

**RESOURCE RECOVERY GROUP  
MINUTES  
ORDINARY MEETING OF COUNCIL**

**THURSDAY 23 NOVEMBER 2023**

**RESOURCE RECOVERY GROUP  
9 Aldous Place BOORAGOON**

**Our Purpose:** *We deliver innovative and sustainable waste management solutions*

*On behalf of our Participant Local Government*



***Resource Recovery Group formerly Southern Metropolitan Regional Council***

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Prior to the meeting, Cr Hannah Fitzhardinge as a newly appointed elected member from the City of Fremantle (Participant local government) having been elected to the office of regional councillor read the declaration of elected member in the presence of the CEO and others attending the meeting.

**1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

The Chief Executive Officer welcomed everyone in attendance and declared the meeting open at 4.01 pm.

"I respectfully acknowledge the traditional owners of the land on which this meeting is taking place today – the Nyungar people of Western Australia and pay our respects to their elders' past and present and emerging."

**2. RECORD OF ATTENDANCE / APOLOGIES**

**PRESENT – In-person**

Cr Karen Wheatland	City of Melville
Cr Hannah Fitzhardinge	City of Fremantle
Cr Andrew White	Town of East Fremantle
Mr Graham Tattersall (REG Member)	City of Fremantle
Mr Mick McCarthy (REG Member)	City of Melville
Mr Nick King (REG Member)	Town of East Fremantle
Mr Tim Youé	RRG, Chief Executive Officer
Mr Brendan Doherty	RRG, Executive Manager Strategic Projects
Mr Keith Swift	RRG, Executive Manager Operations
Ms Ann Johnson	RRG, Executive Manager Governance & Culture

**APOLOGIES**

Nil

**3. DISCLOSURE OF INTERESTS:**

Nil

**4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**5. PUBLIC QUESTION TIME**

Nil

**6. ANNOUNCEMENTS BY THE CHAIRPERSON OR PRESIDING PERSON**

**Election of chairperson and deputy chairperson**

Mr Youé advised he had received a written nomination prior to the meeting from Cr K Wheatland for the position of Chairperson and called for any other nominations.

No other nominations were received; therefore, Cr K Wheatland was declared Chairperson for the term of two years.

Mr Youé called for nominations for the position of Deputy Chairperson.

Cr H Fitzhardinge nominated herself and there being no further nominations, Cr H Fitzhardinge was declared Deputy Chairperson for a term of two years.

Councillor Wheatland was sworn in by the CEO to the Office of Chairperson.

Councillor Fitzhardinge was sworn in by the CEO to the Office of Deputy Chairperson.

At 405pm Councillor Wheatland assumed the Chair and noted that it was the first time that RRG had both a female Chair & Deputy Chair.

**7. PETITIONS / DEPUTATIONS / PRESENTATIONS**

The presentation, Environment Services & Solutions Expo, by the Chief Executive Officer was postponed.

**8. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**8.1 MINUTES OF THE RESOURCE RECOVERY GROUP ORDINARY MEETING HELD ON 24 AUGUST 2023**

**COUNCIL RESOLUTION**

**23.11-01 MOVED: Cr A White SECONDED: Cr K Wheatland**

**THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON 24 AUGUST 2023 BE RECEIVED AS A TRUE AND CORRECT RECORD**

**CARRIED 3/0**

**8.2 ACTIONS ARISING FROM THE MINUTES OF THE ORDINARY COUNCIL MEETING HELD 24 AUGUST 2023**

The CEO informed Council that actions are either completed or ongoing.

**8.3 MINUTES OF THE RESOURCE RECOVERY GROUP SPECIAL MEETING HELD ON 2 NOVEMBER 2023**

**COUNCIL RESOLUTION**

**23.11-02 MOVED: Cr A White SECONDED: Cr K Wheatland**

**THE MINUTES OF THE SPECIAL MEETING OF COUNCIL HELD ON 2 NOVEMBER 2023 BE RECEIVED AS A TRUE AND CORRECT RECORD**

**CARRIED 3/0**

**8.4 ACTIONS ARISING FROM THE MINUTES OF THE SPECIAL COUNCIL MEETING HELD 2 NOVEMBER 2023**

The CEO informed Council that actions are either completed or ongoing.

**9. ANNOUNCEMENT OF CONFIDENTIAL MATTERS FOR WHICH MEETING MAY BE CLOSED TO PUBLIC**

15.1 – Waste Supply Agreement Project Co

15.2 – Tender T2023-06 Removal & Transport of Recyclable Materials

15.3 – Tender T2023-07 Receival & Disposal of Recovered Glass

15.4 – Tender T2023-08 Receival & Disposal of Residual Waste

15.5 – Tender 2023-09 Removal & Transport of Residual Waste

15.6 – Equity Value RRRC Loan Assets

**10. BUSINESS NOT DEALT WITH FROM PREVIOUS MEETING**

Nil

REPORT NO	11.1
SUBJECT	COMMITTEE MEMBER APPOINTMENTS
AUTHOR	A Johnson, Executive Manager Governance & Culture
RESPONSIBLE OFFICER	T Youé, Chief Executive Officer
EMPLOYEE INTEREST	Nil
DATE OF REPORT	1 November 2023
FILE REFERENCE	FD: Corporate Governance/Council Liaison
ATTACHMENTS	Nil

**COUNCIL RESOLUTION**

23.11-03            **MOVED: Cr K Wheatland**            **SECONDED: Cr A White**

**CEO RECOMMENDATIONS**

<p><b>AUDIT &amp; RISK COMMITTEE MEMBERS</b> The following Regional Councillors be appointed on the Audit &amp; Risk Committee for a term expiring November 2025:</p> <ol style="list-style-type: none"> <li>1. Cr K Wheatland</li> <li>2. Cr H Fitzhardinge</li> <li>3. Cr A White</li> </ol> <p><b>STAKEHOLDER RELATIONS COMMITTEE MEMBERS</b> The following Regional Councillors be appointed on the Stakeholder Relations Committee for a term expiring November 2025:</p> <ol style="list-style-type: none"> <li>1. Cr K Wheatland</li> <li>2. Cr H Fitzhardinge</li> <li>3. Cr A White</li> </ol> <p><b>CEO PERFORMANCE REVIEW COMMITTEE MEMBERS</b> The following Regional Councillors be appointed on the CEO Performance Review Committee for a term expiring November 2025:</p> <ol style="list-style-type: none"> <li>1. Cr K Wheatland</li> <li>2. Cr H Fitzhardinge</li> <li>3. Cr A White</li> </ol> <p><b>MUNICIPAL WASTE ADVISORY COUNCIL (MWAC)</b> The following persons be appointed on the Municipal Waste Advisory Council (MWAC) for a term expiring November 2025:</p> <ol style="list-style-type: none"> <li>1. Cr K Wheatland (Delegate with voting rights)</li> <li>2. Cr H Fitzhardinge (Deputy with voting rights)</li> </ol> <p><b>METROPOLITAN REGIONAL COUNCIL WORKING GROUP (WALGA/MWAC SUB COMMITTEE)</b> The following person be appointed on the Metropolitan Regional Council working group for a term expiring November 2025:</p> <ol style="list-style-type: none"> <li>1. Mr Tim Youé</li> </ol>
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**CARRIED UNANIMOUSLY 3/0**

**VOTING REQUIREMENT**

Absolute Majority s5.10(1), Committee members, appointment of.

**PURPOSE OF REPORT**

The Regional Council to consider and appoint membership on:

1. Audit & Risk Committee
2. Stakeholder Relations Committee
3. CEO Performance Review Committee
4. The Municipal Waste Advisory Council represented by the RRG; and
5. The Metropolitan Regional Council working Group (WALGA/MWAC sub committee)

**NATURE OF COUNCIL'S ROLE IN THE MATTER:**

**Advocative**

Not applicable

**Executive**

The role of the council is to adopt members on committees.

**Legislative**

The *Local Government Act 1995*

*Local Government (Administration) Regulations 1996*

**IMPLICATIONS TO CONSIDER:**

**Consultative:**

Not Applicable

**Strategic relevance:**

Compliance requirement

**Policy related:**

Members Fees and Allowances Policy no 1.8

**Financial:**

Payment to Committee members who are Regional Councillors are incorporated into the annual allowance for Members Fees and Allowances Policy (no.1.8).

**Legal and statutory:**

As noted above.

**Risk related:**

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
A03	Non-Compliance (Corporate)	1. Infringement by relevant authority	<ul style="list-style-type: none"> <li>• Compliance Calendar/Register</li> <li>• State Government Legislative Updates Annual Compliance Audit Return</li> </ul>	Low 6

**REPORT:**

Following the Local Government biennial elections held on Saturday 21 October 2023 and the election of the Chairman and Deputy Chairman to the Regional Council, it is appropriate that the Regional Council review and appoint its committees for a two-year term to coincide with the councillor terms elected by participant local governments.

The current Council and Committee structure is shown below:



There may be 12 - 15 meetings per year as well as other industry external working groups and committees. The membership role demands a high level of commitment and time. As a guide Resource Recovery Group has the following formal meeting structure:

Meeting	Frequency
Ordinary Meeting of Council	Held once per quarter, February, May, August & November
Special Council Meetings	As required
Audit & Risk Committee	Minimum of 2 per year February & November/December
Stakeholder Relations Committee	Minimum of 2 per year Held in conjunction with Audit & Risk Committee when possible
CEO Performance Committee	Minimum once per year, August

## 1. AUDIT & RISK COMMITTEE

### Objectives:

- a) To review the scope of the internal and external audit function and review audit plans and performance.
- b) To recommend to the Council the appointment of the internal and external auditors.
- c) To appraise the effectiveness of the audit by discussing the audit with the internal and external auditors as necessary.
- d) To review the management letter provided by the External Auditor on any weaknesses in internal accounting, organisation and operating controls, and consider the recommendations made by the auditor and the action taken by management in response to the auditor's suggestions.
- e) To review independent audit reports and/or initiate any other act necessary to ensure:
  - i. Compliance with policies, plans, procedures, laws and regulations
  - ii. Fraud and misconduct processes
  - iii. Economic and efficient use of resources
  - iv. Accomplishment of established objectives and goals for operations or programs
  - v. To draw attention to any failure to take prompt remedial action relating to previously identified shortcomings
  - vi. To advise Council on matters relating to its findings
- f) To ensure the evaluation of high risks are in accordance with the council's risk management processes.

### Membership:

- a) The Committee shall comprise of at least three (3) Regional Councillors in accordance with s5.8 of the *Local Government Act 1995*.
- b) The Committee shall have no delegated powers unless expressly given by the Council.
- c) The Committee membership shall have a term of two years.

## 2. STAKEHOLDER RELATIONS COMMITTEE

### Objectives:

The Stakeholder Relations Committee role is to provide direction on how the RRG manages its stakeholder relations.

The Committee:

- a) Ensures alignment of the brand with the RRG's strategic direction and values;
- b) To review the Strategic Communications Strategy and the Community Engagement Strategy;
- c) Recommend advertising and promotional campaigns of the RRG;
- d) Recommend action to rectify disputes; and
- e) Such other approvals delegated to the Committee.

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its objectives, in order to facilitate informed decision-making by Council in relation to the legislative functions and duties that have not been delegated to the CEO.

### Membership:

- d) The Committee shall comprise of at least three (3) Regional Councillors in accordance with s5.8 of *Local Government Act 1995*.

## 3. CEO PERFORMANCE REVIEW COMMITTEE

### Objectives:

- The Chief Executive Officer's Performance Review Committee is responsible for evaluating the CEO performance and remuneration.
- The Performance Appraisal and Remuneration Review Committee meet as required.

- The CEO's Contract of Employment specifies the performance criteria for the purpose of reviewing the CEO's performance.

**Membership:**

- a) The Committee shall comprise of at least three (3) Regional Councillors in accordance with s5.8 of *Local Government Act 1995*.
- b) Membership shall be Regional Councillors only.
- c) The Committee shall have delegated powers to appoint an external consultant(s) experienced in human resources to facilitate in performance reviews and give advice to the committee.
- d) The Committee membership shall have a term of two years.

**5. MUNICIPAL WASTE ADVISORY COUNCIL (MWAC)**

**Objectives:**

MWAC is a standing committee of the Western Australian Local Government Association (WALGA) with delegated authority on municipal waste issues. MWAC's membership includes metropolitan and non-metropolitan Regional Councils which focus on waste management. In addition to this, MWAC has an Officers Advisory Group (OAG) which meets monthly and reports to MWAC.

**Membership:**

One elected member position on MWAC. The RRG may also appoint a deputy member with voting rights

In past years, the Chair and the Chief Executive Officer, as deputy member have been elected by the RRG Council.

**6. METROPOLITAN REGIONAL COUNCIL WORKING GROUP (WALGA/MWAC SUB COMMITTEE)**

**Objectives:**

This Working Group has been established to focus on the strategic issues identified by metropolitan Regional Councils.

The key objective of the Working Group is to ensure that strategic issues for Regional Councils are given sufficient profile, both within the MWAC Structure and with the State Government.

The methods of achieving these objectives will be:

- Regional Councils issues progressed through the Working Group to MWAC
- Greater links between WALGA Governance function and Regional Councils
- Advocacy where required
- Research and investigation of issues where required

**Membership:**

Membership is made up of the CEO from each Regional Council. The Working Group will act in an advisory capacity, providing input to the Municipal Waste Advisory Council as the decision-making body, as delegated by the WALGA State Council.

**Timeline:**

The Working Group will continue until such time as a Metropolitan Regional Council Group can be included in the MWAC Partnership Agreement.

<b>REPORT NO</b>	11.2
<b>SUBJECT</b>	<b>ENVIRONMENTAL SERVICES AND SOLUTIONS EXPO</b>
<b>AUTHOR</b>	Tim Youé, Chief Executive Officer
<b>RESPONSIBLE OFFICER</b>	Tim Youé, Chief Executive Officer
<b>EMPLOYEE INTEREST</b>	Expo Attendance
<b>DATE OF REPORT</b>	3 November 2023
<b>FILE REFERENCE</b>	
<b>ATTACHMENTS</b>	Refer to presentation

**COUNCIL RESOLUTION**

23.11-04      **MOVED: Cr A White**      **SECONDED: Cr H Fitzhardinge**

**CEO RECOMMENDATION:**

The reported dated 13 November 2023 regarding the CEO attendance at the Environmental Services and Solutions Expo on 13-14 September be noted.

**CARRIED UNANIMOUSLY 3/0**

**VOTING REQUIREMENT**

Simple Majority

**PURPOSE OF REPORT**

To inform Council of new and emerging trends identified during the CEO's attendance at the Environmental Services and Solutions Expo.

**NATURE OF COUNCIL'S ROLE IN THE MATTER:**

**Advocative**

Develop and implement strategies and infrastructure that support the [Waste Avoidance and Resource Recovery Strategy 2030](#).

**Executive**

**Legislative**

*Recycling and Waste Reduction Act 2020.*  
*Waste Avoidance and Resource Recovery Act 2007.*

**IMPLICATIONS TO CONSIDER:**

**Consultative:**

**Strategic relevance:**

<b>OBJECTIVE:</b>	<b>Innovate</b> and implement new approaches to recycling and resource recovery
<b>KEY FOCUS AREA:</b>	<ol style="list-style-type: none"> <li>5. Be a leader in facilitating social change to increase material recovery and reduce climate impacts through education</li> <li>6. Influence best practice environmental outcomes through stakeholder advocacy</li> </ol>

**Policy related:**

Policy No 1.5 Conference and Industry Events.

**Financial:**

A travel and Conference Reserve fund of \$50,000 is held and approved by Council. Total cost including economy air fares and accommodation were approximately \$5,000 as approved by Council in May 2023.

**Legal and statutory:**

**Risk related:**

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
ES03	Research not aligned with strategic goals	1. Research is not aligned with strategic plan resulting in redundant solutions or misdirection of technology and effort	<ol style="list-style-type: none"> <li>1. Keeping abreast of current &amp; future technology &amp; trends</li> <li>2. Strategic Waste Management Plan</li> <li>3. Corporate Business Plan</li> </ol>	Low 6
ES05	Poor project evaluation/Project failure	<ol style="list-style-type: none"> <li>1. Selection of unproven or unviable technologies, contractors and technology providers.</li> <li>2. Unable to provide services.</li> <li>3. Unable to achieve product quality and processing efficiencies</li> </ol>	<ol style="list-style-type: none"> <li>1. Engineering review team meetings</li> <li>2. Keeping abreast of current &amp; future technology &amp; trends</li> <li>3. Strategic Plan</li> <li>4. Senior Management meetings</li> </ol>	Low 8

**BACKGROUND:**

Organised in partnership with leading organisations, including the Chartered Institute of Wastes Management, Environmental Services Association and [www.letsrecycle.com](http://www.letsrecycle.com), over the course of the two days Resource & Waste Management Expo (RWM) is the UK's leading event for waste, resource and sustainability professionals.

Attendance of the CEO at the event was approved by Council in May 2023 in accordance with Policy no. 1.5 *Conference and Industry Events Attendance*.

In accordance with the above policy, the CEO is to prepare and report on the expo at the next ordinary meeting of Council following the expo.

**REPORT:**

The world's leading event showcasing cutting-edge technologies and strategies in net-zero, decarbonisation, resource management, circular economy, water scarcity and management, biodiversity conservation, and environmental emergency response. Attracting over 12,000 international visitors, the trade show unites industry pioneers, visionary entrepreneurs, and eco-driven professionals to collaborate, learn, and inspire one another towards a greener future.



**Facts and Figures**

ESS attracts swathes of visitors who attend for networking opportunities with industry leaders, and access to cutting-edge knowledge and the comprehensive showcase of sustainable solutions. Professionals across sectors recognise the expo as a pivotal event for staying informed on emerging trends, forging new partnerships, and gaining insights into future-proofing their businesses.

**18,000**

Attendees

**800**

Exhibitors

**6000+**

Companies attending

**32**

Countries

**87**

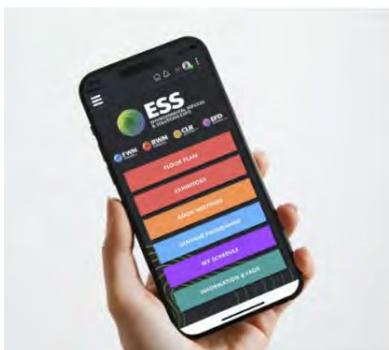
Live Demonstrations

**240+**

Presentations

**350+**

Expert speakers



#### Download the ESS Expo App!

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### CIWM History

The Chartered Institution of Wastes Management (CIWM) was first established as 'The Association of Cleansing Superintendents of Great Britain' on 25th June 1898, with waste managers from northern and Scottish cities as the main driving force. It was incorporated as "The Institute of Cleansing Superintendents" in 1908 (see logo below), "The Institute of Public Cleansing" in 1928 and then as "The Institute of Wastes Management" in 1981. It became "The Chartered Institution of Wastes Management" on award of its Royal Charter in 2003.

### Environmental Services Association (ESA)

Started life as the National Association of Waste Disposal Contractors in 1968, becoming the Environmental Services Association in 1996, in recognition – nearly a quarter of a century ago - that **collecting waste is only the first step.**

[ESA members](#) are part of a complex chain of activities that deliver quality secondary materials for new, sustainable, products as well as renewable energy and fuel supplies.

**ESA members comprise 85% of the sector**, including all the major companies.

As well as representing our members' interests in the UK and in Europe, we are also actively working to raise wider issues of sustainability and resource efficiency, to raise operational [standards](#) within the industry and to ensure the [health and safety of our workforce](#).

**RWM AGENDA- DAY 1 & 2**

<p>Keynote Theatre</p> <p>Sponsored by</p> 	<p>09:45 - 10:10</p> <p><b>Race for Tomorrow: A journey through the front lines of the climate crisis</b></p> <p>Keynote Theatre</p> <p>Financial Times journalist Simon Mundy sheds light on the global climate struggle through stories fr ...</p> <p> Simon Mundy - Financial Times</p>	<p>10:15 - 11:00</p> <p><b>Waste Prevention Guide for Local Authorities</b></p> <p>Keynote Theatre</p> <p> Adam Read, CHIEF SUSTAINABILITY OFFICER - SUEZ</p> <p> Anna Scott, Director of Services - Keep Britain Tidy</p> <p> Claire Shrewsbury, Director Insights and Innovation - WRAP</p> <p> Emma Beal, Managing Director - West London Waste Authority</p> <p> Sarahjane Widdowson, Director - Intelisus Ltd</p>	<p>11:15 - 11:45</p> <p><b>Keynote Speaker: The 'Blue Planet Effect' and Beyond...</b></p> <p>Keynote Theatre</p> <p>Join Blue Planet II creator and Executive Producer, James Honeyborne, as he looks back at the 'Blue ...</p> <p> James Honeyborne - Freeborne Media</p>	<p>12:00 - 12:45</p> <p><b>Panel: Leaders In Resource Management</b></p> <p>Keynote Theatre</p> <p> Anna Willetts, Partner - gunnercooke llp</p> <p> John Wilkinson, Chief Development Officer - SUEZ recycling and recovery UK</p> <p> Mick Davis, Biffa - COO R&amp;E Division - Biffa Waste Services Ltd</p> <p> Mike Maudsley, CEO - enfinium</p> <p> Neil Grundon, Chairman - Grundon Waste Management Limited</p>	<p>13:00 - 14:30</p> <p><b>Content with Purpose: Leading the Way to a World Beyond Waste</b></p> <p>Keynote Theatre</p> <p>Join Content With Purpose and CIWM for an inspiring, ground breaking launch event, hosted by the Inn ...</p> <p> Andy Rees, Head of Waste Strategy - Welsh Government</p> <p> Cathy Cook - LARAC</p> <p> Claire Potter - University of Sussex</p> <p> Dan Cooke, CIWM President - CIWM &amp; Cornwall Council</p> <p> Mark Shaylor, Founder - APE</p>
<p>Circular Economy &amp; Net Zero Theatre</p> <p>Sponsored by</p> 	<p>10:15 - 10:45</p> <p><b>How is social value driving the circular economy?</b></p> <p>Circular Economy &amp; Net Zero Theatre</p> <p> Paul Morgan, Head of Commercial Services (Waste) - Greater Manchester Combined Authority</p> <p> Sarah Ottaway, Sustainability and Social Value Lead - SUEZ recycling and recovery UK</p>	<p>10:45 - 11:15</p> <p><b>From Rubbish to Recovery: Innovation in Waste Processing</b></p> <p>Circular Economy &amp; Net Zero Theatre</p> <p> Enik Wiat, Vice President - Commercial Development - Juno</p> <p> James Chilton, Head of Business Development - Waste Management Facilities</p>	<p>11:30 - 12:00</p> <p><b>Circular Economy In Scotland</b></p> <p>Circular Economy &amp; Net Zero Theatre</p> <p>An opportunity for attendees to hear from the CEO of Zero Waste Scotland about Scotland's perspectiv ...</p> <p> Iain Gulland, Chief Executive - Zero Waste Scotland</p>	<p>12:15 - 13:00</p> <p><b>Sustainability, Plastics, And Systems</b></p> <p>Circular Economy &amp; Net Zero Theatre</p> <p> Lara Steinhöbel, Sustainability Issues Executive - British Plastics Federation</p> <p> Michael Shaver, Director of the Sustainable Materials Innovation Hub &amp; Sustainable Futures - University of Manchester</p> <p> Sophie Walker, CEO and Co-Founder - Disposal.</p>	<p>13:15 - 14:00</p> <p><b>Game Changing Innovation: The Role Of Chemical Recycling In Boosting Plastics Circularity</b></p> <p>Circular Economy &amp; Net Zero Theatre</p> <p> Dr Geoff Brightly - Mura Technology Ltd</p> <p> Emma Beal, Managing Director - West London Waste Authority</p> <p> Paul Davidson - UKRI Smart Sustainable Plastic Packaging Challenge</p> <p> Stuart Hayward-Higham, Chief Technical development &amp; innovation officer - SUEZ</p>

<p><b>Packaging &amp; EPR Theatre</b></p> <p>Sponsored by</p> 	<p>10:30 - 11:15</p> <p><b>EPR Delay- Where Councils and Producers Should Be</b></p> <p>📍 Packaging &amp; EPR Theatre</p> <p> Emma Wilkinson, Regulatory Affairs Leader - Beyondly</p> <p> George Atkinson - Valpak</p>	<p>11:30 - 12:15</p> <p><b>Ending The Impasse- Changes Industry Needs</b></p> <p>📍 Packaging &amp; EPR Theatre</p> <p> Adrian Hawkes, Policy Director - Valpak Ltd</p> <p> Cathy Cook - LARAC</p>	<p>13:00 - 13:45</p> <p><b>Maximise the EPR conversation in order to succeed</b></p> <p>📍 Packaging &amp; EPR Theatre</p> <p>How do we continue to work together, communicate and deliver? Helping to shape and navigate EPR has ...</p> <p> Emma Boume - Defra</p> <p> Jacob Hayler, Executive Director - Environmental Services Association</p> <p> James Bull - Tesco</p> <p> Jon Hastings, Head of Strategy and Development - East London Waste Authority</p> <p> Jude Allan - IOM3 Packaging Group</p> <p> Margaret Bates, Managing Director - OPRL Ltd</p>	<p>14:00 - 14:30</p> <p><b>Will trash exist if everything has a value?</b></p> <p>📍 Packaging &amp; EPR Theatre</p> <p>The consumer's vital role in boosting recycling rates is often forgotten and tackled through labelli ...</p> <p> Louise Renne, Head of Business Development &amp; Sustainability - Bower</p> <p> Suvrat Meht - Bower</p>	<p>14:45 - 15:30</p> <p><b>DRS</b></p> <p>📍 Packaging &amp; EPR Theatre</p> <p> Fernando Manzanque, Business Development Manager - Logistics Group</p> <p> Martin Trigg Knight - Clarity Environmental</p>
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**RESOURCE RECOVERY GROUP  
AGENDA PAPERS - ORDINARY MEETING OF COUNCIL  
THURSDAY 23 NOVEMBER 2023**



<p>Material Village Theatre</p> <p>Sponsored by</p>	<p>10:00 - 10:45</p> <p><b>The Hidden Dangers Of Lithium Battery Disposal</b></p> <p>Material Village Theatre</p> <ul style="list-style-type: none"> <li>Antonia Grey, Head of Policy and Public Affairs - British Metals Recycling Association</li> <li>David Thomas, Senior Lecturer H&amp;S Management - Middlesex University</li> <li>Gareth Rollings, LARAC National Rep &amp; Head Of Waste WSCC - LARAC</li> <li>Phil Clark, Emerging Energy Technology Lead - National Fire Chiefs Council</li> </ul>	<p>11:00 - 11:45</p> <p><b>How Could High Metal Recycling Rates Be Achieved By 2030?</b></p> <p>Material Village Theatre</p> <ul style="list-style-type: none"> <li>Carolyn Moss, Business Officer - Environmental Services - Leeds City Council</li> <li>Charlotte Davies, Resource Efficiency Consultant - Beyondly</li> <li>Martin Hyde, Sustainability and Public Affairs Manager - Alupro</li> <li>Predrag Ozmo, Sustainability Director - Ball Corporation</li> </ul>	<p>12:00 - 12:45</p> <p><b>The Wood Waste Industry &amp; The Future: An Expert Panel</b></p> <p>Material Village Theatre</p> <p>N/A - Richard Coulson is covering this in his introduction to the session</p> <ul style="list-style-type: none"> <li>Linda Crichton, Team Leader, Packaging Policy - Defra</li> <li>Mark Hayton, Director - Egger Timberpak</li> <li>Mark Sommerfeld, Deputy Director of Policy - REA</li> <li>Matt Howarth, Director - A&amp;A Recycling Services Limited</li> <li>Richard Coulson, WRA Chair and Biomass Wood Procurement Manager - RWE Supply and Trading</li> <li>Richard Jenkins, CEO - Esken Renewables</li> </ul>	<p>13:00 - 13:30</p> <p><b>Recycling Robots: The Importance Of Item Recognition</b></p> <p>Material Village Theatre</p> <ul style="list-style-type: none"> <li>Niall Bolster, Regional Sales Manager - UK, IRL &amp; Nordics - AMP Robotics</li> </ul>	<p>13:45 - 14:25</p> <p><b>POPs</b></p> <p>Material Village Theatre</p> <ul style="list-style-type: none"> <li>Christopher Griffiths - FCC Environment</li> <li>Jenny Watts - UROC</li> <li>Justin Greenaway - AATF Forum</li> </ul>
<p>Local Authority Theatre</p> <p>Sponsored by</p>	<p>10:00 - 10:30</p> <p><b>Writing A Municipal Resource &amp; Waste Strategy From The Policy Waiting Room</b></p> <p>Local Authority Theatre</p> <p>Councils need to plan ahead, for reasons of procurement, service development, compliance, environmen ...</p> <ul style="list-style-type: none"> <li>Paul Frith, Director - Frith Resource Management Limited</li> </ul>	<p>10:30 - 11:00</p> <p><b>Identifying And Overcoming The Obstacles To Introducing Electric Vehicles To Municipal Fleets</b></p> <p>Local Authority Theatre</p> <ul style="list-style-type: none"> <li>Julian Minta - London Borough of Enfield</li> <li>Kieran Sheen - Renault Trucks</li> </ul>	<p>11:15 - 11:45</p> <p><b>The Future of Smart Waste Collection</b></p> <p>Local Authority Theatre</p> <p>The Internet of Things (IoT) can significantly enhance waste management and recycling processes by p ...</p> <ul style="list-style-type: none"> <li>Steve Craft, Senior Director, Business Development - KORE</li> </ul>	<p>12:00 - 12:45</p> <p><b>Machinery Safety in Waste Collections</b></p> <p>Local Authority Theatre</p> <p>This session will look at the issues of machinery safety associated with collection vehicles, which ...</p> <ul style="list-style-type: none"> <li>Chris Jones, Chair - WISH</li> <li>David Thomas, Senior Lecturer H&amp;S Management - Middlesex University</li> <li>Liam Wood, Technical Compliance Manager - IOSH</li> <li>Tim Small - HSE</li> </ul>	<p>13:00 - 13:30</p> <p><b>Changing behaviours to reduce risk - loading RCVs smarter</b></p> <p>Local Authority Theatre</p> <ul style="list-style-type: none"> <li>Gary Escott, Managing Director - SiteZone Safety</li> <li>Graham Lake - FCC Environment</li> <li>Matt Williams - FCC Environment</li> <li>Paul Stokes - FCC Environment</li> </ul>

Future Talent Hub

Sponsored by



11:00 - 11:45

**Waste Management For Small To Medium Enterprises**

Future Talent Hub

Focusing on practical strategies for sustainable waste management tailored to the needs of smaller b ...



Joanne E. Price, MD of MMP Business Solutions Limited and IOSH YF - IOSH and MMF Business Solutions Limited



Liam Wood, Technical Compliance Manager - IOSH



Marcus Rose, SHEQ Manager - Conserv Facilities



Toni Robinson, Head of Compliance - Grundon Waste Management

12:15 - 13:00

**Elevating Voices: equality, diversity and inclusion in the resources and waste sector**

Future Talent Hub

MRW hosts a panel session on the Elevating Voices programme, an independent EDI group set up and run ...



Corin Williams - MRW



Craig Burman, Partner - Schofield Sweeney



Dean Warren, Maintenance - Magnox



Gill Mulroe, Elevating Voices Founder & Transition Manager - ISS Facilities Management UK&I



Mike Tregent, Advisor - Environment Agency

13:30 - 14:15

**Training and Competence Within The Waste Management Industry**

Future Talent Hub



Chris Jones, Chair - WISH



David Thomas, Senior Lecturer H&S Management - Middlesex University



Jenny Grant, Head of Organics - The Association for Renewable Energy and Clean Technology (REA)



Katie Cockburn, Professional Services Director - CTWM

15:00 - 16:30

**35-U-35 Awards & Networking - Panel: Previous Rising Stars Outlook for the Future**

Future Talent Hub

Letsrecycle.com's 35 UNDER 35 is an exciting awards programme that identifies the trailblazers in th ...



Josh Doherty - letsrecycle.com



Stioned Thomas, Head of Commercial Content and Business Development - Recorra



Tom Giddings, Executive Director - Allapro

Environment Networking Hub

10:00 - 11:00

**Mock Trial: Machinery incident investigation**

Environment Networking Hub



Chris Jones, Chair - WISH



Jason Burt - Willis Tower Watson

12:30 - 13:15

**Zero Waste Scotland about Scotland's perspective on the Circular Economy**

Environment Networking Hub

An opportunity to speak with senior members of Zero Waste Scotland about Scotland's perspective on t ...



Dr Jane Beasley, Head of Customer Engagement & Business Support - Zero Waste Scotland



Iain Gulland, Chief Executive - Zero Waste Scotland

13:30 - 14:00

**Elevating Voices Networking**

Environment Networking Hub

Come and network with Elevating voices and discuss Equality, Diversity, and Inclusion in the Waste a ...

14:30 - 15:30

**Fleet Managers Forum**

Environment Networking Hub

Join us at the Fleet Managers Forum, a premier networking event exclusively designed for independent ...



Andy Graves, CRM, Data & Insights Manager - Dennis Eagle Ltd



Edward Yendjani, Contracts Manager ( Operations and Disposal) - Westminster City Council

15:45 - 16:30

**REA Organics Recycling Networking Session**

Environment Networking Hub



Jenny Grant, Head of Organics - The Association for Renewable Energy and Clean Technology (REA)

**RESOURCE RECOVERY GROUP  
AGENDA PAPERS - ORDINARY MEETING OF COUNCIL  
THURSDAY 23 NOVEMBER 2023**



Sponsored by

**Keynote: Playing our Part in the Plastic Pollution Problem**

Keynote Theatre

We all need a reminder from time to time as to WHY the planet - particularly when it comes to plasti ...

Natalie Fée, Founder - City to Sea

**Policy in the age of intervention**

Keynote Theatre

UK Government is taking an increasingly policy driven intervention in the waste and resource sector. ...

Chris Jonas, Director - Tolvik Consulting

Stuart Hayward-Higham, Chief Technical development & innovation officer - SUEZ Recycling & Recovery UK

**Waste Data and Sector Insights**

Keynote Theatre

Simone Alpin - Anthesis

Stuart Hayward-Higham, Chief Technical development & innovation officer - SUEZ Recycling & Recovery UK

**CANCELLED: Food Waste & Upcycling**

Keynote Theatre

While new food waste legislation focuses minds on disposal, let's not lose sight of the avoidance of ...

Tristram Stuart, Founder - Toast Ale

**Nature Positive Actions in the Waste and Resources Sector**

Keynote Theatre

Hear from the Chair of the Environmental Services Association's Biodiversity Working Group, Leigh Br ...

Grace Peel, Senior Waste and Resource Management Consultant - Matt Macdonald

Leigh Broadhurst, Environment and Sustainable Development Lead - SUEZ recycling and recovery UK

Lesley Wilson, Policy and Engagement Lead - IEMA (Institute of Environmental Management & Assessment)

Seamus Breen, Waste & Environmental Impacts Manager - European Metal Recycling

Stephanie Hime, Managing Director - Little Blue Research

Circular Economy & Net Zero Theatre

Sponsored by

10:15 - 10:45

**Using technology to bring visibility, transparency and traceability to the waste and recycling streams**

Circular Economy & Net Zero Theatre

In a world where the waste industry often operates behind a veil of secrecy, Renaud de Viel Castel, ...

Renaud de Viel Castel - Rubicon Technologies Inc.

11:00 - 11:30

**Sustainability In Action: Embedding Net Zero Into Culture, Process, And Decision-Making**

Circular Economy & Net Zero Theatre

Too often the sustainability conversation remains stuck in the 'why', when we urgently need the 'how' ...

Ghislwa Chommas, Director of Group Sustainability - British Standards Institute (BSI)

11:45 - 12:15

**Sustainability Action Plan Working Towards the Net-Zero Challenge**

Circular Economy & Net Zero Theatre

As the largest soft drinks supplier in Great Britain, Coca-Cola Europacific Partners (CCEP) is commi ...

Ja Padwick, Senior Sustainability Manager, Coca-Cola Europacific Partners GB - Coca-Cola Europacific Partners (CCEP)

13:00 - 13:30

**How Recycling Can Help Communities Quickly Reach Their Carbon Reduction Goals**

Circular Economy & Net Zero Theatre

John Pine, Director of Commercial Development - Juno LLC

13:45 - 14:15

**The Great Retrofit: An Opportunity or A Hindrance To The Waste Sector?**

Circular Economy & Net Zero Theatre

Claire Periccia-Riding - Irwin Mitchell LLP

<p>Packaging &amp; EPR Theatre</p> <p>Sponsored by</p> 	<p>10:00 - 10:45</p> <p><b>The future of kerbside collections of flexible plastic packaging</b></p> <p>📍 Packaging &amp; EPR Theatre</p> <p> Adam Herriott, Senior Specialist - WRAP</p> <p> Mickey Green, Executive Director - Climate and Place - Somerset Council</p> <p> Stuart Hayward-Higham, Chief Technical development &amp; innovation officer - SUEZ Recycling &amp; Recovery UK</p> <p> Thomas Merry, Commercialisation &amp; Innovations Manager - SUEZ R&amp;R UK</p>	<p>11:00 - 11:45</p> <p><b>Panel: PRN System-Will/Should It Continue?</b></p> <p>📍 Packaging &amp; EPR Theatre</p> <p> Angus Macpherson - The Environment Exchange</p> <p> James Armitage, Head of Procurement - Valpak</p> <p> Martin Hyde, Sustainability and Public Affairs Manager - Alupro</p> <p> Paul Van Damszig, Director - Wastepack Ltd</p>	<p>12:15 - 13:00</p> <p><b>How can the UK unlock reusable and refillable packaging at scale?</b></p> <p>📍 Packaging &amp; EPR Theatre</p> <p>What challenges and opportunities are there to unlocking greater uptake of reusable packaging produc ...</p> <p> Kary Haigh, Senior Researcher - Policy Connect</p> <p> Lowelle Bryan, Sector Specialist - WRAP</p>	<p>13:15 - 13:45</p> <p><b>Packaging Evolution and Trends 2023 Vs 2019</b></p> <p>📍 Packaging &amp; EPR Theatre</p> <p> James Skidmore - Valpak</p>	<p>14:00 - 14:45</p> <p><b>What Is Needed from The Value Chain to Make the Reforms Work</b></p> <p>📍 Packaging &amp; EPR Theatre</p> <p> James Armitage, Head of Procurement - Valpak</p> <p> Lee Marshall, Policy &amp; External Affairs Director - CIWM</p> <p> Martin Trigg Knight - Clarity Environmental</p> <p> Paul Vanston, Chief Executive - Industry Council for Packaging and the Environment - INCFEN</p>
<p>Material Village Theatre</p> <p>Sponsored by</p> 	<p>10:00 - 10:30</p> <p><b>Early and Reliable Fire Detection for Waste Recycling Plants</b></p> <p>📍 Material Village Theatre</p> <p> Justin McNamara, Business Development Manager, EMEA - Honeywell</p>	<p>10:45 - 11:30</p> <p><b>How the recycling industry is combating the issue of lithium-ion battery fires through communications and lobbying.</b></p> <p>📍 Material Village Theatre</p> <p> Antonia Grey, Head of Policy and Public Affairs - British Metals Recycling Association</p> <p> Niamh McBride, Local Authority Partnership Manager - Material Focus</p> <p> Patrick Brighty, Recycling Policy Advisor - Environmental Services Association</p>	<p>11:45 - 12:30</p> <p><b>Material Markets</b></p> <p>📍 Material Village Theatre</p> <p> Amie Stringer, Procurement and Trading Director - Viridor Polymer Recycling Limited</p> <p> Chris Burton, Managing Director - IWPP Ltd</p> <p> Craig Robinson, Commercial Director - Sibelco</p> <p> Lee Evans - Parry &amp; Evans</p> <p> Paul Sanderson, Chief Executive - The Recycling Association</p>	<p>12:45 - 13:15</p> <p><b>How sustainable robotics can help us achieve a circular economy worldwide</b></p> <p>📍 Material Village Theatre</p> <p> Amy Ma, CEO - Danu Robotics</p> <p> Nick Noble - Danu Robotics</p>	<p>13:30 - 14:15</p> <p><b>Waste Sector Vs Compostable Packaging - Can It Work?</b></p> <p>📍 Material Village Theatre</p> <p>Compostable packaging degradability trials - how effective is compostable packaging</p> <p> Dr Andrew Walsh, Technical Director - Jones Celtic Bioenergy Ltd</p> <p> James Cooper, Head of Compliance - Enviro Composting</p> <p> Jenny Grant, Head of Organics - The Association for Renewable Energy and Clean Technology (REA)</p> <p> Tom Mackridge, Strategy Director - Recorra Ltd</p>

<p>Local Authority Theatre</p> <p>Sponsored by</p> 	<p>10:00 - 10:30</p> <p><b>Food Waste Collections: Implementation, Successes And Lessons Learned</b></p> <p>Local Authority Theatre</p> <p>  Darren Forster, Local Authority and Commercial Development Manager - Biogen UK Limited   John Bright, Waste Services Development Officer - North West Leicestershire District Council   Lily Walker, Recycle More Officer - North West Leicestershire District Council         </p>	<p>10:45 - 11:15</p> <p><b>Reduce Cost, Save Fuel, and Improve Productivity and Safety with Effective Fleet and Equipment Maintenance</b></p> <p>Local Authority Theatre</p> <p>  Adrian Pollard, Senior Product Owner - Fleet Maintenance - AMCS         </p>	<p>11:30 - 12:00</p> <p><b>New Standard Form Contract for Local Authority Food Waste Treatment Facility Procurement</b></p> <p>Local Authority Theatre</p> <p>In response to the requirement in England to collect food waste separately on a weekly basis from ...</p> <p>  Derek Rooney, Senior Director - Climate - Local Partnerships   Olly Mangiapane, Director - Commercial - Local Partnerships         </p>	<p>12:15 - 12:45</p> <p><b>Management of municipal waste collection using Globtrak Poland system</b></p> <p>Local Authority Theatre</p> <p>  Rafal Chaba, CEO Globtrak Polska - Globtrak Polska Sp. z o.o.         </p>	<p>13:00 - 13:30</p> <p><b>Putting The Waste Hierarchy First</b></p> <p>Local Authority Theatre</p> <p>  Claire Shrewsbury, Director Insights and Innovation - WRAP   Harrie Parke, Director - Climate - Local Partnerships         </p>
<p>Future Talent Hub</p> <p>Sponsored by</p> 	<p>11:00 - 11:45</p> <p><b>Panel: Green Skills</b></p> <p>Future Talent Hub</p> <p>  Adam Read, CHIEF SUSTAINABILITY OFFICER - SUEZ   Emma Weaver - BITC   Evoone Cannon, Food Systems and Bioeconomy Manager - Zero Waste Scotland   Harriet Lamb - WRAP   Katie Cockburn, Professional Services Director - CIWM   Sarah Jane Widdowson, Director - Intellisys Ltd         </p>	<p>13:00 - 14:00</p> <p><b>Zero Waste Awards</b></p> <p>Future Talent Hub</p> <p>Set up in 2010, Letsrecycle.com's Zero Waste Awards is the UK's premier recognition scheme for busin ...</p>			

<https://youtu.be/2yRMx9eFq8s>

## OUR WASTE, OUR RESOURCES: A STRATEGY FOR ENGLAND

### Sustainable production

- Invoke the 'polluter pays' principle and extend producer responsibility for packaging, ensuring that producers pay the full costs of disposal for packaging they place on the market
- Stimulate demand for recycled plastic by introducing a tax on plastic packaging with less than 30% recycled plastic
- Set minimum requirements through eco-design to encourage resource efficient product design

### Helping consumers take more considered actions

- Incentivise consumers to purchase sustainably
- Provide consumers with better information on the sustainability of their purchases
- Ban plastic products where there is a clear case for it and alternatives exist
- Lead by example through procurement and the Greening Government Commitments

### Resource recovery and waste management

- Improve recycling rates by ensuring a consistent set of dry recyclable materials is collected from all households and businesses
- Reduce greenhouse gas emissions from landfill by ensuring that every householder and appropriate businesses have a weekly separate food waste collection
- Improve working arrangements and performance between local authorities
- Drive greater efficiency of Energy from Waste (EfW) plants

### Enough is enough: cutting down on food waste

- More effectively redistribute food to those who need it most before it can go to waste
- Consult on annual reporting of food surplus and waste by food businesses
- Consult on legal powers to introduce food waste targets and surplus food redistribution obligations

### Measuring progress: data, monitoring and evaluation

- Move away from weight-based towards impact-based targets and reporting, focusing initially on carbon and natural capital accounting
- Maintain the coverage and quality of local authority-collected waste and improve data collection to meet future needs
- Work with tech firms to develop innovative digital solutions for tracking waste, and consult on options to mandate the digital recording and sharing of waste movement data
- Currently our metrics are framed in tonnage terms. We are committed to moving away from weight-based to impact-based targets. Using weight as the basis for making policy, setting targets and monitoring progress can lead us in inappropriate directions as some lightweight materials have large environmental footprints, like plastics, while some heavy materials have small footprints, like aggregates. Initially we will focus on greenhouse gas emissions and natural capital. It will take time, and some new research, to develop versions of our targets and indicators that help us understand and act more in line with our strategic principles.

