

**Authorised Version No. 003**  
**Local Government (Planning and Reporting)**  
**Regulations 2014**

**S.R. No. 17/2014**

Authorised Version incorporating amendments as at  
1 July 2017

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## **Part 1—Preliminary**

### **1 Objective**

The objective of these Regulations is to prescribe—

- (a) the content and preparation of the financial statements of a Council;
- (b) the performance indicators and measures to be included in the budget, revised budget and annual report of a Council;
- (c) the information to be included in a Council Plan, Strategic Resource Plan, budget, revised budget and annual report;
- (d) other matters required to be prescribed under Parts 6 and 7 of the Act.

### **2 Authorising provision**

These Regulations are made under section 243 of the **Local Government Act 1989**.

### **3 Commencement**

- (1) Subject to subregulation (2), these Regulations come into operation on 18 April 2014.
- (2) Regulations 7, 13(2), 16(1) and 17(2) and service performance indicators 8(a), 9(a) and 10(a) (and the measures relating to those indicators) in Schedule 2 come into operation on 1 July 2015.

#### 4 Revocation

The Local Government (Finance and Reporting) Regulations 2004<sup>1</sup> are **revoked**.

#### 5 Definitions

In these Regulations—

***Aboriginal child*** means a child who is an Aboriginal person;

***Aboriginal person*** has the same meaning as in the **Aboriginal Heritage Act 2006**;

***Act*** means **Local Government Act 1989**;

***active library member*** means a member of a library who has borrowed a book from the library;

***annual report*** means an annual report prepared by a Council under sections 131, 132 and 133 of the Act;

***asset expansion expenditure*** means expenditure that extends the capacity of an existing asset to provide benefits to new users at the same standard as is provided to existing beneficiaries;

***asset expenditure type*** means the following types of asset expenditure—

- (a) asset renewal expenditure;
- (b) new asset expenditure;
- (c) asset upgrade expenditure;
- (d) asset expansion expenditure;

***asset renewal expenditure*** means expenditure on an existing asset or on replacing an existing asset that returns the service capability of the asset to its original capability;

**asset upgrade expenditure** means expenditure that—

- (a) enhances an existing asset to provide a higher level of service; or
- (b) increases the life of the asset beyond its original life;

**budget** means a budget prepared by a Council under section 127 of the Act;

**Council Plan** means a Council Plan prepared by a Council under section 125 of the Act;

**current assets** has the same meaning as in the AAS;

\* \* \* \* \*

Reg. 5 def. of *HACC program* revoked by S.R. No. 64/2017 reg. 5(a).

\* \* \* \* \*

Reg. 5 def. of *HACC service* revoked by S.R. No. 64/2017 reg. 5(b).

**Local Government Model Financial Report** means the Local Government Model Financial Report published by the Department from time to time including on the Department's Internet website;

**local road** means a sealed or unsealed road for which the Council is the responsible road authority under the **Road Management Act 2004**;

***MCH*** means the Maternal and Child Health Service provided by a Council to support the health and development of children within the municipality from birth until school age;

***new asset expenditure*** means expenditure that creates a new asset that provides a service that does not currently exist;

***non-current assets*** means all assets other than current assets;

***non-recurrent grant*** means a grant obtained on the condition that it be expended in a specified manner and is not expected to be received again during the period covered by a Council's Strategic Resource Plan;

***performance statement*** means the performance statement prepared by a Council under section 131 of the Act;

***population*** means the resident population estimated by Council;

***Principal Accounting Officer*** means the person designated by a Council to be responsible for the financial management of the Council;

***recurrent grant*** means a grant other than a non-recurrent grant;

***report of operations*** means the report of operations prepared by a Council under section 131 of the Act;

***revised budget*** means the revised budget prepared by a Council under section 128 of the Act;

***statement of capital works*** means a statement of capital works prepared in accordance with the Local Government Model Financial Report;

***statement of human resources*** means a statement which shows all Council staff expenditure and the number of full time equivalent Council staff;

***Strategic Resource Plan*** means the Strategic Resource Plan prepared by a Council under section 126 of the Act.

## **Part 2—Strategic Resource Plan**

### **Division 1—Financial statements**

#### **6 The financial statements**

For the purposes of section 126(2)(a) of the Act, the financial statements included in a Strategic Resource Plan must—

- (a) contain a statement of capital works for the financial years to which the financial statements relate; and
- (b) be in the form set out in the Local Government Model Financial Report.

#### **7 Other information to be included**

For the purposes of section 126(2)(a) of the Act, the financial statements included in a Strategic Resource Plan must contain the following information—

- (a) a summary of planned capital works expenditure—
  - (i) in relation to non-current assets classified in accordance with the model statement of capital works in the Local Government Model Financial Report; and
  - (ii) set out according to asset expenditure type;
- (b) a summary of funding sources in relation to the planned capital works expenditure referred to in paragraph (a) and classified separately as—
  - (i) grants; and
  - (ii) contributions; and



- (iii) Council cash; and
- (iv) borrowings.

## **Division 2—Statements of non-financial resources**

### **8 Other information to be included**

For the purposes of section 126(2)(b) of the Act, the statements describing the required non-financial resources to be included in a Strategic Resource Plan must contain the following information—

- (a) a statement of human resources;
- (b) a summary of planned expenditure in relation to the human resources referred to in the statement of human resources, categorised according to the organisational structure of the Council and classified separately as—
  - (i) permanent full time; and
  - (ii) permanent part time;
- (c) a summary of the planned number of full time equivalent Council staff referred to in the statement of human resources, categorised according to the organisational structure of the Council and classified separately as—
  - (i) permanent full time; and
  - (ii) permanent part time.

## **Part 3—Budgets**

### **9 The financial statements**

For the purposes of section 127(2)(a) of the Act, the financial statements included in a budget or revised budget must—

- (a) contain a statement of capital works for the financial years to which the financial statements relate; and
- (b) be in the form set out in the Local Government Model Financial Report.

### **10 Other information to be included**

(1) For the purposes of sections 127(2)(e) and 128(3) of the Act, a budget or revised budget must contain the following information in relation to the financial year to which the budget or revised budget relates—

- (a) a detailed list of capital works expenditure—
  - (i) in relation to non-current assets classified in accordance with the model statement of capital works in the Local Government Model Financial Report; and
  - (ii) set out according to asset expenditure type;
- (b) a summary of funding sources in relation to the capital works expenditure referred to in paragraph (a), classified separately as—
  - (i) grants; and
  - (ii) contributions; and
  - (iii) Council cash; and
  - (iv) borrowings;

- (c) a statement of human resources;
- (d) a summary of expenditure in relation to the human resources referred to in the statement of human resources, categorised according to the organisational structure of the Council and classified separately as—
  - (i) permanent full time; or
  - (ii) permanent part time;
- (e) a summary of the number of full time equivalent Council staff referred to in the statement of human resources, categorised according to the organisational structure of the Council and classified separately as—
  - (i) permanent full time; and
  - (ii) permanent part time;
- (f) a list of grants by type and source, classified as—
  - (i) recurrent grants to be used to fund operating expenditure; or
  - (ii) recurrent grants to be used to fund capital expenditure; or
  - (iii) non-recurrent grants to be used to fund operating expenditure; or
  - (iv) non-recurrent grants to be used to fund capital expenditure;
- (g) the total amount borrowed as at 30 June of the financial year compared with the previous financial year;
- (h) the following information in relation to borrowings (other than borrowings to refinance existing loans)—

- (i) in a budget that has not been revised, the total amount to be borrowed during the financial year compared with the previous financial year; or
    - (ii) in a revised budget, any additional amount to be borrowed compared with the budget or the most recent revised budget (as applicable);
  - (i) the total amount projected to be redeemed during the financial year compared with the previous financial year.
- (2) For the purposes of sections 127(2)(e) and 128(3) of the Act, a budget or revised budget must contain the following information in relation to the financial year to which the budget or revised budget relates—
- (a) if Council declares general rates under section 158 of the Act, the rate in the dollar to be levied for each type or class of land;
  - (b) the percentage change in the rate in the dollar to be levied for each type or class of land compared with the previous financial year;
  - (c) the estimated amount to be raised by general rates in relation to each type or class of land compared with the previous financial year;
  - (d) the estimated amount to be raised by general rates compared with the previous financial year;
  - (e) the number of assessments in relation to each type or class of land compared with the previous financial year;
  - (f) the number of assessments compared with the previous financial year;

- (g) the basis of valuation to be used under section 157 of the Act;
- (h) the estimated value of each type or class of land compared with the previous financial year;
- (i) the estimated total value of land rated under section 158 of the Act compared with the previous financial year;
- (j) the municipal charge under section 159 of the Act compared with the previous financial year;
- (k) the percentage change in the municipal charge compared with the previous financial year;
- (l) the estimated amount to be raised by municipal charges compared with the previous financial year;
- (m) the rate or unit amount to be levied for each type of service rate or charge under section 162 of the Act compared with the previous financial year;
- (n) the percentage change for each type of service rate or charge compared with the previous financial year;
- (o) the estimated amount to be raised by each type of service rate or charge compared with the previous financial year;
- (p) the estimated total amount to be raised by service rates and charges compared with the previous financial year;
- (q) the estimated total amount to be raised by all rates and charges compared with the previous financial year;

- (r) any significant changes that may affect the estimated amounts referred to in this subregulation to be raised.
- (3) Subregulation (2) applies to a revised budget as if a reference in that subregulation to the previous financial year were a reference to the budget initially adopted under section 130 of the Act in the current financial year or the most recent revised budget (as applicable).

