

MANNINGHAM

COUNCIL MEETING

AGENDA

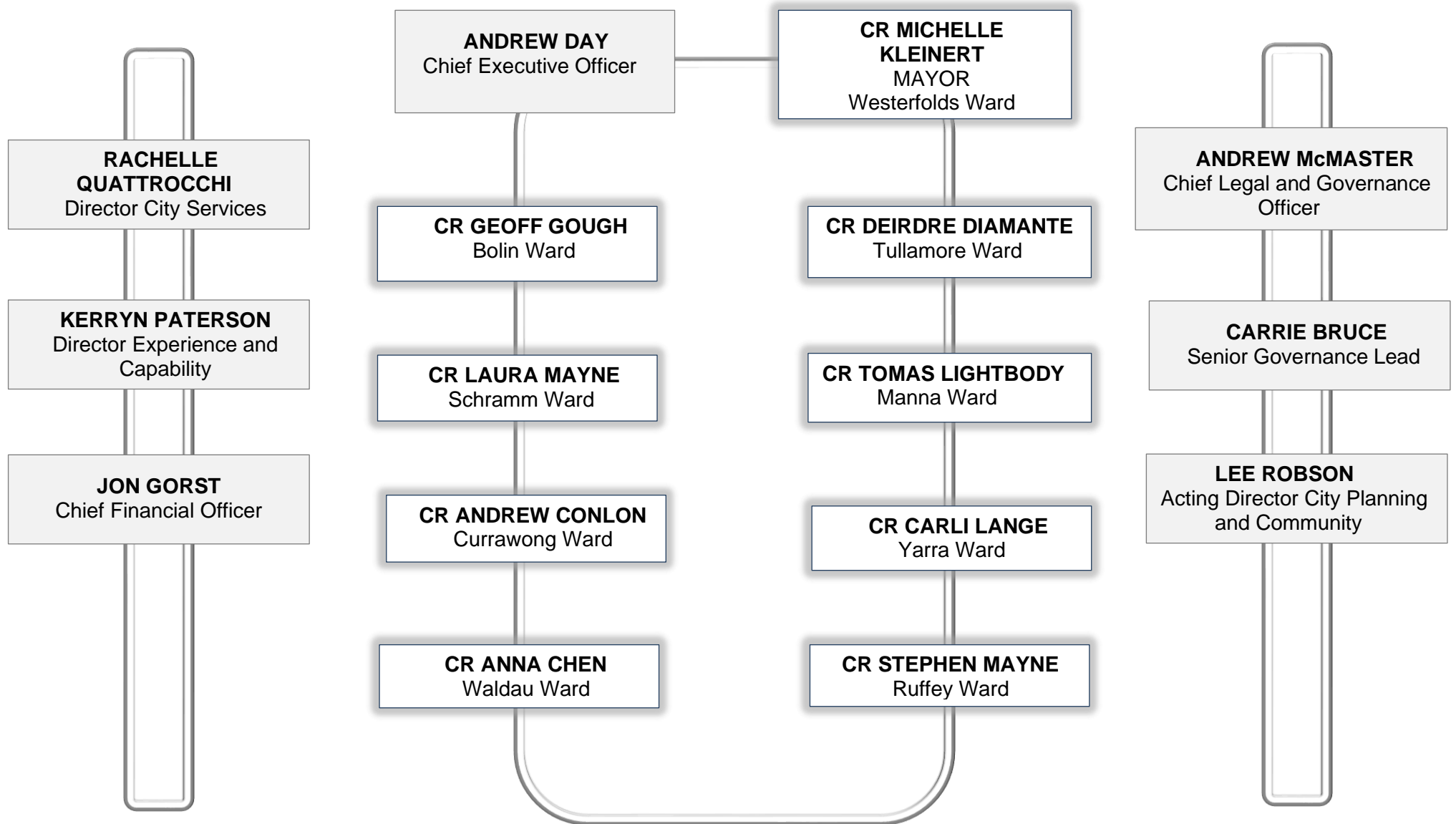
Date:	Tuesday, 13 September 2022
Time:	6:00pm
Location:	Council Chamber, Civic Centre 699 Doncaster Road, Doncaster

This meeting is convened to transact the business listed below.

Andrew Day
Chief Executive Officer

This meeting will be livestreamed. Members of the public who address Council will be heard on the live audio stream, and audio of them speaking will be recorded. All reasonable efforts will be made to avoid capturing live or recorded video footage of public attendees however there might be incidental capture.

COUNCIL MEETING SEATING PLAN



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- 1 OPENING PRAYER AND STATEMENTS OF ACKNOWLEDGEMENT**

- 2 APOLOGIES AND REQUESTS FOR LEAVE OF ABSENCE**

- 3 PRIOR NOTIFICATION OF CONFLICT OF INTEREST**

- 4 PUBLIC QUESTION TIME**

5 CHIEF EXECUTIVE OFFICER

5.1 Audit and Risk Committee Chair's Biannual Report

File Number:	IN22/564
Responsible Director:	Chief Executive Officer
Attachments:	1 Audit & Risk Committee report to Council September 2022 - Appendix ↓

EXECUTIVE SUMMARY

The Audit and Risk Committee (the Committee) is a committee established in accordance with Section 53 and 54 of the Local Government Act 2020 (the Act). Pursuant to the Act, the Committee is presenting its findings and recommendations to Council for the six month period from 1 March to 2 September 2022, which incorporates four committee meetings.

Following the most recent meeting on 2 September, 2022, the Committee were satisfied that an appropriate external audit process has taken place and the Committee's review of the proposed 2021/22 financial and performance statements did not identify any issues that would prevent the Council from adopting the 2021/22 financial report.

1. RECOMMENDATION

That Council note the Audit and Risk Committee Chair's Biannual Report for the period 1 March to 2 September 2022, in accordance with the provisions of the Local Government Act 2020.

2. BACKGROUND

- 2.1 Pursuant to the Act, the Committee is to 'prepare a biannual audit and risk report that describes the activities of the Audit and Risk Committee and include its findings and recommendations'. Furthermore, the Act requires that one of these reports will be prepared after the Committee meeting at which the annual Financial Report and Performance Statement have been considered. This meeting occurred on 2 September 2022.
- 2.2 The Audit and Risk Committee has continued to undertake its role in providing independent advice to Council and management throughout the period covered in this report.
- 2.3 The Committee is an expert advisory committee of Council, established to assist the Council discharge its responsibilities under the Act to monitor and oversee compliance with:
 - 2.3.1 Council's policies and procedures, with the overarching governance principles;

- 2.3.2 the Act and the regulations or any Ministerial directions;
other relevant laws and regulations;
- 2.3.3 internal controls;
- 2.3.4 Council's financial and performance reporting;
- 2.3.5 risk management and fraud prevention systems and controls; and
- 2.3.6 external audit and internal audit functions.
- 2.4 The Committee undertakes this function by assurance monitoring, receiving attestations of compliance and material matters from auditors and officers, analysing, questioning management, endorsing and advising on matters as set out in the Audit and Risk Committee Charter (2020).
- 2.5 As an advisory committee to the Council the Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any delegated financial responsibility. Neither does the Committee have any management functions and is therefore, independent of management.
- 2.6 The Committee comprises five members, comprised of three independent members (including the Chairperson) and two Councillors. Longstanding independent member and former Chairperson, Theresa Glab resigned from the Committee at the end of June after six years of valuable service to Council. Mr John Kyvelidis was appointed by Council effective 27 July 2022.
- 2.7 A quorum of Councillor and independent members was achieved for all meetings as outlined in the following table:-

Member	Role	Meetings Attended (Mar, May, Jul & Sep)	Meetings Eligible (Mar, May, July & Sep)
Andrew Dix	Independent member and Chairperson	4	4
Theresa Glab (end of term 30 Jun 2022)	Independent member	2	2
Evy Papadopoulos	Independent member	4	4
John Kyvelidis (commenced term 1 Jul 2022)	Independent member	1	1
Cr Anna Chen	Councillor committee member	4	4
Cr Laura Mayne	Councillor committee member	3	4

Council's external and internal auditors attended all the meetings required of them by the workplan. Regular management attendance was represented by the CEO, CFO, Chief Legal and Governance Officer and the Strategic Risk and Assurance Advisor, or their delegate.

The minutes of the meetings are distributed to all Councillors to keep them fully informed of meeting content and outcomes. At any point, Councillors can initiate direct contact with the Committee Chair for further clarity or confidential discussions. As per the standard agenda workplan, the Committee met in-camera with the external auditors on 2 September 2022, to discuss any matters that the Committee or the external auditors believe should be discussed privately. The Chair confirmed that there were no issues arising from this meeting.

3. DISCUSSION / ISSUE

- 3.1 The Committee's Charter and annual workplan directs the agenda content across the cycle of five Committee meetings per annum. Within this program are six key categories of report types, namely:-
- a) CEO Overview
 - b) Monitoring of Internal Audit Actions and Actions arising from previous Committees
 - c) Financial Reporting
 - d) Internal Audit
 - e) Risk Management and Compliance
 - f) Internal Control
 - g) Standing Items for Noting
- 3.2 Following distribution of the agenda papers for the dedicated financial and performance reporting meeting on 2 September 2022, the Committee members were requested by the Chair to provide any feedback on the draft statements for written response by the Chief Financial Officer ahead of the meeting date. Management's response assisted the Committee to prioritise discussion on important matters at the meeting.
- 3.3 The Committee were satisfied that an appropriate external audit process has taken place on the proposed 2021/22 financial report and performance statements. Furthermore, the Committee's review of these detailed documents did not identify any issue that would prevent the Council from adopting the 2021/22 financial report.
- 3.4 The attached Appendix summarises the activity of the Audit and Risk Committee together with the Committee's findings and resolutions for the four meetings on 11 March 2022, 27 May 2022, 5 July 2022 and 2 September 2022.

4. COUNCIL PLAN / STRATEGY

- 4.1 This report demonstrates the Council Plan Theme of a 'Well Governed Council', through the provision of a compliant report with the Section 54(5) of the Local Government Act 2020 and transparency in documenting the activities, findings and recommendations of the independent Audit and Risk Committee.

5. DECLARATIONS OF CONFLICT OF INTEREST

No officers involved in the preparation of this report have any general or material conflict of interest in this matter.

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
11 March 2022 Meeting			
4. CEO Overview	4.1 CEO Overview	This is a standing item on the agenda. The CEO informed the Committee of high level matters and provided an overview of the items in the agenda including: the continued return to the office with the lessening of Covid-19 restrictions; the coroner's recent report on a tragic death of a recreational walker in Manningham in 2020 and incident reports.	That the Audit and Risk Committee note the report.
5. Standard Questions	5. Standard Questions	The Chair asked the list of standard questions of the CEO and the internal auditors. Responses to all five questions were negative.	The Audit and Risk Committee noted the responses to the standard questions
6. Matters Arising from Meetings	6. Matters Arising from Meetings	This is a standing report that updated the Committee on matters raised at previous meetings and provided follow up information on queries raised by the Committee members. This report noted a high completion rate with several actions formalised into agenda items at the March meeting. The Committee requested a more detailed project plan on the property management internal audit action to return to May meeting.	The Audit and Risk Committee noted the Matters Arising actions from previous meetings.
7. Management Register – Internal Audit Outstanding Actions	7. Management Register – Internal Audit Outstanding Audit Actions	This is a standing report that updated the Committee on implementation status of high priority and overdue internal audit actions. The Committee commented on the favourable number of actions completed (22), the imminent completion of several Tree Management outstanding actions and were satisfied with the reasons for overdue matters.	The Committee noted the Management Register and Internal Audit Project Actions items.
8. Financial Reporting	8.1 VAGO Audit Strategy for Financial Year ending 30 June 2022	The External Audit partner provided the Committee with an overview of the upcoming audit strategy and known acquittals for the 2021/22 year. The Committee sought clarification on several elements of audit, noting that	The Committee noted the VAGO Audit Strategy for 2021/22

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
	8.2 Local Government Performance Reporting Indicators – 6 month report – 2021/22	<p>VAGO requested asset management controls as an area for improvement in the LG sector. The CFO confirmed the valuation cycle will be completed prior to June.</p> <p>The Committee acknowledged the comprehensive report and noted: the working capital is in good shape; the comparison performance across the sector; and the slow recovery across services due to the numerous COVID-19 lockdowns.</p>	The Committee noted the Financial and Performance Cost Indicators Comparison Report.
9. Internal Control	9.1 Citizen Connect Monitoring and Reporting - Complaints	<p>The Manager, Citizen Connect presented an update on complaints monitoring requested at a previous meeting. Elements includes existing and future processes, data analysis and reporting.</p> <p>The Committee noted that recording enables better understanding on trends; reporting enables process improvements and requires more meaningful conversion to service improvements .</p>	The Audit and Risk Committee noted the report.
10. Risk Management & Compliance	10.1 Risk Management Strategy & Risk Management Policy Review	<p>The final draft documents returned to the Committee following extensive feedback provided by committee members and Councillors. The CEO acknowledged that Councillors are interested in being involved around the risks and their ratings and risk appetite and tolerance;</p> <p>Some minor corrections were identified in the Risk Consequence Table prior to progressing to Council for adoption.</p>	The Audit and Risk Committee endorsed the Risk Management Strategy and Policy Final Draft
11. Internal Audit Matters	11.1 Internal Auditor's Status and Performance Report	This is a standing report that provides the Committee with an overview on the progress of the internal audit plan.	The Audit and Risk Committee noted the status of the internal audit program and endorsed the Drainage Management internal audit final report

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
	11.2 Internal Audit Program – Completed Audits Drainage Management	<p>The internal audit undertaken by Pitcher Partners assessed Council's drainage management process and key controls and rated the process as developing and the residual risk as high.</p> <p>The Committee noted that drainage management is a complex and shared function across Council and with Melbourne Water. Discussion included flood mapping, asset data management, resources, proactive and reactive management, relationship management and shared costs with external authorities. The Committee requested a project plan covering all work required to remediate drainage issues identified to be presented at the May meeting.</p>	
16. Items for Noting	<p>16.1 Audit and Risk Committee Workplan</p> <p>16.2 2021-22 Financial Report Timetable</p> <p>16.3 Executive Risk Committee Meeting Minutes 23 Feb 2022</p> <p>16.4 Strategic Risk Register LGPRF Six Months</p> <p>16.5 Audit and Risk Committee Chair's Biannual Report</p>	<p>The Workplan tracks the yearly calendar of agenda items that the Committee is responsible for under the terms of their Charter</p> <p>The Financial Report Timetable details the key dates for the Financial Report 21/22.</p> <p>The Minutes from management's Executive Risk Committee is a standing item to fully inform the Committee of risk management activities</p> <p>The Strategic Risk Register report details all relevant risks, their risk ratings, Controls and treatment plans.</p> <p>As per the Audit and Risk Committee Charter, the Chair's six monthly report was presented to the Councillor Strategic Briefing Session 11 Mar 2022.</p>	The Audit and Risk Committee noted all items/reports and endorsed the two internal audit scopes for the Risk Management Framework and Procurement annual cycle.

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
	16.6 Risk Management Framework Internal Audit Scope 16.7 Procurement Annual Cycle (Data Analytics) Internal Audit Scope 16.8 Tree Hazard Management Update 16.9 Property Management Internal Audit Report Project Plan Update	Internal audit scopes are reviewed and finalised outside the meeting cycle. This report provided an overview of the implementation of the Tree Management Plan and associated tree risk management practices. The memo provided an update on implementation of the internal audit actions for property management.	
27 May 2022			
4. CEO Overview	4. CEO Overview	This is a standing item on the agenda. The CEO informed the Committee of high level matters and provided an overview of the items in the agenda including: resignation and appointment of two directors, procurement assurance activity and VAGO including Manningham Council in their imminent performance audit of food safety.	The Audit and Risk Committee noted the report
5. Audit and Risk Committee Standard Questions	5. Audit and Risk Committee Standard Questions	The Chair asked the list of standard questions of the CEO and the internal auditors. Responses to all five questions were negative.	The Audit and Risk Committee noted the report.
6. Matters Arising from Previous Meetings	6. Matters Arising from Previous Meetings	This is a standing report that updated the Committee on matters raised at previous meetings and provided follow up information on queries raised by the Committee members.	The Audit and Risk Committee noted the report
7. Management Register – Outstanding Actions Internal Audit	7. Management Register – Outstanding Actions Internal Audit	This is a standing report that updated the Committee on implementation status of high priority and overdue internal audit actions. The Committee discussed: the issue of key staff member absences and the need for actions to continue; update offline on completion dates of several actions and a review of process.	The Audit and Risk Committee noted the report.

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
8. Financial Reporting	8.1 2021-2022 Draft Financial Report Update	The CFO highlighted the 2021-22 Draft Financial Report 'shell accounts' and Accounting Standards Update. The Committee noted the shall accounts were submitted to HLB Mann Judd with no major changes to the model and no new accounting standards implemented for 2021/22. The Committee to be advised of any issue found by HLB Mann Judd following review of the Draft Financial Report	The Audit and Risk Committee noted the report.
	8.2 Preliminary 2021-22 Land and Buildings Asset Revaluation	The Committee took as read the Preliminary 2021-22 Land and Buildings Asset Revaluation Report	The Audit and Risk Committee noted the report
	8.3 External Audit Interim Management Letter – year ending 30 June 2022	The Manager Information Technology informed the Committee on the status of the outstanding items following the previous audit.	The Audit and Risk Committee noted the report
9. Internal Control	9.1 Update on the implementation of the new Child Safety Standards	Management updated the Committee on the implementation of the new Child Safety Standards with actions including: a working group; follow up assessments of current practices; improvements to monitoring and renewal of the Working with Children checks and information sessions on the updated Employee Code of Conduct. MAV practice guidelines will be incorporated when received.	The Audit and Risk Committee noted the report.
	9.2 Drainage Management Project Plan 20.5.2022	Management updated the Committee on the Drainage Management Plan following recommendations made from the audit. Update included: launch of Field Services works management system; work with Melbourne Water on flood mapping and data cleansing, identification and mapping of missing assets to ensure accuracy of data. Discussion took place on the importance	The Audit and Risk Committee noted the report.

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
		of adequate drainage for the municipality and the difficulties associated with the different needs for rural and residential services; integration with appropriate planning requirements and river management.	
10. Risk Management & Compliance	10.1 Risk Register Treatment Plans & Overdue Plans 10.2 Strategic Risk Assurance Map – Version 20 May 2022	Management presented the overdue risk treatment plans report noting: outstanding risk register treatments are now provided to the Executive Risk Committee twice per year; system changes request to ensure Treatment Owners are being notified; concurrent risk maturity process. Discussion of the Strategic Risk Assurance Map be deferred to July with the three year internal audit plan review.	The Audit and Risk Committee noted the report. The Audit and Risk Committee noted the report.
11. Internal Audit Matters	11.1 Internal Auditor's Status Report – May 2022 11.2 Building Services Internal Audit Final Report	The Internal Auditor advised the Committee that the program was up to date on track. The internal audit undertaken by Pitcher Partners assessed Council's Building Safety and Swimming Pool compliance processes and key controls and rated the process as developing. The residual risk rating associated with the process was assessed as medium. Seven recommendations were made with two being high priorities. The Committee requested a future update on the systems solution identified for several actions.	The Audit and Risk Committee noted the report. The Audit and Risk Committee endorsed the report.
14 Forward Agenda	Asset Management Plan		
15 Any Other Business		Due to the lack of time the informal follow-up discussion session did not take place and the Chair recommended a questionnaire be sent out to members and a virtual one hour session be scheduled once feedback is returned.	Management to send out the priorities survey to members with the listed questions and a virtual one hour session be scheduled once feedback is returned.

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
16 Items for Noting	16.1 Executive Risk Committee Meeting Minutes 4 May 2022 16.2 Project Property Management 16.3 Audit and Risk Committee Workplan – 27 May 2022	The Minutes from management's Executive Risk Committee is a standing item to fully inform the Committee of risk management activities. Management provided the Committee with a project plan for internal audit actions. The Audit and Risk Committee Workplan is a standing item that tracks the calendar of agenda items that the Committee is responsible for under the Charter	The Audit and Risk Committee noted the report. The Audit and Risk Committee noted the report The Audit and Risk Committee noted the report
22 July 2022			
4. CEO Overview	4. CEO Overview	This is a standing item on the agenda. The CEO informed the Committee of high level matters including; Covid control and protocols working well with the Covid Safe Plan; the changes adopted following member feedback on Committee priorities; appointment of the third independent member expected to be endorsed at the July Council meeting; implementation of a new workflow to improve quality and efficiency of updates to the internal audit actions.	The Audit and Risk Committee noted the report
5. Audit and Risk Committee Standard Questions	5. Audit and Risk Committee Standard Questions	The Chair asked the list of standard questions of the CEO and the internal auditors. Responses to all five questions were negative.	The Audit and Risk Committee noted the report.
6. Matters Arising from Previous Meeting	6. Matters Arising from Previous Meeting	This is a standing report that updated the Committee on matters raised at previous meetings and provided follow up information on queries raised by the Committee members. The report noted that many of the actions have now been closed and there are no overdue actions however the organisation is still waiting for MAV to	The Matters Arising actions from previous meetings were noted.

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
		release their practice guidelines on Child Safe Standards.	
7. Management Register – Outstanding Actions Internal Audit	7. Management Register – Outstanding Actions Internal Audit	<p>This is a standing report that updated the Committee on implementation status of high priority and overdue internal audit actions.</p> <p>The Committee sought an out of cycle comment on how to improve IT solution actions for outstanding internal audit.</p>	The Audit and Risk Committee noted the report.
8. Financial Reporting	8.1 Verbal update end of financial year process and audit	The CFO advised that the Shell Account Draft Financial report was provided to HLB Mann Judd with no issues found.	The Audit and Risk Committee noted the report.
9. Internal Control	9.1 Integrated Water Management Strategy & Drainage Management Internal Audit	Management presented a report informing the Committee of the expansion of actions committed to in the internal audit action plan and the low quantitative risk rating. The Committee approved changes to three due dates.	The Audit and Risk Committee noted the report.
10. Risk Management and Compliance	10.1 Asset Plan 2022	The Committee were informed that the Asset Plan required under Section 92(1) of the Local Government Act 2020 was adopted at the June Council meeting. The plan will be used to inform decision making in the future and is a part of a suite of long term planning documents and includes formalising deliberative engagement.	The Audit and Risk Committee noted the report.
11. Internal Audit Matters	<p>11.1 Internal Audit Status Report – July 22</p> <p>11.2 Procurement Data Analytics Final Report</p>	<p>The Internal Auditor advised that the program was up to date and the proposed schedule for the next 12 months was included in the report.</p> <p>Pitcher Partners reported on their audit which undertook a continuous internal audit and data analysis over the Procurement function for the two years ending 31 Mar 2022. Overall, they found that data integrity continues to improve. Two low priority recommendations were made. Procurement to investigate further</p>	<p>The Audit and Risk Committee noted the report.</p> <p>The Audit and Risk Committee noted the report.</p>

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
	11.3 Risk Management Framework Internal Audit Final Report	streamlining of purchase order requirements where possible. The internal audit undertaken by Pitcher Partners assessed Council's risk management processes and key controls and from a maturity perspective they rated the process as established. Five recommendations were made with two being high priority. Management to return to the Committee with a project plan for implementing the actions.	The Audit and Risk Committee endorsed the Risk Management Framework internal audit report.
	11.4 Draft Three Year Internal Audit Plan 2022-25	The three year internal audit plan is a rolling plan that confirms the forthcoming year of internal audits and proposes any updates to the second and third years of the program. Six audits per annum are scheduled. The Committee considered the inputs into the draft program and confirmed the 22/23 program and requested some further changes to the document to return for final adoption at the November meeting. Management to provide further update to the Strategic Risk Assurance Map to address any key assurance activity gaps and align any changes into the Internal Audit Plan 2022-2025.	The Audit and Risk Committee endorsed the 2021/2022 program and pending updates as requested the Three Year Internal Audit Plan 2022-2025 will be finalised and adopted at the November meeting.
	11.5 Strategic Risk Assurance Map	The Strategic Risk Assurance Map is an appendix that sits behind the internal audit plan and is used to inform the Executive Risk Committee on the yearly compliance program.	The Audit and Risk Committee noted the report
12 Other Audits	12.1 VAGO Food Safety Performance Audit	The Committee were informed that the performance audit by VAGO had commenced.	
15 Any Other Business	15 Any Other Business	The September meeting will concentrate on financial and performance items and finalising the internal audit three year plan.	

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
16 Items for Noting	16.1 Executive Risk Committee Meeting Minutes – 5 July 2022	The minutes from management's Executive Risk Committee is a standing item to fully inform the Committee of risk management activities.	The Audit and Risk Committee noted the report.
	16.2 Insurance Broking Tender and Renewal Program	This report presented Council's Insurance Broking Tender and Renewal Program 2022/2023 results. The Committee discussed with management the challenging insurance market and any new processes the organisation is doing to combat this.	The Audit and Risk Committee noted the report.
	16.3 Audit and Risk Committee Workplan July 2022	The Audit and Risk Committee Workplan is a standing item that tracks the calendar of agenda items that the Committee is responsible for under the Charter.	The Audit and Risk Committee noted the report.
2 September, 2022			
4 CEO Overview	4 CEO Overview	This is a standing item on the agenda. The CEO provided an in-camera verbal update to committee members in the absence of management.	The Audit and Risk Committee noted the report.
5 Audit and Risk Committee Standard Questions	5 Audit and Risk Committee Standard Questions	The Chair asked the standard questions of the CEO with all three responses being negative and reserved questions directed to external auditors to in-camera item 8.	The Audit and Risk Committee noted the report.
6 Financial Reporting	6.1 Briefing Note 2021-22 Financial Report (performance statement and draft representation report)	The CFO provided a management briefing note to the Committee to highlight key finance facts relevant to the end of financial year and performance results. The financial statements presented Manningham Council in a sound financial position and would result in a low overall financial sustainability risk rating.	The Audit and Risk Committee noted the Briefing Note 2021/22 Financial Report.
	6.2 Financial Report (Draft) for the year ended 30 June 2022	HLB Mann Judd (external auditors) presented the Financial Report for the year ended 30 June 2022.	The Audit and Risk Committee noted: a) The Audit and Risk Committee is satisfied that an appropriate

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
	<p>6.3 Performance Statement for the year ended 30 June 2022</p> <p>6.4 Closing Report to the Audit and Risk Committee and Final Management Letter; Financial year ended 30 June 2022</p>	<p>HLB Mann Judd (external auditors) presented the Performance Statement for the year ended 30 June 2022. No audit differences were identified in the performance statement and no unadjusted immaterial differences were found. The audit procedures did not identify any material audit differences or any unadjusted differences in the financial report.</p> <p>HLB Mann Judd external audit agent for VAGO provided a closing report and final management letter to the Committee. Management representatives responded to any findings or overdue actions from previous audits.</p> <p>There were six unresolved issues with two having been resolved following the release of the papers. The remaining unresolved actions were noted with agreed implementation dates for resolution.</p>	<p>external audit process has taken place on the proposed 2021/22 financial report; and</p> <p>b) The Audit and Risk Committee's review of the proposed 2021/22 financial report did not identify any issue that would prevent the Council from adopting the 2021/22 financial report.</p> <p>The Audit and Risk Committee made the following recommendation to Council: That the Council note:</p> <p>a) The Audit and Risk Committee is satisfied that an appropriate external audit process has taken place on the proposed 2021/22 performance statement; and</p> <p>b) The Audit and Risk Committee's review of the proposed 2021/22 performance statement did not identify any issues that would prevent the Council from adopting the 2021/22 financial report</p> <p>The Audit and Risk Committee noted the contents and observations contained in the Auditor's closing report on the 2021/22 Audit of Manningham Council</p>

Audit and Risk Committee Meeting Summary for the period 1 March to 2 September 2022

Item No.	Report Title	Findings	Resolutions
7 Internal Audit	7 Digital Transformation Governance Internal Audit Scope	The draft internal audit scope prepared by the internal auditor in consultation with management outlined the objectives and methodology of the Digital Transformation Governance internal audit for the Committee's consideration and endorsement.	The Audit and Risk Committee endorsed the draft internal audit scope.
8 In-camera Audit and Risk Committee members meet with external auditors	8 In-camera Audit and Risk Committee member meeting with external auditors	The in-camera meeting is an annual opportunity for the Audit & Risk Committee to meet with the external auditors to discuss any matters considered to be private.	The Audit and Risk Committee noted that there were no issues arising from the in-camera meeting with the external auditors.

5.2 2021/22 Financial Report and Performance Statement: Approval in Principle

File Number:	IN22/551
Responsible Director:	Chief Executive Officer
Attachments:	1 Financial Report - 2021/22 ↓
	2 Performance Statement - 2021/22 ↓
	3 Governance and Management Checklist - 2021/22 ↓

EXECUTIVE SUMMARY

The Financial Report and Performance Statement for the year ended 30 June 2022 are presented for consideration and approval in principle.

These have been prepared in accordance with the Australian Accounting Standards and Interpretations, the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

The Financial Report and Performance Statement were reviewed by Council's Audit and Risk Committee on Friday 2 September 2022. The Audit and Risk Committee is satisfied that an appropriate external audit process has been undertaken and that the Committee's review did not identify any issues that would prevent Council from approving the Financial Report and Performance Statement "in principle" for submission to the Auditor-General.

A detailed audit of the Financial Report and Performance Statement was undertaken by the Auditor-General during August 2022. The "Draft Closing Report – Manningham City Council for the year ended 30 June 2022" prepared by the Auditor-General and his agent HLB Mann Judd concluded that the 2021/22 Financial Report (Attachment 1) and 2021/22 Performance Statement (Attachment 2) "present fairly".

The Financial Report, Performance Statement and Governance and Management checklist will be reproduced in full in Council's 2021/22 Annual Report.

