

ATTACHMENTS TO REPORTS OF THE BLAYNEY SHIRE COUNCIL MEETING
HELD ON TUESDAY 20 FEBRUARY 2024

CORPORATE SERVICES REPORTS

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Quarterly Budget Review 2023-2024

**Period ending
31 December 2023**

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

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Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

Report by Responsible Accounting Officer

The following statement is made in accordance with Clause 203(2) of the Local Government (General) Regulations 2005:

31 December 2023

It is my opinion that the Quarterly Budget Review Statement for Blayney Shire Council for the quarter ended 31/12/23 indicates that Council's projected financial position at 30/6/24 will be satisfactory at year end, having regard to the projected estimates of income and expenditure and the original budgeted income and expenditure.

However, long term it is acknowledged that this position will not be sustainable into the future with Council having forecast ongoing operating deficits in the General Fund and declining levels of unrestricted cash throughout the 10 years as detailed in the Long Term Financial Plan. Council has been proactive in attempting to address its ongoing sustainability issues as outlined below:

Action taken to address future financial sustainability includes:

a. In June 2022 Council engaged LG Solutions to undertake an independent strategic financial review of Council's financial position and sustainability which identified 45 recommendations.
b. Council formed a working group comprising Councillors and senior management to develop an action plan. Council was able to action 25 of the recommendations during preparation of the 2023/24 Operational Plan however this was not enough to address the ongoing projected deficits within the Long Term Financial Plan.
c. Council adopted the 2023/24 to 2026/27 Delivery Plan and 2023/24 Operational Plan on 27 June 2023, Council resolved to commence the Special Variation application process
d. Council engaged Morrison Low, who specialise in providing financial modeling to local government, to undertake a further independent financial assessment and to assist Council with commencing the Special Rate Variation process.
e. Council resolved at the 9 November Extraordinary Council Meeting to adopt an updated 2024/25 - 2033/34 Long Term Financial Plan and endorsed the commencement of community consultation on a potential application to IPART for a proposed Special Rate Variation of 10% per year for the next three years.
f. Following conclusion of the community consultation process on 15 December 2023 Council resolved at the 23 January 2024 meeting to proceed to make application to IPART for a permanent special rate variation of 10% a year over 3 years resulting in a cumulative increase of 33.1%.
g. Council submitted its application to IPART on 2 February with a determination not expected until late May / early June.

Signed: Tiffany Irlam

date: 14/02/2024

Tiffany Irlam
Responsible Accounting Officer

Blayney Shire Council

PART 1:

Income & Expenses Budget Summary

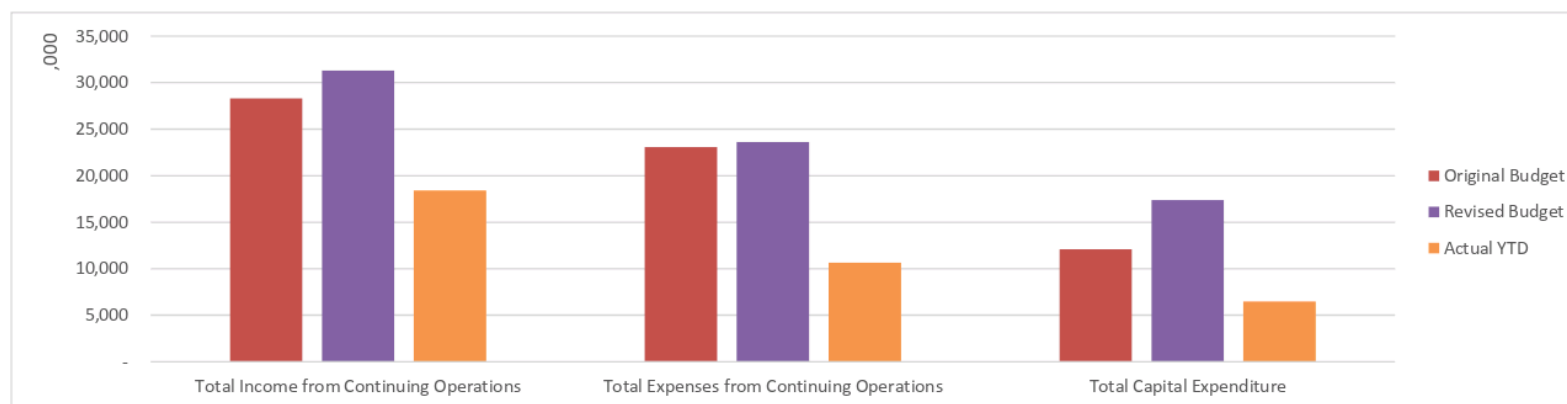
Budget review for the quarter ended 31 December 2023

Income & Expenses - Council Consolidated

(\$'000's)

	Original Budget \$ 000	Revised budget** 2023/24	Other than by QBRS Dec Qtr	Variations for this Dec Qtr	Projected Year End Result	Actual YTD figures
Total Income from Continuing Operations	28,310	31,285	-	518	31,803	18,421
Total Expenses from Continuing Operations	23,057	23,624	53	116	23,793	10,649
Net Operating Result from Continuing Operations	5,253	7,661	(53)	402	8,010	7,772
Total Capital Expenditure	12,098	17,387	-	659	18,046	6,490

** Revised Budget represents the adopted budget as at the September Quarterly Budget Review Statement



Blayney Shire Council

Quarterly Budget Review Statement

for the period 01/10/23 to 31/12/23

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2023

Income & expenses - Council Consolidated

(\$000's)	Original budget 2023/24	Revised budget** 2023/24	Other than by QBRs Dec Qtr	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures *	% Budget Remaining
Income								
Rates and annual charges	13,284	12,936		13	f	12,949	12,762	1%
User charges and fees	1,699	1,639		123	b,f,g,i	1,762	1,143	35%
Other revenues	324	408		16	b,f,i	424	209	51%
Grants and contributions - operating	6,002	6,112		85	h,i	6,197	634	90%
Grants and contributions - capital	6,329	9,518		265	j	9,783	2,953	70%
Interest and investment revenue	647	647		16	d	663	701	-6%
Net gain from disposal of assets		-		-		-	19	0%
Share of interests in joint ventures	25	25		-		25	-	100%
Total income from continuing operations	28,310	31,285	-	518		31,803	18,421	42%
Expenses								
Employee benefits and on-costs	7,849	7,861		(7)	e,i	7,854	3,494	56%
Borrowing costs	195	195		-		195	102	48%
Materials and services	5,399	5,742		133	a,f,h,k,i	5,875	2,451	58%
Depreciation and amortisation	7,418	7,633		-		7,633	4,065	47%
Legal costs	56	56		-		56	10	82%
Consultants	935	930		-		930	227	76%
Net loss from disposal of assets	39	39		-		39	-	0%
Other expenses	1,166	1,168	53	(10)	c,i,i	1,211	299	75%
Total expenses from continuing operations	23,057	23,624	53	116		23,793	10,649	55%
Net operating result from continuing operations	5,253	7,661	(53)	402		8,010	7,772	
Discontinued operations - surplus/(deficit)		-				-		
Net operating result from all operations	5,253	7,661	(53)	402		8,010	7,772	
Net Operating Result before Capital Items	(1,076)	(1,857)	(53)	137		(1,773)	4,819	

* Rates and annual charges are levied in full in July with minor variations made throughout the year. There are other income and expenditure items that vary in timing when paid or received (e.g. weekly, monthly or annually).

** Revised Budget represents the adopted budget as at the September Quarterly Budget Review Statement

Blayney Shire Council

Quarterly Budget Review Statement

for the period 01/10/23 to 31/12/23

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2023

Income & expenses - General Fund

(\$000's)	Original budget 2023/24	Revised budget** 2023/24	Other than by QBRS Dec Qtr	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures	% Budget Remaining
Income								
Rates and annual charges	11,736	11,388		13	f	11,401	11,448	0%
User charges and fees	1,357	1,357		123	b,f,g,i	1,480	856	42%
Other revenues	320	404		16	b,f,i	420	209	50%
Grants and contributions - operating	5,984	6,094		85	h,i	6,179	634	90%
Grants and contributions - capital	6,122	9,311		59	j	9,370	2,584	72%
Interest and investment revenue	395	395		16	d	411	523	-27%
Net gain from disposal of assets		-				-	19	0%
Share of interests in joint ventures	25	25				25	-	100%
Total income from continuing operations	25,939	28,974	-	312		29,286	16,273	44%
Expenses								
Employee benefits and on-costs	7,569	7,581		(7)	e,i	7,574	3,347	56%
Borrowing costs	168	168				168	88	48%
Materials and services	4,475	4,817		133	a,f,h,k,i	4,950	2,226	55%
Depreciation and amortisation	6,681	6,896				6,896	3,703	46%
Legal costs	56	56				56	10	82%
Consultants	934	929				929	227	76%
Net loss from disposal of assets	39	39				39	-	0%
Other expenses	1,166	1,168	53	(10)	c,i,i	1,211	298	75%
Total expenses from continuing operations	21,087	21,653	53	116		21,822	9,899	55%
Net operating result from continuing operations	4,852	7,321	(53)	196		7,464	6,374	
Discontinued operations - surplus/(deficit)		-				-		
Net operating result from all operations	4,852	7,321	(53)	196		7,464	6,374	
Net Operating Result before Capital Items	(1,271)	(1,991)	(53)	137		(1,907)	3,790	

* Rates and annual charges are levied in full in July with minor variations made throughout the year. There are other income and expenditure items that vary in timing when paid or received (e.g. weekly, monthly or annually).

** Revised Budget represents the adopted budget as at the September Quarterly Budget Review Statement

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 31/12/2023 and should be read in conjunction with the total QBRS report

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Blayney Shire Council

Quarterly Budget Review Statement

for the period 01/10/23 to 31/12/23

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2023

Income & expenses - Sewer Fund

(\$000's)	Original budget 2023/24	Revised budget** 2023/24	Other than by QBRS Dec Qtr	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures	% Budget Remaining
Income								
Rates and annual charges	1,548	1,548				1,548	1,314	15%
User charges and fees	342	282				282	287	-2%
Other revenues	4	4				4	-	100%
Grants and contributions - operating	18	18				18	-	100%
Grants and contributions - capital	206	206		206		412	369	11%
Interest and investment revenue	252	252				252	178	29%
Net gain from disposal of assets	-	-				-	-	0%
Share of interests in joint ventures	-	-				-	-	0%
Total income from continuing operations	2,371	2,311		206		2,517	2,148	15%
Expenses								
Employee benefits and on-costs	280	280				280	147	48%
Borrowing costs	27	27				27	14	47%
Materials and services	924	925				925	226	76%
Depreciation and amortisation	737	737				737	362	51%
Legal costs	-	-				-	-	0%
Consultants	2	2				2	-	100%
Net loss from disposal of assets	-	-				-	-	0%
Other expenses	-	-				-	1	0%
Total expenses from continuing operations	1,970	1,971		-		1,971	750	62%
Net operating result from continuing operations	401	340		206		546	1,398	
Discontinued operations - surplus/(deficit)		-				-		
Net operating result from all operations	401	340		206		546	1,398	
Net Operating Result before Capital Items	194	133		-		133	1,029	

* Rates and annual charges are levied in full in July with minor variations made throughout the year. There are other income and expenditure items that vary in timing when paid or received (e.g. weekly, monthly or annually).

** Revised Budget represents the adopted budget as at the September Quarterly Budget Review Statement

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Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

Income & expenses budget review statement

Budget review for the quarter ended 31 December 2023

Income & expenses - Council Consolidated

(\$000's)	Original budget 2023/24	Revised budget** 2023/24	Other than by QBRs Dec Qtr	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
Income							
Governance	84	84				84	5
Administration	361	444		13	b,l	457	230
Public order & safety	59	520		84	h,l	604	325
Health	9	9				9	2
Environment	1,843	1,843		98	f	1,941	1,777
Community services & education	3	3				3	-
Housing & community amenities	548	769				769	89
Sewer supplies	2,371	2,311		206	j	2,517	2,148
Recreation & culture	361	364		60	j	424	178
Manufacturing & construction	607	607		49	g	656	293
Transport & communication	9,014	11,582				11,582	2,658
Economic affairs	234	281		(8)	l	273	158
General purpose revenue	12,791	12,443		16	d	12,459	10,557
Share of Interest in Joint Ventures	25	25				25	
Total income from continuing operations	28,310	31,285	-	518		31,803	18,421
Expenses							
Governance	829	830	53			883	464
Administration	5,579	5,609		42	a,e,l	5,651	2,708
Public order & safety	685	900		83	h	983	177
Health	18	18				18	10
Environment	2,237	2,312		12	f,j,k,l	2,324	1,177
Community services & education	18	18				18	10
Housing & community amenities	654	710		(9)	l	701	225
Sewer supplies	1,582	1,583				1,583	750
Recreation & culture	3,315	3,368		(11)	c,l	3,357	1,430
Manufacturing & construction	591	591				591	230
Transport & communication	7,130	7,089				7,089	3,137
Economic affairs	419	596		(1)	l	595	331
Total expenses from continuing operations	23,057	23,624	53	116		23,793	10,649
Net operating result from continuing operations	5,253	7,661	(53)	402		8,010	7,772
Discontinued operations - surplus/(deficit)		-				-	
Net operating result from all operations	5,253	7,661	(53)	402		8,010	7,772
Net operating result before capital items	(1,076)	(1,857)	(53)	402		(1,773)	4,819