## A SUSTAINABLE TRANSITION INTO THE EMISSIONS TRADING SCHEME

### Energy from Waste and Carbon

The application of the UK Emission Trading Scheme to Energy from Waste represents the most significant regulatory intervention to the UK waste industry in a generation. It will fundamentally change the economics of the sector, and impact all stakeholders across the value chain, including local government, waste producers and the general public.

Initially, all municipal waste and hazardous and incineration facilities were exempt from both the UK and the EU ETS because of the essential sanitary function they provide. Since this decision, the UK Government is reviewing whether to amend their position on these exclusions. The EU has proposed to review this decision for municipal EfW facilities only. In March 2022, the UK ETS Authority issued a "Call for Evidence" which proposed extending the UK ETS to EfWs from "mid to late 2020s". This commitment was confirmed in the July 2023 Government response which outlined their intention to include all waste incineration and EfW technologies within the ETS from and no later than 2028. This would extend to hazardous and clinical waste incinerators, as well as advanced waste technologies including Advanced Thermal Treatment, Advanced Chemical Treatment, and other waste-to-fuel technologies.

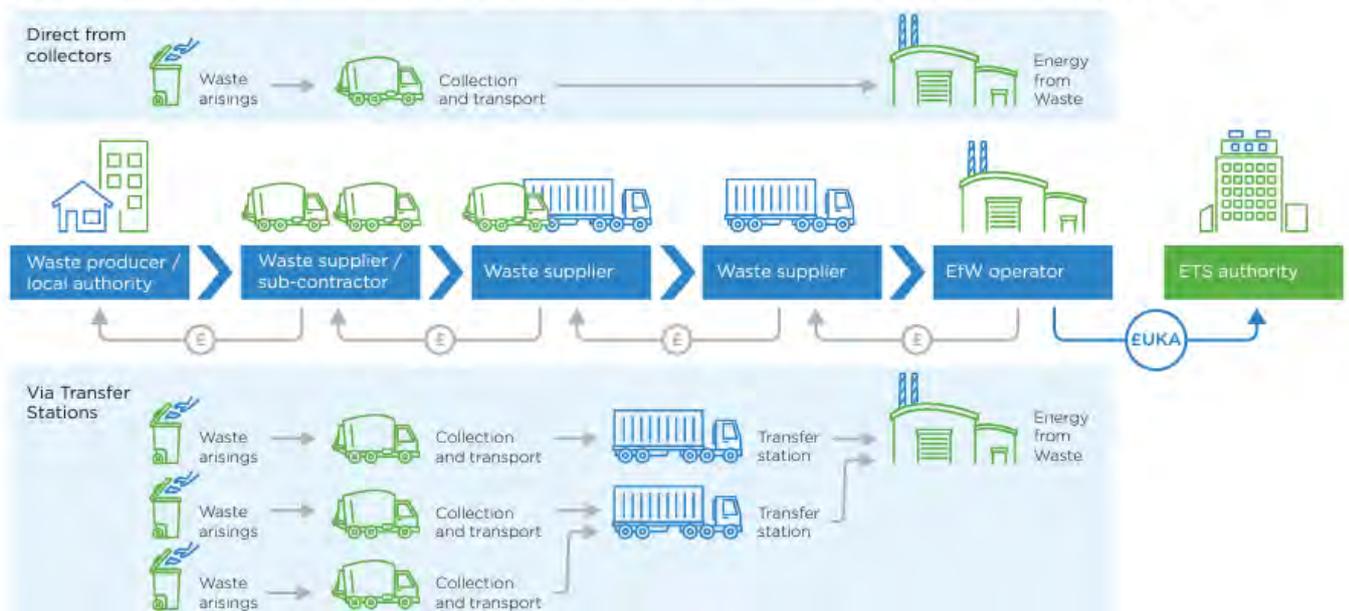
**Cost pass-through**

The need for cost pass-through was recognised within the recent ETS call for evidence, where 97% of stakeholders noted that “cost pass-through will occur between operators of incinerators and EfW facilities and their customers”.

The requirements of cost pass-through extends beyond just the commercial interface between EfW Operators and their immediate waste suppliers. There are usually long supply chains for non-recyclable waste, including Local Authority Collected Waste and commercial and industrial waste, passing through a variety of waste transfer stations and sorting plants (where recyclable fractions are extracted). This is visualised in Figure 2. Therefore, the substantial economic impact of the ETS will also be required to pass through these facilities.

**Environmental Services Association**  
A SUSTAINABLE TRANSITION INTO THE EMISSIONS TRADING SCHEME

**Figure 2: Visualisation of the residual waste management chain from the waste producer to the end management at EfW facilities**



The challenge for the sector is being able to accurately determine the fossil content of each waste producers' waste, whilst ensuring there is enough stability in the process to forward plan waste management budgets.

The ESA believes a transitional approach will provide the conditions needed to avoid undue complexity and ensure all participants in the supply chains understand their carbon obligations and are bound in legislation to comply and pay their share.

### CASE STUDY 1: Potential costs of ETS to Local Authorities

The potential cost to Local Authorities is likely to exceed £700m per annum. This is broadly equivalent to £25 per household, rising to £35 per household when considering the whole ETS system cost including Commercial & Industrial Waste sent to EfW. Clarity is required on how the New Burdens principle might apply to the application of ETS costs to Local Authority funding arrangements.

#### POTENTIAL ETS COST TO LOCAL AUTHORITIES

UK Municipal EfW Operating Capacity from 2027 <sup>5</sup>	20,7Mt
Indicative CO <sub>2</sub> Emissions	20,7Mt
Typical Fossil Content	48%
Carbon Price (ICC Fixed Trajectory, 2028) <sup>6</sup>	£98/t CO <sub>2</sub>
<b>Indicative ETS Liability for all municipal EfWs, pa</b>	<b>£974m</b>
% Attributable to Local Authority Collected Waste, pa	75%, £730m
% Attributable to Commercial & Industrial Waste, pa	25%, £243m

### CASE STUDY 2: Indicative example of typical 400kt EfW

The ETS cost liabilities on a EfW plant are very significant and are likely to exceed 60% of the current operating costs of a facility. The level of cost increase can only be sustained by clear and transparent pass-through to waste producers. If this is not achieved, it would lead to an operational cost in excess of total revenues.

This substantial cost will not be sustainable for the operators of these assets leading to significant cost inflation along the whole supply chain. Key participants in the supply chain will need to carefully plan and prepare for increased working capital requirements and appropriate carbon price management skills and mechanisms.

#### EXAMPLE OF ETS COST IMPACT TO A TYPICAL 400kt EFW

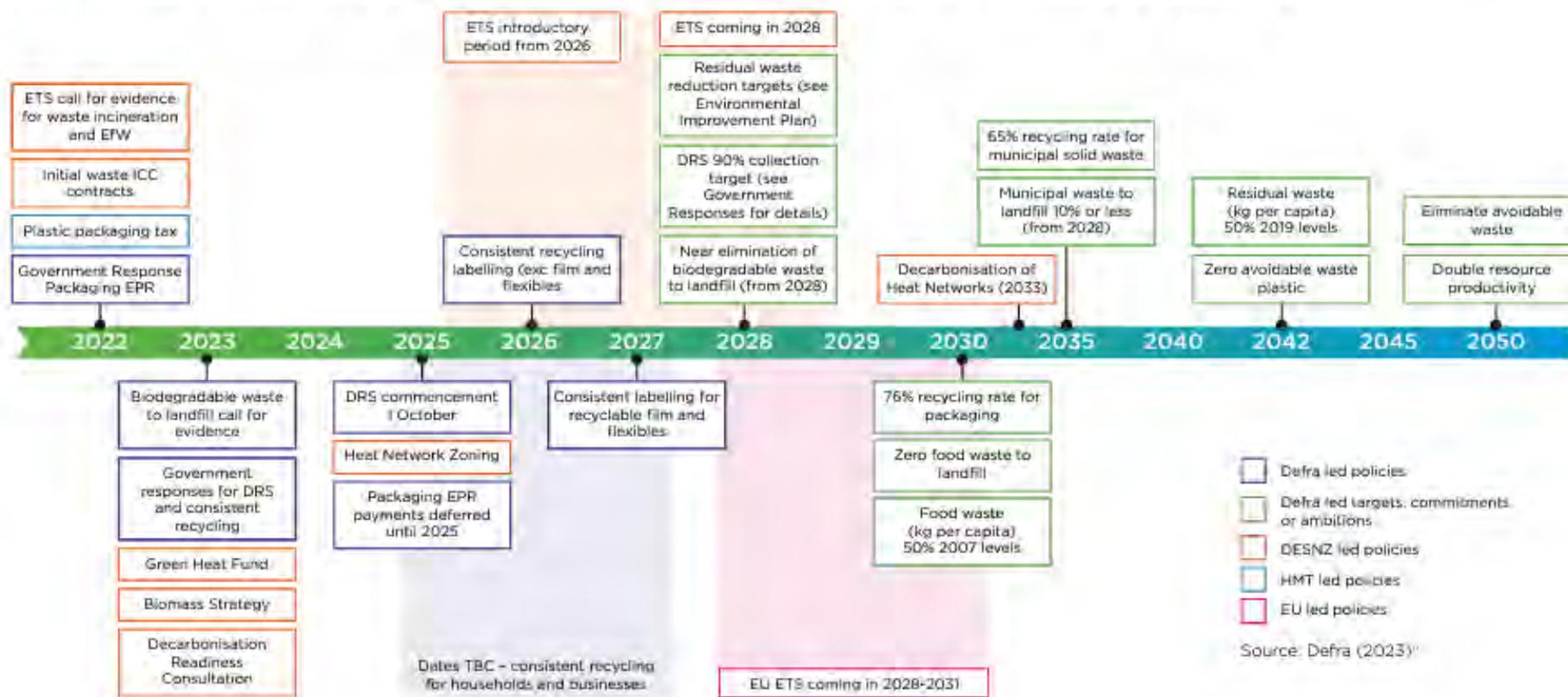
CO <sub>2</sub> Emissions	400kt of CO <sub>2</sub>
Typical Fossil Content	48%
Carbon Price (ICC Fixed Trajectory, 2028)	£98/t CO <sub>2</sub>
<b>Indicative ETS Liability</b>	<b>£19m</b>
Typical Annual Operating Cost	£30m
Percentage of Operating Cost	~63%

<sup>5</sup> Tolvik Consulting (2023). UK Energy from Waste Statistics 2022.

<sup>6</sup> BEIS (2022). Carbon Capture, Usage and Storage: Industrial Carbon Capture business models summary.

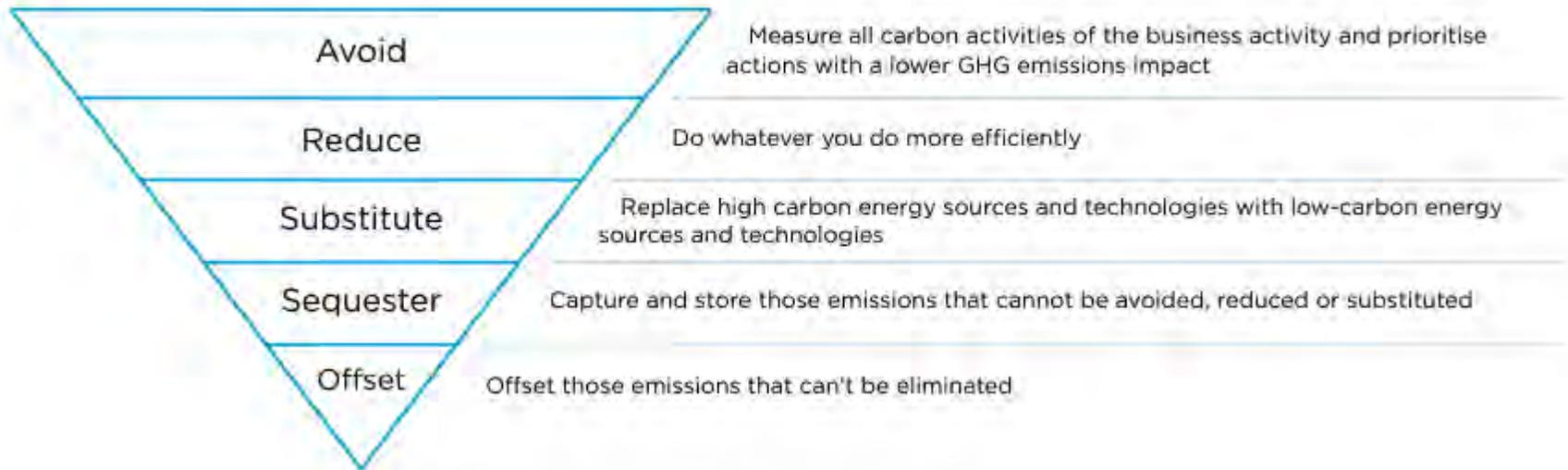
Proposed timeline of the Resources & Waste Strategy and Governmental measure to decarbonise EfW

Figure 6: Indicative Waste Sector Roadmap to Net Zero - government policies, targets, commitments, and ambitions



<sup>11</sup> DEFRA (2023). Call for Evidence to support the near elimination of biodegradable waste to landfill.

The carbon hierarchy



### Key Take-aways

- Circularity and Decarbonisation central theme to an evolving waste sector
- Recycling itself is not the solution.
- Using weight as the basis for making policy, setting targets and monitoring progress can lead us in inappropriate directions as some lightweight materials have large environmental footprints, like plastics, while some heavy materials have small footprints, like aggregates.
- Initial measurement will focus on greenhouse gas emissions and natural capital. This approach is being considered in the WA context.
- Energy from Waste being captured in Emissions Caps across Europe will in time inevitably lead to a carbon price on Australia's EfW facilities in part as an effect of the Carbon Border Adjustment Mechanism (discussed further below)  
Eg In UK from 2028 modelling shows the carbon pass through cost will be equivalent to **\$100-\$200 per tonne** either from the cost of buying permits or the cost to remove fossil based waste (ie plastics)
- Accelerated increase of AI, optics and robotics applications to waste sorting and decontamination.
- SmartSegregation™ Chip+Bin®, **incentivising citizens to bin the right waste in the right bin** planning a launch in Australia and interested to explore ways to work with RRG and potentially Waste Authority.

### Carbon Border Adjustment Mechanism

The European Union's regulatory regime on environmental, social & governance (ESG) issues, particularly on carbon and sustainability, is the most comprehensive in the world. From encouraging decarbonization, to legislating ESG in the financial services industry, and requiring companies to report on ESG commitments and measurements, the E.U. regional authority seeks to provide a regulatory framework for the world to adopt as a standard.

This also remains true for its commitment to decarbonization of imports into the region called the [Carbon Border Adjustment Mechanism](#) (CBAM). It is a regulation that establishes a fair price on carbon emitted during the production of carbon-intensive goods that are at risk for carbon leakage — such as cement, iron and steel, aluminium, fertilizers, electricity, and hydrogen — that are entering the E.U. To put it simply, it is a tariff that will be imposed on certain types of carbon-intensive products that are imported into the E.U.

This approach will in time likely lead to a higher carbon price or carbon cap on all sectors of the Australian economy including large scale emitters of which EfW is one. Local Government should be prepared for higher gate fees for residual waste given most contracts are for 20 years or more. The key component of the waste stream that will lead to a carbon penalty are plastic being a fossil derived material. The impact can be mitigated by ensuring that all recyclable plastic (~20%) that is currently in the residual bin is placed in the recycling bin and actually recycled and that non- recyclable plastic is not manufactured in the first place.



**Strategic relevance:**

Compliance requirement

**Policy related:**

Policy No 4.1 Policy Development and Procedures

**Financial:**

Not applicable

**Legal and statutory:**

Not applicable

**Risk related:**

<b>Risk No</b>	<b>Risk Description</b>	<b>Potential Consequences</b>	<b>Controls Are Currently In Place,</b>	<b>Overall Risk Rating</b>
A03	Non-Compliance (Corporate)	1. Infringement by relevant authority	<ul style="list-style-type: none"> <li>• Compliance Calendar/Register</li> <li>• State Government Legislative Updates Annual Compliance Audit Return</li> </ul>	Low 6

**BACKGROUND:**

At the Ordinary Meeting of Council held on 24 August 2023 the Chairperson introduced a motion to amend the current policy and practice of paying a deputy chair allowance only during a leave of absence by the Chairperson.

The Chair noted that it is current practice in member Councils for the Deputy Mayor Allowance to be paid periodically as a percentage of the Mayor allowance. This percentage is 25% determined by the *Salaries and Allowances Act 1975*.

The Chair proposed that the Deputy Chair allowance be paid on an ongoing basis rather than only during a leave of absence by the Chairperson.

This proposed change was considered by Council and carried by Absolutely Majority 3/0.

**REPORT:**

The table below sets out the summary of policies that are under review, and the proposed amendments where considered appropriate:

<b>No.</b>	<b>Policy Title</b>	<b>Objective</b>	<b>Proposed Amendments</b>
2.1	Accounting	Provides a framework for the financial management and significant accounting policies of the RRG. Complies with Australian Accounting Standards, the <i>Local Government Act 1995</i> and associated regulations.	Updated Asset Classes and Accounting Standards.
2.5	Procurement	Deliver a best practice approach and procedures to internal purchasing for the RRG. Ensure compliance with the <i>Local Government Act 1995</i> and associated Standards.	Updated responsible officer and record keeping as per the current process.
1.8	Member Fees and Allowances	Ensure RRG complies with the <i>Local Government Act 1995</i> . Ensure a standard process in making decisions on members' fees and allowances.	Updated following endorsement by the Regional Council to provide a Deputy Chair allowances in accordance with the <i>Local Government Act 1995</i> and the <i>Salaries and Allowances Act 1975</i> .

REPORT NO	11.4
SUBJECT	COUNCIL MEETING DATES 2024
AUTHOR	A Johnson, Executive Manager Governance & Culture
RESPONSIBLE OFFICER	A Johnson, Executive Manager Governance & Culture
EMPLOYEE INTEREST	Nil
DATE OF REPORT	1 November 2023
FILE REFERENCE	FD: Corporate
ATTACHMENTS	Nil

**CEO RECOMMENDATION/S:**

That the ordinary meeting dates, time and venues of the Regional Council for 2024 as follows, be adopted;

22 February 2024 @ 4.00pm, RRG 9 Aldous Place Booragoon  
23 May 2024 @ 4.00pm, RRG 9 Aldous Place Booragoon  
22 August 2024 @ 4.00pm, RRG 9 Aldous Place Booragoon  
28 November 2024 @ 4.00pm, RRG 9 Aldous Place Booragoon

**ALTERNATE RECOMMENDATION**

Cr Wheatland moved a motion that the meetings commence at 5.00pm instead of 4.00pm.

Reason: To assist Councillors in meeting work obligations.

23.11-06            **MOVED:** Cr K Wheatland            **SECONDED:** Cr A White

**COUNCIL RESOLUTION AS AMENDED**

That the ordinary meeting dates, time and venues of the Regional Council for 2024 as follows, be adopted;

22 February 2024 @ 5.00pm, RRG 9 Aldous Place Booragoon  
23 May 2024 @ 5.00pm, RRG 9 Aldous Place Booragoon  
22 August 2024 @ 5.00pm, RRG 9 Aldous Place Booragoon  
28 November 2024 @ 5.00pm, RRG 9 Aldous Place Booragoon

**CARRIED UNANIMOUSLY 3/0**

**VOTING REQUIREMENT**

Simple Majority

**PURPOSE OF REPORT**

For the Regional Council to set the Ordinary Regional Council meeting dates for the calendar year 2024.

#### NATURE OF COUNCIL'S ROLE IN THE MATTER:

##### Advocative

Not applicable

##### Executive

The role of the Council is to set the Ordinary Regional council meeting dates for the calendar year 2024.

##### Legislative

*Local Government Act 1995*, Division 2 - Council meetings, committees and their meetings and electors' meetings:

#### 5.3. Ordinary and special council meetings

- (1) A council is to hold ordinary meetings and may hold special meetings.
- (2) Ordinary meetings are to be held not more than 3 months apart.
- (3) If a council fails to meet as required by subsection (2) the CEO is to notify the Minister of that failure.

#### 5.4. Calling council meetings

An ordinary or a special meeting of a council is to be held —

- (a) if called for by either —
  - (i) the mayor or president; or
  - (ii) at least 1/3 of the councillors,in a notice to the CEO setting out the date and purpose of the proposed meeting;

or

- (b) if so decided by the council.

#### 5.5. Convening council meetings

- (1) The CEO is to convene an ordinary meeting by giving each council member at least 72 hours' notice of the date, time and place of the meeting and an agenda for the meeting.
- (2) The CEO is to convene a special meeting by giving each council member notice, before the meeting, of the date, time, place and purpose of the meeting.

*Local Government (Administration) Regulations 1996 - Reg 12*, Publication of meeting details (Act s5.25(1)(g)):

- (1) In this regulation —  
**meeting details**, for a meeting, means the date and time when, and the place where, the meeting is to be held.
- (2) The CEO must publish on the local government's official website the meeting details for the following meetings before the beginning of the year in which the meetings are to be held—
  - (a) ordinary council meetings;
  - (b) committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public.
- (3) Any change to the meeting details for a meeting referred to in subregulation (2) must be published on the local government's official website as soon as practicable after the change is made.
- (4) If a local government decides that a special meeting of the council is to be open to members of the public, the CEO must publish the meeting details for the meeting and the purpose of the meeting on the local government's official website as soon as practicable after the decision is made.

#### IMPLICATIONS TO CONSIDER:

##### Consultative:

Draft provided to REG members prior to Council adoption.

##### Strategic relevance:

Compliance requirement

**Policy related:**

Not applicable

**Financial:**

The annual budget provides for meeting fees.

**Legal and statutory:**

*The Local Government Act 1995 (s5.3) (s5.4) (s5.5) – Council meetings  
Local Government (Administration) Regulations 1996 - Reg 12 Public notices*

**Risk related:**

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
A03	Non-Compliance (Corporate)	1. Infringement by relevant authority	1 CEO Review of Statutory legislation & Compliance Report 2018 2 code of conduct 3 Compliance Calendar/Register 4 State Govt Legislative updates 5 Annual Compliance Audit Return	Low 6

**BACKGROUND:**

In 2019, the organisation reviewed the frequency of council and committee meetings in response to a proposal to reduce governance workload.

It was proposed to hold four scheduled ordinary meetings (held not more than 3 months apart) and convene special council meetings for further decisions as the need arises.

**REPORT:**

In addition to the proposed Ordinary meetings of Council, at least one Special Council meeting will be required in 2024:

27 June 2024 – Adoption of annual budget.

Additional special meetings of the Regional Council may be called as required and notice will be provided on confirmation of a scheduled meeting.

Unless advised otherwise all meetings will be held at Resource Recovery Group, 9 Aldous Place, Booragoon.

Proposed dates and venues for 2024 are as follows:

MEETING	MONTH	DATE	TIME
Ordinary meeting of Council	February	Thursday 22 <sup>nd</sup>	5.00 pm
Ordinary meeting of Council	May	Thursday 23 <sup>rd</sup>	5.00 pm
Special meeting of Council	June	Thursday 27 <sup>th</sup>	5.00 pm
Ordinary meeting of Council	August	Thursday 22 <sup>nd</sup>	5.00 pm
Ordinary meeting of council	November	Thursday 28 <sup>th</sup>	5.00 pm

<b>REPORT NO</b>	11.5
<b>SUBJECT</b>	ICT STRATEGIC PLAN
<b>AUTHOR</b>	A Johnson, Executive Manager Governance & Culture
<b>RESPONSIBLE OFFICER</b>	A Johnson, Executive Manager Governance & Culture
<b>EMPLOYEE INTEREST</b>	Nil
<b>DATE OF REPORT</b>	1 November 2023
<b>FILE REFERENCE</b>	F:\SMRC\Organisation\O13 – Information Communication Technology
<b>ATTACHMENTS</b>	1# ICT Strategic Plan 2023-2026

**CEO RECOMMENDATION:**

**The 2023-2026 Information Communication Technology Strategic Plan be adopted.**

Following discussion Councillors agreed to defer this item to a future meeting of council.

Reason: To allow for more information to be gathered in relation to this matter.

**COUNCIL RESOLUTION**

23.11-07

**MOVED: Cr A White**

**SECONDED: Cr H Fitzhardinge**

This item be deferred to a future meeting of Council.

**CARRIED UNANIMOUSLY 3/0**

**VOTING REQUIREMENT**

Simple Majority

**PURPOSE OF REPORT**

For the Regional Council to consider and adopt the 2023-2026 ICT Strategic Plan.

**NATURE OF COUNCIL'S ROLE IN THE MATTER:**

**Advocative**

Not applicable

**Executive**

The Regional Council adopts its budget and sets the strategic direction of the local government in consultation with its participant Local Governments.

**Legislative**

All local governments are required to produce a plan for the future under s5.56(1) of the *Local Government Act 1995*. The ICT Strategic Plan forms part of the integrated planning and reporting framework.

**IMPLICATIONS TO CONSIDER:**

**Consultative:**

Not Applicable

**Strategic relevance:**

Compliance requirement

**Policy related:**

The ICT Strategic Plan forms part of the Integrated Planning and Reporting (IPR) Framework.

- Email & Internet 3.1
- ICT Governance 3.2
- ICT Security 3.3
- ICT Backup Requirements 3.4
- Recordkeeping 4.6

**Financial:**

The following table provides the summary of costs for the 3 years of the ICT Strategic Plan. Note that \$0k cost items assume activities are conducted using internal labour.

Strategy Areas	Timeframe				Strategy Total
	2022/23	2023/24	2024/25	2025/26	
<b>ICT Governance</b>					
G-01: ICT Management	0	0	15	5	20
G-02: ICT Program and Project Management	0	0	0	0	0
G-03: ICT Risk Management	10	10	10	10	40
G-04: Business Continuity and IT Service Continuity	5	5	5	5	20
G-05: ICT Procurement Management	0	15	0	0	15
Subtotal	15	30	30	20	95
<b>Business Systems and Applications</b>					
BS-01: SAP Business One	70	15	15	15	115
BS-02: SAP - New Releases	0	0	0	0	0
BS-03: RRRC Plant Systems	0	70	0	0	70
BS-04: Weighbridge Software	0	0	10	0	10
BS-05: New DMS "SharePoint"	0	0	65	15	80
BS-06: Staff Intranet Page	0	0	5	0	5
Subtotal	70	85	95	30	280
<b>Technology</b>					
T-01: ICT Hardware and Software	0	30	10	0	40
T-02: ICT Upgrade Projects	0	30	0	0	30
T-03: Emerging Technologies	15	62	95	62	234
Subtotal	15	122	105	62	304
<b>Information Management</b>					

Strategy Areas	Timeframe				Strategy Total
	2022/23	2023/24	2024/25	2025/26	
IM-01: New Document Management System - File Director	0	0	0	0	0
IM-02: Information Ownership and Roles	0	0	0	0	0
IM-03: Approved Information Repositories	0	0	0	0	0
Subtotal	0	0	0	0	0
Total for each year	\$100k	\$237k	\$230k	\$112k	
Total for all years					\$679k

**Legal and statutory:**

Not applicable

**Risk related:**

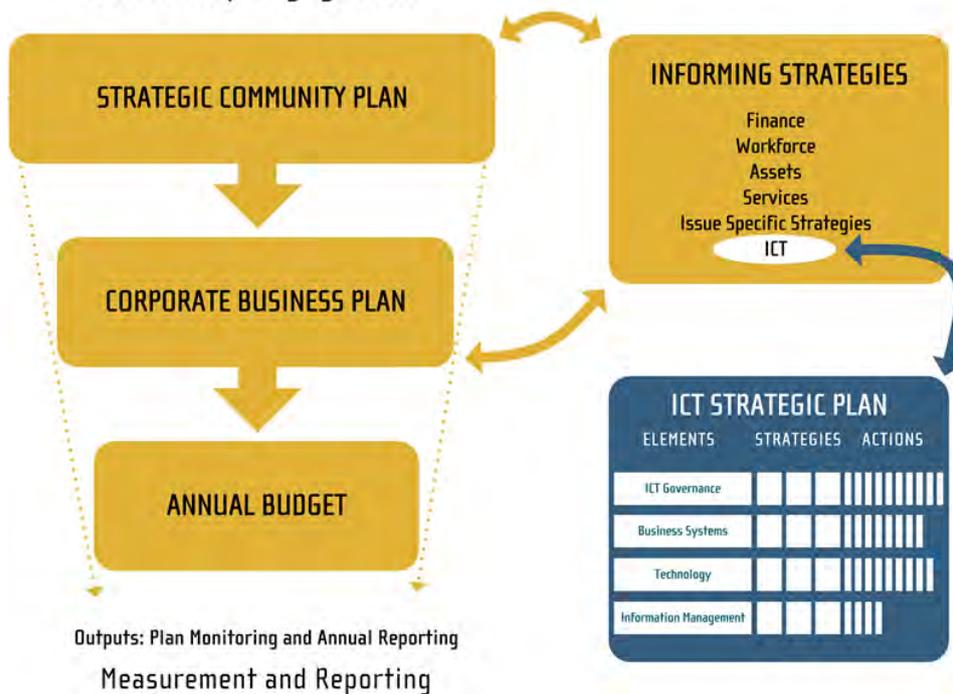
Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
A01	ICT System Failure	<ol style="list-style-type: none"> <li>Increased costs</li> <li>Loss of assets</li> <li>Interruption to service</li> <li>Loss of data</li> <li>Loss of productivity</li> </ol>	<ol style="list-style-type: none"> <li>Security Procedures to prevent unauthorised access,</li> <li>Back up procedures</li> <li>Recovery procedures</li> <li>ICT Strategic Plan</li> <li>UPS equipment</li> <li>External IT consultant</li> <li>Disaster Recovery Plan</li> <li>BCP</li> </ol>	Low 6
A03	Non-Compliance	<ol style="list-style-type: none"> <li>Infringement by relevant authority</li> </ol>	<ol style="list-style-type: none"> <li>CEO Review of Statutory Legislation &amp; Compliance Report</li> <li>Code of Conduct</li> <li>Compliance Calendar/Register</li> <li>State Govt Legislative Updates</li> <li>Annual Compliance Audit Return</li> </ol>	Low 6
FA01	Dissolution of service provider	<ol style="list-style-type: none"> <li>Limited or no financial software to operate business</li> <li>Increased costs to out-source in the short term</li> <li>Increased costs to identify and implement new software</li> <li>Lack of maintenance program</li> </ol>	<ol style="list-style-type: none"> <li>Service level agreements in place</li> <li>Service agreement with Network IT</li> <li>Mandalay in place for weighbridge operations</li> </ol>	Low 4

		5. Lack of monitoring of third party performance	
--	--	--	--

**BACKGROUND:**

- The Integrated Planning and Reporting (IPR) Framework sets out how local governments should plan for their future through the development of Strategic Community Plans and Corporate Business Plans. The resources needed to implement these plans are identified and managed through asset management plans, workforce plans and long-term financial plans.
- Information and communication technology (ICT) resources can be planned for and managed so that they support the strategic objectives and priorities of the local government, as well as ensuring the business continuity of its day-to-day operations. ICT is also an important foundation for the other resourcing plans.
- The ICT Strategic Framework has been developed as a tool to:
  - assist to better understand the complexity of managing information and technology within local government;
  - encourage local governments to improve their ICT capability;
  - enable each local government to operate at or above the ICT Baseline Standard;
  - ensure ICT is adequately managed to support all aspects of local government operations; and
  - support all related elements of the Integrated Planning and Reporting Framework.;

**Community Engagement**



**REPORT:**

The updated ICT Strategic Plan highlights key projects to be undertaken over the next three years that will ensure the objectives of the organisation are supported by appropriate technology.

This includes the regular updating and replacing of equipment along with the implementation of specific projects including:

- Strengthening ICT Governance
- Roll out of SAP Business One Accounting software (currently underway)
- Azure Cloud Network (migration from physical servers to cloud service) (currently underway)
- Upgrade of Plant IT Systems
- Weighbridge reporting
- Implementation of SharePoint to meet recordkeeping requirements

The ICT Strategic Plan ensures that facilities and assets are managed and coordinated with recognition that the hardware and software components require ongoing maintenance, upgrade and replacement.

Continual improvement in ICT is imperative in meeting not only the ongoing needs of the business but also the compliance requirements of a Regional Local Government. Technology plays a critical role in managing our information and is essential to good governance.

Implementation of the ICT Strategic Plan will also address findings and recommendations resulting from the IT Audit conducted on behalf of the OAG each year.



**Executive**

The role of the Council is to have oversight over its financial affairs and receive the regional local government's monthly financial reports.

**Legislative**

- Regulation 34 of the *Local Government (Financial Management) Regulations* requires local governments to prepare each month a statement of financial activity reporting on the sources and applications of funds, as set out in the annual budget under reg 22(1)(d).
- Regulation 34(5) of the *Local Government (Financial Management) Regulations*. The Council resolved at its meeting on 25 August 2023 to adopt an amount of \$20,000 as a value used to report any material variances between budget and actual line items in the monthly Statements of Financial Activity.
- Regulation 34(4)(a) of the *Local Government (Financial Management)*. The financial statements are to be presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates.

The financial statements are to be reported to Council as follows:

Periods Ended	Due for presentation within 2 months	Next Scheduled Ordinary Meeting
31 July 2023	30 September 2023	23 November 2023
31 August 2023	31 October 2023	23 November 2023
30 September 2023	30 November 2023	23 November 2023
31 October 2023	31 December 2023	23 November 2023

**IMPLICATIONS TO CONSIDER:**

**Consultative:**

Not applicable

**Strategic relevance:**

Compliance requirement

**Policy related:**

Policy No 2.1 - Accounting Policies (Council approved 13/12/2021 and being reviewed by Council on 23 November 2023).

**Financial:**

Refer to report

**Legal and statutory:**

Not applicable

**Risk related:**

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
A03	Non-Compliance (Corporate)	Infringement by relevant authority	3- Compliance with legislation, 2- State Govt Legislative updates, 3- Annual Compliance Audit Return,	Low 6

## REPORT

June 2023 figures are subject to audit adjustments. June 2023 figures may change once the audit is completed.

### 1. Financial Statements for the period ended 31 October 2023

The operating results (before depreciation and reserve transfers) of \$540K operational surplus against the budgeted operational deficit of \$139K. The surplus is from savings in expenditure and revenue exceeding the budget.

	YTD BUDGET	YTD ACTUAL	CHANGE
	31/10/23	31/10/23	
	(\$M)	(\$M)	
OPERATING REVENUES	\$6.3	<b>\$6.4</b>	\$0.1
OPERATING EXPENSES (BEFORE DEPRECIATION)	-\$6.5	<b>-\$5.8</b>	\$0.6
OPERATING SURPLUS/ DEFICIT	-\$0.1	<b>\$0.5</b>	\$0.7
	CURRENT BUDGET	YTD ACTUAL	LAST YEAR
	Oct-23	31/10/23	Jun-23
	(\$M)	(\$M)	
CASH IN BANK	\$5.1	<b>\$6.8</b>	\$10.8
OUTSTANDING LOANS	\$1.8	<b>\$1.8</b>	\$1.8
NET ASSETS	\$26.6	<b>\$26.6</b>	\$28.2

Notes:

1. Operating Revenue is \$62k higher than budget
2. Operating Expenses are \$686K lower than the budget due to lower service delivery, wages and disposal costs than estimated.
3. Operating Surplus is higher than the budget due to the above reasons.

### 2. Financial Statements for the period ended 30 September 2023

The operating results (before depreciation and reserve transfers) reports \$639K operational surplus against the budgeted operational surplus of \$21K. The surplus is from savings in expenses and revenue exceeding the budget.

