SEIFA***means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website;

***specific purpose grants*** means grants that have been obtained on condition that they be expended in a specified manner;

***unrestricted cash*** means all cash and cash equivalents other than restricted cash, including cash that will be used to fund capital works expenditure from the previous financial year.

PART 2—SERVICE PERFORMANCE INDICATORS

**1 Governance**

**Outcome**

|  |  |  |
| --- | --- | --- |
| *Indicator* | *Measure* | |
| **Satisfaction** (Councils make and implement decisions in the best interests of the community) | **Satisfaction with Council decisions** (community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)   |  | | --- | | Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community | |

**2 Statutory Planning**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Decision making** (planning application processing and decisions are consistent with the local planning scheme) | **Council planning decisions upheld at VCAT** (percentage of planning application decisions subject to review by VCAT and that were upheld in favour of the Council)   |  |  | | --- | --- | | Number of VCAT decisions that upheld Council's decision in relation to a planning application | × 100 | | Number of decisions in relation to planning applications subject to review by VCAT | |

**3 Economic Development**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Economic activity** (economic development activities support stimulation of local economic activity) | **Change in number of businesses** (percentage change in the number of businesses with an ABN in the municipality)   |  |  | | --- | --- | | Number of businesses with an ABN in the municipality at the end of the financial year *less* the number of businesses at the start of the financial year | × 100 | | Number of businesses with an ABN in the municipality at the start of the financial year | |

**4 Roads**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Satisfaction** (the sealed local road network is maintained and renewed to ensure that it is safe and efficient) | **Satisfaction with sealed local roads** (community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)   |  | | --- | | Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads | |

**5 Libraries**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Participation** (print and digital based resources are free, accessible and well utilised) | **Active library members** (percentage of the municipal population that are active library members)   |  |  | | --- | --- | | Number of active library members | × 100 | | Municipal population | |

**6 Waste Collection**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Waste diversion** (the amount of waste diverted from landfill is maximised) | **Kerbside collection waste diverted from landfill** (percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)   |  |  | | --- | --- | | Weight of, recyclables and green organics collected from kerbside bins | × 100 | | Weight of garbage, recyclables and green organics collected from kerbside bins | |

**7 Pool Facilities**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Utilisation** (pools are safe, accessible and well utilised) | **Utilisation of pool facilities** (the number of visits to pool facilities per head of municipal population)   |  | | --- | | Number of visits to pool facilities | | Municipal population | |

**8 Animal management**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Health and safety** (the animal management service protects the health and safety of animals, humans and the environment) | **Animal management prosecutions** (number of successful animal management prosecutions)   |  | | --- | | Number of successful animal management prosecutions | |

**9 Food safety**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Health and safety** (the food safety service protects public health by preventing the sale of unsafe food) | **Critical and major non-compliance notifications** (percentage of critical and major non-compliance outcome notifications that are followed up by Council)   |  |  | | --- | --- | | Number of critical non-compliance notifications and major non-compliance notifications about a food premises followed up | × 100 | | Number of critical non-compliance notifications and major non-compliance notifications about food premises | |

**10 Home and Community Care**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Participation** (people are supported to live independently and safely in their own community and home environment) | **Participation in HACC service** (percentage of the municipal target population that receive a HACC service)   |  |  | | --- | --- | | Number of people that received a HACC service | × 100 | | Municipal target population for HACC services | |
|  | **Participation in HACC service by CALD people** (percentage of the municipal target population in relation to CALD people who receive a HACC service)   |  |  | | --- | --- | | Number of CALD people who receive a HACC service | × 100 | | Municipal target population in relation to CALD people for HACC services | |

**11 Maternal and Child Health**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Participation** (Councils promote healthy outcomes for children and their families) | **Participation in MCH key ages and stages visits** (percentage of children attending the MCH key ages and stages visits)   |  |  | | --- | --- | | Number of actual MCH visits | × 100 | | Number of expected MCH visits | |
|  | **Participation in MCH key ages and stages visits by Aboriginal children** (percentage of Aboriginal children attending the MCH key ages and stages visits)   |  |  | | --- | --- | | Number of actual MCH visits for Aboriginal children | × 100 | | Number of expected MCH visits for Aboriginal children | |

PART 3—FINANCIAL PERFORMANCE INDICATORS

**1 Operating position**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| **Adjusted underlying result** (an adjusted underlying surplus is generated in the ordinary course of business) | **Adjusted underlying surplus (or deficit)** (adjusted underlying surplus (or deficit) as a percentage of underlying revenue)   |  |  | | --- | --- | | Adjusted underlying surplus or (deficit) | × 100 | | Adjusted underlying revenue | |

**2 Liquidity**

|  |  |
| --- | --- |
| *Indicator* | Measure |
| (a) **Working capital** (sufficient working capital is available to pay bills as and when they fall due) | **Current assets compared to current liabilities** (current assets as a percentage of current liabilities )   |  |  | | --- | --- | | Current assets | × 100 | | Current liabilities | |
| (b) **Unrestricted cash** (sufficient cash that is free of restrictions is available to pay bills as and when they fall due) | **Unrestricted cash compared to current liabilities** (unrestricted cash as a percentage of current liabilities)   |  |  | | --- | --- | | Unrestricted cash | × 100 | | Current liabilities | |