** Revised Budget represents the adopted budget as at the September Quarterly Budget Review Statement

This statement forms part of Council's Quarterly Budget Review Statement (QBRs) for the quarter ended 31/12/2023 and should be read in conjunction with the total QBRs report

Blayney Shire Council

PART 3A:

Operating Income & Expenses Budget Review Statement (By Function/Activity - Detailed)

Budget review for the quarter ended 31 December 2023

Operating Income & Expenses - Council Consolidated (Excludes Capital Grants and Contributions)**Quarterly Budget Review Statement**

for the period 01/10/23 to 31/12/23

Operating Income & Expenses - Council Consolidated (Excludes Capital Grants and Contributions)																
(\$000's)	Operating Income								Operating Expenditure							
	Original Budget 2023/24	Revised Budget** 2023/24	Other than by QBRS Dec Qtr	Variations for Dec Qtr	Notes	Projected Year End Result	Actual YTD figures	%	Original Budget 2023/24	Revised Budget** 2023/24	Other than by QBRS Dec Qtr	Variations for Dec Qtr	Notes	Projected Year End Result	Actual YTD figures	%
Governance																
Council	84	84				84	5	94.0%	829	830	53			883	464	47.5%
Administration																
Executive Services	12	12				12	6	50.0%	696	721				721	332	54.0%
Corporate Services	243	227		13	b, l	240	58	75.8%	2,356	2,358		31	a, j	2,389	1,277	46.5%
Engineering & Works	101	201				201	162	19.2%	2,142	2,145				2,145	935	56.4%
Environmental	5	5				5	3	45.5%	385	385		11	e	396	164	58.5%
	361	445	-	13		458	229	50.0%	5,579	5,609	-	42		5,651	2,708	52.1%
Public Order & Safety																
Rural Fire Service	46	46		83	h	129	-	100.0%	485	700		83	h	783	80	89.8%
Animal Control	13	13		1	i	14	6	57.3%	134	134				134	64	52.1%
Emergency Services	-	-				-	-	0.0%	66	66				66	33	49.4%
Other Public Order & Safety	-	-				-	0	0.0%	-	-				-	-	0.0%
	59	59	-	84		143	6	95.7%	685	900	-	83		983	177	82.0%
Health																
Administration/Food Control	9	9				9	2	77.8%	18	18				18	10	46.6%
	9	9	-	-		9	2	77.8%	18	18	-	-		18	10	46.6%
Environment																
Noxious Plants	-	-				-	-	0.0%	126	126		10	i	136	125	7.9%
Domestic Waste Management	1,148	1,148		98	f	1,246	1,168	6.2%	1,065	1,065		(4)	j	1,061	485	54.3%
Other Waste Management	615	615				615	609	0.9%	560	595		(20)	f, j	575	317	44.9%
Street Cleaning	-	-				-	-	0.0%	194	194				194	73	62.6%
Other Environmental Protection	-	-				-	-	0.0%	-	-		26	k	26	-	100.0%
Urban Stormwater Drainage	80	80				80	-	100.0%	292	332				332	177	46.8%
	1,843	1,843	-	98		1,941	1,777	8.4%	2,237	2,312	-	12		2,324	1,177	49.4%
Community Services & Education																
Community Services Administration	-	-				-	-	0.0%	7	7				7	5	27.9%
Child Care	-	-				-	-	0.0%	5	5				5	5	0.0%
Youth Services	3	3				3	-	100.0%	6	6				6	-	100.0%
	3	3	-	-		3	-	100.0%	18	18	-	-		18	10	44.2%
Housing & Community Amenities																
Public Cemeteries	76	76				76	16	78.6%	96	96				96	34	64.6%
Public Conveniences	7	7				7	4	42.9%	181	181				181	72	60.4%
Street Lighting	25	25				25	21	16.0%	84	112				112	34	70.0%
Town Planning	165	193				193	67	65.1%	377	405		(9)	l	396	120	69.8%
	273	301	-	-		301	109	63.9%	738	794	-	(9)		785	259	67.0%

Blayney Shire Council

PART 3A:

Operating Income & Expenses Budget Review Statement (By Function/Activity - Detailed)

Budget review for the quarter ended 31 December 2023

Operating Income & Expenses - Council Consolidated (Excludes Capital Grants and Contributions)**Quarterly Budget Review Statement**

for the period 01/10/23 to 31/12/23

(\$000's)	Operating Income								Operating Expenditure							
	Original Budget 2023/24	Revised Budget** 2023/24	Other than by QBRs Dec Qtr	Variations for Dec Qtr	Notes	Projected Year End Result	Actual YTD figures	%	Original Budget 2023/24	Revised Budget** 2023/24	Other than by QBRs Dec Qtr	Variations for Dec Qtr	Notes	Projected Year End Result	Actual YTD figures	%
Recreation & Culture																
Public Libraries	82	82				82	82	0.0%	262	306				306	26	91.5%
Public Halls	20	20				20	14	27.9%	196	197				197	111	43.6%
Other Cultural Services	-	-				-	-	0.0%	27	27		(20)	c	7	6	17.1%
Centrepont Sport & Leisure	-	-				-	-	0.0%	994	996		9	i	1,005	504	49.9%
Sporting Grounds	21	21		1	i	22	11	49.5%	410	414				414	193	53.4%
Parks & Gardens	-	-				-	-	0.0%	1,093	1,094				1,094	484	55.8%
Blayney Showground	112	112				112	18	83.5%	334	335				335	107	68.1%
	235	235	-	1		236	126	46.6%	3,316	3,369	-	(11)		3,358	1,430	57.4%
Mining Manufacturing & Construction																
Building Control	232	232		49	g	281	147	47.7%	260	260				260	116	55.2%
Quarries & Pits	375	375				375	146	61.1%	331	331				331	113	65.8%
	607	607	-	49		656	293	55.3%	591	591	-	-		591	230	61.1%
Transport & Communication																
Local Roads	2,484	2,559				2,559	120	95.3%	5,371	5,371				5,371	2,487	53.7%
Regional Roads	347	347				347	156	55.0%	272	272				272	57	79.2%
Bridges - Local	7	7				7	2	71.4%	482	482				482	272	43.5%
Bridges - Regional	-	-				-	-	0.0%	-	-				-	-	0.0%
Footpaths	-	-				-	-	0.0%	150	150				150	87	41.8%
Kerb and Gutter	-	-				-	-	0.0%	170	170				170	94	44.8%
Other Transport and Communication	533	492				492	149	69.7%	600	559				559	106	81.0%
	3,371	3,405	-	-		3,405	427	87.5%	7,045	7,004	-	-		7,004	3,103	55.7%
Economic Affairs																
Tourism & Area Promotion	36	84				84	22	73.3%	309	369		(1)	i	368	172	53.4%
Industrial Development & Promotion	12	12				12	0	97.6%	15	15				15	3	80.4%
Real Estate	8	8		(8)	i	-	5	0.0%	16	16				16	8	47.2%
Other Business - Private Works	99	99				99	131	-32.3%	79	196				196	148	24.7%
	155	203	-	(8)		195	158	18.8%	419	596	-	(1)		595	331	44.4%
General Purpose Revenue																
General Purpose Revenues	12,816	12,468		16	d	12,484	10,557	15.4%	-	-	-			-	-	0.0%
Sewerage Services	2,165	2,105				2,105	1,778	15.5%	1,582	1,583				1,583	750	52.6%
Surplus/(Deficit) From Ordinary Activities Before Capital Grants & Contributions	21,981	21,767	-	252		22,019	15,468	29.8%	23,057	23,624	53	116		23,793	10,649	55.2%

** Revised Budget represents the adopted budget as at the September Quarterly Budget Review Statement

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

Income & expenses budget review statement
Recommended changes to revised budget

Budget Variations being recommended include the following material items:

Notes Details	Income \$000	Expenditure \$000
a Recognise annual increase in IT software subscriptions and licence fees escalating faster than forecast		35
	-	35
b Recognise increase in lease rental revenue	12	
	12	-
c Reduce budget allocated for contributions to other cultural services		(20)
	-	(20)
d Recognise increased rate of interest for overdue rates and higher than forecast outstanding rates held	16	
	16	-
e Employee related specialist consulting		11
	-	11
f Recognise commercial waste revenue tracking ahead of forecast and reduction of waste expenses tracking below forecast	98	(24)
	98	(24)
g Increase budget revenue for DA planning fees	49	
	49	-
h Recognise funding for fire hazard reduction works	83	83
	83	83
i Additional contribution towards priority weeds - sticky nightshade eradication program to be funded from the Flyers Creek VPA (Resolution 2311/003)		10
	-	10
j Additional capital funding to be recognised during the 23/24 financial year - Sewer Strategic Plan and Capacity Assessment - Resolution 2310/012 - FRG* reallocated to culvert works in 24/25 - RFCG** Carcoar Dam Boat Ramp Seal & Carpark Improvements	256 (50) 59	
	265	-
k Recognise costs associated with fuel tank remediation works identified during preliminary construction on Forest Reefs Rd / Tallwood Intersection.		26
	-	26
l Minor budget adjustments	(5)	(5)
	(5)	(5)
	518	116
Net adjustment to operating result		402

*Flood Recovery Grant

**Recreational Fishing & Camping Grant

Approved changes to revised budget since the last QBRs

Budget Variations approved other than by QBRs by resolution of Council

Date	Resolution	Item	Income \$000	Expenditure \$000
21/11/2023	2311/012	Minutes of the Financial Assistance Committee Meeting held 6 November 2023		53
			-	53
TOTAL				53

Blayney Shire Council

Quarterly Budget Review Statement

for the period 01/10/23 to 31/12/23

Capital budget review statement

Budget review for the quarter ended 31 December 2023

Capital budget - Council Consolidated

(\$000's)	Original budget 2023/24	Revised budget 2023/24	Other than by QBRS Dec Qtr	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
Capital expenditure							
New assets							
- Plant & equipment	1,373	2,702				2,702	803
- Land & buildings	-	30				30	-
- Sewer	370	397		138		535	64
- Roads, Bridges, Footpaths	281	540		162		702	109
- Other	30	88		59		147	27
Renewal assets (replacement)							
- Plant & equipment	-	-				-	-
- Land & buildings	476	1,094				1,094	404
- Sewer	414	414				414	115
- Roads, bridges, footpaths	8,402	11,149		300		11,449	4,545
- Other	156	377				377	65
Loan repayments (principal)	596	596				596	358
Total capital expenditure	12,098	17,387	-	659		18,046	6,490
Capital funding							
Rates & other untied funding	3,702	3,702		93		3,795	364
Capital grants & contributions	6,329	9,522		257		9,779	5,032
Reserves:							
- External restrictions	904	1,249		309		1,558	210
- Internal allocations	768	2,519				2,519	865
New loans		-				-	
Receipts from sale of assets							
- Plant & equipment	395	395				395	19
- Land & buildings		-				-	
Total capital funding	12,098	17,387	-	659		18,046	6,490
Net capital funding - surplus/(deficit)	-	-	-	-		-	-

Blayney Shire Council

PART 4A:

Capital Budget Review Statement

Budget review for the quarter ended 31 December 2023

Capital Budget - Council Consolidated
(\$'000's)

Quarterly Budget Review Statement

for the period 01/10/23 to 31/12/23

LAND & BUILDINGS

Building Renewal Work
Energy Efficiency Upgrades
RFS Shed Blayney
Community Centre - Exterior Painting
SCCF5 - KGO Grandstand Upgrades
R4R8 - Amenities Refurbishment - Carrington Park
R4R8 - Amenities Refurbishment - Heritage Park

TOTAL LAND & BUILDINGS

OTHER STRUCTURES

Public Cemeteries - Infrastructure Works
Bore - Waste Facility
SCCF4 - Sporting Ground Lighting Upgrades
CentrePoint Shade Sail Replacement
Boer War Memorial - Carrington Park
Blayney Showground - Safety Fencing
Blayney Showground - Portable Grandstand
RFCG Carcoar Dam Boat Ramp Seal & Carpark Improvements
RFCG Carcoar Dam Boating Safety and Fishing Facilities Upgrade
VEP Blayney
VEP Barry & Hobbys Yards
VEP Carcoar
VEP Lyndhurst
VEP Mandurama
VEP Millthorpe
VEP Neville
VEP Newbridge

TOTAL OTHER STRUCTURES

	Original Budget 2023/24	Revised Budget** 2023/24	Other than by QBRs Dec Qtr	Variations for Dec Qtr	Notes	Projected Year End Result	Actual YTD figures	%
R	50	43				43	8	19%
N		30				30		0%
R		461				461	367	80%
R		26				26		0%
R	126	71				71	27	38%
R		60				60	2	3%
R	300	433				433		0%
	476	1,124	-	-		1,124	404	36%
R	11	11				11	4	36%
N	30	30				30		0%
R		22				22		0%
R		40				40	27	68%
N		10		1	11	11	11	100%
R		7				7	7	100%
N		16				16	16	100%
N		-		59	7	59		
N		32				32		0%
R	15	19		(1)	11	18	3	17%
R	10	17				17		0%
R	30	47				47		0%
R	20	51				51		0%
R	10	25				25	8	32%
R	30	65				65	16	25%
R	10	24				24		0%
R	20	49				49		0%
	186	465	-	59		524	92	18%

Blayney Shire Council

PART 4A:
Capital Budget Review Statement

Budget review for the quarter ended 31 December 2023

Capital Budget - Council Consolidated
(\$000's)

