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# 2025 BUDGET & LONG-TERM FINANCIAL PLAN

2025 TO 2034



**CHERBOURG  
ABORIGINAL  
SHIRE COUNCIL**



# CONTENTS

- LONG TERM FINANCIAL FORECAST

- Long-Term Forecast Parameters
- Statement of Income & Expenditure
- Statement of Financial Position
- Statement of Cash Flows
- Statement of Changes in Equity
- Relevant Measures of Sustainability
- Key Points – Summary Charts

- 2025 OPERATING BUDGET OVERVIEW BY DEPARTMENT

- Whole of Council
- Community Services
- Corporate Services
- Economic Development
- Housing
- Operations

- 2025 CAPITAL BUDGET

- Capital Budget Listing

- BUDGET RELATED POLICIES

# LONG-TERM FORECAST PARAMETERS

Key Growth Assumptions	
<b>Revenue items</b>	
Fees and Charges	5.0% increase for 2025 then projected at CPI for each of the forecast years
Rent	Increases of 1.00% for each of the forecast years
Sales and Recoverable Works	Projected at CPI for each of the forecast years
Grants, subsidies, contributions and donations	Projected at CPI for each of the forecast years, with the assumption that the Financial Assistance Grant will be paid within the year it is due, and funding for other grants continue as per 2024. Grants for 2025 reflect the estimated receipts based on the advice from Government.
Interest Income	Projected at 1.46% for 2024 and increasing by 0.05% each year to 3.00% in 2028 and 3.00% for the remaining forecast years
<b>Expense items</b>	
Staff Wages and Salaries	Projected at 5.0% for each of the years to 2026, then reducing to 4% to 2028, then 3.5% for the remainder of the plan. No allowance has been made for growth in employee numbers
Materials and Services	Projected at CCI over the period of the financial plan
Depreciation Expense	Projections are based on the current assets, and new capital works expenditure. No allowance has been made for the revaluation of infrastructure assets over the life of the plan
<b>Other items</b>	
CPI Rate Applied	4.50% for 2025 decreasing 0.50% each year to 2029 then remaining at 2.50% (mid point of the Reserve Bank target range for inflation)
Council Cost Index (CCI) Rate Applied	4.50% for 2025, reducing 0.50% each year to 2029 then remaining at 3.00%
Revaluation of Assets	No allowance has been made for increases in asset values over the life of the forecast
Capital Works	2025 based on capital budget bids, pending the updated of a capital forecast from Council's asset management plans.  All housing works are assumed to be grant funded, infrastructure works are partially grant funded