RECOMMENDATION

That Council:

- A. Notes that the Audit and Risk Committee is satisfied that an appropriate external audit process has been undertaken on the 2021/22 Financial Report and 2021/22 Performance Statement.**
- B. Authorises Councillor Michelle Kleinert and Councillor Deirdre Diamante to certify the 2021/22 Financial Report and 2021/22 Performance Statement in their final form. In the event that either Councillor Kleinert or Diamante is not available, then any other Manningham Councillor is authorised to certify the Financial Report and Performance Statement.**
- C. Endorses in principle the 2021/22 Financial Report and 2021/22 Performance Statement.**

- D. Notes the 2021/22 Governance and Management Checklist and authorises Councillor Michelle Kleinert to certify the 2021/22 Governance and Management Checklist. In the event that Councillor Kleinert is not available, then any other Manningham Councillor is authorised to certify the checklist.**

1. BACKGROUND

- 1.1 The Auditor-General's agent (HLB Mann Judd) has completed a review of the attached Financial Report and Performance Statement and all supporting information. It is anticipated that a clear (or unmodified) audit opinion will be issued for the Financial Report and Performance Statement. However, the Financial Report and Performance Statement remain provisional until final signing by the Auditor-General.
- 1.2 The Financial Report, Performance Statement and the Auditor-General's draft closing report of the 2021/22 Audit was presented to the Audit and Risk Committee (the Committee) on 2 September 2022, and the Committee resolved:
- a) That it is satisfied that an appropriate external audit process has taken place on the proposed financial report and performance statement and is not aware of any issues that would prevent the Council from approving the financial report and performance statement; and*
 - b) To recommend that Council approve the 2021/22 Financial Report and 2021/22 Performance Statement in principle for lodging with the Auditor General.*
- 1.3 The "Approved in Principle" Financial Report and Performance Statement are required to be presented to the Auditor-General following the Council Meeting. The Auditor-General is then expected to issue the final signed audit closing report prior to 30 September 2022.
- 1.4 The Financial Statements and Performance Statement will then be incorporated into Council's Annual Report. The Annual Report will then be formally presented to Council.
- 1.5 The Financial Report provides comprehensive reporting of the revenue and expenditure of Council for the 2021/22 financial year and the financial position of Council as at 30 June 2022. The notes accompanying the Financial Statements provide information relevant to Council's accountability obligations and additional information to assist users of the report to form an opinion on the financial performance of Council.
- 1.6 The Performance Statement details a range of service and financial performance indicators.

2. DISCUSSION / ISSUE

- 2.1 The Financial Report of Council is a general purpose financial report that consists of the financial statements which include a comprehensive income statement, balance sheet, statement of changes in equity, cash flow statement, statement of capital works and notes accompanying these financial statements. This general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB), the *Local Government Act 2020* and the Local Government (Planning and Reporting) Regulations 2020.

Financial Summary

- 2.2 Council continued to be in a strong financial position at the end of 2021/22 despite the impact of COVID-19. These results demonstrate our commitment to maintaining long-term financial sustainability while providing cost-effective services and delivering infrastructure projects to meet the needs of our community.
- 2.3 The financial statements present Council in a sound financial position with a low financial sustainability risk.
- 2.4 COVID-19 has again continued to have a financial impact on Council for the third financial year in a row. In response to a decrease in demand and government directives amidst the COVID-19 outbreak, a number of Council services were reduced or closed, including our recreation, leisure and community facilities such as Aquarena, stadiums, pavilions, libraries, community centres, the function centre, the Civic Centre and MC2. These closures resulted in a decrease in Council revenue and other unbudgeted costs.
- 2.5 Key finance facts:
- \$32.12 million operating surplus, an increase of \$3.16 million on the previous year, primarily due to increased non-monetary (asset) contributions from developers.
 - \$4.01 million adjusted underlying surplus, a decrease of \$3.92 million on the previous year. The adjusted underlying surplus excludes income that is tied to specific purposes.
 - Council continues to be debt-free
 - \$40.49 million capital works delivered to maintain and renew over \$2 billion of community assets and to create new and upgraded infrastructure for a growing community
 - \$2.51 billion in net assets, an increase of \$258 million on the previous year.

Operating position

- 2.6 An operating surplus of \$32.12 million was achieved in 2021/22, \$11.14 million greater than the adopted budget surplus of \$20.98 million.

2.7 It is important to note that the adjusted underlying surplus, which excludes income that is tied to specific purposes, was \$4.01 million for the year. The adjusted underlying surplus excludes open space contributions, developer contributions, non-recurrent capital grant income and other capital contributions income – which are all to be used for specific purposes.

2.8 The key favourable variances for the year were:

- Contributions non-monetary were \$15.40 million greater than budget – this is the value of land under roads, land, building, drainage pipes and pits and other infrastructure assets transferred to Manningham by developers.
- Grants – operating were \$1.58 million greater than budget. This is mainly due to Grants Commission operating income being \$0.81 million favourable as 75% of the 2022/23 grant allocation was received early in 2021/22 (budgeted to receive 50% in 2021/22). Also Economic Development & Tourism received \$0.27 million towards business concierge and hospitality support.
- Other income was \$1.30 million favourable mainly due to Quarry Royalties being \$1.25 million greater than budget. The quarry continued to operate during 2021/22 after initially planning to close at the end of 2020/21.
- Employee costs were \$2.45 million less than budget due to staff vacancies across the organisation.
- Materials, services and contracts were \$3.41 million lower than budget due to decreased activity due to State Government restrictions during the year to manage the COVID-19 outbreak.

Offsetting the key favourable variances were:

- Statutory fees and fines being \$1.07 million less than budget due to decreased enforcement activity as a result of the COVID-19 lockdowns and restrictions. The pandemic predominantly impacting parking infringements \$0.64 million, swimming pools compliance permits \$0.34 million and fines \$0.11 million.
- User fees and charges were \$2.03 million less than budget due to the impact of COVID-19 on Council's services.
- Net (gain)/loss on disposal of assets was \$2.61 million unfavourable. This was mainly attributable to Council being required to divest \$1.5 million of parcels of land within the North East Link project area to the State Government for nil consideration. Also four buildings (\$0.9 million) were demolished as part of the capital works program to build a park and car park for the community.
- Other expenses were \$9.54 million greater than budget. This was primarily due to:
 - \$6.5 million of operational expenditure that was originally budgeted in the Capital Works Program but has been classified as non-capital in nature and transferred to Other expenses as part of the year end process;
 - software licences and software subscriptions exceeded full year budget by \$0.69 million;

- communications related expenses exceeded full year budget by \$0.3 million;
 - legal expenses were unfavourable by \$0.23 million;
 - higher than budgeted grants and contributions including community grants provided during the year in order to provide additional support to the local community \$0.23 million.
- 2.9 Council's assets had a Net asset revaluation increment (increase) of \$225.88 million which was mainly driven by:
- A valuation increment of \$139.76 million overall to land and building assets:
 - Land assets were valued as at 30 June 2022. Land assets had a \$131.24 million increment. The valuation involved the analysis of a number of recent sales, consideration of the various characteristics displayed by the land, the constraints of requirements stipulated within the Local Government Act 2020, and the time involved in preparing land for sale.
 - The increase in the value of Council's significant land holdings are consistent with the land value increase across the municipality mainly due to limited supply of land, increasing development activities leading to strengthening demand for development sites in local areas, particularly in the earlier part of the year.
 - Building assets were valued as at 30 June 2022. Buildings had an \$8.52 million increment. The values of building components have had notable increases caused by the significant increases in construction costs and the lack of supply of building materials in Victoria in general.
 - An increment of \$86.12 million to infrastructure assets as a result of large increases in prices especially in the later part of the financial year driven by supply shortages and inflation.

Net worth

- 2.10 Our financial strength can be assessed by net assets (what we own less what we owe). As at 30 June 2022, Council's net assets were \$2.51 billion.

Assets

- 2.11 Manningham has total assets of \$2.57 billion. The major components of our assets include infrastructure, property, plant and equipment valued at \$2.44 billion and cash and investments of \$93.30 million.

Liabilities

- 2.12 Our liabilities primarily include amounts owed to suppliers and amounts owed to employees for leave entitlements. Total liabilities at 30 June 2022 were \$56.14 million, a decrease of \$1.70 million over the previous year.

- 2.13 At 30 June 2022 Council was debt free.

Capital Works

2.14 Council aims to maintain its infrastructure assets at expected levels while continuing to deliver services needed by our community. During 2021/22, we invested \$40.49 million in an extensive Capital Works Program to renew and upgrade community assets throughout the municipality. This program was funded primarily through rates, with additional funds provided through grants and contributions.

2.15 The major categories of capital works included:

- roads, drainage, footpaths and cycleways \$15.59 million
- community and council building refurbishment and upgrades \$12.93 million
- parks, open space and streetscapes \$4.92 million; and
- land \$1.27 million.

Liquidity

2.16 Cash and investments at 30 June 2022 were \$93.30 million, an increase of \$5.38 million from the previous year.

2.17 The working capital ratio, which assesses our ability to meet current commitments, is calculated by measuring our current assets as a percentage of current liabilities. Our ratio of 211% indicates that for every dollar of short-term liabilities, we have \$2.11 worth of current assets. This is a strong result.

Rate cap

2.18 This was the fourth year of the Victorian Government's 'Fair Go Rates' legislation. Manningham complied with the 1.50% rate cap for 2021/22. We continued to follow the strategies we set last year to ensure our long-term financial sustainability in a rate capping environment.

Performance Statement

2.19 The Performance Statement details a range of service and financial performance indicators. This is also audited by the Victorian Auditor-General. Highlights from the Performance Statement include:

Financial Indicators:

- Working capital ratio of 211% in 2021/22 and averaging 153% in the forward four year forecasts, highlighting a strong liquidity capacity of Council;
- The adjusted underlying result ratio was 2.8% in 2021/22. This is a positive result despite the financial impact on Council of the COVID-19 pandemic for the third financial year running. The forecast levels are expected to remain in a healthy range; and
- The Asset renewal and upgrade ratio was a very strong 118% in 2021/22. The 2021/22 result and forecasts from 2022/23 onwards demonstrates Manningham's ongoing commitment to invest in the renewal and upgrade of its existing community infrastructure.

Service Performance Indicators:

The COVID-19 pandemic has continued to impact on a number of indicators in 2021/22 such as:

- Aquatic Facilities – Utilisation of the Aquatic facility was 1.4 visits per resident which was significantly lower than previous years (5.3 visits per resident pre-pandemic in 2019). The facility was closed or under reduced capacity due to ongoing lockdowns and restrictions associated with COVID-19.
- Libraries - Library participation (active library borrowers) was 10.9% and was impacted by COVID-19 restrictions, with libraries closed or reopened with reduced services. This is well down on pre-pandemic levels (14.7% in 2019).
- Workforce turnover was 17.8% compared to last year's 9.3% turnover rate. This is in line with global trends resulting from the 'post-pandemic' impacts on workforce (i.e. "the great resignation").

On a positive note:

- Satisfaction with sealed local roads has increased to 66 – (up from 64 in 2021). Council continues to work hard to maintain our local roads and are pleased to see an increased community satisfaction. This data is conducted by an independent research company on behalf of the Victorian Government.
- Food Safety Critical and major non-compliance outcome notifications (number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up) has increased to 96.1% from 93.4% the year before.

The 2021/22 Annual Report will detail service and financial highlights from the 2021/22 year and also reproduce the Financial Report and Performance Statement in full.

3. COUNCIL PLAN / STRATEGY

- 3.1 The Financial Report and the Performance Statement are a historical reflection of Council's 2021/22 financial performance and performance against key initiatives identified within the 2021-2025 Council Plan.

4. IMPLEMENTATION

- 4.1 Finance / Resource Implications

The outcomes contained in the Financial Report will form the starting basis for the 2022/23 review of Council's 10 Year Long Term Financial Plan.

4.2 Communication and Engagement

The Financial Report, Performance Statement and Governance and Management Checklist will be published in Council's 2021/22 Annual Report. Performance indicators from the Performance Statement will also be published on the Know Your Council website.

4.3 Timelines

Following approval in principle by Council, the Financial Report and Performance Statement will be submitted to the Auditor-General's Office for final audit clearance, which should be received prior to 30 September 2022.

5. DECLARATIONS OF CONFLICT OF INTEREST

No Officers involved in the preparation of this report have any general or material conflict of interest in this matter.

MANNINGHAM CITY COUNCIL
ANNUAL FINANCIAL REPORT
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL

Financial Report

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Certification of the Financial Statements

In my opinion, the accompanying financial statements has been prepared in accordance with the *Local Government Act 2020*, the *Local Government (Planning and Reporting) Regulations 2020*, Australian Accounting Standards and other mandatory professional reporting requirements.

Jon Gorst (BCom, CPA)
Principal Accounting Officer
13 September 2022
Doncaster

In our opinion, the accompanying financial statements present fairly the financial transactions of Manningham City Council for the year ended 30 June 2022 and the financial position of Council as at that date.

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

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify the financial statements in their final form.

Michelle Kleinert
Mayor
13 September 2022
Doncaster

Deirdre Diamante
Deputy Mayor
13 September 2022
Doncaster

Andrew Day
Chief Executive Officer
13 September 2022
Doncaster

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**Comprehensive Income Statement
For the Year Ended 30 June 2022**

	Note	2,022 \$'000	2021 \$'000
Income			
Rates and charges	3.1	114,315	109,683
Statutory fees and fines	3.2	3,094	3,055
User fees and charges	3.3	7,016	6,621
Grants - operating	3.4 (a)	13,292	13,641
Grants - capital	3.4 (b)	6,800	3,622
Contributions - monetary	3.5	6,670	8,161
Contributions - non-monetary	3.5	16,458	10,696
Other income	3.7	1,975	2,118
Share of surplus from investment in associate	6.2	39	300
Total income		169,659	157,897
Expenses			
Employee costs	4.1	53,813	56,221
Materials, services and contracts	4.2	29,029	27,853
Depreciation	4.3	23,738	23,557
Amortisation - Intangible assets	4.4	2,311	2,049
Amortisation - Right of use assets	4.5	345	422
Bad and doubtful debts	4.6	160	258
Finance costs - Leases	4.7	55	57
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	3.6	2,480	(26)
Other expenses	4.8	25,608	18,544
Total expenses		137,539	128,935
Surplus/(deficit) for the year		32,120	28,962
Other comprehensive income			
Item that will not be reclassified to surplus or deficit in future periods			
Net asset revaluation increment/(decrement)	9.1 (a)	225,877	90,694
Total other comprehensive income		225,877	90,694
Total comprehensive result		257,997	119,656

The above comprehensive income statement should be read in conjunction with the accompanying notes.

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Balance Sheet
As at 30 June 2022

	Note	2022 \$'000	2021 \$'000
Assets			
Current assets			
Cash and cash equivalents	5.1 (a)	24,623	44,305
Trade and other receivables	5.1 (c)	15,925	16,079
Other financial assets	5.1 (b)	68,679	32,587
Other assets	5.2 (a)	2,371	2,035
Total current assets		111,598	95,006
Non-current assets			
Trade and other receivables	5.1 (c)	374	405
Other financial assets	5.1 (b)	-	11,031
Investments in associates	6.2	2,865	2,826
Property, infrastructure, plant, equipment and other fixed assets	6.1	2,444,670	2,193,571
Right-of-use assets	5.7	2,358	2,270
Intangible assets	5.2 (b)	6,987	7,443
Total non-current assets		2,457,254	2,217,546
Total assets		2,568,852	2,312,552
Liabilities			
Current liabilities			
Trade and other payables	5.3 (a)	16,814	17,249
Trust funds and deposits	5.3 (b)	13,890	13,545
Unearned income/revenue	5.3 (c)	7,858	9,519
Provisions	5.4	13,976	13,748
Lease liabilities	5.7	297	314
Total current liabilities		52,835	54,375
Non-current liabilities			
Provisions	5.4	1,141	1,454
Lease liabilities	5.7	2,164	2,008
Total non-current liabilities		3,305	3,462
Total liabilities		56,140	57,837
Net Assets		2,512,712	2,254,715
Equity			
Accumulated surplus		822,326	789,554
Reserves	9.1	1,690,386	1,465,161
Total Equity		2,512,712	2,254,715

The above balance sheet should be read in conjunction with the accompanying notes.

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

**Statement of Cash Flows
For the Year Ended 30 June 2022**

	Note	2022 Inflows/(Outflows) \$'000	2021 Inflows/(Outflows) \$'000
Cash flows from operating activities			
Rates and waste charges		113,380	108,005
Statutory fees, fines and user charges		10,601	8,956
Grants - operating		5,819	12,877
Grants - capital		12,742	11,070
Contributions - monetary		6,670	8,161
Interest received		474	536
Net increase in trust funds and deposits		345	160
Other receipts		1,522	1,261
Net GST refund/(payment)		334	(168)
Materials, services and contracts		(57,041)	(60,069)
Short-term, low value and variable lease payments		(414)	(407)
Employee costs		(54,576)	(54,199)
Net cash provided by/(used in) operating activities	9.2	39,856	36,183
Cash flows from investing activities			
Payments for property, plant and equipment, infrastructure, and other fixed assets	6.1	(34,820)	(34,928)
Proceeds from disposal of property, infrastructure, plant, equipment and other fixed assets	3.6	692	607
Receipts/(payments) for other financial assets		(25,061)	(22,455)
Net cash provided by/(used in) investing activities		(59,189)	(56,776)
Cash flows from financing activities			
Interest paid - lease liability		(55)	(57)
Repayment of lease liabilities		(294)	(403)
Net cash provided by/(used in) financing activities		(349)	(460)
Net increase/(decrease) in cash and cash equivalents		(19,682)	(21,053)
Cash and cash equivalents at the beginning of the financial year		44,305	65,358
Cash and cash equivalents at the end of the financial year	5.1 (a)	24,623	44,305
Financing arrangements	5.6		
Restrictions on cash assets	5.1		

The above statement of cash flows should be read in conjunction with the accompanying notes.

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

**Statement of Changes in Equity
For the Year Ended 30 June 2022**

2022	Note	Accumulated surplus \$'000	Asset revaluation reserves \$'000	Other reserves \$'000	Total \$'000
Balance at beginning of the financial year		789,554	1,451,963	13,198	2,254,715
Surplus for the year		32,120	-	-	32,120
Net asset revaluation increment/(decrement)	9.1 (a)	-	225,877	-	225,877
Transfer to accumulated surplus on realisation of assets	9.1 (a)	1,716	(1,716)	-	-
Transfers from other reserves	9.1 (b)	5,173	-	(5,173)	-
Transfers to other reserves	9.1 (b)	(6,237)	-	6,237	-
Balance at end of the financial year		822,326	1,676,124	14,262	2,512,712

2021	Note	Accumulated surplus \$'000	Asset revaluation reserves \$'000	Other reserves \$'000	Total \$'000
Balance at beginning of the financial year		759,511	1,361,262	14,286	2,135,059
Surplus for the year		28,962	-	-	28,962
Net asset revaluation increment/(decrement)	9.1 (a)	-	90,694	-	90,694
Transfer to accumulated surplus on realisation of assets	9.1 (a)	(7)	7	-	-
Transfers from other reserves	9.1 (b)	8,636	-	(8,636)	-
Transfers to other reserves	9.1 (b)	(7,548)	-	7,548	-
Balance at end of the financial year		789,554	1,451,963	13,198	2,254,715

The above statement of changes in equity should be read in conjunction with the accompanying notes.

**Statement of Capital Works
For the Year Ended 30 June 2022**

	2022 \$'000	2021 \$'000
Property		
Land	1,272	2,473
Land under roads	-	8
Buildings	9,022	8,190
Total property	10,294	10,671
Plant, equipment and other assets		
Plant, machinery and equipment	1,434	943
Fixtures, fittings and furniture	208	135
Computers and telecommunications	1,163	86
Artworks	46	-
Total plant, equipment and other assets	2,851	1,164
Infrastructure		
Roads	9,555	9,416
Bridges	79	83
Footpaths and cycleways	2,843	3,019
Off street car parks	1,781	346
Drainage	3,110	3,608
Recreational, leisure and community facilities	3,905	7,177
Parks, open space and streetscapes	4,922	3,609
Total infrastructure	26,195	27,258
Intangible assets		
Software	1,153	3,537
Total intangible assets	1,153	3,537
Total capital works expenditure	40,493	42,630
Represented by:		
New asset expenditure	11,016	13,094
Asset renewal expenditure	23,192	21,103
Asset expansion expenditure	1,472	1,699
Asset upgrade expenditure	4,813	6,734
Total capital works expenditure	40,493	42,630

The above statement of capital works should be read in conjunction with the accompanying notes.

Notes to the Financial Report For the Year Ended 30 June 2022

Note 1 Overview

Introduction

The City of Manningham was established by an Order of the Governor in Council on 15 December 1994 and is a body corporate. The Council's main office is located at 699 Doncaster Road, Doncaster, Victoria.

Statement of compliance

These financial statements are a general purpose financial report that consists of a Comprehensive Income Statement, Balance Sheet, Statement of Changes in Equity, Statement of Cash Flows, Statement of Capital Works and Notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards (AAS), other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 2020*, and the *Local Government (Planning and Reporting) Regulations 2020*.

The Council is a not-for-profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards.

Significant accounting policies

(a) Basis of accounting

The accrual basis of accounting has been used in the preparation of these financial statements, whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are based on the historical cost convention unless a different measurement basis is specifically disclosed in the notes to the financial statements.

Judgements, estimates and assumptions are required to be made about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated judgements are based on professional judgement derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The financial statements have been prepared on a going concern basis. The financial statements are in Australian dollars. The amounts presented in the financial statements have been rounded to the nearest thousand dollars unless otherwise specified. Minor discrepancies in tables between totals and the sum of components are due to rounding.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AAS's that have significant effects on the financial statements and estimates relate to:

- the fair value of land, buildings, infrastructure, plant and equipment (refer to Note 6.1);
- the determination of depreciation for buildings, infrastructure, plant and equipment (refer to Note 6.1);
- the determination of employee provisions (refer to Note 5.4);
- the determination of whether performance obligations are sufficiently specific so as to determine whether an arrangement is within the scope of *AASB 15 Revenue from Contracts with Customers* or *AASB 1058 Income of Not-for-Profit Entities* (refer to Note 3)
- the determination, in accordance with *AASB 16 Leases*, of the lease term, the estimation of the discount rate when not implicit in the lease and whether an arrangement is in substance short-term or low value (refer to Note 5.7)
- whether or not *AASB 1059 Service Concession Arrangements: Grantors* is applicable (refer to Note 10)
- other areas requiring judgements.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

Note 1 Overview (cont.)**Significant accounting policies (cont.)****(b) Impact of COVID-19 pandemic - significant accounting policies**

During 2021/22 the COVID-19 pandemic continued to impact on Council's operations. Council has noted the following significant impacts on its financial operations:

COVID-19 lockdowns and restrictions had the following financial impacts on Council:

Government Grant revenue of \$2.6 million

* \$1.9 million of COVID-19 Local Roads and Community Infrastructure Program (Phase 2) Commonwealth Government grant funding from the Department of Infrastructure, Transport, Regional Development and Communications. The purpose of the grant is to stimulate additional infrastructure construction activity in local communities to manage the economic impacts of COVID-19

* \$0.4 million of State Government funding for works, services and promotion of outdoor activation.

* \$0.2 million of Business Concierge and Hospitality Support Program grant funding from the Department of Jobs, Precincts and Regions. The funding is intended to assist the Councils to engage community venues, local businesses on COVID Safe practices and provide local data and intelligence to the Department for use in COVID response planning.

* \$0.05 million of Culturally and Linguistically Diverse (CALD) Networks Support Program grant funding from the Department of Jobs, Precincts and Regions. The funding is intended to assist the Councils to support businesses to implement COVID Safe Plans to minimise the risk of workplace transmission of coronavirus.

* \$0.05 million of COVID-19 Vaccination Community Engagement Program grant funding from the Department of Health.

Additional costs of \$1.4 million (not funded by government grant funding)

* \$0.8 million contract variation net payments to support council facilities managed under contract during lockdowns and restrictions.

* \$0.3 million for COVID relief programs and activities for recreation, community and business groups.

* \$0.2 million for enhanced cleaning to improve staff and public hygiene.

* \$0.1 million for personal protective equipment including face masks and RAT test kits.

Loss of income of \$2.6 million

* \$0.7 million of Parking Infringement income

* \$0.6 million of rent relief to support commercial tenants

* \$0.6 million of Function Centre and Hall Hire income

* \$0.3 million of Art Studios, Playhouse and Child Care centre income

* \$0.3 million to support Community Groups and Sporting Clubs as rent and outgoings relief

* \$0.1 million of discount on fees associated with business permits including food registration.

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 2 2.1 Performance against budget

The performance against budget notes compare Council's financial plan, expressed through its annual budget, with actual performance. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variances. Council has adopted a materiality threshold of lower of 10% or \$500,000 to budget on a line item basis, or where further explanation is warranted. Explanations have not been provided for variations below the materiality threshold unless the variance is considered to be material because of its nature.

These notes are prepared to meet the requirements of the *Local Government Act 2020* and the *Local Government (Planning and Reporting) Regulations 2020*.

2.1.1 Income and expenditure

	Budget 2022 \$'000	Actual 2022 \$'000	Variance 2022 \$'000	Variance 2022 %	Ref
Income					
Rates and charges	113,818	114,315	497	0	
Statutory fees and fines	4,162	3,094	(1,068)	(26)	1
User fees and charges	9,049	7,016	(2,033)	(22)	2
Contributions - monetary	6,319	6,670	351	6	
Contributions - non-monetary	1,058	16,458	15,400	1,456	3
Grants - operating	11,711	13,292	1,581	14	4
Grants - capital	7,160	6,800	(360)	(5)	
Other income	673	1,975	1,302	193	5
Share of surplus from investment in associate	-	39	39	100	6
Total income	153,950	169,659	15,709		
Expenses					
Employee costs	56,260	53,813	2,447	4	7
Materials, services and contracts	32,438	29,029	3,409	11	8
Depreciation	24,786	23,738	1,048	4	9
Amortisation - Intangible assets	3,189	2,311	878	28	10
Amortisation - Right of use assets	317	345	(28)	(9)	
Bad and Doubtful debts	-	160	(160)	(100)	11
Finance costs - Leases	48	55	(7)	(15)	12
Net (gain)/loss on disposal of property, infrastructure, plant and equipment	(133)	2,480	(2,613)	1,965	13
Total expenses	16,070	25,608	(9,538)	(59)	14
Total expenses	132,975	137,539	(4,564)		
Surplus/(deficit) for the year	20,975	32,120	11,145	53	

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 2 2.1 Performance against budget (cont.)

2.1.1 Income and expenditure (cont.)

(i) Explanation of material variations		
Ref.	Item	Explanation
1	Statutory fees and fines	Outcome: Less than budget \$1,068,000 or 26% Statutory fees were lower than budget by \$1.07 million mainly due to decreased enforcement activity as a result of the COVID-19 lockdowns and restrictions. The pandemic predominantly impacting parking infringements \$0.64 million, swimming pools compliance permits \$0.34 million and fines \$0.11 million.
2	User fees and charges	Outcome: Less than budget \$2,033,000 or 22% User fees and charges were \$2.03 million lower than budget due to the impact of the COVID-19 pandemic on a number of Council's services. The major contributors were: * Hire income for Community Venues and the Function Centre were unfavourable by \$0.86 million due to State Government restrictions during the year to manage COVID-19 outbreak. * Commercial Rental income, Leases and Licenses were \$0.58 million unfavourable. * Recoveries and reimbursements were unfavourable by \$0.25 million due to COVID-19 community relief measures; and * The Art Studios and Child Care Services income were also affected by the COVID-19 pandemic by \$0.27 million.
3	Contributions - non-monetary	Outcome: Greater than budget \$15,400,000 or 1,456% The value of land, land under roads and drainage pipes and other infrastructure assets transferred to Manningham by developers was \$15.4 million higher than originally budgeted. The major contributor relates to the Tullamore Estate residential development.
4	Grants - operating	Outcome: Greater than budget \$1,581,000 or 14% Grants - operating were favourable mainly due to: * Grants Commission operating income being \$0.81 million favourable as 75% of the 2022/23 grant allocation was received early in 2021/22 (budgeted to receive 50% in 2021/22); * Economic Development & Tourism also received \$0.27 million towards business concierge and hospitality support; * Waste have received \$0.14 million from the Department of Environment, Land, Water and Planning for kerbside waste reforms; * Economic Development & Tourism (Place Making) received a \$0.10 million unbudgeted Covid Safe Outdoor Activation grant.
5	Other income	Outcome: Greater than budget \$1,302,000 or 193% Other income was favourable mainly due to Quarry Royalties being \$1.25 million greater than budget. The quarry continued to operate during 2021/22 after initially planning to close at the end of 2020/21.
6	Share of surplus from investment in associate	Outcome: Greater than budget \$39,000 or 100% Represents Council's share of surplus of Whitehorse Manningham Regional Library Corporation (WMRL) surplus for 2021/22. Council has a Council has a 34.3% equity interest.
7	Employee costs	Outcome: Less than budget \$2,447,000 or 4% Employee costs for 2021/22 were \$2.45 million or 4.35 per cent less than budget mainly due to vacancies across the organisation.
8	Materials, services and contracts	Outcome: Less than budget \$3,409,000 or 11% Materials, services and contracts were \$3.41 million or 10.51 per cent less than budget. This is mainly attributable to decreased activity due to State Government restrictions during the year to manage COVID-19 outbreak.

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 2 Performance against budget (cont.)

2.1.1 Income and expenditure (cont.)

Explanation of material variations
Ref. Item

Explanation

9	Depreciation	Outcome: Less than budget \$1,048,000 or 4% Depreciation was lower than budget due to the delayed delivery of some projects in the 2021/22 capital works program.
10	Amortisation - Intangible assets	Outcome: Less than budget \$878,000 or 28% Amortisation is an accounting measure which attempts to allocate the value of an asset over its useful life for Council's intangible assets (software). Amortisation was lower than budget predominately due to timing of projects.
11	Bad and Doubtful debts	Outcome: Greater than budget \$160,000 or 100% Mainly associated with the write off of uncollectable traffic, animal management and local laws related debts.
12	Finance costs - Leases	Outcome: Greater than budget \$7,000 or 15% The finance costs associated with lease liabilities were slightly higher than budgeted
13	Net (gain)/loss on disposal of property, infrastructure, plant and equipment	Outcome: Less than budget \$2,613,000 or 1,965% Net loss on disposal of assets was mainly attributable to: * Council was required to divest \$1.5 million of parcels of land within the North East Link project area to the State Government for nil consideration; * four buildings totalling \$0.9 million were demolished as part of the capital works program to build a park and car park for the community; and * drainage and computers totalling \$0.5 million.
14	Total expenses	Outcome: Greater than budget \$9,538,000 or 59% Other expenses include a wide range of costs incurred in delivering Council services and include utilities, software licences, legal expenses, consultancy, insurance, postage, telephone and general office expenses. The unfavourable variance is primarily due to: * \$6.5 million of operational expenditure that was originally budgeted in the Capital Works Program but has been classified as non-capital in nature and transferred to Other expenses as part of the year end process; * software licences and software subscriptions exceeded full year budget by \$0.69 million; * communications related expenses exceeded full year budget by \$0.3 million; * legal expenses were unfavourable by \$0.23 million; * higher than budgeted grants and contributions including community grants provided during the year in order to provide additional support to the local community \$0.23 million.