#### **11 Public notice of proposed budget or revised budget**

For the purposes of section 129(3)(a) of the Act, a public notice under section 129(1) of the Act must contain the following information—

- (a) the date on which Council will meet to adopt its budget or revised budget;
- (b) in the case of a revised budget, a summary of reasons for the preparation of the revised budget.

## **Part 4—Annual report**

### **Division 1—Report of operations**

#### **12 Governance and management checklist**

For the purposes of 131(3)(a)(ii) of the Act—

- (a) the prescribed governance and management checklist is set out in column 1 of Schedule 1;
- (b) the prescribed form of the results of Council's assessment against the prescribed governance and management checklist is set out in column 2 of Schedule 1.

#### **13 Service performance indicators**

- (1) For the purposes of section 131(3)(a)(iii) and (iv) of the Act, the prescribed indicators of service performance and the prescribed measures relating to those indicators are set out in Schedule 2.
- (2) For the purposes of section 131(3)(a)(v) of the Act, the report of operations must contain—
  - (a) the results achieved in relation to the performance indicators and measures under section 131(3)(a)(iv) of the Act and the corresponding results for the preceding 3 financial years;
  - (b) an explanation of any material variations between results referred to in paragraph (a).

#### **14 General information**

- (1) For the purposes of section 131(3)(a)(v) of the Act, the report of operations must contain a description of the operations of the Council during the financial year.

- (2) Without limiting the generality of subregulation (1), the report of operations of a Council must contain the following information—
- (a) a statement that reviews the performance of the Council against the Council Plan, including results achieved in relation to the strategic indicators included in the Council Plan under section 125(2)(c) of the Act;
  - (b) information in relation to—
    - (i) economic or other factors that have had an impact on the Council's performance; and
    - (ii) major capital works expenditure of the Council; and
    - (iii) major changes that have taken place during the financial year in relation to the operations of the Council or to the Council's organisational structure, the methods of carrying out its strategic objectives and the reasons for those changes; and
    - (iv) other major achievements of the Council;
  - (c) information in relation to—
    - (i) services funded in the budget or revised budget; and
    - (ii) the persons or sections of the community who are provided the services referred to in subparagraph (i);
  - (ca) a list of contracts entered into by Council valued at \$100 000 (or such higher amount fixed in accordance with section 186(1) of the Act) or more of a kind specified in section 186(5)(a) and (c) of the Act;

Reg. 14(2)(ca)  
inserted by  
S.R. No.  
47/2015  
reg. 5(1).



- (cb) a list of contracts entered into by Council valued at \$100 000 (or such higher amount fixed in accordance with section 186(1) of the Act) or more if the Council did not engage in a competitive process before entering into the contract and it is not of a kind specified in section 186(5) or (5A) of the Act;
- (d) a list of the names of all Councillors and their dates of election and, if applicable, retirement;
- (da) details of current allowances fixed for the Mayor, Lord Mayor (if any) and Councillors;
- (db) details of the expenses, including reimbursement of expenses, for each Councillor and member of a Council committee paid by the Council, categorised separately as—
- (i) travel expenses; and
  - (ii) car mileage expenses; and
  - (iii) childcare expenses; and
  - (iv) information and communication technology expenses; and
  - (v) conference and training expenses;
- (dc) a list of any special committees established by the Council that are in operation, and the purpose for which each committee was established;
- (e) information in relation to the organisational structure of the Council including—
- (i) the name of the Chief Executive Officer; and

Reg. 14(2)(cb)  
inserted by  
S.R. No.  
47/2015  
reg. 5(1).

Reg. 14(2)(da)  
inserted by  
S.R. No.  
47/2015  
reg. 5(2).

Reg. 14(2)(db)  
inserted by  
S.R. No.  
47/2015  
reg. 5(2).

Reg. 14(2)(dc)  
inserted by  
S.R. No.  
47/2015  
reg. 5(2).

Reg. 14(2)(g)  
substituted by  
S.R. No.  
47/2015  
reg. 5(3).

- (ii) the names and areas of responsibility of senior officers reporting directly to the Chief Executive Officer; and
  - (iii) a chart setting out the organisational structure of the Council;
  - (f) the business address, telephone number, fax number, e-mail and Internet website address of each Council office;
  - (g) a list of any prescribed documents that are to be made available for inspection for the purposes of section 222 of the Act and the places where those documents can be inspected or copies of those documents can be obtained in accordance with that section;
  - (h) a summary of the number of full time equivalent Council staff categorised according to the organisational structure of the Council, classified as to—
    - (i) permanent full time Council staff of either gender; or
    - (ii) permanent part time Council staff of either gender; or
    - (iii) casual Council staff of either gender;
  - (i) a summary of the number of full time equivalent Council staff, categorised by employment classification and the number of full time equivalent Council staff of either gender.
- (3) For the purposes of section 131(3)(a)(v) of the Act, if a Council is required by Schedule 6 to the Act to develop and implement an equal employment opportunity program in accordance with that Schedule, the Council's report of operations should contain the following—
- (a) the objectives to be achieved by the program;

- (b) the indicators against which the effectiveness of the program is to be assessed;
- (c) a description of actions taken to develop and implement the program;
- (d) an assessment of the achievement of the program's objectives and of the effectiveness of the program against the indicators referred to in paragraph (b).

## **Division 2—Performance statement**

### **15 Performance indicators**

- (1) For the purposes of section 131(4)(a)(i) of the Act, the prescribed indicators of service performance and the prescribed measures relating to those indicators are set out in Part 2 of Schedule 3.
- (2) For the purposes of section 131(4)(a)(ii) of the Act, the prescribed indicators of financial performance and the prescribed measures relating to those indicators are set out in Part 3 of Schedule 3.
- (3) For the purposes of section 131(4)(a)(iii) of the Act, the prescribed indicators of sustainable capacity performance and the prescribed measures relating to those indicators are set out in Part 4 of Schedule 3.

### **16 Performance results**

- (1) For the purposes of section 131(4)(a)(v) of the Act, the performance statement must contain the results achieved in the preceding 3 financial years that correspond to the results referred to in section 131(4)(a)(iv).
- (2) For the purposes of section 131(4)(a)(v) of the Act, the performance statement must contain the results forecast by the Council's Strategic Resource Plan to be achieved in relation to the

performance indicators and measures referred to in section 131(4)(a)(ii) of the Act.

### **17 Other information to be included**

- (1) For the purposes of section 131(4)(a)(v) of the Act, the performance statement must contain a description of the municipal district, including its size, location and population.
- (2) For the purposes of section 131(4)(a)(v) of the Act, the performance statement must contain an explanation of any material variations in the results contained in the performance statement under section 131(4)(a)(iv) of the Act and the corresponding results referred to in regulation 16(1).
- (3) For the purposes of section 131(4)(a)(v) of the Act, the performance statement must contain an explanation of any material variations in the results contained in the performance statement under section 131(4)(a)(ii) of the Act and the forecast results referred to in regulation 16(2).

### **18 Certification of performance statement**

- (1) For the purposes of section 132(5)(b) of the Act, a performance statement included in a Council's annual report must be certified by—
  - (a) the Chief Executive Officer of the Council;  
and
  - (b) the Principal Accounting Officer of the Council.
- (2) For the purposes of section 132(5) of the Act, a performance statement included in a Council's annual report must be certified as follows—

"In my opinion, the accompanying performance statement has been prepared in accordance with the **Local Government**

**Act 1989** and the Local Government  
(Planning and Reporting) Regulations 2014.

Principal Accounting Officer

*(Name) (Qualifications (if any))*

Dated:

In our opinion, the accompanying performance statement of the *[Council name]* for the year ended 30 June *[year]* presents fairly the results of Council's performance in accordance with the **Local Government Act 1989** and the Local Government (Planning and Reporting) Regulations 2014.

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

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

We have been authorised by the Council and by the Local Government (Planning and Reporting) Regulations 2014 to certify this performance statement in its final form.

Councillor

*(Name)*

Dated:

Councillor

*(Name)*

Dated:

Chief Executive Officer

*(Name)*

Dated:".

