



**NOTICE OF COORONG FINANCE COMMITTEE MEETING**

You are hereby advised that a Coorong Finance Committee Meeting of the Coorong District Council will be held at the Coorong Civic Centre Chambers, 95 – 101 Railway Terrace, Tailem Bend on 7 May 2019 commencing at 12:30pm.

David Mosel  
ACTING CHIEF EXECUTIVE OFFICER

**A G E N D A**  
**Tuesday 7 May 2019**  
**Coorong Civic Centre Chambers, Tailem Bend**  
**12:30pm**

***Civic Prayer***

*Almighty God, help us to duly and faithfully carry out our numerous duties to the best of our judgement and ability for the advancement of this district and the benefit of all whom we are here to serve.*

*Amen*

***Indigenous Acknowledgement***

*The Coorong District Council acknowledges the traditional owners of the land on which we meet.*

1.	<u>WELCOME</u>	
2.	<u>PRESENT</u>	
3.	<u>APOLOGIES</u>	
4.	<u>CONFIRMATION OF MINUTES</u> - Finance Committee meeting held 2 April 2019	
5.	<u>MINUTE ACTION LIST</u> .....	<b><u>2</u></b>
6.	<u>QUESTIONS</u>	
	6.1 Questions with Notice .....	<b>Nil</b>
	6.2 Questions without Notice .....	<b><u>7</u></b>
7.	<u>MOTIONS</u>	
	7.1 Motions with Notice .....	<b>Nil</b>
	7.2 Motions without Notice .....	<b><u>8</u></b>
8.	<u>OPERATING EXPENDITURE &amp; INCOME REPORT AS AT 30 APRIL 2019</u> .....	<b><u>9</u></b>
9.	<u>2018-2019 CAPITAL WORKS PROGRAM UPDATE AS AT 30 APRIL 2019</u> .....	<b><u>10</u></b>
10.	<u>DEBT RECOVERY MANAGEMENT REPORT AS AT 1 MAY 2019</u> .....	<b><u>11</u></b>
11.	<u>CORPORATE CREDIT CARD POLICY</u> .....	<b><u>12</u></b>



- 12. OTHER BUSINESS
- 13. CLOSURE



**5. MINUTE ACTION LIST**

Minute	Details	Responsible officer	Target completion date	Notes	Review
<b>Finance Committee Minute action list 2019/20</b>					
4/Apr	<u>CONFIRMATION OF MINUTES – COORONG FINANCE COMMITTEE MEETING HELD 5 MARCH 2019</u> Moved Cr. Rowntree, Sec. Cr. Taylor, that the minutes of the Coorong Finance Committee meeting held on 5 March 2019 are received and noted.				
9/Apr	<u>MOTION WITHOUT NOTICE – COMMUNITY WASTEWATER MANAGEMENT SCHEME (CWMS)</u> Moved Cr. Rowntree, Sec. Cr. Arthur that the Coorong Finance Committee advises that Council notes the information supplied regarding the CWMS financial reports.	J Thompson	Complete	Refer Minute 109/19 financial information was noted at the 16 April council meeting.	
10/Apr	<u>MOTION WITHOUT NOTICE – FINANCIAL REPORTS AND SERVICE REVIEW OF COORONG TATIARA LOCAL ACTION PLAN (CTLAP)</u> Moved Cr. Rowntree, Sec. Cr. Qualmann that the Coorong Finance Committee receives and notes the Financial Reports and Service Review of the Coorong Tatiara Local Action Plan.	N Traeger	Complete	Refer Minute 109/19 financial information & service review was received & noted at the 16 April council meeting.	
11/Apr	<u>OPERATING EXPENDITURE &amp; INCOME REPORT AS AT 25 MARCH 2019</u> Moved Cr. Rowntree, Sec. Cr. Bland that the Coorong Finance Committee receives and notes the Operating Expenditure & Income Report as at 25 March 2019.	N Traeger	Complete		
12/Apr	<u>2018/2019 CAPITAL WORKS PROGRAM UPDATE AS AT 25 MARCH 2019</u> Moved Cr. Taylor, Sec. Cr. Rowntree that the Coorong Finance Committee notes the updated capital expenditure contained within the report.  Moved Cr. Taylor, Sec. Cr. Qualmann that the Coorong Finance Committee recommends to Council that they seek a comprehensive report in relation to all railway/DPTI land across the district, which is under care and control of Council.	N Traeger  D Mosel	Complete  June 2019	  In consultation with DPTI, a detailed report will be presented at the 4 June committee	  June 2019

## Coorong District Council

### Coorong Finance Committee - Meeting Agenda



7 May 2019

Minute	Details	Responsible officer	Target completion date	Notes	Review
				meeting.	
13/Apr	<u>DEBT RECOVERY MANAGEMENT REPORT AS AT 26 MARCH 2019</u> Moved Cr. Arthur, Sec. Cr. Hill that the Coorong Finance Committee receives and notes the Debt Recovery Management Report as at 26 March 2019.	N Traeger	Complete		
14/Apr	<u>REVIEW OF COUNCIL POLICIES – CORPORATE CREDIT CARD POLICY (NEW)</u> Moved Cr. Bland, Sec. Cr. Rowntree that the Corporate Credit Card Policy be further clarified with additional details and financial controls following discussion held at the meeting.	N Traeger	May 2019	Further amendments made to policy & circulated to council members 18/04/2019. Amended version included in agenda for 04/5/2019 finance committee meeting.	
8.1/Mar	<u>MOTION WITHOUT NOTICE</u> Moved Cr. Taylor, Sec. Cr. Qualmann, that the Coorong Finance Committee recommends to Council that it develops a comprehensive Credit Card Policy.	N Traeger	May 2019	Draft policy circulated to Council members and card holders 21/03/2019. Document included in agenda for 2 April finance committee meeting.	
8.2/Mar	<u>MOTION WITHOUT NOTICE</u> Moved Cr. Taylor, Sec. Cr. Rowntree that the Coorong Finance Committee recommends that Council publish all credit cards statements on its website, starting from the adoption of a Credit Card Policy, in the format including transaction date, merchant name, expense description, cardholder name and amount spent.	N Traeger	May 2019	Location made available on Council's website. Awaiting adoption of policy for this action to commence.	
8.3/Mar	<u>MOTION WITHOUT NOTICE</u> Moved Cr. Taylor, Sec. Cr Rowntree, that the Coorong Finance Committee recommends	N Traeger	June 2019	Resourcing yet to be	June 2019

## Coorong District Council

### Coorong Finance Committee - Meeting Agenda



7 May 2019

Minute	Details	Responsible officer	Target completion date	Notes	Review
	that Council publish all previous credit card statements from the start of the previous Council (2014), grouped under user names to include current and previous members of staff, as scanned PDF documents, and that all of these scanned files are uploaded to an archive section under credit cards to the Council internet site.			allocated to this project.	
8.4/Mar	<u>MOTION WITHOUT NOTICE</u> Moved Cr. Arthur, Sec. Cr. Qualmann that the Chief Executive Officer presents to the next Coorong Finance Committee the financial reports and service review outline of the Coorong Tatiara Local Action Plan.	N Traeger	April 2019	Report included in agenda for 2 April finance committee meeting.	
9/Mar	<u>OPERATING EXPENDITURE &amp; INCOME REPORT AS AT 28 FEBRUARY 2019</u> Moved Cr. Qualmann, Sec. Cr. Jaensch that the Coorong Finance Committee received and notes the Operating Expenditure & Income Report as at 28 February 2019.	N Traeger	Complete	Complete	Complete
10/Mar	<u>SECOND BUDGET REVIEW – AS AT 31 DECEMBER 2018</u> Moved Cr. Bland, Sec. Cr. Rowntree that the Coorong Finance Committee advises Council it has reviewed and discussed the Report for Budget 2 for the 2018/19 year, and that the variances being requested to Budget Review 2 are reasonable and accurate.	J Thompson	March 2019	Recommendation endorsed by Council Minute No 077/19.	Complete
13/Mar	<u>REVIEW OF COUNCIL POLICIES (ITEM 13.1 AND 13.2)</u> Moved Cr. Qualmann, Sec. Cr. Bland that the Community Group Loan and Debt Recovery & Financial Hardship Policies be tabled at the Supplementary Audit Committee Meeting at a date to be set.	N Traeger	April 2019	Policies were tabled a 02/04/2019 Audit Committee meeting & adopted by Council on 16/04/2019; refer Minute No 112/19.	April 2019
14/Mar	<u>KEY FINANCIAL INDICATORS</u> Moved Cr. Bland, Sec. Cr. Qualmann, that the Key Financial Indicator report be tabled at the Supplementary Audit Committee Meeting at a date to be set.	J Thompson	Complete	Minute 108/19 Council noted (via Audit Committee minutes of 01/04/2019) that appropriate ranges for Council's key financial indicators will be decided upon	