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

		Original Budget 2023/24	Revised Budget** 2023/24	Other than by QBRS Dec Qtr	Variations for Dec Qtr	Notes	Projected Year End Result	Actual YTD figures	%
Bridges									
R4R9/REPAIR - Belubula Way over Icely Creek	R		1,050				1,050	1,001	95%
AGRN1034 Coombing St over Belubula River Bridge	R		8		55	9	63	10	16%
FCB - Lucan Road, Lyndhurst - Limestone Creek Bridge	R		4				4	4	100%
Matthews Road Cowriga Creek Barrier Renewal	R	90	90				90		0%
Footpaths									
Spot Renewals	R	50	50				50	33	66%
BBRF5 - Belubula River Walk Stage 3 (Martin St - Charles St - Boardwalk to Island)	N		30		5	10	35	35	100%
SCCF4 - Belubula River Walk Stage 4 (Martin St - Charles St - Boardwalk to Island)	N		227				227	72	32%
SCCF5 - Plumb St/Palmer St FP - Piggott Pl - Orange Rd	N	281	281				281		0%
SCCF5 - Orange Rd FP - Binstead St - Palmer St	R	129	129				129	1	1%
R4R8 Trunkey St - SP - Showground - Newbridge Hotel / Toomey St (AMP 1)	R		123				123	67	54%
R4R8 - Millthorpe (AMP AD1) Elliot St FP - Victoria - Pym St	R		96				96	81	84%
R4R8 - Millthorpe (Amp 10A) Glenorie Rd Sp Stage 1 - Blake St To Rail Overbridge	R		45				45	12	27%
R4R8 - King George Oval Parking & Pedestrian Integration	R		629				629	410	65%
TOTAL FOOTPATHS		460	1,610	-	5		1,615	711	44%
Stormwater									
Stormwater Drainage Renewals	R	68	68				68	10	15%
Stormwater Drainage - Stabback & Unwin St	R	1,111	1,186		300	2	1,486	672	45%
TOTAL STORMWATER		1,179	1,254	-	300		1,554	682	44%

Blayney Shire Council

PART 4A:

Capital Budget Review Statement

Budget review for the quarter ended 31 December 2023

Capital Budget - Council Consolidated
(\$'000's)

Quarterly Budget Review Statement

for the period 01/10/23 to 31/12/23

Other Transport & Communication

Bus Shelters

TOTAL - RENEWALS

TOTAL INFRASTRUCTURE

PLANT & EQUIPMENT

Light Vehicle*

Light Vehicle Replacement

TOTAL LIGHT VEHICLE*

Minor Plant*

Small Plant & Tools

Flail Mower

Slasher

TOTAL MINOR PLANT*

Major Plant

Watercart

Watercart

Grader Cat 140M AWD

Hyundai Loader HL740-9

Volvo 12t Tipper

Dog Trailer

TOTAL MAJOR PLANT

Information Technology

Councillors - iPad Replacement/Accessories

Mobile Device Replacements

Aerial Imagery

TOTAL INFORMATION TECHNOLOGY

	Original Budget 2023/24	Revised Budget** 2023/24	Other than by QBRS Dec Qtr	Variations for Dec Qtr	Notes	Projected Year End Result	Actual YTD figures	%
N		2				2	2	75%
	-	2	-	-		2	2	75%
	8,683	11,689	-	462		12,151	4,654	38%
		-						
		-						
N	571	620				620	161	26%
	571	620	-	-		620	161	26%
N	31	31				31	1	3%
N	21	21				21		0%
N	16	16				16		0%
	68	68	-	-		68	1	1%
N		315				315	315	100%
N		315				315	315	100%
N		650				650		0%
N	250	250				250		0%
N	322	322				322		0%
N	94	94				94		0%
	666	1,946	-	-		1,946	630	32%
N	2	2				2		0%
N	8	8				8	7	88%
N	19	19				19		0%
	29	29	-	-		29	7	24%

Blayney Shire Council

PART 4A:

Capital Budget Review Statement

Budget review for the quarter ended 31 December 2023

Capital Budget - Council Consolidated

(\$'000's)

Quarterly Budget Review Statement

for the period 01/10/23 to 31/12/23

	Original Budget 2023/24	Revised Budget** 2023/24	Other than by QBRS Dec Qtr	Variations for Dec Qtr	Notes	Projected Year End Result	Actual YTD figures	%
Other Plant & Equipment Purchases								
Minor Asset Purchases - Administration Office	N 3	3				3	4	133%
Blayney Community Centre - Minor Assets	N 6	6				6		0%
Blayney Community Centre - Fridge Replacement	N 12	12				12		0%
Minor Asset Purchases - Blayney Library	N 18	18				18		0%
TOTAL OTHER PLANT & EQUIPMENT PURCHASES	39	39	-	-		39	4	10%
TOTAL PLANT & EQUIPMENT	1,373	2,702	-	-		2,702	803	30%
<u>Sewerage Services</u>								
Minor Assets	R 48	48				48		0%
Aeration Tank	R 106	106		34	4	140	115	82%
Pump Replacement	R 35	35				35		0%
Lining/Replacement of Sewer Mains	R 225	225				225		0%
STP Capacity Upgrade Preliminary Work	N 320	320		32	3	352		0%
Monoscreen Step Screen Failure	N -	-		55	4	55		0%
Confined Space Equipment	N -	-		40	4	40	30	75%
Recycled Water Treatment Plant	N 27	27		27	5	54	34	63%
Recycled Water Treatment Plant - Flood Protection	N 50	50		(50)	6	-		0%
TOTAL SEWERAGE SERVICES	784	811	-	138		949	179	19%
Principal Loan Repayments								
Bridge Replacement Program	241	241				241	168	70%
Works Depot	75	75				75	51	68%
Millthorpe Sewer	64	64				64	31	48%
Residential Land Development	130	130				130	65	50%
CentrePoint Major Upgrade	86	86				86	43	50%
	596	596	-	-		596	358	60%
Total Capital Expenditure	12,098	17,387	-	659		18,046	6,490	

* Light vehicle and plant replacements are budgeted at full cost in the Capital Expenditure Program but are offset by trade in value on existing vehicles/plant as detailed on page 12

** Revised Budget represents the adopted budget as at the September Quarterly Budget Review Statement

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

Capital budget review statement
Recommended changes to revised budget

Budget variations being recommended include the following material items:

Notes	Details	Variations to:
		Expenditure \$000
1	Return funding from heavy patching and supplement Neville Road with funding from RLRRP 2 - <i>Neville Road Patching (FLR4)</i> - <i>Garland Road (RLRRP)</i> - <i>Heavy Patching Program</i>	141 - (48) 93
2	LRCI Phase 3 Stabback & Unwin Street reconstruction and drainage works	300 300
3	Strategic plan for sewerage services - additional budget required now funded by 73% grant funding after successful application from NSW Department of Planning	32 32
4	Allocate additional funding to sewer projects - <i>Pump station - Compliance upgrade - Confined space equipment</i> - <i>Monoscreen step screen failure</i> - <i>Sewerage treatment plant aerator replacement</i>	40 55 34 129
5	Additional costs associated with obtaining S60 approval	27 27
6	Sewer Flood Study - FRG reallocation to culvert renewal program in 2024/25	(50) (50)
7	Upgrade the boat ramp at Carcoar Dam with an all weather bitumen seal and parking facilities for vehicles and boat trailers.	59 59
8	Legal fees associated with land acquisition on Errowanbang Road and Forest Reefs Road	9 9
9	Transport NSW upper limit funding for Essential Public Asset restoration as part of AGRN1034 <i>Severe Weather and Flooding - Submission 2</i>	55 55
10	Capital contribution to finalise stage 3 of the Belubula River walk	5 5
11	Minor budget adjustments	- -
TOTAL		659

Approved changes to revised budget since the last QBRs

			Expenditure \$000
Date	Resolution	Item	
			-
			-
TOTAL			-

Blayney Shire Council

Quarterly Budget Review Statement

for the period 01/10/23 to 31/12/23

Cash & investments budget review statement

Budget review for the quarter ended 31 December 2023

Cash & investments - Council Consolidated

(\$000's)	Opening balance 1/07/2023	Revised budget 2023/24	Other than by QBRS Dec Qtr	Variations for this Dec Qtr	Notes	Projected year end result	Actual YTD figures
Externally restricted ⁽¹⁾							
Developer Contributions - General	1,532	1,519		(305)	i	1,214	1,919
Developer Contributions - Sewer	1,628	1,628				1,628	1,956
Unexpended Grants	9,136	8,212		50	iv	8,262	8,351
Sewerage Services	6,439	6,436				6,436	6,187
Domestic Waste Management	667	667				667	667
Voluntary Planning Agreements	524	524		(10)	ii	514	182
Rates Special Variation - Mining	403	389	(53)	(9)	iii	327	583
Total externally restricted	20,329	19,375	(53)	(274)		19,048	19,845
(1) Funds that must be spent for a specific purpose							
Internally restricted ⁽²⁾							
Plant and Vehicle Replacement	1,731	402				402	1,510
Employees Leave Entitlement	1,068	1,068				1,068	1,068
CentrePoint	61	21				21	35
Election Reserve	71	71				71	71
Environmental Projects – Belubula River	27	27				27	27
I.T Reserve	359	359				359	359
Property Account	1,525	1,525				1,525	1,543
Property Account - Borrowings	880	880				880	807
Quarry	219	219				219	219
Village Enhancement Program	153	-				-	143
Security bonds, deposits & retentions	558	558				558	519
Financial Assistance Grant	1,869	-				-	-
Carryover Works	230	-				-	-
Total internally restricted	8,751	5,130	-	-		5,130	6,301
(2) Funds that Council has earmarked for a specific purpose							
Unrestricted (ie. available after the above Restrictions)	191	4,766	-	-		4,819	4,958
Total Cash & investments	29,271	29,271	(53)	(274)		28,997	31,104

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

Cash & investments budget review statement

Investments

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

Cash

This Cash at Bank amount has been reconciled to Council's physical Bank Statements.
The date of completion of this bank reconciliation is 31/12/23

Reconciliation status

The YTD cash & investment figure reconciles to the actual balances held as follows:

\$ 000's

Cash at bank (as per bank statements)		4,604
Investments on hand		26,500
less: unrepresented cheques	(Timing Difference)	85
add: undeposited funds	(Timing Difference)	2
less: identified deposits (not yet accounted in ledger)	(Require Actioning)	
add: identified outflows (not yet accounted in ledger)	(Require Actioning)	
less: unidentified deposits (not yet actioned)	(Require Investigation)	
add: unidentified outflows (not yet actioned)	(Require Investigation)	
Reconciled cash at bank & investments		31,191
Balance as per QBRS review statement:		31,104

Recommended changes to revised budget

Budget variations being recommended include the following material items:

Notes	Details	Variations \$000
i	Additional funding for Stabback & Unwin St stormwater works Additional funding for finalisation of the Belubula River Walk Stage 3	(300) (5) (305)
ii	Annual contribution towards priority weeds - sticky nightshade eradication program to be funded from the Flyers Creek VPA (Resolution 2311/003)	(10) (10)
iii	Legal fees for land acquisitions on Errowanbang Rd and Forest Reefs Rd	(9) (9)
iv	Flood Recovery Grant - funding reallocated to 2024/25 Culvert Renewals	50 50
	TOTAL	(274)

Approved changes to revised budget since the last QBRS

Budget Variations approved other than by QBRS by resolution of Council

Date	Resolution	Item	Variations \$000
21/11/2023	2311/012	Minutes of the Financial Assistance Committee Meeting Held 6 November 2023	(53) (53)
		TOTAL	(53)

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

Key performance indicators budget review statement - Industry KPI's (OLG)

Budget review for the quarter ended 31 December 2023

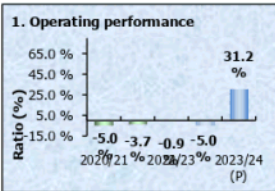
(\$000's)	Current projection		Original budget 23/24	Actuals prior periods	
	Amounts	Indicator		22/23	21/22
	23/24	23/24			

NSW local government industry key performance indicators (OLG):

1. Operating performance

Operating revenue (excl. capital) - operating expenses	4,819	31.2 %	-5.0 %	-0.9 %	-3.7 %
Operating revenue (excl. capital grants & contributions)	15,449				

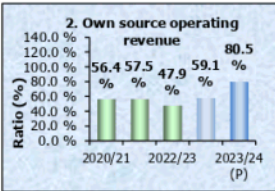
This ratio measures Council's achievement of containing operating expenditure within operating revenue.



2. Own source operating revenue

Operating revenue (excl. ALL grants & contributions)	14,815	80.5 %	59.1 %	47.9 %	57.5 %
Total Operating revenue (incl. capital grants & cont)	18,402				

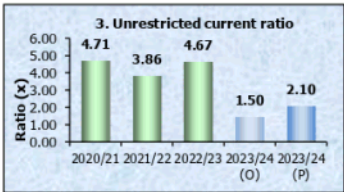
This ratio measures fiscal flexibility. It is the degree of reliance on external funding sources such as operating grants & contributions.



3. Unrestricted current ratio

Current assets less all external restrictions	5,070	2.10	1.50	4.67	3.86
Current liabilities less specific purpose liabilities	2,418				

To assess the adequacy of working capital and its ability to satisfy obligations in the short term for the unrestricted activities of Council.