	YTD BUDGET	YTD ACTUAL	CHANGE
	30/09/23	30/09/23	
	(\$M)	(\$M)	
OPERATING REVENUES	\$4.6	<b>\$4.9</b>	\$0.3
OPERATING EXPENSES (BEFORE DEPRECIATION)	-\$4.6	<b>-\$4.3</b>	\$0.4
OPERATING SURPLUS/ DEFICIT	\$0.0	<b>\$0.6</b>	\$0.6
	CURRENT BUDGET	YTD ACTUAL	LAST YEAR
	Sep-23	30/09/23	Jun-23
	(\$M)	(\$M)	
CASH IN BANK	\$8.2	<b>\$6.9</b>	\$10.8
OUTSTANDING LOANS	\$1.8	<b>\$1.8</b>	\$1.8
NET ASSETS	\$27.1	<b>\$27.1</b>	\$28.2

Notes:

- 1) Operating Revenue is \$250k higher than budget
- 2) Operating Expenses are \$410K lower than the budget due to lower service delivery, wages and disposal costs than estimated.
- 3) Operating Surplus is higher than the budget due to the above reasons.

### 3. Financial Statements for the period ended 31 Aug 2023

The operating results (before depreciation and reserve transfers) reports \$242K operational surplus against the budgeted deficits of \$111K. The surplus is from savings in expenses and revenue exceeding the budget.

	YTD BUDGET	YTD ACTUAL	CHANGE
	31/08/23	31/08/23	
	(\$M)	(\$M)	
OPERATING REVENUES	\$3.1	\$3.2	\$0.1
OPERATING EXPENSES (BEFORE DEPRECIATION)	-\$3.2	-\$3.0	\$0.3
OPERATING SURPLUS/ DEFICIT	-\$0.1	\$0.2	\$0.4
	CURRENT BUDGET	YTD ACTUAL	LAST YEAR
	31/08/23	31/08/23	Jun-23
	(\$M)	(\$M)	
CASH IN BANK	\$7.8	<b>\$6.9</b>	\$10.8
OUTSTANDING LOANS	\$1.8	<b>\$1.8</b>	\$1.8
NET ASSETS	\$27.1	<b>\$27.1</b>	\$28.2

Notes:

- 1) Operating Revenue is \$96k higher than budget
- 2) Operating Expenses are \$166K lower than the budget due to lower wages, service delivery and disposal costs than estimated.
- 3) Operating Surplus is higher than the budget due to the above reasons.

### 4. Financial Statements for the period ended 31 July 2023

The operating results (before depreciation and reserve transfers) reports \$60K operational surplus against the budgeted deficits of \$25K. The surplus is from savings in expenses.

	YTD BUDGET	YTD ACTUAL	CHANGE
	31/07/23	31/07/23	
	(\$M)	(\$M)	
OPERATING REVENUES	\$1.6	<b>\$1.4</b>	-\$0.2
OPERATING EXPENSES (BEFORE DEPRECIATION)	-\$1.6	<b>-\$1.4</b>	\$0.3
OPERATING SURPLUS/ DEFICIT	\$0.0	<b>\$0.1</b>	\$0.1
	CURRENT BUDGET	YTD ACTUAL	LAST YEAR
	Jul-23	31/07/23	Jun-23
	(\$M)	(\$M)	
CASH IN BANK	\$8.2	<b>\$8.3</b>	\$10.8
OUTSTANDING LOANS	\$1.8	<b>\$1.8</b>	\$1.8
NET ASSETS	\$27.1	<b>\$27.3</b>	\$28.2

1. Operating Revenue is \$171K less than budget.
3. Operating Expenses are lower \$265K than the budget due to lower wages, service delivery and disposal costs than estimated.
4. This has resulted in a surplus Operating Result without the need to utilise prior years brought forward surpluses.

<b>REPORT NO</b>	11.7
<b>SUBJECT</b>	<b>CASH INVESTMENT PORTFOLIO</b>
<b>REPORTING OFFICER</b>	Pratigya Pandeya, Manager Finance
<b>RESPONSIBLE OFFICER</b>	T. Youé, Chief Executive Officer
<b>EMPLOYEE INTEREST</b>	Nil
<b>DATE OF REPORT</b>	2 November 2023
<b>FILE REFERENCE</b>	FD: Corporate Finance\ Monthly Financial Reporting\ 2023/2024
<b>ATTACHMENTS</b>	Nil

#### COUNCIL RESOLUTION

23.11-09            **MOVED:** Cr A White                            **SECONDED:** Cr H Fitzhardinge

#### CEO RECOMMENDATION:

**The cash investment portfolio report for the months of August 2023, September 2023 and October 2023 be received.**

**CARRIED UNANIMOUSLY 3/0**

#### VOTING REQUIREMENT

Absolute Majority s5.42(1) CEO Delegation

#### PURPOSE OF REPORT

2. **ESG and Green Term Deposits Update**
3. **To receive the cash investment portfolio report:**
  - 3.1 Cash investment portfolio report as at 31 October 2023.
  - 3.2 Cash investment portfolio report as at 30 September 2023.
  - 3.3 Cash investment portfolio report as at 31 August 2023.

#### NATURE OF COUNCIL’S ROLE IN THE MATTER:

##### **Advocative**

Not applicable

##### **Executive**

The Audit & Risk Committee endorsed the Investment Policy, setting the guidelines for investing surplus cash in its municipal and reserves funds. The Committee requested that the CEO consider “green” investment deposits with authorised banks that meet environmentally friendly and social eligible projects.

##### **Legislative**

Local Government Financial Regulations 19 requires every local government is to establish and document internal control procedures to be followed by employees to ensure control over investments. The control procedures are to enable the identification of the nature and location of all investments and the transactions related to each investment.

Regulation 19C (FM regs):

- **PROHIBITED INVESTMENTS**
  - 19C. (2) When investing money under section 6.14(1), a local government may not do any of the following —
    - (a) deposit with an institution except an authorised institution;
    - (b) deposit for a fixed term of more than 3 years;
    - (c) invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
    - (d) invest in bonds with a term to maturity of more than 3 years;
    - (e) invest in a foreign currency.

**IMPLICATIONS TO CONSIDER:**

**Consultative:**

Not applicable

**Strategic relevance:**

Compliance requirement

**Policy related:**

Policy No 2.3 - Cash Investments Policy (Approved by Council 25/05/2023 next review Nov 2025)

The policy gives delegated authority to the CEO to invest in authorised investments with Banking Institutions with a rating of "A" or higher as defined by Standard & Poor's Aust.

Operational Policy No 2.2 Cash Investment Control Procedures (Approved by SMG May 2023, next review May 2025)

**Employees' Delegations:**

CEO (Council approval 25/5/2023)

Manager Corporate Services (CEO approval 26/5/2023)

Manager Finance (CEO Approval 26/5/2023)

	<b>Responsibilities</b>
Council	<ul style="list-style-type: none"> <li>• Governance Financial responsibility.</li> <li>• Approves policy and guidelines.</li> </ul>
Audit Committee	<ul style="list-style-type: none"> <li>• Reviews internal control procedures.</li> <li>• Reviews policy and guidelines for investment portfolio.</li> <li>• Makes recommendations to Council.</li> </ul>
Chief Executive Officer	<ul style="list-style-type: none"> <li>• Prime responsibility for the control of the investment portfolio.</li> <li>• Has delegation of authority from Council to invest surplus cash funds in accordance with Council approved policy.</li> </ul>
Manager Corporate Services	<ul style="list-style-type: none"> <li>• Has delegation authority from CEO to approve cash investments initiated by Manager Finance in accordance with Council approved policy 2.2 - Authorisation of Payment.</li> </ul>

Manager Finance	<ul style="list-style-type: none"> <li>Has delegation of authority from CEO to invest surplus cash funds in accordance with Council approved policy.</li> <li>Selection of the appropriate investment in accordance with the council approved policy.</li> <li>Reviews risk exposure and types of investments.</li> <li>Selection and disposal of investments with banks and fund managers in accordance with the Council approved policy.</li> <li>Accounting and reporting of investments.</li> <li>Record keeping of all investments ensuring the identification of – <ul style="list-style-type: none"> <li>a) the nature and location of all investments</li> <li>b) the transactions related to each investment</li> </ul> </li> <li>Signs and authorises the payment vouchers for investments.</li> </ul>												
Accountant	<ul style="list-style-type: none"> <li>Reconciles bank statements and investment documentation for accounting and reporting of investments.</li> <li>Record keeping of all investments ensuring the identification of – <ul style="list-style-type: none"> <li>c) the nature and location of all investments</li> <li>d) the transactions related to each investment</li> </ul> </li> </ul>												
Internal Control Segregation of Duties	<ul style="list-style-type: none"> <li>Appropriate segregation of duties as follows:</li> </ul> <table border="1"> <thead> <tr> <th>Duties</th> <th>Responsibilities</th> </tr> </thead> <tbody> <tr> <td>Initiates Investment</td> <td>Manager Finance</td> </tr> <tr> <td>Approves Investment</td> <td>Manager Corporate Services or CEO</td> </tr> <tr> <td>Authorises Payment</td> <td>Any two – Manager Corporate Services, Manager Finance, CEO</td> </tr> <tr> <td>Reconciles and records all investment documentation</td> <td>Accountant</td> </tr> <tr> <td>Checks the accounting, reporting and recordkeeping of investments</td> <td>Manager Finance</td> </tr> </tbody> </table> <ul style="list-style-type: none"> <li>Persons that record investments,</li> <li>Persons that buy and sell investments, and</li> <li>Persons that reconcile the investment statements</li> </ul>	Duties	Responsibilities	Initiates Investment	Manager Finance	Approves Investment	Manager Corporate Services or CEO	Authorises Payment	Any two – Manager Corporate Services, Manager Finance, CEO	Reconciles and records all investment documentation	Accountant	Checks the accounting, reporting and recordkeeping of investments	Manager Finance
Duties	Responsibilities												
Initiates Investment	Manager Finance												
Approves Investment	Manager Corporate Services or CEO												
Authorises Payment	Any two – Manager Corporate Services, Manager Finance, CEO												
Reconciles and records all investment documentation	Accountant												
Checks the accounting, reporting and recordkeeping of investments	Manager Finance												

**Financial:**

Revenue from interest is included in the annual operating budget.

**Legal and statutory:**

As noted under legislative

**Risk related:**

Investments are identified and evaluated in the Risk Register as follows:

Risk No	Risk Description	Potential Consequences	Controls Are Currently In Place,	Overall Risk Rating
FA05	Poor Investment Decisions	Loss of income	1 - Investment Policy sets out the guidelines under which RRG can invest funds, 2 - Minimum credit rating is A-	Low 4

**REPORT**

**1. ESG and Green Term Deposits Update**

In March 2023 CBA advised there is no ability to roll any Green/ESG TDs over for the time being.

*“Due to the ever-evolving ESG frameworks, clearer regulatory guidance and investor needs, we are working on a new design for ESG and Green Term Deposits which segregates deposits more clearly, strengthens the link to sustainability funding provided and enables them to be as impactful as possible.*

*We are aiming to bring updated ESG and Green TD products to market as soon as possible and I will let you know when this information is to hand.”*

“Green Investments” are authorised investment products made only with authorised institutions that respect the environment and not invested in fossil fuel industries.

**Currently we have no funds invested in ESG/Green due to unavailability of ESG and Green TD products.**

The deposit meets our Investment Policy:

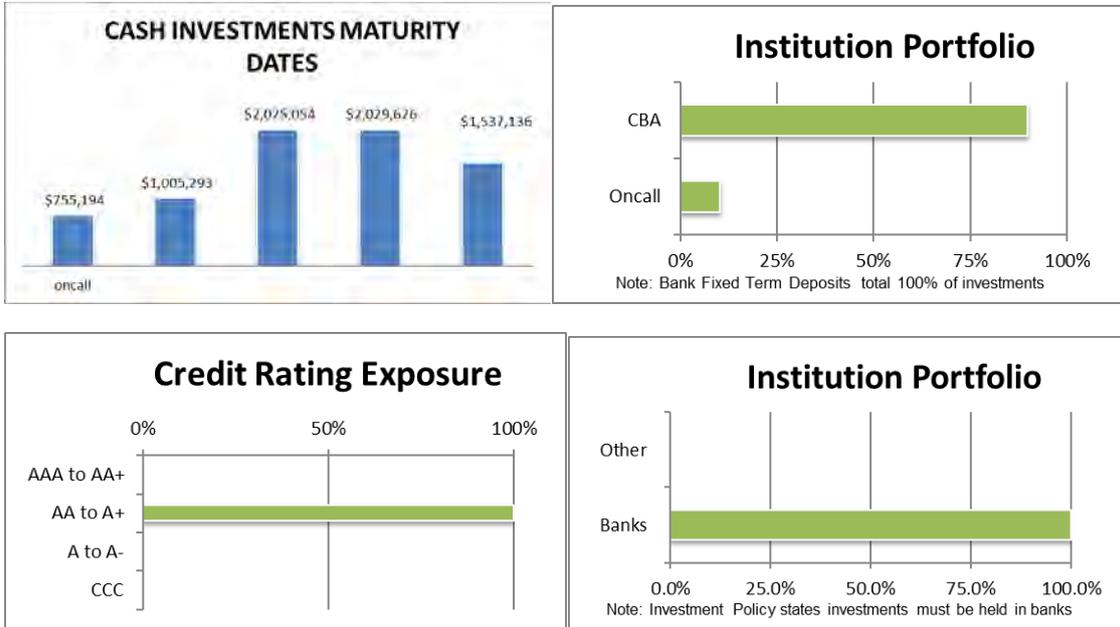
1. An authorised deposit-taking institution
2. Credit rating minimum “A” CBA investments are “AA” or higher

**2. To receive the cash investment portfolio report:**

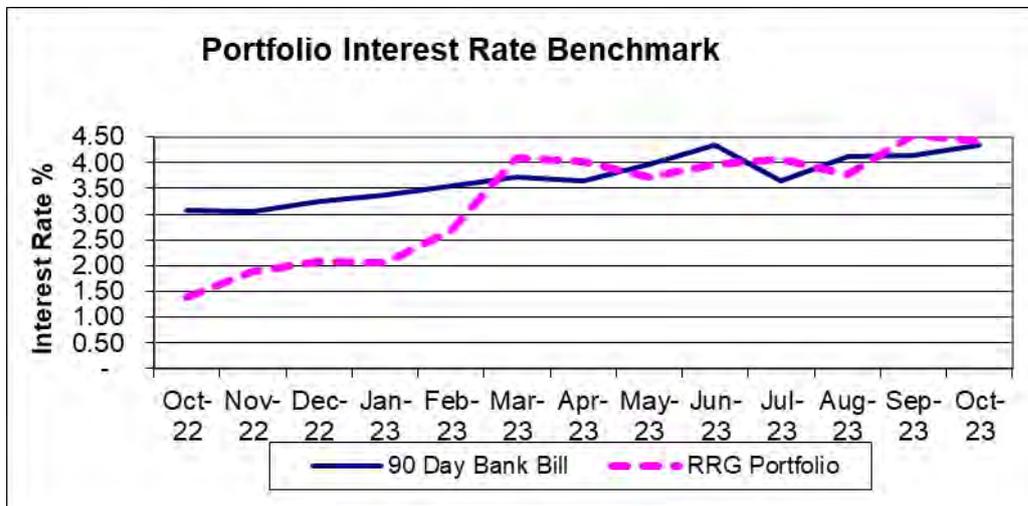
**a. Cash Investment Portfolio as at 31 October 2023 is as follows**

RESOURCE RECOVERY GROUP									
CASH INVESTMENT PORTFOLIO									
As at October 2023									
Invest. No.	Interest Rates	Amount	Maturity	Institution	Rating		Valuation		
1	1.25%	\$ 755,194	oncall	BWA Oncall	AA	Bank	100%	\$	755,194
69	4.84%	\$ 519,714	13/12/2023	CBA	AA	Bank	100%	\$	519,714
73	4.75%	\$ 513,391	11/01/2024	CBA	AA	Bank	100%	\$	513,391
75	5.05%	\$ 505,293	27/11/2023	CBA	AA	Bank	100%	\$	505,293
77	4.81%	\$ 508,937	29/01/2024	CBA	AA	Bank	100%	\$	508,937
79	4.84%	\$ 505,340	13/12/2023	CBA	AA	Bank	100%	\$	505,340
80	4.75%	\$ 507,299	11/01/2024	CBA	AA	Bank	100%	\$	507,299
83	4.84%	\$ 500,000	30/11/2023	CBA	AA	Bank	100%	\$	500,000
84	4.75%	\$ 500,000	3/01/2024	CBA	AA	Bank	100%	\$	500,000
85	4.68%	\$ 1,000,000	14/12/2023	CBA	AA	Bank	100%	\$	1,000,000
86	4.69%	\$ 500,000	13/02/2024	CBA	AA	Bank	100%	\$	500,000
87	4.69%	\$ 537,136	13/02/2024	CBA	AA	Bank	100%	\$	537,136
88	4.75%	\$ 500,000	15/02/2024	CBA	AA	Bank	100%	\$	500,000
<b>Total</b>		<b>\$ 7,352,303</b>						<b>\$</b>	<b>7,352,303</b>
<b>Weighted Average</b>		<b>4.42%</b>							<b>100.00%</b>
<b>90 day bank bill</b>		<b>4.35%</b>							

The Cash Investment Portfolio exposure for October 2023 is shown in the following graphs:



The RRG's investment portfolio is above the 90-day bill rate benchmark. This is because the funds are negotiated with higher rates.



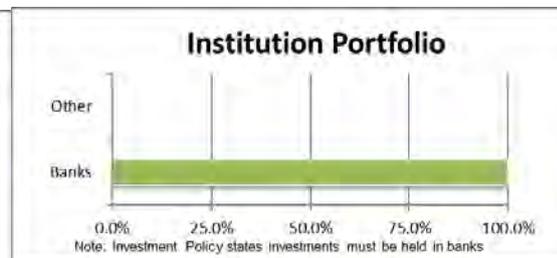
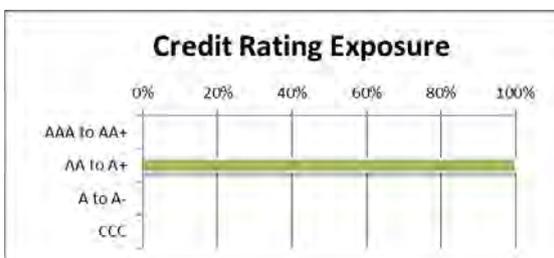
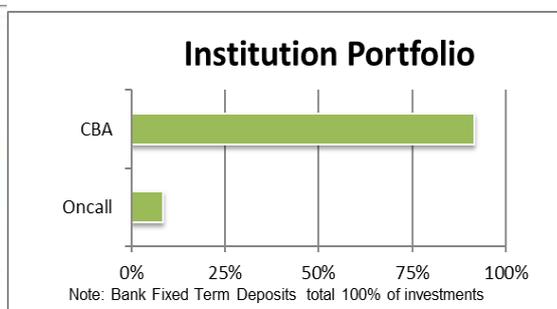
**b. Cash Investment Portfolio as at 30 September is as follows:**

RESOURCE RECOVERY GROUP CASH INVESTMENT PORTFOLIO As at September 2023									
Invest. No.	Interest Rates	Amount	Maturity	Institution	Rating		Valuation		
1	1.25%	\$ 554,252	oncall	BWA Oncall	AA	Bank	100%	\$	554,252
69	4.84%	\$ 519,714	13/12/2023	CBA	AA	Bank	100%	\$	519,714
73	4.75%	\$ 513,391	11/01/2024	CBA	AA	Bank	100%	\$	513,391
74	5.12%	\$ 1,019,967	13/10/2023	CBA	AA	Bank	100%	\$	1,019,967
75	5.05%	\$ 505,293	27/11/2023	CBA	AA	Bank	100%	\$	505,293
77	4.81%	\$ 508,937	29/01/2024	CBA	AA	Bank	100%	\$	508,937
79	4.84%	\$ 505,340	13/12/2023	CBA	AA	Bank	100%	\$	505,340
80	4.75%	\$ 507,299	11/01/2024	CBA	AA	Bank	100%	\$	507,299
83	4.84%	\$ 500,000	30/11/2023	CBA	AA	Bank	100%	\$	500,000
84	4.75%	\$ 500,000	3/01/2024	CBA	AA	Bank	100%	\$	500,000
85	4.68%	\$ 1,000,000	14/12/2023	CBA	AA	Bank	100%	\$	1,000,000

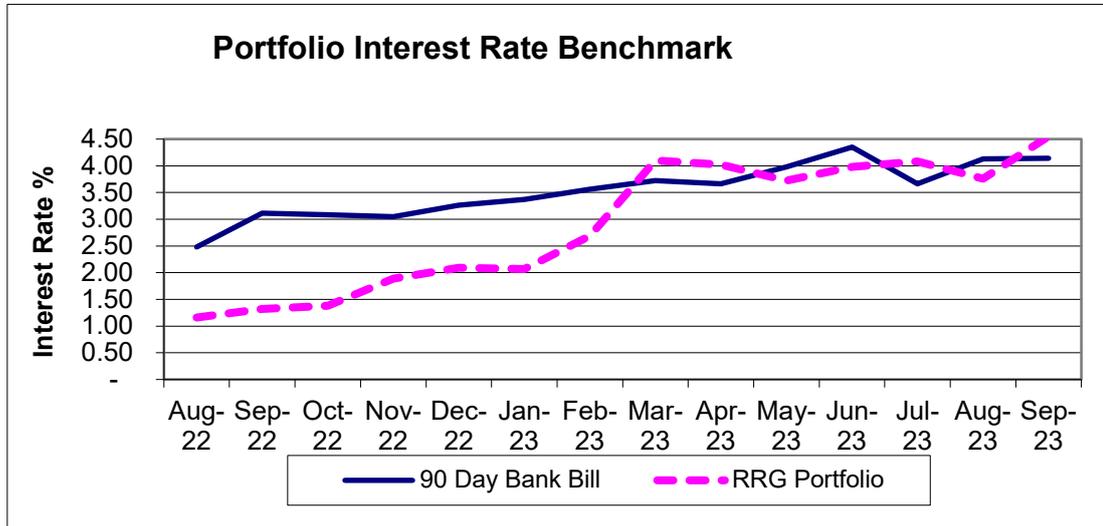
Operating cheque account had \$1Million balance as of 30/9/2023 and has been subsequently invested in October 2023

<b>Total</b>	<b>\$ 6,634,192</b>	<b>\$ 6,634,192</b>
<b>Weighted Average</b>	<b>4.55%</b>	<b>100.00%</b>
<b>90 day bank bill</b>	<b>4.14%</b>	

The Cash Investment Portfolio exposure for September 2023 is shown in the following graphs:



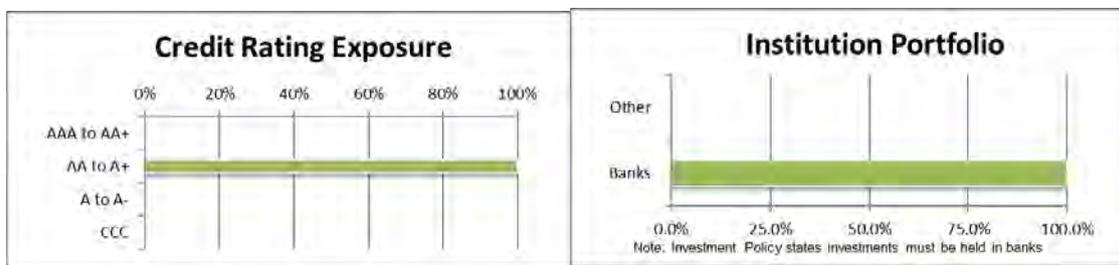
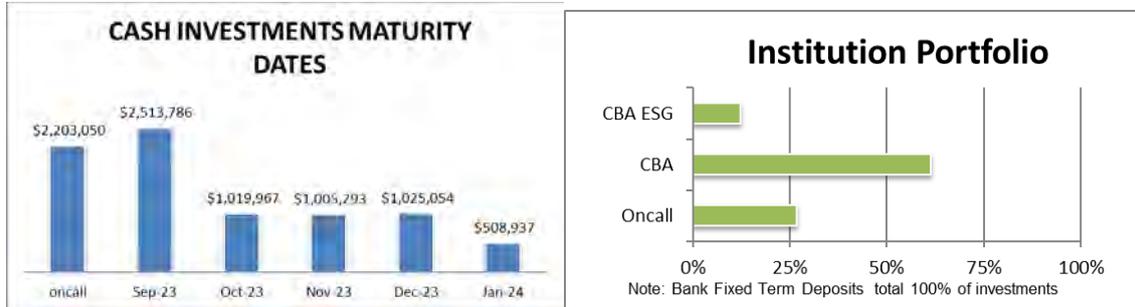
The RRG’s investment portfolio is above the 90-day bill rate benchmark. This is because the funds are renegotiated with higher rates.



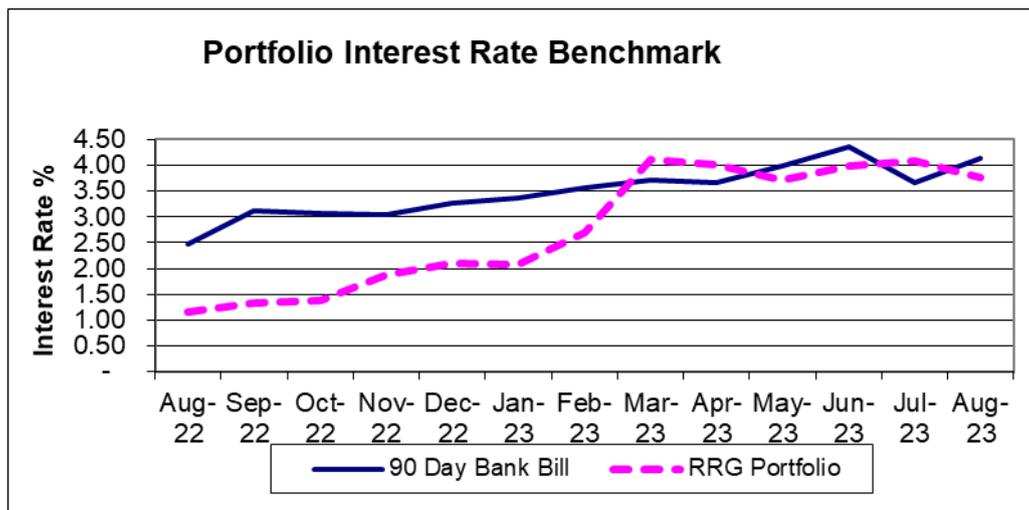
**c. Cash Investment Portfolio as at 31 August 2023 is as follows:**

RESOURCE RECOVERY GROUP CASH INVESTMENT PORTFOLIO As at August 2023								
Invest. No.	Interest Rates	Amount	Maturity	Institution	Rating		Valuation	
1	1.25%	\$ 2,203,050	oncall	BWA Oncall	AA	Bank	100%	\$ 2,203,050
68	3.97%	\$ 1,006,685	14/09/2023	CBA ESG	AA	Bank	100%	\$ 1,006,685
69	4.46%	\$ 519,714	13/12/2023	CBA	AA	Bank	100%	\$ 519,714
73	5.03%	\$ 507,101	13/09/2023	CBA	AA	Bank	100%	\$ 507,101
74	5.12%	\$ 1,019,967	13/10/2023	CBA	AA	Bank	100%	\$ 1,019,967
75	5.05%	\$ 505,293	27/11/2023	CBA	AA	Bank	100%	\$ 505,293
77	4.81%	\$ 508,937	29/01/2024	CBA	AA	Bank	100%	\$ 508,937
79	4.38%	\$ 505,340	13/12/2023	CBA	AA	Bank	100%	\$ 505,340
80	4.44%	\$ 500,000	13/09/2023	CBA	AA	Bank	100%	\$ 500,000
81	4.84%	\$ 500,000	25/09/2023	CBA	AA	Bank	100%	\$ 500,000
83	4.84%	\$ 500,000	30/11/2023	CBA	AA	Bank	100%	\$ 500,000
<b>Total</b>		<b>\$ 8,276,087</b>						<b>\$ 8,276,087</b>
<b>Weighted Average</b>		<b>3.76%</b>						<b>100.00%</b>
<b>90 day bank bill</b>		<b>4.13%</b>						

The Cash Investment Portfolio exposure for August 2023 is shown in the following graphs:



The RRG's investment portfolio is below the 90-day bill rate benchmark. This is due to aggressive interest rate increment by RBA in short period of time. This will change as soon as the funds mature and are renegotiated in a higher interest rate environment.





**12. ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Moved: Cr H Fitzhardinge      Seconded: Cr A White

That the Resource Recovery Group (RRG) arrange a Special Council Meeting in December 2023 to confirm the process and transitional planning requirements to windup the RRG as result of the resolutions of the Member Councils following the conclusion of the review of the RRG service model.

Reason: The remaining Member Councils of the RRG and Participant Councils in the RRRC Project and Office Project have resolved to withdraw or seek winding up of the RRG and Projects.

**CARRIED UNANIMOUSLY 3/0**

**13. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE CHAIRPERSON OR PERSON PRESIDING OR BY DECISION OF MEETING**

Nil

**14. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

Nil

**15. CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC**

The Chairperson announced that the meeting would now be closed to the public to discuss confidential matters and noted that no members of the public were in attendance.

**COUNCIL RESOLUTION**

23.11-11      **MOVED: Cr A White**      **SECONDED: Cr H Fitzhardinge**

**THAT THE MEETING GO BEHIND CLOSED DOORS TO DISCUSS CONFIDENTIAL ITEMS 15.1, 15.2, 15.3, 15.4, 15.5 AND 15.6 IN ACCORDANCE WITH SECTION 5.23 (2) (C), A CONTRACT/S ENTERED INTO, OR WHICH MAY BE ENTERED INTO, BY THE LOCAL GOVERNMENT AND SECTION (A), A MATTER AFFECTING AN EMPLOYEE OR EMPLOYEES.**

**CARRIED UNANIMOUSLY 3/0**

**15.1 WASTE SUPPLY AGREEMENT PROJECT CO**

**COUNCIL RESOLUTION**

23.11-12      **MOVED: Cr A White**      **SECONDED: Cr H Fitzhardinge**

**CEO RECOMMENDATION**

Council receives this report and note the use of the CEO's delegated authority to negotiate an amended sunset date with Project Co.

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 3/0**

Items 15.1 – 15.5 were carried enbloc.

**15.2 TENDER T2023-06 REMOVAL AND TRANSPORT OF RECYCLABLE MATERIALS**

**COUNCIL RESOLUTION**

**23.11-13            MOVED: Cr A White                            SECONDED: Cr H Fitzhardinge**

**CEO RECOMMENDATION**

1.     **The Council awards CTI Nationwide Logistics Pty Ltd in accordance with tender T2023-06 Removal and Transport of Recyclable Material**
2.     **The Chief Executive Officer be given delegated authority to negotiate minor terms and enter into an agreement with the awarded tenderer.**
3.     **The Chief Executive Officer is authorised to exercise the council's options for extended terms in accordance with the terms contained in the agreement.**

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 3/0**

**15.3 TENDER T2023-07 RECEIVAL & DISPOSAL OF RECOVERED GLASS**

**COUNCIL RESOLUTION**

**23.11-14            MOVED: Cr A White                            SECONDED: Cr H Fitzhardinge**

**CEO RECOMMENDATION**

1.     **The Council awards Appala Holdings Pty Ltd in accordance with Tender T2023-07 Receival & Disposal of Recovered Glass**
2.     **The Chief Executive Officer be given delegated authority to negotiate minor terms and enter into an agreement with the awarded tenderer.**
3.     **The Chief Executive Officer is authorised to exercise the Council's options for extended terms in accordance with the terms contained in the agreement.**

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 3/0**

**15.4 TENDER T2023-08 RECEIVAL & DISPOSAL OF RESIDUAL WASTE**

**COUNCIL RESOLUTION**

**23.11-15            MOVED: Cr A White                            SECONDED: Cr H Fitzhardinge**

**CEO RECOMMENDATION**

1.     **The Council awards Veolia Environmental Services Australia Pty Ltd in accordance with Tender T2023-08 Receival and Disposal of Residual Waste.**
2.     **The Chief Executive Officer be given delegated authority to negotiate minor terms and enter into an agreement with the awarded tenderer.**
3.     **The Chief Executive Officer is authorised to exercise the Council's options for extended terms in accordance with the terms contained in the agreement.**

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 3/0**

**15.5 TENDER T2023-09 REMOVAL & TRANSPORT OF RESIDUAL WASTE**

**COUNCIL RESOLUTION**

23.11-16            **MOVED: Cr A White**                            **SECONDED: Cr H Fitzhardinge**

**CEO RECOMMENDATION**

1.     **The Council awards Appala Holdings Pty Ltd in accordance with Tender T2023-09 Removal & Transport of Residual Waste**
2.     **The Chief Executive Officer be given delegated authority to negotiate minor terms and enter into an agreement with the awarded tenderer.**
3.     **The Chief Executive Officer is authorised to exercise the Council's options for extended terms in accordance with the terms contained in the agreement.**

**CARRIED BY ABSOLUTE MAJORITY 3/0**

**15.6 EQUITY VALUE RRC LOAN ASSETS**

**CEO RECOMMENDATION**

1.     **That Council endorse the proportional share of equity of the RRRC loan assets at 30 June 2023 to RRRC project participants as:**
  - **City of Canning – 27.98%**
  - **City of Cockburn – 26.95%**
  - **Town of East Fremantle – 2.42%**
  - **City of Melville – 33.66%**
  - **City of Fremantle – 8.99%**
2.     **The CEO be given delegated authority to negotiate a deed of settlement with City of Canning & City of Cockburn to resolve the current litigation in regard to any final equity value.**
3.     **That Council amend the purpose of the contingency reserve fund to include the purpose - *provide equity payments to withdrawn participants.***
4.     **Subject to Council approving item 3: Upon finalisation of the 2023 audited accounts, Council authorise the payment of monies, due to the City of Canning & City of Cockburn utilising RRG reserve funds following endorsement of RRG audited accounts for 30 June 2023.**
5.     **Alternatively, to approving item 3: Council request RRG seek capital contributions from Member Participants to meet the payment of the monies to the City of Canning & City of Cockburn.**

Following discussion Councillors agreed to defer this item to a future meeting of council.

Reason: To allow for more information to be gathered in relation to this matter.

**COUNCIL RESOLUTION**

23.11-17            **MOVED: Cr A White**                            **SECONDED: Cr H Fitzhardinge**

**The matter be deferred until a future meeting of Council for further information.**

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 3/0**

16. DECLARATION OF CLOSURE OF MEETING

There being no further business, the Chairperson thanked those present for their attendance and the meeting was declared closed at 5.02 pm.

I hereby certify that the Minutes of the Ordinary Council Meeting held on 23 November 2023 were confirmed on 22 February 2024.

Cr Karen Wheatland  
Presiding Member



Signature

**ORDINARY MEETING OF COUNCIL 24 AUGUST 2023  
ACTION LIST**

<b>AGENDA ITEM NO.</b>	<b>SUBJECT</b>	<b>LIST ACTION TAKEN</b>	<b>ACTION BY</b>	<b>STATUS</b>
8.1	Signed minutes Council Mtg 25 May Feb 2023	1. Publish on Website	OA	Completed
		2. Upload to FD	OA	Completed
8.3	Signed minutes Council Mtg 29 June 2023	1. Publish on Website	OA	Completed
		2. Upload to FD	OA	Completed
8.6	Signed minutes Council Mtg 19 July 2023	1. Publish on Website	OA	Completed
		2. Upload to FD	OA	Completed
	Minutes of 24 August	Upload unconfirmed minutes to website	OA	Completed
11.1	Attendance by Electronic Means	No further action	EMGC	n/a
11.2	Corporate Policy Review	1. All staff advised of updated policies	EMGC	Completed
		2. All new policies updated in FD and uploaded to website	OA	Completed
11.3	Financial Reports	Update amended capital works budget	MF	
11.4	Cash Investments Portfolio	No further action	MF	n/a
11.5	Schedule of Payments	No further action	MF	n/a
12.1	Deputy Chair Allowance	Initiate allowance, notify accounts	EMGC	Completed
15.1	Capital Expend Fire System & Civil Works	1. Notify appropriate third parties of delay in decision of capital works	CEO	Completed
		2. Request member councils initiate a task group	CEO	Completed
		3. Report outcome of task group to Council prior to 27 September 2023	CEO	n/a
		4. Resume tendering on new business/recycling contracts	MCS	-
15.2	Waste Supply Agreement Project Co	1. Negotiate terms of amended sunset date	CEO	Completed
		2. Provide a further report to the November Council Meeting	CEO	
15.3	CEO Performance Review	1. Communicate outcome, notify payroll	EMGC	Completed
		2. Review and adjust KPI's if required	Chair	

**ORDINARY MEETING OF COUNCIL 24 AUGUST 2023  
ACTION LIST**

<b>Special Council Meeting- 19 July 2023 Outstanding Actions</b>		
10.1 CAPITAL EXPENDITURE APPROVAL FOR FIRE SYSTEM & CIVIL WORKS & ADDITIONAL SUBLEASE OPPORTUNITIES		
1. Advertise Scipher Technologies lease	EMGC	
2. Negotiate Scipher Technologies lease	CEO	
3. On completion of advertising period – comments on the Business Case and details of the negotiated lease to be brought back to Council for consideration	CEO	
<b>Special Council Meeting- 15 December 2022 Outstanding Actions</b>		
9.4 SUBLEASE PLASTICS REPROCESSING Coordinate drafting of lease	EMSP	Ongoing
<b>Ordinary Council Meeting- 27 May 2021 Outstanding Actions</b>		
11.2 TENDER T2021-01 WCF DECOMMISSIONING & CIVIL WORKS 1. COUNCIL NOTES THE CEO'S USE OF HIS DELEGATED AUTHORITY TO ACCEPT OR REJECT TENDERS FOR GOODS AND SERVICES AND ASSET DISPOSALS. 2. THE CEO DELEGATION BE REPORTED TO THE NEXT COUNCIL MEETING	CEO	Ongoing
<b>Ordinary Council Meeting- 25 November 2021 Outstanding Actions</b>		
15.1 CITY OF CANNING The regional council in consultation with and acting on behalf of its current RRRC project participants, appoint Minter Ellison to respond to the writ of Summons issued by the City of Canning.	CEO	Ongoing

**SPECIAL MEETING OF COUNCIL 2 NOVEMBER 2023  
ACTION LIST**

AGENDA ITEM NO.	SUBJECT	LIST ACTION TAKEN	ACTION BY	STATUS
11.2	Capital Expenditure Approval for Fire System & Civil Works	1. Notify third parties of termination of Project: <ol style="list-style-type: none"> <li>Chairay</li> <li>Scipher + decline grant funding</li> <li>Aust Carbon Credits</li> <li>DWER + grant money for fogo upgrade</li> </ol> 2. Reverse DWER licence amendments	EMSP	
		Review organisational plans: <ul style="list-style-type: none"> <li>Corporate Business Plan</li> <li>Long Term Financial Plan</li> <li>Asset Management Plan</li> <li>Strategic Community Plan</li> <li>Risk Register</li> <li>Waste Plan (WARR Act)</li> </ul>	EMGC	
		3. CEO to facilitate Special Meeting of Council on receipt of Members preferred strategic direction	CEO	
11.3	Grant application to the Recycling Modernisation Fund (RMF) for materials recovery facility (MRF) upgrade to address export bans on paper and cardboard	No further action	EMSP	n/a
11.4	Withdrawal Town of East Fremantle	Write to Members reminding them of their obligations to request amended business plans – after 30 November.	CEO	

Ordinary Council Meeting- 24 August 2023 Outstanding Actions				
15.2	Waste Supply Agreement Project Co	Provide a further report to the November Council Meeting	CEO	Complete
15.3	CEO Performance Review	Review and adjust KPI's if required	Chair	

**SPECIAL MEETING OF COUNCIL 2 NOVEMBER 2023  
ACTION LIST**

<b>Special Council Meeting- 19 July 2023 Outstanding Actions</b>		
10.1 CAPITAL EXPENDITURE APPROVAL FOR FIRE SYSTEM & CIVIL WORKS & ADDITIONAL SUBLEASE OPPORTUNITIES		
1. Advertise Scipher Technologies lease	EMGC	n/a
2. Negotiate Scipher Technologies lease	CEO	n/a
3. On completion of advertising period – comments on the Business Case and details of the negotiated lease to be brought back to Council for consideration	CEO	n/a
<b>Special Council Meeting- 15 December 2022 Outstanding Actions</b>		
9.4 SUBLEASE PLASTICS REPROCESSING Coordinate drafting of lease		
	EMSP	Ongoing
<b>Ordinary Council Meeting- 27 May 2021 Outstanding Actions</b>		
11.2 TENDER T2021-01 WCF DECOMMISSIONING & CIVIL WORKS		
1. COUNCIL NOTES THE CEO'S USE OF HIS DELEGATED AUTHORITY TO ACCEPT OR REJECT TENDERS FOR GOODS AND SERVICES AND ASSET DISPOSALS.	CEO	Complete
2. THE CEO DELEGATION BE REPORTED TO THE NEXT COUNCIL MEETING		
<b>Ordinary Council Meeting- 25 November 2021 Outstanding Actions</b>		
15.1 CITY OF CANNING The regional council in consultation with and acting on behalf of its current RRRC project participants, appoint Minter Ellison to respond to the writ of Summons issued by the City of Canning.		
	CEO	Ongoing

Date:

Mr Tim Youé  
Chief Executive Officer  
Resource Recovery Group  
PO Box 1501  
Booragoon WA 6954

Email: [admin@resourcerecoverygroup.com.au](mailto:admin@resourcerecoverygroup.com.au)

Dear Tim

Please accept this letter as my nomination for **Chairperson / Deputy Chairperson** (delete which does not apply) of the Resource Recovery Group.