### **Division 3—Financial statements**

#### **19 The financial statements**

For the purposes of section 131(5) of the Act, the financial statements contained in an annual report must—

- (a) contain a statement of capital works for the financial year to which the financial statements relate; and
- (b) be prepared in accordance with the Local Government Model Financial Report.

#### **20 Other information to be included**

For the purposes of section 131(5) of the Act, the financial statements contained in a Council's annual report must include as notes the following information for the financial year to which the annual report relates—

- (a) the amounts of money and assets held in trust, the purposes for which they are held and the nature of any restrictions on the way in which the money and assets may be applied;
- (b) a list of grants by type and source, classified separately as—
  - (i) recurrent grants used to fund operating expenditure; and

- (ii) recurrent grants used to fund capital expenditure; and
- (iii) non-recurrent grants used to fund operating expenditure; and;
- (iv) non-recurrent grants used to fund capital expenditure;
- (c) all assets and liabilities committed to joint venture activities;
- (d) a comparison of the income and expenditure in the financial statements in the annual report with the income and expenditure in the financial statements in the budget or revised budget;
- (e) an explanation of any material variation identified under paragraph (d);
- (f) a comparison of the capital expenditure in the statement of capital works in the annual report with the capital expenditure in the statement of capital works in the budget or revised budget;
- (g) an explanation of any material variation identified under paragraph (f).

## **21 Certification of financial statements**

- (1) For the purposes of section 132(5)(b) of the Act, the financial statements included in a Council's annual report must be certified by—
  - (a) the Chief Executive Officer of the Council; and
  - (b) the Principal Accounting Officer of the Council.
- (2) For the purposes of section 132(5) of the Act, the financial statements included in a Council's annual report must be certified as follows—

"In my opinion, the accompanying financial statements have been prepared in accordance with the **Local Government Act 1989**, the Local Government (Planning and Reporting) Regulations 2014, the Australian Accounting Standards and other mandatory professional reporting requirements.

Principal Accounting Officer

*(Name) (Qualifications (if any))*

Dated:

In our opinion, the accompanying financial statements present fairly the financial transactions of the *[Council name]* for the year ended 30 June *[year]* and the financial position of the Council as at that date.

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

We have been authorised by the Council and by the Local Government (Planning and Reporting) Regulations 2014 to certify the financial statements in their final form.

Councillor

*(Name)*

Dated:

Councillor

*(Name)*

Dated:

Chief Executive Officer



*(Name)*

Dated:".

## **Division 4—Meeting to consider annual report**

### **22 Time for holding of meeting to consider annual report**

- (1) For the purposes of section 134(2)(a) of the Act, subject to subregulation (2), a Council must hold a meeting to consider the annual report within one month after submitting the annual report to the Minister under section 133(1) of the Act.
- (2) In the year of a general election, a Council must, after submitting the annual report to the Minister under section 133(1) of the Act, hold a meeting to consider the annual report no later than the day before the election day.

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## Part 5—Savings and transitional provisions

Reg. 23 revoked by S.R. No. 64/2017 reg. 6.	*	*	*	*	*
Reg. 23A inserted by S.R. No. 47/2015 reg. 6, revoked by S.R. No. 64/2017 reg. 6.	*	*	*	*	*
Reg. 24 revoked by S.R. No. 64/2017 reg. 6.	*	*	*	*	*

### 25 Transitional provisions—financial year commencing on 1 July 2016

- Reg. 25(1)  
amended by  
S.R. No.  
64/2017  
reg. 7(1).
- (1) Subject to subregulation (2), for the purposes of a Council's report of operations for the financial year commencing on 1 July 2016, regulation 13(2) is to be read as if the reference in regulation 13(2)(a) to the preceding 3 financial years were a reference to the preceding 2 financial years.
- Reg. 25(2)  
amended by  
S.R. Nos  
47/2015 reg. 7,  
64/2017  
reg. 7(2).
- (2) For the purposes of a Council's report of operations for the financial year commencing on 1 July 2016, regulation 13(2) is to be read, in relation to service performance indicators 8(a), 9(a) and 11(c) (and the measures relating to those indicators) in Schedule 2, as if the reference in regulation 13(2)(a) to the preceding 3 financial years were a reference to the preceding financial year.
- Reg. 25(2A)  
inserted by  
S.R. No.  
64/2017  
reg. 7(3).
- (2A) Nothing in regulation 13(2) requires a Council to include in its report of operations for the financial year commencing on 1 July 2016 service performance indicator 10 (and the measures relating to that indicator) set out in Schedule 2

(as in force immediately before 1 July 2017), including any results achieved in relation to that indicator.

(2B) In relation to service performance indicator 2(b) (and the measure relating to that indicator) set out in Schedule 2, a Council must include in its report of operations for the financial year commencing on 1 July 2016—

**Reg. 25(2B)**  
inserted by  
S.R. No.  
64/2017  
reg. 7(3).

(a) the results achieved for the financial year commencing on 1 July 2016 in relation to that indicator set out in Schedule 2 (as in force on 1 July 2017); and

(b) despite the amendment made on 1 July 2017 to the measure relating to that service performance indicator, the results achieved for the financial years commencing on 1 July 2014 and 1 July 2015 in relation to that indicator set out in Schedule 2 (as in force immediately before 1 July 2017).

(3) Subject to subregulation (4), for the purposes of a Council's performance statement for the financial year commencing on 1 July 2016, regulation 16(1) is to be read as if the reference to the preceding 3 financial years were a reference to the preceding 2 financial years.

**Reg. 25(3)**  
amended by  
S.R. No.  
64/2017  
reg. 7(4).

(4) Nothing in regulation 16(1) requires a Council to include in its performance statement for the financial year commencing on 1 July 2016 service performance indicator 10 (and the measures relating to that indicator) set out in Part 2 of Schedule 3 (as in force immediately before 1 July 2017), including any results achieved in relation to that indicator.

**Reg. 25(4)**  
amended by  
S.R. No.  
47/2015 reg. 7,  
substituted by  
S.R. No.  
64/2017  
reg. 7(5).

## **26 Transitional provisions—financial year commencing on 1 July 2017**

Reg. 26(1)  
amended by  
S.R. Nos  
47/2015 reg. 8,  
64/2017  
reg. 8(1).

(1) For the purposes of a Council's report of operations for the financial year commencing on 1 July 2017, regulation 13(2) is to be read, in relation to service performance indicators 8(a), 9(a) and 11(c) (and the measures relating to those indicators) in Schedule 2, as if the reference in regulation 13(2)(a) to the preceding 3 financial years were a reference to the preceding 2 financial years.

Reg. 26(2)  
amended by  
S.R. No.  
47/2015 reg. 8,  
substituted by  
S.R. No.  
64/2017  
reg. 8(2).

(2) In relation to service performance indicator 2(b) (and the measure relating to that indicator) set out in Schedule 2, a Council must include in its report of operations for the financial year commencing on 1 July 2017—

(a) the results achieved for the financial year commencing on 1 July 2016 in relation to that indicator set out in Schedule 2 (as in force on 1 July 2017); and

(b) despite the amendment made on 1 July 2017 to the measure relating to that service performance indicator, the results achieved for the financial years commencing on 1 July 2014 and 1 July 2015 in relation to that indicator set out in Schedule 2 (as in force immediately before 1 July 2017).

### **Note**

See regulation 13(2) for requirements in relation to results achieved for the financial year commencing on 1 July 2017.

## **27 Transitional provision—financial year commencing on 1 July 2018**

Reg. 27  
inserted by  
S.R. No.  
64/2017 reg. 9.

In relation to service performance indicator 2(b) (and the measure relating to that indicator) set out in Schedule 2, a Council must include in its report

of operations for the financial year commencing on 1 July 2018—

- (a) the results achieved for the financial years commencing on 1 July 2016 and 1 July 2017 in relation to that indicator set out in Schedule 2 (as in force on 1 July 2017); and
- (b) despite the amendment made on 1 July 2017 to the measure relating to that service performance indicator, the results achieved for the financial year commencing on 1 July 2015 in relation to that indicator set out in Schedule 2 (as in force immediately before 1 July 2017).

**Note**

See regulation 13(2) for requirements in relation to results achieved for the financial year commencing on 1 July 2018.

## Schedules

Sch. 1  
amended by  
S.R. No.  
47/2015 reg. 9.