Blayney Shire Council

Quarterly Budget Review Statement for the period 01/10/23 to 31/12/23

Key performance indicators budget review statement - Industry KPI's (OLG)

Budget review for the quarter ended 31 December 2023

(\$000's)	Current projection		Original budget 23/24	Actuals prior periods	
	Amounts	Indicator		22/23	21/22
	23/24	23/24			

NSW local government industry key performance indicators (OLG):

4. Debt service cover ratio

Operating result before interest & dep. exp (EBITDA)	653	1.46	7.44	8.44	7.26
Principal repayments + borrowing interest costs	446				

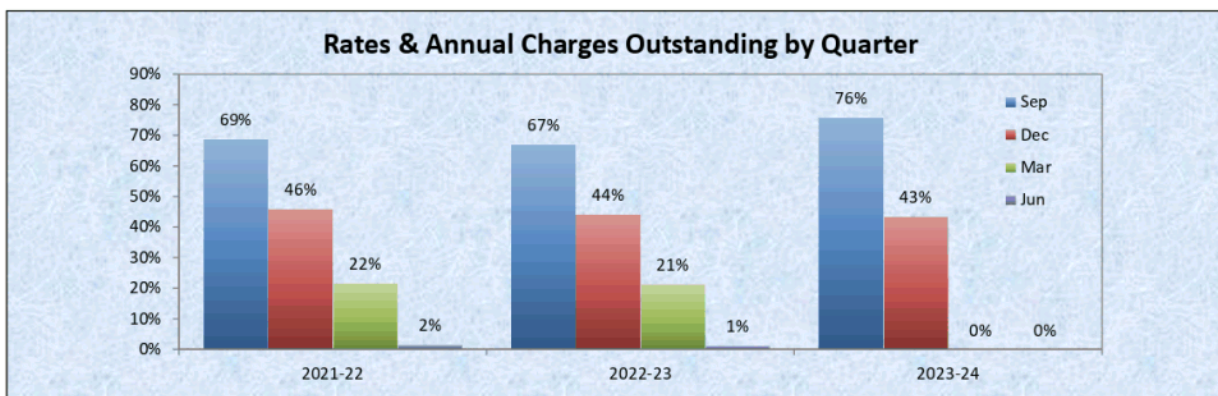
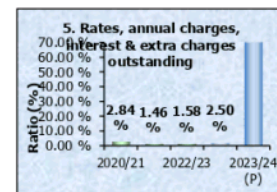
This ratio measures the availability of operating cash to service debt including interest, principal and lease payments.



5. Rates, annual charges, interest & extra charges outstanding

Rates, annual & extra charges outstanding	10	75.98 %	2.50 %	1.58 %	1.46 %
Rates, annual & extra charges collectible	13				

To assess the impact of uncollected rates and annual charges on Council's liquidity and the adequacy of recovery efforts.



Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

Contracts budget review statement

Budget review for the quarter ended 31 December 2023
Part A - Contracts listing - contracts entered into during the quarter

Contractor	Contract detail & purpose	Contract value	Budgeted (Y/N)	Notes
Contracts Entered > 50,000				
BATHURST TOYOTA	Fleet replacement program	66,397	Y	
BORAL CONSTRUCTION MATERIALS	Cationic + road construction materials	83,837	Y	
CLANCY MOTOR GROUP	Fleet replacement program	216,325	Y	
CUSTOM CONCRETING	Shared path Trunkey St Newbridge (R4R8)	68,294	Y	
FULTON HOGAN INDUSTRIES PTY LTD	Road construction materials	256,555	Y	
HADLOW EARTHMOVING	Excavation hire for Neville Road (FLR4)	130,631	Y	
HANSON CONSTRUCTION MATERIALS	Construction materials Stabback & Unwin St (LRCl)	161,451	Y	
JOSH NIXON EXCAVATIONS PTY LTD	Construction services Stabback & Unwin St (LRCl)	231,813	Y	
LANDMARK ENGINEERING AND DESIGN PTY LTD	Heritage park amenities upgrade (R4R8)	242,035	Y	
ORANGE TOYOTA	Fleet replacement program	66,683	Y	
PETRO NATIONAL P/L T/AS OILSPPLUS HOLDINGS	Supply of fuel	144,994	Y	
PUBLIC WORKS ADVISORY	Strategic plan for sewerage services	386,978	Y	
SAINSBURY AUTOMOTIVE DUBBO	Fleet replacement program	167,765	Y	
TONY LEAHEY MOTOR GROUP	Fleet replacement program	60,822	Y	
YMCA NSW	CentrePoint management fee 2023/24	332,899	Y	

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.
4. Figures shown include GST

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

Contracts budget review statement

Budget review for the quarter ended 31 December 2023

Part B - Contracts listing - contracts paid during the quarter

Contractor	Contract detail & purpose	Contract value	Budgeted (Y/N)	Notes
Contracts Paid > \$50,000				
BORAL CONSTRUCTION MATERIALS	Cationic	79,858	Y	
COATES HIRE OPERATIONS PTY LTD	Equipment hire Stabback & Unwin St (LRCl)	54,912	Y	
CONEX GROUP PTY LTD	Construction of KGO parking & pedestrian integration (R4R8)	136,599	Y	
FULTON HOGAN INDUSTRIES PTY LTD	Road construction materials Barry Road heavy patching (R4R9)	129,534	Y	
HADLOW EARTHMOVING	Waste facility management & remediation works	320,807	Y	
HANSON CONSTRUCTION MATERIALS	Road materials Neville Road (FLR4)	410,512	Y	
IBERDROLA AUSTRALIA ENERGY MARKETS PTY LTD	Electricity	57,005	Y	
JOSH NIXON EXCAVATIONS PTY LTD	Construction services Stabback & Unwin St (LRCl)	249,809	Y	
JR RICHARDS & SONS	Waste facility management	162,344	Y	
MIDWEST TRAFFIC MANAGEMENT	Traffic control management	77,047	Y	
MORRISON LOW CONSULTANTS PTY LTD	Financial sustainability & SV application support Phase 2	74,107	Y	
MURRAY CONSTRUCTIONS PTY LTD	Construction services Belubula Way over Icely creek (R4R9)	106,905	Y	
MURRAY ENGINEERING PTY LTD	Sewer treatment plant fabrication of aerator floats	61,871	Y	
PCW CONSTRUCTIONS PTY LTD	RFS shed concreting and carpark works	191,851	Y	
PETRO NATIONAL PTY LTD T/AS OILSPPLUS HOLDINGS	Supply of fuel	144,629	Y	
STABILISED PAVEMENTS OF AUST	Construction materials Neville Road (FLR4)	186,964	Y	
TRACSERV TRUCKS	Watercart purchase x 2	695,654	Y	
YMCA NSW	Centrepont management contract	82,292	Y	

Notes:

1. Minimum reporting level is 1% of estimated income from continuing operations of Council or \$50,000 - whatever is the lesser.
2. Contracts listed are those entered into during the quarter being reported and exclude contractors on Council's Preferred Supplier list.
3. Contracts for employment are not required to be included.
4. Figures shown include GST

Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

Consultancy & legal expenses budget review statement

Consultancy & legal expenses overview

Expense	YTD expenditure (actual dollars)	Budgeted (Y/N)
Consultancies	227,232	Y
Legal Fees	10,140	Y

Definition of a consultant:

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

Comments

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

Details

This statement forms part of Council's Quarterly Budget Review Statement (QBRS) for the quarter ended 31/12/2023 and should be read in conjunction with the total QBRS report

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Blayney Shire Council

Quarterly Budget Review Statement
for the period 01/10/23 to 31/12/23

Loans Summary
Budget review for the quarter ended 31 December 2023

LOAN DETAILS	Loan Term	Original Principal	Int %***	Opening Balance	Year to date			Closing Balance	Scheduled Completion date
					Interest	Principal	Repayments		
Blayney Works Depot	20	600,000	6.73%	26,741	675	26,741	27,416	-	04-Dec-23
Blayney Bridges Program (LIRS)*	10	1,000,000	5.73%	96,552	2,307	96,552	98,859	-	28-Nov-23
Blayney Works Depot	20	600,000	6.00%	73,669	2,039	23,826	25,865	49,843	21-Dec-24
Millthorpe Sewer	20	900,000	8.05%	355,889	14,213	31,261	45,474	324,628	26-Feb-28
Residential Land Development**	10	1,320,000	2.09%	824,762	8,450	64,859	73,309	759,903	28-Jun-29
Bridge Replacement Program	20	3,000,000	3.97%	2,425,537	47,845	61,182	109,027	2,364,355	15-Feb-38
CentrePoint	20	2,000,000	2.36%	1,735,514	20,354	42,515	62,869	1,692,999	13-Feb-40
Cowriga Creek Bridge	20	500,000	2.36%	433,878	5,089	10,629	15,717	423,250	13-Feb-40
		9,920,000	4.15%	5,972,542	100,971	357,566	458,537	5,614,976	

* Blayney Bridges Program loan is funded under the Local Infrastructure Renewal Scheme (LIRS) subsidising 4% of the interest payable
 ** Residential Land Development loan is funded under the Low Cost Loans Initiative (LCLI) subsidising 50% of the interest payable
 *** Weighted average interest rate



Public Interest Disclosures: Internal Reporting

Policy	2D
Officer Responsible	Director Corporate Services
Last Review Date	xxx

Strategic Policy

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Scope

This policy applies to, and for the benefit of, all public officials in NSW. A public official is:

- a person employed in or by an agency or otherwise in the service of an agency.
- a person having public official functions or acting in a public official capacity whose conduct or activities an integrity agency is authorised by another Act or law to investigate.
- a person providing services or exercising functions on behalf of an agency, including a contractor, subcontractor or volunteer.
- an employee, partner or officer of an entity that provides services, under contract, subcontract or other arrangement, on behalf of an agency or exercises functions of an agency, and are involved in providing those services or exercising those functions.

This policy does not apply to:

- people who have received services from Blayney Shire Council and want to make a complaint about those services.
- people, such as contractors, who provide services to an agency. For example, employees of a company that sold computer software to an agency.
- This means that if you are not a public official, this policy does not apply to your complaint.

However, you can still make a complaint to us. This can be done by contacting Council's General Manager, or Public Officer in person at our Administration Centre, by email at council@blayney.nsw.gov.au, or on 6368 2104.

Purpose

Effective from 1 October 2023 all agencies in NSW are required to have a Public Interest Disclosure (PID) Policy under Section 42 of the Public Interest Disclosures Act 2022 (PID Act).

Council has had in place for many years Disclosure Coordinator and officers and has provided mandatory training to staff on Code of Conduct, Fraud and Corruption Control Policy and Plan and PID reporting, to support the previous Public Interest Disclosure Act 1994 requirements.

The PID Act 2022 has a strong focus of 'speak up' culture and much broader measures of reporting. This policy reflects NSW Ombudsman model policy.

Blayney Shire Council is committed to the aims and objectives of the Public Interest Disclosures Act 2022 and does not tolerate serious wrongdoing.

We recognise the value and importance of contributions of our staff to enhance administrative and management practices and strongly support a strong speak up culture to report serious wrongdoing.

Council will, through this Policy, continue to ensure that all reasonable steps are taken to provide protection to staff that make disclosures from any detrimental action in reprisal for the making of the disclosure.

Objective

Blayney Shire Council is committed to building a 'speak up' culture where public officials are encouraged to report any conduct that they reasonably believe involves wrongdoing.

The integrity of our agency relies upon our staff, volunteers, contractors, and subcontractors speaking up when they become aware of wrongdoing.

This policy sets out:

- how we will support and protect you if you come forward with a report of serious wrongdoing.
- how we will deal with the report and our other responsibilities under the PID Act.
- who to contact if you want to make a report.
- how to make a report.
- the protections which are available to you under the PID Act.

This policy also documents our commitment to building a speak up culture. Part of that speak up culture is having in place a framework that facilitates public interest reporting of wrongdoing by:

- protecting those who speak up from detrimental action.
- imposing duties on agencies who receive reports of wrongdoing to take appropriate action to investigate or otherwise deal with them.

In NSW that framework is the Public Interest Disclosures Act, or the PID Act.

Policy

This policy will provide you with information about the following:

- ways you can make a voluntary PID to Blayney Shire Council under the PID Act.
- the contact details for the nominated Disclosure Officers of Blayney Shire Council.
- the responsibilities of people who hold particular roles under the PID Act and who are employees of Blayney Shire Council.
- what information you will receive once you have made a voluntary PID
- the protections available to people who make a report of serious wrongdoing under the PID Act and what we will do to protect you.
- our procedures for dealing with disclosures.
- our procedures for managing the risk of detrimental action and reporting detrimental action.
- our record-keeping and reporting requirements.
- how Blayney Shire Council will ensure it complies with the PID Act and this policy.

1. HOW TO MAKE A REPORT OF SERIOUS WRONGDOING

a) Reports, complaints and grievances

When a public official reports suspected or possible wrongdoing in the public sector, their report will be a PID if it has certain features which are set out in the PID Act.

Some internal complaints or internal grievances procedures may also be PIDs, as long as they have the features of a PID. If an internal complaint or grievance is a report of serious wrongdoing, we will consider whether it is a PID. If it is a PID, we will deal with it as set out in this policy, but we will also make sure we follow our Complaints Management Policy requirements.

It is important that we quickly recognise that we have received a PID. This is because once a PID is received, the person who has made the report is entitled to certain protections and we have certain decisions that we have to make on how we will deal with the PID and how we will protect and support the person who has made the report.

b) When will a report be a PID?