Coorong Finance Committee -  
Meeting Agenda

Minute	Details	Responsible officer	Target completion date	Notes	Review
				as part of the update of Council's long term financial plan (following adoption of 2019/20 annual business plan).	
1/Feb	<u>CONFIRMATION OF TERMS OF REFERENCE</u> Moved Cr. Rowntree, Sec Cr. Hill that the Coorong Finance Committee assumes and operates in accordance with the Terms of Reference as adopted by Council at its 22 January 2019 meeting.	N Traeger	February 2019		Complete
2/Feb	<u>OPERATING EXPENDITURE &amp; INCOME REPORT AS AT 30 JANUARY 2019</u> Moved Cr. Rowntree, Sec Cr. Jaensch that the Coorong Finance Committee receives and notes the Operating Expenditure & Income Report as at 30 January 2019.	N Traeger	February 2019		Complete
3/Feb	<u>INTERNAL FINANCIAL CONTROLS – UPDATE (UHY HAINES NORTON REPORT)</u> Moved Cr. Jaensch, Sec Cr. Bland that the Coorong Finance Committee recommends that Council and the Audit Committee receives and notes the Internal Control Update report from UHY Haines Norton for the 2018/19 First Quarter, dated December 2018.	N Traeger	February 2019		Complete
4/Feb	<u>TREASURY MANAGEMENT REPORT AS AT 30 JANUARY 2019</u> Moved Cr. Jaensch, Sec Cr. Leng that the Coorong Finance Committee receives and notes the Treasury Management Report as at 30 January 2019.	N Traeger	February 2019		Complete
5/Feb	<u>STRATEGIC &amp; CAPITAL PROJECT LISTING FOR 2019/2020 FINANCIAL YEAR</u> Council members were presented with a historical list of ongoing and proposed strategic and capital projects in consideration of the 2019/2020 Annual Business Plan & Budget. Budget submissions from staff and Council members for the upcoming financial year will close on Friday 8 February 2019. Council will again consider this matter at their 19 February 2019 workshop.	N Traeger	February 2019		Complete
6.1/Feb	<u>GENERAL BUSINESS</u> Cr Arthur queried movement in employee expenses for a specific function. Chief Executive Officer in conjunction with Director Community & Corporate provided a response.	N Traeger & V Cammell	February 2019		Complete
6.2/Feb	<u>GENERAL BUSINESS - MOTION WITHOUT NOTICE – COMMUNITY WASTEWATER MANAGEMENT SCHEME (CWMS)</u>			Financial component of this minute has	

Minute	Details	Responsible officer	Target completion date	Notes	Review
	Moved Cr. Arthur, Sec Cr. Rowntree that a report be prepared in relation to the details for the CWMS scheme cash flows for the last 5 years, including any re-valuations done during this period. Further, the details of all Council property units connected to CWMS and a summary of the property units allocated.	D Mosel	June 2019	been completed; refer Minute 109/19 of 16/04/2019 council meeting.  A working group including DIA, Property Officer, Finance Manager & Senior Finance Officer are significantly through finalising this process.	

**6. QUESTIONS**

**6.1 Questions with Notice – Nil**

**6.2 Questions without Notice**



**7. MOTIONS**

**7.1 Motions with Notice – Nil**

**7.2 Motions without Notice**

**8. OPERATING EXPENDITURE & INCOME REPORT AS AT 30 APRIL 2019**

<b>All SMP Objectives</b>	The Annual Business Plan (ABP) strives to achieve all objectives and strategies of Council's Strategic Management Plan.
<b>Other Document Reference</b>	2018/19 Annual Business Plan & Budget
<b>Statutory Requirement</b>	N/A
<b>Financial Implications</b>	N/A
<b>Author of Report</b>	Director Community & Corporate
<b>Officers Consulted</b>	
<b><u>Recommendation</u></b>	That the Coorong Finance Committee receives and notes the Operating Expenditure & Income Report as at 30 April 2019.

**REPORT**

This monthly report is a snap-shot of operational expenditure and income at the time it was extracted, i.e. it is not reconciled and does not contain all expenditure and income that may be related to the month of April. End of month processes, which include items such as depreciation, administration on-cost and internal plant hire are not included in this report to date.

The report, which has three components, includes operating expenditure & income with all accounts included and operating expenditure excluding plant & employee expenses. It should be noted that the latter report also excludes the admin on-cost recovery, admin recovery & costed plant & machinery.

There is nothing material to note in the following reports, which are representative of departmental or costing groups at the master level.

Any changes that are identified during the monthly management review of reports similar to these are reported through the monthly report to the ordinary council meeting. The budget column in these reports is the adopted forecast, not the budget originally adopted by Council in June 2018.

Total Operating Expenditure Function  
Department and Master Account Details as at 30 April 2019

	2018/19 Adopted Forecast	27/03/2019	30/04/2019	Monthly Movement	Variance Forecast v Actual	Commentary
<b>Community &amp; Corporate Expenditure</b>						
01.0055. Rate Processing	52,500	42,840	45,291	2,451	7,209	Includes valuation roll, bank charges, rate notice printing
01.0059. Bad Debts	20,000	23,431	28,909	5,478	-8,909	Systematic approach to debt recovery, legal fees higher than anticipated (refer corresponding increase to income)
01.0063. Payroll	0	3,757	3,757	0	-3,757	Salaries being costed to this line but are included in finance general budget
01.0065. Finance General	488,120	243,085	269,291	26,206	218,829	Finance team salaries, upgrades to reporting software
01.0066. Audit Services	20,000	-1,320	5,180	6,500	14,820	Internal & external audit services
01.0067. Asset Revaluation	50,000	11,050	11,050	0	38,950	Revaluation for insurance purposes project, will be reduced in future forecasts
01.0068. Customer Services	39,220	24,929	27,743	2,814	11,477	Tintinara staff salaries
01.0070. Community Grants & Contributions	47,000	25,722	26,222	500	20,778	Annual community grant program
01.0071. Community Development Other	195,555	136,063	146,678	10,615	48,877	Community development salaries, media consultancy, programs
01.0072. Interest on Loans	199,500	64,882	64,882	0	134,618	Below anticipated due to capital projects largely not commenced
01.0080. IT Maintenance	295,500	186,282	215,574	29,292	79,926	Managed services environment, IT licensing
01.0090. Records Management	19,750	13,584	15,360	1,776	4,390	Salary & records management operational expenses
01.0092. Human Resources	223,309	161,462	177,997	16,535	45,312	Salaries, legal fees, advertising, all staff training & professional development
01.0094. WH&S	137,614	105,179	118,592	13,413	19,022	Salaries, WHS training and inspections, materials (first aid kits, PPE etc)
01.0096. Risk Management	-14,100	0	0	0	-14,100	Consultants, asbestos register project
01.0100. Community & Corporate	788,255	633,213	722,823	89,610	65,432	Salaries corporate services team, various insurances, after hour call service, photocopier contracts
01.0103. Emergency Service Levy	8,000	3,939	3,939	0	4,061	ESL on council owned properties
01.0120. Meningie Library	17,000	11,586	17,923	6,337	-923	Annual contribution
01.0121. Taillem Bend Library	15,500	14,979	15,050	71	450	Annual contribution

	2018/19 Adopted Forecast	27/03/2019	30/04/2019	Monthly Movement	Variance Forecast v Actual	Commentary
01.0122. Coomandook Library	7,000	6,794	6,858	64	142	Annual contribution
01.0123. Tintinara Library	22,535	18,760	19,534	774	3,001	Salary Coonalpyn hub employee & annual contribution
01.0124. Coorong Libraries	5,000	1,753	2,006	253	2,994	Allocation to forward plan implementation
01.0125. Arts & Culture	80,676	38,713	51,272	12,559	29,404	Salaries, CASA cultural program manager partnership, gallery, operational expenses, programs
01.0174. Natural Resource Management Levy	372,788	234,708	278,393	43,685	94,395	Murray Darling and South East NRM levy
01.0226. Youth Assistance	5,000	223	223	0	4,777	Youth & youth week programs
01.0229. Other Aged Services	35,000	12,866	12,866	0	22,134	Coonalpyn Hub annual contribution, MMCTS
01.0239. Tintinara Men's Shed	6,020	25,486	27,358	1,872	-21,338	S41 Committee expenses
01.0776. Administration On costs Recovery	876,922	162,959	323,047	160,088	553,875	Employee provisions, insurance, off-set by admin recovery
01.0778. Administration Recovery	-467,126	-72,657	-72,657	0	-394,469	9% capital admin recovery
01.8500. Administration Depreciation/Valuations	103,520	68,164	68,164	0	35,356	Depreciation on departmental assets
<b>Community &amp; Corporate Expenditure</b>	<b>3,650,058</b>	<b>2,202,432</b>	<b>2,633,325</b>	<b>430,893</b>	<b>1,016,733</b>	
<b>Infrastructure &amp; Assets Expenditure</b>						
01.0110. Meningie Office Building	33,437	12,590	13,808	1,218	19,629	
01.0111. Taillem Bend Office Building	67,224	59,464	69,909	10,445	-2,685	
01.0112. Tintinara Office Building	8,650	10,675	12,857	2,182	-4,207	
01.0115. Council Buildings General	23,000	0	0	0	23,000	
01.0250. Meningie Public Toilets	4,280	24,382	28,211	3,829	-23,931	
01.0251. Taillem Bend Public Toilets	21,990	30,131	36,037	5,906	-14,047	
01.0252. Coonalpyn Public Toilets	9,640	20,788	23,868	3,080	-14,228	
01.0253. Tintinara Public Toilets	13,744	17,113	19,747	2,634	-6,003	
01.0254. Narrung Public Toilets	11,067	2,908	4,569	1,661	6,498	
01.0255. Other Public Toilets	15,262	34,740	38,116	3,376	-22,854	
01.0258. Street Lighting	81,000	59,213	66,798	7,585	14,202	
01.0259. Fred's Landing Public Toilets	572	66	84	18	488	
01.0260. Coonalpyn Swimming Pool	120,129	83,419	91,612	8,193	28,517	
01.0261. Sherlock Public Toilets	0	0	62	62	-62	
01.0262. Public Toilet General	15,000	0	0	0	15,000	
01.0265. Ovals	18,628	12,854	13,773	919	4,855	
01.0267. Jetties & Boatramps	10,165	2,847	3,813	966	6,352	
01.0269. Tintinara Community Gym Operating Exp	500	140	140	0	360	