### Schedule 1—Annual report—Governance and management checklist in report of operations

Regulation 12

<i>Column 1</i>	<i>Column 2</i>
<i>Governance and Management Items</i>	<i>Assessment (select relevant box)</i>
1 <b>Community engagement policy</b> (policy outlining Council's commitment to engaging with the community on matters of public interest)	Policy <input type="checkbox"/> Date of operation of current policy: OR No policy <input type="checkbox"/> Reason for no policy:
2 <b>Community engagement guidelines</b> (guidelines to assist staff to determine when and how to engage with the community)	Guidelines <input type="checkbox"/> Date of operation of current guidelines: OR No guidelines <input type="checkbox"/> Reason for no guidelines:
3 <b>Strategic Resource Plan</b> (plan under section 126 of the Act outlining the financial and non-financial resources required for at least the next 4 financial years)	Adopted in accordance with section 126 of the Act <input type="checkbox"/> Date of adoption: OR Not adopted in accordance with section 126 of the Act <input type="checkbox"/> Reason for not adopting:
4 <b>Annual budget</b> (plan under section 130 of the Act setting out the services to be provided and initiatives to be undertaken over the next 12 months and the funding and other resources required)	Adopted in accordance with section 130 of the Act <input type="checkbox"/> Date of adoption: OR Not adopted in accordance with section 130 of the Act <input type="checkbox"/> Reason for not adopting:

Local Government (Planning and Reporting) Regulations 2014  
S.R. No. 17/2014  
Schedule 1—Annual report—Governance and management checklist in  
report of operations

<i>Column 1</i> <i>Governance and Management Items</i>	<i>Column 2</i> <i>Assessment (select relevant box)</i>
5 <b>Asset management plans</b> (plans that set out the asset maintenance and renewal needs for key infrastructure asset classes for at least the next 10 years)	Plans <input type="checkbox"/> Date of operation of current plans: OR No plans <input type="checkbox"/> Reason for no plans:
6 <b>Rating strategy</b> (strategy setting out the rating structure of Council to levy rates and charges)	Strategy <input type="checkbox"/> Date of operation of current strategy: OR No strategy <input type="checkbox"/> Reason for no strategy:
7 <b>Risk policy</b> (policy outlining Council's commitment and approach to minimising the risks to Council's operations)	Policy <input type="checkbox"/> Date of operation of current policy: OR No policy <input type="checkbox"/> Reasons for no policy:
8 <b>Fraud policy</b> (policy outlining Council's commitment and approach to minimising the risk of fraud)	Policy <input type="checkbox"/> Date of operation of current policy: OR No policy <input type="checkbox"/> Reason for no policy:
9 <b>Municipal emergency management plan</b> (plan under section 20 of the <b>Emergency Management Act 1986</b> for emergency prevention, response and recovery)	Prepared and maintained in accordance with section 20 of the <b>Emergency Management Act 1986</b> <input type="checkbox"/> Date of preparation: OR Not prepared and maintained in accordance with section 20 of the <b>Emergency Management Act 1986</b> <input type="checkbox"/> Reason for not preparing a plan:

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S.R. No. 17/2014  
Schedule 1—Annual report—Governance and management checklist in  
report of operations

<i>Column 1</i> <i>Governance and Management</i> <i>Items</i>	<i>Column 2</i> <i>Assessment (select relevant box)</i>
10 <b>Procurement policy</b> (policy under section 186A of the <b>Local Government Act 1989</b> outlining the matters, practices and procedures that will apply to all purchases of goods, services and works)	Prepared and approved in accordance with section 186A of the <b>Local Government Act 1989</b> <input type="checkbox"/> Date of approval: OR Not approved in accordance with section 186A of the <b>Local Government Act 1989</b> <input type="checkbox"/> Reason for not preparing a policy:
11 <b>Business continuity plan</b> (plan setting out the actions that will be undertaken to ensure that key services continue to operate in the event of a disaster)	Plan <input type="checkbox"/> Date of operation of current plan: OR No plan <input type="checkbox"/> Reason for no plan:
12 <b>Disaster recovery plan</b> (plan setting out the actions that will be undertaken to recover and restore business capability in the event of a disaster)	Plan <input type="checkbox"/> Date of operation of current plan: OR No plan <input type="checkbox"/> Reason for no plan:
13 <b>Risk management framework</b> (framework outlining Council's approach to managing risks to the Council's operations)	Framework <input type="checkbox"/> Date of operation of current framework: OR No framework <input type="checkbox"/> Reason for no framework:
14 <b>Audit Committee</b> (advisory committee of Council under section 139 of the Act whose role is to oversee the integrity of a Council's financial reporting, processes to manage risks to the Council's operations and for compliance with applicable legal, ethical, and regulatory requirements)	Established in accordance with section 139 of the Act <input type="checkbox"/> Date of establishment: OR Not established in accordance with section 139 of the Act <input type="checkbox"/> Reason for not establishing:



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S.R. No. 17/2014  
Schedule 1—Annual report—Governance and management checklist in  
report of operations

<i>Column 1</i> <i>Governance and Management</i> <i>Items</i>	<i>Column 2</i> <i>Assessment (select relevant box)</i>
15 <b>Internal audit</b> (independent accounting professionals engaged by the Council to provide analyses and recommendations aimed at improving Council's governance, risk and management controls)	Engaged <input type="checkbox"/> Date of engagement of current provider: OR Not engaged <input type="checkbox"/> Reasons for not engaging internal audit:
16 <b>Performance reporting framework</b> (a set of indicators measuring financial and non-financial performance, including the performance indicators referred to in section 131 of the Act)	Framework <input type="checkbox"/> Date of operation of current framework: OR No framework <input type="checkbox"/> Reason for no framework:
17 <b>Council Plan reporting</b> (report reviewing the performance of the Council against the Council Plan, including the results in relation to the strategic indicators, for the first six months of the financial year)	Report <input type="checkbox"/> Date of report: OR No report <input type="checkbox"/> Reason for no report:
18 <b>Financial reporting</b> (quarterly statements to Council under section 138 of the Act comparing budgeted revenue and expenditure with actual revenue and expenditure)	Statements presented to Council in accordance with section 138(1) of the Act <input type="checkbox"/> Dates statements presented: OR No statements presented to Council in accordance with section 138(1) of the Act <input type="checkbox"/> Reason for not presenting statements:
19 <b>Risk reporting</b> (six-monthly reports of strategic risks to Council's operations, their likelihood and consequences of occurring and risk minimisation strategies)	Reports <input type="checkbox"/> Date of reports: OR No reports <input type="checkbox"/> Reason for no reports:

Local Government (Planning and Reporting) Regulations 2014  
S.R. No. 17/2014  
Schedule 1—Annual report—Governance and management checklist in  
report of operations

<i>Column 1</i> <i>Governance and Management</i> <i>Items</i>	<i>Column 2</i> <i>Assessment (select relevant box)</i>
<p><b>20 Performance reporting</b> (six-monthly reports of indicators measuring results against financial and non-financial performance, including the performance indicators referred to in section 131 of the Act)</p>	<p>Reports <input type="checkbox"/></p> <p>Date of reports:</p> <p>OR</p> <p>No reports <input type="checkbox"/></p> <p>Reason for no reports:</p>
<p><b>21 Annual report</b> (annual report under sections 131, 132 and 133 of the Act to the community containing a report of operations and audited financial and performance statements)</p>	<p>Considered at meeting of the Council in accordance with section 134 of the Act <input type="checkbox"/></p> <p>Date of consideration:</p> <p>OR</p> <p>Not considered at meeting of the Council in accordance with section 134 of the Act <input type="checkbox"/></p> <p>Reason for not considering annual report:</p>
<p><b>22 Councillor Code of Conduct</b> (Code under section 76C of the Act setting out the conduct principles and the dispute resolution processes to be followed by Councillors)</p>	<p>Reviewed in accordance with section 76C of the Act <input type="checkbox"/></p> <p>Date reviewed:</p> <p>OR</p> <p>Not reviewed in accordance with section 76C of the Act <input type="checkbox"/></p> <p>Reason for no review:</p>
<p><b>23 Delegations</b> (a document setting out the powers, duties and functions of Council and the Chief Executive Officer that have been delegated to members of staff)</p>	<p>Reviewed in accordance with section 98(6) of the Act <input type="checkbox"/></p> <p>Date of review:</p> <p>OR</p> <p>Not reviewed in accordance with section 98(6) of the Act <input type="checkbox"/></p> <p>Reason for no review:</p>

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Schedule 1—Annual report—Governance and management checklist in  
report of operations

<i>Column 1</i> <i>Governance and Management</i> <i>Items</i>	<i>Column 2</i> <i>Assessment (select relevant box)</i>
24 <b>Meeting procedures</b> (a local law governing the conduct of meetings of Council and special committees)	Meeting procedures local law made in accordance with section 91(1) of the Act <input type="checkbox"/> Date local law made: OR No meeting procedures local law made in accordance with section 91(1) of the Act <input type="checkbox"/> Reason for not making meeting procedures local law:

I certify that this information presents fairly the status of Council's governance and management arrangements.

Signature of Chief Executive Officer:

Date:

Signature of Mayor:

Date:

Sch. 2  
amended by  
S.R. No.  
64/2017  
reg. 10(1)(2).