**Cherbourg Aboriginal Shire Council**  
**2024/2025 Budget and Long Term Financial Forecast 2025 to 2034**  
**Statement of Income and Expenditure**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Revenue</b>										
<b>Recurrent revenue:</b>										
Fees and charges	0.98M	1.01M	1.03M	1.06M	1.08M	1.11M	1.14M	1.17M	1.19M	1.22M
Sales, contract and recoverable works	7.94M	8.02M	8.22M	8.42M	8.63M	8.85M	9.07M	9.30M	9.53M	9.77M
Operational Grants & subsidies	6.17M	6.36M	6.52M	6.68M	6.85M	7.02M	7.19M	7.37M	7.56M	7.75M
Developer Contributions	-	-	-	-	-	-	-	-	-	-
Interest received	0.34M	0.40M	0.41M	0.41M	0.41M	0.40M	0.40M	0.39M	0.39M	0.38M
Other recurrent income	2.20M	2.24M	2.28M	2.31M	2.35M	2.39M	2.43M	2.47M	2.52M	2.56M
<b>Total recurrent revenue</b>	<b>17.62M</b>	<b>18.01M</b>	<b>18.45M</b>	<b>18.89M</b>	<b>19.32M</b>	<b>19.77M</b>	<b>20.23M</b>	<b>20.70M</b>	<b>21.18M</b>	<b>21.68M</b>
<b>Capital revenue:</b>										
Capital Grants	11.73M	5.37M	3.70M	3.70M	3.70M	3.70M	3.70M	3.70M	3.70M	3.70M
Capital Contributions	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on sale of property, plant & equipment	-	-	-	-	-	-	-	-	-	-
<b>Total capital revenue</b>	<b>11.73M</b>	<b>5.37M</b>	<b>3.70M</b>	<b>3.70M</b>	<b>3.70M</b>	<b>3.70M</b>	<b>3.70M</b>	<b>3.70M</b>	<b>3.70M</b>	<b>3.70M</b>
<b>Total income</b>	<b>29.36M</b>	<b>23.38M</b>	<b>22.15M</b>	<b>22.59M</b>	<b>23.02M</b>	<b>23.47M</b>	<b>23.93M</b>	<b>24.40M</b>	<b>24.88M</b>	<b>25.38M</b>
<b>Expenses</b>										
<b>Recurrent expenses:</b>										
Employee costs	8.09M	8.49M	8.83M	9.18M	9.46M	9.74M	10.03M	10.34M	10.65M	10.97M
Materials and services	5.38M	5.62M	5.85M	6.08M	6.33M	6.58M	6.84M	7.12M	7.40M	7.70M
Depreciation and amortisation	10.51M	10.72M	10.87M	11.01M	11.14M	11.28M	11.42M	11.55M	11.68M	11.82M
Finance costs	0.09M	0.09M	0.09M	0.09M	0.09M	0.09M	0.10M	0.10M	0.10M	0.10M
<b>Total recurrent expenses</b>	<b>24.07M</b>	<b>24.93M</b>	<b>25.64M</b>	<b>26.37M</b>	<b>27.02M</b>	<b>27.70M</b>	<b>28.39M</b>	<b>29.10M</b>	<b>29.82M</b>	<b>30.57M</b>
<b>Result from ordinary activities</b>	<b>5.29M</b>	<b>(1.55M)</b>	<b>(3.49M)</b>	<b>(3.78M)</b>	<b>(4.00M)</b>	<b>(4.22M)</b>	<b>(4.45M)</b>	<b>(4.69M)</b>	<b>(4.94M)</b>	<b>(5.19M)</b>
<b>Operating Result</b>										
<b>Adj for Capital Income</b>	<b>(6.45M)</b>	<b>(6.92M)</b>	<b>(7.19M)</b>	<b>(7.48M)</b>	<b>(7.70M)</b>	<b>(7.92M)</b>	<b>(8.15M)</b>	<b>(8.39M)</b>	<b>(8.64M)</b>	<b>(8.89M)</b>

