



7 May 2021

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File Ref: GOV9.14.041

Dear Committee Member

### **NOTICE OF MEETING**

Notice is hereby given pursuant to the Victor Harbor Horse Tram Authority Audit Committee Terms of Reference and Section 87(7) of the Local Government Act, 1999, as amended that a meeting for the **Victor Harbor Horse Tram Authority Audit Committee** has been called for:-

**DATE:** Tuesday, 11 May 2021

**TIME:** 12:30pm

**PLACE:** Encounter Room

Please find enclosed a copy of the Agenda for the meeting.

Yours faithfully

**Megan Whibley**  
**General Manager**

Victor Harbor Horse Tram Authority

*Please be advised that filming, photography and audio recording may take place at this meeting when the public and media are not lawfully excluded under Section 90 of the Local Government Act 1999.*



**Audit Committee**  
**Committee Membership**

<b>Member</b>	<b>Representative</b>	<b>Appointed</b>	<b>Expires</b>
Independent Member(s)	John Morgan	23 November 2020	23 November 2022
Victor Harbor Horse Tram Authority Board Member	Paul Brown	23 November 2020	23 November 2022
Victor Harbor Horse Tram Authority Board Member	Rachel Kennedy	23 November 2020	23 November 2022
Independent Member(s)	Kate Christ	22 February 2021	22 February 2023
<b>Office Bearers</b>			
Chairperson	John Morgan	22 February 2021	23 November 2022
Deputy Chairperson	Rachel Kennedy	22 February 2021	23 November 2022

**1. Open Meeting/Welcome**

**2. Attendance**

John Morgan (Chair)  
 Paul Brown  
 Rachel Kennedy

Megan Whibley (General Manager VHHTA)  
 Tamar Herron (Minute Secretary VHHTA)

**3. Apologies**

Kate Christ  
 Kellie Knight-Stacey (Group Manager Governance and Finance, City of Victor Harbor)



<b>4.</b>	<b>Minutes of Previous meeting</b>	
4.1	Minutes –Victor Harbor Horse Tram Authority Audit Committee – 9 February 2021	4
<b>5.</b>	<b>Adjourned Item(s)</b>	
	Nil	
<b>6.</b>	<b>Reports for Receiving and Noting only</b>	
6.1	Action List Report	10
<b>7.</b>	<b>Reports for Decision</b>	
7.1	Policy Review Report	25
7.2	March Quarterly Budget Review 2020/21 Report	64
<b>8.</b>	<b>Presentation(s)</b>	
	Nil	
<b>9.</b>	<b>Discussion Items – No decision(s)</b>	
9.1	Future Audit Committee Dates	
9.2	LGA Quote for Training	
9.3	LGA Date for Training	
<b>10.</b>	<b>Correspondence Received</b>	
	Nil	
<b>11.</b>	<b>Urgent Business without Notice</b>	
	Nil	



## 12. Confidential Reports

Nil

## Next Meeting

Tuesday 4 August 2021, 1pm – Encounter Room

## Meeting Close

### **Please be advised**

- *That filming, photography and audio recording may take place at this meeting when the public and media are not lawfully excluded under Section 90 of the Local Government Act 1999.*
  
- *To comply with COVID-19 physical distancing requirements, places in the public gallery are limited and will be filled on a 'first in' basis.*



Meeting **Victor Harbor Horse Tram Authority**  
Date **11 May 2021**  
From **Megan Whibley**  
Subject **Minutes of the Previous Meeting**  
Report Number **4.1**

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## **RECOMMENDATION**

That the minutes of the previous Victor Harbor Horse Tram Authority Audit Committee meeting held Tuesday, 9 February 2021 be confirmed as a true and accurate record.

## **INFORMATION**

### **Purpose**

The purpose of this report is to present the Victor Harbor Horse Tram Authority Audit Committee minutes for the meeting held on 9 February 2021 for confirmation.

### **Background**

The Victor Harbor Horse Tram Authority Audit Committee minutes for the meeting held Tuesday, 9 February 2021 were received at the Ordinary Council meeting held Monday 22 February 2021.

### **Commentary**

The minutes for the Victor Harbor Horse Tram Authority Audit Committee meeting held Tuesday, 9 February 2021 were distributed to Members on Friday, 12 February 2021

A copy of the minutes are provided at Attachment A.

## **RISK ASSESSMENT**

**Legal and Compliance** – The minutes were prepared and distributed to members in line with legislation. This risk is assessed as **low**.

## **REFERENCES**

Nil

## **BUDGET IMPLICATIONS**

Excluding endorsed budgeted staff resources there are no budget implication in confirming the Victor Harbor Horse Tram Authority Audit Committee minutes.

No additional funds are required.

## **CONSULTATION**

Victor Harbor Horse Tram Authority Audit Committee members

Director Corporate and Customer Service – Karen Rokicinski

**Minutes of the Victor Harbor Horse Tram Authority  
Audit Committee Meeting  
For meeting Tuesday 9 February 2021  
Commencing at 1pm, Ground Floor Conference  
Room**



**1. Attendance**

**Present:**

Paul Brown  
Rachel Kennedy  
John Morgan (Independent Member)

**In attendance:**

Megan Whibley (General Manager VHHTA)  
Ms Megan Whibley, General Manager of the Victor Harbor Horse Tram will preside over the meeting held 9 February, 2021 pending the appointment of the Chair and Deputy of Chair.  
Tamar Herron (Minute secretary VHHTA)  
Kellie Knight-Stacey (Group Manager Governance & Finance CVH)

**Commencement**

The meeting commenced at 1:00pm

**2. Apologies**

Nil

**3. Conflict of Interest**

Nil

**4. Minutes of the Previous Meeting**

Nil

**5. Action List**

Nil

**6. Reports for Receiving and Noting only**

**6.1 Review of Terms of Reference Report**

AC001      Moved:      Rachel Kennedy  
                  Seconded:    Paul Brown

That the Committee receive and note the Review of Terms of Reference Report.

**CARRIED**

A handwritten signature in cursive script, appearing to read "MWhibley".

**Minutes of the Victor Harbor Horse Tram Authority  
Audit Committee Meeting  
For meeting Tuesday 9 February 2021  
Commencing at 1pm, Ground Floor Conference  
Room**



**Action:** Make a working copy (or workshop) for alterations to the Terms of Reference and recommend them to the Board.

**6.2 December Budget Review 2020/21 Report**

AC002            Moved:        Rachel Kennedy  
                      Seconded:    Paul Brown

That the Victor Harbor Horse Tram Authority Audit Committee receive and note the December Budget Review 2020/21 report.

**CARRIED**

**Action:** Make a working copy (or workshop) for alterations to the Terms of Reference and recommend them to the Board.

**Action:** Adopt changes to meeting procedures and in Terms of Reference to enable meeting in person and/or virtually.

**Action:** Review VHHTA risk matrix.

**Action:** Perform Risk Assessment for new environmental conditions during construction period.

**7. Reports for Decision**

**7.1 Appointment of Audit Committee Chairperson Report**

AC003            Moved:        Rachel Kennedy  
                      Seconded:    Paul Brown

1. That the Victor Harbor Horse Tram Authority Audit Committee recommend to the Authority, subject to Council approval, the appointment of independent member John Morgan as Chairperson, for the term of 2 years, as specified at 5.1 of the Victor Harbor Horse Tram Authority Audit Committee Terms of Reference.

**CARRIED**

AC004            Moved:        Paul Brown  
                      Seconded:    John Morgan

1. That the Victor Harbor Horse Tram Authority Audit Committee recommend to the Authority, subject to Council approval, the appointment of Rachel Kennedy as Deputy Chairperson, for the term of 2 years, as specified at 5.1 of the Victor Harbor Horse Tram Authority Audit Committee Terms of Reference.

**CARRIED**

A handwritten signature in black ink, appearing to read "M. Whibley". The signature is written in a cursive style.



**Minutes of the Victor Harbor Horse Tram Authority  
Audit Committee Meeting  
For meeting Tuesday 9 February 2021  
Commencing at 1pm, Ground Floor Conference  
Room**



**Action:** Organise Induction Training for Committee Members @ the LGA.

**7.2 2021 Audit committee meeting Dates for Review Report**

AC005      Moved:      Paul Brown  
                  Seconded:    Rachel Kennedy

1. That the Victor Harbor Horse Tram Authority Audit Committee receive and note the 2021 Audit committee meeting Dates for Review Report.

**CARRIED**

AC006      Moved:      Paul Brown  
                  Seconded:    Rachel Kennedy

2. That the Victor Harbor Horse Tram Authority Audit Committee recommend to change the Committee date in May to be changed to 5 May 2021 and the Committee date in August be changed to 4 August 2021.

**CARRIED**

Action: Amend Committee meeting dates and set dates for a 12 month period.

**8. Presentations**

Nil

**9. Discussion Items – No decision(s)**

- 9.1 Relevant policies / documents / financial statements to review.
- 9.2 Audit Committee induction training / LGA

**10. Correspondence Received**

Nil

**11. Urgent Business without Notice**

Nil

**12. Confidential Item(s)**

Nil

A handwritten signature in cursive script, appearing to read 'M. Whibley', is located in the bottom right corner of the page.

Minutes of the Victor Harbor Horse Tram Authority  
Audit Committee Meeting  
For meeting Tuesday 9 February 2021  
Commencing at 1pm, Ground Floor Conference  
Room



**13. Next Meetings**

Tuesday 5 May 2021, 12:30pm – Encounter Room

**14. Meeting Closed.**

2:03pm

***Please be advised** that filming, photography and audio recording may take place at this meeting when the public and media are not lawfully excluded under Section 90 of the Local Government Act 1999.*

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Meeting **Victor Harbor Horse Tram Authority**

Date **11 May 2021**

From **Megan Whibley**

Subject **Action List Report**

Report Number **6.1**

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## **RECOMMENDATION**

That the Audit Committee receive and note the Action List and report.

## **INFORMATION**

### **Purpose**

The purpose of this report is to provide the status of action items from previous meetings for consideration.

### **Background**

The Audit Committee provides recommendations to the Authority and may also request information pertaining to financial, strategic or corporate risks for consideration. The Action List provides details and status of these requests.

### **Commentary**

The Action List has been updated and is provided at Attachment A.

## **RISK ASSESSMENT**

Information – No risks have been assessed in relation to this report as it has been provided for information only and no formal decision is required.

## **REFERENCES**

Nil

## **BUDGET IMPLICATION**

Excluding endorsed budgeted staff resources there are no budget implications in the preparation or receipt of the Action List. No additional funds are required.

## **CONSULTATION**

Karen Rokicinski (Director Corporate and Customer Service)



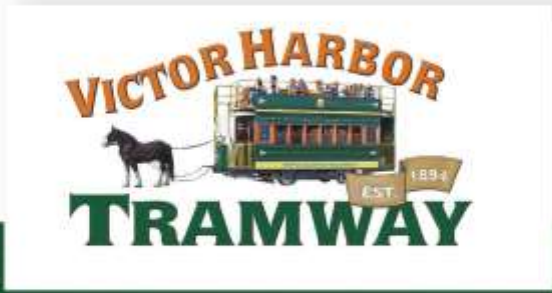
Attachment A  
**VHHTA – Outstanding Action List– updated 7-May-21**  
 \*newest at top

Meeting Date	Action Number	Action / Task	Status
		<i>Leave blank</i>	
<b>9 February 2021</b>	9.1	Review/Provide for review policies, documents, financial statements.	Financial policies and financial statements and corporate risk matrix made available for Committee review.
<b>9 February 2021</b>	AC006	Amend Committee meeting dates and set dates for a 12 month period.	Board notified and current dates changed  Future dates yet to be set
<b>9 February 2021</b>	AC004	Organise Induction Training for Committee Members @ the LGA.	LGA contacted. Audit Committee Members and GM on waiting list until minimum numbers reached for training to run.  LGA contacted again on 29 April 2021, asked if training could occur or alternatively if they could recommend another training provider.  LGA contacted VHHTA on 6 May 2021 advising that they will prepare a quote for a training via webinar for 5 participants.
<b>9 February 2021</b>	AC002	1. Adopt changes to meeting procedures and in Terms of Reference to enable meeting in person and/or virtually.	1. Meeting procedures already support virtual meetings. TOR working copy set up according to AC001 and changes to be included.