Yours sincerely

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Signed

---

Print name

**Western Australian Current Acts****LOCAL GOVERNMENT ACT 1995 - SCHEDULE 2.3****LOCAL GOVERNMENT ACT 1995 - SCHEDULE 2.3**

[Sections . .11(1)(b) and 2.15]

**Division 1 — Mayors and presidents****1. Terms used**

In this Division —

***extraordinary vacancy*** means a vacancy that occurs under [section 2.34\(1\)](#);

***office*** means the office of councillor mayor or president.

**2. When council elects mayor or president**

(1) The office is to be filled as the first matter dealt with —

(a) at the first meeting of the council after an inaugural election or a [section 4.13](#) or [4.14](#) election or after an ordinary elections day; and

(b) at the first meeting of the council after an extraordinary vacancy occurs in the office.

(2) If the first ordinary meeting of the council is more than 3 weeks after an extraordinary vacancy occurs in the office, a special meeting of the council is to be held within that period for the purpose of filling the office.

### **3 . CEO to preside**

The CEO is to preside at the meeting until the office is filled.

### **4 . How mayor or president is elected**

(1) The council is to elect a councillor to fill the office.

(2) The election is to be conducted by the CEO in accordance with the procedure prescribed.

(3) Nominations for the office are to be given to the CEO in writing before the meeting or during the meeting before the close of nominations.

(3a) Nominations close at the meeting at a time announced by the CEO, which is to be a sufficient time after the announcement by the CEO that nominations are about to close to allow for any nominations made to be dealt with.

(4) If a councillor is nominated by another councillor the CEO is not to accept the nomination unless the nominee has advised the CEO, orally or in writing, that he or she is willing to be nominated for the office.

(5) The councillors are to vote on the matter by secret ballot as if they were electors voting at an election.

(6) Subject to clause 5(1), the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 (which deals with determining the result of an election) as if those votes were votes cast at an election.

(7) As soon as is practicable after the result of the election is known, the CEO is to declare and give notice of the result in accordance with regulations, if any.

*[Clause 4 amended: No. 49 of 2004 s. 69(2)-(5); No. 66 of 2006 s. 14.]*

### **5 . Votes may be cast a second time**

(1) If when the votes cast under clause 4(5) are counted there is an equality of votes between 2 or more candidates who are the only candidates in, or remaining in, the count, the count is to be discontinued and the meeting is to be adjourned for not more than 7 days.

(2) Any nomination for the office may be withdrawn, and further nominations may be made, before or when the meeting resumes.

(3) When the meeting resumes the councillors are to vote again on the matter by secret ballot as if they were electors voting at an election.

(4) The votes cast under subclause (3) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 as if those votes were votes cast at an election.

## Division 2 — Deputy mayors and deputy presidents

### 6 . Terms used

In this Division —

**extraordinary vacancy** means a vacancy that occurs under [section 2.34\(1\)](#);

**office** means the office of deputy mayor or deputy president.

### 7 . When council elects deputy mayor or deputy president

(1) If the local government has an elector mayor or president the office of deputy mayor or deputy president is to be filled as the first matter dealt with —

(a) at the first meeting of the council after an inaugural election or a [section 4.13](#) or [4.14](#) election or after an ordinary elections day; and

(b) at the first meeting of the council after an extraordinary vacancy occurs in the office.

(2) If the local government has a councillor mayor or president the office of deputy mayor or deputy president is to be filled —

(a) as the next matter dealt with after the mayor or president is elected at the first meeting of the council after an inaugural election or a [section 4.13](#) or [4.14](#) election or after an ordinary elections day; and

(b) subject to subclause (3), as the first matter dealt with at the first meeting of the council after an extraordinary vacancy occurs in the office.

(3) If at a meeting referred to in clause 2(1)(b) the deputy mayor or deputy president is elected to be the mayor or president, the resulting extraordinary vacancy in the office is to be filled as the next matter dealt with at the same meeting.

## **8 . How deputy mayor or deputy president is elected**

(1) The council is to elect a councillor (other than the mayor or president) to fill the office.

(2) The election is to be conducted in accordance with the procedure prescribed by the mayor or president, or if he or she is not present, by the CEO.

(3) Nominations for the office are to be given to the person conducting the election in writing before the meeting or during the meeting before the close of nominations.

(3a) Nominations close at the meeting at a time announced by the person conducting the election, which is to be a sufficient time after the announcement by that person that nominations are about to close to allow for any nominations made to be dealt with.

(4) If a councillor is nominated by another councillor the person conducting the election is not to accept the nomination unless the nominee has advised the person conducting the election, orally or in writing, that he or she is willing to be nominated for the office.

(5) The council members are to vote on the matter by secret ballot as if they were electors voting at an election.

(6) Subject to clause 9(1) the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 as if those votes were votes cast at an election.

(7) As soon as is practicable after the result of the election is known, the person conducting the election is to declare and give notice of the result in accordance with regulations, if any.

*[Clause 8 amended: No. 64 of 1998 s. 54(2)-(4); No. 49 of 2004 s. 69(6)-(9).]*

## **9 . Votes may be cast a second time**

(1) If, when the votes cast under clause 8(5) are counted, there is an equality of votes between 2 or more candidates who are the only candidates in, or remaining in, the count, the count is to be discontinued and, not more than 7 days later, a special meeting of the council is to be held.

(2) Any nomination for the office may be withdrawn, and further nominations may be made, before or when the special meeting is held.

(3) When the special meeting is held the council members are to vote again on the matter by secret ballot as if they were voting at an election.

(4) The votes cast under subclause (3) are to be counted, and the successful candidate determined, under Schedule 4.1 as if those votes were votes cast at an election.

*[Clause 9 amended: No. 49 of 2004 s. 69(10).]*

## **Division 3 — Validity of elections**

*[Heading inserted: No. 49 of 2004 s. 69(11).]*

## **10 . Term used: election**

In this Division —

**election** means an election under this Schedule.

*[Clause 10 inserted: No. 49 of 2004 s. 69(11).]*

## 11 . Complaints about validity of election

(1) A councillor who is dissatisfied with the result of an election or with the way in which an election was conducted may make an invalidity complaint.

(2) An **invalidity complaint** is a complaint that an election is invalid, or that another person should be declared elected.

*[Clause 11 inserted: No. 49 of 2004 s. 69(11).]*

## 12 . Complaints to go to Court of Disputed Returns

(1) An invalidity complaint is to be made to a Court of Disputed Returns, constituted by a magistrate, but can only be made within 28 days after notice is given of the result of the election.

(2) Regulations made under [section 4.81\(2\)](#) apply in respect of an invalidity complaint made under this Division in so far as they are capable of being so applied.

(3) If the court declares the election to have been invalid —

(a) the election is null and void; and

(b) any office filled at the election is vacant; and

(c) the court is to fix a day for holding any poll needed for a fresh election; and

(d) the CEO is to prepare for, conduct and ascertain and declare the result of the fresh election.

(4) If the court declares that a person ( **candidate A** ) ought to have been elected to an office in place of another person ( **candidate B** ) —

- (a) candidate B is not to act in that office; and
- (b) candidate A is to be regarded as having been elected; and
- (c) notice of candidate A's election is to be published in accordance with regulations.

*[Clause 12 inserted: No. 49 of 2004 s. 69(11).]*

### **13 . No appeal**

There is no appeal from a decision of a Court of Disputed Returns.

*[Clause 13 inserted: No. 49 of 2004 s. 69(11).]*

### **14 . Certain defects do not affect election**

An election is not invalid because of —

(a) a failure to do something in connection with the election within the time, or for the period or before the date allowed or required under this Act, so long as the failure does not affect the result of the election; or

(b) a formal omission, irregularity or defect in a document, declaration, publication or other thing that a person has made, issued or done in good faith.

*[Clause 14 inserted: No. 49 of 2004 s. 69(11).]*

### **15 . Regulations about retention and availability of electoral papers**

Regulations made under [section 4.84](#) apply in respect of elections in so far as they are capable of being so applied.

*[Clause 15 inserted: No. 49 of 2004 s. 69(11).]*



**Western Australian Current Acts****LOCAL GOVERNMENT ACT 1995 - SCHEDULE 4.1****LOCAL GOVERNMENT ACT 1995 - SCHEDULE 4.1**

[s. .74]

[Heading inserted: No. 11 of 2023 s. 92.]

**Division 1 — Preliminary**

[Heading inserted: No. 11 of 2023 s. 92.]

**1. Terms used**

In this Schedule —

***first-preference vote*** —

(a) means a vote cast under [section 4.69\(2\)](#); and

(b) includes a vote accepted by the returning officer as a first-preference vote under [section 4.75\(1\)](#) or under regulations made for the purposes of [section 4.75\(3\)\(a\)](#);

***one office election*** means an election to fill the office of mayor or president or to fill 1 office of councillor;

***preference vote*** —

(a) means a vote cast under [section 4.69\(3\)](#); and

(b) includes a vote accepted by the returning officer as a preference vote under [section 4.75\(1\)](#) or under regulations made for the purposes of [section 4.75\(3\)\(a\)](#).

Note for this clause:

For the purposes of the definitions of **first-preference vote** and **preference vote**, see also [section 4.73\(5\)](#) which provides for a ballot paper to be treated as if a numeral indicating a preference had been altered.

*[Clause 1 inserted: No. 11 of 2023 s. 92.]*

## Division 2 — One office elections

*[Heading inserted: No. 11 of 2023 s. 92.]*

### 2 . One office election: 2 candidates

(1) If there are only 2 candidates in a one office election —

(a) the first-preference votes for each candidate must be counted; and

(b) the candidate who has the greater number of first-preference votes is elected.

(2) If the candidates have the same number of first-preference votes, the returning officer must draw lots in accordance with regulations to determine which candidate is elected.

*[Clause 2 inserted: No. 11 of 2023 s. 92.]*

### 3 . One office election: 3 or more candidates

Clauses 4 and 5 apply if there are 3 or more candidates in a one office election.

*[Clause 3 inserted: No. 11 of 2023 s. 92.]*

#### 4 . Count of first-preference votes

(1) The first-preference votes for each candidate must be counted.

(2) A candidate is elected if the number of first-preference votes for the candidate exceeds 50% of the total number of all the first-preference votes for candidates.

*[Clause 4 inserted: No. 11 of 2023 s. 92.]*

#### 5 . Process if no candidate elected under clause 4

(1) The process in subclause (2) —

(a) must be followed if no candidate is elected under clause 4; and

(b) as necessary, must be repeated until a candidate is elected under subclause (3).

Notes for this subclause:

1. Subclauses (4) to (6) supplement subclauses (2) and (3) for cases where candidates have the same number of votes.

2. Subclauses (7) and (8) explain how the terms ballot paper and continuing candidate are used in this clause.

(2) The process is as follows —

(a) exclude the candidate (the ***excluded candidate*** ) with —

(i) if this process is being followed for the first time — the fewest first-preference votes; or

(ii) if this process is being repeated — the fewest votes on the last count under paragraph (d);

(b) set aside as exhausted any ballot paper of the excluded candidate that contains —

(i) no preference votes at all; or

(ii) no preference votes for any continuing candidates;

(c) transfer any remaining ballot papers of the excluded candidate that indicate the next available preference for a particular continuing candidate to that continuing candidate;

(d) count the number of votes for each of the continuing candidates by totalling the following —

(i) the number of first-preference votes for the continuing candidate;

(ii) if this process is being followed for the first time — the total number of ballot papers transferred to the continuing candidate under paragraph (c);

(iii) if this process is being repeated — the total number of ballot papers transferred to the continuing candidate under paragraph (c) on this or a previous occasion.

(3) A continuing candidate is elected if, on a count under subclause (2)(d), the number of votes for the continuing candidate exceeds 50% of the total number of all the votes for continuing candidates.

(4) Subclause (6) applies if subclause (2)(a) cannot otherwise be applied because, as the case requires —

(a) 2 or more candidates have the same number of first-preference votes (no other candidates having fewer first-preference votes); or

(b) 2 or more candidates have the same number of votes on the last count under subclause (2)(d) (no other candidates having fewer votes).

(5) Subclause (6) also applies if subclause (3) cannot otherwise be applied because —

(a) there are only 2 continuing candidates in a count under subclause (2)(d);  
and

(b) on the count, the continuing candidates have the same number of votes.

(6) The returning officer must draw lots in accordance with regulations to determine, as the case requires —

(a) the candidate to be excluded; or

(b) the continuing candidate to be elected.

(7) For the purposes of the process in subclause (2), a ballot paper is a ballot paper of the excluded candidate if either of the following applies —

(a) the ballot paper contains a first-preference vote for the excluded candidate;

(b) the process is being repeated and the ballot paper was transferred to the excluded candidate under subclause (2)(c) on a previous occasion.

(8) For the purposes of the process in subclause (2), a continuing candidate is a candidate to whom neither of the following applies —

(a) the candidate is the excluded candidate;

(b) the process is being repeated and the candidate was excluded under subclause (2)(a) on a previous occasion.

*[Clause 5 inserted: No. 11 of 2023 s. 92.]*

### **Division 3 — Elections for 2 or more councillors**

[Heading inserted: No. 11 of 2023 s. 92.]

## Subdivision 1 — Preliminary

[Heading inserted: No. 11 of 2023 s. 92.]

### 6 . Application of Division

This Division applies to an election that is not a one office election.

[Clause 6 inserted: No. 11 of 2023 s. 92.]

### 7 . Terms used

In this Division —

**ballot paper** , of a candidate, means a first-preference ballot paper, or a transferred ballot paper, of the candidate;

**continuing candidate** means a candidate who has not already been elected or excluded under this Division;

**first-preference ballot paper** , of a candidate, means a ballot paper that contains a first-preference vote for the candidate;

**quota** means the quota determined under clause 8;

**surplus votes** , for a candidate who has been elected under this Division, means the votes for the candidate in excess of the quota (if any);

**transferred ballot paper** , of a candidate, means a ballot paper that has been transferred to the candidate under this Division;

**transfer value** , in relation to a ballot paper — see clauses 9(3)(a), 10(3)(b) and 11(3)(b) and (4)(c);

**votes** , for a candidate, means —

- (a) the first-preference votes for the candidate; and
- (b) the preference votes for the candidate as added (at the applicable transfer value) to the votes for the candidate under clause 9(3)(c), 10(3)(c)(iv) or 11(3)(b) or (4)(d).

*[Clause 7 inserted: No. 11 of 2023 s. 92.]*

## **Subdivision 2 — Counting and transferring votes**

*[Heading inserted: No. 11 of 2023 s. 92.]*

Note for this Subdivision:

Subdivision 3 contains provisions that explain how certain things are to be done under this Subdivision and that otherwise supplement this Subdivision.

### **8 . Count of first-preference votes and determination of quota**

- (1) The first-preference votes for each candidate must be counted.
- (2) A quota must then be determined in accordance with subclauses (3) and (4).
- (3) Divide amount A by amount B, where —
  - (a) amount A is the total number of all the first-preference votes for candidates;  
and
  - (b) amount B is the number of offices to be filled plus 1.
- (4) The quota is the resulting number (disregarding any remainder) plus 1.
- (5) A candidate is elected if the number of first-preference votes for the candidate is equal to, or exceeds, the quota.

(6) Go to clause 9 if 1 or more, but not all, of the offices are filled under this clause.

(7) Go to clause 11 if none of the offices is filled under this clause.

[Clause 8 inserted: No. 11 of 2023 s. 92.]

## 9 . Transfer of surplus votes (1)

(1) In this clause —

***elected candidate*** means a candidate elected under clause 8.

(2) This clause applies if 1 or more, but not all, of the offices are filled under clause 8.

(3) The surplus votes for each elected candidate who has surplus votes must be transferred to the continuing candidates as follows —

(a) determine the ***transfer value*** that applies to each first-preference ballot paper of the elected candidate, being the fraction calculated by dividing amount C by amount D, where —

(i) amount C is the number of surplus votes for the elected candidate; and

(ii) amount D is the number of first-preference votes for the elected candidate;

(b) multiply, by the transfer value, the number of first-preference ballot papers of the elected candidate that indicate the next available preference for a particular continuing candidate;

(c) add the resulting number (disregarding any fraction) to the votes for that continuing candidate;

(d) transfer the ballot papers referred to in paragraph (b) to that continuing candidate.

(4) A continuing candidate is elected if, on the completion of a transfer under this clause of the surplus votes for an elected candidate, the number of votes for the continuing candidate is equal to, or exceeds, the quota.

(5) Go to clause 10 if 1 or more, but not all, of the remaining offices are filled under this clause.

(6) Go to clause 11 if none of the remaining offices is filled under this clause.

*[Clause 9 inserted: No. 11 of 2023 s. 92.]*

## 10 . Transfer of surplus votes (2)

(1) In this clause —

***elected candidate*** means a candidate elected under clause 9, this clause or clause 11.

(2) This clause applies —

(a) if 1 or more, but not all, of the remaining offices are filled under clause 9; and

(b) as otherwise provided under clause 11(7).

(3) The surplus votes for each elected candidate who has surplus votes must be transferred to the continuing candidates as follows —

(a) determine the ***surplus fraction*** for the elected candidate, being the fraction calculated by dividing amount E by amount F, where —

(i) amount E is the number of surplus votes for the elected candidate; and

(ii) amount F is the number of votes for the elected candidate;

(b) determine the ***transfer value*** that applies to each ballot paper of the elected candidate, being —

(i) if the ballot paper is a first-preference ballot paper of the elected candidate — the surplus fraction; or

(ii) if the ballot paper is a transferred ballot paper of the elected candidate — the fraction calculated by multiplying the surplus fraction by the transfer value that applied to the ballot paper when the ballot paper was transferred to the elected candidate;

(c) do the following —

(i) identify the ballot papers of the elected candidate that indicate the next available preference for a particular continuing candidate;

(ii) take the number of those ballot papers to which a particular transfer value applies;

(iii) multiply that number by that transfer value;

(iv) add the resulting number (disregarding any fraction) to the votes for that continuing candidate;

(v) transfer the ballot papers referred to in subparagraph (ii) to that continuing candidate.

(4) A continuing candidate is elected if, on the completion of a transfer under this clause of the surplus votes for an elected candidate, the number of votes for the continuing candidate is equal to, or exceeds, the quota.

(5) Go, or go back, to clause 11 if not all of the remaining offices are filled under this clause.

*[Clause 10 inserted: No. 11 of 2023 s. 92.]*

## **11 . Exclusion of candidates**

(1) This clause applies if, after the counting of first-preference votes or the transfer of surplus votes (if any) under clauses 8 to 10, 1 or more of the offices remain unfilled as

referred to in clause 8(7), 9(6) or 10(5).

(2) The candidate with the fewest votes is excluded.

(3) If there are first-preference votes for the excluded candidate, the first-preference votes must be transferred to the continuing candidates as follows —

(a) take the number of first-preference ballot papers of the excluded candidate that indicate the next available preference for a particular continuing candidate;

(b) add that number to the votes for that continuing candidate (the **transfer value** that applies to each of those ballot papers being 1);

(c) transfer those ballot papers to that continuing candidate.

(4) If there are preference votes for the excluded candidate, the preference votes must be transferred to the continuing candidates as follows in the order of the transfers on which the excluded candidate received them, the preference votes received on the earliest transfer being transferred first —

(a) identify the transferred ballot papers of the excluded candidate that were transferred to the excluded candidate from a particular candidate;

(b) take the number of those ballot papers that indicate the next available preference for a particular continuing candidate;

(c) multiply that number by the **transfer value** that applies to the ballot papers referred to in paragraph (b), being the transfer value that applied to the ballot papers when the ballot papers were transferred to the excluded candidate;

(d) add the resulting number (disregarding any fraction) to the votes for that continuing candidate;

(e) transfer the ballot papers referred to in paragraph (b) to that continuing candidate.

(5) If there are both first-preference votes and preference votes for the excluded candidate, the first-preference votes must be transferred under subclause (3) before the preference votes are transferred under subclause (4).

(6) A continuing candidate is elected if, on the completion of a transfer under this clause of votes for an excluded candidate, the number of votes for the continuing candidate is equal to, or exceeds, the quota.

(7) If there are surplus votes for that candidate and 1 or more offices remain unfilled, the surplus votes must be transferred under clause 10, but not before all the votes for the excluded candidate that remain to be transferred (if any) have been transferred to continuing candidates.

(8) If, after the transfer under this clause of all the votes for an excluded candidate, no candidate is elected under subclause (6) with a number of votes that exceeds the quota and 1 or more offices remain unfilled —

- (a) the continuing candidate with the fewest votes is excluded; and
- (b) that candidate's votes must be transferred under subclauses (3) to (5).

*[Clause 11 inserted: No. 11 of 2023 s. 92.]*

### **Subdivision 3 — Supplementary provisions**

*[Heading inserted: No. 11 of 2023 s. 92.]*

#### **12 . No further transfers to elected candidates**

(1) If a candidate is elected under clause 9 or 10 on the completion of a transfer under clause 9 or 10 of the surplus votes for a candidate, no surplus votes for any other candidate may be transferred to the candidate so elected.

(2) If a candidate is elected under clause 11 on the completion of a transfer under clause 11 of votes for an excluded candidate, no other votes for the excluded candidate may be transferred to the candidate so elected.

*[Clause 12 inserted: No. 11 of 2023 s. 92.]*

### **13 . Filling last office**

(1) This clause applies, despite any other provision of this Division, to the last office to be filled if there are only 2 continuing candidates left.

(2) The candidate with the greater number of votes is elected even if that number is less than the quota.

(3) If the candidates have the same number of votes, the returning officer must draw lots in accordance with regulations to determine which candidate is elected.

*[Clause 13 inserted: No. 11 of 2023 s. 92.]*

### **14 . No need for further transfers of votes if number of continuing candidates equals number of vacancies**

Despite any other provision of this Division, if the number of continuing candidates is equal to the number of remaining unfilled offices, those candidates are elected.

*[Clause 14 inserted: No. 11 of 2023 s. 92.]*

### **15 . Order of transfers of surpluses**

(1) If, after any count or transfer under this Division, 2 or more candidates have surplus votes, the order of any transfers of the surplus votes of those candidates is to be in accordance with the relative sizes of the surpluses, the larger or largest surplus being transferred first.

(2) If 2 or more of the candidates referred to in subclause (1) have equal surpluses

—  
(a) the order of any transfers of the surplus votes of those candidates is to be in accordance with the relative numbers of votes of those candidates at the last count or transfer at which each of those candidates had a different number of votes, the surplus of the candidate with the larger or largest number of votes at that count or transfer being

transferred first; but

(b) if there has been no such count or transfer — the returning officer must draw lots in accordance with regulations to determine which candidate is, as between those candidates, taken to have had the larger or largest surplus.

(3) Despite subclauses (1) and (2), if a candidate is elected on the completion of a transfer under this Division (the **later transfer**), the surplus votes for the candidate must not be transferred before the transfer of the surplus votes for any other candidate who was elected before the later transfer.

*[Clause 15 inserted: No. 11 of 2023 s. 92.]*

## **16 . Procedure to determine excluded candidates if votes equal**

(1) This clause applies if —

(a) the continuing candidate with the fewest votes is to be excluded under clause 11(2) or (8); and

(b) 2 or more continuing candidates (the **tied candidates**) have an equal number of votes (no other continuing candidate having fewer votes).

(2) Whichever of the tied candidates had the fewer or fewest votes at the last count or transfer at which each of the tied candidates had a different number of votes is excluded.

(3) If there has been no such count or transfer, the returning officer must draw lots in accordance with regulations to determine which of the tied candidates is excluded.

*[Clause 16 inserted: No. 11 of 2023 s. 92.]*

## **17 . Setting aside ballot papers as finally dealt with or exhausted**

(1) If a candidate is elected under this Division with a number of votes equal to the quota, all the ballot papers of that candidate must be set aside as finally dealt with.

(2) Subclause (3) applies to any ballot paper of a candidate who is elected under this Division with a number of votes in excess of the quota.

(3) The ballot paper must be set aside as exhausted if the ballot paper contains —

- (a) no preference votes at all; or
- (b) no preference vote for any continuing candidate.

*[Clause 17 inserted: No. 11 of 2023 s. 92.]*

## **18 . Transfers to be treated separately**

Each of the following constitutes a separate transfer for the purposes of this Division —

- (a) a transfer under clause 9 or 10 of all the surplus votes for an elected candidate;
- (b) a transfer under clause 11(3) of all the first-preference votes for an excluded candidate;
- (c) a transfer under clause 11(4) of all the preference votes for an excluded candidate that were transferred to the excluded candidate from a particular candidate.

*[Clause 18 inserted: No. 11 of 2023 s. 92.]*



## **CORPORATE POLICY NO 2.5 PROCUREMENT POLICY**

### **STATEMENT**

In order to comply with the Local Government Act 1995 and the Local Government (Functions and General) Regulations as amended, the Resource Recovery Group (RRG) developed a Purchasing Policy to ensure a best practice approach to internal purchasing.

### **SCOPE**

This Policy applies to all employees.

### **OBJECTIVES**

- To provide compliance with the Local Government Act 1995 and the Local Government (Functions and General) Regulations as amended.
- To deliver a best practice approach and procedures to internal purchasing for the RRG.
- To ensure consistency for all purchasing activities that integrates within all the RRG's operational areas (Business Units).
- All staff are to comply with the policies and procedures of this policy
- Goods and services purchased must only be for the use of the RRG. Purchases must not be made for private use.

### **DEFINITIONS**

Direct Sourcing – means identifying a supplier and making a purchase

Preferred Suppliers – includes: RRG Preferred Supply Panel Contracts, WALGA panels and State Govt CUA

### **ROLES & RESPONSIBILITIES**

#### **Chief Executive Officer**

The Chief Executive Officer is responsible for ensuring that the appropriate purchasing policy and procedures exist for the organisation and the purchasing delegations are strictly adhered to.

### **CONTENT**

#### **1. Principles**

There are four principles which apply to procuring goods and services.

1.1 The Economic Principle - the need to achieve best value for the RRG by considering the true cost of the acquisition including:

- Price
- Suitability for purpose/compliance with specifications

Issued: November 2023	Review Date: November 2025	Title: CORPORATE POLICY NO 2.5 PROCUREMENT POLICY	Version 8
Prepared: MF	Reviewed by: EMGC	Approved: CEO	Page 1 of 8
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- iii. Compatibility (if it is a requirement)
- iv. Cost of delivery and installation
- v. Timeliness of goods and services
- vi. Operating costs (service life, maintenance and energy)
- vii. Service history of supplier and product
- viii. Cost of disposal

"Life Cycle Costing" should apply in the procurement of goods and services for the RRG. Life cycle costing includes the total cost of the item or service over its lifetime through to its eventual disposal and replacement. (Productivity cost should also be a factor)

- 1.2 The Ethics Principle - the need to conduct business in a fair, honest, impartial and ethical manner. Staff with purchasing authority shall disclose any interest of conflicts and whenever possible disqualify themselves from dealing with those persons.
- 1.3 The Environmental Principle - the need for reduced effect on the environment. Consideration is to be given to the purchase of recycled and environmentally sustainable products wherever practical.
- 1.4 Occupational Health & Safety Principle - It must also be ensured that goods and services obtained, comply with Occupational Health & Safety specifications and standards

## **2. Responsibility for Purchasing Functions**

- 2.1 Purchasing at the RRG is decentralized, empowering business units to purchase and receipt their own goods and services. Business units must comply with these purchasing policies and any internal procedures.
- 2.2 It is generally accepted in Australia that purchasing by publicly funded authorities is subject to certain constraints, which may be summarised as follows:
  - i. the purchasing system shall be designed to provide the best value for money;
  - ii. the procedures used must be, and must be believed to be, able to withstand public scrutiny;
  - iii. all suppliers who wish to participate in the business of such authorities shall be given, within reasonable limits, the opportunity to do so;
  - iv. purchasing procedures shall ensure open competition and no individual supplier shall be given advantage over others.

## **3. Approval to Purchase**

- 3.1 The Local Government Act 1995 and its regulations as well as this policy must be complied with when considering purchasing goods and services for the RRG.
- 3.2 The RRG adopts its **annual budget** at the commencement of each financial year. s6.2 LGA

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The annual budget is to include particulars of the estimated expenditure proposed to be incurred s6.4(a) LGA

#### 4. Purchasing Delegation

- 4.1 Only authorised delegated officers are permitted to purchase goods and services. The limit to which an employee can approve a purchase is that specified in the “Purchasing Delegations List”. Delegated officers have a responsibility to ensure compliance with RRG purchasing policies and procedures.

#### 5. Environmental Purchasing Strategy

- 5.1 Every opportunity shall be taken to purchase recycled, recyclable, energy efficient and other environmentally sustainable products, wherever practical, to minimize their impact on the environment.
- 5.2 RRG will demonstrate to the community that the organisation’s purchasing decisions can improve markets for recycled products, enhance environmental quality and be resource responsible.
- 5.3 Consideration is to be given to the purchase of recycled and environmentally sustainable products whenever they perform satisfactorily and are available at a reasonable price.
1. Environmentally sustainable products are products that don’t have a negative impact on human health and the environment when compared with competing products. This comparison may consider the source of raw materials, production, manufacturing, packaging, distribution, potential for reuse and recycling, operation, maintenance, or disposal of the product
  2. Recycled materials are materials that have been reprocessed from recovered material by means of a manufacturing process and made into a final product or into a component for incorporation into a product.

#### 6. Quotation and Tender Requirements

##### 6.1 Purchasing Thresholds

Where the value of procurement (excluding GST) for the value of the contract is over the full contract period (including options to extend) is, or is expected to be:

Expenditure Thresholds ex GST	Purchasing Requirements	Purchasing Method
< \$ 5,000	Direct Sourcing requires one(1) verbal or written quote)	Purchasing Card or Purchase Order
\$5,000 - \$10,000	One (1) written quote	Purchase Order
\$ 10,001 - \$50,000	Two (2) written quotes (or 1 written quote from Preferred Suppliers)	Purchase Order

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\$50,001 –\$249,999	Two (2) written quotes	Purchase Order or Contract
> \$250,000	Public Tender Process (or 2 written quotes from Pre-qualified or WALGA panel Suppliers)	Purchase Order or Contract

Record keeping requirements must be maintained in accordance with this policy.

All employees are expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

### 6.1 The general principles relating to verbal quotations are:

- Ensure that the requirement/specification is clearly communicated to the supplier.
- Ensures the RRG and the supplier have clearly agreed the purchase order value for committed expenditure.
- Written notes detailing each verbal quotation must be recorded.
- Where it is not practical e.g. due to limited suppliers, urgency of work, it must be noted through records relating to the process.
- Raising of a requisition and purchase order and noting the requested good/service and quoted amount must be issued to the successful supplier prior to commencing the work or service.
- Invitations to submit quotations or tenders shall request that prices be submitted including the Goods and Services Tax.

### 6.2 The general principles relating to written quotations are:

- An appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion.
- Ensures the RRG and the supplier have clearly agreed the purchase order value for committed expenditure.
- The request for written quotation should include as a minimum:
  - Written specification
  - Price Schedule
  - Terms and conditions
- Where it is not practical e.g. due to limited suppliers, urgency of work, it must be noted through records relating to the process.
- Invitations to submit quotations or tenders shall request that prices be submitted including the Goods and Services Tax.

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- recordkeeping requirements, e.g. Purchase order has to be generated from SAP System and electronic version of purchase order will be retained in SAP and be referenced during payment approval vouchers and retention schedules.

**6.3 The general principles relating to Tenders are:**

- All tendering procedures from planning to contract award, shall be undertaken in a manner so as to ensure:
  - Sufficient time is given to plan and run the process
  - Equal opportunity and equal treatment
  - Openness and transparency
  - Probity
  - Outcomes that deliver sustainability, efficiency and cost savings (where appropriate).

For record keeping requirements, as this process is a more formal procedure, refer to the RRG Procurement Standard and Guidelines for the content and format of tenders prior to issue.

Note: Any goods and services may be supplied through a public tender process in order to provide fair and open competition. Public tenders are to be advertised in accordance with the Local Government Act.

**6.4 Waiver of Quotation**

Where quotes are not practical e.g. due to limited suppliers or urgency of the requirement precludes normal purchasing action, justifiable reasons must be in written form by the purchaser and approved by the employee within their delegated value limitations.

**7. Panel of Pre-Qualified Suppliers**

The RRG manages a business activity that requires regular goods and services from a multi-disciplined resource of experienced and skilled contractors and consultants and requires a panel of suppliers on hand to immediately respond to its business needs.

In some incidences the procurement process of open tenders and quotes for routine work can disrupt service and therefore the appointment of panels will meet the following:

- the RRG has determined that a range of similar goods and services are required to be procured on a continuing and regular basis;
- Panels will streamline and will improve procurement processes; and
- the RRG has the capability to establish, manage the risks and achieve the benefits expected of the proposed Panel.

7.1 The establishment of Pre-qualified suppliers to supply particular goods or services is in accordance with Part 4 Division 3 -- Panels of pre-qualified suppliers of the Local Government (Functions & General) Regulations.

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- 7.2 To establish a panel, there must be a continuing need for the particular goods or services to be supplied.
- 7.3 The procuring of goods or services from a panel of pre-qualified suppliers shall be as follows:
- Develop a ranking system for pre-qualified suppliers that best demonstrate their ability to deliver the goods or services to the expected standard at a competitive price,
  - The best ranking supplier will have first opportunity to provide the goods or services and if not accepted will go to the next best ranking supplier.
  - A quotation or cost and work estimation may be required from one or more suppliers where the value exceeds the Pre-qualified supplier purchasing threshold for individual goods or services’
  - A written contract not exceeding 12 months term may be provided to the supplier depending upon the nature and complexity of work,
  - A purchase order must always be raised for work itemising the work requirements and estimated value. (A standing purchase order not exceeding 12 months may be issued for regular goods or services based on estimated requirements and quoted prices)
- 7.4 The following detailed information is to be prepared and included in a Request For Tender (RFT) to join a panel of pre-qualified suppliers for a particular goods or services:
- A panel may be divided into different categories or sub-panels to reflect the different types of goods or services required, especially if not all potential suppliers can supply all categories,
  - Detailed Specifications of the goods or services,
  - a criteria for deciding which applications should be accepted,
  - explanation of how the panel will operate,
  - whether or not procurement will be exclusively from the panel or other non-panel suppliers,
  - a statement to the effect that there is no guarantee that procurement will be from pre-qualified panel suppliers,
  - the period for which the panel will be established,
  - the number of pre-qualified suppliers per panel if applicable,
  - a requirement for indicative or set prices or rates, including a pricing schedule or outline of the pricing format required from tenderers.
- 7.5 A statewide public notice for a Request For Tender (RFT) inviting persons to apply to join a panel of pre-qualified suppliers for particular goods or services shall be the same as a Public Tender process. (Refer to RRG Procurement Standards).
- 7.6 The RRG may enter into a contract, or contracts, for the supply of goods or services with a pre-qualified supplier who is part of a panel of pre-qualified suppliers for a term not exceeding 12 months and must not contain an option to renew or extend the term.
- 7.7 The employee responsible for managing the panel of the particular goods or services shall ensure:
- clear, consistent and regular communication between the employees using the panel and the panel suppliers,

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- adequate contract management systems are in place,
- that employees using panels adhere to matters relating to the panel, such as the scope, pricing and manner of purchase,
- Information for employees concerning a panel's operation needs to be readily available, up-to-date, and consistent, in accordance with the size and complexity of a panel arrangement,
- Panel information available to employees through the staff intranet site and through a single point of contact.

7.8 all records of the procurement process, payments and communications with suppliers are to be kept in accordance with the State Records Act and RRG recordkeeping procedures.

### REFERENCES & REVIEW

<b>Statutory Compliance</b>	<ul style="list-style-type: none"> <li>▪ Local Government Act 1995 &amp; Regulations (Functions)</li> <li>▪ State Records Act (Retention &amp; Disposal Schedule)</li> </ul>
<b>Organisational Compliance</b>	<ul style="list-style-type: none"> <li>▪ Purchasing Standard and Procedures</li> <li>▪ CEO Delegated Authorities Register</li> <li>▪ Staff Purchasing Delegation Authority</li> </ul>
<b>Next Revision Date</b>	November 2025
<b>Responsible Officer</b>	Manager Finance
<b>Policy Administration</b>	Corporate (Finance)
<b>Review Cycle</b>	Biennial
<b>Risk Rating</b>	High
<b>Location of document</b>	RRG Website Staff Intranet RRG, 9 Aldous Place, Booragoon – Corporate Services CVC, 350 Bannister Road, Canning Vale – staff rooms

### DOCUMENT CONTROL REGISTER

Date	Review	Rev No.	Author	Resp Officer	Council
2007	Original	1	MAF	MAF	28/06/2007
2012	Review	2	DCS	DCS	26/07/2012
2013	Review	3	EMCS	EMCS	24/10/2013
2016	Review	4 (FD2)	EMCS	EMCS	25/02/2016
2016	Review	5 (FD4)	EMCS	EMCS	25/08/2016
2018	Review	6	EMCS	CEO	22/11/2018
2020	Review	7	EMCS	CEO	27/11/2020
2021	Review	8	EMCS	CEO	26/08/2021
2023	Review	9	MF	MF	23/11/2023

MAF Manager Administration & Finance  
DCS Director Corporate Services  
EMCS Executive Manager Corporate Services  
EMGC Executive Manager Governance & Culture

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MF Manager Finance

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**CORPORATE POLICY NO 2.1  
ACCOUNTING POLICIES**

**1.0 STATEMENT**

The ~~Southern Metropolitan Regional Council~~ Resource Recovery Group is committed to effective financial practices and achieves this through adherence to the current *Local Government Act 1995*, the *Local Government (Financial Management) Amendment Regulations* and the appropriate Australian Accounting Standards.

**2.0 SCOPE**

This Policy applies to all employees involved in accounting or financial functions.

**3.0 OBJECTIVE**

To provide a framework for the financial management and significant accounting policies of the Southern Metropolitan Regional Council.

To comply with Australian Accounting Standards, the Local Government Act 1995 and the Local Government (Financial Management) Amendment Regulations.

**4.0 ROLES & RESPONSIBILITIES**

**Chief Executive Officer** \_\_\_\_\_

The Chief Executive Officer is responsible for ensuring that structures and processes are in place for employees to comply with the relevant Regulations and Accounting Standards in the course of their work.

**5.0 CONTENT**

**5.1 SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies that have been adopted in the preparation of this financial report are:

**5.1.1 BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent. The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Council to measure any vested improvements at zero cost.

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Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### **Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

### **The Local Government Reporting Entity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note [27](#) to these financial statements.

## **5.1.2 REVENUE**

### **Revenue Recognition**

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as per appendix 1.

### **Grants, subsidies and contributions**

Operating grants, subsidies and contributions are grants, subsidies or contributions that are not non-operating in nature.

Non-operating grants, subsidies and contributions are amounts received for the acquisition or construction of recognisable non-financial assets to be controlled by the local government.

### **Interest earnings**

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

### **Fees and Charges**

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Revenue (other than service charges) from the use of facilities and charges made for local government services, fee for service, sale of goods and administration fees.

### 5.1.3 CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short-term borrowings in current liabilities in the statement of financial position.

#### Restricted financial assets

Restricted asset balances are not available for general use by the local government due to externally imposed restrictions. Externally imposed restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

### 5.1.4 RESERVES

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

- a) RRRC Contingency & Development Reserve  
to be used to fund shortfalls in operating expenditure, asset renewals and disposals, employment termination provisions and insurance claims below the excess for the Canning Vale RRRC Project.
- b) Travel and Conference Reserve  
to be used to fund the requirements for staff and Councillors' travel and Conference attendance.
- c) Office Accommodation Reserve  
to be used for funding capital renewal expenditure and non-recurrent maintenance expenditure for the SMRC-RRG property located at 9 Aldous Place Booragoon.
- d) RRRC Restoration Reserve  
to be used to meet lease obligations resulting from an early termination of the Ground Lease or at the expiry of the Ground Lease.