## Schedule 2—Annual report—Service performance indicators in report of operations

Regulation 13

### Definitions

In this Schedule—

**CALD** means culturally and linguistically diverse and refers to persons born outside Australia in a country whose national language is not English;

**class 1 food premises** means food premises, within the meaning of the **Food Act 1984**, that have been declared as class 1 food premises under section 19C of that Act;

**class 2 food premises** means food premises, within the meaning of the **Food Act 1984**, that have been declared as class 2 food premises under section 19C of that Act;

\* \* \* \* \*

**critical non-compliance outcome notification** means a notification received by Council under section 19N(3) or (4) of the **Food Act 1984**, or advice given to Council by an authorized officer under that Act, of a deficiency that poses an immediate serious threat to public health;

**food premises** has the same meaning as in the **Food Act 1984**;

**major non-compliance outcome notification** means a notification received by a Council under section 19N(3) or (4) of the **Food Act 1984**, or advice given to Council by an authorized officer under that Act, of a deficiency that does not pose an immediate serious threat to public health but may do so if no remedial action is taken;

**relevant required time** means the relevant time prescribed for the purposes of section 79 of the **Planning and Environment Act 1987** in regulations made under that Act;

Local Government (Planning and Reporting) Regulations 2014

S.R. No. 17/2014

Schedule 2—Annual report—Service  
performance indicators in report of operations

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***WorkSafe reportable aquatic facility safety incident*** means an incident relating to a Council aquatic facility that is required to be notified to the Victorian WorkCover Authority under Part 5 of the **Occupational Health and Safety Act 2004**.

Local Government (Planning and Reporting) Regulations 2014  
S.R. No. 17/2014  
Schedule 2—Annual report—Service  
performance indicators in report of operations

Sch. 2  
indicator 1  
amended by  
S.R. No.  
47/2015  
reg. 10(1).

## 1 Governance

<i>Indicator</i>	<i>Measure</i>
<p>(a) <b>Transparency</b> (Council decisions made at an ordinary or special meeting of Council, or at a meeting of a special committee consisting only of Councillors, in an open and transparent manner)</p>	<p><b>Council resolutions made at meetings closed to the public</b> (percentage of Council resolutions made at an ordinary or special meeting of Council, or at a meeting of a special committee consisting only of Councillors, closed to the public under section 89(2) of the Act)</p> $\frac{\text{Number of Council resolutions made at ordinary or special meetings of Council, or at meetings of a special committee consisting only of Councillors, closed to the public}}{\text{Number of Council resolutions made at ordinary or special meetings of Council or at meetings of a special committee consisting only of Councillors}} \times 100$
<p>(b) <b>Consultation and engagement</b> (Council decisions made and implemented with community input)</p>	<p><b>Satisfaction with community consultation and engagement</b> (community satisfaction rating out of 100 with the consultation and engagement efforts of Council)</p> <p>Community satisfaction rating out of 100 with how Council has performed on community consultation and engagement</p>
<p>(c) <b>Attendance</b> (Councillors represent the views of their constituents and allow decisions to take place by attending meetings)</p>	<p><b>Councillor attendance at Council meetings</b> (percentage of attendance at ordinary and special Council meetings by Councillors)</p> $\frac{\text{The sum of the number of Councillors who attended each ordinary and special Council meeting}}{(\text{Number of ordinary and special Council meetings}) \times (\text{Number of Councillors elected at the last Council general election})} \times 100$
<p>(d) <b>Service cost</b> (Councils deliver their governance service in a cost-efficient manner)</p>	<p><b>Cost of governance</b> (direct cost of delivering Council's governance service per Councillor)</p> $\frac{\text{Direct cost of the governance service}}{\text{Number of Councillors elected at the last Council general election}}$

Local Government (Planning and Reporting) Regulations 2014

S.R. No. 17/2014

Schedule 2—Annual report—Service  
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<i>Indicator</i>	<i>Measure</i>
(e) <b>Satisfaction</b> (Councils make and implement decisions in the best interest of the community)	<b>Satisfaction with Council decisions</b> (community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)  Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community

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Schedule 2—Annual report—Service  
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Sch. 2  
indicator 2  
amended by  
S.R. Nos  
47/2015  
reg. 10(2),  
64/2017  
reg. 10(3).

## 2 Statutory Planning

<i>Indicator</i>	<i>Measure</i>
(a) <b>Timeliness</b> (Council planning application processing and decisions are carried out in a timely manner)	<b>Time taken to decide planning applications</b> (median number of days between receipt of a planning application and a decision on the application)  The median number of days between receipt of a planning application and a decision on the application
(b) <b>Service Standard</b> (planning application processing and decisions are in accordance with legislative requirements)	<b>Planning applications decided within the relevant required time</b> (percentage of planning application decisions made within the relevant required time)  $\frac{\text{Number of planning application decisions made within the relevant required time}}{\text{Number of planning application decisions made}} \times 100$
(c) <b>Service cost</b> (planning application processing and decisions are carried out in a cost-efficient manner)	<b>Cost of statutory planning service</b> (direct cost of the statutory planning service per planning application)  $\frac{\text{Direct cost of the statutory planning service}}{\text{Number of planning applications received}}$
(d) <b>Decision making</b> (planning application processing and decisions are consistent with the local planning scheme)	<b>Council planning decisions upheld at VCAT</b> (percentage of planning application decisions subject to review by VCAT and that were not set aside)  $\frac{\text{Number of VCAT decisions that did not set aside Council's decision in relation to a planning application}}{\text{Number of VCAT decisions in relation to planning applications}} \times 100$



Local Government (Planning and Reporting) Regulations 2014  
S.R. No. 17/2014

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**Sch. 2  
indicator 3  
revoked by  
S.R. No.  
47/2015  
reg. 10(3).**

Local Government (Planning and Reporting) Regulations 2014  
S.R. No. 17/2014  
Schedule 2—Annual report—Service  
performance indicators in report of operations

Sch. 2  
indicator 4  
amended by  
S.R. No.  
47/2015  
reg. 10(4).

#### 4 Roads

<i>Indicator</i>	<i>Measure</i>
(a) <b>Satisfaction of use</b> (road users are satisfied with the sealed local road network)	<p><b>Sealed local road requests</b> (number of sealed local road requests per 100 kilometres of sealed local road)</p> $\frac{\text{Number of sealed local road requests}}{\text{Kilometres of sealed local roads}} \times 100$
(b) <b>Condition</b> (sealed local roads are maintained at the adopted condition standard)	<p><b>Sealed local roads below the intervention level</b> (percentage of sealed local roads that are below the renewal intervention level set by Council and not requiring renewal)</p> $\frac{\text{Number of kilometres of sealed local roads below the renewal intervention level set by Council}}{\text{Kilometres of sealed local roads}} \times 100$
(c) <b>Service cost</b> (renewal and maintenance of sealed local roads are undertaken in a cost-efficient manner)	<p><b>Cost of sealed local road reconstruction</b> (direct reconstruction cost per square metre of sealed local roads reconstructed)</p> $\frac{\text{Direct cost of sealed local road reconstruction}}{\text{Square metres of sealed local roads reconstructed}}$ <p><b>Cost of sealed local road resealing</b> (direct resealing cost per square metre of sealed local roads resealed)</p> $\frac{\text{Direct cost of sealed local road resealing}}{\text{Square metres of sealed local roads resealed}}$
(d) <b>Satisfaction</b> (sealed local road network is maintained and renewed to ensure that it is safe and efficient)	<p><b>Satisfaction with sealed local roads</b> (community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)</p> <p>Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads</p>

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**5 Libraries**

Sch. 2  
indicator 5  
amended by  
S.R. No.  
47/2015  
reg. 10(5).