**Cherbourg Aboriginal Shire Council**

**2024/2025 Budget and Long Term Financial Forecast 2025 to 2034**

**Statement of Financial Position**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Current assets</b>										
Cash assets and cash equivalents	8.36M	9.31M	9.48M	9.25M	9.07M	8.86M	8.64M	8.37M	8.07M	7.69M
Other inventory	0.59M	0.59M	0.59M	0.59M	0.59M	0.59M	0.59M	0.59M	0.59M	0.59M
Receivables	1.42M	1.45M	1.48M	1.51M	1.55M	1.59M	1.63M	1.66M	1.71M	1.75M
Other assets	-	-	-	-	-	-	-	-	-	-
<b>Total current assets</b>	<b>10.37M</b>	<b>11.34M</b>	<b>11.55M</b>	<b>11.35M</b>	<b>11.21M</b>	<b>11.04M</b>	<b>10.86M</b>	<b>10.62M</b>	<b>10.36M</b>	<b>10.03M</b>
<b>Non-current assets</b>										
Property, plant and equipment	210.99M	208.57M	204.97M	201.48M	197.72M	193.77M	189.59M	185.23M	180.65M	175.90M
<b>Total non-current assets</b>	<b>210.99M</b>	<b>208.57M</b>	<b>204.97M</b>	<b>201.48M</b>	<b>197.72M</b>	<b>193.77M</b>	<b>189.59M</b>	<b>185.23M</b>	<b>180.65M</b>	<b>175.90M</b>
<b>Total assets</b>	<b>221.36M</b>	<b>219.91M</b>	<b>216.52M</b>	<b>212.83M</b>	<b>208.93M</b>	<b>204.80M</b>	<b>200.45M</b>	<b>195.85M</b>	<b>191.01M</b>	<b>185.92M</b>
<b>Current liabilities</b>										
Trade and other payables	0.75M	0.79M	0.82M	0.85M	0.88M	0.92M	0.95M	0.98M	1.02M	1.05M
Employee payables/provisions	0.31M	0.31M	0.31M	0.31M	0.31M	0.31M	0.31M	0.31M	0.31M	0.31M
Other	0.02M	0.02M	0.02M	0.02M	0.02M	0.02M	0.02M	0.02M	0.02M	0.02M
<b>Total current liabilities</b>	<b>1.08M</b>	<b>1.12M</b>	<b>1.15M</b>	<b>1.18M</b>	<b>1.21M</b>	<b>1.24M</b>	<b>1.27M</b>	<b>1.31M</b>	<b>1.34M</b>	<b>1.38M</b>
<b>Non-current liabilities</b>										
Other liabilities	0.45M	0.43M	0.41M	0.38M	0.36M	0.34M	0.32M	0.30M	0.27M	0.25M
Employee payables/provisions	0.20M	0.20M	0.20M	0.20M	0.20M	0.20M	0.20M	0.20M	0.20M	0.20M
Other provisions	3.27M	3.36M	3.44M	3.53M	3.62M	3.70M	3.79M	3.88M	3.97M	4.05M
<b>Total non-current liabilities</b>	<b>3.92M</b>	<b>3.99M</b>	<b>4.05M</b>	<b>4.12M</b>	<b>4.18M</b>	<b>4.25M</b>	<b>4.31M</b>	<b>4.38M</b>	<b>4.44M</b>	<b>4.51M</b>
<b>Total liabilities</b>	<b>5.00M</b>	<b>5.10M</b>	<b>5.20M</b>	<b>5.29M</b>	<b>5.39M</b>	<b>5.49M</b>	<b>5.58M</b>	<b>5.68M</b>	<b>5.78M</b>	<b>5.89M</b>
<b>Net community assets</b>	<b>216.36M</b>	<b>214.81M</b>	<b>211.32M</b>	<b>207.54M</b>	<b>203.54M</b>	<b>199.32M</b>	<b>194.86M</b>	<b>190.17M</b>	<b>185.23M</b>	<b>180.03M</b>
<b>Community equity</b>										
Asset revaluation reserve	114.72M	114.72M	114.72M	114.72M	114.72M	114.72M	114.72M	114.72M	114.72M	114.72M
Retained surplus (deficiency)	101.65M	100.09M	96.60M	92.82M	88.82M	84.60M	80.15M	75.45M	70.51M	65.32M
<b>Total community equity</b>	<b>216.36M</b>	<b>214.81M</b>	<b>211.32M</b>	<b>207.54M</b>	<b>203.54M</b>	<b>199.32M</b>	<b>194.86M</b>	<b>190.17M</b>	<b>185.23M</b>	<b>180.03M</b>

**Cherbourg Aboriginal Shire Council**

**2024/2025 Budget and Long Term Financial Forecast 2025 to 2034**

**Statement of Cash Flows**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Budget	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Cash flows from operating activities:</b>										
Receipts from customers	17.21M	17.57M	17.98M	18.42M	18.85M	19.31M	19.77M	20.25M	20.73M	21.23M
Payment to suppliers and employees	(13.45M)	(14.09M)	(14.65M)	(15.24M)	(15.76M)	(16.30M)	(16.85M)	(17.43M)	(18.02M)	(18.63M)
Interest received	0.34M	0.40M	0.41M	0.41M	0.41M	0.40M	0.40M	0.39M	0.39M	0.38M
<b>Net cash inflow (outflow) from operating activities</b>	<b>4.10M</b>	<b>3.88M</b>	<b>3.74M</b>	<b>3.59M</b>	<b>3.50M</b>	<b>3.42M</b>	<b>3.32M</b>	<b>3.22M</b>	<b>3.10M</b>	<b>2.98M</b>
<b>Cash flows from investing activities:</b>										
Payments for property, plant and equipment	(13.71M)	(8.30M)	(7.27M)	(7.52M)	(7.38M)	(7.33M)	(7.24M)	(7.19M)	(7.10M)	(7.06M)
Subsidies, donations and contributions for new capital expenditure	9.99M	5.37M	3.70M	3.70M	3.70M	3.70M	3.70M	3.70M	3.70M	3.70M
Proceeds from sale of property, plant and equipment	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow (outflow) from investing activities</b>	<b>(3.72M)</b>	<b>(2.93M)</b>	<b>(3.57M)</b>	<b>(3.82M)</b>	<b>(3.68M)</b>	<b>(3.63M)</b>	<b>(3.54M)</b>	<b>(3.49M)</b>	<b>(3.40M)</b>	<b>(3.36M)</b>
<b>Cash flows from financing activities</b>										
Proceeds from borrowings	-	-	-	-	-	-	-	-	-	-
Repayment of borrowings	-	-	-	-	-	-	-	-	-	-
<b>Net cash inflow (outflow) from financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase (decrease) in cash held</b>	<b>0.38M</b>	<b>0.94M</b>	<b>0.17M</b>	<b>(0.23M)</b>	<b>(0.17M)</b>	<b>(0.21M)</b>	<b>(0.21M)</b>	<b>(0.27M)</b>	<b>(0.30M)</b>	<b>(0.38M)</b>
Cash at beginning of reporting period	7.99M	8.36M	9.31M	9.48M	9.25M	9.07M	8.86M	8.64M	8.37M	8.07M
<b>Cash Balance</b>	<b>8.36M</b>	<b>9.31M</b>	<b>9.48M</b>	<b>9.25M</b>	<b>9.07M</b>	<b>8.86M</b>	<b>8.64M</b>	<b>8.37M</b>	<b>8.07M</b>	<b>7.69M</b>