	2018/19 Adopted Forecast	27/03/2019	30/04/2019	Monthly Movement	Variance Forecast v Actual	Commentary
01.0270. Other Sport & Rec Exp	3,200	1,276	1,276	0	1,924	
01.0280. Meningie Airfield Maintenance	4,000	3,257	3,257	0	743	
01.0281. Tintinara Airfield Maintenance	10,800	1,640	1,640	0	9,160	
01.0291. Coonalpyn Caravan Park	31,100	33,537	38,726	5,189	-7,626	
01.0295. Coonalpyn Health Centre	3,350	3,385	3,905	520	-555	
01.0296. Tintinara Health Centre	8,000	6,249	6,661	412	1,339	
01.0297. Tintinara H & R Centre	2,700	1,636	1,945	309	755	
01.0300. Tintinara Aged Homes	14,750	4,629	5,131	502	9,619	
01.0305. Taillem Bend Railway Building	14,702	9,603	11,151	1,548	3,551	
01.0306. Subway Cleaning Coonalpyn	1,100	833	1,039	206	61	
01.0307. Tintinara Railway Building	2,370	740	881	141	1,489	
01.0310. Taillem Bend Hall	13,500	13,774	14,523	749	-1,023	
01.0311. Coonalpyn Hall	10,800	6,562	8,224	1,662	2,576	
01.0312. Tintinara Hall	11,475	7,381	9,348	1,967	2,127	
01.0313. Meningie Hall	2,350	567	572	5	1,778	
01.0314. Moorlands Hall	4,430	7,033	7,264	231	-2,834	
01.0320. Erosion Control	0	536	536	0	-536	
01.0330. Parks & Gardens	133,585	273,061	284,744	11,683	-151,159	
01.0340. Meningie Cemetery	3,437	8,469	9,389	920	-5,952	
01.0341. Taillem Bend Cemetery	2,900	5,260	5,410	150	-2,510	
01.0342. Coonalpyn Cemetery	1,545	1,263	1,405	142	140	
01.0343. Tintinara Cemetery	2,375	9,417	10,533	1,116	-8,158	
01.0344. Peake Cemetery	710	2,704	2,781	77	-2,071	
01.0345. Other Cemeteries	880	2,559	2,600	41	-1,720	
01.0350. Meningie CWMS Operations	194,556	83,256	87,908	4,652	106,648	
01.0351. Taillem Bend CWMS Operations	162,334	104,027	123,298	19,271	39,036	
01.0352. Wellington East CWMS Operations	44,946	6,948	10,909	3,961	34,037	
01.0353. Tintinara CWMS Operations	43,898	18,388	27,023	8,635	16,875	
01.0360. Wellington East Scheme Operations	18,750	9,305	12,376	3,071	6,374	
01.0361. Narrung Scheme Operations	8,400	159	159	0	8,241	
01.0362. Peake Water Scheme Operations	18,700	6,039	6,957	918	11,743	
01.0370. Kerbside Collection	522,290	346,518	432,670	86,152	89,620	
01.0371. Disposal Kerbside Waste	100,000	61,098	76,475	15,377	23,525	
01.0375. Meningie Waste Depot	118,400	46,310	53,272	6,962	65,128	
01.0376. Taillem Bend Waste Depot	83,946	53,951	62,488	8,537	21,458	
01.0377. Coonalpyn Waste Depot	36,334	35,234	41,851	6,617	-5,517	

	2018/19 Adopted Forecast	27/03/2019	30/04/2019	Monthly Movement	Variance Forecast v Actual	Commentary
01.0378. Tintinara Waste Depot	30,826	34,787	40,634	5,847	-9,808	
01.0379. Jabuk Waste Depot	1,653	585	623	38	1,030	
01.0380. Yumali Waste Depot	1,110	102	129	27	981	
01.0385. Street Cleaning	51,000	30,292	34,222	3,930	16,778	
01.0390. Meningie Stormwater	9,000	0	82	82	8,918	
01.0391. Taillem Bend Stormwater	7,900	1,062	1,139	77	6,761	
01.0392. Wellington East Stormwater	2,000	267	299	32	1,701	
01.0393. Coonalpyn Stormwater	3,539	797	959	162	2,580	
01.0394. Tintinara Stormwater	4,231	1,754	2,725	971	1,506	
01.0395. Coomandook Stormwater	1,900	157	157	0	1,743	
01.0400. Footpath & Cycle Track Maintenance	20,000	17,465	19,636	2,171	364	
01.0405. Vandalism	4,250	944	1,074	130	3,176	
01.0410. Private Works Expenditure	0	2,047	2,047	0	-2,047	
01.0415. Roads General Other	156,000	20,300	22,968	2,668	133,032	
01.0420. Unsealed Roads Maintenance Rural	565,000	1,120,042	1,256,525	136,483	-691,525	
01.0425. Unsealed Roads Maintenance Urban	5,000	9,980	9,980	0	-4,980	
01.0430. Sealed Roads Maintenance Rural	144,000	116,781	131,054	14,273	12,946	
01.0435. Sealed Roads Maintenance Urban	48,800	98,582	113,745	15,163	-64,945	
01.0436. Roads Opening & Closing	15,500	7,964	7,964	0	7,536	
01.0437. Other Property	36,140	10,142	12,049	1,907	24,091	
01.0438. Community Events Support	11,000	11,304	11,473	169	-473	
01.0450. Motor Vehicles Maintenance	198,100	122,771	126,991	4,220	71,109	
01.0455. Plant & Machinery Maintenance	1,079,150	770,969	834,947	63,978	244,203	
01.0465. Depot Expenses	1,425,408	381,200	407,799	26,599	1,017,609	
01.0470. Infrastructure & Asset Management	864,996	641,146	716,575	75,429	148,421	
01.0977. Costed Plant & Machinery	-422,500	-671,901	-759,389	-87,488	336,889	
01.0979. On Cost Recovery	0	-28,150	-32,092	-3,942	32,092	Works on-cost recovery
01.6976. Profit/Loss account	-70,000	-70,461	-70,461	0	461	Profit/loss on sale of assets
01.8501. Public Order & Safety Depreciation /Valuations	33,920	2,714	2,714	0	31,206	
01.8502. Health Depreciation /Valuations	20,564	16,803	16,803	0	3,761	
01.8503. Social Security & Welfare Depreciation/Valuations	17,624	13,936	13,936	0	3,688	
01.8504. Housing & Community Amenities Depreciation/Valuat	509,000	369,203	369,203	0	139,797	
01.8505. Protection of the Environment Depreciation/Valuati	4,664	3,499	3,499	0	1,165	
01.8506. Recreation & Culture Depreciation/ Valuations	314,123	240,130	240,130	0	73,993	
01.8510. Transport & Communication Depreciation/ Valuations	2,178,000	1,508,807	1,508,807	0	669,193	
01.8511. Economic Affairs Depreciation/Valuations	34,000	23,185	23,185	0	10,815	

	2018/19 Adopted Forecast	27/03/2019	30/04/2019	Monthly Movement	Variance Forecast v Actual	Commentary
01.8512. Other Purposes Depreciation /Valuations	435,000	156,073	156,073	0	278,927	
<b>Infrastructure &amp; Assets Expenditure</b>	<b>9,831,799</b>	<b>6,513,212</b>	<b>7,019,935</b>	<b>506,723</b>	<b>2,811,864</b>	
<b>Strategy &amp; Governance Expenditure</b>						
01.0002. Elected Members Allowance	137,400	73,829	73,829	0	63,571	Mayor and council member allowances
01.0003. Mayoral Civic Functions	9,100	1,520	1,520	0	7,580	Volunteer recognition event, citizenship ceremonies, exhibition launches etc
01.0004. Elected Members Other Expenditure	39,800	31,883	34,974	3,091	4,826	Meals, training, conferences, accommodation, insurance, phone, vehicle & travel expenses
01.0005. Councillors Travel Allowance	0	3,456	3,456	0	-3,456	Travel reimbursement
01.0006. Elected Members Conferences & Training	0	1,095	1,095	0	-1,095	A budget adjustment will be required to reflect \$12k training expenses
01.0008. Election Expenses	30,000	25,285	25,285	0	4,715	Voter's roll and 2018 elections
01.0010. Local Government Memberships	35,000	33,090	33,090	0	1,910	LGA, Murray & Mallee LGA, Murray Darling Association memberships
01.0011. Other Memberships	5,000	3,338	3,338	0	1,662	KESAB, local government professionals
01.0020. CEO's Office & Other Strategy & Governance	502,824	275,173	310,475	35,302	192,349	Salaries, consultants, legal fees, phone, vehicle
01.0021. Public Relations / Functions	41,000	15,044	15,044	0	25,956	In-Touch printing, promotional materials, staff & council member function
01.0022. Strategic Planning	10,000	0	0	0	10,000	Consultancy
01.0026. CEO Performance Review	5,000	5,111	5,111	0	-111	Annual performance review
01.0030. RDA Murraylands & Riverland	25,000	33,533	44,710	11,177	-19,710	Annual membership
01.0035. Regional Tourism Assoc	30,000	0	0	0	30,000	Membership/contribution
01.0036. Other Tourism	78,848	38,635	44,020	5,385	34,828	Salaries, operational expenses, brochures, graphic design, imagery, signage
01.0037. Indigenous Communities Liaison/ Development	0	560	560	0	-560	NAIDOC week catering
01.0040. Audit Committee	5,000	1,409	2,114	705	2,886	Independent chairperson fees
01.0098. Property Management	31,000	50,022	55,659	5,637	-24,659	Salaries, advertising, legal fees
01.0228. Australia Day	4,000	3,513	3,513	0	487	Annual Australia day event, catering contribution, promotional materials
<b>Strategy &amp; Governance Expenditure</b>	<b>988,972</b>	<b>596,496</b>	<b>657,793</b>	<b>61,297</b>	<b>331,179</b>	
<b>Sustainable Development Expenditure</b>						
01.0150. Development Policy	123,000	40,063	50,083	10,020	72,917	
01.0151. Planning	300,910	265,420	293,368	27,948	7,542	
01.0152. Building	64,232	43,497	48,375	4,878	15,857	