<i>Indicator</i>	<i>Measure</i>
(a) <b>Utilisation</b> (library services are well utilised)	<b>Library collection usage</b> (number of library collection item loans per library collection item)  $\frac{\text{Number of library collection item loans}}{\text{Number of library collection items}}$
(b) <b>Resource standard</b> (libraries have a high standard of resources)	<b>Standard of library collection</b> (percentage of the library collection that has been purchased in the last 5 years)  $\frac{\text{Number of library collection items purchased in the last 5 years}}{\text{Number of library collection items}} \times 100$
(c) <b>Service cost</b> (delivery of library services is undertaken in a cost-efficient manner)	<b>Cost of library service</b> (direct cost of the library service per visit)  $\frac{\text{Direct cost of the library service}}{\text{Number of visits}}$
(d) <b>Participation</b> (library resources are free, accessible and well utilised)	<b>Active library members</b> (percentage of the municipal population that are active library members)  $\frac{\text{Number of active library members}}{\text{Municipal population}} \times 100$

## 6 Waste Collection

<i>Indicator</i>	<i>Measure</i>
(a) <b>Satisfaction</b> (users are satisfied with the waste collection system)	<p><b>Kerbside bin collection requests</b> (number of kerbside bin collection requests per 1000 kerbside bin collection households)</p> $\frac{\text{Number of kerbside garbage and recycling bin collection requests}}{\text{Number of kerbside bin collection households}} \times 1000$
(b) <b>Service standard</b> (kerbside collection bins are collected as planned)	<p><b>Kerbside collection bins missed</b> (number of kerbside collection bins missed per 10 000 scheduled kerbside collection bin lifts)</p> $\frac{\text{Number of kerbside garbage and recycling collection bins missed}}{\text{Number of scheduled kerbside garbage and recycling collection bin lifts}} \times 10\,000$
(c) <b>Service cost</b> (kerbside collection service is delivered in a cost-efficient manner)	<p><b>Cost of kerbside garbage collection service</b> (direct cost of the kerbside garbage bin collection service per kerbside garbage collection bin)</p> $\frac{\text{Direct cost of the kerbside garbage bin collection service}}{\text{Number of kerbside garbage collection bins}}$ <p><b>Cost of kerbside recyclables bin collection service</b> (direct cost of the kerbside recyclables collection service per kerbside recyclables collection bin)</p> $\frac{\text{Direct cost of the kerbside recyclables bin collection service}}{\text{Number of kerbside recyclables collection bins}}$

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<i>Indicator</i>	<i>Measure</i>
(d) <b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<p><b>Kerbside collection waste diverted from landfill</b> (percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)</p> $\frac{\text{Weight of recyclables and green organics collected from kerbside bins}}{\text{Weight of garbage, recyclables and green organics collected from kerbside bins}} \times 100$

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Sch. 2  
indicator 7  
amended by  
S.R. No.  
47/2015  
reg. 10(6).

## 7 Aquatic facilities

<i>Indicator</i>	<i>Measure</i>
(a) <b>Service standard</b> (aquatic facilities are inspected by a qualified officer)	<p><b>Health inspections of aquatic facilities</b> (number of inspections by an authorised officer within the meaning of the <b>Public Health and Wellbeing Act 2008</b> carried out per Council aquatic facility)</p> $\frac{\text{Number of authorised officer inspections of Council aquatic facilities}}{\text{Number of Council aquatic facilities}}$ <p><b>Reportable safety incidents at aquatic facilities</b> (number of WorkSafe reportable aquatic safety incidents)</p> $\frac{\text{Number of WorkSafe reportable aquatic facility safety incidents}}{\text{Number of Council aquatic facilities}}$
(b) <b>Service cost</b> (provision of aquatic facilities is undertaken in a cost-efficient manner)	<p><b>Cost of indoor aquatic facilities</b> (direct cost <i>less</i> any income received of providing indoor aquatic facilities per visit)</p> $\frac{\text{Direct cost of indoor aquatic facilities less income received}}{\text{Number of visits to indoor aquatic facilities}}$ <p><b>Cost of outdoor aquatic facilities</b> (direct cost <i>less</i> any income received of providing outdoor aquatic facilities per visit)</p> $\frac{\text{Direct cost of outdoor aquatic facilities less income received}}{\text{Number of visits to outdoor aquatic facilities}}$
(c) <b>Utilisation</b> (aquatic facilities are safe, accessible and well utilised)	<p><b>Utilisation of aquatic facilities</b> (number of visits to aquatic facilities per head of municipal population)</p> $\frac{\text{Number of visits to aquatic facilities}}{\text{Municipal population}}$

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S.R. No. 17/2014  
Schedule 2—Annual report—Service  
performance indicators in report of operations

**8 Animal management**

Sch. 2  
indicator 8  
amended by  
S.R. No.  
47/2015  
reg. 10(7).

<i>Indicator</i>	<i>Measure</i>
(a) <b>Timeliness</b> (Councils act in response to animal management related requests in a timely manner)	<b>Time taken to action animal requests</b> (average number of days it has taken for Council to action animal management related requests)  $\frac{\text{Number of days between receipt and first response action for all animal management requests}}{\text{Number of animal management requests}}$
(b) <b>Service standard</b> (Councils register all animals in the municipality in accordance with the <b>Domestic Animals Act 1994</b> )	<b>Animals reclaimed</b> (percentage of collected registrable animals under the <b>Domestic Animals Act 1994</b> reclaimed)  $\frac{\text{Number of animals reclaimed}}{\text{Number of animals collected}} \times 100$
(c) <b>Service cost</b> (animal management service is delivered in a cost-efficient manner)	<b>Cost of animal management service</b> (direct cost of the animal management service per registered animal under the <b>Domestic Animals Act 1994</b> )  $\frac{\text{Direct cost of the animal management service}}{\text{Number of registered animals}}$
(d) <b>Health and safety</b> (animal management service protects the health and safety of animals, humans and the environment)	<b>Animal management prosecutions</b> (number of successful animal management prosecutions)  Number of successful animal management prosecutions

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Sch. 2  
indicator 9  
amended by  
S.R. No.  
47/2015 reg.  
10(8)–(10).

**9 Food safety**

<i>Indicator</i>	<i>Measure</i>
(a) <b>Timeliness</b> (Councils take action in response to food complaints in a timely manner)	<b>Time taken to action food complaints</b> (average number of days it has taken for Council to action food complaints received from members of the public about the safety or handling of food for sale)  Number of days between receipt and first response action for all food complaints  Number of food complaints
(b) <b>Service standard</b> (food safety service is provided in accordance with legislative requirements)	<b>Food safety assessments</b> (percentage of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment)  Number of registered class 1 food premises and class 2 food premises that receive an annual food safety assessment in accordance with the <b>Food Act 1984</b>  Number of registered class 1 food premises and class 2 food premises that require an annual food safety assessment in accordance with the <b>Food Act 1984</b> × 100
(c) <b>Service cost</b> (food safety service is delivered in a cost-efficient manner)	<b>Cost of food safety service</b> (direct cost of the food safety service per food premises registered by Council, or for which Council has received notification, during the year)  Direct cost of the food safety service Number of food premises registered or notified in accordance with the <b>Food Act 1984</b>



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<i>Indicator</i>	<i>Measure</i>
(d) <b>Health and safety</b> (food safety service protects public health by preventing the sale of unsafe food)	<p><b>Critical and major non-compliance outcome notifications</b> (percentage of critical and major non-compliance outcome notifications that are followed up by Council)</p> <p>Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up</p> <hr style="width: 50%; margin-left: 0;"/> <p>Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises</p> <p style="text-align: right;">× 100</p>

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S.R. No. 17/2014

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Sch. 2  
indicator 10  
amended by  
S.R. No.  
47/2015  
reg. 10(11)  
(12),  
revoked by  
S.R. No.  
64/2017  
reg. 10(4).

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Local Government (Planning and Reporting) Regulations 2014  
S.R. No. 17/2014  
Schedule 2—Annual report—Service  
performance indicators in report of operations

**11 Maternal and Child Health**

Sch. 2  
indicator 11  
amended by  
S.R. No.  
47/2015 reg.  
10(13)–(15).

<i>Indicator</i>	<i>Measure</i>
(a) <b>Satisfaction</b> (clients satisfied with the MCH service)	<p><b>Participation in first MCH home visit</b> (percentage of infants enrolled in the MCH service who receive the first MCH home visit)</p> $\frac{\text{Number of first MCH home visits}}{\text{Number of birth notifications received}} \times 100$
(b) <b>Service Standard</b> (MCH service is provided in accordance with agreed standards)	<p><b>Infant enrolments in the MCH service</b> (percentage of infants enrolled in the MCH service)</p> $\frac{\text{Number of infants enrolled in the MCH service (from birth notifications received)}}{\text{Number of birth notifications received}} \times 100$
(c) <b>Service cost</b> (MCH service is delivered in a cost-efficient manner)	<p><b>Cost of the MCH service</b> (cost of the MCH service per hour of service delivered)</p> $\frac{\text{Cost of the MCH service}}{\text{Hours worked by MCH nurses}}$
(d) <b>Participation</b> (Councils promote healthy outcomes for children and their families)	<p><b>Participation in the MCH service</b> (percentage of children enrolled who participate in the MCH service)</p> $\frac{\text{Number of children who attend the MCH service at least once (in the year)}}{\text{Number of children enrolled in the MCH service}} \times 100$ <p><b>Participation in the MCH service by Aboriginal children</b> (percentage of Aboriginal children enrolled who participate in the MCH service)</p> $\frac{\text{Number of Aboriginal children who attend the MCH service at least once (in the year)}}{\text{Number of Aboriginal children enrolled in the MCH service}} \times 100$

## Schedule 3—Annual report—Performance indicators in performance statement

Regulation 15

Sch. 3 Pt 1  
amended by  
S.R. No.  
47/2015  
reg. 11(1).