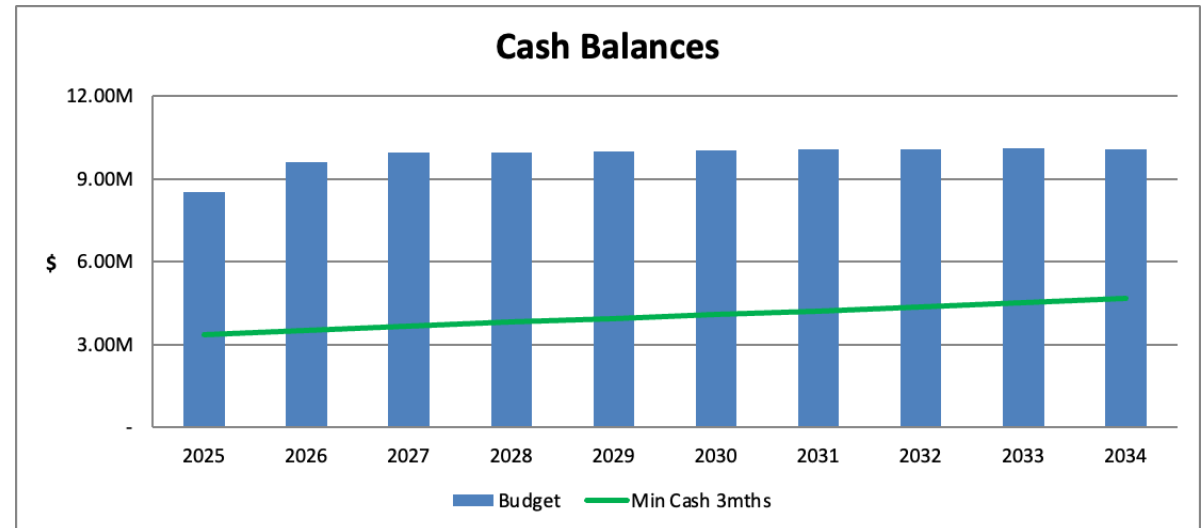
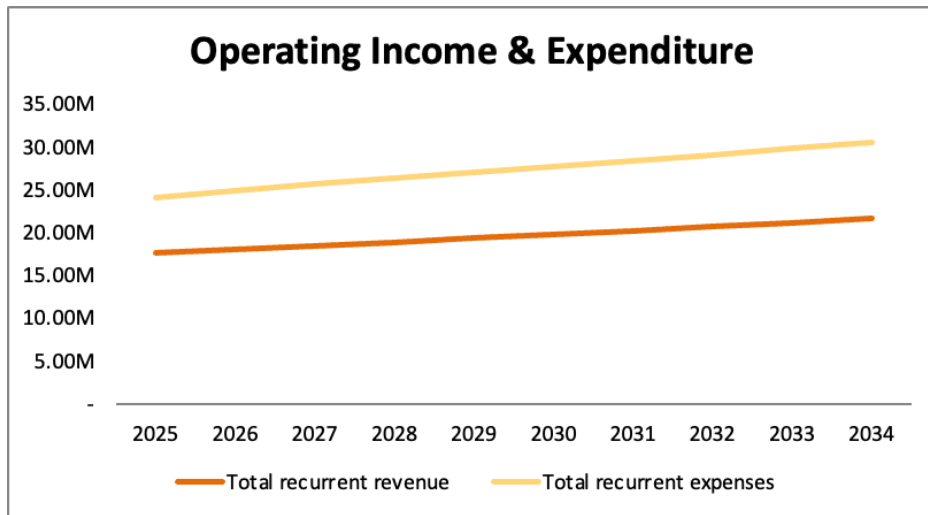
<b>Cherbourg Aboriginal Shire Council</b>										
<b>2024/2025 Budget and Long Term Financial Forecast 2025 to 2034</b>										
<b>Statement of Changes in Equity</b>										
	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>	<b>2032</b>	<b>2033</b>	<b>2034</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>
<b>Asset revaluation surplus</b>										
Opening balance	114.72M	114.72M	114.72M	114.72M	114.72M	114.72M	114.72M	114.72M	114.72M	114.72M
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
<b>Closing balance</b>	<b>114.72M</b>	<b>114.72M</b>	<b>114.72M</b>	<b>114.72M</b>	<b>114.72M</b>	<b>114.72M</b>	<b>114.72M</b>	<b>114.72M</b>	<b>114.72M</b>	<b>114.72M</b>
<b>Retained surplus</b>										
Opening balance	96.36M	101.65M	100.09M	96.60M	92.82M	88.82M	84.60M	80.15M	75.45M	70.51M
Net result	5.29M	(1.55M)	(3.49M)	(3.78M)	(4.00M)	(4.22M)	(4.45M)	(4.69M)	(4.94M)	(5.19M)
<b>Closing balance</b>	<b>106.93M</b>	<b>98.54M</b>	<b>93.11M</b>	<b>89.04M</b>	<b>84.82M</b>	<b>80.38M</b>	<b>75.69M</b>	<b>70.76M</b>	<b>65.57M</b>	<b>60.12M</b>
<b>Total</b>										
Opening balance	211.08M	216.36M	214.81M	211.32M	207.54M	203.54M	199.32M	194.86M	190.17M	185.23M
Net result	5.29M	(1.55M)	(3.49M)	(3.78M)	(4.00M)	(4.22M)	(4.45M)	(4.69M)	(4.94M)	(5.19M)
Increase in asset revaluation surplus	-	-	-	-	-	-	-	-	-	-
<b>Closing balance</b>	<b>216.36M</b>	<b>214.81M</b>	<b>211.32M</b>	<b>207.54M</b>	<b>203.54M</b>	<b>199.32M</b>	<b>194.86M</b>	<b>190.17M</b>	<b>185.23M</b>	<b>180.03M</b>