	2018/19 Adopted Forecast	27/03/2019	30/04/2019	Monthly Movement	Variance Forecast v Actual	Commentary
01.0160. Health Services	98,235	59,813	65,391	5,578	32,844	
01.0162. Immunisation	7,000	1,995	1,995	0	5,005	
01.0164. Mosquito Control	19,000	10,758	10,758	0	8,242	
01.0166. Other Noxious Insects	1,000	0	0	0	1,000	
01.0170. Fire Protection	77,984	30,656	36,571	5,915	41,413	
01.0173. Box Flat - Dingo Control Committee	1,700	0	1,700	1,700	0	Annual contribution
01.0176. Caring for our Country - LAP	20,000	0	0	0	20,000	LAP program
01.0177. Land & Water Management Planning	240,850	50,147	51,885	1,738	188,965	LAP program
01.0192. LAP Implementation Other Projects	101,250	39,308	39,308	0	61,942	LAP program
01.0194. LAP Implementation Council Contribution	106,016	142,699	162,024	19,325	-56,008	LAP program
01.0196. LAP Implementation MDBNRM	98,497	-1,273	-1,273	0	99,770	LAP program
01.0200. Bedford Poly Tunnel	0	223	223	0	-223	
01.0202. Bio - remediation	0	0	3,500	3,500	-3,500	
01.0210. Dog & Cat Management	54,967	58,753	62,152	3,399	-7,185	Salaries, vehicle, programs, education, dog bags etc
01.0220. By-Laws and Local Govt Act	16,328	7,073	8,479	1,406	7,849	Largely abandoned vehicle expenses
01.0285. Taillem Bend Community Centre	261,500	213,694	215,218	1,524	46,282	Dept social services agreement which council holds and pays to TBCC (refer also to income report)
<b>Sustainable Development Expenditure</b>	<b>1,592,469</b>	<b>962,826</b>	<b>1,049,757</b>	<b>86,931</b>	<b>542,712</b>	
<b>Grand Total</b>	<b>16,063,298</b>	<b>10,274,966</b>	<b>11,360,810</b>	<b>1,085,844</b>	<b>4,702,488</b>	



Total Operating Income Function

Department and Master Account Details as at 30 April 2019

	2018/19 Adopted Forecast	27/03/2019	30/04/2019	Monthly Movement	Variance Forecast v Actual	Commentary
<b>Community &amp; Corporate Revenue</b>						
01.0049. Rates Capping	2,000	2,067	2,067	0	67	Less applications received than anticipated
01.0051. Rate Rebates	166,197	165,870	165,870	0	-327	Valuation increases resulting in higher rebates than anticipated.
01.0052. Rate Objection Allowance	10,000	7,251	8,275	1,024	-1,725	Cost of valuation objections
01.0740. General Rates	-7,435,628	-7,451,259	-7,451,259	0	-15,631	2018/19 general rates raised
01.0741. CWMS Rates	-1,125,000	-1,124,695	-1,124,695	0	305	2018/19 CWMS rates raised
01.0742. Water Rates	-65,530	-59,121	-59,121	0	6,409	2018/19 water connection rates raised
01.0743. Rates Fines & Interest	-58,255	-41,925	-44,238	-2,313	14,017	On budget target
01.0744. Natural Resources Management Levy	-391,788	-391,733	-391,733	0	55	2018/19 NRM levy raised
01.0745. Waste Management Charge	-670,000	-680,138	-680,277	-139	-10,277	2018/19 waste collection charged
01.0750. Rate Searches	-15,000	-9,806	-11,044	-1,238	3,956	Property change certificates
01.0755. Other Debtor Recovery & Legal Charges	-31,000	-35,177	-36,183	-1,006	-5,183	Systematic approach to debt recovery, legal recovery fees higher than anticipated (refer corresponding increase to expenditure)
01.0758. LGFA Bonus	-3,000	-3,995	-3,995	0	-995	Bonus on deposits
01.0759. Interest	-18,000	-13,761	-17,989	-4,228	11	Interest on investments
01.0760. Grants Commission	-2,353,200	-634,599	-634,599	0	1,718,601	Financial assistance grants
01.0772. WH&S Income	-61,000	-77,801	-79,030	-1,229	-18,030	Rebate and compensation claim reimbursements
01.0775. Community & Corporate	-266,504	-164,472	-164,529	-57	101,975	Various insurance rebates, Taillem Bend Train risk contribution
01.0795. Meningie Library	-3,000	-678	-3,791	-3,113	-791	Minor Arts SA grant
01.0796. Taillem Bend Library	-3,000	-699	-699	0	2,301	Minor Arts SA grant
01.0797. Coomandook Library	-2,500	-254	-254	0	2,246	Minor Arts SA grant
01.0798. Tintinara Library	-1,500	-487	-487	0	1,013	Minor Arts SA grant
01.0801. Community Services / Development Income	-12,000	-227	-316	-89	11,684	Minor Arts SA grant
01.0802. Arts & Culture Revenue	-5,000	-7,665	-7,665	0	-2,665	Commission on art gallery sales, project contribution
01.0803. Coonalpyn merchandise project	0	-812	-966	-154	-966	Merchandise sales at info stations
01.0881. Tintinara Men's Shed Operating Income	-5,000	-11,641	-12,446	-805	-7,446	S41 Committee, memberships, sales, donations
01.0882. Other Community Services	-264,000	-213,034	-271,737	-58,703	-7,737	HACC income, paid to TBCC (refer also to expenditure report)
<b>Community &amp; Corporate Revenue</b>	<b>-12,611,708</b>	<b>-10,748,791</b>	<b>-10,820,841</b>	<b>-72,050</b>	<b>1,790,867</b>	
<b>Infrastructure &amp; Assets Revenue</b>						

Total Operating Income Function

Department and Master Account Details as at 30 April 2019

	2018/19 Adopted Forecast	27/03/2019	30/04/2019	Monthly Movement	Variance Forecast v Actual	Commentary
01.0900. Coonalpyn Swimming Pool	-23,000	-20,667	-22,040	-1,373	960	
01.0904. Other Sport & Recreation	-111,000	-113,169	-113,787	-618	-2,787	
01.0906. Parks & Gardens	-3,000	-2,843	-2,843	0	157	
01.0907. Tintinara Airfield	0	-4,091	-4,091	0	-4,091	
01.0908. Meningie Airfield	-4,600	-2,420	-2,420	0	2,180	
01.0909. Coonalpyn Caravan Park	-15,000	-18,806	-20,715	-1,909	-5,715	
01.0911. Coonalpyn Health Centre	-25,000	-21,762	-21,762	0	3,238	
01.0912. Tintinara Health Centre	-22,000	-19,107	-19,107	0	2,893	
01.0913. Tintinara H&R Centre	0		0	0	0	
01.0915. Tintinara Aged Homes	-10,800	-14,552	-16,030	-1,478	-5,230	
01.0920. Tintinara Railway Station	-3,100	-2,597	-2,597	0	503	
01.0925. Taillem Bend Hall	-2,200	-2,601	-3,746	-1,145	-1,546	
01.0926. Coonalpyn Hall	-1,000	-95	-447	-352	553	
01.0927. Tintinara Hall	-2,300	-2,009	-2,009	0	291	
01.0928. Meningie Hall	-12,000	-7,097	-7,097	0	4,903	
01.0929. Moorlands Hall	0	-3,647	-3,647	0	-3,647	
01.0935. Meningie Cemetery	-4,000	-4,497	-7,543	-3,046	-3,543	
01.0936. Taillem Bend Cemetery	-4,000	-5,273	-6,527	-1,254	-2,527	
01.0937. Coonalpyn Cemetery	-1,000	-1,270	-1,270	0	-270	
01.0938. Tintinara Cemetery	-2,000	-5,247	-5,247	0	-3,247	
01.0939. Peake Cemetery	0	-2,495	-2,913	-418	-2,913	
01.0942. CWMS Income	0	-4,104	-5,604	-1,500	-5,604	
01.0945. Water Supply Schemes	-2,000	-8,036	-7,979	57	-5,979	
01.0947. Meningie Standpipe Revenue	-2,000	0	0	0	2,000	
01.0950. Sanitary & Garbage Disposal Fees	-43,000	-16,744	-19,004	-2,260	23,996	
01.0951. Sale of Dump Items	-1,500	-20,914	-20,938	-24	-19,438	
01.0952. Other Sanitary & Garbage Income	-63,000	-58,040	-58,146	-106	4,854	
01.0960. Private Works	-5,000	-4,814	-4,814	0	186	
01.0966. Road Grants	-1,046,000	-779,195	-779,195	0	266,805	
01.0967. Roads Other	-2,000	-842	-1,460	-618	540	
01.0971. Other Property Income	0	-2,584	-2,584	0	-2,584	
01.0981. Other Infrastructure & Assets Income	-10,000	-10,000	-10,000	0	0	
01.0990. Infrastructure & Assets Income	-138,800	-82,754	-114,567	-31,813	24,233	
	<b>-1,559,300</b>	<b>-1,242,272</b>	<b>-1,290,129</b>	<b>-47,857</b>	<b>269,171</b>	