Attachment A

Meeting Date	Action Number	Action / Task	Status
		<p>2. Review VHHTA risk matrix.</p> <p>3. Perform Risk Assessment for new environmental conditions during construction period.</p>	<p>2. Corporate risk matrix reviewed. Matrix providing appropriate risk level. Human error/typo caused the confusion regarding the Budget Review as provided in 9 February AC meeting. The correct risk value was present in the same report that was provided to the VHHTA Board. The corporate risk matrix is provided at 7.1g to the Policy Review Report in the 11 May 2021 Audit Committee agenda.</p> <p>3. Risk assessment for construction period performed as a function of existing assessment as the assessment tackles what to do regarding changing/new conditions. New hazards added and new protocols added to SOP's to manage risks. SOP 210 created.</p>
<p><b>9 February 2021</b></p>	<p>AC001</p>	<p>Make a working copy (or workshop) for alterations to the Terms of Reference and recommend them to the Board</p>	<p>Started and distributed by email link.</p>



**VICTOR HARBOR  
HORSE TRAM AUTHORITY**

# **Code of Practice for Meeting Procedures**





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### Introduction

The provision for the conduct of the Victor Harbor Horse Tram Authority and the decision making processes at those meetings are prescribed by the Local Government Act 1999, Schedule 2, Section 21 and Clause 2.4.5 of the Victor Harbor Horse Tram Authority Charter.

Pursuant to Clause 2.7.2 of the Charter a Code of Practice must be adopted by the Authority.

### Code of Practice for Meeting Procedures

- The Board should, at least once in every financial year, review the operation of a code of practice under this regulation.
- The Board may at any time, by resolution supported by at least two-thirds of the members of the board, alter a code of practice, or substitute or revoke a code of practice.
- A person is entitled to inspect (without charge) the code of practice of the Board at the principal office of the City of Victor Harbor during ordinary office hours.
- A person is entitled, on payment of a fee fixed by the Board, to a copy of the code of practice.

### Definition

**The Authority** means the Victor Harbor Horse Tram Authority

**The Board** means the Board of Management of the Authority set out in Clause 2

**Board Member** includes a Council Board Member, an Independent Board Member and a deputy Board Member.

**Chairperson** means the member of the Board appointed pursuant to Clause 2.5.1

**Clear days** means (in relation to giving notice before a meeting):

The calculation of clear days –

- (a) The day on which the notice is given, and the day on which the meeting occurs, will not be taken into account; and
- (b) Saturdays, Sundays and public holidays will be taken into account.

**Leave of the meeting** means with the consent of the majority of members present at the meeting by a show of hands.

**Presentation** means a person or group of persons who wish to appear personally before the Board to present information on a particular matter.

**Written Notice** means a notice given in a manner or form determined by the Board.

### Chairperson

The Chairperson is appointed by the Authority on the appointment of independent Board Members.

The Chairperson must preside at all meetings of the Board and, in the event the Chairperson is absent from a meeting, the Deputy Chairperson shall preside and in the event of both the Chairperson and the deputy Chairperson being absent from a meeting, the Board must appoint one of the Board Members present to preside at that meeting only.

Chairpersons and Deputy Chairperson of Sub-Committees may be appointed by either the Board or the sub-committee.

### Board Meetings

Ordinary meetings of the Board will be held at such times and places as determined by the Board except that there must be at least one ordinary meeting of the Board every three months.

An ordinary meeting of the Board will constitute an ordinary meeting of the Authority. The Board shall administer the business of the Authority at the ordinary meeting.

For the purpose of Clause 2.4.4 of the Charter, the contemporary linking together by telephone, audio-visual or other instantaneous means of the Board Members provided that at least a quorum is present, is deemed to constitute a meeting of the Board. Each of the Board Members taking part in the telecommunications meeting, must at all time during the telecommunications meeting be able to hear and be heard by each of the other Board Members present. At the commencement of the meeting, each Board Member must announce his/her presence to all other Board Members taking part in the meeting. A board Member must not leave a telecommunications meeting by disconnecting his/her telephone, audio-visual or other communication equipment, unless that Board Member has previously notified the Chair of the meeting.

A proposed resolution in writing and given to all Board Members in accordance with procedures determined by the Board will be a valid decision of the Board and will constitute a valid decision of the Authority where a majority of Board Members vote in favour of the resolution by signing and returning the resolution to the General Manager or otherwise giving written notice of their consent and setting out the terms of the resolution to the General Manager. The resolution will be deemed a resolution of the Board and will be as valid and effective as if it had been passed at a meeting of the Board duly convened and held.

Meetings of the Board will be open to the public and Chapter 6, Part 3 of the Local Government Act 1999 extends to the Authority as if the Authority were a council and the Board Members were members of the Council.

The General Manager must within one calendar month following a local government periodic election, call an ordinary meeting of the Board at which meeting the time, date and place of ordinary meetings of the Board will be determined.

### Operating Procedures

#### Conduct of Meetings

In general, meeting procedures are flexible however the Chairperson should ensure that:

- The business of the meeting is conducted in a proper and orderly manner
- The views of the meeting on the business before it are determined (in accordance with the Board Charter and this document)
- All members who wish to contribute to the debate have an opportunity to do so
- All motions are legal, clear and able to be implemented
- The discussions are kept to the subject being discussed and irrelevant and repetitious discussions are prevented.

If a member needs to leave the room, he or she should indicate this to the Chairperson. This will provide the minute taker the opportunity to record who leaves the meeting including for the purpose of Declaration of Conflict of Interests.

### Quorum

A meeting of the Board must not commence until a quorum of Board Members is present and a meeting must not continue if there is not a quorum of Board Members present. A quorum of Board Members will comprise one half of the Board Members in office, ignoring any fraction, plus one.

### Commencement of meetings

A meeting will commence as soon after the time specified in the notice of meeting as a quorum is present.

If the number of apologies received by the General Manager indicates that a quorum will not be present at a meeting, the General Manager may adjourn the meeting to a specified day and time.

If at the expiration of 30 minutes from the time specified in the notice of meeting as the time of commencement a quorum is not present, the Chairperson will, adjourn the meeting, to a specified day and time.

If a meeting is adjourned for want of a quorum, the General Manager will record in the minutes the reason for the adjournment, the names of any members present, and the date and time to which the meeting is adjourned.

If a meeting is adjourned to another day, the General Manager must –

- Give notice of the adjourned meeting to each member setting out the date, time and place of the meeting; and
- Give notice of the adjourned meeting to the public by causing a notice setting out the date, time and place of the meeting to be placed on display at the principal office of the Authority.

### Apologies

Apologies for a Board meeting should be provided to the General Manager prior to the Board meeting commencing and will be recorded in the Minutes.

### Public Access to Board Meetings

All meetings must be held in public except in special circumstances set out in Section 90 of the Local Government Act 1999.

The General Manager may indicate on a document or report provided to Board Members under Clause 2.4.7 any information or matter contained in or arising from a document or report that may, if the Board determines, be considered in confidence in accordance with Clause 2.4.11 provided that the General Manager at the same time specifies the basis on which an order could be made pursuant to the provisions of Chapter 6 Part 3 of the Act.

Clause 2.4.10 of the Charter does not apply to a document or report:

- That is subject to the operation of Clause 2.4.11; or
- That relates to a matter dealt with by the Board on a confidential basis in accordance with Clause 2.4.3 and Chapter 6 Part 3 of the Act.

### Notice of Ordinary or Special Board Meetings

Subject to Clause 2.4.9 of the Charter, notice of an ordinary meeting of the Board will be given by the General Manager to each Board Member not less than three (3) clear days prior to the holding of the meeting.

The General Manager must, in relation to a notice of meeting of the Board for the purpose of considering the making of a recommendation to the City of Victor Harbor to wind up the Authority, provide the notice to all Board Members at least four (4) months before the date of the meeting.

Notice of a meeting of the Board must:

- be in writing; and
- set out the date, time and place of the meeting; and
- be signed by the General Manager; and
- contain, or be accompanied by, the agenda for the meeting.

The City of Victor Harbor, the Chairperson or two (2) Board Members may by delivering a written request to the General Manager require a special meeting of the Board to be held and any such special meeting shall constitute a special meeting of the Authority. The written request must be accompanied by the agenda item/s for the special meeting and if an agenda is not provided the request has no effect.

On receipt of a written request pursuant to Clause 2.4.7, the General Manager and Chairperson must determine the date and time of the special meeting and the General Manager must give notice to all Board Members at least four (4) hours prior to the commencement of the special meeting.

### Notice of a Meeting to Board Members

Notice of a meeting to Board Members may be given:

- personally; or
- by email to an email address authorised by the Board Member in writing; or
- by delivering the notice (whether by post or otherwise) to the usual place of residence of the Board Member or to another place authorised in writing by the Board Member; or
- in the case of a Council Board Member by leaving the notice for the Board Member at an appropriate place at the principal office of the City of Victor Harbor which appointed the Board Member; or
- by a means authorised in writing by the Board Member as being an available means of giving notice.

A notice that is not given in accordance with Clause 2.4.7 is taken to have been validly given if the General Manager considers it impracticable to give the notice in accordance with that Clause and takes action the General Manager considers reasonably practicable in the circumstances to bring the notice to the attention of the Board Member.

The General Manager must sign all Authority 'Notices of Meetings' and approve the agenda (including reports) prior to distribution.

The General Manager must ensure that an official record of all 'notices of meetings' including the agenda and minutes are maintained.

All Board Members must authorise in writing where the General Manager should deliver their notice of meeting and agenda.

### **Notice of a Meeting to the Public**

The Executive Officer must give notice to the public of the times and places of meetings of the Board at least three (3) clear days prior to the holding of the meeting by causing a copy of the notice and agenda for the meeting to be placed on public display at the principal office of the Constituent Councils and on the Victor Harbor Horse Tram Authority website.

### **Agenda**

The Notice of meeting and the agenda which includes copies of any documents or reports that are to be considered at the meeting will be provided to Board Members in either hard copy or electronic/digital format and provided on the Victor Harbor Horse Tram website as soon as practicable after providing to Board Members.

Note: it may be necessary to send supplementary agenda items to Members should urgent business items be required, this may be via Notice of Motion.

The General Manager must maintain a record of all notices of Board meetings given under Clause 2.4.8 to Board Members.

### **Order of Business**

The order of business is as set out in the example Agenda template (Attachment 1).

The Chairperson at their discretion or at the request of a Member of Board may bring forward items for debate.

### **Majority Decision Making and Voting**

- 1) All matters for decision at a meeting of the Board will be decided by simple majority of the Board Members present and entitled to vote on the matter.
- 2) All Board Members including the Chairperson present and entitled to vote on a matter are required to vote.
- 3) Where the votes are equal the Chairperson or other Board Member presiding at the meeting does not have a second or casting vote.

### *Procedures*

A person who is not at the meeting may be permitted to vote either through a telecommunications meeting or by signing a written document containing the resolution and returning to the General Manager.

Tied votes – In the event that a vote is tied the matter may be adjourned for further consideration at a future meeting, or be referred to the parent body for deliberation ie the City of Victor Harbor can consider the matter.

### **Confidentiality**

All Board Members must at all times keep confidential all documents and reports provided to them for their consideration prior to a meeting of the Board that is subject to the operation of Clause 2.4.12.1 or that relates to a matter dealt with by the Board on a confidential basis in accordance with Clause 2.4.12.2 and Chapter 6, Part 3 of the Act.

### Duration of Board Meetings

After 4 hours the Chairperson will take a vote on whether to continue with the meeting or adjourn the remaining business.

### Minutes

The General Manager must cause minutes to be kept of the proceedings at every meeting of the Board and ensure that the minutes are presented to the next ordinary meeting of the Board for confirmation. Where the General Manager is absent or excluded from attendance at a meeting of the Board pursuant to Clause 2.4.14, the person presiding at the meeting shall cause the minutes to be kept.

The General Manager must, within five (5) days after a meeting of the Board provide to each Board Member a copy of the minutes of the meeting of the Board.

Subject to Clause 2.4.14, a copy of the minutes of a meeting of the Board must be placed on public display at the principal offices of the City of Victor Harbor and the Authority on the Victor Harbor Horse Tram website within five (5) days after the meeting and kept on public display for a period of one (1) month.

Clause 2.4.14. does not apply to the minutes of a meeting of the Board that relates to a matter dealt with by the Board on a confidential basis in accordance with Clause 2.4.14 and Chapter 6 Part 3 of the Act.