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 2 2.1 Performance against budget (cont.)

2.1.2 Capital works

	Budget 2022 \$'000	Actual 2022 \$'000	Variance 2022 \$'000	Variance 2022 %	Ref
Property					
Land	6,600	1,272	5,328	81	15
Buildings	10,786	9,022	1,764	16	16
Total property	17,386	10,294	7,092		
Plant, equipment and other assets					
Plant, machinery and equipment	2,143	1,434	709	33	17
Fixtures, fittings and furniture	25	208	(183)	(732)	18
Computers and telecommunications	1,453	1,163	290	20	19
Artworks	150	46	104	69	20
Total plant, equipment and other assets	3,771	2,851	920		
Infrastructure					
Roads	12,521	9,555	2,966	24	21
Bridges	100	79	21	21	22
Footpaths and cycleways	3,540	2,843	697	20	23
Off street car parks	127	1,781	(1,654)	(1,302)	24
Drainage	4,305	3,110	1,195	28	25
Recreational, leisure and community facilities	7,413	3,905	3,508	47	26
Parks, open space and streetscapes	5,977	4,922	1,055	18	27
Waste management	500	-	500	(100)	28
Drainage	34,483	26,195	8,288		
Intangible assets					
Software	3,025	1,153	1,872	62	29
Total intangible assets	3,025	1,153	1,872		
Total capital works expenditure	58,665	40,493	18,172	31	
Represented by:					
New asset expenditure	20,919	11,016	9,903	47	
Asset renewal expenditure	25,537	23,192	2,345	9	
Asset expansion expenditure	2,052	1,472	580	28	
Asset upgrade expenditure	10,157	4,813	5,344	53	
Total capital works expenditure	58,665	40,493	18,172		

Note 2 2.1 Performance against budget (cont.)

2.1.2 Capital works (cont.)

(i)	Explanation of material variations		
Ref.	Item	Explanation	
15	Land	Outcome: Less than budget \$5,328,000 or 81% \$5 million was allocated for strategic property acquisitions to allow suitable properties to be acquired should they come to market, but no suitable properties became available.	
16	Buildings	Outcome: Less than budget \$1,764,000 or 16% Building projects like most civil works were significantly impacted by COVID-19, contractor and material availability issues. A number of solar projects could not be completed, and works associated with the provision of major future community facilities were deferred to 2022/23.	
17	Plant, machinery and equipment	Outcome: Less than budget \$709,000 or 33% Overseas supply chain issues caused by the COVID-19 pandemic resulted in very significant delays in vehicle availability.	
18	Fixtures, fittings and furniture	Outcome: Greater than budget \$183,000 or 732% A number of upgrades to fixtures and fittings were carried out to make office spaces more COVID-19 friendly.	
19	Computers and telecommunications	Outcome: Less than budget \$290,000 or 20% Lower than budget due to delays in completion of some projects.	
20	Artworks	Outcome: Less than budget \$104,000 or 69% A significant percentage of the Artworks budget was associated with the Hepburn Reserve project which won't be completed until 2022/23.	
21	Roads	Outcome: Less than budget \$2,966,000 or 24% The Tram/Merlin Traffic Signal project was pushed back to 2022/23 as a result of delayed Department of Transport approval, a number of other road projects including the Road Resurfacing Program were affected by lack of contractor availability indirectly attributable to the COVID-19 pandemic.	
22	Bridges	Outcome: Less than budget \$21,000 or 21% Lower than budget due to savings in the bridge minor renewal works program during the year.	
23	Footpaths and cycleways	Outcome: Less than budget \$697,000 or 20% Footpath projects were heavily impacted by contractor availability issues and delays attributable to COVID-19.	
24	Off street car parks	Outcome: Greater than budget \$1,654,000 or 1,302% The carpark resurfacing project was budgeted under Roads in the Capital Works Program.	
25	Drainage	Outcome: Less than budget \$1,195,000 or 28% A number of drainage projects came in under budget leading to significant savings.	
26	Recreational, leisure and community facilities	Outcome: Less than budget \$3,508,000 or 47% Two major sports pavilion projects (at Schramms and Deep Creek Reserves) were unable to be completed resulting in major carry forwards.	
27	Parks, open space and streetscapes	Outcome: Less than budget \$1,055,000 or 18% Delays to projects at Wongium Wilam & Hepburn Reserves resulted in significant funding being carried forward to 2022/23.	
28	Waste management	Outcome: Less than budget \$500,000 or 100% Waste management projects did not proceed in 2021/22 leading to savings.	
29	Software	Outcome: Less than budget \$1,872,000 or 62% A number of Transformation Program projects listed in the Capital Works Program were subsequently reclassified as operational in nature.	

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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Note 2 2.2 Analysis of Council results by program

Council delivers its functions and activities through the following programs.

(a) CEO Office

CEO Office is responsible for providing a range of strategic and operational services including elected representatives, legal, governance and risk, financial and procurement services.

City Services

City Services is responsible for delivering services to the community centred around sport and recreation, accommodation, drainage amenity, cleanliness, waste management, traffic management and emergency response. It is also responsible for protecting, maintaining and enhancing Manningham's assets and natural environment, including its buildings, roads, car parks, drains, footpaths, parks, bushlands, streetscapes and other infrastructure.

City Planning and Community

The City Planning and Community area includes services relating to strategic land use planning, social planning, transport planning, strategic drainage planning, urban design and open space planning, development approvals and compliance, environmental health, local laws, school crossings, economic development, community development, community and cultural events, community venues, aged and disability support, maternal and child health, kindergartens and libraries.

Experience and Capability

Experience and Capability provides a range of support services across council to enable the delivery of council services. The provision of these services includes customer service (citizen connect), information technology, communications, transformation and people and communications.

Corporate Activities

Corporate activities relates to services to ratepayers, council and executives which are not allocated to individual directorates. This includes general rates revenue, interest on investments, Financial Assistance Grants, asset sales, depreciation and capital grants. The value of Council land and buildings is also retained in the Corporate activities service area.

(b) Summary of income, expenses, assets and capital expenses by program

2022	Income \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income \$'000	Total capital expenses \$'000	Total assets \$'000
CEO Office	1,850	10,082	(8,232)	-	-	-
City Services	20,234	67,833	(47,599)	592	27,629	729,454
City Planning and Community	21,455	38,593	(17,138)	9,064	514	39,087
Experience and Capability	46	22,622	(22,576)	45	2,316	8,045
Corporate Activities	126,074	(1,591)	127,665	10,391	10,034	1,792,266
	169,659	137,539	32,120	20,092	40,493	2,568,852

2021	Income \$'000	Expenses \$'000	Surplus/ (Deficit) \$'000	Grants included in income \$'000	Total capital expenses \$'000	Total assets \$'000
CEO Office	28	7,991	(7,963)	-	-	-
City Services	19,706	64,701	(44,995)	-	28,201	637,563
City Planning and Community	23,667	40,016	(16,349)	10,354	80	41,180
Experience and Capability	239	17,026	(16,787)	614	3,623	8,599
Corporate Activities	114,257	(799)	115,056	6,295	10,726	1,625,210
	157,897	128,935	28,962	17,263	42,630	2,312,552

An organisational redesign was conducted in 2021-2022 financial year

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 3 Funding for the delivery of our services		
3.1 Rates and charges		
<p>The Council uses Capital Improved Value (CIV) as the basis of valuation of all properties within the municipal district. The CIV of a property is its land value and the value of improvements such as buildings and other improvements.</p> <p>The CIV used to calculate general rates for 2021/22 was \$56,517 million (2020/21, \$57,284 million). The 2021/22 rate in the CIV dollar was 0.00171312 (2020/21, 0.00164164).</p>		
General rates	96,695	93,909
Supplementary rates	686	1,019
Recreational land	30	30
Interest on rates and charges	906	809
	98,317	95,767
Waste charges	15,998	13,916
	15,998	13,916
Total rates and charges	114,315	109,683
<p>The date of the latest general revaluation of land for rating purposes within the municipal district was 1 January 2022, and the valuation will be first applied in the rating year commencing 1 July 2022.</p> <p>Annual rates and charges are recognised as revenues when Council issues annual rates notices. Supplementary rates are recognised when a valuation and reassessment is completed and a supplementary rates notice issued.</p>		
3.2 Statutory fees and fines		
Infringements and costs	708	609
Town planning fees	1,339	1,349
Land and property information certificates	529	428
Asset protection and other permits	518	669
Total statutory fees and fines	3,094	3,055
<p>Statutory fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.</p>		

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 3 Funding for the delivery of our services (cont.)		
3.3 User fees and charges		
Hall hire and function centre charges	417	164
Social and community services charges	366	295
Town planning fees (non-statutory)	718	789
Aged services fees	660	677
Registration fees	1,143	1,069
Advertising fees	37	-
Culture and recreation fees	64	-
Chargeable works fees	1,045	745
Rent and lease charges	1,967	1,966
Other fees and charges	599	916
Total user fees and charges	7,016	6,621
User fees and charges by timing of revenue recognition		
User fees and charges recognised over time	-	-
User fees and charges recognised at a point in time	7,016	6,621
Total user fees and charges	7,016	6,621
User fees are recognised as revenue at a point in time, or over time, when (or as) the performance obligation is satisfied. Recognition is based on the underlying contractual terms.		
3.4 Grants (Funding from other levels of government)		
Grants were received in respect of the following:		
Summary of grants		
Commonwealth funded grants	14,323	10,839
State funded grants	5,769	6,424
Total grants received	20,092	17,263
(a) Operating grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants	3,591	2,673
Aged services	6,400	5,895
Recurrent - State Government		
Economic and environment	67	88
Immunisation	78	83
Maternal and child health	895	852
School crossing supervisors	307	296
Social and community	703	712
Community safety	28	-
Other	414	452
Total recurrent operating grants	12,483	11,051
Non-recurrent - Commonwealth Government		
Aged services	3	254
Non-recurrent - State Government		
Working for Victoria	-	1,793
Social and community	32	70
Maternal and child health	127	-
Community Resilience (COVID-19)	367	-
Other	280	473
Total non-recurrent operating grants	809	2,590
Total operating grants	13,292	13,641

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 3 Funding for the delivery of our services (cont.)		
3.4 Grants (Funding from other levels of government) (cont.)		
(b) Capital grants		
Recurrent - Commonwealth Government		
Financial Assistance Grants - local roads	1,183	833
Roads to Recovery	536	536
Total recurrent capital grants	1,719	1,369
Non-recurrent - Commonwealth Government		
Recreation	363	583
Footpaths and cycleways	593	-
Parks & open space	75	-
Roads	1,529	-
Other	50	65
Non-recurrent - State Government		
Recreation	1,638	1,383
Streetscapes	40	222
Buildings	28	-
Parks & open space	765	-
Total non-recurrent capital grants	5,081	2,253
Total capital grants	6,800	3,622
(c) Unspent grants received on condition that they be spent in a specific manner		
Operating		
Balance at start of year	2,163	1,859
Received during the financial year and remained unspent at balance date	2,946	2,092
Received in prior years and spent during the financial year	(2,056)	(1,788)
Balance at year end	3,053	2,163
Capital		
Balance at start of year	7,878	1,625
Received during the financial year and remained unspent at balance date	1,627	7,879
Received in prior years and spent during the financial year	(2,847)	(1,626)
Balance at year end	6,658	7,878
(d) Recognition of grant income		
Before recognising funding from government grants as revenue the Council assesses whether there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 Revenue from Contracts with Customers. When both these conditions are satisfied, the Council:		
- identifies each performance obligation relating to revenue under the contract/agreement		
- determines the transaction price		
- recognises a contract liability for its obligations under the agreement		
- recognises revenue as it satisfies its performance obligations, at the time or over time when services are rendered.		
Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, the Council applies <i>AASB 1058 Income for Not-for-Profit Entities</i> .		
Grant revenue with sufficiently specific performance obligations is recognised over time as the performance obligations specified in the underlying agreement are met. Where performance obligations are not sufficiently specific, grants are recognised on the earlier of receipt or when an unconditional right to receipt has been established. Grants relating to capital projects are generally recognised progressively as the capital project is completed. The following table provides a summary of the accounting framework under which grants are recognised.		
Income recognised under AASB 1058 Income of Not-for-Profit Entities		
General purpose	4,774	3,506
Specific purpose grants to acquire non-financial assets	5,617	2,789
Other specific purpose grants	991	1,055
Revenue recognised under AASB 15 Revenue from Contracts with Customers		
Specific purpose grants	8,710	9,913
	20,092	17,263

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 3 Funding for the delivery of our services (cont.)		
3.5 Contributions		
Monetary	6,670	8,161
Non-monetary	16,458	10,696
Total contributions	23,128	18,857
Contributions of monetary assets comprised of:		
Resort and recreation Contributions (Public Open Space contributions)	6,237	6,915
Doncaster Hill activity centre Developers Contributions	-	633
Operating contributions	98	81
Capital contributions	335	532
Total monetary contributions	6,670	8,161
Contributions of non monetary assets were received in relation to the following classes:		
Land	11,102	4,681
Land under roads	1,747	4,011
Plant, machinery and equipment	-	22
Infrastructure	3,583	1,956
Volunteer Services	26	26
Total non-monetary contributions	16,458	10,696
Monetary and non monetary contributions are recognised as revenue at their fair value when Council obtains control over the contributed asset.		
3.6 Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Proceeds from disposal	692	607
Written down value of assets disposed	(1,737)	(397)
Written down value of assets scrapped	(1,435)	(184)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(2,480)	26
The profit or loss on disposal of an asset is determined when control of the asset has passed to the buyer.		
3.7 Other income		
Interest on investments	484	507
Royalties	1,246	1,098
Other	245	513
Total other income	1,975	2,118
Interest is recognised as it is earned.		
Other income is measured at the fair value of the consideration received or receivable and is recognised when Council gains control over the right to receive the income.		

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 4 The cost of delivering services		
4.1 Employee costs		
(a) Wages and salaries	44,129	45,888
Casual staff	2,769	3,203
Salary oncost *	6,598	6,606
Other employee costs	317	524
Total employee costs	53,813	56,221
Engineering design work and capital project supervision completed by employees to the value of \$2.955 million (\$2.693 million 2020/21) is reported in the Statement of Capital Works, and is not included in employee costs.		
* Salary oncost includes annual leave and long service leave provision, Workcover and superannuation costs.		
(b) Superannuation		
Manningham City Council made contributions to the following funds:		
Defined benefit fund		
Employer contributions - Local Authorities Superannuation Fund (Vision Super)	221	228
	221	228
Employer contributions payable as at 30 June	-	-
Accumulation funds		
Employer contributions - Local Authorities Superannuation Fund (Vision Super)	2,461	2,228
Employer contributions - other funds	2,264	1,954
	4,725	4,182
Employer contributions payable as at 30 June	220	203
Refer to note 9.3 for further information relating to Council's superannuation obligations.		
4.2 Materials, services and contracts		
Materials, services and general maintenance	2,317	5,189
Plant and equipment maintenance	554	441
Contracts and services - community building repairs and maintenance	2,723	1,575
Contracts and services - parks, gardens, sporting reserves and street trees	7,058	6,639
Contracts and services - drains, roads and footpaths	3,477	2,707
Contracts and services - waste collection and disposal services	12,900	11,302
Total materials, services and contracts	29,029	27,853
Expenses are recognised as they are incurred and reported in the financial year to which they relate.		
4.3 Depreciation		
Property	4,257	4,317
Plant, machinery and other assets	1,864	1,920
Infrastructure	17,617	17,320
Total depreciation	23,738	23,557
Refer to note 6.1 for a more detailed breakdown of depreciation charges and accounting policy.		

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 4 The cost of delivering services (cont.)		
4.4 Amortisation - Intangible assets		
Software	2,311	2,049
Total amortisation - intangible assets	2,311	2,049
<i>Refer to note 5.2(b) and 6.1 for a more detailed breakdown of amortisation charges and accounting policy.</i>		
4.5 Amortisation - Right of use assets		
Property	321	305
Equipment	24	117
Total amortisation - right of use assets	345	422
<i>Refer to note 5.7 for a more detailed breakdown of amortisation charges and accounting policy.</i>		
4.6 Bad and doubtful debts		
Parking fine debtors	20	233
Other debtors	140	25
Total bad and doubtful debts	160	258
Movement in provisions for doubtful debts		
Balance at the beginning of the year	1,592	1,377
New provisions recognised during the year	160	258
Amounts provided for but recovered/written off during the year	(34)	(43)
Balance at end of year	1,718	1,592
<i>Provision for doubtful debt is recognised based on an expected credit loss model. This model considers both historic and forward looking information in determining the level of impairment.</i>		
4.7 Finance costs - Leases		
Interest - Lease liabilities	55	57
Total finance costs	55	57

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 4 The cost of delivering services (cont.)		
4.8 Other expenses		
Community grants and contributions		
Community grants	1,276	1,465
Library contributions	3,989	3,888
Total community grants and contributions	5,265	5,353
Utilities		
Utilities - electricity, water, other	1,350	1,401
Street lighting	877	778
Total utilities	2,227	2,179
Other miscellaneous expenses		
Auditor's remuneration - VAGO - annual financial statements, performance statement and grant acquittals	67	65
Auditor's remuneration - other parties	22	22
Auditor's remuneration - Internal audit	114	79
Councillors' allowances	411	323
Fire service levy	137	143
Insurance	1,174	1,045
Leases	414	407
Consultants - engineering	263	70
Consultants - human resources	51	74
Consultants - economic and environmental	553	649
Consultants - other	155	468
Bank charges	248	254
Catering (including function centre)	109	24
Legal	904	941
Software licences	3,570	2,827
Telephone	703	524
Postage	306	432
Printing	209	164
Training	259	261
Design fees and maintenance - non capital	6,548	1,250
Volunteer Services	26	26
Other	1,873	964
Total other miscellaneous expenses	18,116	11,012
Total other expenses	25,608	18,544

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 5 Our financial position		
5.1 Financial assets		
(a) Cash and cash equivalents		
Cash on hand	1	2
Cash at bank	12,622	2,803
Term deposits (with term up to 3 months) and at-call with banks	12,000	41,500
Total cash and cash equivalents	24,623	44,305
(b) Other financial assets		
Current		
Term deposits - current	68,179	32,087
Term deposit - refundable Manningham Centre Association bond	500	500
Total current other financial assets	68,679	32,587
Non-current		
Term deposits - non-current	-	11,031
Total non-current other financial assets	-	11,031
Total other financial assets	68,679	43,618
Total financial assets	93,302	87,923
Council's cash and cash equivalents are subject to external restrictions that limit amounts available for discretionary use. These include:		
- Trust funds and deposits (note 5.3(b))	13,890	13,545
- Reserve funds (note 9.1(b))	14,262	13,198
- Waste initiative fund *	10,824	9,885
Total restricted funds	38,976	36,628
Total unrestricted cash and cash equivalents **	(14,353)	7,677
* The Waste initiative fund is the value of waste charges collected under s162 of the <i>Local Government Act 1989</i> , and is to be applied to fund future waste related activities.		
** It is highly unlikely that settlement of all restricted funds and intended allocations will be required within the next twelve months.		
Intended allocations		
Although not externally restricted the following amounts have been allocated for specific future purposes by Council:		
- Cash held to fund carried forward capital works	12,506	4,759
- Strategic Fund Reserve	14,010	-
- Superannuation defined benefit potential future call	-	8,000
- Asset sales to fund future capital works program	-	4,510
- Grants received in advance	9,711	10,041
- Other intended allocation	464	464
Total funds subject to intended allocations	36,691	27,774
Cash and cash equivalents include cash on hand, deposits at call and other highly liquid investments with maturities of 90 days or less from the date of acquisition, net of outstanding bank overdrafts.		
Other financial assets include term deposits and those with original maturity dates of three to 12 months are classified as current, whilst term deposits with maturity dates greater than 12 months are classified as non-current.		
Other financial assets (term deposits) are measured at original cost.		

Notes to the Financial Report
For the Year Ended 30 June 2022MANNINGHAM CITY COUNCIL
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	2022	2021
	\$'000	\$'000
Note 5 Our financial position (cont.)		
5.1 Financial assets (cont.)		
(c) Trade and other receivables		
Current		
<i>Statutory receivables</i>		
Rates debtors	11,972	11,001
Infringement debtors	845	845
Special rate schemes	100	109
Net GST receivable	1,274	1,608
<i>Non statutory receivables</i>		
Other debtors	1,932	2,604
Provision for doubtful debts - other debtors	(198)	(88)
Total current trade and other receivables	15,925	16,079
Non-current		
<i>Statutory receivables</i>		
Infringement court	1,520	1,504
Provision for doubtful debts - infringement court	(1,520)	(1,504)
<i>Non statutory receivables</i>		
Other receivables	374	405
Total non-current trade and other receivables	374	405
Total trade and other receivables	16,299	16,484
Short term receivables are carried at invoice amount. A provision for doubtful debts is recognised when there is objective evidence that an impairment has occurred.		
(d) Ageing of receivables		
At balance date other debtors representing financial assets were past due but not impaired. The ageing of the Council's trade and other receivables (excluding statutory receivables) was:		
Current (not yet due)	1,237	1,989
Past due between 31 and 60 days	121	69
Past due between 61 and 90 days	268	172
Past due by more than 91 days	306	374
Total trade and other receivables	1,932	2,604

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 5 Our financial position (cont.)		
5.2 Non-Financial assets		
(a) Other assets		
Accrued income - interest	20	10
Accrued income - other	673	539
Prepayments	1,462	1,275
Inventories	216	211
Total other assets	2,371	2,035
(b) Intangible assets		
Software	6,987	7,443
Total intangible assets	6,987	7,443
Gross carrying amount		
Balance at 1 July	20,153	15,608
Additions from internal developments	1,153	976
Fair value of assets disposed	(3,817)	-
Transfer from work in progress	737	3,569
Balance at 30 June	18,226	20,153
Accumulated amortisation		
Balance at 1 July	(12,710)	(10,661)
Amortisation expense	(2,311)	(2,049)
Amortisation of disposals	3,782	-
Balance at 30 June	(11,239)	(12,710)
Net book value at 30 June	6,987	7,443
Intangible assets with finite lives are amortised as an expense on a systematic basis over the asset's useful life. Amortisation is generally calculated on a straight line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and amortisation method are reviewed at least annually, and adjustments made where appropriate.		
5.3 Payables, trust funds and deposits and unearned income/revenue		
(a) Trade and other payables		
Trade payables	2,957	416
Employee benefits and related costs	2,587	3,265
Accrued expenses	11,270	13,568
Total trade and other payables	16,814	17,249
(b) Trust funds and deposits		
Contract retention	1,146	1,267
Landscape bonds	6,031	6,274
Miscellaneous works deposits	386	412
Asset protection bonds	5,234	4,490
Subdivider deposits	171	171
Refundable Manningham Centre Association bond	500	500
Fire services levy	143	122
Other refundable deposits	279	309
Total trust funds and deposits	13,890	13,545

Notes to the Financial Report
For the Year Ended 30 June 2022

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	2022 \$'000	2021 \$'000
Note 5 Our financial position (cont.)		
5.3 Payables, trust funds and deposits and unearned income/revenue (cont.)		
(c) Unearned income/revenue		
Grants received in advance - operating	746	771
Grants received in advance - capital	5,942	7,448
Income received in advance - rent	348	505
Income received in advance - rates	822	795
Total unearned income	7,858	9,519

Unearned income/revenue represents contract liabilities and reflect consideration received in advance from customers in respect of rent, rates and grant funding. Unearned income/revenue are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 3.

Amounts received as deposits and retention amounts controlled by Council are recognised as trust funds until they are returned, transferred in accordance with the purpose of the receipt, or forfeited. Trust funds that are forfeited, resulting in council gaining control of the funds, are to be recognised as revenue at the time of forfeit.

Purpose and nature of items

Refundable deposits - Deposits are taken by council as a form of surety in a number of circumstances, including in relation to building works, tender deposits, contract deposits and the use of civic facilities.

Fire Service Levy - Council is the collection agent for fire services levy on behalf of the State Government. Council remits amounts received on a quarterly basis. Amounts disclosed here will be remitted to the state government in line with that process.

Retention amounts - Council has a contractual right to retain certain amounts until a contractor has met certain requirements or a related warrant or defect period has elapsed. Subject to the satisfactory completion of the contractual obligations, or the elapsing of time, these amounts will be paid to the relevant contractor in line with Council's contractual obligations.

5.4 Provisions

	Annual leave \$ '000	Long service leave \$ '000	Total \$ '000
2022			
Balance at beginning of the financial year	5,699	9,503	15,202
Amounts used	(4,110)	(2,092)	(6,202)
Additional provisions	3,956	2,161	6,117
Balance at the end of the financial year	5,545	9,572	15,117
2021			
Balance at beginning of the financial year	4,956	9,420	14,376
Amounts used	(3,659)	(1,364)	(5,023)
Additional provisions	4,402	1,447	5,849
Balance at the end of the financial year	5,699	9,503	15,202

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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Note 5 Our financial position (cont.)

5.4 Provisions (cont.)

	2022 \$'000	2021 \$'000
Employee provisions		
Current provisions expected to be wholly settled within 12 months		
Annual leave	3,564	3,549
Long service leave	538	760
	<u>4,102</u>	<u>4,309</u>
Current provisions expected to be wholly settled after 12 months		
Annual leave	1,981	2,150
Long service leave	7,893	7,289
	<u>9,874</u>	<u>9,439</u>
Total current employee provisions	<u>13,976</u>	<u>13,748</u>
Non-current		
Long service leave	1,141	1,454
Total non-current employee provisions	<u>1,141</u>	<u>1,454</u>
Aggregate carrying amount of employee provisions:		
Current	13,976	13,748
Non-current	1,141	1,454
Total aggregate carrying amount of employee provisions	<u>15,117</u>	<u>15,202</u>
The calculation of employee costs and benefits includes all relevant on-costs and are calculated as follows at reporting date.		
<i>Annual leave</i>		
A liability for annual leave is recognised in the provision for employee benefits as a current liability because the Council does not have an unconditional right to defer settlement of the liability. Liabilities for annual leave are measured at:		
- nominal value if the Council expects to wholly settle the liability within 12 months		
- present value if the Council does not expect to wholly settle within 12 months.		
Liabilities that are not expected to be wholly settled within 12 months of the reporting date are recognised in the provision for employee benefits as current liabilities, measured at the present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.		
<i>Long service leave</i>		
Liability for long service leave (LSL) is recognised in the provision for employee benefits. Unconditional LSL is disclosed as a current liability as the Council does not have an unconditional right to defer settlement. Unconditional LSL is measured at nominal value if expected to be settled within 12 months or at present value if not expected to be settled within 12 months. Conditional LSL that has been accrued, where an employee is yet to reach a qualifying term of employment, is disclosed as a non-current liability and measured at present value.		
<i>Key assumptions:</i>		
- discount rate	3.36%	0.93%
- index rate	1.75%	2.00%

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 5 Our financial position (cont.)		
5.5 Financing arrangements		
The Council has the following funding arrangements in place as at 30 June.		
Bank overdraft	1,000	1,000
Credit card facilities	250	250
Total facilities	1,250	1,250
Used facilities	51	44
Unused facilities	1,199	1,206

5.6 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

(a) Commitments for expenditure

2022	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
Garbage collection	7,114	6,706	18,300	5,695	37,815
Green waste collection	2,508	3,747	14,570	5,932	26,757
Recycling collection	2,476	2,581	8,465	3,091	16,613
Hard waste collection	1,752	1,889	6,623	2,571	12,835
Tipping waste management	5,811	5,900	5,900	-	17,611
Renewable electricity	541	541	1,263	1,474	3,819
Tree pruning	1,096	471	-	-	1,567
Provision of cleaning services	529	214	10	-	753
Meals for delivery	75	-	-	-	75
Total	21,902	22,049	55,131	18,763	117,845
Capital					
Plant, equipment and other assets	154	154	50	-	358
Computers & telecommunications	1,061	997	1,025	-	3,083
Land & buildings	2,384	-	-	-	2,384
Drainage	2,102	-	-	-	2,102
Roads & footpaths	1,662	-	-	-	1,662
Recreation, open space & others	785	-	-	-	785
Total	8,148	1,151	1,075	-	10,374

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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Note 5 Our financial position (cont.)

5.6 Commitments (cont.)

2021	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Garbage collection	2,818	-	-	-	2,818
Green waste collection	1,200	-	-	-	1,200
Recycling collection	1,407	-	-	-	1,407
Hard waste collection	999	1,067	2,357	-	4,423
Tipping waste management	6,373	5,811	11,800	-	23,984
Renewable electricity	421	421	842	2,316	4,000
Tree pruning	750	750	125	-	1,625
Provision of cleaning services	630	315	-	-	945
Meals for delivery	81	-	-	-	81
Total	14,679	8,364	15,124	2,316	40,483
Capital					
Plant, equipment and other assets	918	-	-	-	918
Computers & telecommunications	1,454	-	-	-	1,454
Land & buildings	1,098	-	-	-	1,098
Drainage	1,775	-	-	-	1,775
Roads & footpaths	5,324	-	-	-	5,324
Recreation, open space & others	7,867	-	-	-	7,867
Total	18,436	-	-	-	18,436

(b) Operating lease receivables

At the reporting date, Council had the following operating leases for the lease of Council owned land and buildings:

These properties held under operating lease have remaining non cancellable lease term of between 1 and 35 years annual

Future undiscounted minimum rentals receivable under non-cancellable operating leases are as follows:

	2022	2021
	\$'000	\$'000
Not later than one year	1,603	1,664
Later than one year and not later than five years	5,710	5,681
Later than five years	7,130	7,921
	14,443	15,266

Note 5 Our financial position (cont.)

5.7 Leases

At the inception of a contract, all entities would assess whether a contract is, or contains, 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. To identify whether a contract conveys the right to control the use of an identified asset, it is necessary to assess whether:

- The contract involves the use of an identified asset;
- The customer has the right to obtain substantially all of the economic benefits from use of the asset throughout the period of use; and
- The customer has the right to direct the use of the asset.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

As a lessee, Council recognises a right-of-use asset and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date less any lease incentives received; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

The right-of-use asset is subsequently depreciated using the straight-line method from the commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful lives of right-of-use assets are determined on the same basis as those of property, plant and equipment. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain measurements of the lease liability.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, an appropriate incremental borrowing rate. Generally, Council uses an appropriate incremental borrowing rate as the discount rate.