Total Operating Income Function

Department and Master Account Details as at 30 April 2019

	2018/19 Adopted Forecast	27/03/2019	30/04/2019	Monthly Movement	Variance Forecast v Actual	Commentary
				0	0	
<b>Strategy &amp; Governance Revenue</b>				0	0	
01.0710. Tourism Income	-500	-992	-1,379	-387	-879	Sale of maps and items at information centres
	<b>-500</b>	<b>-992</b>	<b>-1,379</b>	<b>-387</b>	<b>-879</b>	
				0	0	
<b>Sustainable Development Services Revenue</b>				0	0	
01.0800. Planning Income	-76,150	-55,807	-63,062	-7,255	13,088	
01.0805. Building Income	-16,500	-14,965	-15,582	-617	918	
01.0810. Septic Tank Fees	-16,000	-16,645	-18,517	-1,872	-2,517	
01.0811. Other Health Services	-1,000	-692	-692	0	308	
01.0820. Noxious Insects	-7,000	0	0	0	7,000	
01.0825. Fire Prevention Income	-1,600	-1,118	-1,118	0	482	
01.0837. Other Operating LAP Income	-74,000	-111,275	-124,572	-13,297	-50,572	Tatiara contribution & \$110k Sherwood Fire Management Project
01.0839. SAMDB Connecting Communities	-92,000	-90,000	-90,000	0	2,000	LAP project
01.0858. LAP Grants/Projects	-439,000	-119,168	-129,168	-10,000	309,832	LAP projects
01.0859. CFI Biodiversity Fund	0	-50,000	-57,500	-7,500	-57,500	LAP projects
01.0870. Dog & Cat Management	-35,120	-33,597	-34,332	-735	788	Dog fines & fees
01.0878. Development infringements	0	0	-750	-750	-750	
01.0880. By-Law and Local Govt Act	-1,000	-369	-369	0	631	Fines
	<b>-759,370</b>	<b>-493,636</b>	<b>-535,662</b>	<b>-42,026</b>	<b>223,708</b>	
				0	0	
<b>Grand Total</b>	<b>-14,930,878</b>	<b>-12,485,691</b>	<b>-12,648,011</b>	<b>-162,320</b>	<b>2,282,867</b>	

Total Operating Expenditure Function, less employee costs & internal plant hire  
 Department and Master Account Details as at 30 April 2019

Master Account	2018/19 Adopted Forecast	30/04/2019	2017/18 Adopted Budget
<b>Strategy &amp; Governance Expenditure</b>			
01.0002. Elected Members Allowance	137,400	73,829	187,000
01.0003. Mayoral Civic Functions	9,100	1,520	9,100
01.0004. Elected Members Other Expenditure	39,800	31,100	39,800
01.0005. Councillors Travel Allowance	0	3,456	0
01.0006. Elected Members Conferences & Training	0	1,095	0
01.0008. Election Expenses	30,000	25,285	1,500
01.0010. Local Government Memberships	35,000	33,090	0
01.0011. Other Memberships	5,000	3,338	0
01.0020. CEO's Office & Other Strategy & Governance	123,300	28,866	166,300
01.0021. Public Relations / Functions	41,000	15,042	39,000
01.0022. Strategic Planning	10,000	0	10,000
01.0026. CEO Performance Review	5,000	5,111	5,000
01.0030. RDA Murraylands & Riverland	25,000	44,710	24,000
01.0035. Regional Tourism Assoc	30,000	0	30,000
01.0036. Other Tourism	30,000	9,137	30,000
01.0037. Indigenous Communities Liaison/ Development	0	560	0
01.0040. Audit Committee	5,000	2,114	4,000
01.0098. Property Management	5,000	14,203	0
01.0228. Australia Day	4,000	3,513	4,000
	<b>534,600</b>	<b>295,967</b>	<b>549,700</b>
<b>Community &amp; Corporate Expenditure</b>			
01.0055. Rate Processing	52,500	45,305	51,500
01.0059. Bad Debts	20,000	28,909	10,000
01.0065. Finance General	50,000	20,725	134,216
01.0066. Audit Services	20,000	5,180	20,000
01.0067. Asset Revaluation	50,000	11,050	0
01.0070. Community Grants & Contributions	47,000	26,222	47,000
01.0071. Community Development Other	68,500	44,068	58,500
01.0072. Interest on Loans	199,500	64,882	143,500
01.0080. IT Maintenance	292,500	215,572	276,500
01.0090. Records Management	18,750	6,539	18,608
01.0092. Human Resources	134,390	87,830	123,050
01.0094. WH&S	39,000	11,039	39,000
01.0096. Risk Management	-15,000	0	5,000
01.0100. Community & Corporate	330,650	287,964	418,275
01.0103. Emergency Service Levy	8,000	3,939	8,000
01.0120. Meningie Library	17,000	17,923	17,000
01.0121. Taillem Bend Library	15,500	15,050	15,500
01.0122. Coomandook Library	7,000	6,858	7,000
01.0123. Tintinara Library	12,000	11,274	12,000
01.0124. Coorong Libraries	5,000	2,006	5,000
01.0125. Arts & Culture	55,000	28,972	55,000
01.0174. Natural Resource Management Levy	372,788	278,393	362,788

<b>Master Account</b>	<b>2018/19 Adopted Forecast</b>	<b>30/04/2019</b>	<b>2017/18 Adopted Budget</b>
01.0226. Youth Assistance	5,000	223	5,000
01.0229. Other Aged Services	35,000	12,866	35,000
01.0239. Tintinara Men's Shed	6,020	27,358	5,820
01.8500. Administration Depreciation/Valuations	103,520	68,164	89,120
	<b>1,949,618</b>	<b>1,328,312</b>	<b>1,962,377</b>
<b>Sustainable Development Expenditure</b>			
01.0150. Development Policy	123,000	50,083	140,000
01.0151. Planning	66,800	65,806	38,600
01.0152. Building	10,400	1,117	0
01.0160. Health Services	11,100	5,751	5,000
01.0162. Immunisation	7,000	1,995	6,000
01.0164. Mosquito Control	19,000	1,235	19,500
01.0166. Other Noxious Insects	1,000	0	500
01.0170. Fire Protection	40,000	15,198	40,000
01.0173. Box Flat - Dingo Control Committee	1,700	1,700	1,700
01.0175. CFI Biodiversity Fund	0	5,710	554,810
01.0176. Caring for our Country - LAP	20,000	0	0
01.0177. Land & Water Management Planning	240,850	41,043	43,200
01.0192. LAP Implementation Other Projects	101,250	39,308	0
01.0194. LAP Implementation Council Contribution	11,400	10,741	0
01.0196. LAP Implementation MDBNRM	0	348	0
01.0200. Bedford Poly Tunnel	0	223	0
01.0202. Bio - Remediation	0	3,500	0
01.0203. Coorong Unregulated Water Transportation Scheme	0	0	20,000
01.0210. Dog & Cat Management	5,000	6,687	9,500
01.0220. By-Laws and Local Govt Act	8,000	1,554	2,000
01.0285. Tailern Bend Community Centre	261,500	215,218	2,380
	<b>928,000</b>	<b>467,218</b>	<b>883,190</b>
<b>Infrastructure &amp; Assets Expenditure</b>			
01.0110. Meningie Office Building	28,100	8,581	12,696
01.0111. Tailern Bend Office Building	55,700	67,757	51,052
01.0112. Tintinara Office Building	8,650	7,797	5,480
01.0115. Council Buildings General	23,000	0	23,000
01.0250. Meningie Public Toilets	4,280	8,686	4,180
01.0251. Tailern Bend Public Toilets	21,990	19,697	21,390
01.0252. Coonalpyn Public Toilets	9,640	8,674	9,580
01.0253. Tintinara Public Toilets	4,700	5,409	4,950
01.0254. Narrung Public Toilets	5,352	1,971	5,350
01.0255. Other Public Toilets	9,600	10,402	5,600
01.0258. Street Lighting	81,000	66,798	78,000
01.0259. Fred's Landing Public Toilets	572	84	72
01.0260. Coonalpyn Swimming Pool	80,200	54,438	80,200
01.0262. Public Toilet General	15,000	0	87,500
01.0265. Ovals	18,628	8,266	18,628
01.0267. Jetties & Boatramps	10,165	3,620	18,165