**Cherbourg Aboriginal Shire Council**  
**2024/2025 Budget and Long Term Financial Forecast 2025 to 2034**  
**Relevant Measures of Financial Sustainability**

Type	Measure	Target (Tier 8)	Budget	Forecast									
			30 June 2025	30 June 2026	30 June 2027	30 June 2028	30 June 2029	30 June 2030	30 June 2031	30 June 2032	30 June 2033	30 June 2034	
Financial Capacity	1. Council Controlled Revenue	Contextual	5.54%	5.58%	5.58%	5.59%	5.60%	5.61%	5.62%	5.63%	5.64%	5.65%	
	2. Population Growth	Contextual	0.48%	0.45%	0.48%	0.48%	0.48%	0.48%	0.47%	0.47%	0.47%	0.47%	
Operating Performance	3. Operating Surplus Ratio	Not applicable	-36.58%	-38.40%	-38.98%	-39.61%	-39.85%	-40.07%	-40.30%	-40.54%	-40.78%	-41.03%	
	4. Operating Cash Ratio	Greater than 0%	23.1%	21.1%	19.9%	18.7%	17.8%	17.0%	16.1%	15.3%	14.4%	13.5%	
Liquidity	5. Unrestricted Cash Expense Cover Ratio	Not applicable	7.40	7.86	7.70	7.22	6.86	6.48	6.11	5.72	5.34	4.92	
Asset Management	6. Asset Sustainability Ratio	Not applicable	450.9%	105.8%	212.7%	226.1%	201.5%	187.6%	170.2%	158.1%	142.5%	131.8%	
	7. Asset Consumption Ratio	Not applicable	83.6%	82.2%	81.2%	80.3%	79.3%	78.3%	77.3%	76.3%	75.2%	74.1%	
	8. Asset Renewal Funding Ratio	Contextual	Not Required - Reporting commences in 2027-28										
Debt Servicing Capacity	9. Leverage Ratio	0 - 3 times	Not Required - Council has no debt										