Lease payments included in the measurement of the lease liability comprise the following:

- Fixed payments
- Variable lease payments that depend on an index or a rate, initially measured using the index or rate as at the commencement date;
- Amounts expected to be payable under a residual value guarantee; and
- The exercise price under a purchase option that Council is reasonably certain to exercise, lease payments in an optional renewal period if Council is reasonably certain to exercise an extension option, and penalties for early termination of a lease unless Council is reasonably certain not to terminate early.

When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

Council has elected to apply the temporary option available under AASB 16 Leases which allows not-for-profit entities to not measure right-of-use assets at initial recognition at fair value in respect of leases that have significantly below-market terms.

Peppercorn Leases - Council has one peppercorn lease arrangement of the premises accommodating the Pines Library until 2 December 2024. The lease restricts the permitted use of the leased premises as a Public Library.

Notes to the Financial Report
For the Year Ended 30 June 2022

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Note 5 Our financial position (cont.)

5.7 Leases (cont.)

Right-of-Use Assets	Property \$'000	Plant and equipment \$'000	Total \$'000
Balance at 1 July 2021	2,220	50	2,270
Additions	433	-	433
Amortisation charge	(321)	(24)	(345)
Balance at 30 June 2022	2,332	26	2,358

Lease Liabilities	2022 \$'000	2021 \$'000
Maturity analysis - contractual undiscounted cash flows		
Less than one year	345	366
One to five years	1,422	1,319
More than five years	932	881
Total undiscounted lease liabilities as at 30 June:	<u>2,699</u>	<u>2,566</u>

Lease liabilities included in the Balance Sheet at 30 June:

Current	297	314
Non-current	2,164	2,008
Total lease liabilities	<u>2,461</u>	<u>2,322</u>

Short-term and low value leases

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases of plant and equipment that have a lease term of 12 months or less and leases of low-value assets (individual assets worth less than existing capitalisation thresholds for a like asset up to a maximum of \$10,000), including some IT equipment. Council recognises the lease payments associated with these leases as an expense on a straight-line basis over the lease term.

Expenses relating to:	2022 \$'000	2021 \$'000
Short-term leases	140	76
Leases of low value assets	274	331
Total	<u>414</u>	<u>407</u>
Variable lease payments (not included in measurement of lease liabilities)		

Non-cancellable lease commitments - Short-term and low-value leases

Commitments for minimum lease payments for short-term and low-value leases are payable as follows:

Payable:		
Within one year	345	302
Later than one year but not later than five years	885	853
Total lease commitments	<u>1,230</u>	<u>1,155</u>

Notes to the Financial Report
For the Year Ended 30 June 2022

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Note 6 Assets we manage

6.1 Property, infrastructure, plant, equipment and other fixed assets

Summary of property, infrastructure, plant, equipment and other fixed assets

	Carrying amount 30 June 2021	Additions	Contributions	Revaluation	Depreciation	Disposal	* Transfers	** Write Offs	Carrying amount 30 June 2022
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	1,321,420	1,272	12,849	131,240	-	(1,505)	1,761	-	1,467,037
Buildings	217,884	8,900	-	8,521	(4,257)	(895)	977	-	231,130
Plant, equipment and other fixed assets	11,188	2,054	-	-	(1,864)	(420)	230	-	11,188
Infrastructure	630,476	18,555	3,583	86,116	(17,617)	(317)	1,433	-	722,229
Work in progress	12,603	8,559	-	-	-	-	(5,138)	(2,938)	13,086
	2,193,571	39,340	16,432	225,877	(23,738)	(3,137)	(737)	(2,938)	2,444,670

Summary of work in progress

	Opening WIP 1 July 2021	Additions	Transfers	** Write Offs	Closing WIP 30 June 2022
	\$'000	\$'000	\$'000	\$'000	\$'000
Property	1,637	122	(2,738)	1,390	411
Plant, equipment and other fixed assets	4,395	797	(967)	(2,829)	1,396
Infrastructure	6,571	7,640	(1,433)	(1,499)	11,279
	12,603	8,559	(5,138)	(2,938)	13,086

* The \$0.74M is additions for Intangibles shown in Note 5.2(b)

** The differences between the two transfer totals relate to the classification of each project as budgeted, which appears in the WIP disclosure, compared to the actual classification of the asset determined at the time of capitalisation which appears in the summary of property, infrastructure, plant and equipment table.

Notes to the Financial Report
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Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant, equipment and other fixed assets (cont.)

(a) Property	Land - specialised	Land - non-specialised	Land under roads	Total Land	Building - specialised	Building - non-specialised	Total Buildings	Total Property	Work in Progress
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	1,302,608	8,683	10,129	1,321,420	393,974	2,874	396,848	1,718,268	1,637
Accumulated depreciation at 1 July 2021	-	-	-	-	(177,512)	(1,452)	(178,964)	(178,964)	-
	1,302,608	8,683	10,129	1,321,420	216,462	1,422	217,884	1,539,304	1,637
Movements in fair value									
Additions of assets at fair value	-	1,272	-	1,272	8,694	206	8,900	10,172	122
Contributed assets	11,102	-	1,747	12,849	-	-	-	12,849	-
Revaluation increments/decrements	129,641	1,599	-	131,240	33,059	272	33,331	164,571	-
Fair value of assets disposed	(1,473)	-	(32)	(1,505)	(150)	(1,423)	(1,573)	(3,078)	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	1,390
Transfers	-	1,759	2	1,761	977	-	977	2,738	(2,738)
	139,270	4,630	1,717	145,617	42,580	(945)	41,635	187,252	(1,226)
Movements in accumulated depreciation									
Depreciation and amortisation	-	-	-	-	(4,228)	(29)	(4,257)	(4,257)	-
Accumulated depreciation of disposals	-	-	-	-	137	541	678	678	-
Revaluation increments/decrements	-	-	-	-	(24,555)	(255)	(24,810)	(24,810)	-
	-	-	-	-	(28,646)	257	(28,389)	(28,389)	-
At fair value 30 June 2022	1,441,878	13,313	11,846	1,467,037	436,554	1,929	438,483	1,905,520	411
Accumulated depreciation at 30 June 2022	-	-	-	-	(206,158)	(1,195)	(207,353)	(207,353)	-
Carrying amount	1,441,878	13,313	11,846	1,467,037	230,396	734	231,130	1,698,167	411

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant, equipment and other fixed assets (cont.)

(b) Plant, equipment and other fixed assets	Plant, machinery and equipment	Fixtures, fittings and furniture	Computers and telecom- munications	Artworks	Total plant, equipment and other assets	Work in Progress
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	14,498	9,752	4,956	1,959	31,165	4,395
Accumulated depreciation at 1 July 2021	(7,411)	(8,766)	(3,800)	-	(19,977)	-
	7,087	986	1,156	1,959	11,188	4,395
Movements in fair value						
Additions of assets at fair value	1,434	208	402	10	2,054	797
Contributed assets	-	-	-	-	-	-
Revaluation increments/decrements	-	-	-	-	-	-
Fair value of assets disposed	(1,181)	-	(3,250)	-	(4,431)	-
Impairment losses recognised in operating result	-	-	-	-	-	(2,829)
Transfers	146	-	84	-	230	(967)
	399	208	(2,764)	10	(2,147)	(2,999)
Movements in accumulated depreciation						
Depreciation and amortisation	(1,209)	(258)	(397)	-	(1,864)	-
Accumulated depreciation of disposals	948	-	3,063	-	4,011	-
Revaluation increments/decrements	-	-	-	-	-	-
	(261)	(258)	2,666	-	2,147	-
At fair value 30 June 2022	14,897	9,960	2,192	1,969	29,018	1,396
Accumulated depreciation at 30 June 2022	(7,672)	(9,024)	(1,134)	-	(17,830)	-
Carrying amount	7,225	936	1,058	1,969	11,188	1,396

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant, equipment and other fixed assets (cont.)

(c) Infrastructure	Roads	Bridges	Footpaths and cycleways	Off street car parks	Drainage	Recreational, leisure and community	Parks open spaces and streetscapes	Waste Management	Total Infrastructure	Work in Progress
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
At fair value 1 July 2021	421,265	24,463	129,851	19,869	413,779	35,116	40,665	5,415	1,090,423	6,571
Accumulated depreciation at 1 July 2021	(209,171)	(8,097)	(60,263)	(8,738)	(142,815)	(11,637)	(17,603)	(1,623)	(459,947)	-
	212,094	16,366	69,588	11,131	270,964	23,479	23,062	3,792	630,476	6,571
Movements in fair value										
Additions of assets at fair value	6,413	-	2,810	1,781	1,974	2,663	2,914	-	18,555	7,640
Contributed assets	-	-	-	-	3,583	-	-	-	3,583	-
Revaluation increments/decrements	54,303	1,308	22,899	3,002	59,174	-	-	-	140,686	-
Fair value of assets disposed	-	-	-	-	(785)	(8)	(12)	-	(805)	-
Impairment losses recognised in operating result	-	-	-	-	-	-	-	-	-	(1,499)
Transfers	96	-	385	-	717	4	231	-	1,433	(1,433)
	60,812	1,308	26,094	4,783	64,663	2,659	3,133	-	163,452	4,708
Movements in accumulated depreciation										
Depreciation and amortisation	(8,403)	(408)	(1,395)	(285)	(3,437)	(1,655)	(1,673)	(361)	(17,617)	-
Accumulated depreciation of disposals	-	-	-	-	471	5	12	-	488	-
Revaluation increments/decrements	(23,829)	(363)	(7,567)	(988)	(21,823)	-	-	-	(54,570)	-
	(32,232)	(771)	(8,962)	(1,273)	(24,789)	(1,650)	(1,661)	(361)	(71,699)	-
At fair value 30 June 2022	482,077	25,771	155,945	24,652	478,442	37,775	43,798	5,415	1,253,875	11,279
Accumulated depreciation at 30 June 2022	(241,403)	(8,868)	(69,225)	(10,011)	(167,604)	(13,287)	(19,264)	(1,984)	(531,646)	-
Carrying amount	240,674	16,903	86,720	14,641	310,838	24,488	24,534	3,431	722,229	11,279

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant, equipment and other fixed assets (cont.)

Acquisition

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

In accordance with Council's policy, the threshold limits have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Asset recognition thresholds and depreciation periods

Asset class	Depreciation Period	Threshold limit \$'000
Property		
Land	Infinite life	0
Land under roads	Infinite life	0
Buildings	75 - 100 years	5
Buildings on leased land	Term of lease or 75 years	
Plant, equipment and other assets		
Plant, machinery and equipment	5 - 25 years	1
Fixtures, fittings and furniture	4 - 20 years	1
Computers and telecommunications	4 - 10 years	1
Artworks	Infinite life	1
Infrastructure		
Road - pavement	30 years	10
Road - sub-pavement	120 years	10
Bridges	60 - 100 years	10
Footpaths and cycleways	60 - 100 years	10
Carparks	60 - 100 years	10
Drainage	120 years	10
Recreational, leisure and community facilities	20 years	10
Parks, open space and streetscapes	20 years	10
Waste garbage bins	20 years	0
Intangible assets		
Software	5 years	1

Land under roads

Land under roads acquired after 30 June 2008 is brought to account at cost adjusted for englobo characteristics, access rights and private interests of other parties and entitlements of infrastructure assets and services. Council does not recognise land under roads that it controlled prior to that period in its financial report.

Depreciation and amortisation

Buildings, infrastructure, plant, equipment, intangible assets, and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and residual values and a separate depreciation rate is determined for each component.

Straight line depreciation is charged based on the residual useful life as determined each year.

Depreciation periods used are listed above and are consistent with the prior year unless otherwise stated.

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant, equipment and other fixed assets (cont.)

Repairs and maintenance

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Artworks

Artworks are not depreciated.

Valuation of land and buildings

Valuations were completed as at 30 June 2022 for Council. Valuations for 30 June 2022 are at fair value.

Non-specialised land and non-specialised buildings

Non-specialised land and non-specialised buildings are valued using the market based direct comparison method. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal or no added improvement value.

For non-specialised land and non-specialised buildings, a valuation was performed by Council's City Valuer, Mr Ellis Tam AAPI, Certified Practising Valuer (Registration Number 62592) to determine the fair value using the market based direct comparison method. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. From the sales analysed, an appropriate rate per square metre has been applied to the subject asset. The effective date of the valuation is 30 June 2022.

To the extent that non-specialised land and non-specialised buildings do not contain significant, unobservable adjustments, these assets are classified as Level 2 under the market based direct comparison approach.

Specialised land and specialised buildings

The market based direct comparison method is also used for specialised land but adjusted to reflect the specialised nature of the assets being valued. For Council specialised buildings, the current replacement cost method is used, adjusting for the associated depreciation. Specialised assets contain significant, unobservable adjustments, therefore these assets are classified as Level 3 fair value measurements.

An adjustment is made to reflect a restriction on the sale or use of an asset by Council. The adjustment is an allowance made to reflect the difference in value between unrestricted assets and those held by the Council which are impacted by external restraints on their use.

The valuation of Council's specialised land and specialised buildings was performed by Council's City Valuer, Mr Ellis Tam AAPI, Certified Practising Valuer (Registration Number 62592). The valuation was performed using either the market based direct comparison method or depreciated replacement cost, adjusted for restrictions in use. The effective date of the valuation is 30 June 2022.

Details of the Council's land and buildings and information about the fair value hierarchy as at 30 June 2022 are as follows:

	Level 1	Level 2	Level 3	<i>Date of Valuation</i>
	\$'000	\$'000	\$'000	
Land	-	13,313	1,441,878	Jun 2022
Land under roads	-	-	11,846	-
Buildings	-	734	230,396	Jun 2022
Total	-	14,047	1,684,120	

	2022	2021
	\$'000	\$'000
Reconciliation of specialised land		
Land under roads	11,846	10,129
Parks, reserves and other	1,441,878	1,302,608
Total specialised land	1,453,724	1,312,737

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 6 Assets we manage (cont.)

6.1 Property, infrastructure, plant, equipment and other fixed assets (cont.)

Valuation of infrastructure assets

Infrastructure assets (roads, bridges, footpaths and cycleways, off street car parks and drainage) are valued using the written down replacement cost of each asset. The written down replacement cost is calculated based on the remaining life of the asset, which in turn is determined based on the condition of the asset.

Infrastructure assets contain significant unobservable adjustments, therefore these assets are classified as Level 3.

Infrastructure assets are valued based on the current replacement cost. Significant unobservable inputs include the current replacement cost and remaining useful lives of infrastructure. The remaining useful lives of infrastructure assets are determined on the basis of the current condition of the asset and vary from 20 years to 120 years. Replacement cost is sensitive to changes in market conditions, with any increase or decrease in cost flowing through to the valuation. Useful lives of infrastructure are sensitive to changes in use, expectations or requirements that could either shorten or extend the useful lives of infrastructure assets.

A valuation of Council's infrastructure assets was performed by Council's Manager, Infrastructure Services, Mr James Paterson *B.Eng (Civil)*. The valuation was performed based on the current replacement cost of the assets. The effective date of the valuation is 30 June 2022.

There were no changes in valuation techniques throughout the period to 30 June 2022.

For all assets measured at fair value, the current use is considered the highest and best use.

Details of the Council's infrastructure information about the fair value hierarchy as at 30 June 2022 are as follows:

	Level 1	Level 2	Level 3	Date of Valuation
	\$'000	\$'000	\$'000	
Roads	-	-	240,674	Jun 2022
Bridges	-	-	16,903	Jun 2022
Footpaths and cycleways	-	-	86,720	Jun 2022
Off street car parks	-	-	14,641	Jun 2022
Drainage	-	-	310,838	Jun 2022
Total	-	-	669,776	

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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	2022 \$'000	2021 \$'000
Note 6 Assets we manage (cont.)		
6.2 Investments in associates		
Whitehorse-Manningham Regional Library Corporation		
<i>Background</i>		
Manningham City Council has a 34.25% equity interest in the Whitehorse Manningham Regional Library Corporation (WMRLC) that was incorporated on 21 December 1995. Council has reported its interest in the WMRLC on the basis of equity accounting principles. Manningham City Council's share of the movement in net assets as at 30 June 2022, per draft WMRLC financial statements, has been taken up as profit of \$39,569 during the year ended 30 June 2022 (profit of \$299,950 in 2020/21). As neither council has a controlling interest, the participating councils show their contributions towards the operating expenditure of the library as an expense.		
Current assets		
Cash and cash equivalents	2,780	2,799
Trade and other receivables	67	45
Other assets	153	117
	<u>3,000</u>	<u>2,961</u>
Non-current assets		
Property & equipment	7,818	7,882
	<u>7,818</u>	<u>7,882</u>
Total assets	<u>10,818</u>	<u>10,843</u>
Current liabilities		
Payables	618	693
Provisions	1,686	1,578
	<u>2,304</u>	<u>2,271</u>
Non-current liabilities		
Provisions	149	188
	<u>149</u>	<u>188</u>
Total liabilities	<u>2,453</u>	<u>2,459</u>
Net assets	<u>8,365</u>	<u>8,384</u>
<i>Movement in carrying value of investment</i>		
Carrying value of investment at start of year	2,826	2,526
Share of surplus/(deficit) for year	39	300
Carrying value of investment at end of year	<u>2,865</u>	<u>2,826</u>

Associates are all entities over which Council has significant influence but not control or joint control. Council's investment in an associate is accounted for by the equity method as the Council has the ability to influence rather than control the operations of the entity. The investment is initially recorded at the cost of acquisition and adjusted thereafter for post-acquisition changes in the Council's share of the net assets of the entity. The Council's share of the financial result of the entity is recognised in the Comprehensive Income Statement.

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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Note 7 People and relationships

7.1 Council and key management remuneration

(a) Related party

Subsidiaries and Associates

Interest in associate - Whitehorse Manningham Regional Library Corporation (WMRLC) (Ref Note 6.2)

(b) Key Management Personnel

Key management personnel (KMP) are those people with the authority and responsibility for planning, directing and controlling the activities of Manningham City Council. The Councillors, Chief Executive Officer and Directors are deemed KMP.

Details of KMP at any time during the year are:

Councillors

Anna Chen	Councillor	(1 July 2021 - 30 June 2022)
Andrew Conlon	Mayor	(1 July 2021 - 4 November 2021)
	Councillor	(5 November 2021 - 30 June 2022)
Deirdre Diamante	Councillor	(1 July 2021 - 30 June 2022)
Geoff Gough	Councillor	(1 July 2021 - 30 June 2022)
Michelle Kleinert	Councillor	(1 July 2021 - 4 November 2021)
	Mayor	(5 November 2021 - 30 June 2022)
Carli Lange	Councillor	(1 July 2021 - 30 June 2022)
Tomas Lightbody	Councillor	(1 July 2021 - 30 June 2022)
Laura Mayne	Councillor	(1 July 2021 - 30 June 2022)
Stephen Mayne	Councillor	(1 July 2021 - 30 June 2022)

Chief Executive Officer

Andrew Day	Chief Executive Officer	(1 July 2021 - 30 June 2022)
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Other Key Management Personnel

Rachelle Quattrocchi	Director City Services	(1 July 2021 - 30 June 2022)
Angelo Kourambas	Director City Planning and Community	(1 July 2021 - 30 June 2022)
Philip Lee	Director Shared Services	(1 July 2021 - 29 October 2021)
Kerryn Paterson	Director Experience and Capability	(1 July 2021 - 30 June 2022)
Andrew McMaster	Chief Legal and Governance Officer	(1 July 2021 - 30 June 2022)
Jon Gorst	Chief Financial Officer	(1 July 2021 - 30 June 2022)

	2022	2021
	No.	No.
Total number of Councillors	9	14
Total of Chief Executive Officer and other Key Management Personnel	7	7
Total number Key Management Personnel	16	21

(c) Remuneration of Key Management Personnel

	2022	2021
	\$'000	\$'000
Total remuneration of key management personnel was as follows:		
Short-term benefits	2,081	1,884
Long-term benefits	39	39
Post employment benefits	156	147
Total	2,276	2,070

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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Note 7 People and relationships (cont.)

7.1 Council and key management remuneration (cont.)

(c) Remuneration of Key Management Personnel (cont.)

The numbers of key management personnel whose total remuneration from Council and any related entities, fall within the following bands:	2022 No.	2021 No.
Less than \$10,000 *	-	4
\$20,000 - \$29,999	-	9
\$30,000 - \$39,999	6	-
\$50,000 - \$59,999	2	-
\$70,000 - \$79,999	-	1
\$90,000 - \$99,999	1	-
\$110,000 - \$119,999	-	1
\$160,000 - \$169,999	1	-
\$190,000 - \$199,999	1	-
\$220,000 - \$229,999	1	2
\$230,000 - \$239,999	1	-
\$250,000 - \$259,999	1	-
\$270,000 - \$279,999	-	1
\$280,000 - \$289,999	-	1
\$290,000 - \$299,999	1	1
\$330,000 - \$339,999	-	1
\$340,000 - \$349,999	1	-
	16	21

* Relates to exiting Councillors in FY 2020-21

(d) Senior Officer Remuneration

A Senior Officer is an officer of Council, other than Key Management Personnel, who:
a) has management responsibilities and reports directly to the Chief Executive; or
b) whose total annual remuneration exceeds \$151,000.

The number of Senior Officers other than Key Management Personnel, are shown below in their relevant income bands and includes Senior Officers who commenced or retired during the year.

Income Range:	2022 No.	2021 No.
less than \$151,000	2	2
\$151,000 - \$159,999	9	3
\$160,000 - \$169,999	7	1
\$170,000 - \$179,999	1	7
\$180,000 - \$189,999	6	6
\$190,000 - \$199,999	4	4
\$200,000 - \$209,999	3	3
\$210,000 - \$219,999	1	2
\$230,000 - \$239,999	2	-
	35	28
	\$'000	\$'000
Total Remuneration, excluding resignation benefits, for the reporting year for Senior Officers	6,211	4,804

Note 7 People and relationships (cont.)**7.2 Related party disclosure****(a) Transactions with related parties**

During the year Manningham City Council provided contributions to Whitehorse Manningham Regional Library Corporation (WMRLC) with the total value of \$3.99m towards running costs as per the agreement. Council also provides accommodation to house libraries within Manningham.

No transactions other than remuneration payments, or the reimbursement of expenses as approved by Council were made with Related Parties during the reporting year (2020/21, nil).

(b) Outstanding balances with related parties

No balances are outstanding at the end of the reporting period in relation to transactions with related parties (2020/21, nil).

(c) Loans to/from related parties

There were no aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the Council to a responsible person of the Council, or a related party of a responsible person (2020/21, nil).

(d) Commitments to/from related parties

No commitments have been made by the Council to Related Parties during the reporting year 2021/22 (2020/21, nil).

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
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Note 8 Managing uncertainties

8.1 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed and if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable, respectively.

(a) Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council.

As at 30 June 2022, there are no potential contingent assets.

(b) Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Council; or
- present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation; or
 - the amount of the obligation cannot be measured with sufficient reliability.

General

Council controls large areas of public open space, provides general and personal services to residents, visitors and ratepayers, has responsibilities and regulatory authorities including the issue of permits and approvals, and controls significant buildings and infrastructure assets. Council is involved from time to time in various claims incidental to the ordinary course of business including claims for damages relating to its services.

Council's Risk Management Plan includes securing insurance to cover insurable risks to limit exposure to liabilities arising from actions of the Council or its Officers where it is appropriate to do so. Council carries public liability and professional indemnity insurance and has an excess of \$50,000 per claim on this policy.

Bank guarantees

Council is responsible for the following bank guarantee:
Department of Primary Industries for \$150,000 (2020/21, \$150,000) in connection with Extractive Industry Licence No. 54-1.

Liability mutual insurance

Council is a participant of the MAV Liability Mutual Insurance (LMI) Scheme. The LMI scheme provides public liability and professional indemnity insurance cover. The LMI's Deed of Establishment allows for a call on each member should there be an insufficiency of capital for an insurance year which has an overall financial deficit. The deficit amount can be collected through this call and each member's liability for the amount is in direct proportion to their contribution for that year against the overall contribution pool. At reporting date Council had not been advised of call.

Superannuation contribution

Council has obligations under a defined benefit superannuation scheme, matters relating to this potential obligation are outlined in Note 9.3. As a result of the volatility in financial markets, the likelihood of making such contributions in future periods exists. At this point in time, it is not known if additional contributions will be required, their timing or potential amount.

Parking infringements review - private car parks

A potential issue has arisen in that some infringements may have been issued by Council officers in private car parks outside of the authorised hours in the terms of agreements with private land owners. Council may have a liability to refund monies. Council officers are working to determine the number of invalid infringements, quantum and timing of any refunds and as such this is yet to be finalised at the time of reporting. Council is also undertaking a review of the administration of the traffic management function related to private car parks including a review of the private agreements.

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 8 Managing uncertainties (cont.)

8.2 Change in accounting standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2022 reporting period. Council assesses the impact of these new standards. As at 30 June 2022 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2023 that are expected to impact Council.

8.3 Financial instruments

(a) Objectives and policies

Council's principal financial instruments comprise cash assets, term deposits, receivables (excluding statutory receivables), payables (excluding statutory payables) and bank borrowings. Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset, financial liability and equity instrument is disclosed in the notes of the financial statements. Risk management is carried out by senior management under policies approved by the Council. These policies include identification and analysis of the risk exposure to Council and appropriate procedures, controls and risk minimisation.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. The Council's exposures to market risk is primarily through interest rate risk with insignificant exposure to other price risks and no exposure to foreign currency risk.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises from interest bearing financial assets and liabilities. Interest bearing assets are predominantly short term liquid assets. As at 30 June 2022 Council had no long term loans or borrowings and is therefore not exposed to interest rate risk on these classes of financial liabilities.

Interest rate risk on financial assets are managed through Council's investment policy which requires the investment of surplus funds only with financial institutions approved under the Local Government Act 2020. The Council's investment policy provides for investment restrictions such as investment placement with authorised deposit taking institutions (ADIs), placement according to Standard and Poor's credit ratings for investment institutions, staging of investment duration, and for the regular monitoring of investment performance and investment institution credit ratings.

There has been no significant change in the Council's exposure, or its objectives, policies and processes for managing interest rate risk or the methods used to measure this risk from the previous reporting period.

Interest rate movements have not been sufficiently significant during the year to have an impact on the Council's year end result.

(c) Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council has exposure to credit risk on all financial assets included in the balance sheet. Particularly significant areas of credit risk exist in relation to outstanding fees and fines as well as loans and receivables from sporting clubs and associations. To help manage this risk:

- council may require collateral where appropriate; and
- council only invest surplus funds with financial institutions which have a recognised credit rating specified in council's investment policy.

Receivables consist of a large number of customers, spread across the ratepayer, business and government sectors. Credit risk associated with the council's financial assets is minimal because the main debtor is secured by a charge over the rateable property.

There are no material financial assets which are individually determined to be impaired.

Council may also be subject to credit risk for transactions which are not included in the balance sheet, such as when council provide a guarantee for another party. Details of our contingent liabilities are disclosed in Note 8.1(b).

The maximum exposure to credit risk at the reporting date to recognised financial assets is the carrying amount, net of any provisions for impairment of those assets, as disclosed in the balance sheet and notes to the financial statements. Council does not hold any collateral.

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 8 Managing uncertainties (cont.)

8.3 Financial instruments (cont.)

(d) Liquidity risk

Liquidity risk includes the risk that, as a result of council's operational liquidity requirements it will not have sufficient funds to settle a transaction when required or will be forced to sell a financial asset at below value or may be unable to settle or recover a financial asset.

To mitigate liquidity risk the entity has developed long term financial management strategies containing liquidity and cash flow targets, and regularly monitors budget performance and cash flows against forecasts. The entity has established access to overdraft facilities.

Council's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed on the face of the balance sheet and the amounts related to any financial guarantees disclosed in Note 8.1(b), and is deemed insignificant based on prior periods' data and current assessment of risk.

There has been no significant change in Council's exposure, or its objectives, policies and processes for managing liquidity risk or the methods used to measure this risk from the previous reporting period.

Unless otherwise stated, the carrying amounts of financial instruments reflect their fair value.

Council's exposure to liquidity risk is deemed insignificant based on prior periods' data, cash flow and liquidity forecasts, and current assessment of risk.

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes a parallel shift of +1.00% and -0.25% in market interest rates from year-end rates of 1.33% are 'reasonably possible' over the next 12 months.

These movements will not have a material impact on the valuation of Council's financial assets and liabilities, nor will they have a material impact on the results of Council's operations.

8.4 Fair value measurement

Fair value hierarchy

Council's financial assets and liabilities are not valued in accordance with the fair value hierarchy, Council's financial assets and liabilities are measured at amortised cost.

Council measures certain assets and liabilities at fair value where required or permitted by Australian Accounting Standards. AASB 13 Fair value measurement, aims to improve consistency and reduce complexity by providing a definition of fair value and a single source of fair value measurement and disclosure requirements for use across Australian Accounting Standards.

AASB 13 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value under AASB 13 is an exit price regardless of whether that price is directly observable or estimated using another valuation technique.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

Level 1 — Quoted (unadjusted) market prices in active markets for identical assets or liabilities.

Level 2 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and

Level 3 — Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

For the purpose of fair value disclosures, Council has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, Council determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

Note 8 Managing uncertainties (cont.)**8.4 Fair value measurement (cont.)***Revaluation*

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, are measured at their fair value, being the price that would be received to sell an asset (or paid to transfer a liability) in an orderly transaction between market participants at the measurement date. At balance date, the Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset. Further details regarding the fair value hierarchy are disclosed at Note 6.1, Property, infrastructure, plant, equipment and other fixed assets.

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis ranging from 1 to 3 years. The valuation is performed either by experienced Council officers or independent experts.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation reserve for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Impairment of assets

At each reporting date, the Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Value in use is the depreciated replacement cost. Any excess of the assets carrying value over its recoverable amount is expensed to the comprehensive income statement, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

8.5 Events occurring after balance date

The COVID-19 pandemic has created unprecedented economic uncertainty. Actual economic events and conditions in the future may be materially different from those estimated by Manningham City Council at the reporting date. As responses by government continue to evolve, management recognises that it is difficult to reliably estimate with any degree of certainty the potential impact of the pandemic after the reporting date on Manningham City Council, its operations, its future results and financial position. Council continues to closely monitor and review the financial impacts of COVID-19 on Council's operating budget.