There are three types of PIDs in the PID Act. These are:

Voluntary PID – this is a PID where a report has been made by the public official because they decided, of their own accord, to come forward and disclose what they know.

Mandatory PID – this is a PID where the public official has made a report about serious wrongdoing because they have a legal obligation to make that report, or because making that report is an ordinary aspect of their role or function in an agency.

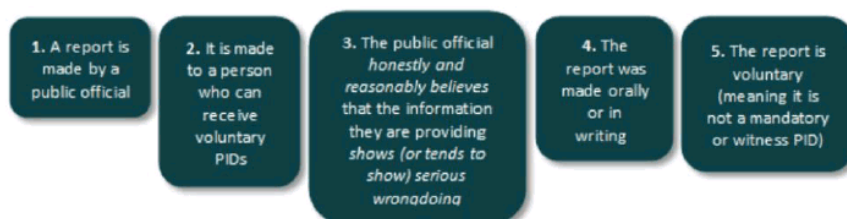
Witness PID – this is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

This policy mostly relates to making a voluntary PID and how we will deal with voluntary PIDs. People who make voluntary PID or a witness PID are still entitled to protection. More information about protections is available in Section 2 of this Policy.

Voluntary PIDs are the kind of PIDs most people have in mind when they think about public interest reporting and 'whistleblowing'.

They involve a public official making a report because they have information that they believe shows (or tends to show) serious wrongdoing, where they are not under a legal obligation to make that report and where it is not an ordinary part of their role to report such wrongdoing.

A report is a voluntary PID if it has the following five features, which are set out in sections 24 to 27 of the PID Act:



If the report has all five features, it is a voluntary PID.

You will not be expected to prove that what you reported actually happened or is serious wrongdoing. You do have to honestly believe, on reasonable grounds, that the information you are reporting shows or tends to show serious wrongdoing.

Even though you do not have to prove the serious wrongdoing happened or provide evidence, a mere allegation with no supporting information is unlikely to meet this test.

If we make an error and do not identify that you have made a voluntary PID, you will still be entitled to the protections under the PID Act.

If you make a report and believe we have made an error by not identifying that you have made a voluntary PID, you should raise this with a nominated Disclosure Officer or your contact officer for the report.

If you are still not satisfied with this outcome, you can seek an internal review or we make seek to conciliate the matter. You may also contact the NSW Ombudsman. Further information on rights to internal review and conciliation is found in section 7 of this policy.

c) Who can make a voluntary PID?

Any public official can make a voluntary PID. You are a public official if:

- you are employed by Blayney Shire Council
- you are an elected Councillor of Blayney Shire Council
- you are a member of a committee of Blayney Shire Council
- you are a contractor, subcontractor or volunteer who provides services, or exercises functions, on behalf of Blayney Shire Council, or
- you work for an entity (such as a non-government organisation) who is contracted by Blayney Shire Council to provide services or exercise functions on behalf of Blayney Shire Council if you are involved in undertaking that contracted work.

A public official can make a PID about serious wrongdoing relating to any agency, not just the agency they are working for. This means that we may receive PIDs from public officials outside our agency.

It also means that you can make a PID to any agency, including an integrity agency like the Independent Commission Against Corruption (ICAC) and the NSW Ombudsman. Annexure B of this policy has a list of integrity agencies.

d) What is serious wrongdoing?

Reports must be of one or more of the following categories of serious wrongdoing to be a voluntary PID (in addition to having the other features set out here). Serious wrongdoing is defined in the PID Act as:

- *corrupt conduct* – such as a public official accepting a bribe.
- *serious maladministration* – such as an agency systemically failing to comply with proper recruitment processes when hiring staff.
- *a government information contravention* – such as destroying, concealing or altering records to prevent them from being released under a Government Information Public Access application.
- *a local government pecuniary interest contravention* – such as a senior council staff member recommending a family member for a council contract and not declaring the relationship.
- *a privacy contravention* – such as unlawfully accessing a person's personal information on an agency's database.
- *a serious and substantial waste of public money* – such as an agency not following a competitive tendering process when contracting with entities to undertake government work.

When you make your report, you do not need to state what category of serious wrongdoing you are reporting, or that you are reporting serious wrongdoing.

e) Who can I make a voluntary PID to?

For a report to be a voluntary PID, it must be made to certain public officials.

You can make a report inside Blayney Shire Council to:

- the General Manager.
- a Disclosure Officer or Disclosure Coordinator of Blayney Shire Council.
- your Manager – this is the person who directly, or indirectly, supervises you. It can also be the person who you directly, or indirectly, report to. (You may have more than one Manager. Your Manager will make sure that the report is communicated to a Disclosure Officer on your behalf or may accompany you while you make the report to a Disclosure Coordinator or Officer.)
- for a public official who is a person providing services or exercising functions on behalf of an agency (including a contractor, subcontractor or volunteer) – your Manager is taken to be the public official in that agency who oversees those services or functions, or who manages the relevant contract or volunteering arrangements.

You can also make your report to a public official in another agency (meaning an agency you do not work for) or an integrity agency, including;

- the head of any public service agency.
- an integrity agency – a list of integrity agencies is provided at Annexure B of this policy.
- a Disclosure Officer from another agency. The contact information for Disclosure Officers is located in an agency's PID policy which can be found on their website.
- a Minister or a member of a Minister's staff but the report must be made in writing.

If you choose to make a disclosure outside of Blayney Shire Council, it is possible that your disclosure will be referred back to us so that appropriate action can be taken.

Disclosures to MPs or journalists are different to other reports. You can only disclose a report of wrongdoing as a voluntary PID to an MP or journalist in the following circumstances:

- you must have first made substantially the same disclosure (described here as a 'previous disclosure') to someone who can receive disclosures.
- the previous disclosure must be substantially true.
- you did not make the previous disclosure anonymously.
- you did not give a written waiver of your right to receive information relating to your previous disclosure.
- you did not receive the following from Blayney Shire Council:
 - notification that we will not investigate the serious wrongdoing and will also not refer the previous disclosure to another agency, or
 - following the end of the investigation period, notice of our decision to investigate the serious wrongdoing,
 - following the end of the investigation period, a description of the results of the investigation,
 - following the end of the investigation period, details of proposed or recommended corrective action as a result of the previous disclosure or investigation.

Investigation period means:

- after six months from the previous disclosure being made, or
- after 12 months if you applied for an internal review of the agency's decision within six months of making the disclosure.

If all the above requirements are met, your disclosure to an MP or journalist may be a voluntary PID.

f) What form should a voluntary PID take?

You can make a voluntary PID:

- in writing – via email or letter to a person who can receive voluntary PIDs.

We have established a secure and confidential email address to encourage the reporting of PIDs directly to our Disclosure Coordinator – pid@Blayney.nsw.gov.au.

- *orally* – have a private discussion face-to-face, via telephone or virtually with a person who can receive voluntary PIDs.
- *anonymously* – write an email or letter or call a person who can receive PIDs to make a report without providing your name or anything that might identify you as the maker of the report. A report will only be considered anonymous if there is no reasonable or practical way of communicating with the person making the report. Even if you choose to remain anonymous, you will still be protected under the PID Act. It may be difficult, however, for us to investigate the matter(s) you have disclosed if we cannot contact you for further information.

g) What should I include in my report?

You should provide as much information as possible so we can deal with the report effectively. The type of information you should include is:

- date, time and location of key events.
- names of person(s) involved in the suspected wrongdoing, their role, title and how they are involved.
- your relationship with the person(s) involved, such as whether you work closely with them.
- your explanation of the matter you are reporting.
- how you became aware of the matter you are reporting.
- possible witnesses.
- other information you have that supports your report.

h) What if I am not sure if my report is a PID?

You should report all wrongdoing you become aware of regardless of whether you think it is serious wrongdoing. It is important for us to understand what is or may be occurring.

We are then responsible for making sure your report is handled appropriately under the PID Act, or if it is not a PID, in line with our other policies or procedures. Even if your report is not a PID, it may fall within another one of Council's policies for dealing with reports, allegations, or complaints.

i) Deeming that a report is a voluntary PID

The General Manager can, in certain circumstances, determine that a report is a voluntary PID even if the report does not otherwise have all the features of a voluntary PID. This is known as the 'deeming power'.

By deeming that a report is a voluntary PID, it ensures that reporters are provided with protections under the PID Act.

If you make a report that has not met all of the requirements of a voluntary PID, you can refer your matter to the Disclosure Coordinator, or the General Manager to request that consideration be given to deeming your report to be a voluntary PID.

A decision to deem a report to be a voluntary PID is at the discretion of the General Manager. For more information about the deeming power, see the NSW Ombudsman's guideline 'Deeming that a disclosure is a voluntary PID'.

j) Who can I talk to if I have questions or concerns?

If you have questions or concerns you can contact Council's Disclosure Coordinator, or any of the Disclosure Officers listed in Annexure A of this policy.

2. PROTECTIONS

a) How is the maker of a voluntary PID protected?

When you make a voluntary PID you receive special protections under the PID Act.

We are committed to taking all reasonable steps to protect you from detriment as a result of having made a PID. We are also committed to maintaining your confidentiality as much as possible while the PID is being dealt with.

We will not tolerate any type of detrimental action being taken against you because you have made a report, might make a report or are believed to have made a report.

The maker of a voluntary PID is protected in the following ways:

Protection from detrimental action

A person cannot take detrimental action against another person because they have made a voluntary PID or are considering making a PID. Detrimental action includes bullying, harassment, intimidation or dismissal.

Once we become aware that a voluntary PID by a person employed or otherwise associated with Blayney Shire Council that concerns serious wrongdoing relating to Council has been made, we will undertake a risk assessment and take steps to mitigate the risk of detrimental action occurring against the person who made the voluntary PID.

It is a criminal offence for someone to take detrimental action against a person because they have made or may make a voluntary PID. It is punishable by a maximum penalty of 200 penalty units or imprisonment for five years or both.

A person may seek compensation where unlawful detrimental action has been taken against them.

A person can apply for a court order (injunction) where detrimental action is threatened or has occurred (for example, an order to prevent dismissal or to require reinstatement).

Note

A person who makes a PID can still be subject to reasonable management action (such as ordinary performance reviews and performance management). Provided such action is not taken because of the PID, it is not detrimental action under the PID Act.

Immunity from civil and criminal liability

Some public officials are often subject to a duty of confidentiality that prevents them disclosing certain information that they obtain or become aware of at work. Sometimes, in order to make a PID, public officials will need to breach or disregard such confidentiality duties. If that happens, a public official cannot be disciplined, sued or criminally charged for breaching confidentiality.

An example of where this may occur is the requirement to release information regarding PIDs to third parties where there is a legal obligation to provide this information. Mandatory reports include Section 11 notifications to ICAC, legislative reports to Integrity Agencies. Council's Disclosure Coordinator can provide further information or clarity on these requirements.

Confidentiality

Public officials and agencies must not disclose information tending to identify a person as the maker of a voluntary PID unless doing so is permitted by the PID Act.

Protection from liability for own past conduct

The Attorney General can give the maker an undertaking that a disclosure of their own past conduct will not be used against them if a person discloses their own wrongdoing or misconduct while making a report. This undertaking can only be given on application by an integrity agency to the Attorney General.

b) Protections for people who make mandatory and witness PIDs

Apart from PIDs that are made voluntarily by public officials, there are other types of reports that are recognised as PIDs under the PID Act:

- **Mandatory PID** – this is a PID where the public official has made the report about serious wrongdoing because they have a legal obligation to make that report, or because making that report is an ordinary aspect of their role or function in an agency.
- **Witness PID** – this is a PID where a person discloses information during an investigation of serious wrongdoing following a request or requirement of the investigator.

Protections for makers of mandatory and witness PIDs are detailed in the following table.

Protection	Mandatory PID	Witness PID
Detrimental action — It is an offence to take detrimental action against a person based on the suspicion, belief or awareness that a person has made, may have made or may make a PID.	✓	✓
Right to compensation — A person can initiate proceedings and seek compensation for injury, damage or loss suffered as a result of detrimental action being taken against them.	✓	✓
Ability to seek injunction — An injunction can be sought to prevent the commission or possible commission of a detrimental action offence against a person. For example, an order to prevent dismissal or to require reinstatement.	✓	✓
Immunity from civil and criminal liability — a person will not incur civil or criminal liability if the person breaches a duty of confidentiality while making a disclosure. This means that legal action cannot be taken against a person for: <ul style="list-style-type: none"> breaching a duty of secrecy or confidentiality, or breaching another restriction on disclosure. 	✓	✓

3. REPORTING DETRIMENTAL ACTION

If you experience adverse treatment or detrimental action, such as bullying or harassment, you should report this immediately. You can report any experience of adverse treatment or detrimental action directly to Disclosure Coordinator or Disclosure Officers, or to an integrity agency. A list of integrity agencies is located at Annexure B of this policy.

4. GENERAL SUPPORT

The key persons that will provide ongoing support to individuals who have made a report will be the Executive Team and Disclosure Coordinator. The Disclosure Coordinator will be the key contact and will ensure that the necessary steps are taken to protect the person who has made the report from risk of detrimental action.

The Executive Team and Disclosure Coordinator will also provide access to Council's confidential employee assistance program.