Master Account	2018/19 Adopted Forecast	30/04/2019	2017/18 Adopted Budget
01.0269. Tintinara Community Gym Operating Exp	500	140	500
01.0270. Other Sport & Rec Exp	3,200	1,061	0
01.0280. Meningie Airfield Maintenance	4,000	1,676	4,000
01.0281. Tintinara Airfield Maintenance	10,800	1,470	6,800
01.0291. Coonalpyn Caravan Park	31,100	23,527	61,100
01.0295. Coonalpyn Health Centre	3,350	2,978	3,350
01.0296. Tintinara Health Centre	8,000	5,723	8,000
01.0297. Tintinara H & R Centre	2,700	1,867	2,700
01.0300. Tintinara Aged Homes	14,350	4,644	14,350
01.0305. Tailem Bend Railway Building	14,702	10,739	13,702
01.0306. Subway Cleaning Coonalpyn	1,100	573	1,000
01.0307. Tintinara Railway Building	2,370	881	2,367
01.0310. Tailem Bend Hall	13,500	14,126	13,500
01.0311. Coonalpyn Hall	10,800	8,037	10,806
01.0312. Tintinara Hall	11,475	8,296	9,473
01.0313. Meningie Hall	2,350	460	2,350
01.0314. Moorlands Hall	4,430	7,131	4,427
01.0330. Parks & Gardens	133,585	108,745	130,085
01.0340. Meningie Cemetery	3,437	4,039	3,437
01.0341. Tailem Bend Cemetery	2,900	2,078	2,898
01.0342. Coonalpyn Cemtery	1,545	430	1,544
01.0343. Tintinara Cemetery	2,375	2,688	2,375
01.0344. Peake Cemetery	710	633	709
01.0345. Other Cemeteries	880	1,300	878
01.0350. Meningie CWMS Operations	167,606	71,835	163,731
01.0351. Tailem Bend CWMS Operations	141,734	100,803	224,828
01.0352. Wellington East CWMS Operations	38,706	10,021	21,243
01.0353. Tintinara CWMS Operations	35,658	20,045	19,433
01.0360. Wellington East Scheme Operations	8,750	7,800	5,450
01.0361. Narrung Scheme Operations	8,400	106	300
01.0362. Peake Water Scheme Operations	13,700	3,580	2,948
01.0370. Kerbside Collection	522,290	389,190	521,951
01.0371. Disposal Kerbside Waste	100,000	76,475	150,000
01.0375. Meningie Waste Depot	37,710	25,721	82,476
01.0376. Tailem Bend Waste Depot	42,424	29,630	42,424
01.0377. Coonalpyn Waste Depot	20,966	23,528	20,966
01.0378. Tintinara Waste Depot	21,221	22,338	26,221
01.0379. Jabuk Waste Depot	1,653	461	653
01.0380. Yumali Waste Depot	1,110	129	109
01.0385. Street Cleaning	51,000	33,675	51,000
01.0390. Meningie Stormwater	9,000	0	3,000
01.0391. Tailem Bend Stormwater	7,900	906	7,900
01.0392. Wellington East Stormwater	2,000	299	0
01.0393. Coonalpyn Stormwater	3,539	900	1,539
01.0394. Tintinara Stormwater	4,231	2,656	4,231
01.0395. Coomandook Stormwater	1,900	157	1,900
01.0400. Footpath & Cycle Track Maintenance	20,000	1,991	15,000

<b>Master Account</b>	<b>2018/19 Adopted Forecast</b>	<b>30/04/2019</b>	<b>2017/18 Adopted Budget</b>
01.0405. Vandalism	4,250	46	4,250
01.0415. Roads General Other	156,000	22,968	0
01.0420. Unsealed Roads Maintenance Rural	565,000	358,586	348,500
01.0425. Unsealed Roads Maintenance Urban	5,000	4,913	0
01.0430. Sealed Roads Maintenance Rural	144,000	86,663	129,034
01.0435. Sealed Roads Maintenance Urban	48,800	33,730	55,800
01.0436. Roads Opening & Closing	15,500	7,964	10,500
01.0437. Other Property	36,140	11,761	36,137
01.0438. Community Events Support	11,000	6,242	41,000
01.0450. Motor Vehicles Maintenance	198,100	126,991	197,900
01.0455. Plant & Machinery Maintenance	1,079,150	784,692	533,610
01.0465. Depot Expenses	237,526	130,770	160,891
01.0470. Infrastructure & Asset Management	183,610	160,025	151,500
01.6976. Profit/Loss account	-70,000	-70,461	0
01.8501. Public Order & Safety Depreciation /Valuations	33,920	2,714	3,923
01.8502. Health Depreciation /Valuations	20,564	16,803	20,655
01.8503. Social Security & Welfare Depreciation/Valuations	17,624	13,936	17,791
01.8504. Housing & Community Amenities Depreciation/Valua	509,000	369,203	717,652
01.8505. Protection of the Environment Depreciation/Valuati	4,664	3,499	4,256
01.8506. Recreation & Culture Depreciation/ Valuations	314,123	240,130	312,794
01.8510. Transport & Communication Depreciation/ Valuations	2,178,000	1,508,807	2,121,081
01.8511. Economic Affairs Depreciation/Valuations	34,000	23,185	34,328
01.8512. Other Purposes Depreciation /Valuations	435,000	156,073	390,387
	<b>8,083,205</b>	<b>5,306,906</b>	<b>7,385,486</b>
<b>Total</b>	<b>11,495,423</b>	<b>7,398,403</b>	<b>10,780,753</b>

**9. 2018-2019 CAPITAL WORKS PROGRAM UPDATE AS AT 30 APRIL 2019**

<b>All SMP Objectives</b>	The Annual Business Plan (ABP) strives to achieve all objectives and strategies of Council's Strategic Management Plan.
<b>Other Document Reference</b>	2018/19 Annual Business Plan & Budget
<b>Statutory Requirement</b>	N/A
<b>Financial Implications</b>	N/A
<b>Author of Report</b>	Director Community & Corporate
<b>Officers Consulted</b>	Finance Manager
<b><u>Recommendation</u></b> That Finance Committee receives & notes the updated capital report as at 30 April 2019.	

**REPORT**

This monthly report, in line with the operating report, is indicative of the capital expenditure at the time it was extracted. End of month processes such as the capital administration charge has yet to be applied for the months of March & April 2019.

Note: this item is materially reported in the items adjourned from the 16 April Ordinary Meeting which are contained on the agenda for the Special Council Meeting scheduled to follow the Audit & Finance Committee meetings. However, the figures contained in this report are more up-to-date than those reported in the third quarter review of the 2018-2019 Annual Business Plan, being the item mentioned above.



Master Account	Sub Description	2018/19 Adopted Forecast	30/04/2019
<b>New</b>			
01.8669. Parks & Gardens Reserves Capital	Trails	154,000	119,663
01.8669. Parks & Gardens Reserves Capital	Other (Dog Shelter)	22,000	32,625
01.8669. Parks & Gardens Reserves Capital	Tailem Bend	55,000	0
01.8685. Roads Sealed Construction	Rural	1,064,000	10,662
		<b>1,295,000</b>	<b>162,950</b>
<b>Renewal</b>			
01.8621. Information Technology Capital	Computer Capital	62,000	43,239
01.8660. Airfields Capital	Meningie	5,000	0
01.8662. CWMS Capital	Meningie	0	7,194
01.8662. CWMS Capital	Tailem Bend	135,000	78,351
01.8664. Depots Capital	Building Capital	110,000	102,419
01.8668. Office Buildings	Building Capital	109,000	41,148
01.8669. Parks & Gardens Reserves Capital	Tintinara	55,000	0
01.8669. Parks & Gardens Reserves Capital	Coonalpyn Playground	112,000	20,422
01.8669. Parks & Gardens Reserves Capital	Irrigation	23,000	3,097
01.8669. Parks & Gardens Reserves Capital	Tailem Bend	110,000	35,639
01.8669. Parks & Gardens Reserves Capital	Street Litter Bins	22,000	11,118
01.8669. Parks & Gardens Reserves Capital	Street lighting	43,000	21,473
01.8669. Parks & Gardens Reserves Capital	Furniture	44,000	36,879
01.8670. Plant & Machinery Capital	Plant Capital	515,000	0
01.8671. Public Toilets Capital	Tailem Bend	0	2,180
01.8671. Public Toilets Capital	Coonalpyn	109,000	12,048
01.8671. Public Toilets Capital	Building Capital	446,000	21,464
01.8676. Water Supply Capital	Peake	108,000	5,232
01.8679. Other Vehicles Capital	Vehicles Capital	100,000	0
01.8683. Jetties & Boat Ramps Capital	Meningie	22,000	38,800
		<b>2,130,000</b>	<b>480,703</b>
<b>01.8684. Roads Unsealed Construction - Rural</b>			
12 Benniers			75,047
164 Newton			5,341
172 Parkin Hall			26,052
174 Pascoe			3,701
204 South Boundary			1,299
205 Southern Cross			182,945
244 Yumali			320
45 Elwomple			928
48 ETSA Substation Road			1,539
54 Flowery Plain			45,709
58 Gardner			75,545
60 Gooch			11,705

Master Account	Sub Description	2018/19 Adopted Forecast	30/04/2019
607 Other Urban Unsealed			6,952
69 Gypsum			27,729
727 Carcuma Rd - (Tintinara Geranium)			21,088
80 Homestead			8,024
87 Jaensch			76
		1,397,000	494,000
<b>01.8685. Roads Sealed Construction - Urban</b>			
801 Cookes Plains Streets			1,085
806 Meningie Streets			43,944
811 Taillem Bend Streets			128,534
812 Tintinara Streets			38,985
821 East Tce Meningie			716
856 North Terrace, Meningie			16,860
873 Forbes Street - Meningie			5,294
878 Gibbs Avenue, Tintinara			16,300
879 South Terrace			17,365
880 Cypress Street			29,877
		538,500	298,960
<b>01.8685. Roads Sealed Construction - Rural</b>			
726 Tauragat Well			7,007
727 Carcuma Rd - (Tintinara Geranium)			168,996
728 Woodswell			0
731 Tynan			48,487
732 Venning			260
		538,500	224,750
<b>01.8686. Footpaths Construction - Urban</b>		51,000	16,350
<b>01.8689. Kerb &amp; Guttering Construction - Urban</b>		111,000	32,065
<b>TOTAL</b>		<b>6,061,000</b>	<b>1,709,778</b>