### Procedures

- 1) On the confirmation of the minutes, the presiding member will—
  - (a) initial each page of the minutes, which pages are to be consecutively numbered; and
  - (b) place his or her signature and the date of confirmation at the foot of the last page of the minutes.
- 2) The minutes of the proceedings of a meeting must include—
  - (a) the names of the members present at the meeting and any apologies; and
  - (b) in relation to each member present—
    - (i) the time at which the person entered or left the meeting; and
    - (ii) unless the person is present for the whole meeting, the point in the proceedings at which the person entered or left the meeting; and
  - (c) each motion/resolution; and
  - (d) whether a motion is carried or lost; and
  - (e) any disclosure of interest made by a member; and
  - (f) (h) details of the making of an order under Section 90 of the Act ; and
  - (g) a note of the making of an order under subsection (7) of section 91 of the Act.
  - (h) details of any adjournment of business; and
  - (i) a record of any request for documents to be tabled at the meeting; and
  - (j) a record of any documents tabled at the meeting; and
  - (k) a brief description of any oral briefing given to the meeting on a matter of Board business; and
  - (l) any other matter required to be included in the minutes by or under the Act or the Charter.

The Minutes will also be available on the Authority website as soon as practicable after the minutes are given to members of the Board.



### **Presentations**

Presentations may be made as an opportunity for an organisation, Council officer(s) or member of the public to provide the Board with information relevant to a matter currently under consideration or relevant to the Board purpose (refer Charter). The duration is up to 10 minutes and generally is limited to one presentation per meeting.

#### *Procedures*

*If notes or other documents are to be distributed for the presentation copies are to be provided to the Minute Secretary prior to the commencement of the meeting for distribution.*

- A person or persons wishing to make a presentation at a meeting must deliver the request in writing to the Executive Officer.
- The Executive Officer will consult with the Chairperson prior to placing on the agenda.
- The Chairperson with the consent of the majority of Board Members may refuse to allow a presentation.

### **Motions without Notice**

A member may also bring forward any business by way of a resolution without notice. The Chairperson may refuse to accept a motion without notice if, he or she considers that the motion should be dealt with by way of a written notice of motion.

#### **Examples:**

*To maintain an open and transparent approach to governance these motions should be restricted to matters closely related to agenda items, house-keeping issues or matters of urgency.*

*When in the opinion of the Presiding Member, the motion will require action involving the expenditure of unbudgeted resources a Motion on Notice may be requested.*

#### **Matter of urgency**

A member may raise a matter of urgency.

The standard agenda item provides for Members to raise 'matters of urgency'.

It is recommended that the General Manager and other Board Members are notified prior to the meeting via email of matters that are intended to be raised through this item.

#### **Tabling of information**

A member may require the General Manager to table any documents of the Board relating to a resolution that is before a meeting (and the General Manager must then table the documents within a reasonable time, or at a time determined by the Chairperson after taking into account the wishes of the meeting, and if the member who has required the tabling indicates that he or she is unwilling to vote on the resolution until the documents are tabled, then the matter must not be put to the vote until the documents are tabled).

The General Manager may, in tabling a document, indicate that in his or her opinion consideration should be given to dealing with the document on a confidential basis under section 90 or 91 of the Act.

### **Adjourned Business**

A Member may resolve to adjourn an item of business, with leave of the meeting, to a later hour of the same day, to another day, or to another place.

### **Late Correspondence**

Correspondence received after the preparation of the agenda will not be considered at the meeting to which the agenda refers, unless the General Manager in consultation with the Chairperson considers that the correspondence is sufficiently urgent to warrant consideration. Urgent matters will be pursued through 'Matters of Urgency' on the agenda.

### **First Meeting of the Board**

The first meeting of the Board following the establishment of the Authority will be called by the Interim General manager appointed pursuant to Clause 11.3.1 to be held within three (3) Months of the appointment by the City of Victor Harbor.

At the first meeting of the Board, the Board will determine the time, date and place of ordinary meetings of the Board up to the following local government periodic election.

The Interim General Manager must give notice of the first board meeting to Board Members and the public in accordance with Clause 11.3.2

#### *Procedures*

When a regular meeting date and time has been established by the Board dates for the year should be publicised on the Victor Harbor Horse Tram website.

### **Attendance at Board Meetings**

The Chief Executive Officer may attend any meeting of any Board or nominate a Senior Officer of the Councils to act in his/her place for any particular occasion or purpose. The Chief Executive Officer or his/her nominee shall not have voting rights.

Deputy Board members are encouraged to attend all meetings, however, will not be counted as part of the quorum or vote unless their Council's Member is absent.

### **Record of Meetings**

Filming, photography and audio recording may take place at a Board meeting when the public and media are not lawfully excluded under Section 90 of the Local Government act 1999 (confidentiality provisions).

No person is permitted to record confidential items of Board Meetings.

#### *Procedures*

While no prior approval is required to film, photograph or audio record Authority meetings, the Authority requests that any persons (members of the public, elected members, board members and the media) make their intention to record the meeting known to the General Manager or the Chairperson.

Those members of the public recording the meeting will be required to do so from a dedicated area within the public gallery.



The board respectfully requests that those recording a meeting not fil, record or photograph the public gallery.

While the Board will make every effort to protect members of the public who actively object to being filmed, photographed or recorded, it cannot guarantee the actions of those filming. Other members of the public who don't wish to be filmed or photographed will also be encourage to sit in the back rows of the gallery.

Additionally, recording should not be conducted in a manner that could intimidate a board member from expressing their views and/or performing their functions as members of the Board.

### Appropriate use of recordings

The Board expects that those people recording Board meetings will not edit the recordings, film or photographs in a way that could lead to the misinterpretation of the proceedings. This includes refraining from editing an image, or views expressed by those participating in the meeting, in a way that may ridicule, or show lack of respect towards those being photographed, filmed or recorded.

Members of the media will be required to conduct themselves in accordance with the Media, Entertainment and Arts Alliance – Journalists' Code of Ethics ([www.alliance.org.au/code-ofethics.html](http://www.alliance.org.au/code-ofethics.html)).

### Interruption or interference of Meetings

It is an offence under the legislative provisions for any person including the media to interrupt a meeting or to obstruct or interfere with a person seeking to attend the meeting or any of the proceedings at the meeting.

An interference includes, but is not restricted to, the following:

- Obstructing the public gallery area.
- Interfering with a person attending the meeting or any of the proceedings of the meeting including the Chairperson in the organisation or conduct of the meeting.
- Causing a nuisance, as to disrupt the concentration and/or contribution of persons participating and presenting at the meeting ie
  - Excessive noise including in recording or setting up equipment during the meeting;
  - Taking up unreasonable space in the gallery area;
  - Intrusive lighting or use of flash photography;
  - Asking people to repeat statements for the purpose of recording;
  - Providing an oral commentary during the meeting;
  - Behaving in a disorderly, indecent, offensive, threatening or insulting manner;
  - Refusing a reasonable direction of the Chair

The Chairperson of a meeting will use all options available to them to ensure proper meeting conduct. Those who interfere with the good order of the meeting can be excluded from the meeting if they do not desist.

### Facilities

Third parties will not have access to the Authority's recording equipment or facilities.

#### Document History

Version	Document	Action	Date
3.0	Internal approval	Typographical errors in paragraph 1 on page 7, paragraph 2 on page 9 and paragraph 3 on page 11	25 Sept 19
2.0	Internal approval	Typographical errors in paragraph 3 on page 6	23 Jan 19
1.0	Approved version	Victor Harbor Horse Tram Authority endorsement VHHTA07	3 Dec 18



Meeting **Victor Harbor Horse Tram Authority**  
Date **11 May 2021**  
From **Megan Whibley**  
Subject **Policy Review Report**  
Report Number **7.1**

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## RECOMMENDATION

1. That the Victor Harbor Horse Tram Authority Audit Committee receive and note the Policy Review Report.
2. That the Victor Harbor Horse Tram Authority Audit Committee review the policies at attachment A, B, C, D, E, F, and the corporate risk matrix as attached, and recommend any changes to the Authority.

## INFORMATION

### Purpose

The purpose of this report is to provide policies of the Authority to the Audit Committee for consideration and review.

### Background

One role of an Audit Committee is to provide recommendations to the Authority regarding financial, strategic or corporate risk. Policies of the Authority provide details and particulars as to how the Authority is managing those risks.

### Commentary

At the 9 February 2021 Audit Committee meeting the Audit Committee requested to review the policies of the Authority that relate to risk and financial matters. The Authority still continues to use and refer to the policies of the City of Victor Harbor. The policies attached to this report are policies that the Authority has adopted and the corporate risk matrix that it utilises in its risk assessments, and they are provided to the Audit Committee for review.

## RISK ASSESSMENT

**Legal and Compliance** – The review of Policies ensures that they are reviewed and updated for effective control and guidance for the Authority. This risk is assessed as **low**.

## REFERENCES

The Local Government Act 1999

## **BUDGET IMPLICATIONS**

Excluding endorsed budgeted staff resources there are no budget implications in the Audit Committee reviewing and making recommendations regarding Policies.

No additional funds are required.



# Policy

<b>Policy Name</b>	<b><i>Allowances &amp; Reimbursements of Expenses</i></b>
<b>Policy/File Number</b>	<b>ED4.12.012</b>
<b>Review Frequency</b>	Every Three Years
<b>Attachments</b>	<i>Nil</i>

## 1. Purpose

The purpose of this policy is to:

- set out the legislative provisions in respect to Board Members allowances and expenses
- ensure that the payment of Board Members reimbursement of expenses is accountable and transparent, and in accordance with the *Local Government Act 1999* and the *Local Government (Members Allowances and Benefits) Regulations 2010*.
- specify the types of expenses that will be reimbursed without the prior approval of the Board every time a claim is made.
- provide guidance to the General Manager to ensure that allowances and the reimbursements of expenses is carried out in a consistent and fair manner in accordance with this Policy and the legislative provisions.
- explain the information that must be recorded within the Board's Register of Allowances and Benefits to ensure compliance with *Section 79 of the Local Government Act 1999*.

## 2. Scope

This policy applies to all Board Members, who have an obligation to abide by this policy and the General Manager who is responsible for implementing and monitoring expenses reimbursement procedures in accordance with the *Local Government Act 1999* and *Local Government (Members Allowances and Benefits) Regulations 2010*.

## 3. Policy Statement (Summary)

The Victor Harbor Horse Tram Authority is committed to ensuring that payment of Board Members allowances and expenses are made in accordance with the legislative provisions

## 4. Legislation and Compliance

Pursuant to *Clause 2.12.2 of the Victor Harbor Horse Tram Authority* a Board Member is entitled to claim for any travelling and other expenses that are properly incurred in connection with the Authority's business and with the prior approval of the Board as recorded in minutes of a Board Meeting.

The *Local Government Act 1999* and *Local Government (Members Allowances and Benefits) Regulations 2013* prescribe that all members are entitled to receive reimbursement of expenses actually necessarily incurred in performing or discharging official functions and duties as follows:

:

- (a) travelling expenses actually and necessarily incurred by the member in travelling to or from a prescribed meeting if –
  - (i) the journey is an eligible journey; and
  - (ii) the journey is by the shortest or most practicable route
- (b) expenses for the care of –
  - (i) a child of the member; or
  - (ii) a dependant of the member requiring full-time care;

Additionally the act provides provisions for the Board to resolve, on a discretionary basis, to reimburse members for a range of additional expenses incurred in performing or discharging official functions and duties eg reimbursement for travel outside the Council area and/or to attend functions in addition to Board meetings.

These discretionary expenses can only be reimbursed with specific Board approval either by establishing a formal policy or alternatively by the Board approving each claim for reimbursement on a case by case basis by resolution.

## 5. Definitions

**Authority** means an Authority established by Council under Section 42 of the Local Government Act 1999.

**Board Member** means at any time a member of the Board appointed in accordance with Subclause 2.9 of the Victor Harbor Horse Tram Authority Charter.

**CEO** means the Chief Executive Officer of the City of Victor Harbor

**Eligible Journey** means a journey (in either direction) between the principal place of residence, or a place of work, of a member of the Victor Harbor Horse Tram Authority and the place of a prescribed meeting.

**General Manager** means the General Manager of the Authority and includes a person acting in that position.

**Prescribed Meeting** means a meeting of the Authority or a committee of the Authority, or an informal gathering, discussion, workshop, briefing, training course or similar activity which is directly or closely related to the performance or discharge of the roles or duties of the member.

**The Act** means the *Local Government Act 1999*

**The Regulations** means the *Local Government (Members Allowances and Benefits) Regulations 2010*

## 6. Policy Content

### 6.1 Allowances

Board Members receive a sitting fee as determined by the City of Victor Harbor, in accordance with the Guidelines for Agencies and Board Directors, published by the department of Premier and Cabinet for Government Boards and Committees (or such publication as may succeed the Guidelines).