5. ROLES AND RESPONSIBILITIES OF COUNCIL EMPLOYEES

Certain people within Council have responsibilities under the PID Act.

a) General Manager

The General Manager is responsible for:

- fostering a workplace culture where reporting is encouraged.
- receiving disclosures from public officials.
- ensuring there is a system in place for assessing disclosures.
- ensuring public officials engaged by Council comply with this policy and the PID Act.
- supporting Supervisors, Managers, Disclosure Officers, Disclosure Coordinator in understanding their requirements under PID Act by ensuring the provision of adequate training and resources.
- ensuring that Blayney Shire Council has appropriate systems for:
 - overseeing internal compliance with the PID Act
 - supporting public officials who make voluntary PIDs, including by minimising the risk of detrimental action.
 - implementing corrective action if serious wrongdoing is found to have occurred.
 - complying with reporting obligations regarding allegations or findings of detrimental action
 - complying with yearly reporting obligations to the NSW Ombudsman.

b) Disclosure Coordinator

Disclosure Coordinator is responsible for:

- receiving reports from public officials.
- assisting supervisors and managers in accepting reports.
- receiving reports from Disclosure Officers.
- ensuring that any oral reports that have been received are recorded in writing.
- supporting persons who have made PID reports throughout the process.
- supporting Disclosure Officers and managers in their roles under the PID Act.
- coordinating or undertaking investigations into reports of wrongdoing.
- overseeing the external reporting requirements under PID Act.
- coordinating training on PID Act requirements.

c) Disclosure Officers

Disclosure Officers are responsible for:

- receiving reports from public officials.
- receiving reports when they are passed on to them by managers
- ensuring reports are dealt with appropriately, including by referring the matter to the Disclosure Coordinator.
- ensuring that any oral reports that have been received are recorded in writing.
- maintaining strict confidentiality of the PID maker and all associated persons.

d) Managers

The responsibilities of Supervisors and Managers include:

- receiving reports from persons that report to them or that they supervise.
- passing on reports they receive to a Disclosure Officer.
- maintaining strict confidentiality of the PID maker and all associated persons.

Note

Managers in this section refers to section managers and supervisors within the organisation.

e) All employees

All employees must:

- report suspected serious wrongdoing or other misconduct.
- participate in any training on PID Act or this policy as provided Council.
- use their best endeavours to assist in an investigation of serious wrongdoing if asked to do so by a person dealing with a voluntary PID on behalf of Council.
- treat any person with or investigating reports of serious wrongdoing with respect.
- maintain strict confidentiality of any PID processes and all associated persons of which they may be aware.

Employees must not take detrimental action against any person who has made, may in the future make, or is suspected to having made, a PID.

6. HOW WE WILL DEAL WITH VOLUNTARY PIDS

a) Acknowledging and receiving a report

When a Disclosure Officer receives a report which is a voluntary PID, or looks like it may be a voluntary PID, the person who made the report will receive the following information:

- You will receive an acknowledgment from Council's Disclosure Coordinator that the report has been received. This acknowledgement will:
 - state that the report will be assessed to identify whether it is a PID.
 - state that the PID Act applies to how we deal with the report.
 - provide clear information on how you can access this PID policy.
 - provide you with details of a contact person and available support, including Council's employee assistance program.
- If the report is a voluntary PID, we will inform you as soon as possible how we intend to deal with the report. This may include:

- that we are investigating the serious wrongdoing.
 - that we will refer the report to a different agency (if appropriate) to deal with the voluntary PID. If we do this, we will provide you with details of this referral.
- If we decide to not investigate the report and to not refer it to another agency for it to be investigated, we will tell you the reasons for this decision. We will also notify the NSW Ombudsman of this decision.
- If we decide to investigate the serious wrongdoing, we will provide you with updates on the investigation at least every three months.
- During this time, if you would like more frequent updates, you should contact the contact person who was nominated when you made the report.
- If we investigate the serious wrongdoing, we will provide you with the following information once the investigation is complete:
 - a description of the results of the investigation — that is, we will tell you whether we found that serious wrongdoing took place.
 - information about any corrective action as a result of the investigation/s — this means we will tell you what action we took in relation to the person who engaged in the serious wrongdoing or if the serious wrongdoing was by our agency, what we have put in place to address that serious wrongdoing.

Corrective action could include taking disciplinary action against someone or changing the practices, policies and procedures that we have in place which led to the serious wrongdoing.

There may be some details about both the findings made as a result of the investigation and the corrective action taken that cannot be revealed to you. We will always balance the right of a person who makes a report to know the outcome of that report, with other legal obligations we have.

If you have made an anonymous report, in many cases we may not be able to provide this information to you.

b) How we will deal with voluntary PIDs

Once a report that may be a voluntary PID is received we will look at the information contained in the report to see if it has the features of a voluntary PID. This assessment is undertaken to identify whether the report is a voluntary PID or another type of disclosure, and to make sure that the right steps are followed. If it is a voluntary PID, we will ensure that we comply with the requirements in the PID Act.

Report not a voluntary PID

Even if a report is not a voluntary PID, it will still need to be dealt with in a manner consistent with our Complaints Management Policy.

If the report is not a voluntary PID, we will let you know that the PID Act does not apply to the report and how we will deal with the concerns raised in the report.

If you are not happy with this assessment or otherwise disagree with it, you can:

- raise it with the person who has communicated the outcome with you or a Disclosure Officer.
- request an internal review or request that the matter be conciliated.

We can, but do not have to, request the NSW Ombudsman to conciliate the matter.

Annexure B provides a list of integrity agencies that can be contacted should you wish to obtain any clarification on management of PID.

Cease dealing with report as voluntary PID

We may stop dealing with a voluntary PID because it is not actually a voluntary PID (meaning it does not have all the features of a PID).

In this situation we will provide you with reasons in writing as to why we had ceased dealing with the report as a voluntary PID.

Where the report is a voluntary PID

In most cases we will conduct an investigation to make findings about whether the serious wrongdoing disclosed in the report occurred, who was involved, who was responsible, and whether the people involved, or the agency engaged, in serious wrongdoing.

There may be circumstances where we believed an investigation is not warranted, for example, if the conduct has previously been investigated.

There may also be circumstances where we decide that the report should be referred to another agency, such as an integrity agency. For example, reports concerning possible corrupt conduct maybe required to be reported to the ICAC in accordance with Section 11 of the Independent Commission Against Corruption Act 1988.

Before referring a matter, we will discuss the referral with the other agency, and we will provide you with details of the referral and a contact person within the other agency.

If we decide not to investigate a report and to not refer the matter to another agency, we must let you know the reasons for this and notify the NSW Ombudsman.

c) How we will protect the confidentiality of the maker of a voluntary PID

We understand that people who make voluntary PIDs may want their identity and the fact that they have made a report to be confidential.

Under the PID Act, information tending to identify a person as the maker of a voluntary PID (known as identifying information) is not to be disclosed by a public official or an agency.

There are certain circumstances under the PID Act that allow for the disclosure of identifying information. These include:

- where the person consents in writing to the disclosure.
- where it is generally known that the person is the maker of the voluntary PID because of their voluntary self-identification as the maker.
- when the public official or Blayney Shire Council reasonable considers it necessary to disclose the information to protect the person from detriment.
- where it is necessary the information be disclosed to a person whose interests are affected by the disclosure.
- where the information has previously been lawfully published.
- when the information is disclosed to a medical practitioner or psychologist for the purposes of providing medical or psychiatric care, treatment or counselling to the individual disclosing the information.
- when the information is disclosed for the purposes of proceedings before a court or tribunal.
- when the disclosure of the information is necessary to deal with the disclosure effectively.
- if it is otherwise in the public interest to disclose the identifying information.

We will not disclose identifying information unless it is necessary and authorised under the PID Act.

We will put in place steps to keep the identifying information of the maker and the fact that a report has been made confidential. It may not be possible for us to maintain complete confidentiality while we progress the investigation, but we will do all that we practically can to not unnecessarily disclose the information from which the maker of the report can be identified. We will do this by:

- limiting the number of people who are aware of the maker's identity or information that could identify them.
- if we must disclose information that may identify the maker of the PID, we will still not disclose the actual identity of the maker of the PID, unless we have their consent to do so.
- we will ensure that any person who does know the identity of the maker of the PID is reminded that they have a legal obligation to keep their identity confidential.

- we will ensure that only authorised persons have access to emails, files or other documentation that contain information about the identity of the maker. These authorised officers will be limited to the General Manager and Disclosure Coordinator.
- we will undertake an assessment to determine if anyone is aware of the maker's identity and if those persons have a motive to cause detrimental action to be taken against the maker or impede the progress of the investigation.
- we will provide information to the maker of the PID about the importance of maintaining confidentiality and advising them how to best protect their identity, for example, by telling them not to discuss their report with other staff.

If confidentiality cannot be maintained or is unlikely to be maintained, we will implement strategies, including a risk management plan, to minimise the risk of detrimental action.

The person making the disclosure will be provided with support throughout the process.

d) How we will assess and minimise the risk of detrimental action

Blayney Shire Council will not tolerate any detrimental action being taken by any person against a person who has made a PID, investigators, witnesses or the person the report is about.

We will assess and take steps to mitigate detrimental action from being taken against the maker of a voluntary PID, the person whose conduct is the subject of a PID, investigators and witnesses.

We will take steps to assess and minimise the risk of detrimental action by:

- explaining that a risk assessment will be undertaken, and a risk management plan will be created (including reassessing the risk throughout the entirety of the matter).
- providing details of the Disclosure Coordinator, being Director Corporate Services who will be responsible for undertaking a risk assessment.
- explaining how Council will communicate with the maker of the PID the identified risks and controls.
- listing the protections that will be offered, such as potential for remote working or approved leave, for the duration of the investigation.
- outlining what support will be provided.

Detrimental action against a person is an act or omission that causes, comprises, involves or encourages detriment to a person or a threat of detriment to a person (whether express or implied). Detriment to a person includes:

- injury, damage or loss;
- property damage;

- reputational damage;
- intimidation, bullying or harassment;
- unfavourable treatment in relation to another person's job;
- discrimination, prejudice or adverse treatment;
- disciplinary proceedings or disciplinary action; or
- any other type of disadvantage.

Detrimental action does not include:

- lawful action taken by a person or body to investigate serious wrongdoing or other misconduct.
- the lawful reporting or publication of a finding of serious wrongdoing or other misconduct.
- the lawful making of adverse comment, resulting from investigative action.
- the prosecution of a person for a criminal offence.
- reasonable management action taken by someone in relation to a person who made or may make a PID. For example, a reasonable appraisal of a PID maker's work performance.

e) How we will assess and minimise the risk of detrimental action

If we become aware of an allegation that a detrimental action offence has occurred or may occur, we will:

- take all steps possible to stop the action and protect the person(s).
- take appropriate disciplinary action against anyone that has taken detrimental action.
- refer any evidence of a detrimental action offence to the Commissioner of Police and the ICAC or the Law Enforcement Conduct Commission (whichever is applicable).
- notify the NSW Ombudsman about the allegation of a detrimental action offence being committed.
- advise and update the person who the alleged detrimental action has been taken against of the actions we have/are taking, who is managing those actions, and, should they require it, how they can access support.

If any persons within Blayney Shire Council, including the maker of a PID, believes that a detrimental action offence has occurred, then this is to be immediately reported to the Disclosure Coordinator or the General Manager.

f) What we will do if investigation finds that serious wrongdoing has occurred

If, after an investigation, it is found that serious wrongdoing or other misconduct has occurred, we will take the most appropriate action to address that wrongdoing or misconduct. This is also known as corrective action. Corrective action can include:

- a formal apology

- improving internal procedures or policies to adequately prevent and respond to similar instances of wrongdoing.
- providing additional education and training to staff where required.
- taking industrial action against persons involved in the wrongdoing, in accordance with the disciplinary procedures as set out in the Local Government State Award.
- payment of compensation to people who have been affected by serious wrongdoing or other misconduct.

The Disclosure Coordinator will oversee or directly manage the investigation process for PIDs.

The findings from the investigation process are provided to the General Manager and relevant integrity agencies.

The maker of the PID will be notified, as appropriate without breaching confidentiality, of the corrective action taken by the Disclosure Coordinator.

7. REVIEW AND DISPUTE RESOLUTION

a) Internal Review

People who make voluntary PIDs can seek internal review of the following decisions made by Blayney Shire Council:

- that Blayney Shire Council is not required to deal with the report as a voluntary PID.
- to stop dealing with the report because we decided it was not a voluntary PID.
- to not investigate the serious wrongdoing and not refer the report to another agency.
- to cease investigating the serious wrongdoing without either completing the investigation or referring the report to another agency for investigation.

Council will ensure internal reviews are conducted in compliance with the PID Act.

If you would like to make an application for an internal review, you must apply in writing to the General Manager within 28 days of being informed of our decision. The application should state the reasons why you consider the decision should not have been made. You may also submit any other relevant material with your application.

The review will be undertaken by the General Manager within 28 days of receipt of the application.

b) Voluntary dispute resolution

If a dispute arises between us and a person who has made a report which is, or may be, a voluntary PID, we may request the NSW Ombudsman to conciliate the dispute.

Conciliation is a voluntary process and will only be suitable for disputes where Blayney Shire Council and the maker of the report are willing to resolve the dispute.

8. OTHER AGENCY OBLIGATIONS

a) Record-keeping requirements

Council has responsibilities under the State Records Act 1998 to keep full and accurate records with respect to all information received in connection with the PID Act.

PID reports, investigation reports and associated documents and information will be stored in Council's electronic information management system. Access to the information will be restricted to the General Manager and Disclosure Coordinator.