No other matters or circumstances have arisen since the end of the financial year which have significantly affected or may affect the operations of Manningham City Council, the results of the operations or the state of affairs of Manningham City Council in future financial years.

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 9 Other matters

9.1 Reserves

(a) Asset revaluation reserves

	Balance at beginning of reporting year	Increment/ (decrement)	Realised Revaluation Reserve	Balance at end of reporting year
	\$'000	\$'000	\$'000	\$'000
2022				
Property				
Land	1,095,293	131,240	(1,339)	1,225,194
Buildings	38,849	8,521	(297)	47,073
	1,134,142	139,761	(1,636)	1,272,267
Plant, equipment and other fixed assets				
Plant, machinery and equipment	19	-	(5)	14
Fixtures, fittings and furniture	1,006	-	-	1,006
Computers and telecommunications	75	-	(75)	-
Artworks	887	-	-	887
	1,987	-	(80)	1,907
Infrastructure				
Roads	114,947	30,474	-	145,421
Bridges	5,079	945	-	6,024
Footpaths and cycleways	25,707	15,332	-	41,039
Off street car parks	5,930	2,014	-	7,944
Drainage	163,966	37,351	-	201,317
Parks, open space and streetscapes	205	-	-	205
	315,834	86,116	-	401,950
Total	1,451,963	225,877	(1,716)	1,676,124
2021				
Property				
Land	986,807	108,479	7	1,095,293
Buildings	47,071	(8,222)	-	38,849
	1,033,878	100,257	7	1,134,142
Plant, equipment and other fixed assets				
Plant, machinery and equipment	19	-	-	19
Fixtures, fittings and furniture	1,006	-	-	1,006
Computers and telecommunications	75	-	-	75
Artworks	887	-	-	887
	1,987	-	-	1,987
Infrastructure				
Roads	116,115	(1,168)	-	114,947
Bridges	5,439	(360)	-	5,079
Footpaths and cycleways	28,843	(3,136)	-	25,707
Off street car parks	5,854	76	-	5,930
Drainage	168,941	(4,975)	-	163,966
Parks, open space and streetscapes	205	-	-	205
	325,397	(9,563)	-	315,834
Total	1,361,262	90,694	7	1,451,963

The asset revaluation reserve is used to record the increased (net) value of Council's assets over time.

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 9 Other matters (cont.)

9.1 Reserves (cont.)

(b) Other reserves

	Balance at beginning of reporting year	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting year
2022	\$'000	\$'000	\$'000	\$'000
Open Space (resort and recreation) Reserve (a)	11,768	(4,846)	6,237	13,159
Doncaster Hill activity centre DCP Reserve (b)	1,430	(327)	-	1,103
Total	13,198	(5,173)	6,237	14,262
	Balance at beginning of reporting year	Transfer from accumulated surplus	Transfer to accumulated surplus	Balance at end of reporting year
2021	\$'000	\$'000	\$'000	\$'000
Open Space (resort and recreation) Reserve (a)	13,489	(8,636)	6,915	11,768
Doncaster Hill activity centre DCP Reserve (b)	797	-	633	1,430
Total	14,286	(8,636)	7,548	13,198

(a) The Open Space (resort and recreation) Reserve was established to control contributions received from developers that will, upon completion of developments be utilised to acquire and create open space, and develop recreation and other facilities for residents in the respective development areas.

(b) The Doncaster Hill activity centre DCP Reserve was established to control contributions levied on developers under the Doncaster Hill Development Contributions Plan Overlay (DCPO) and funds will be utilised to develop social and community infrastructure in accordance with the conditions contained in the DCPO.

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

	2022 \$'000	2021 \$'000
Note 9 Other matters (cont.)		
9.2 Reconciliation of cash flows from operating activities to surplus/(deficit)		
Surplus/(deficit) for the year	32,120	28,962
Depreciation/amortisation	26,394	26,028
Net gain/(loss) on disposal of property, plant and equipment, infrastructure	2,480	(26)
Contributed assets	(16,432)	(10,670)
Share of gain from associate	(39)	(300)
Adjustment for work in progress write-off to other expenses	2,938	29
Change in assets and liabilities:		
(Increase)/decrease in trade and other receivables	185	(2,966)
(Increase)/decrease in other assets	9	(465)
Increase/(decrease) in unearned income/revenue	(1,661)	7,158
Increase/(decrease) in trade and other payables	(6,108)	(12,450)
(Decrease)/increase in other assets and liabilities	55	57
(Increase)/decrease in provisions	(85)	826
Net cash provided by operating activities	39,856	36,183

9.3 Superannuation

Manningham City Council makes the majority of its employer superannuation contributions in respect of its employer superannuation contributions in respect of its employees to the Local Authorities Superannuation Fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, each of which is funded differently. Obligations for contributions to the Fund are recognised as an expense in the Comprehensive Income Statement when they are made or due.

Accumulation

The Fund's accumulation category, Vision MySuper/Vision Super Saver, receives both employer and employee contributions on a progressive basis. Employer contributions are normally based on a fixed percentage of employee earnings (for the year ended 30 June 2022, this was 10.0% as required under Superannuation Guarantee (SG) legislation (2021: 9.5%)).

Defined Benefit

Manningham City Council does not use defined benefit accounting for its defined benefit obligations under the Fund's Defined Benefit category. This is because the Fund's Defined Benefit category is a pooled multi-employer sponsored plan.

There is no proportional split of the defined benefit liabilities, assets or costs between the participating employers as the defined benefit obligation is a floating obligation between the participating employers and the only time that the aggregate obligation is allocated to specific employers is when a call is made. As a result, the level of participation of Manningham City Council in the Fund cannot be measured as a percentage compared with other participating employers. Therefore, the Actuary is unable to allocate benefit liabilities, assets and costs between employers for the purposes of AASB 119 Employee Benefits.

Funding arrangements

Manningham City Council makes employer contributions to the Defined Benefit category of the Fund at rates determined by the Trustee on the advice of the Fund Actuary.

As at 30 June 2021, an interim actuarial investigation was held as the Fund provides lifetime pensions in the Defined Benefit category. The vested benefit index (VBI) of the Defined Benefit category of which Council is a contributing employer was 109.8%. The financial assumptions used to calculate the VBI were:

Net investment returns	4.75% pa
Salary information	2.75% pa
Price inflation (CPI)	2.25% pa

As at 30 June 2022, an interim actuarial investigation is underway as the Fund provides lifetime pensions in the Defined Benefit category. It is expected to be completed by 31 October 2022.

Vision Super has advised that the VBI as at 30 June 2022 was 102.2%. Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021). The financial assumptions used to calculate this VBI were:

Net investment returns	5.5% pa
Salary information	2.5% pa to 30 June 2023 and 3.5% pa thereafter
Price inflation (CPI)	3.0% pa

The VBI is used as the primary funding indicator. Because the VBI was above 100%, the 30 June 2021 actuarial investigation determined the Defined Benefit category was in a satisfactory financial position and that no change was necessary to the Defined Benefit category's funding arrangements from prior years.

Note 9 Other matters (cont.)

9.3 Superannuation (cont.)

Employer contributions

Regular contributions

On the basis of the results of the 2021 interim actuarial investigation conducted by the Fund Actuary, Council makes employer contributions to the Fund's Defined Benefit category at rates determined by the Fund's Trustee. For the year ended 30 June 2022, this rate was 10.0% of members' salaries (9.5% in 2020/21). This rate is expected to increase in line with any increases in the SG contribution rate and was reviewed as part of the 30 June 2020 triennial valuation.

In addition, Manningham City Council reimburses the Fund to cover the excess of the benefits paid as a consequence of retrenchment above the funded resignation or retirement benefit.

Funding calls

If the Defined Benefit category is in an unsatisfactory financial position at an actuarial investigation or the Defined Benefit category's VBI is below its shortfall limit at any time other than the date of the actuarial investigation, the Defined Benefit category has a shortfall for the purposes of SPS 160 and the Fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. The Fund monitors its VBI on a quarterly basis and the Fund has set its shortfall limit at 97%.

In the event that the Fund Actuary determines that there is a shortfall based on the above requirement, the Fund's participating employers (including Manningham City Council) are required to make an employer contribution to cover the shortfall.

Using the agreed methodology, the shortfall amount is apportioned between the participating employers based on the pre-1 July 1993 and post-30 June 1993 service liabilities of the Fund's Defined Benefit category, together with the employer's payroll at 30 June 1993 and at the date the shortfall has been calculated.

Due to the nature of the contractual obligations between the participating employers and the Fund, and that the Fund includes lifetime pensioners and their reversionary beneficiaries, it is unlikely that the Fund will be wound up.

If there is a surplus in the Fund, the surplus cannot be returned to the participating employers.

In the event that a participating employer is wound-up, the defined benefit obligations of that employer will be transferred to that employer's successor.

The 2021 interim actuarial investigation surplus amounts

An actuarial investigation is conducted annually for the Defined Benefit category of which Council is a contributing employer. Generally, a full actuarial investigation is conducted every three years and interim actuarial investigations are conducted for each intervening year. An interim investigation was conducted as at 30 June 2021 and the last full investigation was conducted as at 30 June 2020.

The Fund's actuarial investigation identified the following for the Defined Benefit category of which Manningham City Council is a contributing employer:

	2021 (Interim) \$m	2020 (Triennial) \$m
• A VBI surplus	214.7	100.0
• A total service liability surplus	270.3	200.0
• A discounted accrued benefits surplus	285.2	217.8

The VBI surplus means that the market value of the fund's assets supporting the defined benefit obligations exceed the vested benefits that the defined benefit members would have been entitled to if they had all exited on 30 June 2021.

The total service liability surplus means that the current value of the assets in the Fund's Defined Benefit category plus expected future contributions exceeds the value of expected future benefits and expenses as at 30 June 2021.

The discounted accrued benefit surplus means that the current value of the assets in the Fund's Defined Benefit category exceeds the value of benefits payable in the future but accrued in respect of service to 30 June 2021.

Manningham City Council was notified of the 30 June 2021 VBI during August 2021 (2020: August 2020).

Notes to the Financial Report
For the Year Ended 30 June 2022

MANNINGHAM CITY COUNCIL
2021/22 Financial Report

Note 9 Other matters (cont.)

9.3 Superannuation (cont.)

The 2022 interim actuarial investigation

A interim actuarial investigation is being conducted for the Fund's position as at 30 June 2022 as the Fund provides lifetime pensions in the Defined Benefit category. It is anticipated that this actuarial investigation will be completed by October 2022. Manningham City Council was notified of the 30 June 2022 VBI during August 2022 (2021: August 2021).

Superannuation contributions

Contributions by Council (excluding any unfunded liability payments) to the above superannuation plans for the financial year ended 30 June 2022 are detailed below:

Scheme	Type of Scheme	Rate	2022	2021
			\$'000	\$'000
Vision super	Defined benefit	10.00% (2020/21: 9.50%)	221	229
Vision super	Accumulation fund	10.00% (2020/21: 9.50%)	2,461	2,229
Other Funds	Accumulation fund	10.00% (2020/21: 9.50%)	2,264	1,963

In addition to the above contributions, Manningham City Council has paid unfunded liability payments to Vision Super totalling \$0 during the 2021/22 year (2020/21 \$0).

There were no contributions outstanding and no loans issued from or to the above schemes as at 30 June 2022.

The expected contributions to be paid to the Defined Benefit category of Vision Super for the year ending 30 June 2023 is \$229,000.

Note 10 Change in accounting policy

There have been no changes to accounting policies in the 2021/22 year.

There are no pending accounting standards that are likely to have a material impact on council.

Manningham City Council Performance Statement For the year ended 30 June 2022

Description of municipality

Manningham City Council is located in Melbourne's north-eastern suburbs, commencing with its western boundary in Bulleen, 12 kilometres from the Melbourne CBD and extending to Wonga Park at its eastern extremity, 32 kilometres from the CBD. The City is bounded by the Yarra River, Banyule City and Nillumbik Shire in the north, Yarra Ranges Shire in the east, Koonung Creek, Maroondah City and the cities of Whitehorse and Boroondara in the south and Banyule City and the Yarra River in the west.

The City encompasses a total land area of 114 square kilometres, including a substantial 17% green open spaces. The non-urban areas include a large tract of the Green Wedge, and are used mainly for rural residential living, conservation and small scale agriculture.

Manningham has a population of 126,924 people across the City. The City covers the suburbs of Bulleen, Doncaster, Doncaster East, Donvale, Nunawading (part), Park Orchards, Ringwood North (part), Templestowe, Templestowe Lower, Warrandyte, Warrandyte South and Wonga Park (part).

Certification of the Performance Statement

In my opinion, the accompanying performance statement has been prepared in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

Jon Gorst (BCom, CPA)
Principal Accounting Officer
13 September 2022
Doncaster

In our opinion, the accompanying performance statement of the Manningham City Council for the year ended 30 June 2022 presents fairly the results of council's performance in accordance with the Local Government Act 2020 and the Local Government (Planning and Reporting) Regulations 2020.

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

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

We have been authorised by the Council and by the *Local Government (Planning and Reporting) Regulations 2020* to certify this performance statement in its final form.

Michelle Kleinert
Mayor
13 September 2022
Doncaster

Deirdre Diamante
Deputy Mayor
13 September 2022
Doncaster

Andrew Day
Chief Executive Officer
13 September 2022
Doncaster

Other Information

For the year ended 30 June 2022

1. Basis of preparation

Council is required to prepare and include a performance statement within its annual report. The performance statement includes the results of the prescribed sustainable capacity, service performance and financial performance indicators and measures together with a description of the municipal district and an explanation of material variations in the results. This statement has been prepared to meet the requirements of the *Local Government Act 2020* and *Local Government (Planning and Reporting) Regulations 2020*.

Where applicable the results in the performance statement have been prepared on accounting bases consistent with those reported in the Financial Statements. The other results are based on information drawn from council information systems or from third parties (e.g. Australian Bureau of Statistics).

The performance statement presents the actual results for the current year and for the prescribed financial performance indicators and measures, the results forecast by the council's strategic resource plan. The *Local Government (Planning and Reporting) Regulations 2020* requires explanation of any material variations in the results contained in the performance statement. Council has adopted materiality thresholds relevant to each indicator and measure and explanations have not been provided for variations below the materiality thresholds unless the variance is considered to be material because of its nature.

The forecast figures included in the performance statement are those adopted by council in its financial plan on 28 June 2022 and which forms part of the council plan. The financial plan includes estimates based on key assumptions about the future that were relevant at the time of adoption and aimed at achieving sustainability over the long term. Detailed information on the actual financial results is contained in the General Purpose Financial Statements. The financial plan can be obtained via Council's website or by contacting council.

Independent Auditor's Report to come

Independent Auditor's Report to come

Sustainable Capacity Indicators

For the year ended 30 June 2022

Indicator / measure [formula]	2019	2020	2021	2022	Comments - Material Variations
Population					
C1 Expenses per head of municipal population [Total expenses / Municipal population]	\$952	\$996	\$1,000	\$1,084	Over the period, we managed to deliver high-quality services within a responsible budget at an average of \$1,084 per head of municipal population. This demonstrates that we are committed to provide core services and community facilities in a cost effective way.
C2 Infrastructure per head of municipal population [Value of infrastructure / Municipal population]	\$6,802	\$6,857	\$6,765	\$7,703	The increase in infrastructure per head of municipal population is mainly attributable to the large revaluation of Council's buildings and infrastructure assets. We are committed to maintain, renew and upgrade infrastructure assets and each year allocate a minimum of 33% of rate revenue in addition to other funding sources to fund the capital works program.
C3 Population density per length of road [Municipal population / Kilometres of local roads]	206	209	210	208	We have a lower population density per km of road than similar councils. The maintenance and upgrade of local road network is funded by an ongoing capital works program and maintenance funds.
Own-source revenue					
C4 Own-source revenue per head of municipal population [Own-source revenue / Municipal population]	\$955	\$949	\$945	\$996	The result reflects the importance of generating revenue from new and different sources to ensure ongoing financial sustainability.
Recurrent grants					
C5 Recurrent grants per head of municipal population [Recurrent grants / Municipal population]	\$106	\$102	\$96	\$112	In general, we receive a relatively low level of grants allocation and hence heavily rely on rate revenue for the delivery of high-quality services and infrastructure to the community. The increase in the 2021/22 result is mainly due to a 75% advance payment of the 2022/23 Financial Assistance Grant allocation (compared to the usual 50% allocation being received in advance).
Disadvantage					
C6 Relative Socio-Economic Disadvantage [Index of Relative Socio-Economic Disadvantage by decile]	9	9	9	9	We have a low level of socio-economic disadvantage relative to many councils.
Workforce turnover					
C7 Percentage of staff turnover [Number of permanent staff resignations and terminations / Average number of permanent staff for the financial year] x100	9.6%	11.6%	9.3%	17.8%	Turnover is reporting higher for FY 2021/22 than previous years. This is not unexpected and in line with global trends resulting from 'post-pandemic' impacts on workforce (i.e., "the great resignation"). A number of departures are attributed to employee retirements (7%) which aligns with expected movement in an ageing workforce. Additionally, organisational restructure activity was undertaken throughout the period which also traditionally correlates with higher instances of change related voluntary turnover. It is anticipated that the impacts of factors above will continue to be felt throughout FY 2022/23 with higher than normal turnover expected for the coming 12 months before restabilising.

Definitions

"adjusted underlying revenue" means total income other than:

- (a) non-recurrent grants used to fund capital expenditure; and
- (b) non-monetary asset contributions; and
- (c) contributions to fund capital expenditure from sources other than those referred to above

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

"local road" means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004

"population" means the resident population estimated by council

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

"relative socio-economic disadvantage", in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA "SEIFA" means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website "unrestricted cash" means all cash and cash equivalents other than restricted cash.

Service Performance Indicators

Service/ indicator/ measure	2019	2020	2021	2022	Comments
Aquatic Facilities					
Utilisation					
AF6 Utilisation of aquatic facilities [Number of visits to aquatic facilities / Municipal population]	5.3	4.0	1.7	1.4	We have seen our members and visitors decrease compared to the previous year, continuing to reflect the impact from several closures, patron caps and density quotients, as a result of the Victorian Government COVID-19 pandemic restrictions and lockdowns during the year.
Animal Management					
Health and safety					
AM7 Animal management prosecutions [Number of successful animal management prosecutions]	New in 2020	100%	100%	100%	We work to ensure responsible pet ownership and community safety, only prosecuting where appropriate and as a last resort. We continue to be 100% successful in animal management prosecutions.
Food Safety					
Health and safety					
FS4 Critical and major non-compliance outcome notifications [Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises followed up / Number of critical non-compliance outcome notifications and major non-compliance notifications about a food premises] x100	98.4%	97.5%	93.4%	96.1%	We have seen an increase of almost 3% compared to last year as our health team followed up non compliances identified during the Victorian Government's COVID-19 restriction lockdowns.
Governance					
Satisfaction					
G5 Satisfaction with council decisions [Community satisfaction rating out of 100 with how council has performed in making decisions in the interest of the community]	57	57	58	58	Our Council continues to work to improve community satisfaction with council decisions. We have seen a positive increase in the result for this year from the annual Community Satisfaction Survey. This survey is conducted by an independent research company on behalf of the Victorian Government.
Libraries					
Participation					
LB4 Active library borrowers in municipality [Number of active library borrowers in the last three years / The sum of the population for the last three years] x100	14.7%	14.3%	12.3%	10.9%	We operated our libraries under the Victorian Government's COVID-19 restrictions to keep the community safe. We have seen a decrease in library participation compared to the previous year.
Maternal and Child Health (MCH)					
Participation					
MC4 Participation in the MCH service [Number of children who attend the MCH service at least once (in the year) / Number of children enrolled in the MCH service] x100	79.7%	76.4%	77.4%	77.9%	We have seen participation rates in Maternal Child Health service increase for the third year in a row. This is despite the 4-week Victorian Government's 'Code Brown' Covid-19 restrictions, which limited services to 0-8 weeks infants, children with additional concerns and vulnerable families. Following this period, our service team managed the surge response resuming our service support to our Manningham community
MC5 Participation in the MCH service by Aboriginal children [Number of Aboriginal children who attend the MCH service at least once (in the year) / Number of Aboriginal children enrolled in the MCH service] x100	71.0%	82.1%	73.5%	100%	We are very pleased to see the 100% participation rate achieved. We have worked over years on service improvements to engage and support Aboriginal families, including offering the enhanced Maternal Child Health service.

MANNINGHAM CITY COUNCIL
2021/22 Performance Statement

Service/indicator/measure	2019	2020	2021	Comments
Roads				
Satisfaction				
R5 Satisfaction with sealed local roads [Community satisfaction rating out of 100 with how council has performed on the condition of sealed local roads]	66	66	64	66 We work hard to maintain our local roads and are pleased to see an increased community satisfaction. This data is collected annually in a Community Satisfaction Survey by an independent research company on behalf of the Victorian Government.
Statutory Planning				
Decision making				
SP4 Council planning decisions upheld at VCAT [Number of VCAT decisions that did not set aside council's decision in relation to a planning application / Number of VCAT decisions in relation to planning applications] x100	52.5%	51.4%	63.3%	57.1% We have seen a slight decrease in the overall percentage of decisions that were not set aside at the tribunal from 63% in 2020/2021 to 57% in 2021/2022. The movement of 6% is due to the result of one VCAT decision.
Waste Collection				
Waste diversion				
WC5 Kerbside collection waste diverted from landfill [Weight of recyclables and green organics collected from kerbside bins / Weight of garbage, recyclables and green organics collected from kerbside bins] x100	53.2%	56.4%	55.2%	53.6% We have seen a slight decrease in waste diverted from landfill due to la nina weather conditions (extreme rainfall) over the last year and less dry garden waste generated. Also recycling tonnages were lower with more people opting for bulk purchasing and reduced direct mail. We are working to introduce the food organic garden organic service as of July 2023 to improve our diversion rate.

Definitions

- "Aboriginal child" means a child who is an Aboriginal person
- "Aboriginal person" has the same meaning as in the Aboriginal Heritage Act 2006
- "active library borrower" means a member of a library who has borrowed a book from the library
- "annual report" means an annual report prepared by a council under section 98 of the Act
- "class 1 food premises" means food premises, within the meaning of the Food Act 1984, that have been declared as class 1 food premises under section 19C of that Act
- "class 2 food premises" means food premises, within the meaning of the Food Act 1984, that have been declared as class 2 food premises under section 19C of that Act
- "critical non-compliance outcome notification" means a notification received by council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health
- "food premises" has the same meaning as in the Food Act 1984
- "local road" means a sealed or unsealed road for which the council is the responsible road authority under the Road Management Act 2004
- "major non-compliance outcome notification" means a notification received by a council under section 19N(3) or (4) of the Food Act 1984, or advice given to council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken
- "MCH" means the Maternal and Child Health Service provided by a council to support the health and development of children within the municipality from birth until school age
- "population" means the resident population estimated by council

Financial Performance Indicators

For the year ended 30 June 2022

Dimension/indicator/measure	2019	2020	2021	2022	Forecast				Material Variations
					2023	2024	2025	2026	
Efficiency									
Expenditure level									
E2 Expenses per property assessment [Total expenses / Number of property assessments]	\$2,372	\$2,479	\$2,464	\$2,606	\$2,613	\$2,692	\$2,777	\$2,823	We are continuing to deliver quality services in accordance with its long term plan. The focus continues to be on responsible budgeting while providing cost-effective services and delivering infrastructure projects to meet the needs of our community.
Revenue level									
E4 Average rate per property assessment [General rates and Municipal charges / Number of property assessments]	New in \$ 2020	1,788 \$	1,814	\$1,845	\$1,894	\$1,934	\$1,983	\$2,027	Our average general rate increase was 1.5 per cent in 2021/22 in line with the Victorian Government's rate cap. Rate revenue is a major source of funding for a range of Council services and assists in providing funding to maintain and renew over \$2 billion of community assets such as local roads, community buildings, drains, footpaths, playgrounds and sporting facilities.
Liquidity									
Working capital									
L1 Current assets compared to current liabilities [Current assets / Current liabilities] x100	223.0%	198.3%	174.7%	211.2%	172.3%	157.4%	144.1%	139.2%	We can comfortably meet all short term financial commitments as and when they arise and is in a sound financial position. The forward year forecasts also indicate that Manningham is expecting to maintain a strong working capital ratio.
Unrestricted cash									
L2 Unrestricted cash compared to current liabilities [Unrestricted cash / Current liabilities] x100	37.6%	36.9%	-13.1%	-69.2%	28.2%	41.3%	31.5%	33.8%	The reduction in the unrestricted cash ratio is mainly due to an increased allocation of investments in term deposits with a maturity of greater than 90 days to improve interest revenue. Only term deposits with a maturity of 90 days or less are included in the calculation of cash for this ratio. The ratio would be 60.8 per cent in 2021/22 if term deposits with a maturity of greater than 90 days were also included in the calculation.
Obligations									
Loans and borrowings									
O2 Loans and borrowings compared to rates [Interest bearing loans and borrowings / Rate revenue] x100	7.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	We are debt free. No future loan borrowings are proposed in the forecast period.

MANNINGHAM CITY COUNCIL
2021/22 Performance Statement

Dimension/indicator/measure	2019	2020	2021	2022	2023	2024	2025	2026	Material Variations
O3 Loans and borrowings repayments compared to rates [Interest and principal repayments on interest bearing loans and borrowings / Rate revenue] x100	0.30%	6.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	We are debt free. No future loan borrowings are proposed in the forecast period.
Indebtedness									
O4 Non-current liabilities compared to own source revenue [Non-current liabilities / Own source revenue] x100	1.1%	3.0%	2.8%	2.6%	2.2%	2.0%	1.8%	1.6%	We continue to have a low level of non-current liabilities compared to revenue.
Asset renewal and upgrade									
O5 Asset renewal and upgrade compared to depreciation [Asset renewal and asset upgrade expense / Asset depreciation] x100	New in 2020	161.3%	118.2%	118.0%	145.6%	122.3%	111.9%	104.9%	The 2021/22 result and budget from 2022/23 onwards demonstrates our ongoing commitment to invest in the renewal and upgrade of our existing community infrastructure.
Operating position									
Adjusted underlying result									
OP1 Adjusted underlying surplus (or deficit) [Adjusted underlying surplus (deficit) / Adjusted underlying revenue] x100	10.6%	5.7%	5.8%	2.8%	4.7%	4.1%	3.5%	4.2%	The 2021/22 result is still a positive result despite the financial impact on Council of the COVID-19 pandemic. Adjusted underlying surpluses assist in funding our annual capital works program, which brings major community benefit.
Stability									
Rates concentration									
S1 Rates compared to adjusted underlying revenue [Rate revenue / Adjusted underlying revenue] x100	76.3%	78.6%	80.1%	80.8%	81.1%	80.6%	80.7%	80.8%	We receive a relatively low level of grants allocation and hence we heavily rely on rate revenue for the delivery of high-quality services and infrastructure to the community. We are continuing to identify alternative revenue streams to reduce our reliance on rate revenue.
Rates effort									
S2 Rates compared to property values [Rate revenue / Capital improved value of rateable properties in the municipality] x100	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	This ratio highlights our relatively low and stable rate burden on our community when compared to property values.

Governance and Management Checklist 2021-22	date applicable
Community engagement	
Community engagement policy policy outlining Council's commitment to engaging with the community on matters of public interest	26/02/2021
Community engagement guidelines guidelines to assist staff to determine when and how to engage with the community	26/02/2021
Planning	
Financial Plan plan under section 91 of the Act outlining the financial and non-financial resources required for at least the next 10 financial years	28/06/2022
Asset Plan plan that sets out the asset maintenance and renewal needs for key infrastructure asset classes for the next 10 years	28/06/2022
Revenue and Rating Plan plan setting out the rating structure of Council to levy rates and charges	29/06/2021
Annual budget plan setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required	28/06/2022
Risk policy policy outlining Council's commitment and approach to minimising the risks to Councils operations	25/07/2017
Fraud policy policy outlining Council's commitment and approach to minimising the risk of fraud	10/12/2019
Municipal emergency management plan plan under section 20 of the Emergency Management Act 1986 for emergency prevention, response and recovery	1/07/2019
Procurement policy policy outlining the principles, processes and procedures that will apply to all purchases of goods and services by the Council	24/08/2021
Business continuity plan plan setting out the actions that will be taken to ensure that key services will continue to operate in the event of a disaster	13/03/2020
Disaster recovery plan plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster	14/12/2020
Monitoring	
Risk management framework Framework outlining Council's approach to managing risks to Council's operations	25/07/2017
Audit and Risk Committee advisory committee of Council under section 53 and 54 of the Local Government Act	13/01/1998
Internal audit independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls	20/09/2019
Performance reporting framework A set of indicators measuring financial and non-financial performance, including indicators referred to in section 98 of the Act	24/08/2021

Reporting	
Council Plan report report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year	28/06/2022
Quarterly budget reports quarterly reports to Council under section 97 of the Act, comparing actual and budgeted results and an explanation of any material variation	23/11/2021, 22/02/2022, 24/05/2022, 23/08/2022
Risk reporting Six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisations strategies	24/08/2021, 22/03/2022
Performance reporting six-monthly reports of indicators measuring the against financial and non-financial performance, including indicators referred to in section 98 of the Act	23/11/2021, 22/02/2022, 24/05/2022, 23/08/2022
Annual report annual report under section 98 and 99 of the Act containing a report of operations and audited financial and performance statements	25/10/2022
Decision Making	
Councillor Code of Conduct Code setting out the standards of conduct to be followed by Councillors and other matters	23/02/2021
Delegations documents setting out powers, duties and functions of Council and Chief Executive Officer that have been delegated to members of staff	8/06/2021
Meeting procedures governance rules governing the conduct of meetings of Council and delegated committees	24/08/2020

5.3 Administrative Amendment to Governance Rules

File Number: IN22/567
Responsible Director: Chief Executive Officer
Attachments: 1 Governance Rules [↓](#)

EXECUTIVE SUMMARY

Local Government Victoria (LGV) recently advised councils of amendments to the Local Government Act 2020 (the Act) that will enable councils and regional libraries to conduct virtual meetings in accordance with their relevant Governance Rules.

The amendments to the Act require Council to make some minor administrative amendments to Manningham's Governance Rules to formalise the arrangements Council has in place regarding attendance at Council meetings by electronic means.

At its meeting on 23 August 2022, Council endorsed a set of draft Governance Rules for public consultation. The consultation period was open from 24 August to 6 September 2022. No submissions were received during the consultation period.