### 5.1.5 OTHER FINANCIAL ASSETS

#### Other financial assets at amortised cost

The Council classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

### 5.1.6 TRADE AND OTHER RECEIVABLES

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Trade and other receivables include amounts due from gate fees and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

### **Impairment and risk exposure**

Expected credit losses expense is recognised as the movement in the allowance for impairment of receivables. The allowance for impairment of receivables is measured at the lifetime expected credit losses at each reporting date. The Council has established provision matrix that is based on its historic credit loss experience, adjusted for forward looking factors specific to the debtors and economic environment.

### **Classification and subsequent measurement**

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short-term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

### **5.1.7 INVENTORY**

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

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

### **5.1.8 OTHER CURRENT ASSETS**

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

### ~~5.1.9 NON-CURRENT ASSETS HELD FOR SALE~~

~~Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.~~

~~Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.~~

~~The fair value of land and buildings was determined using the sales comparison approach using comparable properties in the area. This is a level 2 measurement as per the fair value hierarchy set out in Note 32(h).~~

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#### **5.1.10 FINANCIAL ASSETS AT AMORTISED COST**

The Council classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

#### **Financial assets at fair value through profit and loss**

The Council classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Council has not elected to recognise fair value gains and losses through other comprehensive income.

#### **5.1.11 FIXED ASSETS**

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

#### **Initial recognition and measurement between mandatory revaluation dates**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings and infrastructure acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

#### **Revaluation**

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e., vested improvements) on vested land acquired by the Council.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local*

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*Government (Financial Management) Regulation 17A (2)* which requires land, buildings and infrastructure to be shown at fair value.

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

### **Vested improvements from 1 July 2019**

The measurement of vested improvements at fair value in accordance with Local Government (Financial Management) Regulation 17A(2)(iv) is a departure from AASB 16 which would have required the Council to measure the vested improvements as part of the related right-of-use assets at zero cost. ~~Refer to Note 11 that details the significant accounting policies applying to leases (including right-of-use assets).~~

### **Depreciation**

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

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

### **Depreciation rates**

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

<b>Asset Class</b>	<b>Useful life</b>
Computer equipment	1 to 3 years
Furniture and equipment	1 to 3 years
<del>Standby equipment</del>	<del>1 to 10 years</del>
Plant and equipment	3 to 6 years
Leasehold improvements	10 years
Freehold buildings	40 years
Right of use (buildings)	Based on the remaining lease
Right of use (plant and equipment)	Based on the remaining lease

### **Depreciation on revaluation**

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When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

(a) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

**Amortisation**

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset’s useful life from the time the asset is held for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income and in the note of the financial report.

**5.1.12 LEASES (RIGHT-OF-USE ASSETS)**

At inception of a contract, the Council assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Council uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right-of-use assets are secured over the asset being leased.

**Right-of-use assets - ~~valuation~~ measurement**

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the statement of financial position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

**Right-of-use assets - depreciation**

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-

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use asset reflects that the Council anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

#### **5.1.13 TRADE AND OTHER PAYABLES**

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

#### **5.1.14 FINANCIAL LIABILITIES**

Financial liabilities are recognised at fair value when the Council becomes a party to the contractual provisions to the instrument.

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

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

#### **5.1.15 BORROWING COSTS**

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

#### **5.1.16 EMPLOYEE BENEFITS**

The Council's obligations for employees' annual leave, ~~and~~ long service leave entitlements and other employee leave entitlements are recognised as provisions in the statement of financial position.

##### **Short-term employee benefits**

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

Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

##### **Other long-term employee benefits**

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary

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levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

#### **5.1.17 PROVISIONS**

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

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

Specifically, the Council has identified the need for a provision in relation to the decommissioning and restoration (make good) provisions of the lease for the land upon which its operations are based.

Provisions of this nature are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

The discount rate used to determine the present value is a pre-tax rate reflective of current market assessments of the time value of money and risks specific to the liability.

This estimated expenditure required to restore the land to its original condition has been capitalised in accordance with AASB 116. These costs are amortised over the shorter of the term of the lease or the remaining useful life of the assets.

Any increase in the provision due to the passage of time, is recognised in profit or loss as a finance (interest) cost.

#### **5.1.18 LEASES**

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

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

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

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

**5.1.19 RELATED PARTY**

***Short-term employee benefits***

These amounts include all salary, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found above.

***Post-employment benefits***

These amounts are the current-year's estimated cost of providing for the Council's superannuation contributions made during the year.

***Other long-term benefits***

These amounts represent long service benefits accruing during the year.

***Termination benefits***

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

***i. Key management personnel***

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

***ii. Other Related Parties***

An associate person of KMP was employed by the Council under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Council.

***iii. Entities subject to significant influence by the Council***

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

The SMRC-RRG is an Associate of the five local governments (member Councils) formed under the Local Government Act 1995 and an Establishment Agreement. Member Councils pay contributions towards services it receives from the SMRC-RRG and contributes towards loan repayments for the assets purchased for these services.

**5.1.20 FINANCIAL RISK MANAGEMENT**

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The Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

**a) Interest rate risk**

**Cash and cash equivalents**

The Council's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Council to cash flow interest rate risk. The Council does not have any Short term overdraft facilities.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Council to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the financial report.

**Sensitivity**

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

**Borrowings**

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The Council does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found in the financial report.

**b) Credit risk**

**Trade and Other Receivables**

The Council's major receivables comprise gate fees, sale of materials and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The Council manages this risk by monitoring outstanding debt and employing debt recovery policies.

Credit risk on some fees and charges is minimised by the Council by obtaining bank guarantees as a security. The Council is also able to charge interest on overdue debts at higher than market rates, which further encourages payments of charges and gate fees.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

The Council applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables.

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The expected loss rates are based on the payment profiles of fees and charges over a period of 36 months before 1 July 2020 or 1 July 2021 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors

Based on the above, the loss allowance as at 30 June 2021 and 30 June 2020 was determined as nil for trade receivables and Financial assets at amortised cost - Loans receivable - Project Participants.

**c) Liquidity risk**

**Payables and borrowings**

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and if required.

The contractual undiscounted cash flows of the Council’s payables and borrowings are set out in the liquidity table in the financial report. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

**5.2.1 OTHER SIGNIFICANT ACCOUNTING POLICIES**

**a) Goods and services tax (GST)**

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

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

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

**b) Current and non-current classification**

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

**c) Rounding off figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

**d) Comparative figures**

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

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

**e) Budget comparative figures**

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

**f) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

**g) Fair value of assets and liabilities**

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

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

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

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

**h) Fair value hierarchy**

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

**i) Impairment of assets**

In accordance with Australian Accounting Standards the Council's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

**j) Rates**

The Council does not levy rates. Accordingly, the rating statement and information as required by the Local Government Act (Financial Management Regulations) has not been presented in these financial reports.

**k) Participants Contribution**

The Participants contributions towards the Regional Resource Recovery Centre (RRRC) is treated as an equity contribution. The Participant's Equity is also credited when loans are taken which are guaranteed by SMRC RRG or RRRC participants. The corresponding liability of participants is shown as a receivable.

However, when loans are repaid by the Council without seeking funds from the project participants, the receivables and equity are reduced by the amount of loans repaid.

**5.2.2 OTHER ACCOUNTING POLICIES**

**Reporting Revenue and Expenditure by Nature and Type**

For the purposes of reporting all revenue and expenses on "nature orand type" as required by the Australian Accounting Standard 27, and the Local Government (Financial Management) Regulations 1996, the following categories have been adopted as the reporting policy of this regional Council:

**Operating Revenue**

- Grants and Subsidies – operating
- Grants and Subsidies – non-operating
- Contributions Reimbursements & Donations
- Profit on Asset Disposals
- Fees and Charges
- Interest Earnings
- Other Revenue

**Operating Expenses**

- Employee Costs
- Materials and Contracts
- Utilities (gas, electricity, water, etc)
- Depreciation on non-current assets
- Loss on Asset Disposals

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Interest  
Insurance  
Other

**Capitalisation of Assets**

Expenditure of a capital nature is recognised as an asset if the threshold value exceeds:

Furniture and Equipment	\$5,000
Computer & Electronic Equipment	\$5,000
Motor Vehicles, Mobile Plant and Equipment	\$5,000
Standby Equipment	\$10,000
Fixed Plant and Equipment	\$10,000
Buildings and improvements	\$10,000
Infrastructure	\$10,000

Note: where assets with an individual cost of less than the amounts specified above are not capitalised, control of them is exercised by recording them in the asset register with a zero value.

**Asset Classifications**

Furniture and Equipment  
Computer and Electronic Equipment  
Motor Vehicles  
Light Plant & Equipment  
Heavy Plant  
Standby Equipment  
Buildings  
Leasehold Improvements

**Depreciation**

Depreciation of assets be charged direct to the appropriate general ledger account for each sub-programme.

That it be a policy of Council to use the straight-line method for the depreciation of assets.

**Provision for Leave**

Liability for annual leave and long service leave entitlements is expensed to provision accounts. When an employee takes long service leave, the expense is charged directly to the provision account.

**Provision for Leave**

Liability for annual leave and long service leave entitlements is expensed to provision accounts. When an employee takes long service leave, the expense is charged directly to the provision account.

Provisions include calculations for on-costs (workers comp & super).

	<b>Entitlement</b>	<b>Probability Factor</b>
0 < 1 year	1.3 weeks	10%
1 < 2 years	2.6 weeks	15%

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2 < 3 years	3.9 weeks	25%
3 < 4 years	5.2 weeks	40%
4 < 5 years	6.5 weeks	60%
5 < 6 years	7.8 weeks	80%
6 < 7 years	9.1 weeks	90%
7 < 8 years	10.4 weeks	100%
9 < 10 years	11.7 weeks	100%
10 + years	13 weeks	100%

**Provision for Make Good**

At the end of the lease term, SMRC-RRG is required to restore the land upon which the RRRC is situated to its original condition. A provision has been recognised for the present value of the estimated expenditure required to remove any leasehold improvements.

Estimated costs have been capitalised as part of the carrying value of leasehold improvements and are amortised over the shorter of the term of the lease or the remaining useful life of the assets.

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### 5.3 INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARDS

During the current year, the Council adopted all of the new and revised Australian Accounting standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These were:

- ~~• AASB 2020-3 Amendments to Australian Accounting Standards AASB 1059 Service Concession Arrangements- Grantors~~
- ~~Annual Improvements 2018-2020 and Other Amendments~~  
~~AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Materiality~~
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

The adoption of these standards had no material impact on the financial report.

### 5.4 NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS

The following new accounting standards will have application to local government in future years:

- • AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- ~~AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments~~
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates. This standard will result in a terminology change for significant accounting policies.
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities  
The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

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Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

### APPENDIX 1 – REVENUE RECOGNITION

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement within the funding body	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms	Output method based on project milestones and/or completion date matched to performance obligations
Fees and Charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and Charges - memberships	Project Participants Annual Contributions	Over time	Payment in advance (annual/quarterly)	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price of terms	Output method over 12 months
Fees and Charges - sale of stock	Recovered Recyclable Products	Single point in time	On normal trading terms - credit provided as agreed	Refund for faulty goods/quality/contamination percentages	Set by mutual agreement	Applied fully based on timing of provision/dispatch of the goods (as customer as this is when customer obtains control of goods)	Returns limited to repayment of transaction price of terms	On dispatch of the goods (as customer as this is when customer obtains control of goods)
Fees and Charges - sale of carbon credit units	Reduction in Greenhouse gases emissions.	Single point in time	On normal trading terms - credit provided as agreed	None	Set by mutual agreement	Applied fully based on timing of units transfer being completed	Not applicable	On completion of transfer (when the customer obtains control)
Other Revenue - Container deposit scheme	Recovered Recyclable Products	Single point in time	Fixed terms transfer of funds based on agreed reporting	None	Set by mutual agreement within the funding body	Based on material type and apportioned over the period	Not applicable	Output method based on project reporting matched to performance obligations

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### 6.0 REFERENCES & REVIEW

<b>Statutory Compliance</b>	<ul style="list-style-type: none"> <li>▪ Local Government Act 1995</li> </ul>	
<b>Organisational Compliance</b>	<ul style="list-style-type: none"> <li>▪ Local Government Regulations</li> <li>▪ International &amp; Australian Accounting Standards</li> <li>▪ Audited Financial Statements</li> </ul>	
<b>Approved by</b>	Regional Council	
<b>Next Revision Date</b>	December 202 <del>5</del> <sup>3</sup>	
<b>Related Documents</b>	Annual Financial Report	
<b>Policy Administration</b>	<b>Responsible Officer</b>	<b>Review Cycle</b>
Corporate (Finance)	<del>Executive</del> <del>Manager</del> <del>Corporate</del> <del>Services</del> <u>Manager Finance</u>	Biennial
<b>Risk Rating</b>	Organisational Risk Register – Risk	
<b>Location of document</b>	<del>SMRC-RRG</del> Website – Members Area Staff Intranet	

### 7.0 DOCUMENT CONTROL REGISTER

Date	Review	No.	Author	Resp Officer	Council
2000	Original	1	MAF	MAF	27/07/00
2001	Review	2	MAF	MAF	26/07/01
2002	Review	3	MAF	MAF	25/07/02
2003	Review	4	MAF	MAF	20/11/03
2004	Review	5	MAF	MAF	25/11/04
2005	Review	6	MAF	MAF	
2007	Review	7	MAF	MAF	22/11/07
2008	Review	8	ACCTNT	MAF	27/11/08
2010	Review	9	ACCTNT	MAF	25/11/10
2014	Review	10	EMCS	EMCS	28/08/2014
2016	Review	11	FM	EMCS	30/06/2016
2018	Review	12	FM	EMCS	16/08/2018
2019	Review	13	CSM	EMCS	17/10/2019
2020	Review	14	CSM	EMCS	04/12/2020
2021	Review	15	CSM	EMCS	13/12/2021
<u>2023</u>	<u>Review</u>	<u>16</u>	<u>MF</u>	<u>MF</u>	<u>23/11/2023</u>

Issued: December 202 <del>4</del> <sup>3</sup>	Review Date: December 202 <del>5</del> <sup>3</sup>	Title: CORPORATE POLICY NO 2.1 ACCOUNTING POLICIES	Version <u>16</u> <sup>5</sup>
Prepared: <del>CSM</del> <u>MF</u>	Reviewed by: <del>EMCS</del> <u>MF</u>	Approved: CEO	Page 20 of 20
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## **COUNCIL POLICY NO 1.8 MEMBER FEES & ALLOWANCES**

### **1.0 STATEMENT**

The Resource Recovery Group is committed to ensuring that Council Members are adequately recompensed for their participation in Council Meetings, in accordance with the relevant legislation and regulations of the *Local Government Act 1995* and prescribed in the Salaries and Allowances Tribunal Determination.

### **2.0 SCOPE**

This Policy applies to all Councillors of the Resource Recovery Group and the employees charged with administering payments to Councillors.

### **3.0 OBJECTIVE**

1. To ensure the Resource Recovery Group Council complies with the Local Government Act 1995 in relation to Members Fees and Allowances.
2. To ensure that officers follow a standard process in making decisions on members' fees and allowances.

### **4.0 ROLES & RESPONSIBILITIES**

#### **Chief Executive Officer**

The Chief Executive Officer is responsible for ensuring that Councillors are appropriately paid in accordance with relevant legislation and that due processes are followed to do so.

### **5.0 CONTENT**

~~Under this Policy, the CEO shall submit a recommendation to the Regional Council each year prior to budget adoption, on the Councillors fees and allowances after following a documented process that takes into account the following criteria in setting the Councillors allowance and expenses. Such criteria to include, at a minimum:~~

- ~~• Allowances and expenses in comparable Councils serving similar size populations and or/ with similar budgets.~~
- ~~• Allowances and expenses in comparable public and private organizations engaged in provision of waste services.~~
- ~~• Allowances and fees within the proscribed range for annual fees as per The Salaries and Allowances Tribunal undertakes an annual determination of fees and expenses payable to local government Elected Members and publishes a Determination of the range of fees and allowances that may be paid to Elected Members each financial year.~~
- ~~• Allowances and expenses and their effect on Council's overall budget.~~

~~the onus is on the Council to stipulate the criteria and make the judgement.~~

#### **Annual fee for council members in lieu of fees for attending meetings S 5.99 LGA**

Instead of paying council members a fee referred to in section 5.98(1), it will instead pay all council members who attend council or committee meetings from 1 November 2019—

1. 75% of the maximum annual fee determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B, if one Council Member per participant is appointed.
2. 50% of the maximum annual fee determined by the Salaries and Allowances Tribunal under the Salaries and allowances Act 1975 section 7b, if two Council Members per participant are appointed.

Issued: November 2023 <sup>32</sup>	Review Date: November 2025 <sup>54</sup>	Title: COUNCIL POLICY NO 1.8 MEMBER FEES & ALLOWANCES	Version 1 <sup>32</sup>
Prepared: EMCS	Reviewed by: <b>SMGEMGC</b>	Approved: COUNCIL	Page 1 of 3
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## Expense to be reimbursed S5.98(2)(a) and (3)

A council member who incurs an expense of a kind prescribed in regulation 31(1) of the LG Regulations is entitled to be reimbursed for the expense to the extent determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B for that type of expense.

Regulation 31(1) of the LG Regulations prescribes the following kinds of expenses that are to be reimbursed:

- (a) rental charges incurred by a council member in relation to one telephone and one facsimile machine; and
- (b) child care and travel costs incurred by a council member because of the member's attendance at a council meeting or a meeting of a committee of which he or she is also a member.

## Allowance for Chairperson S5.98(5) LGA

The Chairperson is entitled, in addition to any entitlement that he or she has under section 5.99 or 5.99A, to be paid from 1 November 2019 —

1. 75% of the maximum annual local government allowance for Regional Local Government Chairpersons determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B, if one Council Member per participant is appointed
2. 50% of the maximum annual local government allowance for Regional local Government Chairpersons determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B, if two Council Members per participant are appointed.

## Allowance for Deputy Chairperson S5.98 LGA

1. The deputy chairperson of the local government be paid an allowance of ~~up to the 25%~~ ~~percentage that is of the Chairperson allowance as~~ ~~determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7B~~ ~~of the annual local government allowance to which the Chairperson is entitled under~~ section 5.98(5).
2. The allowance under subsection (1) is to be paid on a daily pro-rata amount, in addition to any amount to which the deputy chairperson is entitled under section 5.99 and 5.99A ~~where the deputy chairperson is acting in the role of chairperson during the chairperson's leave of absence.~~

## Payment of Fees and Allowances

1. The payment is applicable to each financial year, i.e. July to June
2. The payment of any taxation liability is the responsibility of the member.
3. Payment entitlements will be made to all members unless a member gives notice to the CEO in writing that the member does not wish to be paid his/her entitlement for the period stated in the notice.
4. Annual Payments are paid by monthly instalments in arrears into a nominated bank account
5. Annual payments in whole or part may be paid into the member's superannuation fund (refer to the Australian Taxation Office Interpretative Decision ATO ID 2007/205)

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## COUNCIL POLICY NO 1.8 MEMBER FEES & ALLOWANCES

6. Where an annual fee in lieu of sitting fees is paid, the fee is to be reduced on a pro-rata basis by any period of leave of absence or missed ordinary council meetings of three or more cumulative meetings during the year (except whilst on Council business).

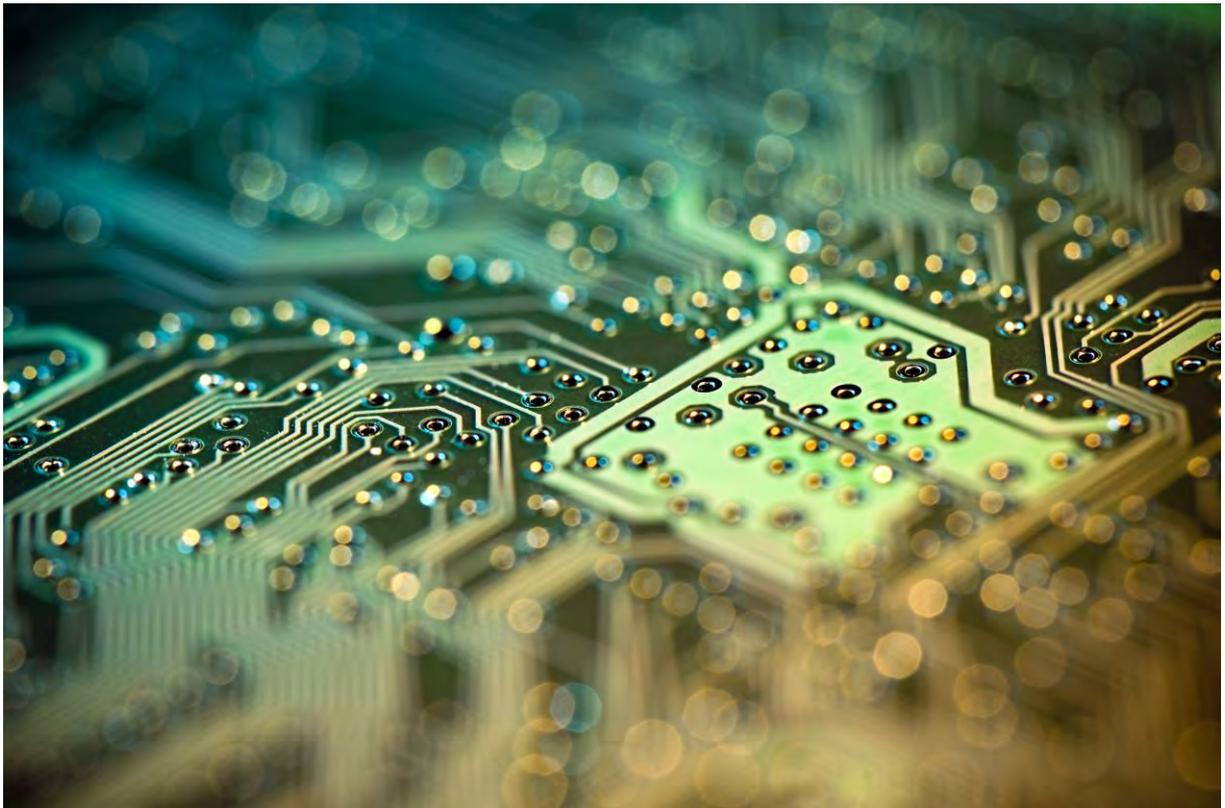
### 6.0 REFERENCES & REVIEW

<b>Statutory Compliance</b>	<ul style="list-style-type: none"> <li>Local Government Act 1995</li> <li>Local Government (Administration) Amendment Regulations (Section 5.99 of the Local Government Act 1995 and Regulations 30 &amp; 34 of the Local Government (Administration) Regulations should be observed in relation to fee &amp; allowance payments)</li> <li>Determination for Local Government Elected Council Members Pursuant to Section <u>7A &amp; 7B</u> of the <i>Salaries and Allowances Act 1975</i></li> </ul>	
<b>Organisational Compliance</b>	<ul style="list-style-type: none"> <li>Accounting Policies and Procedures</li> </ul>	
<b>Next Review Date</b>	November 202 <del>5</del> <sup>4</sup>	
<b>Policy Administration</b>	<b>Responsible Officer</b>	<b>Review Cycle</b>
Corporate	Chief Executive Officer	Annual
<b>Risk Rating</b>	Risk Register – Low	
<b>Location of document</b>	<del>SMRC-Website—Members Area</del> Staff Intranet 9 Aldous Place, Booragoon – Corporate Services 350 Bannister Road, Canning Vale – staff room	

### 7.0 DOCUMENT CONTROL REGISTER

Date	Review	No.	Author	Resp Officer	Council
2006	Original	1	MAF	MAF	29/06/2006
2012	Review	2	DCS	DCS	26/07/2012
2013	Review	3	EMCS	EMCS	22/08/2013
2013	Review	4	EMCS	EMCS	24/10/2013
2014	Review	5	EMCS	CEO	28/08/2014
2016	Review	6	EMCS	CEO	27/10/2016
2017	Review	7	EMCS	CEO	29/06/2017
2018	Review	8	EMCS	CEO	21/06/2018
2019	Review	9	EMCS	CEO	22/08/2019
2020	Review	10	EMCS	CEO	27/08/2020
2021	Review	11	CSM	CEO	27/05/2021
2022	Review	12	MGC	SMG – 4/10/2022	24/11/2022
<u>2023</u>	<u>Review</u>	<u>13</u>	<u>EMGC</u>	<u>CEO</u>	

Issued: November 202 <del>3</del> <sup>2</sup>	Review Date: November 202 <del>5</del> <sup>4</sup>	Title: COUNCIL POLICY NO 1.8 MEMBER FEES & ALLOWANCES	Version 1 <del>3</del> <sup>2</sup>
Prepared: EMCS	Reviewed by: <u>SMGEMGC</u>	Approved: COUNCIL	Page 3 of 3
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# **Resource Recovery Group ICT Strategic Plan 2023 - 2026**

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## Versions

- 1.1 Plan 2015 to 2018 - Adopted
- 2.1 Plan 2023 to 2026 - Draft

# SUMMARY

## 1. Introduction

This document is the second version of the Information and Communications Technology (ICT)<sup>1</sup> Strategic Plan for the Resource Recovery Group (RRG), and covers the three-year period July 2023 to June 2026. This is an update of version 1 and has been prepared considering both the current state of the ICT Assets and Operational services, as well as the desired state based on future investments in ICT. The actions identified are not just based on technology, but include the dimensions of people, processes and structure as well.

The ICT Strategic Plan is one of a number of informing strategies and plans that form part of the Integrated Planning and Reporting Framework (IPR) adopted by the RRG. The plan identifies strategies and actions that are not only specific to the general operation and implementation of ICT systems and services (issue specific), but enables the objectives identified in the Corporate Business Plan and key focus areas of the Strategic Community Plan to be met. This relationship is shown diagrammatically below.



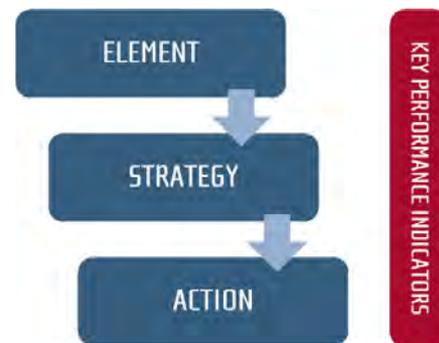
<sup>1</sup> The term ICT is an acronym commonly used for Information and Communications Technology, and includes all the technical facilities and services that are comprised of computer hardware and software. RRG has defined this to include all office systems and hardware; all process control equipment at the RRRC Project plant; all communications facilities such as voice communications (telephones, mobiles, fax, paging / SMS), data networks; internet; and so forth

# SUMMARY

While this ICT Strategic Plan has used the Department of Local Government's (DLG) Information and Communications Technology Strategic Framework as a 'high-level' framework, not all of the key elements were considered relevant to RRG at this time.

Each element is supported by a number of strategies, while each strategy will have a number of actions in the form of projects, activities or programs of work.

Key Performance Indicators (KPIs) are defined to ensure that the various strategies are being achieved.



## BACKGROUND

The RRG employs around 60 staff, located across two sites. The corporate office in Booragoon provides the core administrative functions for the organisation and operates on a five-day business week (Monday to Friday). The second site is the Resource Recovery Group Centre (CVC) located in Canning Vale, (formerly known as RRRC) which delivers the key business and operational outcomes for the regional council. The CVC operates seven days.

The original ICT facilities were implemented in 2001 when the RRRC became operational. Significant changes in technologies have occurred since 2001, especially in relation to PCs, the Internet and telephones. For the RRG, gradual changes during its life have been implemented through equipment expansions and replacement of infrastructure hardware and software.

There are around 45 personal computers and 80 accounts for access to the ICT facilities and the main ICT technologies being used today includes:

- Personal Computing – is based on Windows 10 operating systems; with hardware such as desktops and laptops.
- Phones System– A Telstra teams calling VOIP phone system is managed for both sites, accessing the Telstra network.
- Mobiles – Telstra MobileNet account for a small number of staff with most staff receiving a cash allowance using private mobiles i.e. Bring Your Own Device (BYOD) mobile.
- Local Area Network (LAN) – provides the local connections (intra-office) for devices and services.
- Wide Area network (WAN) – provides the inter-office and Internet connections.
- Servers – RRG have a mixture and physical and virtual servers using Windows Server Operating Systems.
- Microsoft Office 365 licensing and outlook
- Business Systems including SAP Business One & FileDirector.
- Specialist Systems including Plant Programmable Logic Control (PLC), Weighbridge and Odour Management.
- Web services – cloud based software, internet

# SUMMARY

- CCTV @ RRRC – provides a viewing platform assisting with physical safety and security.
- WiFi Wireless
- Printing and scanning
- Application software for visitors recording,

The technology employed is typical of medium sized organisations and other Local Governments i.e. windows computers and server environment, Microsoft office for productivity and server applications including email; private and shared folders on servers for data storage; an Internet Protocol (IP) based digital data network; and rudimentary data back-up and recovery measures.

The Service Delivery structure is fully outsourced with some suppliers supporting the RRG since 2001.

## PURPOSE

This ICT Strategic Plan presents the roadmap of investment projects and operational improvement projects that are agreed, approved and funded to be undertaken during the next five year period. After the ICT Strategic Plan is released, new requirements may be recognised, which are important and require funding and manpower. In those cases, the executive management will apply governance principals to assess such proposals for new work and decide on the allocations of additional resources or whether actions in this plan should be varied based on the relative importance to the business.

The ICT facilities and assets at any organisation should be managed and coordinated with recognition that the hardware and software components and their resulting ICT Services require a degree of maintenance, including planned replacement and upgrade from time-to-time.

Like other equipment asset types, ICT equipment does not last forever and sooner or later will suffer impairments or failure, unless maintained or replaced. From a risk management viewpoint, the business that is conducted and data that is held on the ICT equipment may then be put at risk. An ICT Strategic Plan should not only indicate where new investment is required, it should also set out strategies and approaches to ensure current assets are optimised and risks are managed.

## ROAD MAP

2023-24	2024-25	2025-26
ICT Governance	ICT Governance	SharePoint
SAP Business One	SAP Business	
Migration of Servers	Upgrade Plant Systems	

# SUMMARY

## INCLUSIONS / EXCLUSIONS

### Inclusions

- ICT Services for the current two sites at Booragoon (Administration) and Canning Vale (CVC);
- Services from the main current approved suppliers; and
- Relevant trends from the ICT industry.

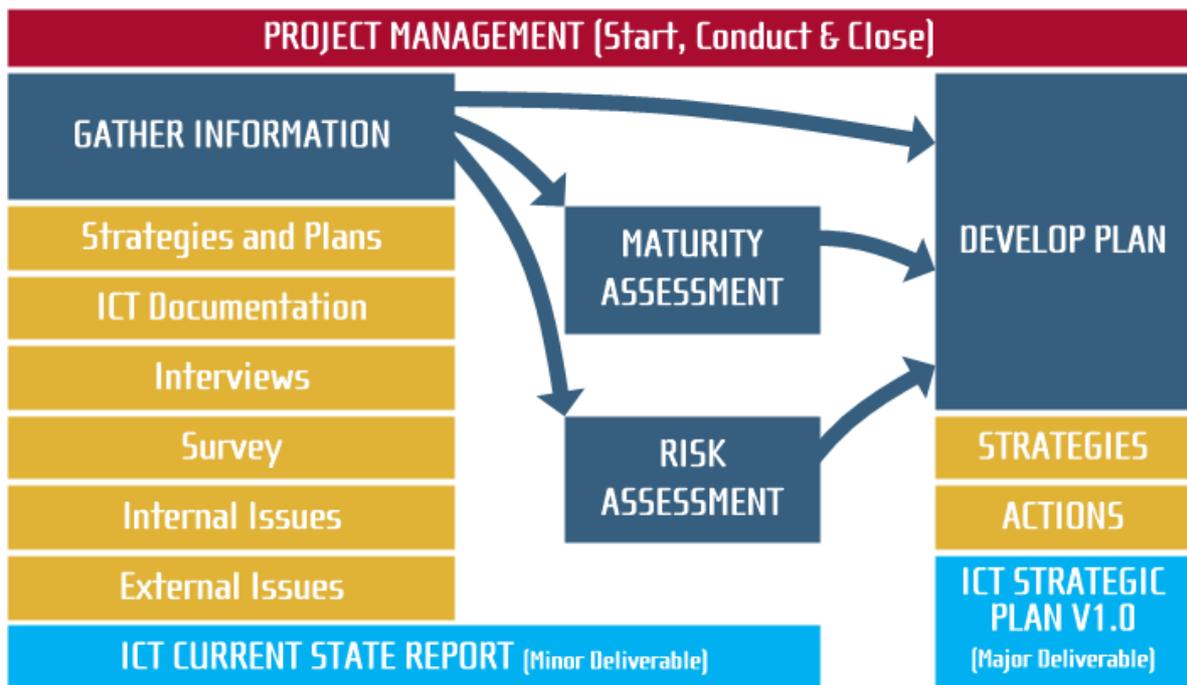
### Exclusions

- Nil.

## 2. Method and Approach Used

For the original ICT Strategic Plan at RRG, the consultants used a 'Gap Analysis' approach. This was achieved by first identifying and examining the Current State of the ICT based on a number of factors; then secondly by identifying the Required Future State taking into consideration timeframes and available resources.

The approach continues to be used and is shown diagrammatically below:



## 3. Consideration Areas

This ICT Strategic Plan uses a content framework to identify and document the ICT element areas. The framework areas, as set out in the Department of Local Government’s ICT Strategic Framework documentation, are used as a guide only, since they are not mandatory and the Department’s model is considered too extensive in some elements for the Resource Recovery Group. Furthermore, DLG’s ICT framework was never fully completed.

As the RRG is a small organisation with a modest ICT budget and a low level of maturity, it has consequently been decided that this ICT Strategic Plan would use a framework model that focuses on the relevant elements. Governance has been expanded to include ICT service management, ICT project management and risk. This was seen as necessary to focus on more operational aspects of ICT and its effective management. As the information management aspects of the RRG are still being developed, a scaled back view of this element was used. The resultant mapping is shown as follows:

DLG’s Model	Model for RRG
1. Governance	1. Governance
2. Emerging Trends and Technologies	1.1 ICT Management
3. Business Systems and Applications	1.2 Program / Project Management
4. Infrastructure and Technology	1.3 Risk <ul style="list-style-type: none"> <li>• Business Continuity / ICT Continuity</li> <li>• Security</li> </ul>
5. IT Business Continuity	1.4 Service Management <ul style="list-style-type: none"> <li>• Service Level Management</li> <li>• Processes</li> <li>• Supplier Service Delivery / Contract management</li> <li>• Reporting</li> </ul>
6. Security	2. Business Systems and Applications
7. Project Management	3. Technology <ul style="list-style-type: none"> <li>3.1 ICT technology</li> <li>3.2 Telecommunications</li> <li>3.3 Emerging Trends</li> <li>3.4 Assets</li> <li>3.5 Standards</li> </ul>
8. Information Management (7 sub-elements)	4. Information Management <ul style="list-style-type: none"> <li>4.1 EDMS “File Director”</li> <li>4.2 Ownership</li> <li>4.3 Data Repositories</li> </ul>
8.1 Knowledge Management (for IM)	
8.2 Governance (for IM)	
8.3 Security (for IM)	
8.4 Information Asset Management	
8.5 Information Access and Use	
8.6 Record Keeping (for IM)	
8.7 Data Management (for IM)	

## 4. Overarching Principles

### TARGET NORMAL STATE

In managing the ICT environment and Service Delivery arrangements, RRG should aim for the following attributes as the desired state for their ICT:

- An appropriate set of Policies and Processes will be used to govern ICT.
- Accountability and responsibility for ICT Planning, provisioning and support is assigned.
- ICT is funded appropriately through plans and budgets.
- Investments and Operations is Governed under a Steering Committee, with significant changes documented in the Strategic Plan.
- Structured projects are used to design, install and handover new solutions or significant upgrades and changes to existing ICT.
- Standard operational methods are used to deliver and support consistent and stable services to users.
- Suppliers are contracted, documented and managed.
- ICT documentation and records are developed and maintained to underpin operational support and allow options for switching between suppliers.

### KEY DECISION POINTS

Managing the ICT facilities and services involves making choices about implementing new or upgrading existing ICT Assets, both hardware and software.

The RRG should be guided by the following overarching principles.

- The ICT Budget should contain sufficient funds to refresh a portion of the ICT assets each year;
- The main ICT Infrastructure and data networks form a business network which support many types of computer based communications. This infrastructure should be of sufficient quality (robustness; bandwidth etc.) to underpin other services with confidence;
- All key technology devices and services should be of a business-grade quality; and
- All key technology, including external services, should have capability to allow measurements and diagnostics, such as secure remote management.

When considering whether existing equipment should be upgraded, the following prioritisation points can be used as criteria:

- 1<sup>st</sup> Current ICT is no longer functional, or fit for purpose;
- 2<sup>nd</sup> Current ICT is increasingly unreliable;
- 3<sup>rd</sup> Current ICT is causing Risk at too high a level; and
- 4<sup>th</sup> Costs to operate and support the current ICT is higher than replacing with newer and more cost effective technology.

# ICT PRINCIPLES

## PRINCIPLES FOR THE ICT STRATEGIC PLAN

Three key principles that ICT should strive for have been developed. These principles reinforce how RRG would achieve the strategies identified in this plan.



The application of the above can facilitate:

- Improvement in the quality of the ICT Facilities and Services. This would underpin normal operations and future changes and is achievable by ensuring that all future suppliers offer a broad range of capabilities in addition to their technical skills. Suppliers should be able to provide value-add based on their expertise in other, larger organisations. Ensure all future ICT technology purchases are of sufficient quality
- Better management of ICT. By increasing the level of effective coordination and establishing better practices, an improvement in overall value, and return on investment can result.
- Reduce the ICT risks. Through a reduction in the amount and complexity of on-site ICT, benefits such as increased disaster readiness and better business continuity can be achieved. Since ICT and its management is not our core competency, there should be more consideration of 'cloud' service offerings, where these are available and affordable.
- Better ICT solutions. More performance from hardware and software solutions can be achieved through more appropriate budget allocations for ICT. The appropriate level can be determined through benchmarking the ICT budget with peer organisations, and incorporation of results into a simple budgeting model.
- Efficiency and effectiveness. Appropriate technologies can provide a substantial reduction in business process complexity, even if they are sometimes more expensive.



## 5. Identified Strategies

The key element areas that form the strategies have been derived from analysing the current state of ICT, while considering the desired 'future' state. Those element areas are:

- ICT Governance;
- Business Systems and Applications;
- Technology; and
- Information Management



### ICT GOVERNANCE

**Objective** – RRG will have an appropriate governance and management framework that improves the effective coordination of all aspects of ICT

#### What This Means

- We will improve ICT Governance and Management arrangements to ensure ICT is soundly directed, controlled and monitored.
- We will improve ICT Program and Project Management arrangements to ensure consistent project execution.
- We will improve ICT Risk Management arrangements to manage and reduce risks.
- We will improve Business Continuity and IT Service Continuity to assure the continuity of business functions.
- We will improve ICT Procurement Management to ensure supply arrangements are sustainable; are suitable; and provide value for money.

#### Where will we be by 2026

- We will have met the actions identified and funded via the ICT Strategic Plan.
- Our ICT assets will be recorded and known.
- Our ICT related projects and service delivery will be consistent through the use of appropriate processes and defined services from suppliers.
- Our Risks relating to ICT will be identified and treated.
- We will have assurance of business functions and ICT continuity.

#### Key Challenges affecting this activity

- The current lack of expertise in managing and coordinating ICT may cause gaps in our knowledge.
- We are highly reliant on external suppliers that are not well coupled or consistent.

# WHAT IS NEEDED

## BUSINESS SYSTEMS AND APPLICATIONS

**Objective –** Our main computer systems will be fit for purpose in supporting business processes, and for use by our staff

### What This Means

- We will implement the new accounting software 'SAP Business one' to ensure our needs are met and the system is optimised.
- We will appraise new releases of SAP Business One, to ensure we can take advantages of new product features.
- We will manage the Canning Vale Plant systems, to ensure the materials handling functions can operate sustainably.
- The weighbridge ICT solution from Mandalay will ensure the weighbridge function operates soundly.
- An appropriate Electronic Document Management capability will be established replacing the shared drives and "File Director" system.
- The Web service that provides public Web pages will be updated and kept relevant.

### Where will we be by 2026

- Our Business systems and applications will adequately support the administration and materials handling functions.
- Our systems will offer an acceptable degree of functionality to support the activities, within budget constraints.
- Our systems will be stable and reliable and hosted where appropriate on 'cloud' technologies.
- The integrity of records and data stored in systems will be assured.
- Our systems will be factored into the Business Continuity and IT Service Continuity Management framework.