Disclosure Officers and Managers who receive PID related information are required to refer it to a Disclosure Coordinator so that it can be managed in a secure environment.

b) Reporting of voluntary PIDs and annual return to the NSW Ombudsman

Each year we provide an annual return to the NSW Ombudsman which includes:

- information about voluntary PIDs received by Blayney Shire Council during each return period (yearly with the start date being 1 July).
- action taken by Blayney Shire Council to deal with voluntary PIDs during the return period.
- how Blayney Shire Council promoted a culture in the workplace where PIDs are encouraged.

Information for the annual return is collected by the Disclosure Coordinator, and they are responsible for the preparation and provision of the information to the NSW Ombudsman. This information is stored in Council's electronic document management system.

c) How we will ensure compliance with the PID Act and this policy

Blayney Shire Council will ensure compliance with the PID Act through:

- ensuring appropriate training is provided to support and develop understanding of the PID Act and its requirements.
- supporting managers and Disclosure Officers in undertaking their roles.
- auditing and reporting of PID processes.
- monitoring review timeframes and addressing non-compliance.

Related Documents

This policy should be read in conjunction with the following policies:

- Code of Conduct
- Complaints Management
- Fraud and Corruption Control and Plan
- Risk Management Policy

The End

	Date	Minute No.
Adopted:	Xx/xx/2024	
Last Reviewed:		
Next Review:	xx/xx/2028	

ANNEXURE A – Disclosure Coordinator and Officers

Council encourages the reporting of PIDs directly to the Disclosure Coordinator via the secure and confidential email address

pid@Blayney.nsw.gov.au.

Disclosure Coordinator	Contact information
Director Corporate Services	pid@blayney.nsw.gov.au (02) 6368 2104

Disclosure Officer	Contact information
General Manager	91 Adelaide Street, Blayney. PO Box 62, Blayney NSW 2799. (02) 6368 2104 council@blayney.nsw.gov.au
Director Planning and Environmental Services	
Director Infrastructure Services	
Manager Human Resources	
Manager Information Technology	
Chief Financial Officer	
Manager Development Assessment	
Manager Operations	
Manager Assets	
Manager Tourism and Communications	
Supervisor Parks and Recreation	
Supervisor Works	
Supervisor Sewer Treatment	

In addition to the above, staff can report to their Manager or Supervisor.

For public officials providing services or exercising functions on behalf of Council, such as *contractors*, *subcontractors* or *volunteers*, your Manager is taken to be the person in Council who oversees those services or functions, or who manages your contract or volunteering arrangement.

ANNEXURE B – Integrity Agencies

Integrity agency	What they investigate	Contact information
The NSW Ombudsman	Most kinds of serious maladministration by most agencies and public officials (but not NSW Police, judicial officers or MPs)	Telephone: 1800 451 524 between 9am to 3pm Monday to Friday Writing: Level 24, 580 George Street, Sydney NSW 2000 Email: info@ombo.nsw.gov.au
The Auditor-General	Serious and substantial waste of public money by auditable agencies	Telephone: 02 9275 7100 Writing: GPO Box 12, Sydney NSW 2001 Email: governance@audit.nsw.gov.au
Independent Commission Against Corruption	Corrupt conduct	Telephone: 02 8281 5999 or toll free on 1800 463 909 (callers outside Sydney) between 9am and 3pm, Monday to Friday Writing: GPO Box 500, Sydney NSW 2001 or faxing 02 9264 5364 Email: icac@icac.nsw.gov.au
The Inspector of the Independent Commission Against Corruption	Serious maladministration by the ICAC or the ICAC officers	Telephone: 02 9228 3023 Writing: PO Box 5341, Sydney NSW 2001 Email: oiicac_executive@oiicac.nsw.gov.au
The Law Enforcement Conduct Commission	Serious maladministration by the NSW Police Force or the NSW Crime Commission	Telephone: 02 9321 6700 or 1800 657 079 Writing: GPO Box 3880, Sydney NSW 2001 Email: contactus@lecc.nsw.gov.au
The Inspector of the Law Enforcement Conduct Commission	Serious maladministration by the LECC and LECC officers	Telephone: 02 9228 3023 Writing: GPO Box 5341, Sydney NSW 2001 Email: oiiecc_executive@oiiecc.nsw.gov.au
Office of the Local Government	Local government pecuniary interest contraventions	Email: olg@olg.nsw.gov.au
The Privacy Commissioner	Privacy contraventions	Telephone: 1800 472 679 Writing: GPO Box 7011, Sydney NSW 2001 Email: ipcinfo@ipc.nsw.gov.au
The Information Commissioner	Government information contraventions	Telephone: 1800 472 679 Writing: GPO Box 7011, Sydney NSW 2001 Email: ipcinfo@ipc.nsw.gov.au



Disposal of Assets

Policy	3J
Officer Responsible	Director Corporate Services
Last Review Date	XX/XX/2024

Strategic Policy

Objectives

To ensure when Council has determined an asset will be disposed of that there is adequate consideration of the method of disposal.

1. POLICY:

This policy and its procedures apply to all Blayney Shire Council operations and are designed to achieve advantageous disposal outcomes through:

- implementing Council's Asset Management Policy and asset management plans
- ensuring the disposal or rationalisation of Council's assets is carried out in a transparent, fair, and independent manner
- enhancing value for the community by using competitive disposal processes
- promoting the use of resources in an efficient, effective and ethical manner
- ensuring decision making is consistent, fair and equitable
- making decisions with probity, accountability and transparency
- satisfying Council's economic, social and environmental policies
- appropriately managing risk
- compliance with all relevant legislation.

2. APPLICATION OF THIS POLICY

This policy and its procedures apply to any person or body responsible for the identification of assets that require disposal or rationalisation. Councillors, Council employees, volunteers and contractors must comply with the following principles in all disposal of asset activities:

- a) Consistency with Council's Asset Management Policy and asset management plans.

A decision to dispose of an asset must be consistent with Council's Asset Management Policy and any relevant asset management plan that applies to the category or type of asset.

b) Open and effective competition

Disposal of assets should be undertaken in an open manner, resulting in effective competition and in a way that stands up to public scrutiny. Fair and equitable consideration must be given to all prospective purchasers.

c) Independence in the method of disposal

Assets must be disposed of in a way that avoids the disposal of any asset to a Councillor, staff member or contractor without an independent, public and competitive process being undertaken.

| d) Maximising community value

Council must aim to achieve best value for the community when disposing of assets, which is not limited to monetary value alone. The assessment of community value must include consideration, as applicable, of:

- a. Whether the asset being disposed of requires replacement and if so, what new assets will be acquired
- b. consistency with the Council Plan and other strategic priorities
- c. financial considerations including all relevant direct and indirect benefits
- d. efficiency and effectiveness
- e. the costs of various disposal methods
- f. internal administration costs
- g. risk exposure
- h. any associated environmental benefits.

e) Ethical behaviour and fair dealing

Council is to behave with impartiality, fairness, independence, openness and integrity in all decisions, discussions, and negotiations.

f) Sound record keeping

Officers are responsible for completing the necessary forms and documentation outlined in this policy and its procedures to ensure the disposal of assets can be tracked and independently audited.

g) Sustainability objectives

In undertaking any disposal activities Council will act in a sustainable manner.

3. FACTORS TO BE CONSIDERED WHEN ASSESSING IF AN ASSET IS DUE FOR DISPOSAL

The following factors must be considered when identifying an asset that is due for disposal:

- how the disposal of the asset implements the Council Community Strategic Plan, Delivery Program, Operational Plan and long-term financial plan objectives
- the relevant Asset Management Plan's provisions for asset renewal and disposal
- whether the asset is underutilised and future demand / need of the asset including assessment of future capital expenditure and works programs
- useability of the asset
- the remaining useful life of the asset
- current market value
- any duplication of the asset that supports its disposal

- annual maintenance costs
- cost of repair or replacement for a similar asset
- appropriate timing for the disposal to maximise community benefit
- any impacts, positive or negative, of the disposal of the asset on the community
- the service provided by the asset, whether it requires replacement to meet service needs and how its replacement will be funded
- potential risk of ownership (e.g. contains hazardous materials), including health and safety risks for operators or the community
- cultural or historical significance of the asset
- the outcome of any community consultation processes
- any restrictions on the proposed asset disposal
- any other relevant Council policies
- where or for what purpose the proceeds of the asset's sale will be allocated or spent.
- obligation under Local Government Act s.8B - Principles of sound financial management

4. ASSETS WITH AN APPARENT VALUE OF LESS THAN \$1,000

- a) Assets with an apparent value of less than \$1,000 each will be disposed of using a method that maximises the return to Council;
- ~~f)h)~~ Assets with an apparent value of less than \$1,000 shall be disposed of by a method determined by the relevant Manager who must document the process of determining the asset disposal methodology and ensure full documentation is placed on Council's records management system detailing the decision making process and actions taken;
- ~~g)i)~~ The Manager shall ensure the Chief Financial Officer is aware of the disposal of the asset;
- ~~h)j)~~ The Manager must be aware and have control of the process of disposal of these assets and be aware and conduct the disposal in light of risk assessment considerations and must ensure no conflict of interest issues are present in the means of disposal chosen.

5. ASSETS WITH AN APPARENT VALUE OF MORE THAN \$1,000

- a) Assets disposal will be assessed on a case by case basis for assets with an apparent value of more than \$1,000 by the relevant Manager and the attached memo will be completed to be considered by the General Manager;
- b) Managers will consider the following in their assessment and formulation of recommendations to dispose of an asset provided in the memo: Market forces and impact on return from the sale of the asset should be considered and commented upon;
- c) Community need for the asset and alternative resources which could be considered to be substitutes should be assessed;

- d) The strategic worth of the asset and its long term benefit to the community should be assessed;
- e) The purchase price and maintenance costs incurred over the lifespan of the asset should be assessed to determine, where possible, a return on investment of a particular asset;
- f) The funds raised from the sale of an asset should be considered as to their use and this must be reflected in the Council's Operational Plan and Delivery Program and include in the recommendation how this will be achieved.

6. METHODS OF DISPOSAL

- a) Assets of significant apparent value (being more than \$150,000) are to be disposed of either by auction or tender;
- b) Real property (land and buildings) disposal methodology will always be determined by Council, via a resolution;
- c) All motor vehicles and plant, except those on novated leases, shall be disposed of via public auction, trade-in or tender processes. Motor vehicles will not be made available to council staff or councillors in private sale arrangements.
- d) For other assets, the Manager who has carriage of the assets will provide to the General Manager a recommended method of disposal which shall be made after assessing the means to maximise the return to Council;
- e) The General Manager will determine the manner of disposal for information technology (IT) assets, office furniture, stores items and scrap materials (including scrap metal) on each occasion disposal is recommended by a Manager;
- f) Where a recommendation for destruction of an asset is made, the Manager will provide the General Manager with the assessment criteria used to determine that the asset has no potential to realise a return for Council and will detail the method of destruction and name of the officer who will be charged with the responsibility of ensuring the asset is destroyed.
- g) If after offering an asset for sale, if no interest in purchasing the asset is shown, the Manager may recommend to the General Manager the asset be ~~dumped scrapped~~ and provide the recommended best means for managing the ~~dumping~~ process to ensure environmental management conditions are observed
- h) ~~Dumping or destruction~~ of assets shall be undertaken after consideration of the environmental issues so that any hazardous substances shall be assessed to ensure safe disposal
- i) Assets can only be donated to other organisations if the organisation can:
 - affirm in writing their status as a non-profit organisation;

- provide written acknowledgement of receipt of the asset;
- acknowledge Council will not be responsible for any repair or maintenance of the asset;
- acknowledge that all copyright or licensed content has been removed (for example, software on computers);
- take responsibility for the timely removal of the asset and any associated costs that arise from the assets removal;
- acknowledge Council's donation to the organisation via a media release that Council approves.

7. PROCEEDS FROM ASSET DISPOSAL

- a) Where not applied to the purchase of replacement vehicles or plant, proceeds of all motor vehicle and plant sales will be restricted for the purpose of Plant Replacement or as approved by Council in approval of such a transfer.
- b) The funds generated from the sale of land and/or buildings will be internally restricted for the purpose of Property Development or as determined by Council in approval of such a transfer.

8. ASSETS CARRIAGE FOR PURPOSES OF DISPOSAL

The following staff are determined to have carriage of assets and are responsible for the assessment and recommendations to dispose of assets:

Motor vehicles and plant items	Director Infrastructure Services
Information technology assets	Manager Information Technology
Real property (land and buildings)	General Manager
Office furniture	Chief Financial Officer
Stores items	Director Infrastructure Services
Scrap metal	Manager Operations

9. SALE TO COUNCILLORS, COUNCIL OFFICERS OR CONTRACTORS

The disposal of any surplus or end of life Council assets should not be limited to employees or to elected members or contractors.

At the General Manager discretion disposal of any surplus or end of life assets may be sold to employees / Elected Members in a transparent market tested process, where these have been a tool of trade. All items will be incorporated into a sale register.

10. BUYER'S RISK

Regardless of the disposal method used all prospective buyers must be advised in writing that the asset is disposed of, without any faults, at the buyer's risk ('as is where is'). Buyers are to rely on their own investigations

regarding the condition and function of the asset and Council will not be responsible for any repairs or maintenance of the asset.

11. EXEMPTIONS IN EXCEPTIONAL CIRCUMSTANCES

From time to time there may be exceptional circumstances that arise where the processes and guidance outlined in this Policy will not deliver the best outcome for Council or the community.