This report recommends that Council adopt the publicly exhibited Governance Rules shown at Attachment 1.

1. RECOMMENDATION

That Council adopt the revised Governance Rules shown at Attachment 1 to this report with an effective commencement date of 14 September 2022.

2. BACKGROUND

- 2.1 Council is required to develop, adopt and keep in force Governance Rules (the Rules) in accordance with section 60 of the *Local Government Act 2020* (the Act).
- 2.2 The Rules provide for the conduct of Council meetings, a framework for decision making, procedures for disclosures of conflicts of interest and the election of Mayor and Deputy Mayor. The Rules also incorporate Council's Election Period Policy.
- 2.3 The *Regulatory Legislation Amendment (Reform) Act 2022* included amendments to the *Local Government Act 2020* to enable councils and regional libraries to conduct virtual meetings in accordance with their Governance Rules.
- 2.4 From 2 September 2022, the amendments will supersede Part 12 of the Act, which currently enable Council to conduct meetings virtually in response to the Covid pandemic.
- 2.5 The amendments to the Act require Council to modify its Governance Rules to comply with this new legislation and continue to be able to conduct meetings either partly or wholly in person or by electronic means.

3. DISCUSSION / ISSUE

- 3.1 The Governance Rules shown at Attachment 1 have been revised based on model Rules prepared by Council's lawyers and by LGV. The proposed changes are tracked in Attachment 1.
- 3.2 The amendments relate primarily to the conduct of Council meetings by electronic means along with some minor modifications to Public Question Time.
- 3.3 The proposed amendments codify the practices that have been in place for remote and hybrid Council meetings throughout the pandemic.
- 3.4 The draft Governance Rules were open for consultation from 24 August – 6 September 2022. Feedback was sought using a variety of communication methods including:
 - Promotion on Council's website and social media channels
 - A dedicated Your Say Manningham page
- 3.5 An overview of the visits to the draft Governance Rules page on Your Say Manningham shows that there were 36 visits to the page with 4 separate visitors downloading the Governance rules.
- 3.6 At the conclusion of the consultation period no submissions had been received. No further amendments are proposed to the exhibited Governance Rules on this basis.

4. COUNCIL PLAN / STRATEGY

- 4.1 A contemporary governance framework that supports transparent decision making is essential to ensuring Council's business is conducted efficiently, transparently and with integrity. Further, it provides an opportunity for Council to engage with the community and those people directly affected by Council's decision making.
- 4.2 Having the capacity to conduct the Council meetings either wholly or partly by electronic means allows greater participation in civic life by Councillors and the community. It also allows Council to be agile in its response to changing circumstances around public health orders. This directly supports the themes of *'Healthy Community'* and *'Well Governed Council'*.

5. IMPLEMENTATION

- 5.1 Finance / Resource Implications

This review is being undertaken within existing resources.

- 5.2 Communication and Engagement

A review of Manningham's Governance Rules requires Council to undertake community consultation on any amendments. As these amendments are administrative in nature, consultation is being limited to the proposed amendments regarding attendance at Council meetings by electronic means and minor amendments to give effect to Council's current practices regarding Public Question Time.

5.3 Timelines

Times for engagement, endorsement and implementation are detailed below:

23 August 2022	Council decision to commence the review of Manningham’s Governance Rules
24 August – 6 September 2022	Consultation period
13 September	Council to formally endorse Governance Rules following consultation
14 September	Commencement date

6. DECLARATIONS OF CONFLICT OF INTEREST

No officers involved in the preparation of this report have any general or material conflict of interest in this matter.

Governance Rules

Manningham City Council

14 September 2022



Interpreter service

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MANNINGHAM

Introduction

1. Nature of Rules

These are the Governance Rules of Manningham City Council, made in accordance with section 60 of the *Local Government Act 2020*.

2. Date of Commencement

These Governance Rules commence on 14 September 2022.

3. Contents

These Governance Rules are divided into the following Chapters:

Chapter	Name
Chapter 1	Governance Framework
Chapter 2	Meeting Procedure for Council Meetings
Chapter 3	Meeting Procedure for Delegated Committees
Chapter 4	Meeting Procedure for Community Asset Committees
Chapter 5	Disclosure of Conflicts Of Interest
Chapter 6	Miscellaneous
Chapter 7	Election Period Policy

4. Definitions

In these Governance Rules, unless the context suggests otherwise the following words and phrases mean:

Act means the *Local Government Act 2020*.

attend, attending and in attendance include attend, attending or in attendance by electronic means.

Chief Executive Officer includes an Acting Chief Executive Officer.

Community Asset Committee means a Community Asset Committee established under section 65 of the Act.

Council means Manningham City Council.

Council meeting has the same meaning as in the Act.

Councillor means an elected representative of Council

Director means a Level 2 Senior Officer of Council

Delegated Committee means a Delegated Committee established under section 63 of the Act.

Deputy Mayor means a Councillor elected by the Council to the position of *Deputy Mayor*.

Mayor means the Mayor of Council.

Officer/Staff means an employee of Council

these Rules means these Governance Rules.

GOVERNANCE FRAMEWORK

Chapter 1

Chapter 1 – Governance Framework

1. Context

These Rules should be read in the context of and in conjunction with:

- (a) the overarching governance principles specified in section 9(2) of the *Act*;
- (b) the Councillor Code of Conduct; and
- (c) the Employee Code of Conduct.

2. Decision Making

- (a) In any matter in which a decision must be made by *Council* (including persons acting with the delegated authority of *Council*), *Council* must consider the matter and make a decision:
 - (i) fairly, by giving consideration and making a decision which is balanced, ethical and impartial; and
 - (ii) on the merits, free from favouritism or self-interest and without regard to irrelevant or unauthorised considerations
- (b) *Council* must, when making any decision to which the principles of natural justice apply, adhere to the principles of natural justice (including, without limitation, ensuring that any person whose rights will be directly affected by a decision of *Council* is entitled to communicate their views and have their interests considered).
- (c) Without limiting anything in paragraph (b) of this sub-Rule:
 - (i) before making a decision that will directly affect the rights of a person, *Council* (including any person acting with the delegated authority of *Council*) must identify the person or persons whose rights will be directly affected, give notice of the decision which *Council* must make and ensure that such person or persons have an opportunity to communicate their views and have their interests considered before the decision is made;
 - (ii) if a report to be considered at a *Council meeting* concerns subject-matter which will directly affect the rights of a person or persons, the Report must record whether the person has or persons have been provided with an opportunity to communicate their views and have their interests considered;
 - (iii) if a report to be considered at a *Delegated Committee* meeting concerns subject-matter which will directly affect the rights of a person or persons, the Report must record whether the person has or persons have been provided with an opportunity to communicate their views and have their interests considered; and
 - (iv) if a member of Council staff proposes to make a decision under delegation and that decision will directly affect the rights of a person or persons, the member of Council staff must, when making that decision, complete a Delegate Report that records that notice of the decision to be made was given to the person or persons and such person or persons were provided with an opportunity to communicate their views and their interests considered.

MEETING PROCEDURE FOR COUNCIL MEETINGS

Chapter 2

Chapter 2 – Meeting Procedure for Council Meetings

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Part A – Introduction

1. Title

This Chapter will be known as the "Council Meeting Procedures".

2. Purpose of this Chapter

The purpose of this Chapter is to:

- 2.1 provide for the election of the Mayor and any Deputy Mayor;
- 2.2 provide for the appointment of any Acting Mayor; and
- 2.3 provide for the procedures governing the conduct of *Council meetings*.

3. Definitions and Notes

3.1 In this Chapter:

"*agenda*" means the notice of a meeting setting out the business to be transacted at the meeting;

"*amendment*" means a proposal to alter a motion which is then before the meeting or an alteration or proposed alteration to the terms of the motion, designed to improve the motion without contradicting it.

"*Chair*" means the Chairperson of a meeting and includes a Councillor who is appointed by resolution to chair a meeting under section 61(3) of the *Act*;

"*minutes*" means the collective record of proceedings of *Council*;

"*municipal district*" means the municipal district of *Council*;

"*notice of motion*" means a notice setting out the text of a motion, which it is proposed to move at the next relevant meeting;

"*notice of rescission or alteration*" means a *notice of motion* to rescind or alter a resolution made by *Council*; and

"*temporary Chair*" means a Councillor elected by *Council* to temporarily chair a meeting or part of a meeting at which the Mayor is not in attendance.

"*written*" includes duplicated, lithographed, photocopied, printed and typed, and extends to both hard copy and soft copy form, and *writing* has a corresponding meaning.

3.2 Introductions to Parts, headings and notes are explanatory notes and do not form part of this Chapter. They are provided to assist understanding.

Part B – Election of Mayor

Introduction: This Part is concerned with the annual election of the *Mayor*. It describes how the *Mayor* is to be elected.

4. Election of the *Mayor*

The *Chief Executive Officer* must facilitate the election of the *Mayor* in accordance with the provisions of the *Act*.

5. Method of Voting

The election of the *Mayor* must be carried out by a show of hands or such other visual or audible means as the *Chief Executive Officer* determines.

6. Nominations for Position of *Mayor*

6.1 The *Chief Executive Officer* must open the meeting at which the *Mayor* is to be elected, and invite nominations for the office of *Mayor*.

6.2 Any nominations for the office of *Mayor* must be:

6.2.1 seconded by another Councillor;

6.2.2 with the consent of the nominee;

6.2.3 if the nominee is not in attendance, written notification of consent is required;

6.3 A candidate cannot withdraw their candidacy once nominations are declared by the *Chief Executive Officer*.

6.4 Each candidate has the right to address the Council on their candidature. This right is exercised at the discretion of each candidate. The *Chief Executive Officer* shall ask each candidate whether they would like to address the Council.

6.5 A candidate who has declined the invitation to address the Council cannot subsequently request to do so.

6.6 Where more than one candidate indicates a desire to address Council, the order of address by each candidate will be determined by lot. The *Chief Executive Officer* shall have conduct over the lot. In drawing the lot the candidate whose name is drawn first is the first speaker, the second drawn is the second speaker and so on until an order is determined for all participating candidates.

6.7 Each candidate addressing council has up to three minutes to make their address. No extension of time is permitted. During their address a candidate must not comment on any other candidate.

7. Election Process for Position of *Mayor*

7.1 Once nominations for the office of *Mayor* have been received, the following provisions will govern the election of the *Mayor*:

7.1.1 if there is only one nomination (which must be seconded), the candidate nominated must be declared elected;

7.1.2 if there is more than one nomination (each of which must be seconded), the Councillors in attendance at the meeting must vote for one of the candidates;

- 7.1.3 in the event of a candidate receiving an absolute majority of the votes, that candidate is declared to have been elected;
- 7.1.4 in the event that no candidate receives an absolute majority of the votes, and it is not resolved to conduct a new election at a later date and time, the candidate with the fewest number of votes must be declared to be a defeated candidate. The Councillors in attendance at the meeting must then vote for one of the remaining candidates;
- 7.1.5 if one of the remaining candidates receives an absolute majority of the votes, that candidate shall be declared elected;
- 7.1.6 If none of the remaining candidates receives an absolute majority of the votes, the process of declaring the candidates with the fewest number of votes a defeated candidate and voting for the remaining candidates must be repeated until one of the candidates receives an absolute majority of the votes. That candidate must then be declared to have been duly elected;
- 7.1.7 In the event of three or more candidates having an equality of votes and one of them having to be declared a defeated candidate, the result will be determined by lot. In the drawing of the lot, the candidate whose name is first drawn is deemed to be the defeated candidate;
- 7.1.8 Where there are two candidates remaining and the votes that are cast are equally divided, the result of the election must be determined by lot. In the drawing of the lot, the candidate whose name is first drawn must be declared elected;
- 7.1.9 The *Chief Executive Officer* shall have the conduct of the lot.
- 7.1.10 After the election of the *Mayor* is determined, the *Mayor* shall chair the meeting.

8. Election of Deputy Mayor and Chairs of Delegated Committees

Any election for:

- 8.1 any office of Deputy Mayor; or
- 8.2 Chair of a *Delegated Committee*

will be regulated by Rules 4-7 (inclusive) of this Chapter, as if the reference to the:

- 8.3 *Chief Executive Officer* is a reference to the *Mayor*; and
- 8.4 *Mayor* is a reference to the Deputy Mayor or the Chair of the *Delegated Committee* (as the case may be).

9. Appointment of Acting Mayor

If *Council* has not established an office of Deputy Mayor and it becomes required to appoint an Acting Mayor, it can do so by:

- 9.1 resolving that a specified Councillor be so appointed; or
- 9.2 following the procedure set out in Rules 6 and 7 (inclusive) of this Chapter, at its discretion.

Part C – Meetings Procedure

Introduction: This Part is divided into a number of Divisions. Each Division addresses a distinct aspect of the holding of a meeting. Collectively, the Divisions describe how and when a meeting is convened, when and how business may be transacted at a meeting.

Division 1 – Notices of Meetings and Delivery of Agendas

10. Dates and Times of Meetings Fixed by Council

Subject to Rule 12, Council must from time to time fix the date, time and place of all Council meetings.

11. Alteration of Meeting Dates

11.1 Council, or in cases of necessity or urgency, the Mayor in consultation with the Chief Executive Officer, may change the date, time and place of any Council meeting.

11.2 The Chief Executive Officer must provide reasonable notice of the change to Councillors and the public unless extraordinary circumstances arise.

12. Meetings Not Fixed by Council

12.1 The Mayor or at least 3 Councillors may by a written notice to the Chief Executive Officer call a Council meeting.

12.2 The notice must specify the date and time of the Council meeting and the business to be transacted.

12.3 The Chief Executive Officer must convene the Council meeting as specified in the notice.

12.4 Unless all Councillors are in attendance and unanimously agree to deal with any other matter, only the business specified in the written notice can be transacted at the Council meeting.

13. Notice of Meeting

13.1 The Chief Executive Officer must ensure the agenda for a Council meeting is delivered to every Councillor not less than 5 calendar days before the time fixed for the holding of the meeting unless extraordinary circumstances arise.

13.2 Notwithstanding sub-Rule 13.1, an agenda shall not be delivered to a Councillor who has been granted leave of absence unless the Councillor has, in writing, requested the Chief Executive Officer to continue to provide agendas for meetings held during the period of leave.

13.3 Subject to any resolution of Council the Chief Executive Officer, will determine the method of delivery to be used under sub-Rule 13.1.

13.4 Reasonable notice of each Council meeting must be provided to the public. Council may do this:

13.4.1 for meetings which it has fixed by preparing a schedule of meetings annually and arranging publication of such schedule in a newspaper generally circulating in the municipal district prior to the first Council meeting of the calendar year; and

- 13.4.2 for any meeting by giving notice on its website and:
- (a) in each of its Customer Service Centres; and/or
 - (b) in at least one newspaper generally circulating in the *municipal district* unless extraordinary circumstances arise that would preclude *Council* from complying with this sub-Rule.

Division 2 – Quorums

14. Quorum at a Council Meeting

- 14.1 A quorum at a *Council meeting* must be at least a majority of the Councillors of the *Council*.
- 14.2 No business shall be conducted at any *Council meeting* unless a quorum is present.
- 14.3 The Chair must commence the *Council meeting* as soon as a quorum is achieved after the specified starting time for the meeting.

15. Inability to Obtain a Quorum

- 15.1 If a quorum cannot be obtained within 30 minutes of the scheduled starting time of any meeting or adjournment, those Councillors in attendance, or if there are no Councillors in attendance, the *Chief Executive Officer*, or in the absence of the *Chief Executive Officer*, an authorised officer, may adjourn the meeting for a period not exceeding seven (7) calendar days from the date of the adjournment.
- 15.2 If a *Council meeting* to which sub-Rule 15.1 applies is not adjourned, the meeting will be deemed to have lapsed;
- 15.3 Where a *Council meeting* lapses in accordance with sub-Rule 15.2 the business of the meeting shall be considered for inclusion on an agenda for a future *Council meeting*.

16. Inability to Maintain a Quorum

- 16.1 If during any *Council meeting*, a quorum cannot be maintained then Rule 15 will apply as if the reference to the meeting is a reference to so much of the meeting as remains.
- 16.2 Sub-Rule 16.1 does not apply if the inability to maintain a quorum is because of the number of Councillors who have a conflict of interest in the matter to be considered.

17. Inability to Achieve or Maintain a Quorum due to Disclosure of Conflict of Interest

- 17.1 If during any *Council meeting*, a quorum cannot be achieved or maintained because of the number of Councillors who have a conflict of interest in a decision in regard to a matter, the Council must consider whether the decision can be made by dealing with the matter in an alternative manner as defined in section 67(3) the Act.
- 17.2 If Council is unable to use an alternative manner to resolve the matter, Council must decide to establish a delegated committee to make the decision in regard to the matter pursuant to section 67(4) of the Act.

18. Adjourned Meetings

- 18.1 Once the meeting is commenced, *Council* may from time to time, by resolution, adjourn the meeting, which is in addition to the power of the Chair to adjourn a meeting under sub-Rule 65.
- 18.2 No discussion is allowed on any motion for adjournment of the meeting, but if on being put the motion is lost, the subject then under consideration or the next on the agenda or any other that may be allowed precedence must be resolved on before any subsequent motion for adjournment is made.
- 18.3 Except where any *Council meeting* is adjourned to a subsequent hour on the same day, notice of the adjourned Meeting and the time to which the Meeting has been adjourned must be given by the *Chief Executive Officer* to every Councillor not in attendance at the time of adjournment, as soon as is practicable.
- 18.4 Despite sub-Rule 18.3, this requirement does not apply in respect of any Councillor who has been granted leave of absence and who has not requested the *Chief Executive Officer* in writing to continue to give notice of meetings to be held during the period of leave of absence.

19. Time limits for Meetings

- 19.1 A *Council meeting* must not continue after 10:30pm unless a majority of Councillors who are in attendance vote in favour of it continuing.
- 19.2 In the absence of such continuance, the meeting must stand adjourned to a time, date and place announced by the *Chair*.

20. Cancellation or Postponement of a Meeting

- 20.1 The *Chief Executive Officer* may, in consultation with the *Mayor*, in the case of an emergency necessitating the cancellation or postponement of a *Council meeting*, cancel or postpone a *Council meeting*.

Division 3 – Business of Meetings**21. Meetings Open to the Public**

- 21.1 All Meetings are to be open to members of the public unless Council resolves to close the Meeting pursuant to section 66 of the *Local Government Act 2020*.
- 21.2 The *Chief Executive Officer* may close the doors to the Council Chamber when in open session for reasons of comfort and practicality provided that access is available at all times.

22. Closed Meetings

- 22.1 Council may resolve to close a Meeting to the public in the circumstances specified in section 66(2) of the *Local Government Act 2020*.
- 22.2 The *Governance Rules* continue to apply after Council has closed the Meeting to members of the public.
- 22.3 Upon conclusion of a matter considered in a Meeting closed to members of the public, *Council* shall resolve to reopen the Meeting.
- 22.4 The minutes of Meetings closed to members of the public will be available for inspection by Councillors and will be confidentially tabled at the Meeting at which they are to be confirmed.

23. Apologies and Requests for Leave of Absence

- 23.1 A Councillor who is intending to be absent from a *Council meeting* may notify the *Chief Executive Officer* in advance of the meeting. Any apology for non-attendance will be submitted at the Meeting by the *Chief Executive Officer* and an apology will be recorded in the minutes of the Meeting.
- 23.2 A Councillor may apply for leave of absence from *Council* by submitting a written request to the *Chief Executive Officer* in advance of the period of leave being sought. The *Chief Executive Officer* will place the request before the next *Council meeting*. *Council* will resolve on whether or not to grant leave of absence. *Council* cannot unreasonably refuse to grant leave of absence.

24. Agenda and the Order of Business

- 24.1 The agenda for and the order of business for a Council meeting is to be determined by the Chief Executive Officer so as to facilitate and maintain open, efficient and effective processes of government.
- 24.2 The order of business for *Council meetings* will generally be as follows –
- (a) opening prayer, Acknowledgement of Country and Statement of Diverse Backgrounds and Cultures;
 - (b) apologies and requests for leave of absence;
 - (c) prior notification of disclosures of interest and conflict of interest;
 - (d) confirmation of minutes;
 - (e) presentations;
 - (f) petitions;
 - (g) admission of urgent business;
 - (h) public question time;
 - (i) officer reports – town planning matters;
 - (j) officer reports – other matters;
 - (k) rescission or alteration motions
 - (l) notices of motion;
 - (m) urgent business;
 - (n) councillor reports and question time; and
 - (o) confidential business (to be considered in camera).

25. Change to Order of Business

Once an *agenda* has been sent to Councillors, the order of business for that *Council meeting* may be altered with the consent of *Council*.

26. Urgent Business

- 26.1 Council may resolve, by not less than a two-thirds majority of those Councillors in attendance at a Council Meeting, to admit (without the required notice) an item considered to be urgent business under sub-Rule 24.2(m).
- 26.2 An item may be classified as urgent business if it:
- (a) relates to a matter which has arisen since the distribution of the agenda; or
 - (b) involves a matter of urgent community concern; or
 - (c) cannot be safely or conveniently deferred until the next *Council meeting*.

- 26.3 Notwithstanding anything to the contrary in these meeting procedures, a Councillor may not propose an item of urgent business if the matter relates to business which:
- (a) substantially affects the levels of *Council* service; or
 - (b) commits *Council* to expenditure not included in the adopted budget; or
 - (c) establishes or amends a Council policy; or
 - (d) commits *Council* to any contractual arrangement; or
 - (e) requires, pursuant to other *Council* policy, the giving of prior notice.

Division 4 – Conduct of Debate

27. Addressing the Meeting

- 27.1 Councillors and Officers may sit or stand when speaking.
- 27.2 Councillors and Officers, when speaking, shall designate each other by their respective titles of Mayor, Councillor or Officer as the case may be.
- 27.3 A Councillor when speaking shall not be interrupted unless a point of order is called.

28. Points of Order

- 28.1 A point of order must be taken by stating the matter complained of and the reason constituting the point of order.
- 28.2 The Chair may raise a point of order without it having been made by a Councillor.
- 28.3 When called to order, a Councillor must remain silent until the point of order is decided unless they are requested by the Chair to provide an explanation.
- 28.4 The Chair may adjourn the meeting to consider a point of order but must otherwise rule upon it as soon as it is taken.
- 28.5 The Chair must when ruling on a point of order give reasons for the ruling.
- 28.6 A Councillor may move that the meeting disagree with the *Chair's* ruling on a point of order, by moving:
- "That the *Chair's* ruling [setting out that ruling or part of that ruling] be dissented from".
- 28.7 When a motion in accordance with this Rule is moved and seconded, the *Chair* must leave the Chair and the Deputy Mayor (or if the Deputy Mayor is not in attendance, a temporary *Chair* elected by the meeting) must take his or her place.
- 28.8 The Deputy Mayor or temporary *Chair* must invite the mover to state the reasons for his or her dissent and the *Chair* may then reply.
- 28.9 The Deputy Mayor or temporary *Chair* must put the motion in the following form:
- "That the *Chair's* ruling be dissented from."
- 28.10 If the vote is in the negative, the *Chair* resumes the Chair and the meeting proceeds.

- 28.11 If the vote is in the affirmative, the *Chair* must then resume the Chair, reverse or vary (as the case may be) his or her previous ruling and proceed.
- 28.12 The defeat of the *Chair's* ruling is in no way a motion of censure or no confidence in the *Chair*, and should not be so regarded by the meeting.
- 28.13 A point of order may be taken on the grounds that the matter is –
- (a) contrary to this Local Law;
 - (b) defamatory;
 - (c) irrelevant;
 - (d) outside Council's power;
 - (e) improper;
 - (f) frivolous or vexatious; or
 - (g) misleading.

29. Contradiction or Opinion

- 29.1 A point of order may not be raised to express a mere difference of opinion or to contradict a speaker.

30. Personal Reflection

- 30.1 All imputations of improper motives and all personal reflections on Councillors and Officers and disobedience of the ruling of the Chair on any matter shall be deemed disorderly.

31. Disorderly or Offensive Behaviour

- 31.1 If a Councillor uses an expression or makes any imputation or reflection which, in the opinion of the Chair, is disorderly or capable of being applied offensively to any other Councillor or Officer, the Councillor shall be required by the Chair to withdraw the expression, and make a satisfactory apology to *Council*.
- 31.2 If a Councillor uses offensive or disorderly language or otherwise behaves in a manner which in the opinion of the Chair is offensive, disorderly or disturbing to the debate or proceedings of *Council*, the Councillor shall be required by the Chair to withdraw the expression and to apologise for such conduct.
- 31.3 If, after having been twice called to order or to withdraw an expression and to apologise for such conduct, the Councillor fails or refuses to do so or whenever any Councillor fails or refuses to obey the ruling or order of the Chair on any matter, the Chair may refuse to hear the Councillor further upon the matter then under discussion and call upon the next speaker, or adjourn the sitting of Council.

Division 5 – Rules on Speaking

32. Order of Speaking

- 32.1 If two or more Councillors rise to speak at the same time, the Chair shall decide the order of speaking.

33. Chair May Speak

- 33.1 The Chair may address the Meeting upon any matter under discussion.

34. Limitations on Speaking

- 34.1 Subject to sub-Rule 34.2, a Councillor may speak once on the motion except for the mover of a motion who can speak once to that motion, once to each amendment and can exercise a right of reply or make closing remarks on that motion.
- 34.2 The mover of a motion –
- (a) has a right of reply on the motion where an amendment to the motion has been carried;
 - (b) has the right of reply where the mover has, in accordance with sub-Rule 44.12, changed the wording of a motion provided that no amendment has been carried;
 - (c) can only exercise a right of reply immediately prior to the motion being put;
 - (d) has no right of reply in relation to any amendment prior to such amendment being put; and
 - (e) may make closing remarks of no more than 2 minutes where there is no speaker against the motion.
- 34.3 The mover of an amendment can speak once to the motion and once to their own or any other amendment.
- 34.4 The mover of an amendment has no right of reply.
- 34.5 No Councillor may speak longer than the time set out below, unless granted an extension by the Meeting:
- (a) five minutes, if the Councillor is the mover of a motion;
 - (b) three minutes, for any other Councillor speaking to a motion or amendment; and
 - (c) two minutes, for the mover of a motion exercising either a right of reply or making closing remarks.
- 34.6 A motion for an extension of time once carried, shall allow a Councillor a further two minutes to speak and no further extension shall be permitted.

35. Personal Explanation

- 35.1 A Councillor or Officer may, at a Meeting at a time permitted by the Chair, make a personal explanation for a period not exceeding two minutes on any statement made by a Councillor or Officer at that Meeting reflecting on that Councillor or Officer.
- 35.2 A personal explanation shall not be debated.

36. Right to Ask Questions

- 36.1 A Councillor may, when no other Councillor is speaking, ask any question concerning or arising out of the motion or amendment before the Chair.
- 36.2 The *Chair* has the right to limit questions and direct that debate be commenced or resumed.

Division 6 – Standing Orders

37. Enforcement of Standing Orders

- 37.1 A Councillor may require compliance with the provisions of these *Rules* by the Meeting by directing the attention of the Chair to a non-compliance.

38. Suspension of Standing Orders

- 38.1 The provisions of these Rules may be suspended for any particular purpose, by resolution of the Council , with the exception of :-
- (a) quorum of Council;
 - (b) election of Mayor;
 - (c) motions to rescind resolutions;
 - (d) suspension of Standing Orders;
 - (e) conflicts of interest;
 - (f) procedural motions;
 - (g) urgent business; and
 - (h) confidential information.
- 38.2 The suspension of such provisions (standing orders) should be used to enable full discussion of an issue without the constraints of formal meeting procedure.
- 38.3 Suspension of standing orders must not be used purely to dispense with the processes and protocol of the government of the Council.
- 38.4 Once the discussion has taken place and before any motions can be put, standing orders must be resumed.
- 38.5 No motion may be accepted by the Chairperson or be lawfully dealt with during any suspension of standing orders.

Division 7 – Motions, Amendments and Voting

39. Motions and Amendments

- 39.1 A motion or amendment:
- (a) must relate to the powers or functions of Council;
 - (b) be clearly expressed and unambiguous;
 - (c) except in the case of urgent business, must be relevant to an item of business on the agenda; and
 - (d) must not be defamatory or objectionable in language or nature.
- 39.2 The Chairperson may refuse to accept any motion or amendment which contravenes this or any other clause.

40. Motions in Writing

- 40.1 Any motions should preferably be in writing and received in advance of the meeting.
- 40.2 A Councillor should seek advice from the Chief Executive Officer, or their delegate, on any legal implications of a proposed motion.
- 40.3 Where motions are raised and considered during the meeting without having been provided in writing and in advance of the meeting, the Chair should seek the advice of the Chief Executive Officer regarding any legal or other implications of the proposed motion.
- 40.4 The Chair may adjourn the meeting while the motion is being written or may request Council to defer the matter until the motion has been written, allowing the meeting to proceed uninterrupted.

41. Clarifying a Motion

- 41.1 Before any matter is put to the vote, a Councillor may request that the question, motion or amendment be read again.
- 41.2 The Chair may request the person taking the minutes of the meeting to read the motion or amendment to the meeting before the motion is put.

42. Separation of Motions

- 42.1 Where a motion contains more than one (1) part, a Councillor may request the Chair to put the motion to the vote in separate parts.
- 42.2 The Chair may decide to put any motion to the vote in separate parts.

43. Debate Must be Relevant to the Motion

- 43.1 Debate must always be relevant to the question before the Chair and if not, the Chair may request the speaker to confine debate to the subject motion.
- 43.2 If after being requested to confine debate to the motion before the Chair, the speaker continues to debate irrelevant matters, the Chair may require the speaker to not speak further in respect of the matter then before the Chair.

44. Procedure for Moving a Motion

- 44.1 A Councillor who proposes a motion must state the motion without speaking to it.
- 44.2 The Chair must call for a seconder.
- 44.3 If there is no seconder, the motion lapses
- 44.4 If there is a seconder, the Chair will call upon the mover to address the meeting. The mover may exercise this right, decline the opportunity to speak or defer speaking.
- 44.5 After the mover has addressed the meeting (or reserved their right to speak) the seconder may address the meeting. The seconder may exercise this right, decline the opportunity to speak or reserve their right to speak prior to the mover closing the debate.
- 44.6 After the seconder has addressed the meeting (or after the mover has addressed the meeting if the seconder does not address the meeting), the Chair must call upon any Councillor who wishes to speak against the motion.