### Key Challenges affecting this activity

- The current lack of in-depth technical knowledge in the business systems and applications.
- Reliance on having competent external suppliers.
- ICT Budget, which limits choice.



# WHAT IS NEEDED

## TECHNOLOGY

**Objective –** Our ICT Technology assets will be fit for purpose to support business processes and for use by our staff.

### What This Means

- We will optimise the investment in ICT Hardware and Software, through sound management and operation.
- We will carry out upgrade projects to improve the ICT Hardware and Software as business needs and/or technologies change.
- We will manage ICT Hardware and Software in line with an agreed 'Lifecycle'.
- We will monitor options for cloud based services which reduce our on-site ICT infrastructure

### Where will we be by 2025

- Our ICT technology infrastructure will more adequately support the business current and future needs.
- Our ICT Infrastructure and networks will be stable and have sufficient capacity and reliable performance.
- We will have investigated and implemented where appropriate 'as-a-service' cloud technology solutions for improved effectiveness and economy.

### Key Challenges affecting this activity

- The current lack of in-depth technical knowledge in the ICT Infrastructure.
- High reliance on external suppliers, which compromises 'end-to-end' management of systems and services.
- ICT Budget, which limits choice.
- Introduction of enterprise (corporate) class ICT Hardware.
- Refreshing all end-of-life ICT Hardware and Software.
- Introduction of remote network management capability for better capacity and performance.



# WHAT IS NEEDED

## INFORMATION MANAGEMENT

**Objective –** Introduce IM tools and capability that supports the business and ensure we can meet our statutory requirements under the State Records Act.

### What This Means

- Incorporate appropriate Information Management practices using a new Document Management System – Microsoft SharePoint, replacing our shared file sand File Director.
- Ensure accountability and responsibility for Corporate Data is assigned through Information Ownership and Roles.
- Approved Information Repositories.
- Improved information stores that only contain relevant data.
- Effective information backup and archiving.

### Where will we be by 2026

- We will have achieved 'Basic' level of maturity for IM.
- Data retention policies will be implemented.

### Key Challenges affecting this activity

- The current lack of in-depth knowledge regarding Information Management (IM).
- High reliance on external suppliers.
- Incorporating the new EDMS system "SharePoint"
- Identifying data that should be archived and removed from online stores and/or records.



# ACTIONS

## 6. Action Plans

Planning

Delivery

Business As Usual

### ELEMENT 1 - GOVERNANCE AND MANAGEMENT

LEGEND

Plan	Project	Operations
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**Strategy G-01:** Improve ICT Governance and Management arrangements to ensure ICT is soundly directed, controlled and monitored.

Strategies	Actions	Responsibility	Timeframe				KPIs / Linkage to Plans	
			2022/23	2023/24	2024/25	2025/26		
<p>G.01.1</p> <p>An appropriate ICT governance model will be implemented, including ICT Management activities, that would validate activities and decisions associated with ICT and use 'Best Practice' management processes.</p> <p>Area Outcomes</p> <ul style="list-style-type: none"> <li>• More effective implementation of ICT related activities</li> <li>• Alignment with objectives and key focus areas</li> <li>• Improvement in service capability</li> <li>• Responsible, transparent management of ICT</li> <li>• Continuous improvement</li> </ul>	<p>a. Manage the ICT Strategic Plan, to ensure approved actions are implemented. This includes at a minimum annual reviews and new plan every three years.</p>	<p>E/Manager Governance &amp; Culture; Exec Mgt Team</p>					KPI - Projects identified within the ICT Strategic Plan are completed	
	<p>b. Ensure that the ICT Steering Committee meets regularly as part of SMG and has input from relevant business areas.</p>	<p>E/Manager Governance &amp; Culture Exec Mgt Team</p>						KPI - Steering committee implemented. Approval process to be via steering committee.
	<p>c. Formulate a suitable ICT Policy framework and appropriate Key ICT Policies.</p>	<p>E/Manager Governance &amp; Culture Consultant</p>			\$15k	\$5K		KPI – Policy Framework published and key Policies implemented Linkage – Annual Budget - Consultants
	<p>d. Establish and maintain appropriate documentation and records for ICT facilities and services.</p>	<p>Manager Corporate Services Network-IT</p>						KPI - ICT Records standards set and published. Usage implemented.
	<p>e. Establish standards for ICT documentation, including document naming and numbering standards.</p>	<p>E/Manager Governance &amp; Culture</p>						KPI - ICT Document standards set and published. Usage implemented.
	<p>f. Establish Support Model and Plan. Support Documentation including service and support matrix (level 1, 2 3). Escalation and Call Out approach, including after-hours periods. Amend vendor support agreements.</p>	<p>Manager Corporate Services Suppliers</p>						KPI - Support Plan and Model documented and published.

# ACTIONS

## Strategy G-02: Improve ICT Program and Project Management arrangements to ensure consistent project execution.

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
G.02.1 Establish an improved and consistent approach to managing ICT projects, and ICT components of corporate projects. Area Outcomes <ul style="list-style-type: none"> <li>Improved ICT Project consistency and transparency</li> <li>Reduce Risk - higher level of project success</li> <li>Better confidence in project costs / quality / timeframe</li> <li>Project overruns minimised</li> <li>Creation of suitable documentation and records</li> </ul>	a. Manage the RRG's chosen Project Management Methodology (PMM)	Manager Corporate Services					KPI – Program and project management method designed and published. Usage implemented.
	b. Ensure projects conducted by ICT suppliers are cross checked for impact on other suppliers, including variations to service agreements including for example any operations effort	Manager Corporate Services					KPI – Project scope statement and checklist designed for suppliers. Usage implemented.

## Strategy G-03: Improve ICT Risk Management arrangements to manage and reduce risks to SMRC

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
G.03.1 Establish an improved and consistent approach to managing ICT risks. Area Outcomes <ul style="list-style-type: none"> <li>Identify risks so they can be managed</li> <li>Reduce risk levels for ICT Projects and Operations</li> </ul>	a. Revise the approach to identifying and managing ICT risks; create an ICT Risk Register and factor those higher rated ICT risks into the Corporate Risk Register.	Manager Corporate Services					KPI – Risk management method; Risk register designed and published. Usage implemented. Linkage – Risk Register
	b. Arrange an external contractor to conduct an independent ICT security and vulnerability assessment. This should in the first instance include a review of systems and server administration practices, plus an external network penetration security test. Schedule the penetration testing to be conducted every year.	Manager Corporate Services	\$10K	\$10k	\$10k	\$10k	KPI – Engage independent third party. Inaugural security assessment conducted. Linkage – Audit Plan & Annual Budget – IT Consultant

# ACTIONS

## Strategy G-04: Improve Business Continuity and IT Service Continuity to assure the continuity of SMRC business functions.

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
G.04.1 Establish a revised approach to Business Continuity Planning to assure RRG executive and stakeholders that business operations can be recovered to a desired level in a known timeframe should a severe ICT outage occur e.g. significant equipment or site failure. Area Outcomes <ul style="list-style-type: none"> <li>• Lower risk levels</li> <li>• BCP Framework</li> <li>• ICT Continuity Plan</li> <li>• ICT Recovery Plan</li> <li>• Improved supplier contracts</li> </ul>	a. Establish the IT Service Continuity Plan and supporting artefacts (ICT Continuity Plan; ICT Recovery Plan; ICT Test Strategy and Program; amended ICT vendor agreements). Note: prefers BCP be conducted at Business Level first.	Manager Corporate Services  Exec Mgt Team; Consultant					KPI – BCP and supporting matters revised and published. Usage implemented.  Linkage – Risk Register
	b. Ensure current backup arrangements are sound and can be demonstrated each month. Document and test approach to be done in Year 0 and Year 1.	Manager Corporate Services  Supplier (Network-IT)	\$5K	\$5k	\$5k	\$5k	KPI – Review report on current backup arrangements, with simple checklist report to demonstrate integrity checks. Usage implemented.  Linkage – Risk Register & Annual Budget - IT

## Strategy G-05: Improve ICT Procurement Management to ensure supply arrangements are sustainable; are suitable; and provide value for money.

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
G.05.1 Revise approach to selecting and managing ICT Suppliers, to ensure the fully outsourced RRG model works optimally. Area Outcomes <ul style="list-style-type: none"> <li>• Selection of ICT suppliers that are more capable.</li> <li>• Reduce Risks</li> <li>• After-hours ICT Support</li> <li>• Leverage wider experience</li> <li>• Benefit from lessons learned</li> <li>• Improved service and business outcomes</li> </ul>	a. Carry out a Risk / Reliance / Viability assessment of current ICT Suppliers to identify risks. Prepare a brief sourcing strategy/policy with attention to the contract management approach; improvement plans; and any contingency.	Manager Corporate Services		\$15k			KPI – Supplier assessment completed and documented. Simple action plans in place.  Linkage – Audit Plan and Annual Budget - IT
	b. Review current contracts and service level agreements, and any other documentation with a view to extracting better value and better service level targets.	Manager Corporate Services					KPI – Contracts and agreements reviewed. Simple action plans in place. Usage implemented.

# ACTIONS

## ELEMENT 2 - BUSINESS SYSTEMS

**Strategy BS-01:** Manage SAP Business One to ensure our needs are met and the use of the system is optimised.

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
BS.01.1 Optimise the use of Business and accounting systems. Area Outcomes <ul style="list-style-type: none"> <li>Ensure consistent use through improved training and process documentation</li> <li>Retain corporate data and knowledge</li> <li>Ensure issues are identified, tabled and resolved</li> <li>Initiate regular meetings (at least annual) with IT vendors for account management</li> </ul>	a. Implement new SAP Business One, by quantifying issues and negotiating fixes, enhancements or appropriate support.	Manager - Finance Manager Corporate Services	\$70k	\$10k	\$10K	\$10K	KPI – Action plan to improve the effective use of the Inventory module. Usage implemented. Linkage – Annual Budget - IT
	b. Establish Contract Management and Service Management with supplier. Identify any other shortcoming and use an Issues List to log them with the vendor. Reach an understanding about options to improve, and a decision (resolve / accept).	Manager - Finance					KPI – Management regime agreed and implemented. Meeting records viewable (minutes, action log)
	c. Identify In-House 'champions'. Train if required. Determine skills issues and Training needs	Manager - Finance		\$5k	\$5k	\$5k	KPI – Action plan for improving in-house knowledge and skills with SynergySoft. Usage implemented. Linkage – Annual Budget - Training

**Strategy BS-02:** Appraise new releases of SAP Business One, to take advantages of new product features.

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
BS.02.1 Monitor SAP Business One product range (Solutions Plus). Area Outcomes <ul style="list-style-type: none"> <li>Gain benefits of technology, where appropriate including:               <ul style="list-style-type: none"> <li>Externally hosted 'cloud' service.</li> <li>Reduction in onsite infrastructure</li> </ul> </li> </ul>	a. Monitor and improve new products and processes.	Manager - Finance					KPI – Information obtained and decision considered.
	b. Monitor Business Process	Manager - Finance					KPI – Information obtained and decision considered.

**Strategy BS-03:** Manage the Canning Vale Plant Systems to ensure the materials handling functions can operate sustainably

# ACTIONS

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
BS.03.1 Maintain and upgrade Plant systems as budgeted. Area Outcomes <ul style="list-style-type: none"> <li>• Reduce risks to Canning Vale operations</li> <li>• Improved functionality and performance</li> </ul>	a. Server Upgrade	Exec Manager Operations Manager Corporate Services		\$25K			KPI – Server upgrade project completed and records updated. Server operational and supported. Linkage – Asset Plan & Annual Budget - IT
	b. update licenses	Exec Manager Operations		\$25k			KPI – Licenses acquired and records updated. Linkage – Annual Budget - IT
	c. SCADA - firmware update	Exec Manager Operations		\$20k			KPI – Firmware upgrade project completed and records updated. Linkage – Annual Budget - IT

**Strategy BS-04:** Update the weighbridge system to provide improved weighbridge processes.

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
BS.04.1 Maintain and upgrade the weighbridge ICT as required. Area Outcomes <ul style="list-style-type: none"> <li>• Improved processes</li> <li>• Improved system integration</li> <li>• Improved reporting</li> </ul>							
	a. Develop reports generated from Software	Exec Manager Operations			\$10k		KPI – Reports negotiated, written, installed, documented and staff trained. Usage implemented. Linkage – Annual Budget - IT

# ACTIONS

## Strategy BS-05: Establish Electronic Document Management capability using "Microsoft SharePoint".

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
BS.05.1 Implement Sharepoint Area Outcomes <ul style="list-style-type: none"> <li>Improved Record Management capability</li> <li>Improved process control and accountability</li> <li>Phase out File Director</li> </ul>	a. Carry out project to design and implement SharePoint	E/Manager Governance & Culture			\$50k		KPI – SharePoint system implemented and documented. Staff trained. Usage implemented. Linkage – Annual Budget - IT;
	b. Implement Process Management Workflow software	E/Manager Governance & Culture			\$15k		KPI – Workflow software negotiated, installed, documented and staff trained. Usage implemented. Linkage – Annual Budget - IT
	c. Phase out 'file director'	E/Manager Governance & Culture				\$15k	KPI – Workflow software negotiated, installed, documented and staff trained. Usage implemented. Linkage – Annual Budget - IT

## Strategy BS-06: Staff intranet Page

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
BS.06.1 Review the corporate web site hosting, Content Management System (CMS) and ongoing update responsibilities with the intent of improving content, browser and mobile compatibility, and ongoing maintenance. Area Outcomes <ul style="list-style-type: none"> <li>Improved public awareness</li> <li>Distributed responsibility for content</li> <li>Maximise benefits of Office 365 Enterprise subscription</li> </ul>	a. Staff Intranet update with SharePoint	E/Manager Governance & Culture			\$5K		KPI – Information obtained and decision considered. Project conducted. Linkage – Annual Budget - IT

# ACTIONS

## ELEMENT 3 - TECHNOLOGY

**Strategy T-01:** Optimise the investment in ICT Hardware and Software through sound management and operational practices

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
<p>T.01.1 Manage the current ICT assets to ensure they are fit to provide service to employees.</p> <p>Area Outcomes</p> <ul style="list-style-type: none"> <li>• Ensure all future equipment is fit for purpose</li> <li>• Ensure old equipment is removed before it becomes unreliable</li> <li>• Ensure all new equipment is remotely 'network manageable' via SNMP or similar</li> </ul>	a. Conduct an audit of software licenses to check RRG and its ICT suppliers have acquired sufficient licenses to cover those installed (Server Op Sys & CALs; MS Office) See comment	Manager Corporate Services  Supplier (Network-IT)					KPI – Software audit conducted and reported to SMRC management. Action plan approved.
	b. Establish a recording approach to contain all records of ICT Hardware and Software	Manager Corporate Services  Supplier (Network-IT)		\$5k			KPI – ICT Records Plan produced. Usage implemented. Linkage – Annual Budget - IT
	c. Establish policies for lifecycles of ICT equipment, so that all equipment can be upgraded or replaced before end of life. This should feed into the Asset Plan	Manager Corporate Services  Supplier (Network-IT)		\$5k			KPI – Asset Lifecycle standards set and approved. Factored into ICT Budget. Replacement report available. Linkage – Annual Budget - IT
	d. Ensure all future purchases of PCs and servers are brand name (Tier 1), business grade devices, and take advantage of supplier warranty options.	Manager Corporate Services  Supplier (Network-IT)					KPI – Policy approved and usage implemented.
	e. Establish records of all small UPS devices and establish battery upgrade / changeover program (3 year cycle).	Manager Corporate Services  Supplier (Network-IT)		\$20k	\$10k		KPI – UPS inventory conducted and records created, and updated. Replacement program implemented. Linkage Risk Register & Annual Budget - IT
	f. Ensure ICT suppliers have monitoring capability and provide regular reports to support IT Service Management.	Manager Corporate Services  Supplier (Network-IT)					KPI – Monitoring and reporting in place, evidenced by reports.

# ACTIONS

## Strategy T-02: Carry out upgrade projects to improve the ICT Hardware and Software

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
T.02.1 Improve facilities and service levels by a series of upgrade projects Area Outcomes <ul style="list-style-type: none"> <li>• Meet our needs</li> <li>• Remove old equipment subject to higher risks</li> <li>• Provide improved performance and capability</li> <li>• Integrate and remove duplication where possible</li> </ul>	a. Cloud based hosting eg Microsoft Azure	Manager Corporate Services  Supplier (Network-IT)		\$30K			KPI – Upgrade project completed and records updated. Usage implemented. Linkage – Annual Budget - IT
	b Backup processes	Manager Corporate Services  Supplier (Network-IT)					KPI – Upgrade project completed and records updated. Usage implemented.
	c. PLC Server Upgrade. Note: this is a duplicate from Business Systems BS-03 (action a.) as it spans business systems and technology. Note: Costs are shown once, in BS-03.	Exec Manager Operations					KPI – Upgrade project completed and records updated. Linkage – Annual Budget - Capex
	d. Conduct a review of CCTV with the potential to move to a Digital High Definition system coexisting on the corporate network and number plate recognition for some cameras. Note: Tactical upgrade of the main entrance camera Year 1.	Exec Manager Operations					KPI – Review conducted. Upgrade project completed and records updated. Linkage – Annual Budget - Capex
	e. Replace network Manageable switches (e.g. Cisco or HP)	Manager Corporate Services  Supplier (Network-IT)					KPI – Upgrade project completed and records updated. Linkage – Annual Budget - IT

# ACTIONS

## Strategy T-03: Carry out lifecycle upgrade projects of ICT Hardware and Software

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
T.03.1 Maintain facilities and service levels by a series of end-of-life planned upgrade projects Area Outcomes <ul style="list-style-type: none"> <li>• Meet SMRC needs</li> <li>• Remove old equipment subject to higher risks</li> <li>• Provide improved performance and capability</li> </ul>	a. Cloud based hosting eg Microsoft Azure).	Manager Corporate Services  Supplier (Network-IT)		\$45k	\$45k	\$45K	KPI – Upgrade project completed and records updated. Usage implemented. Linkage – Annual Budget - IT
	b. Replace old desktop PCs & laptops	Manager Corporate Services  Supplier (Network-IT)		\$12k	\$12k	\$12k	KPI – Upgrade project completed and records updated. Linkage – Annual Budget – Minor Capital
	c. Upgrade Windows Server licences	Manager Corporate Services  Supplier (Network-IT)		\$5k	\$5k	\$5k	KPI – Upgrade project completed and records updated. Linkage – Annual Budget - IT
	d. Replace old photocopiers/printers	Manager Corporate Services			\$20k		Review current photocopier/printers, rationalise and upgrade

# ACTIONS

## ELEMENT 4 – INFORMATION MANAGEMENT

**Strategy IM-01:** Incorporate appropriate Information Management practices using the new Document Management System – SharePoint

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
IM.01.1 Implement Microsoft SharePoint  Area Outcomes <ul style="list-style-type: none"> <li>• Meet requirements of the State Records Act</li> <li>• Improve storage of electronic records</li> </ul>	a. Design the Configuration using IM principles	E/Manager Governance & Culture					KPI – Design project completed and records updated.
	b. Implement SharePoint application; train users; support and manage	E/Manager Governance & Culture					KPI – Upgrade project completed and records updated. Usage implemented.

**Strategy IM-02:** Approved Information Repositories

Strategies	Actions	Responsibility	Timeframe				KPI's / Linkage to Plans
			2022/23	2023/24	2024/25	2025/26	
IM.02.1 To ensure knowledge management, all information must be stored in approved information repositories and formats.  Area Outcomes <ul style="list-style-type: none"> <li>• Improve knowledge retention across the organisation</li> <li>• Improve access to information and conformance to policies and processes</li> </ul>	a. Ensure corporate data is contained within approved information repositories. No 'local arrangements' and that the data/records have the correct retention and disposal. Archive in line with records policy and remove data from storage arrays, servers once archived.	E/Manager Governance & Culture					KPI – Policy approved and Documentation available. Usage implemented.

# ACTIONS

## 7. Cost Summary

The following table provides the summary of costs for the 3 years of the ICT Strategic Plan. Note that \$0k cost items assume activities are conducted using internal labour.

Strategy Areas	Timeframe				Strategy Total
	2022/23	2023/24	2024/25	2025/26	
<b>ICT Governance</b>					
G-01: ICT Management	0	0	15	5	20
G-02: ICT Program and Project Management	0	0	0	0	0
G-03: ICT Risk Management	10	10	10	10	40
G-04: Business Continuity and IT Service Continuity	5	5	5	5	20
G-05: ICT Procurement Management	0	15	0	0	15
Subtotal	15	30	30	20	95
<b>Business Systems and Applications</b>					
BS-01: SAP Business One	70	15	15	15	115
BS-02: SAP - New Releases	0	0	0	0	0
BS-03: RRRRC Plant Systems	0	70	0	0	70
BS-04: Weighbridge Software	0	0	10	0	10
BS-05: New DMS "SharePoint"	0	0	65	15	80
BS-06: Staff Intranet Page	0	0	5	0	5
Subtotal	70	85	95	30	280
<b>Technology</b>					
T-01: ICT Hardware and Software	0	30	10	0	40
T-02: ICT Upgrade Projects	0	30	0	0	30
T-03: Emerging Technologies	15	62	95	62	234
Subtotal	15	122	105	62	304
<b>Information Management</b>					
IM-01: New Document Management System - File Director	0	0	0	0	0
IM-02: Information Ownership and Roles	0	0	0	0	0
IM-03: Approved Information Repositories	0	0	0	0	0
Subtotal	0	0	0	0	0
Total for each year	\$100k	\$237k	\$230k	\$112k	
Total for all years					\$679k

**RESOURCE RECOVERY GROUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2023**

	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
Grants, subsidies and contributions	2,616,109	193,930	<b>189,927</b>	(4,003)	(2.06%)	▼
Fees and charges	13,909,545	1,159,129	<b>1,082,289</b>	(76,840)	(6.63%)	▼
Interest revenue	271,000	22,583	<b>(45,744)</b>	(68,327)	(302.56%)	▼
Other revenue	2,161,352	204,192	<b>181,413</b>	(22,779)	(11.16%)	▼
	<b>18,958,006</b>	<b>1,579,834</b>	<b>1,407,885</b>	(171,949)	(10.88%)	
<b>Expenditure from operating activities</b>						
Employee costs	(5,849,482)	(474,620)	<b>(467,640)</b>	6,980	1.47%	▲
Materials and contracts	(10,337,476)	(874,293)	<b>(656,439)</b>	217,854	24.92%	▲
Utility charges	(789,424)	(65,785)	<b>(55,445)</b>	10,340	15.72%	▲
Depreciation	(4,815,819)	(401,318)	<b>(396,462)</b>	4,856	1.21%	▲
Finance costs	(340,345)	(28,362)	<b>(15,786)</b>	12,576	44.34%	▲
Insurance	(2,099,335)	(174,945)	<b>(161,834)</b>	13,111	7.49%	▲
	<b>(24,231,881)</b>	<b>(2,019,323)</b>	<b>(1,753,606)</b>	265,717	13.16%	
Non-cash amounts excluded from operating activities	5,537,833	414,385	<b>406,048</b>	(8,337)	(2.01%)	▼
<b>Amount attributable to operating activities</b>	<b>263,958</b>	<b>(25,104)</b>	<b>60,327</b>	85,431	340.31%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	450,000	250,000	<b>250,000</b>	0	0.00%	
	<b>450,000</b>	<b>250,000</b>	<b>250,000</b>	0	0.00%	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(5,340,351)	(660,683)	<b>(1,060,430)</b>	(399,747)	(60.51%)	▼
	<b>(5,340,351)</b>	<b>(660,683)</b>	<b>(1,060,430)</b>	(399,747)	(60.51%)	
<b>Amount attributable to investing activities</b>	<b>(4,890,351)</b>	<b>(410,683)</b>	<b>(810,430)</b>	(399,747)	(97.34%)	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	4,577,300	810,430	<b>810,430</b>	0	0.00%	
	<b>4,577,300</b>	<b>810,430</b>	<b>810,430</b>	0	0.00%	
<b>Outflows from financing activities</b>						
Payments for principal portion of lease liabilities	(48,520)	(47,527)	<b>(47,527)</b>	0	0.00%	
Transfer to reserves	(390,000)	0	<b>0</b>	0	0.00%	
	<b>(438,520)</b>	<b>(47,527)</b>	<b>(47,527)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>	<b>4,138,780</b>	<b>762,903</b>	<b>762,903</b>	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2,307,724	2,307,724	<b>986,139</b>	(1,321,585)	(57.27%)	▼
Amount attributable to operating activities	263,958	(25,104)	<b>60,327</b>	85,431	340.31%	▲
Amount attributable to investing activities	(4,890,351)	(410,683)	<b>(810,430)</b>	(399,747)	(97.34%)	▼
Amount attributable to financing activities	4,138,780	762,903	<b>762,903</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rate</b>	<b>1,820,111</b>	<b>2,634,840</b>	<b>998,939</b>	(1,635,902)	(62.09%)	▼

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**RESOURCE RECOVERY GROUP**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 JULY 2023**

	Unaudited - 30 June 2023	31 July 2023
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,814,151	7,528,410
Trade and other receivables	1,349,836	1,493,300
Other financial assets	105,476	105,476
Inventories	1,463,477	1,498,645
Other assets	541,800	2,331,775
<b>TOTAL CURRENT ASSETS</b>	<b>14,274,739</b>	<b>12,957,606</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	1,708,024	1,708,024
Property, plant and equipment	22,615,407	22,926,793
Right-of-use assets	4,599,755	4,540,837
<b>TOTAL NON-CURRENT ASSETS</b>	<b>28,923,186</b>	<b>29,175,654</b>
<b>TOTAL ASSETS</b>	<b>43,197,925</b>	<b>42,133,260</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	3,235,201	3,080,782
Lease liabilities	582,243	582,243
Borrowings	91,976	91,976
Employee related provisions	467,024	500,870
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,376,444</b>	<b>4,255,871</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	4,968,948	4,921,421
Borrowings	1,708,024	1,708,024
Employee related provisions	98,181	107,767
Other provisions	3,848,763	3,848,763
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>10,623,917</b>	<b>10,585,975</b>
<b>TOTAL LIABILITIES</b>	<b>15,000,361</b>	<b>14,841,846</b>
<b>NET ASSETS</b>	<b>28,197,564</b>	<b>27,291,414</b>
<b>EQUITY</b>		
Retained surplus	2,629,217	2,533,496
Reserve accounts	10,133,325	9,322,895
Revaluation surplus	15,435,022	15,435,022
<b>TOTAL EQUITY</b>	<b>28,197,564</b>	<b>27,291,414</b>

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

**RESOURCE RECOVERY GROUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2023**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2023-24 year is \$20,000.

<b>Description</b>	<b>Var. \$</b>	<b>Var. %</b>	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Fees and charges</b>	<b>(76,840)</b>	<b>(6.63%)</b>	▼
Gate fee, Audit consultancy & Red Bin Waste lower than budget			
<b>Interest revenue</b>	<b>(68,327)</b>	<b>(302.56%)</b>	▼
Reversal accrued interest income due to year end adjustment			
<b>Other revenue</b>	<b>(22,779)</b>	<b>(11.16%)</b>	▼
CDS income lower than budget			
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>	<b>217,854</b>	<b>24.92%</b>	▲
Lower plant maintenance and disposal costs			
<b>Utility charges</b>	<b>10,340</b>	<b>15.72%</b>	▲
<b>Finance costs</b>	<b>12,576</b>	<b>44.34%</b>	▲
<b>Insurance</b>	<b>13,111</b>	<b>7.49%</b>	▲

**RESOURCE RECOVERY GROUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 JULY 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

	Adopted Budget Opening 30 June 2023	Unaudited Last Year Closing 30 June 2023	Year to Date 31 July 2023
<b>(a) Net current assets used in the Statement of Financial Activity</b>			
<b>Current assets</b>	\$	\$	\$
Cash and cash equivalents	8,335,809	10,814,151	7,528,410
Trade and other receivables	2,000,000	1,349,836	1,493,300
Other financial assets		105,476	105,476
Inventories	500,000	1,463,477	1,498,645
Other assets	350,000	541,800	2,331,775
	11,185,809	14,274,739	12,957,606
<b>Less: current liabilities</b>			
Trade and other payables	(2,910,000)	(3,235,201)	(3,080,782)
Lease liabilities	(582,243)	(582,243)	(582,243)
Borrowings		(91,976)	(91,976)
Employee related provisions	(712,992)	(467,024)	(500,870)
	(4,205,235)	(4,376,444)	(4,255,871)
<b>Net current assets</b>	<b>6,980,574</b>	<b>9,898,295</b>	<b>8,701,735</b>
<b>Less: Total adjustments to net current assets</b>	(8,214,805)	(8,912,156)	(8,147,806)
<b>Closing funding surplus / (deficit)</b>	<b>(1,234,231)</b>	<b>986,139</b>	<b>553,929</b>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>	\$	\$	\$
<b>Adjustments to operating activities</b>			
Add: Depreciation	4,815,819	401,318	396,462
- Employee provisions	722,014	13,067	9,586
<b>Total non-cash amounts excluded from operating activities</b>	<b>5,537,833</b>	<b>414,385</b>	<b>406,048</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 30 June 2023	Unaudited Last Year Closing 30 June 2023	Year to Date 31 July 2023
<b>Adjustments to net current assets</b>	\$	\$	\$
Less: Reserve accounts	(9,510,040)	(10,133,325)	(9,322,895)
- Current financial assets at amortised cost - self supporting loans			
- Other liabilities [describe]		79,926	
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings		91,976	91,976
- Current portion of lease liabilities	582,243	582,243	582,243
- Current portion of employee benefit provisions held in reserve	712,992	467,024	500,870
<b>Total adjustments to net current assets</b>	<b>(8,214,805)</b>	<b>(8,912,156)</b>	<b>(8,147,806)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 JULY 2023

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### **Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Reso to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

#### Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

#### SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 October 2023

**RESOURCE RECOVERY GROUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
Grants, subsidies and contributions	2,616,109	387,860	<b>396,266</b>	8,406	2.17%	▲
Fees and charges	13,909,545	2,318,258	<b>2,450,441</b>	132,183	5.70%	▲
Interest revenue	271,000	45,167	<b>(5,108)</b>	(50,275)	(111.31%)	▼
Other revenue	2,161,352	360,225	<b>366,213</b>	5,988	1.66%	▲
	<b>18,958,006</b>	<b>3,111,510</b>	<b>3,207,812</b>	96,302	3.10%	
<b>Expenditure from operating activities</b>						
Employee costs	(5,849,482)	(949,240)	<b>(888,843)</b>	60,397	6.36%	▲
Materials and contracts	(10,337,476)	(1,748,586)	<b>(1,609,698)</b>	138,888	7.94%	▲
Utility charges	(789,424)	(131,571)	<b>(116,793)</b>	14,778	11.23%	▲
Depreciation	(4,815,819)	(349,889)	<b>(769,216)</b>	(419,327)	(119.85%)	▼
Finance costs	(340,345)	(56,724)	<b>(44,353)</b>	12,371	21.81%	▲
Insurance	(2,099,335)	(349,889)	<b>(323,667)</b>	26,222	7.49%	▲
	<b>(24,231,881)</b>	<b>(3,585,899)</b>	<b>(3,752,570)</b>	(166,671)	(4.65%)	
Non-cash amounts excluded from operating activities	5,537,833	362,956	<b>787,385</b>	424,429	116.94%	▲
<b>Amount attributable to operating activities</b>	<b>263,958</b>	<b>(111,433)</b>	<b>242,627</b>	354,060	317.73%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	450,000	250,000	<b>250,000</b>	0	0.00%	
	<b>450,000</b>	<b>250,000</b>	<b>250,000</b>	0	0.00%	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(5,340,351)	(660,683)	<b>(1,060,430)</b>	(399,747)	(60.51%)	▼
	<b>(5,340,351)</b>	<b>(660,683)</b>	<b>(1,060,430)</b>	(399,747)	(60.51%)	
<b>Amount attributable to investing activities</b>	<b>(4,890,351)</b>	<b>(410,683)</b>	<b>(810,430)</b>	(399,747)	(97.34%)	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	4,577,300	810,430	<b>810,430</b>	0	0.00%	
	<b>4,577,300</b>	<b>810,430</b>	<b>810,430</b>	0	0.00%	
<b>Outflows from financing activities</b>						
Payments for principal portion of lease liabilities	(97,041)	(95,188)	<b>(95,188)</b>	0	0.00%	
Transfer to reserves	(390,000)	0	<b>0</b>	0	0.00%	
	<b>(487,041)</b>	<b>(95,188)</b>	<b>(95,188)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>	<b>4,090,260</b>	<b>715,242</b>	<b>715,242</b>	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2,307,724	2,307,724	<b>986,139</b>	(1,321,585)	(57.27%)	▼
Amount attributable to operating activities	263,958	(111,433)	<b>242,627</b>	354,060	317.73%	▲
Amount attributable to investing activities	(4,890,351)	(410,683)	<b>(810,430)</b>	(399,747)	(97.34%)	▼
Amount attributable to financing activities	4,090,260	715,242	<b>715,242</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rat</b>	<b>1,771,591</b>	<b>2,500,850</b>	<b>1,133,578</b>	(1,367,272)	(54.67%)	▼

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**RESOURCE RECOVERY GROUP**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

	Unaudited 30 June 2023	31 August 2023
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,814,151	6,077,587
Trade and other receivables	1,349,836	2,525,324
Other financial assets	105,476	105,476
Inventories	1,463,477	1,511,074
Other assets	541,800	1,961,614
<b>TOTAL CURRENT ASSETS</b>	<b>14,274,739</b>	<b>12,181,075</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	1,708,024	1,708,024
Property, plant and equipment	22,615,407	22,628,372
Right-of-use assets	4,599,755	4,481,918
<b>TOTAL NON-CURRENT ASSETS</b>	<b>28,923,186</b>	<b>28,818,314</b>
<b>TOTAL ASSETS</b>	<b>43,197,925</b>	<b>40,999,389</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	3,235,201	2,177,708
Lease liabilities	582,243	582,243
Borrowings	91,976	91,976
Employee related provisions	467,024	508,190
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,376,444</b>	<b>3,360,117</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	4,968,948	4,873,759
Borrowings	1,708,024	1,708,024
Employee related provisions	98,181	103,433
Other provisions	3,848,763	3,861,680
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>10,623,917</b>	<b>10,546,896</b>
<b>TOTAL LIABILITIES</b>	<b>15,000,361</b>	<b>13,907,013</b>
<b>NET ASSETS</b>	<b>28,197,564</b>	<b>27,092,376</b>
<b>EQUITY</b>		
Retained surplus	2,629,217	2,334,459
Reserve accounts	10,133,325	9,322,895
Revaluation surplus	15,435,022	15,435,022
<b>TOTAL EQUITY</b>	<b>28,197,564</b>	<b>27,092,376</b>

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

**RESOURCE RECOVERY GROUP  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 AUGUST 2023**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2023-24 year is \$20,000.