### 6.2 Reimbursement

To ensure Board Members of the authority, reimbursement of expenses properly incurred in performing or discharging official functions and duties are determined and approved by the Authority and set out this policy.

Prior to expenditure being undertaken, consideration must be given to any potential reimbursement restrictions such as budget allocation for travel, the production of relevant documentation and receipts or other required evidence of expenditure.

#### 6.2.1 Approved expenses

These may be, but are not limited to:

- An expense incurred in the use of a telephone, facsimile or other telecommunications device, or in the use of a form of electronic communication, on the business of the Authority.
- Travelling expenses incurred by the Board Member as a consequence of the Member's attendance at a function or activity on the business of the Authority.
- Expenses for the care incurred by the Board Member as a consequence of the Member's attendance at a function or activity on the business of the Authority for:
  - A child of the Board Member
  - A dependent of the Board Member requiring full-time care
- Expenses incurred by the Member as a consequence of attendance at an approved conference, seminar, training course or other similar activity which is directly related to the roles and duties of the Authority.

#### 6.2.2 Other Reimbursements

Any additional reimbursements, or facilities and support not detailed in this policy will require the specific approval of the Board of Management prior to any payments being made, benefits received, facilities and/or support being provided.

#### 6.2.3 Travel

Where other communication tools, such as teleconferencing and videoconferencing, are ineffective and there is a demonstrated business need for travel:

- Reimbursement will be restricted to the shortest or most practicable route
- Board Members should travel in groups wherever possible
- Travel by private motor vehicle will be reimbursed at the rate per kilometre prescribed for the purposes of calculating deductions for car expenses using the current year ATO cents per kilometre method.
- Car parking fees will be reimbursed upon the provision of receipts, and where they are a consequence of a Board Member attending a function or activity on the approved business of the Authority.
- Travel by taxi, bus, plane or other means of public transport will be reimbursed on the basis of being expenses where they are incurred as a consequence of the Member's attendance at a function or activity on the

business of the authority, however such travel must still be by the shortest or most practicable route.

### 6.2.4 Air Travel

Necessity of air travel should only be considered where other communications tools such as teleconferencing and videoconferencing are unavailable. The Board must be satisfied that there is a demonstrated business need for the travel, and that prior approval has been provided in writing from the Authority. The Lowest Practical Fare Guide (Attachment A) must be used at all times when ascertaining airfares. Reimbursements will only be made at the rate of the Lowest Practical Fare regardless of the actual fare paid, unless a satisfactory reason can be provided in writing.

### 6.2.5 Child/Dependant Care (Section 77(1)(a) of the Act)

Expenses for the care incurred by the Member as a consequence of the Members attendance at a function or activity on the business of the Authority for a child of the member, or a dependent of the member requiring full-time care

## 6.3 Claims for Reimbursement

All claims for reimbursement must be submitted to the General Manager on the form/s provided for the purposes of maintaining the Register of Allowances and Benefits.

Claims for reimbursement may only be paid to all Board Members upon presentation of the form/s and adequate evidence (such as receipts) supporting the claims made.

## 6.4 Register of Allowances and Benefits

Pursuant to *Section 79(1) and (2) of the Act*, the General Manager must maintain a public Register of Allowances and Benefits where all records are kept and updated on a quarterly basis detailing:

- the annual allowance payable to a Board Member
- any expenses reimbursed under Section 77(1)(b) of the Act
- other benefits paid or provided for the benefit of the Member by the Authority.
- to make a record of the provision of a reimbursement or benefit not previously recorded in the Register.

Reimbursements paid under *Section 77(1)(a) of the Act* are not required to be recorded in the Register.

The General Manager is required to record in the Register, any changes in the allowances or a benefit payable to or provided for the benefit of Board Members. Accordingly, the General Manager will update the Register each quarter and therefore each Board Member is required to provide his or her claim form for reimbursement to the General Manager on the last business day of each quarter.



## 7. Risk Management

This policy meets the Authority's obligations under *Section 77(1)(b) Reimbursement of expenses and Section 79(1) Register of Allowances and Benefits* and ensures that Board Members are informed of entitlements for the reimbursement of expenses.

## 8. Implementation/Delegations

The General Manager of the Victor Harbor Horse Tram Authority is provided with the delegated authority to implement this policy.

## 9. Related Documents

Local Government Act 1999  
 Local Government (Members Allowances and Benefits) Regulations 2013  
 Victor Harbor Horse Tram Authority Charter

## 10. Availability of Policy

This policy and Register of Allowances and Benefits is available on Victor Harbor Horse Tram website at [www.horsedrawntram.com.au](http://www.horsedrawntram.com.au). It may also be inspected or purchased at the Principal Office of the City of Victor Harbor, 1 Bay Road, Victor Harbor.

### Document History

Version	Document	Action	Date
1.0	Approved version	Victor Harbor Horse Tram Authority endorsement VHHTA104	20/08/2019





# POLICY

<b>Policy Name</b>	<b><i>Budget Framework Policy</i></b>
<b>Policy/File Number</b>	ED4.12.012
<b>Review Frequency</b>	Every Three Years
<b>Attachments</b>	nil

## 1. Purpose

The purpose of this policy is to provide a clear direction to guide the Victor Harbor Horse Tram Authority in relation to the preparation, review and reporting of performance against the adopted budget. The intention of the Policy is to provide the framework for the General Manager and Board in regards to the following:

- Responsibilities in regards to preparation and review of annual budgets;
- Content, timing and process to be followed for reporting to the Board on performance against budget;
- The scope and conditions associated with variations to the budget that can be approved by the General Manager

## 2. Scope

The General Manager is responsible for the preparation and presentation of the Annual Business Plan & Budget, Budget Updates, Budget Review and Budget Reporting to the Board.

The Board is responsible for reviewing and adopting the Annual Business Plan & Budget, Budget Updates, Budget Review, Budget Reporting and ensuring that the required documents are provided to Council.

## 3. Policy Statement (Summary)

The Victor Harbor Horse Tram Authority is committed to implementing effective processes for the preparation of the annual budget, undertaking budget reviews in line with legislation and containing spending within adopted budgets.

## 4. Legislation and Compliance

Local Government Act 1999

Local Government (Financial Management) Regulations 2011

## 5. Definitions

**Annual Budget** means the Authority's statement of its intended expenditure, revenue and cashflow that give effect to meeting the objectives of its Annual Business Plan.

**Annual Business Plan** means the Authority's statement of its intended activities and outcomes for the year.

**Capital** means expenditure or income directly related to the creation, renewal or upgrade of an asset.

**Operating** means expenditure or income related to the ongoing provision of Authority services including recurring activities, programs, maintenance and depreciation.

**General Manager** means the General Manager of the Authority and includes a person acting in that position.

## 6. Policy Content

### 6.1 Original Budget

The annual budget will be prepared in conjunction with the Annual Business Plan to ensure strong linkages and will be prepared in accordance with relevant legislation including public consultation requirements.

The draft Annual Business Plan and Budget will be presented to Council before 31 March of each year as per the Charter. The budget presented will include a set of the four principal Financial Statements, the Uniform Presentation of Finances and Financial Indicators consistent with the requirement of the Model Financial Statements.

The Authority will adopt the Budget after 31 May and within six (6) weeks of consideration of the draft by Council.

The Authority will provide a copy of the adopted Budget to Council within five (5) business days of adoption by the Authority.

### 6.2 Budget Updates

A Budget update report is to be prepared and presented to the Board at least twice between 30 September and 31 May. The reports must provide a summary of the financial position and performance of the Authority against the Budget.

The reports will be presented to the Board within thirty days of the conclusion of the first and fourth quarter and copies provided to Council.

The report will provide:

- At summary level – the original budget, revised budget and year to date information.
- The report will provide details and explanations of significant changes to the budget.

Amendments to the Budget that result in a change to either the Net Capital or Net Operating Result will be presented to Council for endorsement.

### 6.3 Mid-Year Budget Review

A mid-year budget review reflecting budget progress as at 31 December is to be prepared and presented to the Board within thirty days of the conclusion of the second quarter and copies provided to Council.

The review will provide:

- a written report outlining the Original Budget, subsequent Budget Updates, significant changes and impact analysis;
- a detailed listing of capital items and summarised operating items, showing the Original Budget, Revised Current Budget, Actual to Date, Revised Budget and explanations of significant changes; and
- A set of the four principal Financial Statements, Uniform Presentation of Finances note and principal Financial Indicators, consistent with the requirements of the Model Financial Statements.

Amendments to the Budget that result in a change to either the Net Capital or Net Operating Result will be presented to Council for endorsement.

### 6.4 Report on Financial Results

The Annual Report incorporating audited results of the previous financial year is to be presented to Council by 30 September each year.

An analysis report shall accompany the Annual Report and will provide a comparison between Original Budget and actual amounts, with explanation for material variances for each of the following:

- A full set of the four Principal Statements and Uniform Presentation of Finances note, consistent with the requirements of the Model Financial Statements.
- A Financial Indicators Supplementary Report; and
- A Summary Report on the Capital and Operating Activities for the year.

### 6.5 Approval of Variations outside the scope of the Budget

Council approval must be sought and obtained before commitments are made that would result in financial activity outside net capital or net operating limits.

### 6.6 Approval of Variations within the scope of the Budget - Delegation

The Authority has exercised the powers contained in Section 44 of the Act delegating the General Manager the power pursuant to Section 36 (1)(c) of the Act, whereby the General Manager: *“has the power to do anything necessary, expedient or incidental to performing or discharging its function or duties or to achieving its objectives”*

The General Manager, in consultation with the Board, may authorise variations in activity that are within the scope of approved limits (i.e. net capital or net operating) providing that variations made do not:

- materially impact the quality, quantity, frequency, range or level of service previously provided for or implicitly intended to the original allocation; and

- materially impact the maintenance and replacement requirements of assets held by the Authority; and
- impact on any explicit proposals the Authority has included in its Annual Business Plan or has otherwise publicly committed to and accommodated in its budget.

Whenever such changes are made, the next Budget Update Report / Review to presented to the Board and subsequently to Council must include the variations and an explanation and rationale for the decision.

## 7. Risk Management

The Victor Harbor Horse Tram Authority General Manager has the responsibility for ensuring that budget preparation and reviews are conducted in accordance with legislation, Accounting Standards and Authority policies and that expenditure does not exceed adopted budgets at any given time.

## 8. Implementation/Delegations

The General Manager of the Victor Harbor Horse Tram Authority is provided with the delegated authority to implement this Policy

## 9. Related Documents

Local Government Act 1999  
Local Government (Financial) Regulations 2010  
Victor Harbor Horse Tram Authority Charter

## 10. Availability of Policy

This policy is available on Victor Harbor Horse Tram website at [www.horsedrawntram.com.au](http://www.horsedrawntram.com.au). It may also be inspected or purchased at the Principal Office of the City of Victor Harbor, 1 Bay Road, Victor Harbor.

## Document History

Version	Document	Action	Date
1.0	Approved version	Victor Harbor Horse Tram Authority endorsement VHHTA08	3/12/18



# Policy

<b>Policy Name</b>	<b><i>Procurement Policy</i></b>
<b>Policy/File Number</b>	ED4.12.012
<b>Review Frequency</b>	Every Three Years
<b>Attachments</b>	<i>Schedule 1 – Procurement Delegation Table</i>

## 1. Purpose

The purpose of this policy is to set out a clear direction to guide the Victor Harbor Horse Tram Authority for the acquisition of goods and services and carrying out of the procurement principles. This policy applies to the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance).

## 2. Scope

The Authority's purchasing activities aim to achieve advantageous procurement outcomes by:

- promoting value for money with probity and accountability
- advancing the Authority's economic, social and environmental policies
- providing reasonable opportunity for competitive local businesses to supply to the Authority
- appropriately manages risk
- providing a framework to meet compliance with relevant legislation

## 3. Policy Statement (Summary)

The Victor Harbor Horse Tram Authority will strive to achieve value for money whilst taking into consideration probity and accountability, effective risk management including risks to health and safety of board members, employees, supporting local business, and efficiency in the procurement process.

## 4. Legislation and Compliance

Section 49 (1) of the *Local Government Act 1999* requires to prepare and adopt policies on contracts and tenders, including policies on the following:

- the contracting out of services
- competitive tendering and the use of other measures to ensure that services are delivered cost effectively
- the use of local goods and services
- the sale or disposal of land or other assets

The power and duty pursuant to *Section 49 (2)* of the *Local Government Act* to ensure that any policies on contracts and tenders

## 5. Definitions

**General Manager** means the General Manager of the Authority and includes a person acting in that position.

**Local Supplier** means a supplier of goods and/or services who conducts their business from the Victor Harbor area.

**Purchase Order** means a record generated by the Victor Harbor Horse Tram Authority used to engage a supplier to deliver work, goods or services.