### Part 1—Preliminary

#### Definitions

In this Schedule—

***adjusted underlying revenue*** means total income other than—

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

***adjusted underlying surplus (or deficit)*** means adjusted underlying revenue less total expenditure;

***current liabilities*** has the same meaning as in the AAS;

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

***non-current liabilities*** means all liabilities other than current liabilities;

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

***rate revenue*** means revenue from general rates, municipal charges, service rates and service charges;

***relative socio-economic disadvantage***, in relation to a municipality, means the relative socio-economic disadvantage, expressed as a decile for the relevant financial year, of the area in which the municipality is located according to the Index of Relative Socio-Economic Disadvantage (Catalogue Number 2033.0.55.001) of SEIFA;

***residential rates*** means revenue from general rates, municipal charges, service rates and service charges levied on residential properties;

***restricted cash*** means cash, cash equivalents and financial assets, within the meaning of the AAS, that are not available for use other than for a purpose for which it is restricted, and includes cash to be used to fund capital works expenditure from the previous financial year;

***SEIFA*** means the Socio-Economic Indexes for Areas published from time to time by the Australian Bureau of Statistics on its Internet website;

***unrestricted cash*** means all cash and cash equivalents other than restricted cash.

## Part 2—Service performance indicators

### 1 Governance

<i>Indicator</i>	<i>Measure</i>
<b>Satisfaction</b> (Councils make and implement decisions in the best interests of the community)	<b>Satisfaction with Council decisions</b> (community satisfaction rating out of 100 with how Council has performed in making decisions in the interest of the community)  Community satisfaction rating out of 100 with the performance of Council in making decisions in the interest of the community

### 2 Statutory Planning

<i>Indicator</i>	<i>Measure</i>
<b>Decision making</b> (planning application processing and decisions are consistent with the local planning scheme)	<b>Council planning decisions upheld at VCAT</b> (percentage of planning application decisions subject to review by VCAT and that were not set aside)  $\frac{\text{Number of VCAT decisions that did not set aside Council's decision in relation to a planning application}}{\text{Number of VCAT decisions in relation to planning applications}} \times 100$

Sch. 3 Pt 2  
indicator 3  
revoked by  
S.R. No.  
47/2015  
reg. 11(2).

\* \* \* \* \*

Local Government (Planning and Reporting) Regulations 2014  
S.R. No. 17/2014  
Schedule 3—Annual report—Performance  
indicators in performance statement

#### 4 Roads

<i>Indicator</i>	<i>Measure</i>
<b>Satisfaction</b> (sealed local road network is maintained and renewed to ensure that it is safe and efficient)	<p><b>Satisfaction with sealed local roads</b> (community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads)</p> <p style="text-align: center;">Community satisfaction rating out of 100 with how Council has performed on the condition of sealed local roads</p>

#### 5 Libraries

<i>Indicator</i>	<i>Measure</i>
<b>Participation</b> (library resources are free, accessible and well utilised)	<p><b>Active library members</b> (percentage of the municipal population that are active library members)</p> $\frac{\text{Number of active library members}}{\text{Municipal population}} \times 100$

#### 6 Waste Collection

<i>Indicator</i>	<i>Measure</i>
<b>Waste diversion</b> (amount of waste diverted from landfill is maximised)	<p><b>Kerbside collection waste diverted from landfill</b> (percentage of garbage, recyclables and green organics collected from kerbside bins that is diverted from landfill)</p> $\frac{\text{Weight of recyclables and green organics collected from kerbside bins}}{\text{Weight of garbage, recyclables and green organics collected from kerbside bins}} \times 100$

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S.R. No. 17/2014  
Schedule 3—Annual report—Performance  
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## 7 Aquatic Facilities

<i>Indicator</i>	<i>Measure</i>
<b>Utilisation</b> (aquatic facilities are safe, accessible and well utilised)	<b>Utilisation of aquatic facilities</b> (number of visits to aquatic facilities per head of municipal population)  $\frac{\text{Number of visits to aquatic facilities}}{\text{Municipal population}}$

## 8 Animal management

<i>Indicator</i>	<i>Measure</i>
<b>Health and safety</b> (animal management service protects the health and safety of animals, humans and the environment)	<b>Animal management prosecutions</b> (number of successful animal management prosecutions)  Number of successful animal management prosecutions

Sch. 3 Pt 2  
indicator 9  
amended by  
S.R. No.  
47/2015  
reg. 11(3)(4).

## 9 Food safety

<i>Indicator</i>	<i>Measure</i>
<b>Health and safety</b> (food safety service protects public health by preventing the sale of unsafe food)	<b>Critical and major non-compliance outcome notifications</b> (percentage of critical and major non-compliance outcome notifications that are followed up by Council)  $\frac{\text{Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about a food premises followed up}}{\text{Number of critical non-compliance outcome notifications and major non-compliance outcome notifications about food premises}} \times 100$



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S.R. No. 17/2014  
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Sch. 3 Pt 2  
indicator 10  
revoked by  
S.R. No.  
64/2017  
reg. 11.

## 11 Maternal and Child Health

<i>Indicator</i>	<i>Measure</i>
<b>Participation</b> (Councils promote healthy outcomes for children and their families)	<p><b>Participation in the MCH service</b> (percentage of children enrolled who participate in the MCH service)</p> $\frac{\text{Number of children who attend the MCH service at least once (in the year)}}{\text{Number of children enrolled in the MCH service}} \times 100$ <p><b>Participation in the MCH service by Aboriginal children</b> (percentage of Aboriginal children enrolled who participate in the MCH service)</p> $\frac{\text{Number of Aboriginal children who attend the MCH service at least once (in the year)}}{\text{Number of Aboriginal children enrolled in the MCH service}} \times 100$

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## Part 3—Financial performance indicators

Sch. 3 Pt 3  
indicator 1  
amended by  
S.R. No.  
47/2015  
reg. 11(5).

### 1 Operating position

<i>Indicator</i>	<i>Measure</i>
<b>Adjusted underlying result</b> (an adjusted underlying surplus is generated in the ordinary course of business)	<b>Adjusted underlying surplus (or deficit)</b> (adjusted underlying surplus (or deficit) as a percentage of adjusted underlying revenue)  $\frac{\text{Adjusted underlying surplus or (deficit)}}{\text{Adjusted underlying revenue}} \times 100$

### 2 Liquidity

<i>Indicator</i>	<i>Measure</i>
(a) <b>Working capital</b> (sufficient working capital is available to pay bills as and when they fall due)	<b>Current assets compared to current liabilities</b> (current assets as a percentage of current liabilities )  $\frac{\text{Current assets}}{\text{Current liabilities}} \times 100$
(b) <b>Unrestricted cash</b> (sufficient cash that is free of restrictions is available to pay bills as and when they fall due)	<b>Unrestricted cash compared to current liabilities</b> (unrestricted cash as a percentage of current liabilities)  $\frac{\text{Unrestricted cash}}{\text{Current liabilities}} \times 100$

Local Government (Planning and Reporting) Regulations 2014  
S.R. No. 17/2014  
Schedule 3—Annual report—Performance  
indicators in performance statement

### 3 Obligations

Sch. 3 Pt 3  
indicator 3  
amended by  
S.R. No.  
47/2015  
reg. 11(6).

<i>Indicator</i>	<i>Measure</i>
(a) <b>Loans and borrowings</b> (level of interest bearing loans and borrowings is appropriate to the size and nature of Council's activities)	<p><b>Loans and borrowings compared to rates</b> (interest bearing loans and borrowings as a percentage of rate revenue)</p> $\frac{\text{Interest bearing loans and borrowings}}{\text{Rate revenue}} \times 100$ <p><b>Loans and borrowings repayments compared to rates</b> (interest and principal repayments on interest bearing loans and borrowings as a percentage of rate revenue)</p> $\frac{\text{Interest and principal repayments on interest bearing loans and borrowings}}{\text{Rate revenue}} \times 100$
(b) <b>Indebtedness</b> (level of long term liabilities is appropriate to the size and nature of a Council's activities)	<p><b>Non-current liabilities compared to own source revenue</b> (non-current liabilities as a percentage of own-source revenue)</p> $\frac{\text{Non-current liabilities}}{\text{Own-source revenue}} \times 100$
(c) <b>Asset renewal</b> (assets are renewed as planned)	<p><b>Asset renewal compared to depreciation</b> (asset renewal expense as a percentage of depreciation)</p> $\frac{\text{Asset renewal expense}}{\text{Asset depreciation}} \times 100$

### 4 Stability

<i>Indicator</i>	<i>Measure</i>
(a) <b>Rates concentration</b> (revenue is generated from a range of sources)	<p><b>Rates compared to adjusted underlying revenue</b> (rate revenue as a percentage of adjusted underlying revenue)</p> $\frac{\text{Rate revenue}}{\text{Adjusted underlying revenue}} \times 100$

Local Government (Planning and Reporting) Regulations 2014  
S.R. No. 17/2014  
Schedule 3—Annual report—Performance  
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(b) <b>Rates effort</b> (rating level is set based on the community's capacity to pay)	<b>Rates compared to property values</b> (rate revenue as a percentage of the capital improved value of rateable properties in the municipality)  $\frac{\text{Rate revenue}}{\text{Capital improved value of rateable properties in the municipality}} \times 100$
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Sch. 3 Pt 3  
indicator 5  
amended by  
S.R. No.  
47/2015  
reg. 11(7).