<b>Description</b>	<b>Var. \$</b>	<b>Var. %</b>	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Fees and charges</b>	<b>132,183</b>	<b>5.70%</b>	<b>▲</b>
Gate fee, Audit consultancy & Red Bin Waste higher than budget			
<b>Interest revenue</b>	<b>(50,275)</b>	<b>(111.31%)</b>	<b>▼</b>
Reversal accrued interest income due to year end adjustment			
<b>Other revenue</b>	<b>5,988</b>	<b>1.66%</b>	<b>▲</b>
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>	<b>138,888</b>	<b>7.94%</b>	<b>▲</b>
Lower plant maintenance and disposal costs			
<b>Utility charges</b>	<b>14,778</b>	<b>11.23%</b>	<b>▲</b>
Savings in utility expenses			
<b>Finance costs</b>	<b>12,371</b>	<b>21.81%</b>	<b>▲</b>
Lower interest expenses than budgeted			
<b>Insurance</b>	<b>26,222</b>	<b>7.49%</b>	<b>▲</b>
Lower insurance costs			

**RESOURCE RECOVERY GROUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 AUGUST 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(a) Net current assets used in the Statement of Financial Activity**

	Adopted Budget Opening 30 June 2023	Unaudited Last Year Closing 30 June 2023	Year to Date 31 August 2023
<b>Current assets</b>	\$	\$	\$
Cash and cash equivalents	8,335,809	10,814,151	6,077,587
Trade and other receivables	2,000,000	1,349,836	2,525,324
Other financial assets		105,476	105,476
Inventories	500,000	1,463,477	1,511,074
Other assets	350,000	541,800	1,961,614
	11,185,809	14,274,739	12,181,075
<b>Less: current liabilities</b>			
Trade and other payables	(2,910,000)	(3,235,201)	(2,177,708)
Lease liabilities	(582,243)	(582,243)	(582,243)
Borrowings		(91,976)	(91,976)
Employee related provisions	(712,992)	(467,024)	(508,190)
	(4,205,235)	(4,376,444)	(3,360,117)
<b>Net current assets</b>	<b>6,980,574</b>	<b>9,898,295</b>	<b>8,820,958</b>
<b>Less: Total adjustments to net current assets</b>	<b>(8,214,805)</b>	<b>(8,912,156)</b>	<b>(8,140,486)</b>
<b>Closing funding surplus / (deficit)</b>	<b>(1,234,231)</b>	<b>986,139</b>	<b>680,472</b>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Movement in liabilities associated with restricted cash			
Less: Fair value adjustments to financial assets at amortised cost	0	0	0
Less: Fair value adjustments to investment property	0	0	0
Less: Share of associates net profit for the period	0	0	0
Add: Loss on asset disposals	0	0	0
Add: Loss on revaluation of non current assets	0	0	0
Add: Depreciation	4,815,819	349,889	769,216
Movement in contract liabilities (non-current)			0
Movement in current employee provisions associated with restricted cash			
Non-cash movements in non-current assets and liabilities:			
- Financial assets at amortised cost - term deposits			0
- Pensioner deferred rates			0
- Inventory			0
- Investment property			0
- Employee provisions	722,014	13,067	5,252
- Other provisions			12,917
<b>Total non-cash amounts excluded from operating activities</b>	<b>5,537,833</b>	<b>362,956</b>	<b>787,385</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 30 June 2023	Unaudited Last Year Closing 30 June 2023	Year to Date 31 August 2023
	\$	\$	\$
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(9,510,040)	(10,133,325)	(9,322,895)
- Current financial assets at amortised cost - self supporting loans		79,926	
- Other liabilities [describe]			
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings		91,976	91,976
- Current portion of lease liabilities	582,243	582,243	582,243
- Current portion of employee benefit provisions held in reserve	712,992	467,024	508,190
<b>Total adjustments to net current assets</b>	<b>(8,214,805)</b>	<b>(8,912,156)</b>	<b>(8,140,486)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated, assets and liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 AUGUST 2023

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

#### **Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Reso to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

#### Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

#### SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 October 2023

**RESOURCE RECOVERY GROUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
Grants, subsidies and contributions	2,616,109	560,455	<b>591,642</b>	31,187	5.56%	▲
Fees and charges	13,909,545	3,477,386	<b>3,688,840</b>	211,454	6.08%	▲
Interest revenue	271,000	67,750	<b>45,678</b>	(22,072)	(32.58%)	▼
Other revenue	2,161,352	540,338	<b>549,531</b>	9,193	1.70%	▲
	<b>18,958,006</b>	<b>4,645,929</b>	<b>4,896,388</b>	250,459	5.39%	
<b>Expenditure from operating activities</b>						
Employee costs	(5,849,482)	(1,395,271)	<b>(1,255,053)</b>	140,218	10.05%	▲
Materials and contracts	(10,337,476)	(2,457,650)	<b>(2,283,160)</b>	174,490	7.10%	▲
Utility charges	(789,424)	(196,731)	<b>(171,743)</b>	24,988	12.70%	▲
Depreciation	(4,815,819)	(1,200,928)	<b>(1,167,704)</b>	33,224	2.77%	▲
Finance costs	(340,345)	(63,752)	<b>(65,825)</b>	(2,073)	(3.25%)	▼
Insurance	(2,099,335)	(524,834)	<b>(485,501)</b>	39,333	7.49%	▲
	<b>(24,231,881)</b>	<b>(5,839,166)</b>	<b>(5,428,986)</b>	410,180	7.02%	
Non-cash amounts excluded from operating activities	5,537,833	1,213,995	<b>1,171,634</b>	(42,361)	(3.49%)	▼
<b>Amount attributable to operating activities</b>	<b>263,958</b>	<b>20,758</b>	<b>639,036</b>	618,278	2978.44%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	450,000	250,000	<b>250,000</b>	0	0.00%	
Proceeds from disposal of assets	0	0	<b>27,510</b>	27,510	0.00%	▲
	<b>450,000</b>	<b>250,000</b>	<b>277,510</b>	27,510	11.00%	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(5,340,351)	(1,084,998)	<b>(1,073,245)</b>	11,753	1.08%	▲
	<b>(5,340,351)</b>	<b>(1,084,998)</b>	<b>(1,073,245)</b>	11,753	1.08%	
<b>Amount attributable to investing activities</b>	<b>(4,890,351)</b>	<b>(834,998)</b>	<b>(795,735)</b>	39,263	4.70%	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	4,577,300	810,430	<b>810,430</b>	0	0.00%	
	<b>4,577,300</b>	<b>810,430</b>	<b>810,430</b>	0	0.00%	
<b>Outflows from financing activities</b>						
Payments for principal portion of lease liabilities	(145,561)	(143,487)	<b>(143,487)</b>	0	0.00%	
Transfer to reserves	(390,000)	0	<b>0</b>	0	0.00%	
	<b>(535,561)</b>	<b>(143,487)</b>	<b>(143,487)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>	<b>4,041,739</b>	<b>666,943</b>	<b>666,943</b>	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2,307,724	2,307,724	<b>986,139</b>	(1,321,585)	(57.27%)	▼
Amount attributable to operating activities	263,958	20,758	<b>639,036</b>	618,278	2978.44%	▲
Amount attributable to investing activities	(4,890,351)	(834,998)	<b>(795,735)</b>	39,263	4.70%	▲
Amount attributable to financing activities	4,041,739	666,943	<b>666,943</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rate</b>	<b>1,723,070</b>	<b>2,160,427</b>	<b>1,496,383</b>	(664,044)	(30.74%)	▼

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**RESOURCE RECOVERY GROUP**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

	Unaudited 30 June 2023	30 September 2023
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,814,151	6,854,773
Trade and other receivables	1,349,836	1,620,968
Other financial assets	105,476	105,476
Inventories	1,463,477	1,535,267
Other assets	541,800	2,104,960
<b>TOTAL CURRENT ASSETS</b>	<b>14,274,739</b>	<b>12,221,444</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	1,708,024	1,708,024
Property, plant and equipment	22,615,407	22,290,971
Right-of-use assets	4,599,755	4,424,901
<b>TOTAL NON-CURRENT ASSETS</b>	<b>28,923,186</b>	<b>28,423,896</b>
<b>TOTAL ASSETS</b>	<b>43,197,925</b>	<b>40,645,340</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	3,235,201	1,833,482
Lease liabilities	582,243	582,243
Borrowings	91,976	91,976
Employee related provisions	467,024	528,047
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,376,444</b>	<b>3,035,748</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	4,968,948	4,825,461
Borrowings	1,708,024	1,708,024
Employee related provisions	98,181	103,433
Other provisions	3,848,763	3,868,138
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>10,623,917</b>	<b>10,505,056</b>
<b>TOTAL LIABILITIES</b>	<b>15,000,361</b>	<b>13,540,804</b>
<b>NET ASSETS</b>	<b>28,197,564</b>	<b>27,104,536</b>
<b>EQUITY</b>		
Retained surplus	2,629,217	2,346,619
Reserve accounts	10,133,325	9,322,895
Revaluation surplus	15,435,022	15,435,022
<b>TOTAL EQUITY</b>	<b>28,197,564</b>	<b>27,104,536</b>

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

**RESOURCE RECOVERY GROUP  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2023-24 year is \$20,000.

<b>Description</b>	<b>Var. \$</b>	<b>Var. %</b>	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Fees and charges</b>	<b>211,454</b>	<b>6.08%</b>	<b>▲</b>
Gate fee, Audit consultancy & Red Bin Waste higher than budget			
<b>Interest revenue</b>	<b>(22,072)</b>	<b>(32.58%)</b>	<b>▼</b>
Reversal accrued interest income due to year end adjustment			
<b>Other revenue</b>	<b>9,193</b>	<b>1.70%</b>	<b>▲</b>
CDS income lower than budget			
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>	<b>174,490</b>	<b>7.10%</b>	<b>▲</b>
Lower plant maintenance and disposal costs			
<b>Utility charges</b>	<b>24,988</b>	<b>12.70%</b>	<b>▲</b>
Cost savings			
<b>Finance costs</b>	<b>(2,073)</b>	<b>(3.25%)</b>	<b>▼</b>
<b>Insurance</b>	<b>39,333</b>	<b>7.49%</b>	<b>▲</b>
Savings in insurance expenses			

**RESOURCE RECOVERY GROUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 SEPTEMBER 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

	Adopted Budget Opening 30 June 2023	Unaudited Last Year Closing 30 June 2023	Year to Date 30 September 2023
<b>(a) Net current assets used in the Statement of Financial Activity</b>			
<b>Current assets</b>	\$	\$	\$
Cash and cash equivalents	8,335,809	10,814,151	6,854,773
Trade and other receivables	2,000,000	1,349,836	1,620,968
Other financial assets		105,476	105,476
Inventories	500,000	1,463,477	1,535,267
Other assets	350,000	541,800	2,104,960
	11,185,809	14,274,739	12,221,444
<b>Less: current liabilities</b>			
Trade and other payables	(2,910,000)	(3,235,201)	(1,833,482)
Lease liabilities	(582,243)	(582,243)	(582,243)
Borrowings		(91,976)	(91,976)
Employee related provisions	(712,992)	(467,024)	(528,047)
	(4,205,235)	(4,376,444)	(3,035,748)
<b>Net current assets</b>	<b>6,980,574</b>	<b>9,898,295</b>	<b>9,185,696</b>
<b>Less: Total adjustments to net current assets</b>	<b>(8,214,805)</b>	<b>(8,912,156)</b>	<b>(8,120,629)</b>
<b>Closing funding surplus / (deficit)</b>	<b>(1,234,231)</b>	<b>986,139</b>	<b>1,065,067</b>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Movement in liabilities associated with restricted cash			
Less: Fair value adjustments to financial assets at amortised cost	0	0	0
Less: Fair value adjustments to investment property	0	0	0
Less: Share of associates net profit for the period	0	0	0
Add: Loss on asset disposals	0	0	0
Add: Loss on revaluation of non current assets	0	0	0
Add: Depreciation	4,815,819	1,200,928	1,167,704
Movement in contract liabilities (non-current)			0
Movement in current employee provisions associated with restricted cash			
Non-cash movements in non-current assets and liabilities:			
- Financial assets at amortised cost - term deposits			0
- Pensioner deferred rates			0
- Inventory			0
- Investment property			0
- Employee provisions	722,014	13,067	5,252
- Other provisions			19,375
<b>Total non-cash amounts excluded from operating activities</b>	<b>5,537,833</b>	<b>1,213,995</b>	<b>1,171,634</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 30 June 2023	Unaudited Last Year Closing 30 June 2023	Year to Date 30 September 2023
<b>Adjustments to net current assets</b>	\$	\$	\$
Less: Reserve accounts	(9,510,040)	(10,133,325)	(9,322,895)
- Current financial assets at amortised cost - self supporting loans			
- Other liabilities [describe]		79,926	
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings		91,976	91,976
- Current portion of lease liabilities	582,243	582,243	582,243
- Current portion of employee benefit provisions held in reserve	712,992	467,024	528,047
<b>Total adjustments to net current assets</b>	<b>(8,214,805)</b>	<b>(8,912,156)</b>	<b>(8,120,629)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 SEPTEMBER 2023

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### **Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Reso to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

#### Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

#### SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 October 2023

**RESOURCE RECOVERY GROUP**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 OCTOBER 2023**

	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
Grants, subsidies and contributions	2,616,109	775,720	<b>809,756</b>	34,036	4.39%	▲
Fees and charges	13,909,545	4,636,515	<b>4,891,850</b>	255,335	5.51%	▲
Interest revenue	271,000	90,333	<b>63,790</b>	(26,543)	(29.38%)	▼
Other revenue	2,161,352	816,767	<b>576,809</b>	(239,958)	(29.38%)	▼
	<b>18,958,006</b>	<b>6,319,335</b>	<b>6,381,072</b>	61,737	0.98%	
<b>Expenditure from operating activities</b>						
Employee costs	(5,849,482)	(1,898,481)	<b>(1,602,409)</b>	296,072	15.60%	▲
Materials and contracts	(10,337,476)	(3,497,172)	<b>(3,167,582)</b>	329,590	9.42%	▲
Utility charges	(789,424)	(263,141)	<b>(234,666)</b>	28,475	10.82%	▲
Depreciation	(4,815,819)	(1,605,273)	<b>(1,579,710)</b>	25,563	1.59%	▲
Finance costs	(340,345)	(113,448)	<b>(106,198)</b>	7,250	6.39%	▲
Insurance	(2,099,335)	(699,778)	<b>(700,306)</b>	(528)	(0.08%)	▼
	<b>(24,231,881)</b>	<b>(8,077,293)</b>	<b>(7,390,871)</b>	686,422	8.50%	
Non-cash amounts excluded from operating activities	5,537,833	1,618,340	<b>1,550,434</b>	(67,906)	(4.20%)	▼
<b>Amount attributable to operating activities</b>	<b>263,958</b>	<b>(139,618)</b>	<b>540,635</b>	680,253	487.23%	
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Proceeds from capital grants, subsidies and contributions	450,000	250,000	<b>250,000</b>	0	0.00%	
Proceeds from disposal of assets	0	0	<b>27,510</b>	27,510	0.00%	▲
	<b>450,000</b>	<b>250,000</b>	<b>277,510</b>	27,510	11.00%	
<b>Outflows from investing activities</b>						
Payments for property, plant and equipment	(5,340,351)	(1,084,998)	<b>(1,087,055)</b>	(2,057)	(0.19%)	▼
	<b>(5,340,351)</b>	<b>(1,084,998)</b>	<b>(1,087,055)</b>	(2,057)	(0.19%)	
<b>Amount attributable to investing activities</b>	<b>(4,890,351)</b>	<b>(834,998)</b>	<b>(809,545)</b>	25,453	3.05%	
<b>FINANCING ACTIVITIES</b>						
<b>Inflows from financing activities</b>						
Transfer from reserves	4,577,300	824,240	<b>824,240</b>	0	0.00%	
	<b>4,577,300</b>	<b>824,240</b>	<b>824,240</b>	0	0.00%	
<b>Outflows from financing activities</b>						
Payments for principal portion of lease liabilities	(194,081)	(191,421)	<b>(191,421)</b>	0	0.00%	
Transfer to reserves	(390,000)	0	<b>0</b>	0	0.00%	
	<b>(584,081)</b>	<b>(191,421)</b>	<b>(191,421)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>	<b>3,993,219</b>	<b>632,819</b>	<b>632,819</b>	0	0.00%	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
<b>Surplus or deficit at the start of the financial year</b>	2,307,724	2,307,724	<b>986,139</b>	(1,321,585)	(57.27%)	▼
Amount attributable to operating activities	263,958	(139,618)	<b>540,635</b>	680,253	487.23%	▲
Amount attributable to investing activities	(4,890,351)	(834,998)	<b>(809,545)</b>	25,453	3.05%	▲
Amount attributable to financing activities	3,993,219	632,819	<b>632,819</b>	0	0.00%	
<b>Surplus or deficit after imposition of general rate</b>	<b>1,674,550</b>	<b>1,965,927</b>	<b>1,350,048</b>	(615,879)	(31.33%)	▼

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

**RESOURCE RECOVERY GROUP**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 31 OCTOBER 2023**

	Unaudited	
	30 June 2023	31 October 2023
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,814,151	6,755,454
Trade and other receivables	1,349,836	1,813,673
Other financial assets	105,476	82,834
Inventories	1,463,477	1,493,508
Other assets	541,800	1,976,530
<b>TOTAL CURRENT ASSETS</b>	<b>14,274,739</b>	<b>12,121,999</b>
<b>NON-CURRENT ASSETS</b>		
Other financial assets	1,708,024	1,708,024
Property, plant and equipment	22,615,407	21,988,246
Right-of-use assets	4,599,755	4,365,983
<b>TOTAL NON-CURRENT ASSETS</b>	<b>28,923,186</b>	<b>28,062,253</b>
<b>TOTAL ASSETS</b>	<b>43,197,925</b>	<b>40,184,252</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	3,235,201	1,952,886
Lease liabilities	582,243	582,243
Borrowings	91,976	69,334
Employee related provisions	467,024	524,178
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,376,444</b>	<b>3,128,641</b>
<b>NON-CURRENT LIABILITIES</b>		
Lease liabilities	4,968,948	4,777,527
Borrowings	1,708,024	1,708,024
Employee related provisions	98,181	81,939
Other provisions	3,848,763	3,874,597
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>10,623,917</b>	<b>10,442,086</b>
<b>TOTAL LIABILITIES</b>	<b>15,000,361</b>	<b>13,570,727</b>
<b>NET ASSETS</b>	<b>28,197,564</b>	<b>26,613,525</b>
<b>EQUITY</b>		
Retained surplus	2,629,217	1,869,418
Reserve accounts	10,133,325	9,309,085
Revaluation surplus	15,435,022	15,435,022
<b>TOTAL EQUITY</b>	<b>28,197,564</b>	<b>26,613,525</b>

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

**RESOURCE RECOVERY GROUP  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 OCTOBER 2023**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2023-24 year is \$20,000.

Description	Var. \$	Var. %	
	\$	%	
<b>Revenue from operating activities</b>			
<b>Fees and charges</b>	<b>255,335</b>	<b>5.51%</b>	<b>▲</b>
Gate fee, Audit consultancy & Red Bin Waste higher than budget			
<b>Interest revenue</b>	<b>(26,543)</b>	<b>(29.38%)</b>	<b>▼</b>
Reversal accrued interest income due to year end adjustment			
<b>Other revenue</b>	<b>(239,958)</b>	<b>(29.38%)</b>	<b>▼</b>
CDS income lower than budget			
<b>Expenditure from operating activities</b>			
<b>Materials and contracts</b>	<b>329,590</b>	<b>9.42%</b>	<b>▲</b>
Lower service delivery, contract and disposal costs			
<b>Utility charges</b>	<b>28,475</b>	<b>10.82%</b>	<b>▲</b>
Cost savings			
<b>Finance costs</b>	<b>7,250</b>	<b>6.39%</b>	<b>▲</b>

**RESOURCE RECOVERY GROUP**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 OCTOBER 2023**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

	Adopted Budget Opening 30 June 2023	Unaudited Last Year Closing 30 June 2023	Year to Date 31 October 2023
<b>(a) Net current assets used in the Statement of Financial Activity</b>			
<b>Current assets</b>	\$	\$	\$
Cash and cash equivalents	8,335,809	10,814,151	6,755,454
Trade and other receivables	2,000,000	1,349,836	1,813,673
Other financial assets		105,476	82,834
Inventories	500,000	1,463,477	1,493,508
Other assets	350,000	541,800	1,976,530
	11,185,809	14,274,739	12,121,999
<b>Less: current liabilities</b>			
Trade and other payables	(2,910,000)	(3,235,201)	(1,952,886)
Lease liabilities	(582,243)	(582,243)	(582,243)
Borrowings		(91,976)	(69,334)
Employee related provisions	(712,992)	(467,024)	(524,178)
	(4,205,235)	(4,376,444)	(3,128,641)
<b>Net current assets</b>	<b>6,980,574</b>	<b>9,898,295</b>	<b>8,993,358</b>
<b>Less: Total adjustments to net current assets</b>	<b>(8,214,805)</b>	<b>(8,912,156)</b>	<b>(8,133,330)</b>
<b>Closing funding surplus / (deficit)</b>	<b>(1,234,231)</b>	<b>986,139</b>	<b>860,028</b>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash amounts excluded from operating activities</b>	\$	\$	\$
<b>Adjustments to operating activities</b>			
Less: Movement in liabilities associated with restricted cash			
Less: Fair value adjustments to financial assets at amortised cost	0	0	0
Less: Fair value adjustments to investment property	0	0	0
Less: Share of associates net profit for the period	0	0	0
Add: Loss on asset disposals	0	0	0
Add: Loss on revaluation of non current assets	0	0	0
Add: Depreciation	4,815,819	1,605,273	1,579,710
Movement in contract liabilities (non-current)			0
Movement in current employee provisions associated with restricted cash			
Non-cash movements in non-current assets and liabilities:			
- Financial assets at amortised cost - term deposits			0
- Pensioner deferred rates			0
- Inventory			0
- Investment property			0
- Employee provisions	722,014	13,067	(16,242)
- Other provisions			25,833
<b>Total non-cash amounts excluded from operating activities</b>	<b>5,537,833</b>	<b>1,618,340</b>	<b>1,550,434</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Adopted Budget Opening 30 June 2023	Unaudited Last Year Closing 30 June 2023	Year to Date 31 October 2023
	\$	\$	\$
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(9,510,040)	(10,133,325)	(9,309,085)
- Current financial assets at amortised cost - self supporting loans			
- Other liabilities [describe]		79,926	
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of borrowings		91,976	69,334
- Current portion of lease liabilities	582,243	582,243	582,243
- Current portion of employee benefit provisions held in reserve	712,992	467,024	524,178
<b>Total adjustments to net current assets</b>	<b>(8,214,805)</b>	<b>(8,912,156)</b>	<b>(8,133,330)</b>

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 OCTOBER 2023

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

##### **Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Reso to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

#### THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements.

#### Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

#### SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 15 November 2023

**Schedule of Payments made in July 2023**

Chq/EFT	Date	Name	Description	Amount
4800122	01.07.23	JD Organics Pty Ltd T/A Garden Organics	Receive and beneficially reuse Processed FOGO	82,784.14
4800123	01.07.23	Purearth	Receive and beneficially reuse Processed FOGO	69,696.00
4800124	01.07.23	Veolia Recycling & Recovery (Perth) Pty	Red Bin General Waste	373,368.34
4800125	01.07.23	Wastetrans Wa	Wastetrans FPF FOGO Fines Transport Costs	81,636.05
4800117	05.07.23	RRG Payroll Net Clearing	For PPE 02.07.23	124,701.15
4800100	07.07.23	Fleetcare Pty Ltd	Vehicle novated lease	1,955.35
4800005	14.07.23	LGIS Insurance Broking	Industrial Special Risks Renewal FY23-24	400,000.00
4800088	17.07.23	LGISWA	Insurance FY2023-24	174,806.68
4800089	17.07.23	LGIS Insurance Broking	Industrial Special Risks - Renewal FY23-24	1,484,553.28
4800001	19.07.23	Xelflex Pty Ltd	Plant Maintenance - Parts And Services	11,175.55
4800002	19.07.23	Cemac Technologies	Slow speed shredder (FOGO)	24,591.82
4800116	19.07.23	RRG Payroll Net Clearing	For PPE 16.07.23	130,853.33
4800003	20.07.23	BAS - Australian Taxation Office (ATO)	BAS for Jun'23	46,027.00
4800095	24.07.23	Vocus Pty Ltd	Internet : 01 Jul 2023 - 31 Jul 2023	1,097.80
4800096	24.07.23	WA Treasury Corporation	Loan - RRRR	13,088.88
4800097	24.07.23	SuperChoice Services Pty Ltd	Super for PPE 18.06.23	22,861.46
4800006	26.07.23	Cr Andrew White	Member Allowance for Jul'23	686.92
4800007	26.07.23	Cr Doug Thompson*	Member Allowancefor Jul'23	2,334.67
4800008	26.07.23	Cr Karen Wheatland	Member Allowance for Jul'23	686.92
4800009	26.07.23	PAYG - Australian Taxation Office (ATO)	Payroll deduction : PPE 18.06.23	59,736.00
4800010	26.07.23	PAYG - Australian Taxation Office (ATO)	Payroll deduction : PPE 02.07.23	38,464.00
4800011	26.07.23	PAYG - Australian Taxation Office (ATO)	Payroll deduction PPE : 16.07.23	39,248.00
4800099	27.07.23	Precision (Beam)	For PPE 02.07.2023	24,355.30
4800099	27.07.23	Precision (Beam)	Super for PPE 16.07.23	25,616.38
4800098	28.07.23	City of Canning	Rent 12/08/2023 - 11/09/2023	69,643.75
4800204	31.7.23	NAB Credit Card	Credit Card Repayment. Refer below for details	16,538.01
<b>TOTAL PAYMENTS</b>				<b>3,320,506.78</b>

4800204	01/07/2023	Credit Card Transactions for July 2023		
4800204	27/07/2023	Adobe Creative Cloud	Adobe Acropro - SubsMonthly Licence fees	121.99
4800204	27/07/2023	Adobe Creative Cloud	Adobe Acropro - SubsMonthly Licence fees	471.90
4800204	26/07/2023	Officeworks	Tags for Audit	78.98
4800204	26/07/2023	Gilberts Fresh Mark	Weekly Fruit	39.85
4800204	26/07/2023	Coles Express 6936	Ute Fuel (RRGM001)	117.74
4800204	25/07/2023	Recco	Battery Clip, Terminal Connector Lead and Connector	48.80
4800204	24/07/2023	Fedex Express Australi	Customs charges for delivery from Mizen Automation	564.94
4800204	24/07/2023	Coles	Milk & Kitchen supplies	21.60
4800204	24/07/2023	Coles	Milk & Kitchen supplies	39.75
4800204	23/07/2023	Adobe Creative Cloud	Monthly software subscription charge	79.99
4800204	22/07/2023	Facebk	Facebook post boosting.	38.48
4800204	20/07/2023	Department Of Transport	Vehicle Licence Renewal 1EHP480	73.95
4800204	20/07/2023	Department Of Transport	Vehicle Licence Renewal 1EHP480	10.30
4800204	20/07/2023	Department Of Transport	Vehicle Licence Renewal 1GNS571	259.10
4800204	20/07/2023	Department Of Transport	Vehicle Licence Renewal 1GNS571	10.30
4800204	20/07/2023	Coles	QHSE Meeting Food	32.50
4800204	18/07/2023	Uniden Australia Pty	Uniden MT800 Mobile Phone Bracket for ute for Audit	44.95
4800204	18/07/2023	Woolworths	Office supplies	8.50
4800204	18/07/2023	Work Clobber	Wheat Lace Up+Zip Safety Boot Oliver	215.00
4800204	17/07/2023	Market City Pharmacy	Medication and Elbow Sleeve	59.97
4800204	17/07/2023	Gilberts Fresh Mark	QHSE Meeting Food	39.27
4800204	18/07/2023	Grouch & Co P/L	Coffee Beans	114.00
4800204	18/07/2023	Coles	Milk	9.90
4800204	16/07/2023	Zoom	Video Conference Premium service monthly fee	22.39
4800204	13/07/2023	Officeworks	Chalk for Audit	4.48
4800204	12/07/2023	Local Government Mana	Local Government Professionals Membership	531.00
4800204	12/07/2023	Red Fire Holdings Pl	Anchormax Aerosol Signal Red R13 spray paint	73.64
4800204	12/07/2023	Mailchimp	Monthly subscription charges	60.01
4800204	11/07/2023	Wageloch	Wageloch Software licensing and maintenance fees	170.40
4800204	11/07/2023	Wageloch	Wageloch Software licensing and maintenance fees	121.72
4800204	11/07/2023	Wageloch	Wageloch Software licensing and maintenance fees	77.90
4800204	11/07/2023	Wageloch	Wageloch Software licensing and maintenance fees	116.85
4800204	11/07/2023	Sitech Wa Pty Ltd	IHQ Scale (Data Distribution License	385.00
4800204	11/07/2023	Woolworths	Kitchen supplies	15.00
4800204	11/07/2023	Coles	Milk	9.90
4800204	10/07/2023	Gilberts Fresh Mark	Weekly Fruit	36.27
4800204	06/07/2023	Idw	Consumables for FARGO DTC1250e Card Printer	104.41
4800204	06/07/2023	Rapid Global	Online Induction Platform Annual Subscription Fee	3,300.00
4800204	05/07/2023	Boc Gas And Gear	Flasback arrestors for MNT workshop	359.61
4800204	06/07/2023	Trybooking*walga	WALGA People & Culture Seminar	310.50
4800204	05/07/2023	Coles	Milk	3.50
4800204	05/07/2023	Officeworks	Whiteboards for Ed Centre- Bron request	102.58
4800204	05/07/2023	Chambers Pest Soluti	Annual Termite pest inspection	180.00
4800204	04/07/2023	Mobile Test N Cal Au	Testing equipment due for calibration	1,513.25
4800204	04/07/2023	Mobile Test N Cal Au	Testing equipment due for calibration	756.63
4800204	04/07/2023	Mobile Test N Cal Au	Testing equipment due for calibration	252.21
4800204	05/07/2023	Tenderlink Com	FPF Fire Services Upgrades	415.80
4800204	05/07/2023	Tenderlink Com	Compost Facility Civil Works	207.90
4800204	04/07/2023	Coles	Milk & Kitchen supplies	21.10
4800204	04/07/2023	Coles	Milk & Kitchen supplies	37.75
4800204	04/07/2023	Wilson Parking	Mobile Patrol Services at Canning Vale Centre	1,087.24
4800204	03/07/2023	Bp Burreedah	1HQD901 Fuel	107.80
4800204	03/07/2023	Gilberts Fresh Mark	Weekly Fruit	36.55
4800204	04/07/2023	Volvo Group Australia	Monthly Service Agreement for hook truck	511.70
4800204	03/07/2023	Hello Visitor Pty Ltd	Monthly subscription for Visitor Management System	31.28
4800204	02/07/2023	Amazon Web Services	Recycle Right app and website hosting charges	261.29
4800204	28/06/2023	Coles	Office supplies for MRF, FPF and Admin	104.00
4800204	28/06/2023	Coles	Office supplies for MRF, FPF and Admin	32.30
4800204	28/06/2023	Coles	Office supplies for MRF, FPF and Admin	25.40
4800204	30/06/2023	Bunnings	Tarpaulin, Trailer mesh hooks and Dust pans	38.53
4800204	30/06/2023	Bunnings	Tarpaulin, Trailer mesh hooks and Dust pans	458.50
4800204	29/06/2023	Bunnings	New seedlings and fertilizers for Community Garden	223.26
4800204	30/06/2023	Officeworks	iPads forClock-in & out facial recognition software	476.50
4800204	30/06/2023	Officeworks	iPads for Clock-in & out facial recognition software	476.50
4800204	01/07/2023	Adobe Stock	Monthly royalty free image subscription charge	26.39
4800204	01/07/2023	Bunnings	Delivery Credit Return	- 10.00
4800204	29/06/2023	Dawsons Garden World	New seedlings for Community Garden	132.00
4800204	30/06/2023	Dawsons Garden World	New fruit trees for Community Garden	179.75
4800204	30/06/2023	Tww Canning Vale	Safety Boots	404.91
4800204	01/07/2023	Simpleinout.Com	Monthly subscription for E-Attendance	45.88
4800204	28/06/2023	Insight Call Centre	Community Feedback hotline answering services	171.00
4800204	27/06/2023	Gilberts Fresh Mark	Weekly Fruit	25.67
			<b>Credit Card Purchases - July 2023</b>	<b>16,538.01</b>

**Schedule of Payments made in August 2023**

Chq/EFT	Date	Name	Description	Amount
4800012	01.08.23	Synergy - Electricity Retail Corporation	Electricity Supply	55,748.72
4800013	01.08.23	Telstra Limited	Call & Usage Charges	4,407.44
4800014	01.08.23	Water Corporation*	Lot 78 - Trade Waste Fee	7,014.93
4800015	01.08.23	Concept Wire Industries	Bailing wire	38,345.45
4800016	01.08.23	Xelflex Pty Ltd	Plant Maintenance - Parts And Services	102,331.13
4800017	01.08.23	Bunnings Group Limited	Plant Maintenance - Parts	333.62
4800018	01.08.23	Cleveland Compressed Air Services	Mobile plant service	610.50
4800019	01.08.23	Di Candilo Steel City	Chain conveyer	999.90
4800020	01.08.23	FUJIFILM Business Innovation Australia Pty	Photocopier Mtce Fee	485.68
4800021	01.08.23	Hands-On Infection Control	Hepatitis A/B Vaccination	835.30
4800022	01.08.23	Hoisting Equipment Specialist (HESWA)	Loadset swivel lifting point c/w nuts and washers	147.40
4800023	01.08.23	Lighthouse Locksmiths	Key for MRF	264.00
4800024	01.08.23	Mandalay Technologies Pty Ltd	Platform and Hosted Central Database	924.00
4800025	01.08.23	Marketforce Productions	Advert for Local Government Tender	704.87
4800026	01.08.23	MM Electrical Merchandising	LECTRICAL CABLES AND REFRIGERANT PIPE INSULATION	208.72
4800027	01.08.23	Octagon-BKG Lifts	Lift service at MRF	585.34
4800028	01.08.23	PEP Transport	Courier service - canning vale	53.49
4800029	01.08.23	PETRO Industrial (BNE) Pty Ltd	iPETRO Lite Cloud Subscription Renewal	869.00
4800030	01.08.23	Rentokil Initial Pty Ltd (ambius)	Office Amenities	58.85
4800031	01.08.23	Safety Signs Service	CUSTOM STENCIL	376.53
4800032	01.08.23	Sanwest Pty Ltd	Portable Conveyer	184.80
4800033	01.08.23	Solutions Plus Partnership Pty Ltd	SAP B1 Licences for implementation stage	65.15
4800034	01.08.23	Total Electrical & Mechanical Services Pty	Replacement on Optic 3	426.25
4800035	01.08.23	Totalenergies Marketing Australia Pty Ltd	Brake cleaner 20L	95.15
4800036	01.08.23	Toyota Material Handling WA Pty Ltd	Call out for Forklift breakdown	203.50
4800037	01.08.23	Tri Tech Group Pty Ltd T/A Janissen	Quarterly testing and tagging at CVC	797.50
4800038	01.08.23	VIP Lawns and Gardens (The Trustee for	Gardening services	143.00
4800039	01.08.23	Water2Water Pty Ltd	Monthly rental invoice for Maxiflow Scale System	140.00
4800040	01.08.23	Advance Press	Design expense	9,240.00
4800041	01.08.23	All Rubber TMH Pty Ltd	Site maintenance services	23,166.15
4800042	01.08.23	Eurofins ARL Pty Ltd	Quality assurance	2,289.10
4800043	01.08.23	Applied Industrial Technologies Pty Ltd	Fixed plant services	2,010.10
4800044	01.08.23	Arbon Equipment Pty Ltd	Quarterly door services	3,674.00
4800045	01.08.23	Aurora environmental	Ground water monitoring for Jun'23	3,740.00
4800046	01.08.23	Blackwoods Atkins	Workshop expenses	1,322.33
4800047	01.08.23	Blue Force Pty Ltd	Site service - routine maintenance	2,475.00
4800048	01.08.23	BP Australia P/L	Fuel	13,579.14
4800049	01.08.23	Catalyse Pty Ltd	Catalyse Stakeholder Engagement Survey	3,520.00
4800050	01.08.23	CJD Equipment Pty Ltd	Plant Maintenance - Parts And Services	25,969.00
4800051	01.08.23	Cleanaway Co Pty Ltd	Remove Gas Bottles, Fire Extinguisher	3,826.68
4800052	01.08.23	Cleanflow Environmental Solutions	Combination Pressure Jet & Vacuum Loading Unit	11,619.30
4800053	01.08.23	Con - Mech Pty Ltd	TAIL DRUM COLLATING CONVEYOR	2,391.90
4800054	01.08.23	CTI Logistics Interstate	Freight charges	25,099.04
4800055	01.08.23	E Fire & Safety (WA)	Routine Maintenance	4,851.00
4800056	01.08.23	Environmental & Air Quality Consulting Pty	Bio-filter performance testing	11,137.46
4800057	01.08.23	Fox Refrigeration and Air-Conditioning	STRIP PIPE INSULATION installation	5,462.60
4800058	01.08.23	Hinco Instruments Pty Ltd	Fixed plant services	7,533.90
4800059	01.08.23	Horizon West Landscape & Irrigation Pty	CVC Landscape Maintenance Services	3,730.38
4800060	01.08.23	Hydraulink Australia Pty Ltd	Hydraulic hose repair call outs	2,175.95
4800061	01.08.23	Industrial Protective Products (WA)	rubber palm	1,058.11
4800062	01.08.23	Lucid Consulting Engineers (WA) Pty Ltd	MRF Solar panels	2,046.00
4800063	01.08.23	Majestic Plumbing Pty Ltd	Clean Audit gutters and downpipes	1,746.80
4800064	01.08.23	Material Recovery Solutions Pty Ltd	Annual Container Baler and Accent Wire Tie System Service	9,970.86
4800065	01.08.23	Natsync Environmental	Pest control management	5,256.00
4800066	01.08.23	Netelec Pty Ltd T/A Netelec Electrical	Electrical Supplies	1,624.00
4800067	01.08.23	Network-IT(WA) PTY LTD	Network Managed Service Agreement Monthly Fee	6,130.84
4800068	01.08.23	OTR Tyres	Type service/repair	2,315.48
4800069	01.08.23	Perth Contract Hydraulics	Diesel Mustang Screen Cylinders repair	10,953.78
4800070	01.08.23	Perth Recruitment Services Pty Ltd	FOFO labour hire staff - Richard Dale - week ending 02.07.23	11,586.54

4800071	01.08.23	Pritchard Francis	FPF Buildings roof assessment for new sprinkler system	1,650.00
4800072	01.08.23	SAGE Automation Pty Ltd	Control System Upgrade to AB PLCs for Tipping Building	27,155.70
4800073	01.08.23	Selectro Services P/L	Thermographic Inspection	3,932.50
4800074	01.08.23	Sonic Health Plus	Pre-employment Drug & Alcohol Assessments	1,129.70
4800075	01.08.23	SOS-Switched Onto Safety	Chemwatch Annual Licence Fee	1,925.00
4800076	01.08.23	Southern Cross Cleaning Services	Regular Office Cleaning	1,074.07
4800077	01.08.23	Super Sweep	Road sweeping - Jun'23	4,928.00
4800078	01.08.23	Tema Services Pty Ltd	MNT laundry expenses	766.06
4800078	01.08.23	Tema Services Pty Ltd	MNT laundry expenses	766.06
4800079	01.08.23	Total Packaging (WA) Pty Ltd	240 Litre bin liner on rolls x 10	1,064.80
4800080	01.08.23	United Equipment Pty Ltd	Equipment hire	3,069.55
4800081	01.08.23	WA Fasteners Pty Ltd	Safety equipment supplies	4,782.69
4800082	01.08.23	WD Installation Services	Repairs on baghouse	2,585.00
4800083	01.08.23	Winc Australia Pty Limited	stationery/office supplies	1,017.49
4800084	01.08.23	Work Clobber	office supplies	1,244.70
4800085	01.08.23	Lincom WA Pty Ltd	Hire of Pronar MRW 2.85G Shredder	27,720.00
4800086	01.08.23	Bernadini Pty Ltd (LSA Lubricants)	1500-03-1000 LSA HYDRAULIC 68 - 1000L	15,125.00
4800087	01.08.23	Dapper Apps Pty Ltd	Monthly fees for app support	3,300.00
4800090	01.08.23	JD Organics Pty Ltd T/A Garden Organics	Removal of Unprocessed Greenwaste (T2022-06)- Jun'23	68,569.60
4800091	01.08.23	Purearth	Receive and beneficially reuse Processed FOGO for Jun'23	62,278.00
4800092	01.08.23	Veolia Recycling & Recovery (Perth) Pty Ltd	Red Bin General Waste	282,592.10
4800093	01.08.23	Wastetrans Wa	Wastetrans FPF FOGO Fines Transport Costs	89,441.90
4800094	02.08.23	Commonwealth Bank of Australia (CBA)	Transfer to CBA for New Bank investment	
4800101	02.08.23	Dapper Apps Pty Ltd	Additional work to complete push notifications	6,600.00
4800198	02.08.23	RRG Payroll Net Clearing	For PPE 30.07.23	128,539.57
4800199	07.08.23	Precision (Beam)	Member Voluntary Super-PPE 30.07.23	25,637.74
4800200	07.08.23	Fleetcare Pty Ltd	Vehicle lease - Tim Youe - Jul'23	1,955.35
4800102	10.08.23	Hands-On Infection Control	Hepatitis B Vaccination - Ilan Velayathan	525.45
4800103	10.08.23	Synergy - Electricity Retail Corporation	Supply period: 10 May 2023 - 07 Jul 2023	42.79
4800104	10.08.23	VIP Lawns and Gardens (The Trustee for	One-time job to clean-up down the side	250.00
4800105	10.08.23	Australian Bale Press Company	Lead On/Off Roller 1850mm Wide MRF Conveyors	6,252.40
4800105	10.08.23	Australian Bale Press Company	Pre-Drilled Angle Tool for Metering Drum MRF	1,188.00
4800106	10.08.23	BP Australia P/L	Supply and delivery of diesel	9,972.59
4800107	10.08.23	Industrial Protective Products (WA)	Red Series cut 5 rubber palm Size 9	4,309.53
4800108	10.08.23	Network-IT(WA) PTY LTD	Cloud Backup for Microsoft Office 365 Exchange Monthly Fee	8,780.84
4800109	10.08.23	Perth Recruitment Services Pty Ltd	FOGO labour hire staff - week ending 16.07.23	6,537.38
4800110	10.08.23	Solutions Plus Partnership Pty Ltd	Instalment of implementation services - Go Live	7,248.12
4800111	10.08.23	United Equipment Pty Ltd	Replace damaged Engine Hood on EWP hire unit	3,712.46
4800112	10.08.23	Wastetrans Wa	Diesel Fuel Levy - Feb to June 2023	7,964.56
4800113	10.08.23	Telstra Limited	Landline/ VOIP period to 24.07.2023	1,660.94
4800114	10.08.23	PAYG - Australian Taxation Office (ATO)	Payroll deduction PPE : 30.07.23	38,774.00
4800186	24.08.23	Cr Andrew White*	Member Allowance for Aug'23	686.92
4800187	24.08.23	Cr Doug Thompson*	Member Allowance for Aug'23	2,334.67
4800188	24.08.23	Cr Karen Wheatland*	Member Allowance for Aug'23	686.92
4800115	24.08.23	Melville Property Maintenance	General Maintenance Services 9 Aldous Place Booragoon	110.00
4800201	24.08.23	RRG Payroll Net Clearing	Payroll PPE 13.08.23	130,048.46
4800202	24.08.23	Precision (Beam)	Super for PPE 13.08.23	26,583.01
4800205	24.08.23	Vocus Pty Ltd	Internet : 01 Aug 2023 - 31 Aug 2023	1,097.80
4800206	30.08.23	RRG Payroll Net Clearing	Payroll PPE 27.08.23	129,523.61
4800296	31.08.23	Precision (Beam)	Super for PPE 27.08.23	26,608.85
4800297	31.08.23	National Australia Bank (NAB)	Credit Card Repayment. Refer below for details	26,088.05
			<b>TOTAL PAYMENTS</b>	<b>1,648,699.59</b>