**10. DEBT RECOVERY MANAGEMENT REPORT AS AT 1 MAY 2019**

<b>SMP Objective 1</b> A caring, healthy and resilient community.	Strategy 1.7 – Achieve or implement the statutory and core responsibilities of Council.
<b>Other Document Reference</b>	Debt Recovery & Financial Hardship Policy Financial Hardship Application Form Payment Arrangement Application Form Community Wastewater Management Scheme Customer Service Charter
<b>Statutory Requirement</b>	No
<b>Financial Implications</b>	No direct financial implications
<b>Author of Report</b>	Director Community & Corporate
<b>Officers Consulted</b>	Finance Manager
<b>Recommendation</b> That the Coorong Finance Committee receives and notes the Debt Recovery Management Report as at 1 May 2019.	

**REPORT**

The Coorong Finance Committee was provided with this report last month, which includes details on how Council manages its rates and debtor debt through the corporate business system.

The following table represents all files in the debt recovery module and their current status. The table is presented by location to provide an understanding of the spread of the debt throughout the Council district.

The balance of arrears in debt recovery was \$212k last month compared with \$191k this month. A comparative line from April to May has been added at the bottom of the report to demonstrate other movements across the debt recovery module.

	cur_stu Data														Total Count of amt_ovd	Total Sum of dbt_bal	
	ARRANGE		ARRANGEEEX		EXTERNAL		FINAL NTCE		HARDSHIP		ON HOLD		SEC 184				
	Count of amt_ovd	Sum of dbt_bal	Count of amt_ovd	Sum of dbt_bal	Count of amt_ovd	Sum of dbt_bal	Count of amt_ovd	Sum of dbt_bal	Count of amt_ovd	Sum of dbt_bal	Count of amt_ovd	Sum of dbt_bal	Count of amt_ovd	Sum of dbt_bal			
suburb																	
AR Debtors	1	604.32			5	1680.42	2	7994					1	2754.75	9	13033.49	
Ashville			1	82.92											1	82.92	
baker	1	6.15					1	498.01							2	504.16	
Barker	1	1217.8			1	180	5	10537.11					1	4254.25	8	16189.16	
Bonney	1														1		
Colebatch							1	555.9							1	555.9	
Cooke Plains	1	0			1	218.68	2	2185.39			2	2937.74			6	5341.81	
Coolinong															1	0	
Coomandook							2	789.1							2	789.1	
Coonalpyn	3	1300.02			1	480.72	3	1015.26					2	3185.69	9	5981.69	
Elwomple	1	8265.54			1	4057.61	1	407.1					1	4186.74	4	16916.99	
Field	1	3039.95													1	3039.95	
Jabuk	1	516.81					1	303.08					2	2036.36	4	2856.25	
Ki Ki	1	1042.55													1	1042.55	
Malinong											1	245.55			1	245.55	
Meningie	5	14946.66			5	12935.1	2	1402.16			1		1	877.11	16	30161.03	
Moorlands			1	4934.45											1	4934.45	
Narrung	2	2632.01					1	650.65							3	3282.66	
Narung	1	3554.28													1	3554.28	
Peake													1	1583.62	2	1583.62	
Seymour													1	327.26	1	327.26	
Sherlock	1	436.81											2	2867.73	4	3304.54	
Tailem Bend	23	20689.63	2	3960.88	4	7397.87	7	4830.67	2	716.81	1	543.4	2	8951.88	49	48430.87	
Tintinara	1	732.2					4	4669.08							6	5401.28	
Wellington East	1	618.05			3	3499.04	1	634.95					1	19381.12	8	24133.16	
(blank)															1	0	
Grand Total	46	59602.78	4	8978.25	21	30449.44	33	36472.46	2	716.81	5	3726.69	15	50406.51	143	191692.67	
(April 2019)	48	66047.98	5	9994	21	32413.92	37	39301.98	1	716.81	4	3726.69	16	60059.7	132	212261.08	
Movement	-2	-6445.2	-1	-1015.75	0	-1964.48	-4	-2829.52	1	0	1	0	-1	-9653.19	11	-20568.41	

**11. CORPORATE CREDIT CARD POLICY**

<b>SMP Objective 4</b> Collaborative and respectful relationships amongst community, Elected Members and Council staff.	Strategy 4.3 – To continuously strive for open and accountable administration practices. Strategy 4.7 – Make sound decisions based on need, evidence, research and the aspirations of our communities.
<b>Other Document Reference</b>	Credit Card Agreement Acknowledgement & Receipt of Credit Card Credit Card Reconciliation Sheet
<b>Statutory Requirement</b>	No
<b>Financial Implications</b>	No direct financial implications
<b>Author of Report</b>	Director Community & Corporate
<b>Officers Consulted</b>	Finance Manager
<b>Recommendation</b> That the Coorong Finance Committee recommends that Council adopts the Corporate Credit Card Policy as tabled.	

**REPORT**

Further to the Coorong Finance Committee's minute item 8.1 at its meeting held 5 March 2019, a Corporate Credit Card Policy was drafted and circulated to Council Members and cardholders on 21 March 2019.

The document was then tabled at the 2 April 2019 Coorong Finance Committee meeting, where a resolution was made that the document be further clarified with additional details and financial controls following discussion at the meeting.

An amended draft Policy which addressed the matters raised at the meeting was circulated to Council Members on 18 April 2019. Changes made after the 2 April Finance Committee Meeting are included in Item 3, second paragraph (Terms of Credit Card Use) and Item 5.3, 5.5 and new 5.6 (Preferred Purchasing Methods).

Council staff have created a location on the website in readiness for the adoption of this Policy. The link also contains both the current credit card delegation and financial delegation authorities:

[http://www.coorong.sa.gov.au/credit\\_cards\\_&\\_financial\\_delegations](http://www.coorong.sa.gov.au/credit_cards_&_financial_delegations)

## Corporate Credit Card Policy

Strategic Reference	Objective 4; collaborative and respectful relationships amongst community, Elected Members and Council staff. Strategy 4.3; to continuously strive for open and accountable administration practices. Strategy 4.7; make sound decisions based on need, evidence, research and the aspirations of our communities.
File reference	AR19/5961
Responsibility	Community & Corporate Department
Revision Number	Original document
Effective date	April 2019
Last revised date	N/A
Minutes reference	XX/19
Next review date	Every four (4) years, March 2023
Applicable Legislation	<i>Local Government Act 1999</i> , section 124 (Accounting reports to be kept) <i>Local Government Act 1999</i> , section 125 (Internal control policies) Local Government (Financial Management) Regulations 2011
Related Policies	Procurement Policy Prudential Management Policy Whistleblowers Protection Policy Annual Business Plan & Budget Policy Elected Members Allowance, Benefits & Support Policy
Related Documents	Internal Financial Controls Framework Financial & Credit Card Delegations Credit Card Agreement Acknowledgement & Receipt of Credit Card Counselling & Disciplinary Procedure

### 1. Introduction

This document sets out Coorong Council's Policy for the use of its corporate credit card system which is used for the acquisition of goods and services. The corporate credit card system permits an appropriate level of cards to be issued to operational staff and the Principal Member and in alignment with financial delegations relevant to the role.

## **Corporate Credit Card Policy**

The objective of this Policy is to:

- Apply to the provisions of the *Local Government Act 1999* (“the Act”) Section 124 (Accounting Records to be Kept) regarding Council’s Corporate Credit Card system and how financial information pertaining to credit card purchases, transactions and reconciliations are undertaken across all Council operations.
- Position itself subordinate to the Internal Financial Control Framework which outlines the risk management principles all Council Policies are created under and must comply with.
- Recognise that the Internal Financial Control Framework compliments Council’s overarching *Risk Management Policy* which outlines risk mitigation principles for all Council operations including financial.
- Apply to the provisions of Section 125 of the Act (Internal control policies), in addition to other organisational Policies and processes which align with Council’s strategic vision and which aim to:
  - mitigate risks and provide reasonable assurance that the operations of Council are conducted in an efficient and effective manner;
  - safeguard Council’s assets and ensure record keeping and financial reporting is timely, accurate and reliable.

### **2. Purpose**

The purpose of this Policy is to provide guidance on how Council’s corporate credit cards are to be allocated, used and administered to ensure that the credit cards assist Council in the delivery of its services while minimising the potential for misuse and fraud.

This Policy recognises corporate credit cards are an efficient and flexible method of paying for goods and services. They offer a convenient and highly traceable payment option which assists to streamline business processes, improve purchasing efficiency and reduce administrative costs. Overall, Council’s credit card use accounts for a small proportion of total expenditure, however, it is important that the corporate credit card system is effectively managed to reduce and control the risk of improper or unauthorised use.

While the use of credit cards is not a legislated matter, the incurring of expenditure on behalf of Council is regulated by legislation and Council Policy. Thus, Council is committed to continually reviewing its Policies and procedures in regard to its corporate credit card system to ensure responsible, accountable usage and accurate reporting.