## 5 Efficiency

<i>Indicator</i>	<i>Measure</i>
(a) <b>Expenditure level</b> (resources are used efficiently in the delivery of services)	<b>Expenses per property assessment</b> (total expenses per property assessment)  $\frac{\text{Total expenses}}{\text{Number of property assessments}}$
(b) <b>Revenue level</b> (resources are used efficiently in the delivery of services)	<b>Average residential rate per residential property assessment</b> (residential rate revenue per residential property assessment)  $\frac{\text{Residential rate revenue}}{\text{Number of residential property assessments}}$
(c) <b>Workforce turnover</b> (resources are used efficiently in the delivery of services)	<b>Resignations and terminations compared to average staff</b> (number of permanent staff resignations and terminations as a percentage of the average number of permanent staff)  $\frac{\text{Number of permanent staff resignations and terminations}}{\text{Average number of permanent staff for the financial year}} \times 100$

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## Part 4—Sustainable capacity indicators

Sch. 3 Pt 4  
amended by  
S.R. No.  
47/2015 reg.  
11(8)–(10).

<i>Indicator</i>	<i>Measure</i>
(a) <b>Own-source revenue</b> (revenue is generated from a range of sources in order to fund the delivery of services to the community)	<p><b>Own-source revenue per head of municipal population</b> (own-source revenue per head of municipal population)</p> $\frac{\text{Own source revenue}}{\text{Municipal population}}$
(b) <b>Recurrent grants</b> (revenue is generated from a range of sources in order to fund the delivery of services to the community)	<p><b>Recurrent grants per head of municipal population</b> (recurrent grants per head of municipal population)</p> $\frac{\text{Recurrent grants}}{\text{Municipal population}}$
(c) <b>Population</b> (population is a key driver of a Council's ability to fund the delivery of services to the community)	<p><b>Expenses per head of municipal population</b> (total expenses per head of municipal population)</p> $\frac{\text{Total expenses}}{\text{Municipal population}}$
	<p><b>Infrastructure per head of municipal population</b> (value of infrastructure per head of municipal population)</p> $\frac{\text{Value of infrastructure}}{\text{Municipal population}}$
	<p><b>Population density per length of road</b> (municipal population per kilometre of local road)</p> $\frac{\text{Municipal population}}{\text{Kilometres of local roads}}$

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<i>Indicator</i>	<i>Measure</i>
(d) <b>Disadvantage</b> (disadvantage is a key driver of a Council's ability to fund the delivery of services to the community)	<b>Relative Socio-Economic Disadvantage</b> (relative Socio-economic Disadvantage of the municipality)  Index of Relative Socio-Economic Disadvantage by decile

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## Endnotes

### 1 General information

See [www.legislation.vic.gov.au](http://www.legislation.vic.gov.au) for Victorian Bills, Acts and current authorised versions of legislation and up-to-date legislative information.

The Local Government (Planning and Reporting) Regulations 2014, S.R. No. 17/2014 were made on 15 April 2014 by the Governor in Council under section 243 of the **Local Government Act 1989**, No. 11/1989 and came into operation as follows:

Regulations 1–6, 8–12, 13(1), 14, 15, 16(2), 17(1)(3), 18–26 and Schedules 1, 2 (except service performance indicators 8(a), 9(a) and 10(a) and the measures relating to those indicators) and 3 on 18 April 2014: regulation 3(1);

Regulations 7, 13(2), 16(1), 17(2) and service performance indicators 8(a), 9(a) and 10(a) and the measures relating to those indicators in Schedule 2 on 1 July 2015: regulation 3(2).

The Local Government (Planning and Reporting) Regulations 2014 will sunset 10 years after the day of making on 15 April 2024 (see section 5 of the **Subordinate Legislation Act 1994**).

### INTERPRETATION OF LEGISLATION ACT 1984 (ILA)

#### Style changes

Section 54A of the ILA authorises the making of the style changes set out in Schedule 1 to that Act.

#### References to ILA s. 39B

Sidenotes which cite ILA s. 39B refer to section 39B of the ILA which provides that where an undivided regulation, rule or clause of a Schedule is amended by the insertion of one or more subregulations, subrules or subclauses the original regulation, rule or clause becomes subregulation, subrule or subclause (1) and is amended by the insertion of the expression "(1)" at the beginning of the original regulation, rule or clause.

#### Interpretation

As from 1 January 2001, amendments to section 36 of the ILA have the following effects:

- **Headings**

All headings included in a Statutory Rule which is made on or after 1 January 2001 form part of that Statutory Rule. Any heading inserted in a Statutory Rule which was made before 1 January 2001, by a Statutory Rule made on or after 1 January 2001, forms part of that Statutory Rule. This includes headings to Parts, Divisions or Subdivisions in a Schedule;

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Orders; Parts into which an Order is divided; clauses; regulations; rules; items; tables; columns; examples; diagrams; notes or forms.  
See section 36(1A)(2A)(2B).

- **Examples, diagrams or notes**

All examples, diagrams or notes included in a Statutory Rule which is made on or after 1 January 2001 form part of that Statutory Rule. Any examples, diagrams or notes inserted in a Statutory Rule which was made before 1 January 2001, by a Statutory Rule made on or after 1 January 2001, form part of that Statutory Rule. See section 36(3A).

- **Punctuation**

All punctuation included in a Statutory Rule which is made on or after 1 January 2001 forms part of that Statutory Rule. Any punctuation inserted in a Statutory Rule which was made before 1 January 2001, by a Statutory Rule made on or after 1 January 2001, forms part of that Statutory Rule. See section 36(3B).

- **Provision numbers**

All provision numbers included in a Statutory Rule form part of that Statutory Rule, whether inserted in the Statutory Rule before, on or after 1 January 2001. Provision numbers include regulation numbers, rule numbers, subregulation numbers, subrule numbers, paragraphs and subparagraphs. See section 36(3C).

- **Location of "legislative items"**

A "legislative item" is a penalty, an example or a note. As from 13 October 2004, a legislative item relating to a provision of a Statutory Rule is taken to be at the foot of that provision even if it is preceded or followed by another legislative item that relates to that provision. For example, if a penalty at the foot of a provision is followed by a note, both of these legislative items will be regarded as being at the foot of that provision. See section 36B.

- **Other material**

Any explanatory memorandum, table of provisions, endnotes, index and other material printed after the Endnotes does not form part of a Statutory Rule. See section 36(3)(3D)(3E).



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## 2 Table of Amendments

This publication incorporates amendments made to the Local Government (Planning and Reporting) Regulations 2014 by statutory rules, subordinate instruments and Acts.

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Local Government (Planning and Reporting) Amendment Regulations 2015,  
S.R. No. 47/2015

*Date of Making:* 9.6.15

*Date of Commencement:* 1.7.15: reg. 3

Local Government (Planning and Reporting) Amendment Regulations 2017,  
S.R. No. 64/2017

*Date of Making:* 27.6.17

*Date of Commencement:* 1.7.17: reg. 3

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### **3 Amendments Not in Operation**

There are no amendments which were Not in Operation at the date of this publication.

#### 4 Explanatory details

<sup>1</sup> Reg. 4: S.R. No. 30/2004 as amended by S.R. No. 103/2011.

##### Table of Applied, Adopted or Incorporated Matter

The following table of applied, adopted or incorporated matter was included in S.R. No. 17/2014 accordance with the requirements of regulation 5 of the Subordinate Legislation Regulations 2004.

Statutory Rule Provision	Title of applied, adopted or incorporated document	Matter in applied, adopted or incorporated document
Regulation 5, definition of <i>current assets</i> Regulation 21 Part 1 of Schedule 3, definitions of <i>current liabilities</i> and <i>restricted cash</i>	Australian Accounting Standards published by the Australian Accounting Standards Board	The whole
Regulations 6, 9 and 19	Local Government Model Financial Report published by the Department	The whole
Regulations 7 and 10	Local Government Model Financial Report published by the Department	Model standard capital works statement
Indicator 10(b) in Schedule 2	Community Care Common Standards Guide published by the Commonwealth	The whole
Indicator (d) in Part 4 of Schedule 3	Census of Population and Housing: Socio-Economic Indexes for Areas (SEIFA). Australia, 2011(Catalogue Number 2033.0.55.001) published by the Australian Bureau of Statistics	Table 3. Local Government Area (LGA) Index of Relative Socio-economic Disadvantage, 2011