**3 Obligations**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| (a) **Loans and borrowings** (the level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities) | **Loans and borrowings compared to rates** (interest bearing loans and borrowings as a percentage of rate revenue)   |  |  | | --- | --- | | Interest bearing loans and borrowings | × 100 | | Rate revenue | |
|  | **Loans and borrowings repayments compared to rates** (interest and principal repayments on interest bearing loans and borrowings as a percentage of rate revenue)   |  |  | | --- | --- | | Interest and principal repayments on interest bearing loans and borrowings | × 100 | | Rate revenue | |
| (b) **Indebtedness** (the level of long term liabilities is appropriate to the size and nature of a Council's activities) | **Non-current liabilities compared to own source revenue** (non-current liabilities as a percentage of own-source revenue)   |  |  | | --- | --- | | Non-current liabilities | × 100 | | Own-source revenue | |
| (c) **Asset renewal** (assets are renewed as planned) | **Asset renewal compared to depreciation** (asset renewal expenditure as a percentage of depreciation)   |  |  | | --- | --- | | Asset renewal expenditure | × 100 | | Asset depreciation | |

**4 Stability**

|  |  |
| --- | --- |
| *Indicator* | *Measure* |
| (a) **Rates concentration** (revenue is generated from a range of sources) | **Rates compared to adjusted underlying revenue** (rate revenue as a percentage of adjusted underlying revenue)   |  |  | | --- | --- | | Rate revenue | × 100 | | Adjusted underlying revenue | |
| (b) **Rates effort** (rating level is set based on the community's capacity to pay) | **Rates compared to property values** (rate revenue as a percentage of the capital improved value of rateable properties in the municipality)   |  |  | | --- | --- | | Rate revenue | × 100 | | Capital improved value of rateable properties in the municipality | |

**5 Efficiency**

| *Indicator* | *Measure* |
| --- | --- |
| (a) **Expenditure level** (resources are used efficiently in the delivery of services) | **Average expenditure per property assessment** (total expenditure per property assessment)   |  | | --- | | Total expenditure | | Number of property assessments | |
|  | **Specific purpose grants expended compared to grants received** (percentage of specific purpose grants received that are expended)   |  |  | | --- | --- | | Specific purpose grants expended | × 100 | | Specific purpose grants received | |
| (b) **Revenue level** (resources are used efficiently in the delivery of services) | **Average residential rate per residential property assessment** (residential rate revenue per residential property assessment)   |  |  | | --- | --- | | Residential rate revenue |  | | Number of residential property assessments | |
| (c) **Workforce turnover** (resources are used efficiently in the delivery of services) | **Resignations and terminations compared to average staff** (number of staff resignations and terminations as a percentage of average staff number)   |  |  | | --- | --- | | Number of staff resignations and terminations | × 100 | | Average number of staff for the financial year | |

PART 4—SUSTAINABLE CAPACITY INDICATORS

| *Indicator* | *Measure* |
| --- | --- |
| (a) **Own-source revenue** (revenue is generated from a range of sources in order to fund the delivery of Council services to the community) | **Own-source revenue per head of municipal population** (own-source revenue per head of municipal population)   |  | | --- | | Own source revenue | | Municipal population | |
| (b) **Recurrent grants** (revenue is generated from a range of sources in order to fund the delivery of Council services to the community) | **Recurrent grants per head of municipal population** (recurrent grants per head of municipal population)   |  | | --- | | Recurrent grants | | Municipal population | |
| (c) **Population** (population is a key driver of a Council's ability to fund the delivery of services to the community) | **Total expenditure per head of municipal population** (total expenditure per head of municipal population)   |  | | --- | | Total expenditure | | Municipal population | |
|  | **Infrastructure per capita** (value of infrastructure per head of municipal population)   |  | | --- | | Value of infrastructure | | Municipal population | |
|  | **Population density per length of road** (municipal population per kilometre of local road)   |  | | --- | | Municipal population | | Kilometres of local roads | |
| (d) **Disadvantage** (disadvantage is a key driver of a Council's ability to fund the delivery of services to the community) | **Relative socio-economic disadvantage** (the relative Socio-economic Disadvantage of the municipality)   |  | | --- | | Index of Relative Socio-economic Disadvantage by decile | |

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ENDNOTES

1. Reg. 4: S.R. No. 30/2004 as amended by S.R. No. 103/2011.

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   **Table of Applied, Adopted or Incorporated Matter**

   The following table of applied, adopted or incorporated matter is included in accordance with the requirements of regulation 5 of the Subordinate Legislation Regulations 2004.

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   | --- | --- | --- |
   | **Statutory Rule Provision** | **Title of applied, adopted or incorporated document** | **Matter in applied, adopted or incorporated document** |
   | Regulation 5, definition of ***current assets***  Regulation 21  Part 1 of Schedule 3, definitions of ***current liabilities*** and ***restricted cash*** | Australian Accounting Standards published by the Australian Accounting Standards Board from time to time | The whole |
   | Regulations 6, 9 and 19 | Local Government Model Financial Report published by the Department from time to time | The whole |
   | Regulations 7 and 10 | Local Government Model Financial Report published by the Department from time to time | Model standard capital works statement |
   | Indicator 10(b) in Schedule 2 | Community Care Common Standards Guide published by the Commonwealth Department of Health and Ageing from time to time | The whole |

   |  |  |  |
   | --- | --- | --- |
   | **Statutory Rule Provision** | **Title of applied, adopted or incorporated document** | **Matter in applied, adopted or incorporated document** |
   | Indicator 11(d) in Schedule 2 and Indicator 11 in Part 2 of Schedule 3 | Key Ages and Stages Service Activity Framework published by the Department of Education and Early Childhood Development from time to time | The Whole |
   | Indicator (d) in Part 4 of Schedule 3 | Census of Population and Housing: Socio-Economic Indexes for Areas (SEIFA). Australia, 2011(Catalogue Number 2033.0.55.001) published from time to time by the Australian Bureau of Statistics | Table 3. Local Government Area (LGA) Index of Relative Socio-economic Disadvantage, 2011 |

   [↑](#endnote-ref-1)