## 6. Policy Content

Authority staff must have regard to the following procurement principles in all purchasing activities:

### 6.1 Open and effective competition

Purchasing should be open and result in effective competition in the provision of goods and services. The Authority must give fair and equitable consideration to all prospective suppliers.

### 6.2 Value for money

This is not restricted to price alone. An assessment of value for money must include, where possible, consideration of:

- a) the contribution to Victor Harbor Horse Tram Authority long term plan and strategic direction;
- b) any relevant direct and indirect benefits to Victor Harbor Horse Tram Authority, both tangible and intangible;
- c) efficiency and effectiveness of the proposed procurement activity;
- d) the performance history, quality, scope of service and support of each prospective supplier;
- e) fitness for purpose;
- f) whole of life costs - including costs of acquiring, using, maintaining and disposal;
- g) council's internal administration costs;
- h) technical compliance issues;
- i) risk exposure; and
- j) the value of any associated environmental benefits.

### 6.3 Probity, Ethical Behaviour, Fair Dealing and Professional Integrity

The Victor Harbor Horse Tram Authority will act with impartiality, fairness, openness, integrity, and professionalism in all discussions and negotiations with suppliers and their representatives.

At all stages of the procurement process the Victor Harbor Horse Tram Authority will ensure appropriate management of confidential information, conflicts of interest, gifts and gratuities (managed in accordance with Victor Harbor Horse Tram Authority Code of Conduct for Board Members, conflict of interest and gifts and benefits procedures, and Fraud and Corruption Policy).

### 6.4 Accountability, Transparency and Reporting

To ensure appropriate probity standards are met, Council will operate with consistency and transparency in all procurement dealings. Procurement transactions will be undertaken in a manner that will withstand external scrutiny.

The Victor Harbor Horse Tram Authority must, in accordance with legislative and organisational requirements, keep appropriate records of all purchases.

The Victor Harbor Horse Tram Authority's Contracts and Tenders Registers should include a summary of contracts including contract values.

## **6.5 Encouragement of the development of competitive local business and industry**

The Authority encourages the development of competitive local businesses within the City of Victor Harbor areas and within the Fleurieu Region.

Where price, performance, quality, suitability and other evaluation criteria are comparable, the following areas may be considered in evaluating offers:

- environmentally friendly/ low impact considerations
- creation of local employment opportunities
- more readily available servicing support
- more convenient communications for contract management
- economic growth within the local area
- benefit to the Authority and/or the constituent communities of associated local commercial transaction

## **6.6 Environmental protection**

The Authority promotes environmental protection through its purchasing procedures.

In undertaking any purchasing activities the Authority will:

- promote the purchase of environmentally friendly goods and services that satisfy value for money criteria
- foster the development of products and processes of low environmental and climatic impact
- provide an example to business, industry and the community by promoting the use of climatically and environmentally friendly goods and services
- encourage environmentally responsible activities

## **6.7 Contractors**

Contractors are obliged to comply with the Board's policies on Workplace, Health and Safety and environmental protection.

## **6.8 Purchase Orders**

Purchase orders authorise the purchase of goods and services and need to be provided for all purchases except for:

- Government utilities
- Lease or contracts purchasing where the amount of use and/or the cost and/or the frequency is set in the agreement.
- Minor procurement via petty cash under \$100
- Minor procurement via credit card under \$100
- Credit card purchases for air fares and accommodation.

Standing Orders can be used to allow for minor regular purchases. The standing order needs to adhere to the purchasing policy and state the amount of authorised spending per month and the type of expenditure to be incurred.

### **6.8.1 Purchases under \$10,000.00 (Exclusive of GST) Per Purchase**

- (a) for purchases under \$1,000 at least one verbal quote
- (b) for purchases between \$1,000 to \$5,000.00 at least one written quotation



- (c) for purchases between \$5,000.00 and \$10,000.00 at least two written quotations

Records of quotations must be registered and filed.

**6.8.2 Purchases between \$10,001.00 and \$50,000.00 (exclusive of gst) per purchase**

The Authority requires inviting written quotations before making a service agreement or contract for the carrying out of work or the supply of goods or services involving a cost of between \$10,001.00 and \$50,000.00. The invitation must be given to at least three persons/organisations who the Authority considers can meet its requirements at competitive prices.

Records of offers received must be registered and filed.

**6.8.4 Purchases above \$50,001.00 (exclusive of gst) per purchase**

This Policy requires inviting tenders before making a contract for the carrying out of work, or the supply of goods or services involving a cost of more than \$50,001.00.

The invitation must be via electronic method such as Tenders SA or alternative as nominated by the Authority allowing at least 21 days from the day of the advertisement for the submission of tenders.

Records of tenders received must be registered and filed.

**6.9 EXCEPTIONS**

Generally, open and fair competition is best achieved by undertaking a full public tender call so all interested parties have an opportunity to bid on the call. However, there may be procurements in which a full public tender will not necessarily deliver best value for money and other market approaches may be more appropriate.

The Authority may be exempt from the requirement to seek tenders or quotations, in the following circumstances:

- there may be significant public risk if the procurement is delayed by process requirements, such as emergency situations threatening life and property
- a small, stable and well documented supply market exists such that the Authority can ensure that all potential suppliers are invited to participate
- the pressures of time are such that an open call is not feasible, such as where there has been an unanticipated VHHT Authority or Government policy decision
- the Authority purchases goods at an auction
- the Authority purchases second-hand goods
- the contract is made with, or under an arrangement with or made by:
  - the State, a government entity, a local government owned corporation, another local government body, Local Government Corporate Services (LGCS Pty Ltd) or Strategic Purchasing (MAPS Group)
  - another Australian Government, an entity of another Australian Government or a local government of another State or a Territory.



- The Authority resolves to enter into a contract using a significant purchasing activity plan which must state:
  - the objectives of the purchase and how they will be achieved
  - any alternative ways of achieving the objectives, and why the alternative ways were not adopted
  - a risk analysis of the market from which the goods or services are to be procured.

When assessing the most effective method of obtaining goods and/or services, the Authority staff should consider the administrative resources required and monetary costs to the Authority of seeking tenders or quotations independently, and the reduction of these costs which can be achieved by use of approved alternative arrangements outlined above.

A request for waiver of competitive process should not be viewed as a mechanism to speed processes in a way that will not stand up to rigorous scrutiny or as a mechanism to obviate the need for careful forward planning. The granting of waiver of competitive process must be appropriately documented and approved by the General Manager and Chairperson.

### 6.10 CREDIT CARD FACILITIES

The Authority has a Board approved limit for one credit card of \$3,000 per calendar month approved for allocation to the General Manager position.

The holder of a credit card is responsible for all transactions and that receipts are provided for each transaction with the following details:

- Name of supplier and ABN number
- Date of issue
- Description of goods or services
- Total cost including of GST
- Words: 'Tax Invoice'

Credit card purchases will be consolidated within Authority accounts monthly

### 6.11 INVOICE APPROVAL

#### 6.11.1 Purchase Order Invoices

Invoice received where a purchase order has been raised must be authorised by staff with the appropriate delegation that:

- Goods have arrived in good condition as per purchase order
- Invoice amounts are correct
- Payment is authorised.

#### 6.11.2 Contract Invoices

Where a contract is in place and details show purchasing frequency, purchase quantity and cost the invoice should be checked against the contract and signed stating that:

- Services were performed according to the contract
- Fees and charges were according to the contract

## 6.12 Store Accounts

Store Accounts can be established with local businesses. Purchase orders are to be raised for all purchases with these businesses as per the Purchasing guidelines and Delegation Schedule.

For small regular purchases such as milk etc. a standing order is to be raised by an Officer listed in the Purchasing Delegations Schedule to cover these purchase types. A receipt for all purchases raised against standing purchase orders are to be obtained and retained for reconciliation with the monthly account. The standing order can then be used by staff to purchase these small items, without this standing order being in place, staff without purchasing delegation, do not have the authority to purchase small items against the account.

## 7. Risk Management

The Victor Harbor Horse Tram Authority General Manager has the responsibility for ensuring that budget preparation and reviews are conducted in accordance with legislation, Accounting Standards and Authority policies and that expenditure does not exceed adopted budgets at any given time.

## 8. Implementation/Delegations

Only the Authority officers listed in the attached Schedule 1 are entitled to sign requisitions, and then only in accordance with their financial delegation limits as set out in the schedule. By signing a purchase order officers are confirming that they have taken full notice of this policy and will comply with all of the requirements of this policy.

The General Manager of the Victor Harbor Horse Tram Authority is provided with the delegated authority to implement this Policy

## 9. Related Documents

Budget Framework Policy  
Code of Conduct for Board Members  
Code of Conduct for Employees  
Local Government Act 1999  
Local Government (Financial) Regulations 2010  
Victor Harbor Horse Tram Authority Charter  
Work Place Health and Safety Act 2012

## 10. Availability of Policy

This policy is available on Victor Harbor Horse Tram website at [www.horsedrawntram.com.au](http://www.horsedrawntram.com.au). It may also be inspected or purchased at the Principal Office of the City of Victor Harbor, 1 Bay Road, Victor Harbor.

### Document History

Version	Document	Action	Date
1.0	Approved version	Victor Harbor Horse Tram Authority endorsement VHHTA08	3/12/18

## Schedule 1

### Procurement Delegation Table

	Verbal Quote	One (1) Written Quote	Quotes dependent on cost	Two (2) Written Quotes	Three (3) Written Quotes	Request for Tender	Request for Tender	
	<b>Delegation subject to budget limits</b>							
<b>Position</b>	<\$1,000	\$1,000 - \$5,000	Credit Card \$5,000 monthly limit	\$5,001 - \$10,000	\$10,001 - \$50,000	\$50,001 - \$100,000	Above \$100,000	Emergency expenditure outside of budget limits Up to \$10,000
General Manager	Yes	Yes	Yes	Yes	Yes			
General Manager in consultation with Chairperson					Yes	Yes		Yes
Board Decision							Yes	
City of Victor Harbor Staff	Yes	Yes						

*All limits are exclusive of GST.*



# Policy

Policy Name	Records Management
Policy/File Number	ED4.12.012
Review Frequency	Every Two Years or as required by legislation
Attachments	nil

## 1. Purpose

The aim of this Policy is to support the commitment of the Victor Harbor Horse Tram Authority (the Authority), to sound records management practices, ensuring information is managed appropriately and is available to support its functions and operations, meeting legal, evidential and accountability requirements

## 2. Scope

This Policy applies to all Board Members, employees, volunteers, contractors and sub-contractors working on behalf of the Authority.

All records and information, both new and existing, of any format, generated or received in the conduct of Authority business are within the scope of this policy.

## 3. Policy Statement (Summary)

The Authority recognises the value of information and records to its operations and performance, and considers it a core strategic asset that needs to be actively managed and maintained across the organisation.

## 4. Legislation and Compliance

The Authority is a subsidiary of the Council established under Section 42 of the Local Government Act 1999. Section 3.1.2.5 of the Victor Harbor Horse Tram Authority Charter requires the General Manager of the VHHTA to ensure that records required under the Act or in other legislation are properly managed and maintained.

The Authority is required to comply with the State Records Act 1997 (the Act). It must ensure that official records in its custody are maintained in good order and condition. This obligation applies to the capture, storage, maintenance and disposal of physical and electronic records.

The Authority is obliged to keep adequate records in order to fulfil its responsibilities under other acts such as the Freedom of Information Act 1991. Records may also be required by Royal Commissions, the Ombudsman, the Courts, auditors and other people or bodies to whom or which they may be subject.

In accordance with Section 17 of the State Records Act, if a person, knowing that he or she does not have proper authority to do so, intentionally damages or alters an official record, or

disposes of an official record or removes an official record from official custody, that person commits an offence under the Act (Maximum penalty: \$10,000 or imprisonment for 2 years).

### *Relevant Legislation*

State Records Act 1997

Freedom of Information Act 1991

Local Government Act 1999

Ombudsman Act 1972

Independent Commissioner Against Corruption Act 2012

Whistleblowers Protection Act 1993

Copyright Act 1968

Evidence Act 1929 (as amended)

Electronic Transactions Act 2000

## 5. Definitions

**Continuing Value** – records of continuing value are those that contain information that is of administrative, legal, fiscal, evidential or historical value to the Authority.