Should this be the case, the waiver of the requirements of this policy must be subject to a resolution of Council to ensure maximum transparency and accountability to the community.

12. DOCUMENTATION OF ASSET DISPOSAL PROCESSES

- a) Documentation detailing decisions made on asset disposal is to be archived in Council's records management system by the relevant Manager;
- b) Receipt of the disposal of materials to a licensed scrap dealer or contracted engineer are to be included in the documentation;
- c) The Finance Department is to be informed, by [completion of the attached notification, by](#) the relevant Manager of the disposal of all assets in order that the assets register can be updated and accounting treatments for disposed assets initiated. [Where the sale of the asset is identified in Council's Operational Plan \(e.g. plant\) a copy of the replacement schedule detailing the method of disposal approved by the Director is to be furnished to the Chief Financial Officer.](#)
- d) Where a councillor or member of Council's staff or members of the immediate family of a councillor or member of staff purchase an asset, the General Manager is to authorise countersign the documentation that specifies the price.

13. RELATED POLICIES AND LEGISLATION

EXTERNAL REFERENCES

Local Government Act

RELATED COUNCIL DOCUMENTS

Councillor Code of Conduct
Asset Management Strategy
Fraud and Corruption Policy and Plan
Procurement Policy
Staff Code of Conduct
Various Asset Management Plans
Council Delegations Register

Memorandum



To: General Manager
 From: [Click here and type name]
 Date: [Click here and type date]
 Subject: Disposal of Assets – Recommended Actions

Asset number(s): (where applicable)	
Asset(s) description:	
Asset type	<input type="checkbox"/> IT asset <input type="checkbox"/> Plant or motor vehicle <input type="checkbox"/> Scrap metal <input type="checkbox"/> Other – specify _____
Reason requesting approval to dispose of asset(s):	<input type="checkbox"/> Technically Obsolete or Inefficient <input type="checkbox"/> Identified as part of asset replacement in Operational Plan <input type="checkbox"/> Unserviceable – Beyond economic repair <input type="checkbox"/> Surplus to current and foreseeable future needs <input type="checkbox"/> Other – specify _____ _____
If failing, cost of repair – attach quotation(s)	
Cost of replacement if required – indicate new vs second hand options assessed – also purchase vs lease options etc. attach quotation(s):	

Recommended method of disposal:	<input type="checkbox"/> Tender – Council resolution will be required and Manager to determine Open or Selective Tendering processes <input type="checkbox"/> Expression of interest <input type="checkbox"/> Public auction <input type="checkbox"/> Destruction - include details of reasons for recommending destruction, method of destruction and officer who will be responsible for the destruction as per policy requirements in an attachment to this memo <input type="checkbox"/> Other – specify _____
General Manager / Director comments - required for assets where the Manager has determined an apparent value >\$1,000	<input type="checkbox"/> Approved <input type="checkbox"/> Rejected Signed: _____ Date: _____
Advice to Finance and Asset sections sent – required for all assets regardless of apparent value – attach advice to Finance and Asset sections to this memo when archiving.	Relevant Manager: _____ Date: _____

NB: A completed memo is to be archived on Council's records management system by the author of this memo along with all quotations and associated documentation relating to the disposal of the asset(s).

End of Policy

Adopted:	15/02/2016	1602/015
Lasted Reviewed:	15/02/2016	1602/015
	19/03/2018	1803/014
	21/11/2022	2211/010
	xx/xx/2024	
Next Review:	19/05/2025	



Borrowing Policy

Policy	xxx
Officer Responsible	Chief Financial Officer
Last Review Date	xxx

Strategic Policy

1. OBJECTIVE

The objective of this policy is to ensure that the use and management of Council borrowings (including overdraft facilities):

- Complies with the Ministerial Revised Borrowing Order dated 13 May 2009;
- Is undertaken with due regard for Council's role as a custodian of public funds;
- Is undertaken with the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons; and
- Complies with Council's overall risk management strategy .

Council's power to borrow funds arises from Section 621 of the Local Government Act 1993. As a custodian of public funds, Council must exercise the reasonable care and diligence that a prudent person would exercise when borrowing funds.

This policy provides a framework for Council to borrow funds while ensuring the ongoing viability of the Council by not permitting overall borrowings to extend Council beyond its ability to meet future repayments and budgetary obligations.

Section 377(1) (f) of the Local Government Act 1993 stipulates that Council cannot delegate the borrowing of money. It is expected that Councillors will have a full understanding of the terms and conditions of borrowing arrangements before entering into any contract.

2. DEFINITIONS

Variable rate loan - a loan that attracts an interest rate linked to a variable benchmark. In Australia variable rate loans are normally priced at a fixed margin over the Ausbond Bank Bill Rate which is the market benchmark three month interbank rate.

Fixed rate loan - a loan that attracts a fixed pre-determined interest rate throughout the term of the loan.

Amortising loan - a loan that is repaid over the term of the loan, normally by equal instalments due quarterly or semi-annually. Interest payments and capital repayments are normally combined and paid on the instalment date.

3. LEGISLATIVE REQUIREMENTS

All borrowings must comply with the following:

- Local Government Act 1993;
- Local Government (General) Regulation 2005;
- Ministerial Revised Borrowing Order;
- Local Government Code of Accounting Practice and Financial Reporting;
- Australian Accounting Standards; and
- Office of Local Government Circulars.

4. POLICY

Delegation of Authority

Authority for the implementation of this policy is delegated by Council to the General Manager in accordance with the Local Government Act 1993. The General Manager may, in turn, delegate the day-to-day management of Council's borrowings to the Responsible Officer or other appropriately qualified senior staff (subject to regular reviews).

Guiding Principles

Guiding principles for Council borrowings:

- Borrowings may only be used to fund capital expenditure and not operating expenditure (which should be funded from revenue).
- Minimum working capital requirements are to be identified and maintained in a readily available form such that there is no need to call on borrowings to fund any shortfall in reasonably anticipated operating requirements.
- It is appropriate to fund significant capital works via borrowings such that the full cost of infrastructure is not only borne by present day ratepayers, but also by future ratepayers who will benefit from use of the funded infrastructure.
- It may be appropriate to fund certain capital projects with user charges, in which case user charges should reflect the project's costs, including loan payments.
- The impact on Council's budget of any movement in interest rates must be actively managed.

Structure of Borrowings

Overdraft

The Council may maintain a modest overdraft facility for unexpected changes to operating cash flow requirements. As there are costs involved in accessing the facility, it is not to be used for expected operating cash flow and it is not to be used for long-term financing.

Long-Term Borrowings

Considerations

To assist with making the decision on whether to undertake long-term borrowings, Council should consider:

- The financial impact of the proposed borrowing on Council's Long Term Financial Plan, Delivery Program and Operational Plan including:
 - a) Scenario analysis in the case of changes to market interest rates; and
 - b) Any positive impact of the capital works funded by the proposed borrowing;

Requirements

Council can borrow funds under section 621 of the Local Government Act 1993. All borrowings must be approved by Council resolution and included in Council's annual draft Operational Plan.

Councils must also apply to the Office of Local Government, completing a proposed loan borrowing return each year.

The General Manager under section 230 of the Local Government (General) Regulation 2005 must notify the Secretary within seven days after borrowing money under a loan contract.

If, during the year, Council is required to increase its proposed borrowings or change the purpose of the initial request, a council resolution must be passed prior to drawing down of any funds.

If there is an increase, Council must also notify the Office of Local Government by re-submitting the electronic loan borrowing request form including the updated amounts.

Process

To minimise the cost of borrowing, the policy will require Council to seek competitive borrowing terms by inviting expressions of interest with both fixed and variable terms.

Whilst not specified, Council's preference is to enter into a loan agreement with a fixed rate which provides certainty of cash flow obligations over the life of the loan and limits the risk of price shock in an environment of fluctuating interest rates.

Restrictions

Council is restricted, by the Ministerial Revised Borrowing Order dated 13 May 2009, to source the borrowings from Australia and in Australian currency.

Borrowing Parameters

The Council's borrowing program must remain within the following parameters:

- Maximum term of borrowings is the shorter of 20 years or the expected economic life of the capital works funded.
- Within benchmark for relevant performance indicators including the debt service cover ratio

Security for borrowings

The Council acknowledges that under Reg 229 of the Local Government (General) Regulation 2005 the repayment of money borrowed by a council (whether by way of overdraft or otherwise), and the payment of any interest on that money, is a charge on the income of the council.

Internal Loans

An internal loan consists of surplus investment funds that are restricted to a particular purpose being borrowed for another purpose of Council. This process would involve a formal internal loan whereby borrowed funds would be repaid with interest to the reserve that has lent the funds.

Where the surplus funds have been derived from general revenue streams this decision can be made by resolution of Council.

Where the surplus funds have been derived from externally restricted revenue or from a special rate or charge, such loans require Ministerial approval prior to being entered into, in accordance with Section 410 of the Local Government Act 1993.

Internal loans and internally restricted funds are not required to be included in the proposed loan borrowing return submitted to the Office of Local Government.

Lease Liabilities

The introduction of AASB 16 has removed the distinction between operating and finance leases and requires recognition of a right-of-use (ROU) asset and lease liability on the balance sheet for most leasing arrangements with the exception of:

- Short term leases < 12 months
- Low value leases < \$10,000

Leases carry very similar characteristics to borrowings and whilst Council endorsement is not required to enter into a lease arrangement, consideration around Council's procurement policy and appropriate delegation levels should be exercised taking into account the full value of the lease arrangement not just the regular instalments.

5. MONITORING AND REPORTING

A summary of current loans details is tabled with the Quarterly Budget Review Statement.

Any proposed borrowings modelled in the Long Term Financial Plan are tabled annually in the Operational Plan and reported to the Office of Local Government through the Proposed Borrowings Return.

Any breach of this policy is to be reported to the General Manager and Responsible Accounting Officer immediately upon becoming aware of such breach. A written statement of the facts relating to the breach is to be prepared within two business days, including the remedial action taken or proposed to be taken. The breach should be reported to Council at the next meeting.

6. RELATED LEGISLATION AND POLICIES

Local Government Act 1993;
Local Government Act 1993 s.624 – Borrowing Order dated 13 May 2009
Local Government (General) Regulation 2005;
Local Government Code of Accounting Practice and Financial Reporting;
Australian Accounting Standards; and
Office of Local Government Circulars.

Procedure 5H Capital Expenditure Guidelines

End of Policy

	Date	Minute No.
Adopted:		
Last Reviewed:		
Next Review:		



Vandalism Policy

Policy	28A
Officer Responsible	Director Infrastructure Services
Last Review Date	20/08/2018

Strategic Policy

Purpose

To minimise the unsightliness and cost of graffiti and intentional damage to Council and the community.

To engage community support in the prompt reporting of graffiti and intentional damage as soon as practicably possible, after identification of an offence.

The policy provides for a reward where information regarding an offence results in the conviction of an offender.

Objectives

The objectives of this policy are to:-

- Reduce acts of vandalism and intentional damage to public and commercial/retail property in the Blayney Shire local government area.
- Encourage the public to report acts of vandalism and intentional damage.
- Provide for a reward where information regarding an offence results in the conviction of an offender.

Policy

Principles

Any person who witnesses, or has information regarding an act of graffiti or intentional damage should in the first instance report the matter through the NSW Police Force Community Portal or other NSW Police Force Channel or contact the Police Assistance Line (13 14 44).

Any person who witnesses graffiti or intentional damage to Blayney Shire Council property should also report the matter to Council Customer Service staff, either by attending Council offices, via email, or phone.

Information provided shall be in accordance with NSW Police Force requirements, and as a minimum include:-

- Time of incident
- Place of incident
- Description of damage
- Possible offender's details
- Photographs

The NSW Police Force will examine the information and may investigate the offence. Should an offender be identified, and either admit guilt or be found guilty, the informant should then write to Council seeking payment of the reward.

Council will, where appropriate, seek compensation for graffiti and intentional damage offences where an offender has been identified and admitted, or been found guilty.

Rewards

Council will offer a reward on a graduated scale, for information provided by the public leading to the conviction of a person or persons involved in graffiti or intentional damage to Council property. The scale is as follows:-

Category	Damage Amount	Reward
1	Up to \$2,500	\$500
2	\$2,500 - \$10,000	\$1,000
3	\$10,000 and above	\$2,000

Responsibilities

Determination of the reward will be at the absolute discretion of the General Manager.

Persons providing information may be required to appear in a Court to provide evidence where required.

Related Legislation

Graffiti Control Act 2008

The Graffiti Control Act 2008 deals directly with graffiti specific offences, which encompasses intentional damage to property and the possession and sale of spray cans. Powers granted to LGAs to manage graffiti vandalism is detailed at Part 4 of the Act.

Blayney Shire Council Community Strategic Plan 2018/2028

The Blayney Shire Community Strategic Plan 2018/2028 is the community's 10-year vision for the Shire. It aims to protect the features and qualities that make the Blayney Shire a great place to live, as well to enable communities which are strong and well connected. Graffiti and intentional damage has the potential to impact its strategic priorities of: Maintain and Improve Public Infrastructure and Services, Build the Capacity and Capability of Local Governance and Finance, Promote Blayney Shire to grow the Local and Visitor Economy, Enhance facilities and networks that supports Community, Sport, Heritage and Culture and Protect our Natural Environment.

End of Policy

	Date	Minute
Adopted:	13/03/1997	134
Lasted Reviewed:	13/11/2006	06/281
	14/05/2007	07/094
	12/11/2012	1211/014
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