### **3. Terms of Credit Card Use**

Corporate credit cards are only provided to the Principal Member and a limited number of Council employees who hold positions where it can be demonstrated that there is a regular and ongoing business requirement to purchase specific goods or services. Where allocation of a credit card is deemed appropriate, it will be issued with a set maximum credit limit; equal to or less than the employee’s financial delegation.

## **Corporate Credit Card Policy**

The corporate credit cardholder **must** conform to sound principles of purchasing when using a Council credit card which means only expending corporate funds in accordance with this document, Council's *Procurement Policy*, any other relevant Council Policy or procedure, the employee's financial delegation and approved budget. In doing so, the cardholder must ensure expenditure meets the following characteristics:

- Necessary – for an official business purpose;
- Reasonable – expense must not be extreme or excessive;
- Reflect value for money;
- Appropriate – able to withstand public scrutiny; and
- Allowable – within council policy and legislative requirements.

The conditions of credit card use as outlined herein are set out in the *Credit Card Agreement and Acknowledgement by Cardholders*, which acts as a declaration and must be signed before the card is issued.

The Chief Executive Officer ("CEO") will hold a register of Financial & Credit Card Delegations which details credit limits per officer. While credit limits issued to job titles will generally not alter, the CEO has the delegated power and functions to exercise alteration to credit limit(s) within the scope of Council's overarching Bank SA credit card facility. In addition, the CEO can exercise delegated authority to change the number of cards issued as deemed appropriate. However, in the case of a corporate credit card issued to the CEO, approval must be given by the Principal Member.

There is provision within Council's *Elected Members Allowance, Benefits & Support Policy* for a credit card to be made available to the Principal Member, to assist them in performing and discharging their official functions and duties. Under the current system, the Principal Member has a credit card limit of \$3,000 and all transactions are authorised by the CEO.

Should the CEO seek to increase Council's overarching Bank SA credit card facility, an amendment to this Policy will be required.

Council Members will not be issued with a corporate credit card.

#### **4. Definitions**

For the purpose of this Policy:

**"the Act"**: refers to the *Local Government Act 1999 (SA)*.

**"Council"**: means the Coorong District Council.

**"Credit Card"**: refers to a Bank SA Visa Card issued as part of Council's credit card system (capped at \$50,000) which is hosted by Council's business banking facility with Bank SA.

**"Delegated Authorising Officer"**: the senior officer authorised to approve credit limits and transactions incurred on a subordinate employees' corporate credit card.

**"Merchant"**: a supplier of a good or service allowing a purchase via credit card.

**"Monthly Limit"**: the credit balance that is allowed to be incurred without requiring repayment prior to the statement cut-off date.



## **Corporate Credit Card Policy**

“**PIN**”: the Personal Identification Number assigned to a card for electronic purchases authorisation.

“**Taxation Receipt**”: a record of purchase provided by the merchant that has a supplier Australian Business Number.

### **5. Preferred Purchasing Methods**

Cardholders must consider alternative purchasing methods available to them in accordance with Council’s *Procurement Policy*, before using a Council credit card.

Credit cards **may** be appropriate for purchasing in the following instances:

- 5.1 Smaller purchase amounts;
- 5.2 Invoices for approved goods or services requiring immediate or out-of-cycle payment, when payment has been authorised;
- 5.3 Where purchase orders are impractical or inappropriate such as online purchases for approved goods and services; or where raising a purchase order would take too long or unreasonably impact operational efficiency. This includes but is not limited to items such as parking; taxi fares; car wash; work-related meals / beverage; subscriptions; small value or unique IT items including monthly subscriptions and licence fees.
- 5.4 Where payment by credit card has been formally authorised, such as emergency situations;
- 5.5 For purchases which cannot be made in the office, such as work-related travel expenses incurred while travelling or undertaking field work; noting that this does not include purchases for fuel when a corporate fuel card is provided for occasions when a Council corporate vehicle is used. In the event that the purchase of fuel to a corporate credit card is unavoidable when a fuel card is available, the cardholder must provide a declaration detailing the circumstances under which the use of a corporate credit card was used.
- 5.6 For purchase of flowers or gifts under certain circumstances, which include occasions when it is appropriate, necessary or expected to offer a token of acknowledgement to community members / volunteers, staff and Council Members; or to thank an unpaid guest speaker; or for an employee or their family on the death of or in the event of a life threatening injury or illness.

Cardholders are expected to operate with some discretion, but must justify their purchasing decisions, including the purchasing method chosen. Cardholders are encouraged to seek guidance or written instruction from their Delegated Authorising Officer if they are in doubt.

## **Corporate Credit Card Policy**

### **6. Limitations**

Each active credit card represents a risk of accidental or intentional misuse of public funds and each credit limit amount is the extent of that risk. To minimise the risks associated with credit cards, the cardholder **must** adhere to the following:

- 6.1 Corporate credit card should not be used when an alternative form of procurement and payment is available at the time of purchase;
- 6.2 Cash advances to the corporate credit card are strictly prohibited;
- 6.3 Personal expenses of any kind are not to be incurred on a corporate credit card;
- 6.4 If, by unintentional causes, personal expenses are incurred, the cardholder will be personally liable for those transactions and will need to reimburse Council;
- 6.5 Corporate credit cards are not to be linked to any form of loyalty points program;
- 6.6 Corporate credit cards must not be used to pay fines of any nature;
- 6.7 A cardholder found to have used a card in contravention to the terms and conditions of use as prescribed by the card provider; or those stated in this policy; may be subject to disciplinary action.

### **7. General Guidelines for Credit Card Use**

Transactions for expenses that are approved and budgeted for; such as approved projects, approved Council events or social functions, or approved travel; may be made without additional approval from a Delegated Authorising Officer. The cardholder must be able to demonstrate that purchases made are approved, if queried. Credit card statements must be approved each month by the appropriate Delegated Authorising Officer.

All expenses must be for a legitimate council purpose – meaning they are reasonable and appropriate in the circumstance, and able to withstand public scrutiny.

It is the cardholder's responsibility to ensure that:

- 7.1 use of the corporate credit card complies with the requirements of this Policy, Council's *Procurement Policy* and Bank SA Card Conditions of Use;
- 7.2 the card and card password and PIN (if applicable) are kept safe and guarded from improper use at all times;
- 7.3 the card is returned immediately to the Finance Department on cessation of employment; transfer to another position of employment; upon request from the CEO or delegate; expiry of the credit card; or voluntary surrender.
- 7.4 all purchases are supported by an appropriate tax invoice/receipt which meets the requirements of the *Good & Services Tax Act 1999*;

## **Corporate Credit Card Policy**

- 7.5 monthly credit card transactions are accurately recorded on the monthly *Credit Card Reconciliation Form* and that appropriate authorisations are obtained in accordance with Council delegations;
- 7.6 all supporting documentation is retained and attached to the *Credit Card Reconciliation Form* before being returned to the Accounts Payable Officer as part of the monthly reconciliation process. This must occur before the 25<sup>th</sup> of each month.
- 7.7 if no supporting documentation is available (i.e. a tax invoice/receipt), the cardholder must provide a declaration detailing the nature and purpose of the expense.

### **8. Lost, Stolen or Replacement Cards**

Due to the issuing bank's privacy laws, it is the responsibility of the cardholder (staff member) to contact the bank (Bank SA) in regard to reporting their credit card as lost or stolen. Similarly, if the cardholder notices unauthorised (fraudulent) transactions on the monthly statement, it is the responsibility of the cardholder to immediately report to the bank.

### **9. Breach of Policy or Misuse**

Employees issued with a credit card are placed in a position of trust. Misuse of a credit card is a breach of trust, intentional or otherwise, which may expose Council to financial or reputational risks. Intentional misuse of a credit card may lead to one or more of the following:

- revocation of the credit card issued to the employee;
- disciplinary action in accordance with Council's inward-facing *Counselling and Discipline Procedure*;
- independent investigation to determine if repayment of the expense is required by the employee.

Any fraudulent credit card use must be immediately reported to the CEO for referral to the appropriate agency.

### **10. Reporting**

All credit card statements, including transaction date, merchant name, expense description, card holder name and amount spent will be published on Council's website on a monthly basis.

The Financial & Credit Card Delegations, which are subject to regular change, will also be available on Council's website.

### **11. Policy Review & Further Information**

This Policy is to be reviewed every two (2) years, or as necessary subject to legislative requirements. The next date for review is March 2021.

## **Corporate Credit Card Policy**

This Policy will be available for inspection at the Council offices listed below during ordinary business hours and available to be downloaded, free of charge, from Council's website: [www.coorong.sa.gov.au](http://www.coorong.sa.gov.au).

### **Coorong Civic Centre**

95-101 Railway Terrace  
PO Box 399, Tailem Bend  
Phone: 1300 785 277  
Fax: 8572 3822

### **Meningie Information Hub**

49 Princes Highway  
Meningie  
Phone: 1300 785 277

### **Tintinara Customer Service Centre**

37 Becker Terrace  
Tintinara  
Phone: 1300 785 277

Please email [council@coorong.sa.gov.au](mailto:council@coorong.sa.gov.au) should you wish to obtain a copy of this policy.

Any grievances in relation to this policy or its application should be forwarded in writing addressed to the Chief Executive Officer of Council.



**12. OTHER BUSINESS**

**13. CLOSURE**