**Victor Harbor Horse Tram Authority Business** – May include the provision of services and the delivery of programs, development of policies, making of decisions, performance of Authority functions and other similar types of activities.

**Authority Staff** - persons employed (full time, part time and casual), volunteers, trainees, work experience placements, independent consultants and contractors and other authorised personnel offered access to the Authority's resources.

**Board Member** – a member of the Victor Harbor Horse Drawn Tram Authority's board of management.

**Disposal of** – to dispose of a record means:

Transfer and retention of permanent records at the State Records storage facility;

Transfer of temporary records to temporary storage;

Destruction of records no longer required for current administrative purposes in accordance with an approved disposal schedule (and once the minimum retention period has been met);

Transfer of ownership and custody of a record to a non-government entity.

**Normal Administrative Practice** - a provision for the routine destruction of drafts, duplicates and publications created, acquired or collected by Authority staff in the course of their official duties, with the test that it is obvious that no information of more than transitory or temporary value will be destroyed.

**Record** – AS-ISO 15489-1:2002 defines a record as "information created, received, and maintained as evidence and information by an organization or person, in pursuance of legal obligations or in the transaction of business". This information can take any form (for example, written documents, metadata in a software program, audio- or video tapes, digital files on a DVD or CD, e-mails, social media and other forms), but is always connected to a business process. Conversely, if a record is missing, a business process or legal procedure cannot be fully reconstructed.

## 6. Policy Content

### 6.1 *Obligations of Record Users*

All Victor Harbor Horse Tram Authority staff have a responsibility to ensure records are created, captured and managed.

The records and information of the Authority will be managed in accordance with relevant legislation and regulations, Authority approved policies, guidelines and procedures, reflecting best practice standards.

The Authority is committed to capturing and preserving records and information that is of significant historical or cultural value to Victor Harbor and the State.

### **6.2 Records Security**

The Horse Tram Authority is committed to ensuring access to data and information is one of openness and transparency, while ensuring that access to sensitive and personal information is handled responsibly.

### **6.3 Disposal of records**

Records will be retained and disposed of according to the approved records disposal schedule and Normal Administrative Practice.

## **7. Risk Management**

This Policy addresses legislative risk and promotes a consistency in the creation, storage and access of records, in order to prevent unauthorised access, destruction, alteration or removal of Authority records.

## **8. Implementation/Delegations**

The Victor Harbor Horse Tram Authority General Manager is the delegated authority to implement this Policy.

## **9. Related Documents**

Charter of the Victor Harbor Horse Tram Authority  
Records Management Procedures – Victor Harbor Horse Tram Authority  
What is a Record – Fact Sheet  
Records File Structure Document – Victor Harbor Horse Tram Authority

## **10. Availability of Policy**

This policy is available on Victor Harbor Horse Tram website at [www.horsedrawntram.com.au](http://www.horsedrawntram.com.au). It may also be inspected or purchased at the Principal Office of the City of Victor Harbor, 1 Bay Road, Victor Harbor.

### **Document History**

<b>Version</b>	<b>Document</b>	<b>Action</b>	<b>Date</b>
1.0	Approved version	Victor Harbor Horse Tram Authority endorsement VHHTA008	3/12/18



# P O L I C Y

<b>Policy Name</b>	<b><i>Sponsorship Policy</i></b>
<b>Policy/File Number</b>	ED4.12.012
<b>Review Frequency</b>	Every Three Years
<b>Attachments</b>	nil

## 1. Purpose

To provide procedures for the Victor Harbor Horse Tram Authority to enter into sponsorship arrangements.

## 2. Scope

This Policy applies to all sponsorship monies received that become the monies of the Victor Harbor Horse Tram Authority and must be treated in accordance with the procedures laid down in the Victor Harbor Horse Tram Authority's financial procedures.

## 3. Policy Statement (Summary)

The sponsorship activity must be consistent with the values, corporate purpose and goals of the Victor Harbor Tram Authority.

All sponsorship monies received become the monies of the Victor Harbor Horse Tram authority and must be treated in accordance with the procedures laid down in the Victor Harbor Horse Tram Authority's financial procedures

Staff and Board Members must not individually benefit as a result of sponsorship.

## 4. Legislation and Compliance

Local Government Act 1999

## 5. Definitions

**Board Member** means at any time a member of the Board appointed in accordance with Subclause 2.9 of the Victor Harbor Horse Tram Authority Charter.

**General Manager** means the General Manager of the Authority and includes a person acting in that position.

**Sponsorship** is the negotiated provision of funds, goods or services to the Victor Harbor Horse Tram Authority for exchange for advertising, publicity or other benefits.

**Sponsorship Agreement** means a written document outlining the negotiated terms for a sponsorship.



## 6. Policy Content

### 6.1 Sponsorship

May take the form of cash support and / or provision material goods or other resources, such as labour or facilities in the exchange for agreed acknowledgement:

- May be between one or more organisations
- Does not include direct commercial dealings between organisations, or simple donations of cash, good or services.

### 6.2 Sponsorship Agreement

A Sponsorship Agreement may be:

- With a business or organisation
- The first step, or the outcome of, links formed with business and other organisations; or
- Part of, or an outcome of, a much wider relationship.

A Sponsorship Agreement may take the form of an exchange of letters a sponsorship agreement (C), Sponsorship Contract and Schedule (D) or a full legal Agreement.

### 6.3 General Manager

The General Manager is required to:

- Advise the Board of all sponsorships when they are in the process of being negotiated
- Seek the approval of the sponsorship from the Board
- Ensure details of the sponsorship income and expenditure are forwarded to the Board

### 6.4 Board

The Board are required to:

- Maintain a record of all sponsorships
- Provide advice on and, at times assist with the negotiation for sponsorship; and
- Monitor adherence to the principals and procedures of all sponsorship proposals.

### 6.5 Financial Accountability

Where a commercial agent is involved in arranging sponsorship the General Manager must:

- Ensure any commission arrangements are between the commercial agent and Victor Harbor Horse Tram Authority are under contract;
- Ensure the Victor harbor Horse tram Authority incurs no liability from any commission arrangements;
- Seek advice from the board where there is a doubt about any issues raised in the contract.

### 6.6 Assistance with Agreements

Assistance such as the provision of sample letters or formal agreements can be obtained from the Board.

### 6.7 Mandatory Procedures

- The negotiation of sponsorship agreements must proceed according to the following procedures no matter what size and scope of the sponsorship arrangement.
- The sponsorship must be seen as an opportunity to enhance the Victor Harbor Horse Tram Authority and not rely upon as a major source of funds
- Any sponsorship agreements must not compromise the professional standard and ethics of the staff or board.
- Direct sponsorship agreements should only be negotiated with organizations/or businesses whose public image, products and services are consistent with the values corporate purpose, goals and policies of the Victor Harbor Horse Tram Authority
- Any company or organization whose name is associated with the manufacture, distribution or sale of tobacco products, alcoholic beverages, pornography or armaments is not regarded as an appropriate sponsor. This would not necessarily preclude involvement with local clubs, supermarkets and other businesses, provided that their name is not linked to inappropriate products.
- When considering an organization as a potential sponsor, the General Manager/Board should evaluate the appropriateness of:
  - The type of product and services the organization/business markets;
  - The marketing methods used;
  - Its public image as an employer and the impact its product and services have on the environment.
- Where there is doubt as to the suitability of an organisation/business, the sponsorship negotiations should not proceed until advice has been sought from the Victor Harbor Horse Tram Authority Board.

### 6.8 Legal Advice Contracts and written Agreements

- Sponsorship documents must be retained for at least seven years after the expiration of the sponsorship
- Each sponsorship agreement (including the letters or full legal agreement) shall be made for a specific period and purpose.
- The agreement should ensure that the Victor Harbor Horse Tram Authority will not be out of pocket in the event that a sponsor withdraws
- Every sponsorship agreement shall contain a clause which allows for the cancellation of an agreement without penalty, where information questioning the appropriateness of the organization as a sponsor comes to light after the agreement has been signed.
- The Victor Harbor Horse Tram authority Board should insure all acknowledgement arrangements are detailed in the agreement to avoid any future dispute over the nature of the obligations.

### 6.9 Acknowledgement

The extent and acknowledgment should reflect the level of sponsorship. Sponsorship acknowledgement should also be in a form consistent with the standards and values of the Victor Harbor Horse Tram Authority. While the forms of acknowledgement may vary the following methods are acceptable:

- Placement of a plaque
- As per agreement

#### 6.10 Endorsement

Although sponsorship agreements may provide exposure of the sponsor's corporate logo or name, the written agreement must not endorse or recommend any product or service.

#### 6.11 Reporting procedure

The Board will be required to include in the Council reports and regular financial statements of the Victor Harbor Horse Tram authority at the end of each financial year the sponsorship agreements entered into during the year.

#### 6.12 Final Authority

Final authority over any sponsorship agreement, sponsorship contract or full legal contract ultimately rests with the Board of the Victor Harbor Horse Tram Authority.

### 7. Risk Management

This Policy endeavours to promote high ethical standards and professional behaviour by the Board Members and fulfils the Victor Harbor Horse Tram Authority Charter.

### 8. Implementation/Delegations

The General Manager of the Victor Harbor Horse Tram Authority is provided with the delegated authority to implement this Policy

### 9. Related Documents

Local Government Act  
Victor Harbor Horse Tram Authority Charter

### 10. Availability of Policy

This policy is available on Victor Harbor Horse Tram website at [www.horsedrawntram.com.au](http://www.horsedrawntram.com.au). It may also be inspected or purchased at the Principal Office of the City of Victor Harbor, 1 Bay Road, Victor Harbor.

#### Document History

Version	Document	Action	Date
1.0	Approved version	Victor Harbor Horse Tram Authority endorsement VHHTA08	3/12/18



Dated: \_\_\_\_\_ 20 \_\_\_\_\_

## SPONSORSHIP CONTRACT

Between

Victor Harbor Horse Tram Authority

And

\_\_\_\_\_

Victor Harbor Horse Tram Authority

[horsetram@victor.com.au](mailto:horsetram@victor.com.au)

**THIS AGREEMENT** is made on the \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_\_

Between: The Victor Harbor Horse Tram Authority  
[the Board]

and: [the sponsor]

## **RECITALS:**

The sponsor undertakes the business referred to in item Three of the Schedule, at the request of the Victor Harbor Horse Tram Authority Board, has agreed to provide sponsorship set out in item Four of the Schedule [“the sponsorship”] subject to the terms and conditions of this Agreement.

**IT IS AGREED** as follows:

### **1. TERM**

- 1.1 The term of the sponsorship shall be for the period set out in item Four [c] of the Schedule unless otherwise extended or terminated in accordance with this agreement.

### **2. SPONSORSHIP FEE**

- 2.1 In consideration of the grant of the sponsorship rights under this agreement, the Sponsor shall pay and/or provide to the Board for the term of this Agreement the sponsorship fee and/or products referred to in Item Four [4] of the Schedule at the times and in the manner referred to in that item.
- 2.2 The Sponsorship Fee or Product shall be the entire amount payable or provided to the Board under this Agreement.
- 2.3 The Board shall only use the Sponsorship Fee or Product for the sponsored activity referred to in Item Four [a] of the Schedule in a manner consistent with the Boards reasons referred to in Item Four [4] of the Schedule.
- 2.4 Should the Sponsorship Fee or Product not be fully used upon the Sponsored Activity, the Board shall immediately notify the Sponsor of the balance of the unused Sponsorship Fee or product and shall comply with the Sponsor’s directions concerning the use of that unused Sponsorship Fee or Product.

### **3 SPONSORSHIP RIGHTS**

- 3.1 The Board grants the Sponsor the sponsorship rights set out in Item Five [5] of the Schedule for the term of this Agreement
- 3.2 In the event of the sponsorship rights in Item Five [5] of the Schedule are described as exclusive, the Board shall not grant any other sponsorship rights relating to the Sponsored Activity without first consulting the Sponsor.
- 3.3 The Board may not grant any other sponsorship rights relating to the Sponsored Activity which prejudicial to the Sponsors business interest or activities.

- 3.4 All advertising and promotional material produced or published, broadcast, displayed or exhibited by the Sponsor under the sponsorship rights shall first be approved by the Board in accordance with corporate sponsorship policy and guidelines of the Board and such approval shall not be unreasonably withheld.