4800297	01/08/2023	Credit Card Transactions for August 2023		
4800297	25/08/2023	R U OK Limited	Cupcake holders and prize for R U OK Day	50.08
4800297	25/08/2023	Sq *jessies Cafe & Roast	Comms Coffee reward and debrief	10.20
4800297	27/08/2023	Adobe Creative Cloud	Monthly Licence fees	121.99
4800297	27/08/2023	Adobe Creative Cloud	Monthly Licence fees	471.90
4800297	23/08/2023	Finger Food Catering	Catering for Council Meeting	382.50
4800297	23/08/2023	Adobe Creative Cloud	Monthly software subscription charge	79.99
4800297	24/08/2023	Total Tools Canning	Masonry Drill Bit	26.95
4800297	24/08/2023	Kee Transport Austr	Transport of loader buckets to Pickles, Bibra Lake	363.00
4800297	24/08/2023	V/Cellars	Beverages for council meeting	190.00
4800297	23/08/2023	Www.Heathrowexpress.Co	Attendance at RWM Expo Birmingham UK	64.39
4800297	24/08/2023	Knight Pneumatics Pty Ltd	Aluminium Nozzle for air gun for MRF	95.30
4800297	23/08/2023	Trainline.Com Ltd	Attendance at RWM Expo Birmingham UK	46.66
4800297	23/08/2023	Seek AU	Seek advertising budget	4,158.55
4800297	22/08/2023	Gilberts Fresh Mark	Weekly Fruit & Milk	40.78
4800297	22/08/2023	Facebk	Facebook post boosting	35.44
4800297	22/08/2023	Coles	Milk	14.85
4800297	21/08/2023	Hose Mania	Safety Locking Pin for MNT workshop	15.40
4800297	21/08/2023	Signarama	Design work	121.00
4800297	21/08/2023	Signarama	Four Years on FOGO Design work	269.50
4800297	17/08/2023	Bunnings	HDMI Cables	55.32
4800297	18/08/2023	Battery World Cvale	Battery and Battery Isolator Switch	627.98
4800297	17/08/2023	Woolworths	QHSE Meeting Food	36.80
4800297	17/08/2023	Woolworths	QHSE Meeting Food	7.54
4800297	17/08/2023	Harvey Norman	iPad stands for MRF and MNT Noah Face iPads	159.00
4800297	17/08/2023	Harvey Norman	iPad stands for MRF and MNT Noah Face iPads	159.00
4800297	16/08/2023	Local Government Mana	LG Professional annual membership	531.00
4800297	16/08/2023	Zoom	Video Conference Premium service monthly fee	22.39
4800297	16/08/2023	Event And Conference Co P	2023 Waste & Recycle Conference Registration Fees	4,060.00
4800297	15/08/2023	Coles	Milk	14.85
4800297	15/08/2023	Citymelville Online	Rate Notice	2,849.51
4800297	14/08/2023	Gilberts Fresh Mark	Weekly Fruit & Milk	39.33
4800297	15/08/2023	Work Clobber	Work pants and steel cap boots	369.00
4800297	11/08/2023	Myaree Lunch Bar	Catering for REG Lunch Meeting	96.00
4800297	12/08/2023	Mailchimp *misc	Monthly Mailchimp enews subscription charge	61.53
4800297	11/08/2023	Wanewsdti	Newspaper Subscription	84.00
4800297	10/08/2023	Coles	Fuel for Ute	87.13
4800297	10/08/2023	Volvo Group Australia	Monthly Service Agreement for hook truck	511.70
4800297	09/08/2023	Videopro Pty Ltd	Microphone, camera for Boardroom	829.00
4800297	09/08/2023	Coles	Fuel for Ute	70.87
4800297	08/08/2023	Wageloch	Wageloch Software licensing and maintenance fees	150.81
4800297	08/08/2023	Wageloch	Wageloch Software licensing and maintenance fees	107.73
4800297	08/08/2023	Wageloch	Wageloch Software licensing and maintenance fees	68.95
4800297	08/08/2023	Wageloch	Wageloch Software licensing and maintenance fees	103.42
4800297	09/08/2023	Moore Australia Wa Pl	Nuts and Bolts Workshop	1,848.00
4800297	09/08/2023	Sq *washworks Truck Wash	loaders washed in preparation for sale at auction	600.00
4800297	09/08/2023	Kee Transport Austr	Transport to Pickles Auctions in Bibra Lake	1,089.00
4800297	07/08/2023	The Institution Of E	IEAUST membership sub	709.00
4800297	07/08/2023	Gilberts Fresh Mark	Weekly Fruit & Milk	37.15
4800297	08/08/2023	Coles	Milk & Kitchen supplies	22.35
4800297	08/08/2023	Grouch & Co P/L	Coffee Beans	114.00
4800297	04/08/2023	Bunnings	Padlock, torch, fibreglass	84.48
4800297	03/08/2023	Revco Australia Pl	Baled Paper Moisture Meter Model	1,795.20
4800297	02/08/2023	Bunnings	Various items for the office	13.04
4800297	04/08/2023	Bunnings	Return fibreglass	18.98
4800297	01/08/2023	Coles	Office Supplies	52.60
4800297	01/08/2023	Coles	Office Supplies	18.25
4800297	01/08/2023	Coles	Office Supplies	41.25
4800297	03/08/2023	Hose Mania	Tube LDPE and Non Toxic Clear	37.29
4800297	03/08/2023	Amazon Web Services	Monthly Recycle Right website and app hosting	266.38
4800297	02/08/2023	Gilberts Fresh Mark	Weekly Fruit	36.53
4800297	03/08/2023	Hello Visitor Pty Lt	Monthly subscription	31.09
4800297	01/08/2023	Adobe Stock	Monthly royalty free stock subscription	26.39
4800297	02/08/2023	Eb *eventbrite	Nappy EB	9.66
4800297	02/08/2023	Waldecks	Four Years on FOGO Plant	4.95
4800297	02/08/2023	Coles	Ute Fuel	96.12
4800297	01/08/2023	Wilson Parking	Mobile Patrol Services at Canning Vale Centre - July 2023	1,129.90
4800297	01/08/2023	Simpleinout.Com	Monthly subscription for E-Attendance	45.62
4800297	31/07/2023	Coles	Milk	14.85
4800297	28/07/2023	Signarama	Trommel sticker	115.50
4800297	28/07/2023	Officeworks	Wireless Mouse	25.00
4800297	26/07/2023	Blackwoods Cv	Disposable Faceshields Bolle PFSDFS4107 for Audit	11.09
4800297	28/07/2023	Insight Call Centre	Community Feedback hotline answering services	171.00
<b>Credit Card Purchases - August 2023</b>				<b>26,088.05</b>

**Schedule of Payments made in September 2023**

Chq/EFT	Date	Name	Description	Amount
4800126	01.09.23	Australian Communications & Media Authority (ACMA)	Land Mobile/Ambulatory System Two Way Licence	284.00
4800127	01.09.23	Water Corporation*	Water use & Service charges	6,385.53
4800128	01.09.23	Applied Industrial Technologies Pty Ltd	Fixed plant services	398.29
4800129	01.09.23	Australian Bale Press Company	Seal Kit F/Hydraulic Cylinder	269.50
4800130	01.09.23	Aust-Weigh Pty Ltd	Weighbridge fault call out	412.50
4800131	01.09.23	Before You Dig Australia	Membership Fees 2023-24	330.00
4800132	01.09.23	Blackwoods Atkins	Hire of industrial gas cylinders	624.16
4800133	01.09.23	Blue Force Pty Ltd	upgrade for alarm systems	217.80
4800134	01.09.23	Bunnings Group Limited	Consumable/tool/equipment requirements	397.03
4800135	01.09.23	Di Candilo Steel City	7.5 m 50x50x3 angle	610.50
4800136	01.09.23	Hinco Instruments Pty Ltd	MSA- Cal-gas NH3 25ppm Cal-gas NH3 25ppm 34litres	825.00
4800137	01.09.23	Hoisting Equipment Specialist (HESWA)	Site lifting equipment - quarterly inspection	996.60
4800138	01.09.23	Hydraulink Australia Pty Ltd	Hydraulic hose repair call outs/repairs	205.16
4800139	01.09.23	Lighthouse Locksmiths	Sevice Call + Key cut to code	156.20
4800140	01.09.23	Majestic Plumbing Pty Ltd	General plumbing call outs/repairs	184.25
4800141	01.09.23	Material Recovery Solutions Pty Ltd	GB-669-32005(C) OIL LEVEL GUAGE LS-5R	106.04
4800142	01.09.23	McIntosh & Son WA	Breakdown	613.27
4800143	01.09.23	Octagon-BKG Lifts	Call out - Ground Floor indicator	351.45
4800144	01.09.23	Outpost Central Pty Ltd	Outpost loggers on plan "SMRC Water Meters	242.00
4800145	01.09.23	Rentokil Initial Pty Ltd (ambius)	Interior Plantscape Rental	58.85
4800146	01.09.23	Snap Printing Canning Vale	20 x Isolation Plant and Equipment Books	721.29
4800147	01.09.23	Sonic Health Plus	Pre employment Drug And Alcohol Assessment	416.90
4800148	01.09.23	Southern Cross Cleaning Services	Regular Office Cleaning 9 Aldous Place Booragoon - Jul 2023	949.09
4800149	01.09.23	St John Ambulance Australia	2023 July First Aid Kit Inspection and Service	492.22
4800150	01.09.23	Toyota Material Handling WA Pty Ltd	Call out/breakdown estimate for the Grab Forklift	197.01
4800151	01.09.23	Work Clobber	B56896 Bisley Vented Hi-Vis Shirt, Taped	587.06
4800152	01.09.23	All Rubber TMH Pty Ltd	Supply Only - BF3- Hot Moulded Cleat	8,014.60
4800153	01.09.23	Allclean Property Services Plus	Monthly Clean - 01 July 23 - 31 July 23	4,641.18
4800154	01.09.23	Eurofins ARL Pty Ltd	FOGO Fines Samples July 2023 - FF2307B	1,404.70
4800155	01.09.23	Cleanaway Co Pty Ltd	Remove Gas Bottles, Fire Extinguisher, Soda Stream and Flares	4,715.37
4800156	01.09.23	Cleanflow Environmental Solutions	Support Crew and Associated Equipment	6,801.30
4800157	01.09.23	Department of Fire & Emergency Services	Direct Brigade Alarm (DBA) Annual Monitoring Fee - 2023/2024	1,881.00
4800158	01.09.23	DLA Piper Australia	Fire system upgrade	2,392.50
4800159	01.09.23	E Fire & Safety (WA)	Maintenance including all panels, pumps and sprinklers	9,256.50
4800160	01.09.23	Flick Anticimex Pty Ltd	Sanitary Services Booragoon	1,401.81
4800161	01.09.23	Fox Refrigeration and Air-Conditioning	Maintenance and monthly filter cleans	7,218.81
4800162	01.09.23	Gas Liquid Processing Engineering Pty Ltd	STRUCTURED PACKING MEDIA POLYPROPYLENE	21,450.00
4800163	01.09.23	Horizon West Landscape & Irrigation Pty Ltd	Canning Vale Centre (CVC) Landscape Maintenance Services-Jul'23	3,730.38
4800164	01.09.23	Industrial Protective Products (WA)	12 x GL NXG C5010-09 NXG Liner Glove - Brown Cuff (\$8.60/pair)	1,398.66
4800165	01.09.23	Minter Ellison Lawyers	Legal Advice - Mixed Plastics Recycling Facility	4,128.19
4800166	01.09.23	MM Electrical Merchandising	Various parts	3,168.45
4800167	01.09.23	Network-IT(WA) PTY LTD	Network Managed Service Agreement Monthly Fee	4,888.50
4800168	01.09.23	OTR Tyres	Disposal of loader tyres	3,318.72
4800169	01.09.23	Perth Contract Hydraulics	HYDRAULIC COMPACTOR CYLINDER MRF COMPACTORS	8,317.10
4800170	01.09.23	Perth Recruitment Services Pty Ltd	FOGO labour hire staff - Normal Time Rate (Mon-Fri) - Week ending	11,672.87
4800171	01.09.23	Protector Fire Services Pty Ltd	MRF Fire System Annual Audit 2023	9,878.00
4800172	01.09.23	SAGE Automation Pty Ltd	Service and call out	1,399.20
4800173	01.09.23	SAI Global Limited	SAI Annual Registration x 2 Environmental and Safety	2,656.50
4800174	01.09.23	Sanwest Pty Ltd	Drum Motor Electric Mustang Portable Conveyor	3,575.00
4800175	01.09.23	Super Sweep	Road sweeping at RRG CVC - Jul'23	4,312.00
4800176	01.09.23	Tema Services Pty Ltd	laundry expenses	1,458.17
4800177	01.09.23	United Equipment Pty Ltd	Weekly hire of 3t Diesel Forklift for Maintenance	1,265.55
4800178	01.09.23	WA Fasteners Pty Ltd	PVC APRON WHITE 900 X 1200	6,142.71
4800179	01.09.23	Water2Water Pty Ltd	Call out Hot pump in Zip Hydrotap	1,048.20
4800180	01.09.23	WD Installation Services	Supply and install new 24v timer card	3,196.60
4800181	01.09.23	Western Australian Local Government Association	WALGA Preferred Supplier Panel rebate payment	2,607.53
4800182	01.09.23	Winc Australia Pty Limited	Stationery for Booragoon Office 2022/23	1,121.44
4800183	01.09.23	Synergy - Electricity Retail Corporation	Supply period: 01 Jul 2023 - 31 Jul 2023	59,104.54
4800184	01.09.23	Xefflex Pty Ltd	Vehicle charge	69,441.89
4800185	01.09.23	Lincom WA Pty Ltd	Hire of Pronar MRW 2.85G Shredder	31,416.00
4800189	01.09.23	CJD Equipment Pty Ltd	Plant maintenance & parts & new loader	481,130.43
4800190	01.09.23	Cea Specialty Equipment Pty Ltd	Komptech Cribus 500 Electric Trommel-PCAP60001	678,131.85
4800299	01.09.23	City of Canning	CVC Lease expense	69,643.75
4800207	05.09.23	JD Organics Pty Ltd T/A Garden Organics	FOGO Fines	66,092.40

4800208	05.09.23	Purearth	FOGO Fines	30,778.00
4800209	05.09.23	Veolia Recycling & Recovery (Perth) Pty Ltd	Red Bin Disposal Costs	277,207.68
4800210	05.09.23	Wastetrans Wa	MRF Transport - Waste Type F - General (Residuals)	76,511.38
4800214	05.09.23	Commonwealth Bank of Australia (CBA)	Transfer to CBA for New Bank investment.	
4800300	07.09.23	Fleetcare Pty Ltd	Novated Lease	1,955.35
4800218	13.09.23	Learning Horizons	Facilitate CEO Performance Review 2023	5,500.00
4800301	13.09.23	Precision (Beam)	Super for PPE 10.09.23	26,039.21
4800302	13.09.23	RRG Payroll Net Clearing	Payroll PPE 10.09.23	125,739.21
4800215	14.09.23	PAYG - Australian Taxation Office (ATO)	Payroll deduction PPE : 27.08.23	39,396.00
4800215	14.09.23	PAYG - Australian Taxation Office (ATO)	Payroll deduction PPE : 13.08.23	40,065.00
4800216	14.09.23	National Recovery Technologies(NRT)	Lamp AU Coated SpydIR-T	2,335.31
4800217	15.09.23	Commonwealth Bank of Australia (CBA)	Transfer to CBA for New Bank Investment	
4800219	19.09.23	CTI Logistics Interstate	MRF Product transport costs	27,762.93
4800303	22.09.23	Vocus Pty Ltd	IT/ ICT/ Support exp - ADM	1,097.80
4800220	26.09.23	PAYG - Australian Taxation Office (ATO)	Payroll deduction PPE : 10.09.23	39,018.00
4800221	26.09.23	Telstra Limited	Landline/VOIP to 24 Aug 2023	2,481.79
4800222	26.09.23	Water Corporation*	Service charges : 01.07 to 31.08.23	460.85
4800223	26.09.23	Blackwoods Atkins	Hire of industrial gas cylinders	275.87
4800224	26.09.23	Blue Force Pty Ltd	24 Hour Security Monitoring Services	701.53
4800225	26.09.23	Bunnings Group Limited	MNT Part - MRF & FPF	381.98
4800226	26.09.23	FUJIFILM Business Innovation Australia Pty Ltd	Photocopier expenses	427.68
4800227	26.09.23	Haz-Ed Services	Fall protection system inspection, test and recertification	770.00
4800228	26.09.23	Hoisting Equipment Specialist (HESWA)	Tacticians harness	393.80
4800229	26.09.23	Industrial Protective Products (WA)	Safety Equipment - MRF & audit	779.07
4800230	26.09.23	Lighthouse Locksmiths	Reset break glass on mrf main door	176.00
4800231	26.09.23	PEP Transport	Courier services for Canning Vale Centre	87.39
4800232	26.09.23	Rentokil Initial Pty Ltd (ambius)	Interior Plantscape Rental	58.85
4800233	26.09.23	Sonic Health Plus	Pre-employment Medicals and Drug & Alcohol Assessments	89.10
4800234	26.09.23	Southern Cross Cleaning Services	Regular Office Cleaning	949.09
4800235	26.09.23	Toyota Material Handling WA Pty Ltd	Call out/breakdown estimate for the Rotator Forklift	197.01
4800236	26.09.23	VIP Lawns and Gardens (The Trustee for Brad Hill Family)	Gardening Services	480.00
4800237	26.09.23	Winc Australia Pty Limited	Stationery - Admin - August/September 2023	987.78
4800238	26.09.23	Work Clobber	Safety Boot, Cargo pants & Shirt	431.40
4800239	26.09.23	Wren Oil	Oil Waste Disposal	16.50
4800240	26.09.23	Advance Press	Calendars & Cards - Awesome Avoiders	11,429.00
4800241	26.09.23	All Rubber TMH Pty Ltd	SUPPLY, ECLIP AND REPLACE CURRENT INSERT	5,223.57
4800242	26.09.23	Allclean Property Services Plus	CVC Cleaning	10,775.72
4800243	26.09.23	Eurofins ARL Pty Ltd	FOGO Fines Samples	1,933.25
4800244	26.09.23	Applied Industrial Technologies Pty Ltd	Gearbox/Motor Assembly Bonfiglioli	3,587.80
4800245	26.09.23	Australian Bale Press Company	Return Roller 1850mm Wide MRF Conveyors	3,712.50
4800246	26.09.23	BP Australia P/L	Supply and delivery of diesel for on-site tank	16,071.41
4800247	26.09.23	CID Equipment Pty Ltd	Mobile Plant Inspection	13,954.78
4800248	26.09.23	Cleanaway Co Pty Ltd	Remove Gas Bottles, Fire Extinguisher, Soda Stream and Flares	4,110.98
4800249	26.09.23	Cleveland Compressed Air Services	Service Level C Service	6,547.76
4800250	26.09.23	CTI Logistics Interstate	MRF Product transport costs	12,372.48
4800251	26.09.23	DI Candilo Steel City	6 Length 6 m 20 rnd (including delivery)	1,826.00
4800252	26.09.23	Environmental & Air Quality Consulting Pty Ltd	Field Base Ambient Odour Intensity Assessment	2,062.02
4800253	26.09.23	Europcar T/A Thrifty Car Rental	Hire of 3 tonne truck for DWER-BA Household	3,047.22
4800254	26.09.23	Fox Refrigeration and Air-Conditioning	MONTHLY FILTER CLEANS ON 4 CABINS at MRF	1,035.00
4800255	26.09.23	Horizon West Landscape & Irrigation Pty Ltd	CVC Landscape Maintenance Services - August 2023	3,730.38
4800256	26.09.23	Hydraulink Australia Pty Ltd	Hydraulic hose repair call outs/repairs - FPF	2,014.73
4800257	26.09.23	Majestic Plumbing Pty Ltd	Plumbing callout to investigate odour	2,060.41
4800258	26.09.23	Mandalay Technologies Pty Ltd	Mandalay software deployment and configuration	1,012.00
4800259	26.09.23	Minter Ellison Lawyers	Legal Advice - Mixed Plastics Recycling Facility	13,886.02
4800260	26.09.23	MM Electrical Merchandising	Various parts	2,593.44
4800261	26.09.23	Natsync Environmental	Pest control management	2,277.00
4800262	26.09.23	Netelec Pty Ltd T/A Netelec Electrical Supplies	Electrical Supplies	6,166.11
4800263	26.09.23	Network-IT(WA) PTY LTD	IT/ ICT/ Support exp - ADM	18,848.99
4800264	26.09.23	Octagon-BKG Lifts	Remove and replace faulty Lisa 10 board	2,393.96
4800265	26.09.23	OTR Tyres	loader tyre repairs	12,559.82
4800266	26.09.23	Perth Recruitment Services Pty Ltd	FOGO labour hire staff	10,080.01
4800267	26.09.23	SAGE Automation Pty Ltd	Service and call out estimate - FPF	4,356.00
4800268	26.09.23	Selectro Services P/L	Optic 3 Blocked Chute Sensors	1,005.40
4800269	26.09.23	Solutions Plus Partnership Pty Ltd	SAP B1 Licence (incl Pay Solutions)	13,865.66
4800270	26.09.23	Tema Services Pty Ltd	Laundry expenses	1,287.77
4800271	26.09.23	United Equipment Pty Ltd	Haulotte HA20LE Hybrid Articulated Boom	3,787.08
4800272	26.09.23	WA Fasteners Pty Ltd	Safety Equipment	5,516.13

4800273	26.09.23	Water2Water Pty Ltd	Supply and Installation of Filtered Tap system	3,994.70
4800274	26.09.23	BCA Consultants (WA) Pty Ltd	Certificate of design compliance and BP submission	2,860.00
4800275	26.09.23	Lincom WA Pty Ltd	Extended hire of Pronar MRW 2.85G Shredder	27,720.00
4800276	26.09.23	M.E. Pump Wizards	Sewerage Pump Grundfos	9,235.60
4800277	26.09.23	Sitecraft Materials Handling Equipment	equipment supply	14,096.50
4800282	26.09.23	Purearth	FOGO Fines	63,913.30
4800283	26.09.23	Veolia Recycling & Recovery (Perth) Pty Ltd	Red Bin Disposal Costs	318,546.85
4800284	26.09.23	Wastetrans Wa	Glass - Course	40,816.21
4800285	26.09.23	Cr Karen Wheatland*	Councillor sitting fees	1,131.04
4800381	27.09.23	RRG Payroll Net Clearing	Payroll PPE 24.09.23	124,207.95
4800290	28.09.23	Solo Resource Recovery	Quarterly CDS Sharing : 01 Apr to 30 Jun 2023	3,567.62
4800310	28.09.23	Precision (Beam)	Super for PPE 24.09.23	25,356.03
4800286	29.09.23	E Fire & Safety (WA)	Attend site to investigate the fault in the panel.	25,630.77
4800287	29.09.23	Synergy - Electricity Retail Corporation	CVC Electricity	61,371.16
4800289	29.09.23	Xefflex Pty Ltd	Labour Rate	62,879.52
4800291	29.09.23	Cr Andrew White*	Councillor sitting fees	686.92
4800292	29.09.23	Cr Doug Thompson*	Member Allowance for Sep'23	2,334.67
4800298	29.09.23	City of Canning	CVC Lease expense	69,643.75
			<b>TOTAL PAYMENTS</b>	<b>3,387,128.65</b>

	01/09/2023	Credit Card Transactions for September 2023	
	27/09/2023	Anc Distribution	Bolt fasteners for containers 278.00
	27/09/2023	Adobe Systems Pty Ltd	Monthly Licence fees 121.99
	27/09/2023	Adobe Systems Pty Ltd	Monthly Licence fees 471.90
	26/09/2023	Gilberts Fresh Mark	Weekly Fruit 37.22
	23/09/2023	Stratco Wa Pty Ltd	Metal screws 65.98
	26/09/2023	Sp Lucent Globe	Dishwashing Detergent Sheets 79.89
	26/09/2023	Coles	Milk 8.00
	23/09/2023	Total Tools Canning	Tools required for MNT workshop 176.90
	23/09/2023	Adobe Creative Cloud	Monthly software subscription charge 79.99
	22/09/2023	Facebk	Social Media FB/Meta charge 4.31
	22/09/2023	Facebk	Social Media FB/Meta charge 5.30
	19/09/2023	Aldi Stores	Shire of Dardanup Morning Tea 37.09
	20/09/2023	Searle Fasteners Pl	Material for Container Baler 46.20
	19/09/2023	Gilberts Fresh Mark	Weekly Fruit 31.56
	19/09/2023	Gilberts Fresh Mark	Shire of Dardanup Morning Tea 31.11
	20/09/2023	Eventbrite.Com Org Fee	Fee for Event 14.99
	19/09/2023	Coles	Milk 8.00
	15/09/2023	Hotel Birmingham	ESS EXPO 1,246.43
	18/09/2023	Mol*planetaria	12 Month Service subscriptions 440.00
	16/09/2023	Zoom	Video Conference Premium service monthly fee 22.39
	14/09/2023	Coles	Office supplies 18.21
	14/09/2023	Coles	Office supplies 91.05
	14/09/2023	Coles	Office supplies 12.14
	14/09/2023	Trainline.Com Ltd	ESS EXPO 12.30
	14/09/2023	Bar Estilo	ESS EXPO 55.16
	14/09/2023	Nec Amadeus Int	ESS EXPO 15.56
	14/09/2023	Nec Amadeus Int	ESS EXPO 6.11
	13/09/2023	Www.BistrotPierre.Co.U	ESS EXPO 61.73
	11/09/2023	Uber *trip	ESS EXPO 24.77
	13/09/2023	Nec Amadeus Int	ESS EXPO 6.40
	13/09/2023	Trainline.Com Ltd	ESS EXPO 12.34
	12/09/2023	Embroidme Myaree	Work Shirts 167.20
	13/09/2023	Stratco Wa	Corrugated and Flashing Zinc 1,591.20
	13/09/2023	Amadeus Nec Online	ESS EXPO 34.17
	12/09/2023	Myaree Iga	Food for event 40.22
	12/09/2023	Www.BistrotPierre.Co.U	ESS EXPO 81.23
	12/09/2023	Starbucks Mezz	ESS EXPO 18.43
	12/09/2023	Zettle *dtp Hospitalit	ESS EXPO 11.42
	12/09/2023	Mailchimp *misc	Monthly newsletter subscription charge 62.66
	12/09/2023	Ankita Pty Ltd	Exit Interview Catch-up 12.90
	11/09/2023	Gilberts Fresh Mark	Weekly Fruit & Milk 36.25
	12/09/2023	Camden Food Co Barrier	ESS EXPO 5.13
	12/09/2023	Tesco Stores	ESS EXPO 11.59
	11/09/2023	Coles	Milk and Gift cards 8.00
	11/09/2023	Coles	Milk and Gift cards 250.00
	07/09/2023	Idw	Card Printer Cartridges 269.92
	08/09/2023	Petition Beer Corner	Senior Management meeting 22.75
	08/09/2023	Cpp Convention Centre	Parking 19.69
	07/09/2023	Vodien Australia	Domain Name Renewal 34.50
	08/09/2023	City Of Perth Parking-Ons	Parking 19.18
	08/09/2023	Dwer - Water	Annual Licence Fee for Canning Vale Centre 1,738.00
	05/09/2023	Wageloch	Wageloch Software licensing and maintenance fees 68.23
	05/09/2023	Wageloch	Wageloch Software licensing and maintenance fees 48.74
	05/09/2023	Wageloch	Wageloch Software licensing and maintenance fees 31.19
	05/09/2023	Wageloch	Wageloch Software licensing and maintenance fees 46.79
	06/09/2023	LinkedIn	LinkedIn Membership 27.50
	04/09/2023	Gilberts Fresh Mark	Staff Information Update Catering - Fruit Tray 24.99
	04/09/2023	Gilberts Fresh Mark	Weekly Fruit 34.43
	05/09/2023	Woolworths	Milk 8.00
	03/09/2023	Hello Visitor Pty Lt	Monthly subscription for Visitor Management System 31.03
	01/09/2023	Coles	Muffins for R U OK Day 24.10
	02/09/2023	Amazon Web Services	Monthly Recycle Right web and app hosting charge 276.89
	01/09/2023	Repco	Light bulbs for reverse light on Grab Forklift 7.60
	01/09/2023	Adobe Stock	Monthly stock image charge 26.39
	01/09/2023	Coles	Milk 5.00
	30/08/2023	Paypal *twocracksco	Coffee Beans 48.00
	31/08/2023	Sp My Marketplace Ef	Coffee Beans 74.00
	30/08/2023	Mobile Test N Cal Au	Testing equipment due for calibration 95.30
	30/08/2023	Mobile Test N Cal Au	Testing equipment due for calibration 47.65
	30/08/2023	Mobile Test N Cal Au	Testing equipment due for calibration 15.89
	30/08/2023	Wilson Parking	Mobile Patrol Services at Canning Vale Centre 1,155.20
	30/08/2023	Sitech Wa Pty Ltd	IHQ Scale (Data Distribution License - July 2023) 192.50
	30/08/2023	Sitech Wa Pty Ltd	IHQ Scale (Data Distribution License - August 2023) 192.50
	30/08/2023	Volvo Group Australia	Monthly Service Agreement for hook truck 511.70
	28/08/2023	Gilberts Fresh Mark	Weekly Fruit 39.65
	28/08/2023	Insight Call Centre	Community Feedback hotline answering services 171.00
	29/08/2023	Miss Maud	Staff Information Update Catering 117.25
	29/08/2023	Coles	Milk 14.85
			<b>Credit Card Purchases - September 2023 11,293.83</b>

**Schedule of Payments made in October 2023**

Chq/EFT	Date	Name	Description	Amount
4800311	02.10.23	WA Treasury Corporation	Repayment of Office Project Loan	41,178.27
4800387	02.10.23	National Australia Bank (NAB)	Credit Card Repayment Sep 23	11,293.83
4800293	03.10.23	BAS - Australian Taxation Office (ATO)	BAS - August 2023	80,176.00
4800386	06.10.23	Fleetcare Pty Ltd	Novated Lease	1,955.35
4800389	11.10.23	Precision (Beam)	Super for PPE 08.10.23	24,447.37
4800388	11.10.23	RRG Payroll Net Clearing	Payroll PPE 08.10.23	120,933.89
4800313	18.10.23	Commonwealth Bank of Australia (CBA)	Transfer to CBA for New bank Investment	
4800385	23.10.23	Vocus Pty Ltd	IT/ ICT/ Support exp	1,097.80
4800391	25.10.23	Precision (Beam)	Super for PPE 22.10.23	25,201.17
4800390	25.10.23	RRG Payroll Net Clearing	Payroll PPE 22.10.23	123,934.42
4800357	26.10.23	Work Clobber	Safety Equipment - MRF	1,599.21
4800329	26.10.23	Winc Australia Pty Limited	Stationery	813.20
4800328	26.10.23	Toyota Material Handling WA Pty Ltd	Call out/breakdown estimate for the Grab Forklift	917.19
4800314	26.10.23	All Fire and Electrical WA	Fire camera fault finding at MRF	275.00
4800333	26.10.23	Applied Industrial Technologies Pty Ltd	Plummer Block Bearing Housing	7,096.42
4800317	26.10.23	Bunnings Group Limited	Material for MRF	908.03
4800351	26.10.23	Snap Printing Canning Vale	Ute Books printed	1,532.08
4800348	26.10.23	OTR Tyres	Tyre Earthmover	3,492.50
4800322	26.10.23	Hydraulink Australia Pty Ltd	Hydraulic hose repair call outs/repairs	826.69
4800336	26.10.23	BP Australia P/L	Supply and delivery of diesel for on-site tank	5,923.64
4800358	26.10.23	Lincom WA Pty Ltd	Extended hire of Pronar MRW 2.85G Shredder	27,720.00
4800346	26.10.23	MM Electrical Merchandising	MNT Part - MRF	1,061.43
4800316	26.10.23	Blackwoods Atkins	Hire of industrial gas cylinders	408.53
4800318	26.10.23	Chivers Asphalt Pty Ltd	Pothole repairs on site	770.00
4800327	26.10.23	Rentokil Initial Pty Ltd (ambius)	CVC Interior Plantscape Renta	58.82
4800340	26.10.23	DRWA Building Doors	Repair track and set top limit	5,329.50
4800326	26.10.23	Netelec Pty Ltd T/A Netelec Electrical Supplies	Safety Relay	854.15
4800349	26.10.23	Perth Contract Hydraulics	Diesel mustang - remove pumps for overhaul	1,523.50
4800360	26.10.23	Radio Communications Technology Pty Ltd	Service/Repair	2,662.00
4800356	26.10.23	WA Fasteners Pty Ltd	Fixed Heavy Duty Swivel Castor Wheel Bins	2,536.27
4800365	26.10.23	Xelflex Pty Ltd	MRF shift cover	63,003.97
4800369	26.10.23	JD Organics Pty Ltd T/A Garden Organics	Removal and Processing Green Waste Offsite	191,160.20
4800332	26.10.23	Allclean Property Services Plus	CVC Cleaning	3,739.18
4800371	26.10.23	Wastetrans Wa	MRF Transport	175,115.31
4800364	26.10.23	Western Australian Local Government Association	WALGA Subscriptions 2023-2024	32,909.42
4800335	26.10.23	Aust-Weigh Pty Ltd	Weighbridge Calibration Testing	9,388.50
4800362	26.10.23	CTI Logistics Interstate	MRF Product transport costs	44,548.18
4800339	26.10.23	Di Candilo Steel City	MNT Part	1,659.90
4800331	26.10.23	Melville Property Maintenance	General Maintenance Services	110.00
4800321	26.10.23	Hands-On Infection Control	Emoloyee Vaccination	100.40
4800323	26.10.23	Industrial Protective Products (WA)	Safety Equipment - MRF	932.45
4800350	26.10.23	Perth Recruitment Services Pty Ltd	FOGO labour hire staff	4,083.51
4800341	26.10.23	Environmental & Air Quality Consulting Pty Ltd	Biofilter Performance Monitoring	9,201.02
4800315	26.10.23	Eurofins ARL Pty Ltd	FOGO Fines Sample September 2023	884.40
4800330	26.10.23	Omnicom Media Group Australia Pty Ltd	Advertisement for Local Government Tender	558.44
4800355	26.10.23	United Equipment Pty Ltd	Hire of 60ft knuckle boom	2,631.97
4800354	26.10.23	Super Sweep	Sweeping - CVC Site	8,272.00
4800347	26.10.23	Network-IT(WA) PTY LTD	IT/ ICT/ Support exp	4,540.45
4800353	26.10.23	Southern Cross Cleaning Services	Regular Office Cleaning	1,113.40
4800337	26.10.23	CID Equipment Pty Ltd	Fortnightly Mobile Plant Inspection	1,039.67
4800344	26.10.23	Luca Group (WA) Pty Ltd	Release retention on hold	9,834.78
4800367	26.10.23	Cr Doug Thompson*	Member Allowance for Oct'23	2,334.67
4800338	26.10.23	Concept Wire Industries	MRF Godswill Container Baler	15,566.41
4800366	26.10.23	Cr Andrew White*	Councillor sitting fees	686.92
4800368	26.10.23	Cr Karen Wheatland*	Councillor sitting fees	1,013.08
4800334	26.10.23	Australian Organics Recycling Association	Local Government/Government membership	2,200.00
4800359	26.10.23	Dapper Apps Pty Ltd	Dapper Support Contract	6,600.00
4800319	26.10.23	E Fire & Safety (WA)	Routine Maintenance - CVC	660.00
4800320	26.10.23	FUJIFILM Business Innovation Australia Pty Ltd	Photocopier expenses	218.99
4800342	26.10.23	Hinco Instruments Pty Ltd	Transmitter FPF Odour Control System	6,517.50
4800343	26.10.23	Horizon West Landscape & Irrigation Pty Ltd	CVC Landscape Maintenance Services	3,730.38
4800324	26.10.23	Instant Weighing	Compuload Printer Rolls	72.60
4800325	26.10.23	Lighthouse Locksmiths	Locksmith services/call outs	979.00
4800345	26.10.23	Minter Ellison Lawyers	Legal Matter	15,376.29
4800363	26.10.23	Synergy - Electricity Retail Corporation	CVC Electricity	59,025.22
4800361	26.10.23	Rider Levett Bucknall WA Pty Ltd	Cost Plan of Ablution Block	1,980.00
4800352	26.10.23	Solutions Plus Partnership Pty Ltd	SAP B1 Licence & Support	7,680.62
4800370	26.10.23	Purearth	FOGO Fines	47,194.18
4800375	26.10.23	Water Corporation*	Water charges	7,958.16

4800374	26.10.23	Telstra Limited	Landline/VOIP 9 Aldous Place Booragoon	1,204.75
4800372	27.10.23	PAYG - Australian Taxation Office (ATO)	Payroll deduction PPE : 24.09.23	39,724.00
4800373	27.10.23	PAYG - Australian Taxation Office (ATO)	Payroll deduction PPE : 08.10.23	38,880.00
4800383	27.10.23	City of Canning	CVC Lease expense	69,643.75
4800377	30.10.23	Advance Press	Desktop Mats	544.50
4800376	30.10.23	LGISWA	Second instalment insurance for FY23-24	174,806.68
4800378	30.10.23	APT Water	Submersible Grinder Pump Flygt CVC Main Sewerage Station	6,358.30
4800420	30.10.23	National Australia Bank (NAB)	Credit Card Repayment Oct 23	7,872.24
			<b>TOTAL PAYMENTS</b>	<b>1,580,181.65</b>

4800420	01/10/2023	Credit Card Transactions for October 2023		
4800420	26/10/2023	Coles	Milk	8.00
4800420	26/10/2023	Coles Express	Milk	3.80
4800420	26/10/2023	Myaree Lunch Bar	Meeting with Go Organics for market FOGO	10.00
4800420	24/10/2023	Safety Training Prof	Fire Warden Training	150.00
4800420	24/10/2023	Tony Aveling & Associates	Health & Safety Representatives Refresher training	375.00
4800420	23/10/2023	Adobe Systems Pty Ltd	Monthly software subscription charge	79.99
4800420	24/10/2023	St John Ambulance Aust	Provide First Aid training	445.00
4800420	23/10/2023	Gilberts Fresh Mark	Weekly Fruit	31.34
4800420	23/10/2023	Coles	Milk & Kitchen supplies	21.50
4800420	23/10/2023	Coles	Milk & Kitchen supplies	79.00
4800420	20/10/2023	Woolworths	Recycle Right Rangers Event	28.61
4800420	19/10/2023	Aldi Stores	QHSE Meeting Food	11.75
4800420	19/10/2023	Aldi Stores	QHSE Meeting Food	29.98
4800420	20/10/2023	Coles	Recycle Right Rangers Event	16.70
4800420	20/10/2023	Bakers Delight Myaree	Recycle Right Rangers Event	8.00
4800420	20/10/2023	Bakers Delight Myaree	Recycle Right Rangers Event	7.00
4800420	20/10/2023	Myaree Iga	Recycle Right Rangers Event	14.22
4800420	17/10/2023	Garden City News	Stationery	4.99
4800420	19/10/2023	Taipan Pty Ltd	Fittings for repairs required to diesel mustang	77.48
4800420	18/10/2023	Vcare Hearing	Additional Work Cover Hearing Test Required	220.00
4800420	17/10/2023	Gilberts Fresh Mark	Weekly fruit and milk	37.26
4800420	19/10/2023	Facebk	Ad for META	40.00
4800420	17/10/2023	Coles	Milk	8.00
4800420	17/10/2023	Wilson Parking	Mobile Patrol Services at Canning Vale Centre	1,128.36
4800420	16/10/2023	Sp Terracycle-Au	Zero Waste Recycling Box for Arch Files	24.20
4800420	16/10/2023	Zoom.us	Video Conference Premium service monthly fee	22.39
4800420	13/10/2023	Garden City News	Stationery	9.99
4800420	13/10/2023	Advance Press 2013 Pty	Signs for the Mechanical Fitter position	89.54
4800420	10/10/2023	Coles Online	Office Supplies for MNT	10.00
4800420	10/10/2023	Coles Online	Office Supplies for MRF	90.00
4800420	10/10/2023	Coles Online	Office Supplies for Admin	5.55
4800420	12/10/2023	Tenderlink Com	Tender T2023-06, T2023-07, T2023-08 and T2023-09	831.60
4800420	12/10/2023	Mailchimp *misc	Mailchimp monthly newsletter subscription charge	62.47
4800420	12/10/2023	Etsy.Com*paperavenueshop	Staff expense	69.50
4800420	11/10/2023	Myaree Lunch Bar	Catering for FOGO Lunch Meeting	81.50
4800420	11/10/2023	Sitech Wa Pty Ltd	IHQ Scale (Data Distribution License)	192.50
4800420	11/10/2023	Hose Mania	Tube Nylon 12 Black OD 6mm hose for Optic 1	15.90
4800420	11/10/2023	Volvo Group Australia	Monthly Service Agreement for hook truck	511.70
4800420	9/10/2023	Pay Ecu Edu AU Web	Stall cost	50.00
4800420	9/10/2023	Canning Vale Iga	Milk and tea bags for admin kitchen	19.38
4800420	10/10/2023	Coles	Milk	8.00
4800420	9/10/2023	Upwork	Adjust mobile version of the website	33.99
4800420	9/10/2023	Total Tools Canning	Booster Cable 600A S/Protect Kincrome	105.00
4800420	6/10/2023	Linkedin	Redundant Membership	27.50
4800420	5/10/2023	Source Separation Systems	Compostable bin liners (3 rolls)	49.95
4800420	4/10/2023	Cpp Convention Centre	Parking - Meeting at MinterEllison	13.12
4800420	5/10/2023	Aliment (Wa) P/L	WALGA CEO Meeting	5.20
4800420	4/10/2023	Cole Supplies	Delivery of 150,000 face masks to site	1,695.66
4800420	2/10/2023	Amazon Web Services	Amazon hosting charges	274.20
4800420	2/10/2023	Gilberts Fresh Mark	Weekly Fruit & Milk	35.96
4800420	3/10/2023	Hello Visitor Pty Lt	Monthly subscription	30.82
4800420	1/10/2023	Adobe Systems Pty Ltd	Monthly royalty free stock subscription charge	26.39
4800420	2/10/2023	Coles	Milk	8.00
4800420	1/10/2023	Envato	Envato Elements annual subscription renewal	342.69
4800420	28/09/2023	Insight Call Centre	Community Feedback hotline answering services	171.00
4800420	28/09/2023	Coles Express 6936	Fuel for Ute	122.56
			<b>Credit Card Purchases - September 2023</b>	<b>7,872.24</b>