- 44.7 Where the mover of the motion elects to defer and there is a speaker against the motion the Chair will offer the mover the opportunity to speak to the motion prior to hearing the Councillor speak against the motion.
- 44.8 In circumstances where the mover has chosen to defer speaking to the motion and an amendment is moved and seconded, the mover of the motion may exercise the right to speak to the amendment subject to sub-Rule 34.2, however the mover no longer has the right to speak to the motion pursuant to sub-Rule 44.7. Where an amendment is lost the mover of the motion retains the right of reply on the motion pursuant to sub-Rule 34.2.
- 44.9 The Chair will then call for speakers for and against the motion in alternate sequence.
- 44.10 When the sequence of alternate speakers is exhausted, notwithstanding that there are further speakers wishing to be heard on one side of the motion, the Chair may put the motion provided they are satisfied that debate has been fully exhausted.
- 44.11 Where debate has not been fully exhausted, further speakers may be heard in accordance with sub-Rule 32 prior to the motion being put.
- 44.12 The mover of a motion or amendment may, with the consent of the seconder, change the wording of the motion or amendment unless any Councillor opposes the change.
- 44.13 A Councillor calling the attention of the Chair to a point of order is not regarded as speaking to the motion or the amendment.
- 44.14 No motion may be withdrawn without the consent of the Meeting.
- 44.15 The mover of a motion must not introduce new material when exercising any right of reply or making any closing remarks.

45. Moving an Amendment

- 45.1 No notice need be given of any amendment to a motion.
- 45.2 Any Councillor except for the mover or seconder of the original motion may move or second an amendment.
- 45.3 The Chair shall take speakers for and against an amendment in alternate sequence in the same manner as for motions.
- 45.4 Amendments must be dealt with one at a time.
- 45.5 An amendment must be relevant to the motion upon which it is moved and not negate the original motion.
- 45.6 If a proposed amendment effectively negates the substance of the substantive motion, it shall be disallowed and ruled to be a foreshadowed motion and shall only be considered in the event that the motion is lost.
- 45.7 A second or subsequent amendment cannot be moved until the immediately preceding amendment is decided upon.
- 45.8 If an amendment is carried it becomes the substantive motion. The mover and seconder of the amendment become the mover and seconder of the substantive motion. Debate recommences as for a new motion.
- 45.9 No right of reply or closing remarks are available to any amendment.

45.10 An amendment can only be withdrawn by the mover.

46. Foreshadowed Motions

46.1 At any time during debate any Councillor may foreshadow a motion or amendment so as to inform the Meeting of their intention to move a motion or amendment at a later stage in the Meeting. This does not extend any special right to the foreshadowed motion.

46.2 A motion foreshadowed may be prefaced with a statement that in the event a particular motion before the meeting being resolved in a certain way, a Councillor intends to move a subsequent motion.

46.3 A motion foreshadowed has no procedural standing and is merely a means to assist the flow of the meeting. Therefore Council is not required to have foreshadowed motions recorded in the minutes until the foreshadowed motion is formally moved.

46.4 Any foreshadowed motion or amendment must relate to the matter under discussion.

46.5 The *Chair* is not obliged to accept foreshadowed motions.

47. Councillors May Propose Notices of Motion

Councillors may ensure that an issue is listed on an *agenda* by lodging a *Notice of Motion*.

48. Notices of Motion

48.1 A Notice of Motion must be in writing and lodged with the *Chief Executive Officer* at least eight (8) calendar days prior to the date fixed for holding the Meeting to allow sufficient time to include the Notice of Motion on the Agenda.

48.2 The *Chief Executive Officer* must date and number all Notices of Motion in the order received.

48.3 The Councillor proposing the Notice of Motion should circulate the draft Notice of Motion to all Councillors for information before lodging it with the *Chief Executive Officer*.

48.4 The *Chief Executive Officer*, or their delegate, must inform Councillors of any legal implications of any proposed Notice of Motion. This advice must be provided to all Councillors without fear or favour and prior to the Notice of Motion being made publicly available.

48.5 The Notice of Motion must relate to the objectives, role and functions of Council as outlined in the Act.

48.6 A Notice of Motion must call for a Council report if the Notice of Motion:

- (a) affects the levels of Council services;
- (b) if it is inconsistent with the strategic objectives of the Council as outlined in the Council Plan;
- (c) commits Council to expenditure not included in the adopted budget;
- (d) establishes or amends Council policy;
- (e) commits Council to any contractual arrangement; or
- (f) concerns any litigation in respect of which Council is a party.

- 48.7 The *Chief Executive Officer* may reject any Notice of Motion which:
- (a) is vague or unclear in intention; or
 - (b) is defamatory or objectionable in language or nature; or
 - (c) may be prejudicial to any person or Council; or
 - (d) is outside the powers of Council.
- 48.8 If rejecting a Notice of Motion, the *Chief Executive Officer* must:
- (a) give the Councillor who lodged the Notice of Motion an opportunity to amend it prior to rejection, if it is practicable to do so; and
 - (b) if the Notice of Motion cannot be amended to the satisfaction of the Chief Executive Officer, notify, in writing, the Councillor who lodged the Notice of Motion of the rejection and the reasons for the rejection.
- 48.9 The *Chief Executive Officer* may designate a Notice of Motion to be confidential in accordance with the relevant grounds contained in the Act. A confidential Notice of Motion will be considered in a meeting that is closed to members of the public.
- 48.10 The full text of any Notice of Motion accepted by the Chief Executive Officer must be included in the Agenda.
- 48.11 A Councillor may by written notification to the *Chief Executive Officer* request their Notice of Motion to be withdrawn at any time.

49. Moving a Notice of Motion

- 49.1 If a Councillor who has lodged a Notice of Motion is absent from the meeting or fails to move the motion when called upon by the Chair, any other Councillor in attendance may move the motion.
- 49.2 If a Notice of Motion is not moved in accordance with sub-Rule 44.1, the Notice of Motion shall be deemed to have lapsed.
- 49.3 A Notice of Motion may be varied if leave of the meeting is granted.
- 49.4 A second or subsequent Notice of Motion to revoke or amend an earlier resolution must not be considered by Council until a period of three (3) months has elapsed after the date of the meeting at which the first or last motion of revocation was dealt with.
- 49.5 Further motions are only permissible in relation to a Notice of Motion that is carried, and not permissible in relation to a Notice of Motion that is lost.
- 49.6 A Notice of Motion cannot be considered in relation to a matter that is the subject of a rescission motion within three calendar months of the rescission motion having been dealt with, unless a notice signed by a majority of all Councillors is submitted to the *Chief Executive Officer*.

50. Notice of Rescission or Alteration of Resolutions

- 50.1 A Councillor may propose a motion to rescind or alter a resolution of Council provided:
- 50.1.1 it has been signed and dated by at least two Councillors;
 - 50.1.2 the resolution proposed to be rescinded has not been acted on; and

- 50.1.3 the notice of rescission or alteration is delivered to the *Chief Executive Officer* within 24 hours of the resolution having been made setting out -
- (a) the resolution to be rescinded or altered; and
 - (b) the meeting and date when the resolution was carried.
- 50.2 A resolution will be deemed to have been acted on if:
- 50.2.1 its contents have or substance has been communicated in *writing* to a person whose interests are materially affected by it; or
 - 50.2.2 a statutory process has been commenced
- so as to vest enforceable rights in or obligations on *Council* or any other person.
- 50.3 The *Chief Executive Officer* or an appropriate member of Council staff must defer implementing a resolution which:
- 50.3.1 has not been acted on; and
 - 50.3.2 is the subject of a *notice of rescission or alteration* which has been delivered to the *Chief Executive Officer* in accordance with sub-Rule 50.1.3,
- unless deferring implementation of the resolution would have the effect of depriving the resolution of efficacy.
- 50.4 Rescission or alteration motions are to be lodged on a form provided for this purpose as appearing in Schedule 2 of this Chapter.
- 50.5 A rescission or alteration of a previous resolution must be passed by a majority of the whole Council.
- 50.6 Rescission or alteration motions are not permissible in respect of planning permit resolutions, planning scheme amendment resolutions or contract/tender acceptance resolutions.
- 50.7 A rescission or alteration motion is not permissible in respect of a rescission or alteration motion that has been carried.
- 50.8 In the event that a rescission motion is carried, a further motion is permissible in respect of that matter.

It should be remembered that a notice of rescission or alteration is a form of notice of motion. Accordingly, all provisions in this Chapter regulating notices of motion equally apply to notices of rescission or alteration.

51. Voting

- 51.1 When called upon by the Chair, the Councillors in attendance must vote by a show of hands or as Council otherwise determines.
- 51.2 For the purposes of voting at a *Council meeting*, the Chair must put the motion or amendment first in the affirmative, then in the negative.

- 51.3 The question is determined in the affirmative by a majority of the Councillors in attendance at a meeting at the time the vote is taken voting in favour of the question.
- 51.4 A Councillor has the right to abstain from voting. A Councillor who abstains from voting and remains in the meeting will be deemed to have voted against the motion. Abstaining from voting does not constitute cause for debate. Any abstention from voting will be recorded in the minutes.
- 51.5 The Chairperson may require a recount to be taken and shall declare the result.

52. Second Vote

- 52.1 In the event of an equality of votes, subject to the Act and these Rules, the Chair has a second vote.
- 52.2 Sub-Rule 52.1 does not apply in the event of an equality of votes in respect of the election of Mayor, Deputy Mayor, Chairs of Delegated Committees, a rescission or alteration motion, or in cases where the Act provides that a matter or amendment is to be determined by lot.

53. No Discussion once Declared

- 53.1 Once a vote on a motion has been taken, no further discussion relating to the motion will be allowed unless:
- (a) a Councillor requests that their opposition to the motion be recorded in the minutes; or
 - (b) there is a call for a division.

54. Vote to be Taken in Silence

- 54.1 Except that a Councillor may call a division, Councillors must remain seated in silence while a vote is being taken.

Division 8 – Procedural Motions

55. Procedural Motions

- 55.1 A procedural motion, unless otherwise prohibited, may be moved at any time and shall be dealt with immediately by the Chair.
- 55.2 A procedural motion is required to be seconded.
- 55.3 The Chair cannot move a procedural motion.
- 55.4 Unless otherwise provided, debate on a procedural motion is not permitted and the mover does not have a right of reply.
- 55.5 Unless otherwise provided a procedural motion cannot be amended.
- 55.6 Notwithstanding any other provision in this Chapter, procedural motions must be dealt with in accordance with the following table:

PROCEDURAL MOTIONS TABLE

Procedural motion	Form	Who can move or second	Is a seconder Required?	Matters in respect of which motion may be moved	When motion prohibited	Effect if carried	Effect if lost
Adjournment of debate to later hour/date	That this matter be adjourned until	Any Councillor	Yes	Any matter	(a) During the election of the Chairperson (b) When another Councillor is speaking	Motion and amendments postponed to the stated time/date	Debate continues unaffected
Adjournment of debate indefinitely	That this matter be adjourned until further notice	Any Councillor	Yes	Any matter	(a) During the election of the Chairperson (b) When another Councillor is speaking	Motion and amendments postponed but may be resumed: (a) At the same meeting upon motion to resume (b) At any later meeting if on the Agenda	Debate continues unaffected
Adjournment of meeting to later hour/date	That this meeting be adjourned until	Any Councillor	Yes	Any matter	(a) During the election of the Chairperson (b) When another Councillor is speaking	Meeting adjourns immediately until the stated time/date	Debate continues unaffected
Adjournment of meeting indefinitely	That this meeting be adjourned until further notice	Any Councillor	Yes	Any matter	(a) During the election of the Chairperson (b) When another Councillor is speaking	Meeting adjourns until further notice	Debate continues unaffected

Procedural motion	Form	Who can move or second	Is a seconder Required?	Matters in respect of which motion may be moved	When motion prohibited	Effect if carried	Effect if lost
Deferral of matter/item	That this matter be deferred until	Any Councillor	Yes	Any matter	(a) During the election of the Chair (b) When another Councillor is speaking	Matter/item deferred to the stated time/date Consideration starts afresh	Debate continues unaffected
Withdrawal of item	That this matter be withdrawn	Any Councillor	Yes	Any matter	(a) During the election of the Chair (b) When another Councillor is speaking	Matter/item withdrawn from consideration	Debate continues unaffected
The Closure	That the question be now put	A Councillor who has not moved, seconded or spoken to the motion or any amendment of it	Yes	Any matter	During nominations for Chair (A closure motion shall not be accepted by the Chair unless the Chair considers that there has been sufficient debate for and against the motion or amendment)	Motion or amendment in respect of which the closure is carried is put to the vote immediately	Debate continues unaffected
Laying the matter on the table	That the matter lie on the table	A Councillor who has not moved, seconded or spoken to the motion or any amendment of it	Yes	Any matter	(a) During the election of the Chair	Motion and amendments not further discussed or voted on until: (a) Council resolves to take the question from the table at the same meeting (b) Matter is placed on a future Agenda and the Council resolves to take the question from the table	Debate continues unaffected

Procedural motion	Form	Who can move or second	Is a seconder Required?	Matters in respect of which motion may be moved	When motion prohibited	Effect if carried	Effect if lost
Proceeding to the next business	That the meeting proceed to the next business	A Councillor who has not moved, seconded or spoken to the motion or any amendment of it	Yes	Any matter	(a) During the election of the Chair	(a) If carried in respect to a motion, its effect is to remove that motion from consideration (b) If carried in respect to an amendment, its effect is to dispose of the amendment and debate resumes upon the substantive motion	Debate resumed at point of interruption

Division 9 – Question Time**56. Public Question Time**

- 56.1 Unless Council resolves to the contrary, there shall be a public question time at every Council meeting to allow members of the public to submit questions to Council.
- 56.2 Members of the public are permitted to prepare and submit up to two questions on any Council matter.
- 56.3 The number of questions that may be asked on any one issue shall be limited to two. It is at the discretion of the Chair which two questions will be asked where there are more than two submitted. Like questions may be grouped together and a single answer provided.
- 56.4 Members of the public will be required to submit their question in writing on the designated Public Question Time form as provided in Schedule 1 of this Chapter, indicating their name, address and question.
- 56.5 Questions should be received by Council by 5.00pm on the day prior to the Council meeting to receive a verbal response at the meeting.
- 56.6 Questions not received by 5.00pm on the day prior to the Council meeting must be placed in the public question time box in the Council Chamber by the commencement of the Council meeting. A verbal response will be provided if possible, however, where a meaningful response to a question cannot be provided, or a detailed or researched response is required, the question may be taken on notice.
- 56.7 The Chair will have the right to refuse to receive or answer any question, or to take the question on notice.
- 56.8 Questions taken on notice will be subject to a written response within 10 working days of the meeting.
- 56.9 The procedure and sequence for dealing with a question shall be:
- (a) the Chair shall invite the questioner forward to read their question and make a brief introductory statement of no more than 2 minutes.
 - (b) If the questioner is not in attendance in the public gallery, the Chief Executive Officer may read out the question;
 - (c) the Chair may invite the questioner to address the Council on points of clarification or elaboration, the duration of which is at the Chair's discretion;
 - (d) the Chair may answer the question or direct the question as they deem appropriate; and
 - (e) a Councillor wishing to provide an individual response to a question will be permitted to do so after the Chair has had the opportunity to respond.
- 56.10 All questions and answers shall be as brief as possible and no discussion shall be permitted on any question.

- 56.11 If providing a question in writing and or in English unreasonably prevents or hinders participation in public question time, assistance with submitting questions is available from Council via an interpreter service provided the questions are received by 5.00pm on the day prior to the Council meeting.
- 56.12 A time limit of 30 minutes will apply to Public Question Time but may be extended by resolution of Council.
- 56.13 A question may be disallowed by the Chair on the ground that it:
- (a) relates to a matter outside the duties, functions and powers of Council; or
 - (b) is confidential in nature and/or is of legal significance; or
 - (c) may reasonably be considered to be defamatory, indecent, abusive, offensive or objectionable in language or substance; or
 - (d) is repetitive of a question already answered; or
 - (e) is asked to embarrass the Council, a Councillor or an Officer.
- 56.14 Public Question Time will be conducted in a respectful manner. Disorderly conduct will be managed in accordance with Division 12 of this Chapter.

57. Councillor Reports and Question Time

- 57.1 Councillor Reports and Question Time provides Councillors with an opportunity to update the Council on matters of interest which have occurred within the municipality and to address questions to Officers.
- 57.2 Questions may be asked with or without notice and are limited to a maximum of two questions per Councillor.
- 57.3 A question upon notice must be delivered to the Chief Executive Officer not later than 12 noon eight (8) calendar days prior to the time fixed for holding the Meeting at which the question on notice will be asked and the Chief Executive Officer must include the question on the Agenda for the Meeting.
- 57.4 An Officer is not obliged to answer a question without notice.
- 57.5 The Officer may answer the question or reply that notice is required.
- 57.6 If an Officer does not answer a question asked without notice a written response is to be provided to all Councillors no later than the second Friday after the Meeting.
- 57.7 All questions and answers must be as brief as possible and no discussion is allowed.
- 57.8 A question may be disallowed by the Chair if it:
- (a) relates to a matter other than Council business; or
 - (b) is defamatory, indirect, obscure, abusive or objectionable in language or substance; or
 - (c) is repetitive of a question already answered (whether at the same or an earlier Meeting); or
 - (d) is confidential in nature and/or is of legal significance; or
 - (e) is asked to embarrass Council, a Councillor or an Officer.
- 57.9 Councillor reports are limited to a maximum of two minutes per Councillor.

Division 10 – Petitions and Submissions**58. Petitions**

- 58.1 Petitions are to be presented by Councillors at the Meeting in accordance with any Council policy and;
- (a) must be in a legible and permanent form of writing, typing or printing;
 - (b) must not be defamatory, indecent, abusive or objectionable in language or substance;
 - (c) must not relate to a matter beyond the powers of Council; and
 - (d) with the exception of online petitions which have been printed by Council officers, every page of the petition must bear the wording of the whole of the petition and include the name, address and signature of petitioners
- 58.2 Any signature appearing on a page which does not bear the text of the whole of the petition may not be considered by *Council*.
- 58.3 Every page of a petition must be a single page of paper and not be posted, stapled, pinned or otherwise affixed or attached to any piece of paper other than another page of the petition.
- 58.4 If the requirements of sub-Rule 58.1 unreasonably prevents or hinders the capacity of any person to prepare a petition, assistance is available from Council via an interpreter or translation service.
- 58.5 Council will hear submitters afforded statutory rights of address and other submitters in accordance with any Council policy.
- 58.6 If a petition relates to an operational matter, *Council* must refer it to the *Chief Executive Officer* or their delegate for consideration.

Division 11 – Minutes**59. Minutes**

- 59.1 The minutes shall record the business transacted at each Meeting including:-
- (a) the date, place, time and nature of the meeting;
 - (b) the names of the Councillors:
 - (i) in attendance; and
 - (ii) who have submitted apologies or who have been granted leave of absence;
 - (c) the names of the Officers in attendance and their organisational title;
 - (d) any disclosures of conflict of interest;
 - (e) each motion and amendment moved (including motions that lapse for the want of a seconder) and motions and amendments withdrawn by resolution or by leave of the Meeting;
 - (f) whether motions or amendments were carried or lost;
 - (g) the vote cast by each Councillor either FOR, AGAINST or any Councillor who has ABSTAINED;

- (h) the failure of a quorum;
- (i) closure of a Meeting to members of the public in accordance with the provisions of the Act;
- (j) when requested by a Councillor, a record of their support or opposition to any resolution; and
- (k) any other matter which the Chief Executive Officer thinks should be recorded to clarify the intention of the meeting or the reading of the minutes.

60. Confirmation of Minutes

- 60.1 At every Council Meeting, the minutes of the preceding Council Meeting must be dealt with as follows:
- (a) if the minutes have been distributed to each Councillor at least 48 hours before the Meeting, a motion must be passed for the confirmation of the minutes; or
 - (b) if the minutes have not been so distributed, the minutes must be held over for confirmation at the next Meeting.
- 60.2 Minutes of a meeting not fixed by Council will be listed for confirmation at an appropriate Council meeting.
- 60.3 No discussion or amendment is permitted on the minutes except as to their accuracy as a record of the proceedings.
- 60.4 If a Councillor is dissatisfied with the accuracy of the Minutes, then the Councillor must:
- (a) state the item or items with which they are dissatisfied; and
 - (b) propose a motion clearly outlining the alternative wording to amend the minutes.
- 60.5 Once the minutes are confirmed, with or without amendment, they must be signed by the Chairperson of the Meeting at which they were confirmed.
- 60.6 unless otherwise resolved or required by law, minutes of a Delegated Committee requiring confirmation by Council must not be available to the public until confirmed by Council.

61. Form and Availability of Minutes

- 61.1 The *Chief Executive Officer* must ensure that the minutes of any *Council meeting* are:
- 61.1.1 published on *Council's* website; and
 - 61.1.2 available for inspection at *Council's* office during normal business hours.
- 61.2 Nothing in sub-Rule 61.1 requires *Council* or the *Chief Executive Officer* to make public any minutes relating to a *Council meeting* or part of a *Council meeting* closed to members of the public in accordance with section 66 of the *Act*.

Division 12 – Behaviour**62. Public Addressing the Meeting**

- 62.1 Except as provided for in sub-Rule 57, a person other than a Councillor or Officer must not address the Council meeting until a resolution approving such has been carried by a majority of Councillors in attendance at the meeting.
- 62.2 Any member of the public addressing *Council* must extend due courtesy and respect to *Council* and the processes under which it operates and must take direction from the *Chair* whenever called on to do so.
- 62.3 A member of the public in attendance at a *Council meeting* must not disrupt the meeting.

63. Chair May Remove

The *Chair* may order and cause the removal of any person, other than a Councillor, who disrupts any meeting or fails to comply with a direction given under sub-Rule 62.2.

It is intended that this power be exercisable by the Chair, without the need for any Council resolution. The Chair may choose to order the removal of a person whose actions immediately threaten the stability of the meeting or wrongly threatens his or her authority in chairing the meeting.

64. Chair may adjourn disorderly meeting

If the *Chair* is of the opinion that disorder at the *Council* table or in the gallery makes it desirable to adjourn the *Council meeting*, they may adjourn the meeting to a later time on the same day or to some later day as they think proper. In that event, the provisions of sub-Rule 18 apply.

65. Removal from Chamber

The *Chair* may ask the *Chief Executive Officer*, an *Authorised Officer* or a member of the Victoria Police to remove from the Chamber any person who acts in breach of this Chapter and whom the *Chair* has ordered to be removed from the gallery under Rule 66.

Division 13 – Additional Duties of the Chair**66. The Chair's Duties and Discretions**

- 66.1 In addition to the duties and discretions provided in this Chapter, the Chair:
- (a) must not accept or entertain any motion, question or statement which is derogatory, defamatory, objectionable in language or embarrassing to any Councillor, member of staff, ratepayer or member of the public;
 - (b) the Chair must call to order any person including any Councillor who is disruptive or unruly during any Meeting;
 - (c) the Chair may remain seated during all or any part of any Meeting.

Division 14 – Physical and Remote Attendance**67. Mode of Attendance**

- 67.1 Council's preferred mode of attendance at Council meetings is in-person unless circumstances necessitate attendance remotely by electronic means.
- 67.2 If a Council meeting is to be conducted wholly in person a Councillor may nonetheless request to attend by electronic means.
- 67.3 Any request made under sub-rule 67.2 must:
- 67.3.1 be in writing;
 - 67.3.2 be given to the *Chief Executive Officer* no later than 24 hours prior to the commencement of the relevant Council meeting; and
 - 67.3.3 specify the reasons why the Councillor is unable or does not wish to attend the Council meeting in person.
- 67.4 The *Chief Executive Officer* has the discretion to dispense with the requirements of sub-rule 67.3.2 in exceptional circumstances.
- 67.5 The *Chief Executive Officer* must ensure that any request received in accordance with sub-rule 67.3 any other request received from a Councillor to attend by electronic means is made known at the commencement of the relevant *Council meeting*.
- 67.6 A Councillor who is attending a Council meeting by electronic means is responsible for ensuring that they are able to access such equipment and in such an environment that facilitates participation in the *Council meeting*.
- 67.7 Without detracting from anything said in sub-rule 67.6, a Councillor who is attending a meeting by electronic means must be able to:
- 67.7.1 hear the proceedings;
 - 67.7.2 see all Councillors and members of Council staff attending the Council meeting, at least while a Councillor or member of Council staff is speaking.
 - 67.7.3 be seen by all Councillors, members of Council staff and members of the public who are physically present at the Council meeting; and
 - 67.7.4 be heard when they speak.
- 67.8 If the conditions of sub-rule 67.7 cannot be met by one or more Councillors attending a Council meeting, whether because of technical difficulties or otherwise:
- 67.8.1 the Council meeting will nonetheless proceed as long as a quorum is present; and
 - 67.8.2 the relevant Councillor (or Councillors) will be treated as being absent from the Council meeting or that part of the Council meeting
- unless the Council meeting has been adjourned in accordance with these Rules.

Nothing in Rule 67 prevents a Councillor from joining (or re-joining) a Council meeting at a time that they achieve compliance with sub-rule 67.7 even if the Council meeting has already commenced or has continued in their absence.

68. Meetings Conducted Remotely

If a Council meeting is conducted wholly or partially by electronic means, the *Chair* may, with the consent of the meeting, modify the application of any of the Rules in this Chapter to facilitate the more efficient and effective transaction of the business of the meeting.

Division 15 – Miscellaneous

69. Absence of the Mayor at Council Meetings

If the *Mayor* is unable to attend a Council meeting for any reason, or is not in attendance at the commencement of a Council meeting:

69.1 The *Deputy Mayor* will act as Chair; or if not in attendance

69.2 A Councillor in attendance at the meeting will be appointed by resolution to chair the meeting;

for the duration of the *Mayor's* absence.

70. Recording Proceedings

70.1 Any person must not, without the prior approval of the Chair, operate any audio or visual recording equipment at any Council meeting.

70.2 Nothing in sub-Rule 68.1 applies to any member of Council staff operating any cameras or recording device for the purpose of any presentations or keeping a record of the Council meeting.

70.3 Where the meeting is to be recorded pursuant to sub-Rules 6.1 and 69.2, the Chair must as soon as practicable after the opening of the Council meeting, advise those who are in attendance that their image and/or voices are likely to be recorded during the course of the Council meeting.

71. Appointment of Councillors to Committees and External Bodies

71.1 The appointment of Councillors to positions on committees and external bodies will be subject to the voting procedures in Rules 4-7 inclusive where the number of candidates exceeds the number of vacant positions.

71.2 Despite the restrictions contained in sub-Rules 7.1.7 and 7.1.8, the Chair has a second vote where there is an equality of votes between candidates under this clause.

72. Procedure not provided in this Chapter

- 72.1 Where a circumstance has not been provided for in this Chapter or is unclear, the Chair may elect to have the matter determined by resolution of Council.
- 72.2 The ruling of the Chair upon all questions of order and of matters arising in debate shall be final unless otherwise provided for in these Rules.
- 72.3 The Council may by resolution, adopt policies which complement these Rules and which facilitate the efficient and effective conduct of meetings.

SCHEDULE 1

Public Question Time Form

This form is required to be completed and submitted to Council by 5.00pm on the day prior to the Council meeting in order to receive a verbal response at the meeting. Alternatively the form can be placed in the question box located in the gallery by the commencement of the meeting.

NAME: _____

ADDRESS: _____

QUESTION 1: _____

QUESTION 2: _____

GUIDELINES FOR PUBLIC QUESTION TIME

1. Public question time shall be taken in the normal order of business listed on the Agenda.
2. The Chairperson shall invite the questioner forward to read their question and make a brief introductory statement of no more than 2 minutes. If the questioner is not in attendance in the gallery, the Chief Executive Officer may read the question.
3. The Chairperson may answer the question or direct the question as they deem appropriate.
4. Once a question has been answered there will be no further discussion.
5. The number of questions that any one person may ask shall be limited to two.
6. The number of questions that may be asked on any one issue shall be limited to two. It is at the discretion of the Chairperson which two questions will be asked. Like questions may be grouped together and a single answer provided. Should a large number of persons be in attendance in relation to an issue, it may be advantageous to appoint a spokesperson on behalf of the group to present the questions.
7. The Chairperson has the right to refuse to receive or answer any question, or to take a question on notice. Questions taken on notice will be responded to in writing within 10 working days of the meeting.
8. Public Question Time is to be conducted in an orderly and respectful manner and participants are asked to keep this in mind when making statements.

Privacy Statement

"Manningham City Council is committed to full compliance with its obligations under the Privacy and Data Protection 2014 (Vic). The personal information requested on this form is being collected by Council for the purposes of hearing public questions at a Council meeting and to allow subsequent communication with questioners as required. The information will be used by Council for these purposes and for other permitted purposes. Council will disclose the question and personal information to the general public during the meeting. The question and questioner's first name initial, surname and suburb will also be published in the public minutes of the meeting and associated audio/visual recordings. Requests for access to and/or correction of the information provided may be made to Council's Privacy Officer. A copy of Council's Privacy Policy is available on our website at www.manningham.vic.gov.au/privacy"

SCHEDULE 2

Rescission or Alteration Motion

The following guidelines apply for the lodgement of a notice of intention to move that a resolution passed by Council be rescinded or altered:

- 1. Notices of rescission or alteration must be in the correct format, viz:

It is my intention to move at the Ordinary Meeting of Council to be held on / /

Multiple horizontal lines for writing the notice of intention.

- 2. Such notices are to be signed by at least two Councillors and lodged with the Chief Executive Officer or nominee by 5 pm on the day following the Council meeting.

Cr (print name)

Cr (print name)

..... (signature)

..... (signature)

Received by (officer's name)

at (time)

on (date)





MEETING PROCEDURE FOR DELEGATED COMMITTEES

Chapter 3

Chapter 3 – Meeting Procedure for Delegated Committees

1. Meeting Procedure Generally

If *Council* establishes a *Delegated Committee*:

- 1.1 all of the provisions of Chapter 2 apply to meetings of the *Delegated Committee*; and
- 1.2 any reference in Chapter 2 to:
 - 1.2.1 a *Council meeting* is to be read as a reference to a *Delegated Committee* meeting;
 - 1.2.2 a Councillor is to be read as a reference to a member of the *Delegated Committee*; and
 - 1.2.3 the Mayor is to be read as a reference to the Chair of the *Delegated Committee*.