#### **4 USE OF NAME OR LOGO**

- 4.1 All advertising and promotional material produced, published, broadcast, displayed or exhibited by the Board in respect of the Sponsorship shall acknowledge the Sponsors sponsorship in the manner agreed by both parties.
- 4.2 The Board shall immediately on the termination or expiration of this Agreement cease to use or otherwise refer to the Sponsors name/ or logo.
- 4.3 The Board shall use the Sponsor`s name and/or logo if appropriate in good faith and in such a manner as to enhance and promote the goodwill and reputation of the Sponsor.
- 4.4 The Board shall not use the Sponsors name and/or logo in association with or in relation to any other activity which does not or may be likely to adversely or detrimentally effect the goodwill and reputation of the Sponsor.

#### **5 BREACH AND TERMINATION**

- 5.1 If either party breaches any of the terms and conditions of this Agreement and fails to rectify such a default in accordance with a written notice by the non-defaulting party within 14 days after the date of such notice, the non-defaulting party may terminate the Agreement at any time thereafter.
- 5.2 The Board may terminate the Agreement immediately if any of the following events occur:
- 5.2.1 If the Sponsor is wound up, becomes insolvent or enters into an agreement with its creditors, or if a receiver, manager or liquidator is appointed in respect of the Sponsor
- 5.2.2 If the Sponsors business operations or the business or activities of any associated company are contrary to any government policy of the Board if the Council of the Board determines that for what ever reason it should no longer use the product or be associated with the Sponsor.
- 5.3 The termination or expiration of this Agreement shall not prevent either party from taking action to enforce a term condition of this agreement in respect of any breach occurring prior to such expiration or termination.

#### **6 CONFIDENTIALITY**

- 6.2 The Sponsor hereby acknowledges and agrees to keep confidential and not disclose, duplicate, use or permit the use of any confidential or commercially sensitive information relating to the Board of which the Sponsor may become aware.
- 6.3 The obligations set out in this clause 6 shall apply at all times during and after the termination or conclusion of the term of this agreement.



- 6.4 Should the Sponsor so require the Board shall within three months of the end of the term of the Agreement provide to the Sponsor a form of acquittal detailing, in a form acceptable to both parties, the amount of the Sponsorship Fee, the manner in which the Sponsorship Fee has been applied and attach any relevant financial statements, accounts and receipts.

## **7 NOTICES**

- 7.2 Notices may be served on either party by delivering them by hand, prepaid registered post or facsimile to the other party at the address or facsimile number specified below or such alternative address or number notified in writing by the party to the other party from time to time.

### **The Board**

### **The Sponsor**

- 7.3 A notice forwarded by facsimile shall be deemed to be received by the addressee when recorded on the transmission result report as being a complete transmission.

## **8 ASSIGNMENT AND VARIATION**

- 8.2 Any variation to this Agreement shall be valid if the variation is in writing and signed by both parties.
- 8.3 Neither party shall assign, transfer, change or purport to assign, transport or change this Agreement or any of its rights or obligations without the prior written consent of either party, which shall not be unreasonably withheld.

EXECUTED by the parties on the date first written above this Agreement [c]

Signed by ]  
] ]  
] ]  
for and on behalf of the ]  
Victor Harbor Horse Tram ]  
Authority ] \_\_\_\_\_  
In the presence of: ]

\_\_\_\_\_  
Witness:

**FOR SPONSOR**

Signed by ]  
] ]  
] ]  
in the presence of: ] \_\_\_\_\_

\_\_\_\_\_  
Witness



# POLICY

<b>Policy Name</b>	<i>Treasury Management Policy</i>
<b>Policy/File Number</b>	ED4.12.012
<b>Review Frequency</b>	Every Three Years
<b>Attachments</b>	nil

## 1. Purpose

This Policy provides direction to the Board, Management and Staff in relation to the treasury function and underpins the Authority's decision making process regarding the financing of its operations as documented in its annual budget and long term financial plan.

This policy establishes a decision framework to ensure that:

- Funds are available as required to support approved outlays;
- Interest rate and other risks are acknowledged and responsibly managed;
- A process is in place to monitor cash and anticipated future cash flows with surplus funds invested or disburse in accordance with this policy;
- The net interest costs, of the Authority and Council, associated with borrowing and investing are responsibly likely to be minimised on average over the longer term

## 2. Scope

This Policy applies to all investments, reserves and borrowings and ensures that the Authority maximises the return on surplus funds and minimises financial costs by:

- Assessing levels of risk;
- Utilising surplus funds to reduce or defer borrowings that would otherwise be necessary;
- Investing and borrowing in accordance with its legislative and common law responsibilities.

## 3. Policy Statement (Summary)

The Authority is committed to adopting and maintaining a long term financial plan and operating in a financially sustainable manner

## 4. Legislation and Compliance

The Victor Harbor Tram Authority is subject to Local Government Act 199 and Local Government (Financial Management) Regulations 2011.

### Borrowings

*Section 44 of the Local Government Act* (the Act) provides that the Authority cannot delegate the power “to borrow money or to obtain other forms of financial accommodation”.

Pursuant to *Section 122 of the Act*, the Authority must have a long-term financial plan as part of its suite of strategic management plans.

These documents must include:

- The sustainability of a the Authority’s financial performance and position;
- The maintenance, replacement or development needs for infrastructure within this area;
- Proposals with respect to debt levels; and
- The identification of any anticipated or predicted changes that will have a significant effect upon the cost of the Authority’s activities/operations.

*Section 134 of the Act* requires the Authority to consider independent expert advice before entering into particularly complex and sophisticated types of borrowing arrangements.

### Investments

*Section 47 of the Act*, the Authority is prohibited from directly acquiring shares in a company.

*Section 139 of the Act* empowers the Authority to invest and requires that the power of investment be exercised with the care, diligence and skill that a prudent person of business would exercise in managing the affairs of other persons and to avoid investments that are speculative or hazardous in nature.

*Section 140 of the Act* requires the Authority to review the performance of its investments at least annually.

## 5. Definitions

**Financial Sustainability** occurs when expenditure, revenue raising and service level decisions are made such that planned long term service and infrastructure levels and standards can be achieved without unplanned increases in Council contributions.

## 6. Policy Content

### 6.1 Treasury Management Strategy

The Authority’s operating and capital expenditure decisions are made based on:

- identified need and benefit relative to other expenditure options;
- cost effectiveness of the proposed means of service delivery; and
- affordability of proposals having regard to the Authority’s long term financial sustainability, including consideration of the cost of capital.

The Authority manages its finances holistically in accordance with its Charter and overall financial sustainability strategies and targets. This means the Authority will:

- not retain and quarantine money for particular future purposes unless required by legislation or agreement with other parties;
- borrow funds in accordance with the requirements set out in its long term financial plan;
- apply any funds that are not immediately required to meet approved expenditure (including funds that are required to be expended for specific purposes but are not required to be kept in separate bank accounts) to reduce its level of borrowings or to defer and/or reduce the level of new borrowings that would otherwise be required.

### 6.2 Borrowings

The Authority has the power to borrow money as per the Charter as follows:

- 1.9.3.1 in accordance with a Budget adopted by the Authority and approved by Council as required by the Act or this Charter;
- 1.9.3.2 with the prior approval of Council

All borrowings taken out by the Authority, unless otherwise approved by Council, as per the Charter:

- 1.9.4.1 must be from the Local Government Finance Authority; and
- 1.9.4.2 in the case of fixed term loans, must be drawn down within a period of 24 months from the date of approval

Borrowing requirements will be included in the Budget each year for approval by Council.

#### 6.2.1 Fixed Interest Rate Borrowings

To ensure an adequate mix of interest rate exposures, the Authority will structure its portfolio of borrowings to progressively achieve and thereafter maintain on average in any year, not less than 30% of its gross debt in the form of fixed interest rate borrowings.

To spread its exposure to interest rate movements, the Authority will aim to have a variety of maturity dates on its fixed interest rate borrowings over the available maturity spectrum.

In circumstances where the Authority needs to raise new fixed interest rate borrowings it will consider using medium to long-term borrowings (3 years or more duration) that:

- require interest payments only; and
- allow the full amount of principal to be repaid (or rolled over) at maturity.

The Authority also will ensure that no more than 30% of its fixed interest rate borrowings mature in any year.

### 6.2.2 Variable Interest Rate Borrowings

The Authority will structure its portfolio of borrowings to progressively achieve, and then maintain, not less than 30% of its gross debt on average in any year in the form of variable interest rate borrowings.

## 6.3 Investments

The Authority has the power to:

- 1.8.1.5 open and operate bank accounts
- 1.8.1.10 invest surplus funds in the manner described in Section 139 of the Act as if the Authority were a 'council' and review those investments in the manner described in Section 140 of the Act as if the Authority were a 'council'.

Authority funds that are not immediately required for operational needs and cannot be applied to either reduce existing borrowings or avoid the raising of new borrowings will be invested. The balance of funds held in any operating bank account that does not provide investment returns at least consistent with 'at call' market rates shall be kept at a level that is no greater than is required to meet immediate working capital requirements.

The Authority's funds available for investment will be lodged 'at call' or, having regard to differences in interest rates for fixed term investments of varying maturity dates, may be invested for a fixed term. In the case of fixed term investments, the term should not exceed a point in time where the funds otherwise could be applied to cost-effectively either defer the need to raise a new borrowing or reduce the level of the Authority's variable interest rate borrowing facility. Investments fixed for a period greater than 12 months are to be approved by the Council.

When investing funds, the Authority will select the investment type which delivers the best value, having regard to investment returns, transaction costs and other relevant and objectively quantifiable factors.

The Authority may from time to time invest surplus funds in:

- deposits with the Local Government Finance Authority; and/or
- bank interest bearing deposits.

Any other investment requires the specific approval of the Council. Where the Council authorises any investments of a type outside of those specified above, the amount so invested will be cumulatively limited to no more than 20% of the average level of funds expected to be available for investment by the Authority over the duration of the specific authorised investments.

## 6.4 Reporting

At least once a year the Authority Board shall receive a specific report regarding treasury management performance relative to this policy document.

The report shall highlight:

- for each borrowing and investment - the quantum of funds, its interest rate and maturity date, and changes in the quantum since the previous report;

- the average balance of funds held in non-investment accounts for the reporting period;
- the proportion of fixed interest rate and variable interest rate borrowings at the end date of the reporting period and an estimate of the average of these proportions across this period along with key reasons for significant variances compared with the targets specified in this policy.

## 7. Risk Management

The management of cash and investments is a high risk activity and the Authority must ensure that sound strategies are in place to minimise exposure to unfavourable interest rates and restrictions on their availability. Similarly, the Authority should ensure that borrowings are managed to minimise exposure to unfavourable interest rates and repayment terms. The utilisation of the Local Government Finance Authority provides guaranteed facilities for both investment and borrowing activities.

## 8. Implementation/Delegations

The General Manager is delegated authority to implement this policy.

The Authority cannot delegate the power to borrow money or to obtain other forms of financial accommodation, therefore all proposed borrowings are approved via the budget in order to comply with *Section 44 of the Local Government Act 1999*.

## 9. Related Documents

Long Term Financial Plan (to be developed)  
Asset Management Plans (to be developed)

## 10. Availability of Policy

This policy is available on Victor Harbor Horse Tram website at [www.horsedrawntram.com.au](http://www.horsedrawntram.com.au). It may also be inspected or purchased at the Principal Office of the City of Victor Harbor, 1 Bay Road, Victor Harbor.