2. Meeting Procedure Can Be Varied

Notwithstanding Rule 1, if *Council* establishes a *Delegated Committee* that is not composed solely of Councillors:

- 2.1 *Council* may; or
- 2.2 the *Delegated Committee* may, with the approval of *Council*

resolve that any or all of the provisions of Chapter 2 are not to apply to a meeting of the *Delegated Committee*, in which case the provision or those provisions will not apply until *Council* resolves, or the *Delegated Committee* with the approval of *Council* resolves, otherwise.

MEETING PROCEDURE FOR COMMUNITY ASSET COMMITTEES

Chapter 4

Chapter 4 – Meeting Procedure for Community Asset Committees

1. Introduction

In this Chapter, “Instrument of Delegation” means an instrument of delegation made by the *Chief Executive Officer* under section 47(1)(b) of the *Act*.

2. Meeting Procedure

Unless anything in the instrument of delegation provides otherwise, the conduct of a meeting of a *Community Asset Committee* is in the discretion of the *Community Asset Committee*.

DISCLOSURE OF CONFLICTS OF INTEREST

Chapter 5

Chapter 5 – Disclosure of Conflicts of Interest

1. Introduction

The following Rules in this Chapter apply only upon Division 1A of Part 4 of the *Local Government Act 1989* being repealed.*

2. Definition

In this Chapter:

- 2.1 “meeting conducted under the auspices of *Council*” means a meeting of the kind described in section 131(1) of the Act, and includes a meeting referred to in Rule 1 of Chapter 6 (whether such a meeting is known as a ‘Councillor Briefing’ or by some other name); and
- 2.2 a member of a *Delegated Committee* includes a Councillor.

3. Disclosure of a Conflict of Interest at a Council Meeting

A Councillor who has a conflict of interest in a matter being considered at a *Council meeting* at which they:

- 3.1 are in attendance must disclose that conflict of interest by explaining the nature of the conflict of interest to those in attendance at the *Council meeting* immediately before the matter is considered; or
- 3.2 intends to be in attendance must disclose that conflict of interest by providing to the *Chief Executive Officer* before the *Council meeting* commences a written notice:
- 3.2.1 advising of the conflict of interest;
- 3.2.2 explaining the nature of the conflict of interest; and
- 3.2.3 detailing, if the nature of the conflict of interest involves a Councillor’s relationship with or a gift from another person, the:
- (a) name of the other person;
 - (b) nature of the relationship with that other person or the date of receipt, value and type of gift received from the other person; and
 - (c) nature of that other person’s interest in the matter,

and then immediately before the matter is considered at the meeting announcing to those in attendance that they have a conflict of interest and that a written notice has been given to the *Chief Executive Officer* under this sub-Rule.

The Councillor must, in either event, leave the *Council meeting* immediately after giving the explanation or making the announcement (as the case may be) and not return to the meeting until after the matter has been disposed of.

* At the time of making these Rules the date on which Division 1A of Part 4 of the *Local Government Act 1989* is expected to be repealed is 24 October 2020.

4. Disclosure of Conflict of Interest at a Delegated Committee Meeting

A member of a *Delegated Committee* who has a conflict of interest in a matter being considered at a *Delegated Committee* meeting at which they:

- 4.1 are in attendance must disclose that conflict of interest by explaining the nature of the conflict of interest to those in attendance at the *Delegated Committee* meeting immediately before the matter is considered; or
- 4.2 intends to be in attendance must disclose that conflict of interest by providing to the *Chief Executive Officer* before the *Delegated Committee* meeting commences a written notice:
 - 4.2.1 advising of the conflict of interest;
 - 4.2.2 explaining the nature of the conflict of interest; and
 - 4.2.3 detailing, if the nature of the conflict of interest involves a member of a *Delegated Committee's* relationship with or a gift from another person the:
 - (a) name of the other person;
 - (b) nature of the relationship with that other person or the date of receipt, value and type of gift received from the other person; and
 - (c) nature of that other person's interest in the matter,

and then immediately before the matter is considered at the meeting announcing to those in attendance that they have a conflict of interest and that a written notice has been given to the *Chief Executive Officer* under this sub-Rule.

The member of a *Delegated Committee* must, in either event, leave the *Delegated Committee* meeting immediately after giving the explanation or making the announcement (as the case may be) and not return to the meeting until after the matter has been disposed of.

5. Disclosure of a Conflict of Interest at a Community Asset Committee Meeting

A Councillor who has a conflict of interest in a matter being considered at a *Community Asset Committee* meeting at which they:

- 5.1 are in attendance must disclose that conflict of interest by explaining the nature of the conflict of interest to those present at the *Community Asset Committee* meeting immediately before the matter is considered; or
- 5.2 intends to be in attendance must disclose that conflict of interest by providing to the *Chief Executive Officer* before the *Community Asset Committee* meeting commences a written notice:
 - 5.2.1 advising of the conflict of interest;
 - 5.2.2 explaining the nature of the conflict of interest; and
 - 5.2.3 detailing, if the nature of the conflict of interest involves a member of a Councillor's relationship with or a gift from another person the:

- (a) name of the other person;
- (b) nature of the relationship with that other person or the date of receipt, value and type of gift received from the other person; and
- (c) nature of that other person's interest in the matter,

and then immediately before the matter is considered at the meeting announcing to those in attendance that they have a conflict of interest and that a written notice has been given to the *Chief Executive Officer* under this sub-Rule.

The Councillor must, in either event, leave the *Community Asset Committee* meeting immediately after giving the explanation or making the announcement (as the case may be) and not return to the meeting until after the matter has been disposed of.

6. Disclosure at a Meeting Conducted Under the Auspices of Council

A Councillor who has a conflict of interest in a matter being considered by a meeting held under the auspices of *Council* at which they are in attendance must:

- 6.1 disclose that conflict of interest by explaining the nature of the conflict of interest to those in attendance at the meeting immediately before the matter is considered;
- 6.2 absent himself or herself from any discussion of the matter; and
- 6.3 as soon as practicable after the meeting concludes provide to the *Chief Executive Officer* a written notice recording that the disclosure was made and accurately summarising the explanation given to those in attendance at the meeting.

7. Disclosure by Members of Council Staff Preparing Reports for Meetings

7.1 A member of Council staff who, in their capacity as a member of Council staff, has a conflict of interest in a matter in respect of which they are preparing or contributing to the preparation of a Report for the consideration of a:

- 7.1.1 *Council meeting*;
- 7.1.2 *Delegated Committee* meeting;
- 7.1.3 *Community Asset Committee* meeting

must, immediately upon becoming aware of the conflict of interest, provide a written notice to the *Chief Executive Officer* disclosing the conflict of interest and explaining the nature of the conflict of interest.

7.2 The *Chief Executive Officer* must ensure that the Report referred to in sub-Rule 7.1 records the fact that a member of Council staff disclosed a conflict of interest in the subject-matter of the Report.

7.3 If the member of Council staff referred to in sub-Rule 7.1 is the *Chief Executive Officer*:

- 7.3.1 the written notice referred to in sub-Rule 7.1 must be given to the *Mayor*; and
- 7.3.2 the obligation imposed by sub-Rule 7.2 may be discharged by any other member of Council staff responsible for the preparation of the Report.

- 8. Disclosure of Conflict of Interest by Members of Council Staff in the Exercise of Delegated Power**
- 8.1 A member of Council staff who has a conflict of interest in a matter requiring a decision to be made by the member of Council staff as delegate must, immediately upon becoming aware of the conflict of interest, provide a written notice to the *Chief Executive Officer* explaining the nature of the conflict of interest.
- 8.2 If the member of Council staff referred to in sub-Rule 8.1 is the *Chief Executive Officer* the written notice must be given to the *Mayor*.
- 9. Disclosure by a Member of Council Staff in the Exercise of a Statutory Function**
- 9.1 A member of Council staff who has a conflict of interest in a matter requiring a statutory function to be performed under an Act by the member of Council staff must, upon becoming aware of the conflict of interest, immediately provide a written notice to the *Chief Executive Officer* explaining the nature of the conflict of interest.
- 9.2 If the member of Council staff referred to in sub-Rule 9.1 is the *Chief Executive Officer* the written notice must be given to the *Mayor*.
- 10. Retention of Written Notices**
- The *Chief Executive Officer* must retain all written notices received under this Chapter for a period of three years.

MISCELLANEOUS

Chapter 6

Chapter 6 – Miscellaneous

1. Informal Meetings of Councillors

If there is a meeting of Councillors that:

- 1.1 is a scheduled or planned meeting of all Councillors (irrespective of how many Councillors attend) with the Chief Executive Officer for the purpose of discussing the business of *Council* or briefing Councillors; or
- 1.2 is a scheduled or planned meeting of all Councillors (irrespective of how many Councillors attend) with the Executive Management Team for the purpose of discussing the business of *Council* or briefing Councillors; or
- 1.3 is a scheduled or planned advisory committee meeting attended by at least one Councillor and one member of Council staff; and
- 1.4 is not a *Council meeting*, *Delegated Committee* meeting or *Community Asset Committee* meeting

the *Chief Executive Officer* must ensure that a summary of the matters discussed at the meeting are:

- (a) tabled at the next convenient *Council meeting*; and
- (b) recorded in the minutes of that *Council meeting*.

2. Confidential Information

- 2.1 If, after the repeal of section 77(2)(c) of the *Local Government Act 1989*, the *Chief Executive Officer* is of the opinion that information relating to a meeting is confidential information within the meaning of the *Act*, they may designate the information as confidential and advise Councillors and/or members of Council staff in writing accordingly.
- 2.2 Information which has been designated by the *Chief Executive Officer* as confidential information within the meaning of the *Act*, and in respect of which advice has been given to Councillors and/or members of Council staff in writing accordingly, will be presumed to be confidential information.

ELECTION PERIOD POLICY 2020

Chapter 7

ELECTION PERIOD POLICY 2020

Policy Classification	- Governance
Policy N°	- POL/507
Policy Status	- Current
Responsible Service Unit	- Strategic Governance
Authorised by	- Council
Date Adopted	- 26 November 2019
Next Review Date	- 31 August 2023

This policy is part of a suite of policies adopted by Council or the Executive Management Team (EMT).

New or replacement policies can be created and developed within Service Units but can only be added to Council's Policy Register by Governance Services following the approval of the policy by Council or the EMT.



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1. PURPOSE

The *Local Government Act 2020* ('the Act') provides that during the 32 days immediately prior to municipal general elections all Victorian councils enter an election period (sometimes called a 'caretaker period'). At this time certain legislative prohibitions apply to the general functions and powers of the Council among which Councils are prohibited from publishing or distributing electoral matter. The Act also mandates that Council must prepare, adopt and maintain an election period policy.

The election period extends for 32 days from the last day nominations for the election can be received, until 6pm on election day. During this lead up period to the general elections, Council needs to avoid actions and decisions which could be perceived as intended to affect the results of an election, give Councillor candidates an advantage or have a significant impact on or unnecessarily bind the incoming Council.

The purpose of this Policy therefore is to explain to the local community and candidates for election to Council how Manningham City Council will conduct its business over the election period to ensure that:-

- Council is able to continue to deliver normal works and services to the local community;
- Council avoids making decisions that may be interpreted as influencing voters;
- the elections are not compromised by inappropriate electioneering by Councillors; and
- to safeguard the authority of the incoming council.

This Policy has been developed in order to ensure that the general elections are conducted in a manner that is fair and equitable to all candidates, and are publicly perceived as such.

The principles contained within this Policy will ensure transparent and accountable governance practices are in place in the lead up to and throughout the election period.

2. POLICY STATEMENT

Manningham City Council, in stating its commitment to the principle of fair and democratic elections, adopts and endorses the practices detailed within this policy statement in addition to the legislative requirements within the Act.

2.1 Prohibited decisions

Council is prohibited from making any Council decision:

- (a) during the election period for a general election that:
 - (i) relates to the appointment or remuneration of the Chief Executive Officer but not to the appointment or remuneration of an Acting Chief Executive Officer; or
 - (ii) commits the Council to expenditure exceeding one per cent of the Council's income from general rates, municipal charges and service rates and charges in the preceding financial year; or

- (iii) the Council considers could be reasonably deferred until the next Council is in place; or
 - (iv) the Council considers should not be made during an election period; or
- (b) during the election period for a general election or a by-election that would enable the use of Council's resources in a way that is intended to influence, or is likely to influence, voting at the election.

2.2 What is a Council decision?

For the purposes of clause 2.1 of this Policy, **Council decision** means the following:

- (a) a resolution made at a Council meeting;
- (b) a resolution made at a meeting of a delegated committee; or
- (c) the exercise of a power or the performance of a duty or function of Council by a member of Council staff (which includes the Chief Executive Officer) or a Community Asset Committee under delegation.

2.3 Council Meetings during the Election Period

- 2.3.1 Council acknowledges that in the lead up to its general elections, it will not make any decision that would, or could be perceived to, inappropriately bind an incoming Council or affect the outcome of the elections.
- 2.3.2 Council acknowledges that Councillors have been elected to represent the local community and this obligation continues during the election period. Councillors must avoid any conflict, or appearance of conflict, between their role as Councillor and their role as a candidate or prospective candidate.
- 2.3.3 To ensure the general day-to-day administration of Council is not held up for an excessive time period, Council will hold an Ordinary meeting in October to consider routine administrative matters and the Annual Report.
- 2.3.4 The Chief Executive Officer will ensure that no matters that would be contrary to this Policy are presented to Council for discussion, consideration or decision.
- 2.3.5 The Chief Executive Officer will also ensure that none of the following matters will be presented to the October ordinary Council meeting:-
- Adoption of a new policy, strategy or significant planning amendment
 - Adoption of a new rate or charge
 - The purchase or sale of land
 - The approval of community grants
 - The spending of unbudgeted monies
 - The conduct of any public consultation on significant issues
 - Changes to the annual budget or capital works program
 - Any other matter that the Chief Executive Officer deems could affect voting in an election, significantly affects the municipality, local community or will unreasonably bind the incoming Council.
- 2.3.6 The following activities, normally held at an ordinary council meeting, will not be permitted during the election period: These are:-
- Public question time
 - Petitions

- Presentations
- Councillor question time
- Rescission or alteration motions
- Notices of Motion.

- 2.3.7 No meetings of Delegated Committees Advisory Committees, or Strategic Briefing Sessions will be held during the election period.
- 2.3.8 The Chief Executive Officer will, where possible, ensure that any matters requiring a council decision are scheduled to go to a Council Meeting prior to the commencement of the election period or deferred for determination by the incoming Council. The determination as to whether any matter is to go to a Council meeting will be made by the Chief Executive Officer.

2.4 Community Engagement and Consultation

- 2.4.1 Community engagement is about involving stakeholders (those people affected by a decision) and the community in a decision making process. A sound engagement process offers opportunities for residents and key stakeholders to contribute to and influence decisions that directly affect their community.
- 2.4.2 After the commencement of the election period, Council will not commence public consultation on any matter which, in the opinion of the Chief Executive Officer, is a matter which is likely to affect voting at the elections. If public consultation on such a matter commenced prior to the beginning of the election period, it shall be held in abeyance until after the election.
- 2.4.3 Other public consultations, including public submissions and hearings pursuant to section 223 of the *Local Government Act 1989*, during the election period are to be avoided.
- 2.4.4 The requirements of clause 2.3.6 may not apply to statutorily required consultation under the *Planning and Environment Act 1987* or matters of a special or emergency nature. In such circumstances, the Chief Executive Officer must justify the special circumstances requiring the public consultation to the local community and ensure that the public consultation session is managed and chaired by a Director or the Chief Executive Officer and not the Mayor or a Councillor.
- 2.4.5 The Mayor and Councillors are entitled to attend any public consultation session held within the election period. If attending in an official capacity, Councillors must not use their attendance as an opportunity for electioneering.
- 2.4.6 Consultations will avoid any express or implied links to the election.

2.5 Council Events

- 2.5.1 No Council events, either sponsored or under the auspices of or run by Council, are to take place during the election period. This includes Council sponsored events such as launches, festivals and any other public forum outside of the normal Council meeting cycle.

- 2.5.2 An event will only be conducted if it is unexpected or unavoidable and with the express permission of the Chief Executive Officer. If an event is to be undertaken, the Chief Executive Officer must justify to the local community why it is being held and how risks over influencing the election will be mitigated or prevented.
- 2.5.3 At any such event conducted pursuant to 2.5.2, Councillors are able to attend, as is any candidate, but are not to have any official role at the event and the event is to be managed and chaired by a Director or the Chief Executive Officer and not the Mayor or a Councillor.
- 2.5.4 Publicity of Council events (if any during the period) will be restricted to the communication of factual material only and will not feature, mention or quote or contain any photo of any Councillor.
- 2.5.5 No Councillor participation at Council sponsored events (if any during the election period) will be permitted, except for the Mayor, pursuant to clause 2.5.7.
- 2.5.6 No election material or active campaigning is to be conducted at any Council events (if any during the election period) and no Council event is to be used for, or linked in any way, to a candidate's election campaign.
- 2.5.7 Any citizenship ceremonies should be planned to be held outside the election period, but if this is unavoidable, the participation of the Mayor at such a ceremonial event is permitted as the participants will not be voters at the general elections. Any speech by the Mayor at a citizenship ceremony must be written by Council Staff and approved by the Chief Executive Officer and read by the Mayor as prepared.

2.6 Candidates' Access to Information

- 2.6.1 While it is important that sitting Councillors continue to receive information that is necessary to fulfil their existing elected roles, it is also important that candidates at the elections have equal rights to Council held information relevant to their election campaigns.
- 2.6.2 Any requests for information from Councillors or candidates during the election period should be directed in the first instance to the Group Manager Governance and Risk, the appropriate Director, or the Chief Executive Officer.
- 2.6.3 Neither Councillors nor candidates will receive information or advice from Council staff that might be perceived to support election campaigns and only information that can be reasonably accessed will be released.
- 2.6.4 Information and briefing material prepared for Councillors during the election period will relate only to factual matters or to existing Council services to assist Councillors in conducting normal day to day activities. Any information or briefing material to be provided is only to be sent by the Group Manager Governance and Risk, the appropriate Director or Chief Executive Officer.

- 2.6.5 To ensure complete transparency in the provision of all information and advice during the election period, an Information Request Register will be established. This register will record all requests for information including those under 2.6.3 made by all candidates (including existing Councillors) relating to electoral and other matters and the responses given to those requests. The register will be a public document available for public inspection and displayed on Council's website. This is to ensure that this information is available to all candidates in the election. It will be managed and maintained by the Senior Governance Advisor commencing on the opening of nominations.
- 2.6.6 Section 76D of the *Local Government Act 1989* concerns the improper use of position of a Councillor and prescribes serious penalties for any Councillor who inappropriately makes use of their position or information obtained in their role as a Councillor, to gain an advantage.

2.7 Council Publications and Electoral Matter

It is prohibited under section 304 of the Act for a Councillor or member of Council staff to print, publish or distribute, or to cause, permit or authorise others to print, publish or distribute on behalf of the Council, any advertisement, handbill, pamphlet or notice that contains electoral matter during the election period. This is to ensure that Council does not use public funds that may influence or be seen to influence people's voting intentions. Electoral matter is any matter that is "intended or likely to affect voting in an election" and includes (but is not limited to) material that deals with the election, candidates or issues of contention in the election.

2.7.1 Material is electoral matter if it:

- Publicises the strength or weaknesses of a candidate;
- Advocates the policies of the Council or of a candidate
- Responds to claims made by a candidate;
- Publicises the achievements of the elected Council;
- Publicises matters that have already been the subject of public debate;
- About matters that are known to be contentious in the local; community and likely to be the subject of election debate;
- Dealing with election candidates statements; or
- Referring to Councillors or candidates by name or by implicit reference.

2.7.2 Considerations of Chief Executive Officer in granting publication approval

In considering whether to grant approval for the publication of material during the election period the Chief Executive Officer:

- (a) **Must not permit** any materials to be published which include reference to the following:
- (i) the election;
 - (ii) a candidate in the election;
 - (iii) a current Councillor; or
 - (iv) an issue before the voters in connection with the election.

- (b) **May approve the** publication of material which only contains factual information about:
 - (i) the election process itself; or
 - (ii) Council information that does not include any reference to a current Councillor otherwise precluded by this policy.

2.7.3 Council Agendas and Reports

During the election period, the Chief Executive Officer will ensure that an **"Election Period Statement"** is included in every report submitted to any Meeting of Council for a decision.

The "Election Period Statement" will advise that Council may make a decision regarding the subject of the report in compliance with Council's Election Period Policy 2020.

During the election period, Council will not make a decision on any matter or report that does not include the Election Period Statement.

2.7.4 Annual Report

The Annual Report is an exempt document from the requirements of the election period. However, Council will ensure that the Annual Report produced in any election period will not contain any material that could be regarded as overt electioneering or that inappropriately promotes individual Councillors.

Information referring to specific Councillors will be limited to names, titles, contact details, membership of committees and other bodies to which they have been appointed by Council. A Mayor's message will be included and will be restricted to general Council business and not the specific achievements of elected representatives. The Chief Executive Officer will determine the appropriate content for an Annual Report produced in an election period.

2.7.5 Councillor- Issued Materials

Councillors may publish campaign material on their own behalf, but cannot claim or imply that the material originated from, or was authorised by, Manningham City Council. For example, the use of Council logos, photographs, Council images etc. is not permitted.

2.8 Websites

- 2.8.1 No electoral matter will be placed on Council Websites during the election period.
- 2.8.2 The Chief Executive Officer will ensure that during the election period the only new publications on the websites will be those that do not breach this Policy, are essential for the conduct of Council operations and apolitical in nature.

- 2.8.3 For the avoidance of doubt, Council agendas, minutes and the Annual Report can be published on Council's websites.
- 2.8.4 For the duration of the election period a statement will be placed on Council's Websites advising that Council will not be regularly updating or adding new information during the election period other than necessary operational information.
- 2.8.5 Material published on Council's website in advance of the election period is permitted, however existing material that is prominently displayed will be reviewed and consideration given to the removal of any such material that would be considered electoral matter, were it to be published during the election period.
- 2.8.6 Profiles of the Mayor and Councillors will be removed from Council's websites during the election period but their contact details ie names, photos and mobile numbers will remain to assist with their day-to-day role as a Councillor.

2.9 Social Media

- 2.9.1 No electoral matter will be posted on Council social media sites during the election period. Any publication on Council social media sites, including Facebook, Twitter, blogs and wiki pages during the election period must be approved by the Chief Executive Officer or their delegate.
- 2.9.2 Staff responsible for administering individual social media sites will monitor their respective sites during the election period and use moderation features where available to ensure no electoral matter is posted.
- 2.9.3 Social media activity during the election period is to conform with the following:-
- Social media posts to be kept to a minimum, necessary operational information only;
 - No launches or announcements of any new projects, policy initiatives, or programs;
 - On all Facebook pages the 'post comments' from all facilities to be disabled;
 - YouTube videos to be removed and suspended during the period;
 - No matter is permitted that may be construed as electoral matter – accounts should be reviewed to ensure there is none;
 - No posting of or responding to political content is permitted;
 - During this time ensure moderation of all social media accounts; and
 - Keep all updates to a minimum.
- 2.9.4 For the duration of the election period a statement will be placed on social media sites advising that Council will not be regularly updating or adding new information during the election period other than necessary operational information.

2.10 Media Services

- 2.10.1 During the election period Council's Communications Unit's services must not be used in any way that might promote or be perceived as promoting a Councillor as an election candidate.
- 2.10.2 Council publicity and media releases during the election period will be restricted to communicating normal Council activities and initiatives and any such publicity will be subject to approval by the Chief Executive Officer or their delegate.
- 2.10.3 Media releases will exclude references to individual Councillors.
- 2.10.4 The Chief Executive Officer or their delegate will be the media spokesperson on any media releases.
- 2.10.5 **Councillors**
Councillors will not use their position as an elected representative or their access to Council Staff and other Council resources to gain media attention in support of an election campaign.
- 2.10.6 **Council Employees**
During the election period no Council employee may make any public statement that relates to an election issue unless prior approval has been obtained from the Chief Executive Officer.

2.11 Use of Council Resources

- 2.11.1 It is an established democratic principle that public resources must not be used in a manner that would influence the way people vote in elections. Council commits to this principle in that it will ensure Council resources are not used inappropriately during the election period while recognising that Councillors are entitled to continue to have access to those resources necessary for them to fulfil their elected roles and normal day-to-day duties to the local community.
- 2.11.2 Council resources include, but are not limited to vehicles, equipment, computers, printers, mobile and landline phones, stationery, images, printing/copy services, meeting rooms, hospitality services, officers and support staff.
- 2.11.3 In order to ensure the proper use of Council resources during the election period the following will apply:-
- Councillors may **continue to use any Council resources** provided to them to facilitate their performance of **normal Councillor duties**, subject to existing protocols and terms of use. Councillors standing for re-election must not use such Council resources to assist with their election campaign;
 - Reimbursements of Councillors' **out-of-pocket expenses** during the election period will only apply to costs that have been incurred in the performance of normal Council duties, and not for expenses that could be perceived as supporting or being connected with a candidate's election campaign;

- **Equipment** provided to Councillors for the purpose of conducting normal Council business, such as **mobile phones, land lines and internet connections**, will not be used for campaigning purposes;
- No Council **logos, letterheads, or other Council branding** should be used for, or linked in any way to, a candidate's election campaign;
- **Photos or images** taken by or provided by Council are not to be used by Councillors for the purposes of electioneering or in support of their election campaign. This applies equally to images on Council websites that may be able to be copied;
- Any **email account** provided by Council to a Councillor to assist in representing the local community and undertaking normal day-to-day Councillor duties must not be used in electioneering and campaigning;
- **Community or Ward meetings** will not be held during the election period;
- No Council owned **vehicle** is to be used by a Councillor during the election period for attending any event other than an official Council event at which the Councillor is representing Council in an authorised official capacity;
- During the election period the **Mayoral robes** and **Chain of Office** are only to be worn on official civic occasions such as Meetings of the Council and citizenship ceremonies and not to be worn or displayed in any manner at any event that is not an official Council event.

2.11.4 A Councillor or candidate at the election, must not ask a member of Council staff to undertake any tasks connected directly or indirectly with a candidate's election campaign.

2.11.5 In the course of employment Council **staff must not:-**
(a) undertake an activity that may affect voting in the election; or
(b) authorise, use or allocate a Council resource for any purpose that may influence voting in the election.

Any Council staff member who thinks they are being placed in a **compromising situation** by a request from a Councillor or candidate should refer the Councillor or candidate to the Chief Executive Officer for clarification. They should also advise their Manager of their concern.

2.11.6 Prior to the election period the Chief Executive Officer will ensure that all members of Council **staff are advised of their obligations** in regard to the application of this Policy.

2.11.7 A copy of this Policy will be included in candidate information packs distributed at candidate information sessions.

2.12 Use of the Councillor Title

2.12.1 Councillors may use their title "Councillor" in their election material, as they continue to hold office during the election period. While a Councillor can refer to themselves as Councillor in communications it must be made clear that it is a communication of a candidate and not a position of Council.

2.13 Breach of Policy

- 2.13.1 Any breach of this Policy relating to officer conduct is to be referred to the Chief Executive Officer.
- 2.13.2 Alleged breaches relating to all other matters are to be referred to the Victorian Local Government Inspectorate.

2.14 Administrative Updates

- 2.14.1 From time to time, circumstances may change leading to the need for minor administrative changes to this Policy. Where an update does not materially alter this Policy, such a change may be made administratively. Examples of minor administrative changes include changes to names of Manningham Council departments or a minor amendment to legislation that does not have material impact. Where any change or update may materially change the intent of this policy, it must be considered and only approved by Council.

3. SCOPE OF POLICY

This Policy applies to all Councillors and Council Staff during the election period which starts on the last day on which nominations for the election can be received by the Election Manager and concludes on the Election Day.

Council committee members who are candidates for election are expected to comply with this policy and in addition:

- return any Council equipment, documents or information which are not available to the public for the duration of the election period; and
- if elected, immediately resign from the committee.

4. RESPONSIBILITY

The Chief Executive Officer is the officer ultimately responsible for the implementation of this Policy with the Group Manager Governance and Risk being responsible for the operational aspects.

5. DEFINITIONS

In this policy:-

Chief Executive Officer means the person appointed by a Council to be its Chief Executive Officer or any person acting in that position

Council Events means a gathering of people or a ceremony of some significance, either run by Council or auspiced by Council, that celebrates or recognises some specific aspect of community and generally creates publicity.

Councillor means a person who holds the office of member of a Council

Councillor Code of Conduct means the code of conduct developed by a Council under section 76C of the *Local Government Act 1989*

Council staff means the persons who are members of Council staff employed by the Chief Executive Officer

Note - The Chief Executive Officer is also a member of Council staff.

Electoral advertisement, handbill, pamphlet or notice means an advertisement, handbill, pamphlet or notice that contains electoral matter, but does not include an advertisement in a newspaper announcing the holding of a meeting

Electoral matter means matter which is intended or likely to affect voting in an election but does not include any electoral material produced by or on behalf of the Election Manager for the purposes of conducting an election. Without limiting the generality of the definition of **electoral matter**, matter is to be taken to be intended or likely to affect voting in an election if it contains an express or implicit reference to, or comment on—

- (a) the election; or
- (b) a candidate in the election; or
- (c) an issue submitted to, or otherwise before, the voters in connection with the election.

Election period, in relation to an election, means the period that—

- (a) starts on the last day on which nominations for that election can be received; and
- (b) ends at 6 pm on election day;

Local community includes—

- (a) people who live in the municipal district
- (b) people and bodies who are ratepayers
- (c) people and bodies who conduct activities in the municipal district.

Municipal district means the district under the local government of a Council

Printed electoral material means an advertisement, handbill, pamphlet or notice that contains electoral matter

Publish means publish by any means including by publication on the Internet

Ward means a subdivision of a municipal district.

6. RELATED POLICIES

- POL/194 - Councillor Allowance and Support Policy
- POL/416 - Social Media Policy
- POL/478 - Councillor IT Support and Equipment Policy
- Media Policy
- Manningham Councillor Code of Conduct
- Manningham Employee Code of Conduct

7. ACTION PLANS

Nil.

8. GUIDELINES

Nil.

9. DOCUMENT HISTORY

Policy Title:	Election Period Policy
Resp. Officer Position:	Senior Governance Advisor
Next Review Date:	31 August 2023
To be included on website?	Yes

Last Updated	Meeting type? - Council or EMT	Meeting Date	Item N°
<i>Version 1</i>	<i>Council</i>	<i>29 March 2016</i>	
<i>Version 2</i>	<i>Council</i>	<i>26 November 2019</i>	<i>13.3</i>



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