**Document History**

<b>Version</b>	<b>Document</b>	<b>Action</b>	<b>Date</b>
1.0	Approved version	Victor Harbor Horse Tram Authority endorsement VHHTA08	3/12/18

## 2020 CORPORATE RISK MATRIX

LIKEIHOOD	CONSEQUENCE				
	5	4	3	2	1
	Insignificant	Minor	Moderate	Major	Catastrophic
CERTAIN TO OCCUR	Medium	High	High	Extreme	Extreme
VERY LIKELY	Medium	Medium	High	High	Extreme
POSSIBLE	Low	Medium	Medium	High	High
UNLIKELY	Low	Low	Medium	Medium	High
RARE	Low	Low	Medium	Medium	High
CONSEQUENCE TABLE					
	Insignificant	Minor	Moderate	Major	Catastrophic
Legal and Compliance	Negligible impact - impact can be managed through routine activities. Dispute resolved through internal process or expertise. Use of words "breach".	Additional internal management efforts required to manage impact. Dispute resolved through legal advice. Legal risk in Council not adopting a report recommendation.	Minor impact of critical Council's Corporate Governance and Accountability Strategic objectives. Significant adjustment to manage impact. Corporation directed to undertake specific activities to remedy breaches in legislation that may require the involvement of legal firms.	Major impact on Council ability to achieve its Corporate Governance and Accountability Strategic objectives. Impact cannot be managed within Council framework. Deliberate breach or gross negligence / formal investigations from third party (Ministerial Involvement, Ombudsman or ICAC).	Significant impact on Council ability to achieve its Corporate Governance and Accountability strategic objectives. Major breach of legislation resulting in major corporation penalties, fines, ICAC investigation that may result in imprisonment of corporation staff; or class action.
Employee and Public Safety	Issue causes negligible impact. Minor injuries requiring first aid or incidence of non-treatment injuries.	General morale and attitude problems. Injury in the workplace.	Widespread issues cause failure to deliver several minor strategic objectives and recoverable failure of day to day service. Doctor attendance for injury.	Issues cause widespread failure to deliver essential services. Temporary disability or hospital admission for 1-3 days.	Death or permanent disability or long term hospital admissions.
Environmental	Minor adverse event that can be remedied immediately or within 24 hours.	Isolated instances of environmental damage requiring effort to fix in the short term within 3 months.	Adverse events that cause widespread damage but reversible in the short to medium term within 3-6 months. May incur cautionary notice of infringement notice.	Significant adverse event causing widespread damage which may be reversed through appropriate remedial action in the medium term - 6-12 months. Penalties may apply.	Major adverse environmental event requiring continual long term remedial action. Significant penalties may apply. Impact lasting greater than 12 months.
Financial Management	Financial impact on total budget (income or expenditure) <\$20,000. Financial impact on activity area budget (income or expenditure) <0.5%. Budget variation manageable within the activity area.	Financial impact on total budget (income or expenditure) between \$20,001 and \$100,000. Financial impact on activity area budget (income or expenditure) between 0.5% and 1%. Budget variation manageable with the activity area or department.	Financial impact on total budget (income or expenditure) between \$101,000 and \$250,000. Financial impact on activity area budget (income or expenditure) between 1.1% and 2%. Budget variation manageable within the department or total council budget. Budget amendment advised through regular budget reviews.	Financial impact on total budget (income or expenditure) between \$250,000 and \$1,000,000. Financial impact on activity area budget (income or expenditure) between 2.1% and 5%. Budget variation requires additional funding, notification to CEO and report to Council. Budget recovery within next financial year.	Financial impact on total budget (income or expenditure) > \$1,000,000. Financial impact on activity area budget (income or expenditure) > 5%. Budget variation requires additional funding, report to CEO and report to Council. Budget recovery over the next two or more years.



## 2020 CORPORATE RISK MATRIX

LIKEIHOOD	CONSEQUENCE				
	5	4	3	2	1
	Insignificant	Minor	Moderate	Major	Catastrophic
CERTAIN TO OCCUR	Medium	High	High	Extreme	Extreme
VERY LIKELY	Medium	Medium	High	High	Extreme
POSSIBLE	Low	Medium	Medium	High	High
UNLIKELY	Low	Low	Medium	Medium	High
RARE	Low	Low	Medium	Medium	High

CONSEQUENCE TABLE					
	Insignificant	Minor	Moderate	Major	Catastrophic
<b>Information Technology</b>	Interruption to an IT service not requiring any further remedial action and with minimal impact on customers for a few hours.	Interruption to an IT service requiring further remedial action and with moderate impact on customers up to 24 hours.	Interruption to core business functions or an IT service with significant customer impact for up to 48 hours.	Interruption to core business function or an IT service for 2-7 days.	Interruption to core business function or an IT service for more than 7 days.
<b>Infrastructure and Assets</b>	Some damage where repairs are required however facility or infrastructure is still operational, or alternative is available.	Short term loss or damage where repairs required to allow the infrastructure to remain operational using existing internal resources and maintenance budgets.	Short to medium term loss of key assets and infrastructure where repairs required to allow the infrastructure to remain operational. Cost outside of budget allocation. <\$100,000.	Widespread, short term to medium term loss of key assets and infrastructure where repairs required to allow the infrastructure to remain operational. Cost significant and outside of budget allocation. >\$100,000.	Widespread, long term loss of substantial key assets and infrastructure where infrastructure requires total rebuild or replacement.
<b>Reputation</b>	Political activity that requires minor change in operations. Negligible adverse impact upon social health and wellbeing of the community which has little to no impact upon the community. Issue may result in a number of adverse community concerns.	Political activity that requires changes in operations. Minor adverse impact upon social health and wellbeing of the community which may have minor impact upon the community. Issue may attract limited media coverage and community complaints.	Political activity that requires changes in operations with budget and resource implications. Moderate level of community concern and moderate impact on community wellbeing.	Political activity that requires changes in operations with significant ongoing budget or resource implications. Significant level of community concern and complaints.	Political activity that results in irreparable damage. Major community unrest. Community outrage. Prolonged adverse media attention. Staff and Elected Members forced to resign.
<b>Service Delivery</b>	Interruption to a service (internal or external) not requiring any further remedial action and with minimal delays or impact on customers for a few hours.	Interruption to a service (internal or external) requiring further remedial action and with moderate impact on customers for up to one (1) day.	Non-essential business functions with moderate customer impact from 2-7 days. Limited staff compliance to Customer Service Framework service standards.	Non-essential business functions with significant customer impact for more than 7 days. Widespread staff non-compliance to Customer Service Framework standards.	Interruption to core business function or essential service for more than 7 days. Non-essential business function criteria.



Meeting **Victor Harbor Horse Tram Authority**  
Date **11 May 2021**  
From **Megan Whibley**  
Subject **March Quarterly Budget Review 2020/21**  
Report Number **4.1**

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## **RECOMMENDATION**

- 1. That the Victor Harbor Horse Tram Authority receive and note the March Quarterly Budget Review 2020/21 Report.**
- 2. That the Victor Harbor Horse Tram Authority endorse the March Quarterly Budget Review 2020/21 as presented at attachment A to this report, noting an unchanged contribution from Council (operating deficit) of \$415,400.**

## **INFORMATION**

### **Purpose**

The purpose of this report is for the Victor Harbor Horse Tram Authority (VHHTA) to endorse the March Quarterly Budget Review 2020/21.

### **Background**

Section 9 of the Local Government (Financial Management) Regulations 2011 provides the requirement for regular budget reviews. Further, the Victor Harbor Horse Tram Authority are required by the Charter to provide reports on the financial position of the Authority each quarter:

*5.5 Quarterly reports summarising the financial position and performance of the Authority against the Budget must be prepared and presented to the Board within thirty days of the conclusion of each quarter and copies provided to the Council.*

This March budget review, is a review addressing the full extent of the COVID-19 effects on the 2020/21 financial year, which has seen unprecedented changes to service delivery across many industries, with the Victor Harbor Horse Tram being no exception.

## **Commentary**

The Victor Harbor Horse Tram Authority 2020/21 budget was prepared by the VHHTA utilising the software package 'Xero' which is used to manage Authority finances.

The 2020/21 budget was tracking well after COVID-19 but with a disappointing January income the Authority's ticket sales are less than predicted overall. With the increase in ticket prices at the beginning of March the short fall in ticket income is decreasing weekly and a break even budget is expected through savings in other areas and additional income.

The contract that the VHHTA entered into with the Department of infrastructure and Transport, to take over the wind monitoring and causeway closure management, has helped mitigate the income short fall and given us another income stream when the Horse tram is unable to operate.

Expenses have been lower for tram and paddock maintenance than expected, additionally offsetting the decrease in income.

The funds that are to be repaid by the Grant for the research project is also expected to be received either this financial year or early in the 2021/22 financial year. Due to the timing of receiving these grant funds being unknown, they have not been accounted for in either budget at this stage, and will be welcome additional income whenever those funds are received.

Going forward we are continuing to work with contractors involved with the new causeway build, with impacts of the construction resulting in adapting the horse tram service by shortening the length of tram trips and matching this change with price reductions leading into the July School Holidays. While this is not ideal, being able to continue to operate and generate even reduced levels of income is still the preferred outcome over the alternative of service suspension.

The March budget review is a further opportunity to revise the original budget and adjust it according to known information at this point in the financial year.

The March budget review 2020/21 for Board endorsement is provided at Attachment A.

## **RISK ASSESSMENT**

**Financial Management** – The VHHTA is on track to achieve a break even budget, not requiring any extra funding from the City of Victor Harbor despite Covid effects on international Travel and Causeway shut downs. The Board are continuing to find ways to generate own-source income outside of ticket sales to improve the bottom line into the future. The risk is assessed as **low**.

**Socio Political, Community Issues / Reputation** – It is important that the Board and VHHTA staff continue to follow instructions from the South Australian Police Commissioner and other appropriate authorities regarding the COVID-19 restrictions. Although it is outside of the control of the VHHTA, the resulting impact on the bottom line may lead to criticism from a small number of people in the community who are expecting the VHHTA to have a decreased reliance on Council funding. This risk is assessed as **Low**.

## **REFERENCES**

Victor Harbor Horse Tram Authority 2020/21 budget

Local Government (Financial Management) Regulations 2011

## **BUDGET IMPLICATION**

The contribution required from City of Victor Harbor (operating deficit) presented in the budget review at attachment A has remained the same as original 2020/21 budget of \$415,400.

## **CONSULTATION**

Kellie Knight-Stacey – Group Manager Governance and Finance, City of Victor Harbor



**Victor Harbor Horse Tram Authority**  
**Budget Review # 03 - 2020/21**



Income	Description	2020/21 Original Budget	2020/21 Current Budget	2020/21 YTD Actuals	Budget Remaining (\$)	Budget Remaining (%)	Budget Review # 03	Review Variance (\$)	Review Variance (%)	VarianceComments
Ticket Sales	Casual and Group bookings	438,000	438,000	260,061	177,939	41%	403,000	(35,000)	-8%	Ticket sales decreased due to lack of group sales and interstate visitors during peak season.
	Souvenir sales and donations/sponsorship	50,500	50,500	23,777	26,723	53%	30,000	(20,500)	-41%	Souvenir sales and donations has been positive but no sponsorship to date.
Other Income	Department of Infrastructure and Transport	0	0	20,474	(20,474)	0%	32,500	32,500	100%	\$12,000 still to come before end of financial year.
	Council Contribution	415,400	415,400	311,550	103,850	25%	415,400	0	0%	Tracking on Budget
<b>Total Income</b>		<b>903,900</b>	<b>903,900</b>	<b>615,862</b>	<b>288,038</b>	<b>32%</b>	<b>880,900</b>	<b>(23,000)</b>	<b>(0)</b>	

Expenses	Description	2020/21 Original Budget	2020/21 Current Budget	2020/21 YTD Actuals	Budget Remaining (\$)	Budget Remaining (%)	Budget Review # 03	Review Variance (\$)	Review Variance (%)	Comments
Employee Costs	Salaries, superannuation & workcover	565,900	565,900	406,684	159,216	28%	565,900	0	0%	Tracking to achieve budget
Administration	Travel, stationary, printing, communication, insurance, utilities, training and development, security, bank fees	61,600	61,600	43,174	18,426	30%	61,600	0	0%	Tracking to achieve budget
Maintenance	Building, tram, paddock and equipment maintenance	57,600	57,600	15,328	42,272	73%	17,500	(40,100)	-70%	Savings on Tram Reno.
	Horse Care - feed, farrier and vet fees	57,900	57,900	40,882	17,018	29%	57,900	0	0%	Tracking to achieve budget
Marketing	Advertising, promotions, and souvenir purchases	16,000	16,000	10,371	5,629	35%	12,000	(4,000)	-25%	Tracking to achieve budget
Other Expenses	Committee, cleaning, consultants, professional services, volunteer and staff amenities	42,900	42,900	58,430	(15,530)	-36%	60,000	17,100	40%	Research Projects being undertaken which will be offset by grants (timing to be determined) - \$23,400. Audit costs and financial statements underestimated in original budget - \$3,800
Administration charge	Rent on Assets	42,000	42,000	31,973	10,027	24%	42,000	0	0%	
Corporate Support	IT, Finance, Records and Administration	60,000	60,000	45,555	14,445	24%	64,000	4,000	7%	Provided by Council
<b>Total Expenses</b>		<b>903,900</b>	<b>903,900</b>	<b>652,396</b>	<b>251,504</b>	<b>28%</b>	<b>880,900</b>	<b>(23,000)</b>	<b>-3%</b>	

<b>Net Surplus / (Deficit)</b>		<b>0</b>	<b>0</b>	<b>(36,535)</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>-</b>	
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