# KEY POINTS - SUMMARY CHARTS



## WHOLE OF COUNCIL OPERATIONAL BUDGET OVERVIEW

	2024 Amended Budget	2025 Budget	% Change	\$ Difference
<b>Income</b>				
Grants & Subsidies	\$ (6,133,183)	\$ (6,171,995)	0.63%	\$ (38,812)
Fees & Charges	\$ (927,538)	\$ (975,711)	5.19%	\$ (48,173)
Sales & Recoverable Works	\$ (7,453,059)	\$ (7,937,538)	6.50%	\$ (484,479)
Interest Revenue	\$ (320,000)	\$ (340,000)	6.25%	\$ (20,000)
Rent	\$ (1,158,788)	\$ (1,216,727)	5.00%	\$ (57,939)
Other Income	\$ (1,058,748)	\$ (981,058)	-7.34%	\$ 77,690
<b>Income Total</b>	<b>\$ (17,051,316)</b>	<b>\$ (17,623,030)</b>	<b>3.35%</b>	<b>\$ (571,714)</b>
<b>Expense</b>				
Employee Costs	\$ 7,992,319	\$ 8,086,276	1.18%	\$ 93,957
Materials & Services	\$ 5,208,846	\$ 5,381,420	3.31%	\$ 172,574
Depreciation	\$ 10,524,629	\$ 10,509,277	-0.15%	\$ (15,352)
Finance Costs	\$ 90,239	\$ 94,751	5.00%	\$ 4,512
<b>Expense Total</b>	<b>\$ 23,816,033</b>	<b>\$ 24,071,724</b>	<b>1.07%</b>	<b>\$ 255,692</b>
<b>Grand Total</b>	<b>\$ 6,764,717</b>	<b>\$ 6,448,695</b>	<b>-4.67%</b>	<b>\$ (316,023)</b>

## COMMUNITY SERVICES - OPERATIONAL BUDGET OVERVIEW

	2024 Amended Budget	2025 Budget	% Change	\$ Difference
<b>Income</b>				
Grants & Subsidies	\$ (1,154,773)	\$ (1,052,457)	-8.86%	\$ 102,316
Other Income	\$ (144,658)	\$ (184,092)	27.26%	\$ (39,434)
<b>Income Total</b>	<b>\$ (1,299,431)</b>	<b>\$ (1,236,549)</b>	<b>-4.84%</b>	<b>\$ 62,882</b>
<b>Expense</b>				
Employee Costs	\$ 915,645	\$ 763,257	-16.64%	\$ (152,388)
Materials & Services	\$ 466,400	\$ 385,171	-17.42%	\$ (81,229)
<b>Expense Total</b>	<b>\$ 1,382,045</b>	<b>\$ 1,148,428</b>	<b>-16.90%</b>	<b>\$ (233,617)</b>
<b>Grand Total</b>	<b>\$ 82,614</b>	<b>\$ (88,121)</b>	<b>-206.67%</b>	<b>\$ (170,735)</b>

## CORPORATE SERVICES - OPERATIONAL BUDGET OVERVIEW

	2024 Amended			
	Budget	2025 Budget	% Change	\$ Difference
<b>Income</b>				
Grants & Subsidies	\$ (2,146,044)	\$ (2,204,596)	2.73%	\$ (58,552)
Fees & Charges	\$ (927,538)	\$ (975,711)	5.19%	\$ (48,173)
Interest Revenue	\$ (320,000)	\$ (340,000)	6.25%	\$ (20,000)
Rent	\$ (150,000)	\$ (157,500)	5.00%	\$ (7,500)
Other Income	\$ (210,251)	\$ (124,389)	-40.84%	\$ 85,862
<b>Income Total</b>	<b>\$ (3,753,833)</b>	<b>\$ (3,802,196)</b>	<b>1.29%</b>	<b>\$ (48,364)</b>
Employee Costs	\$ 1,816,156	\$ 2,039,230	12.28%	\$ 223,074
Materials & Services	\$ 776,411	\$ 625,704	-19.41%	\$ (150,707)
Depreciation	\$ 407,953	\$ 456,261	11.84%	\$ 48,308
Finance Costs	\$ 90,239	\$ 94,751	5.00%	\$ 4,512
<b>Expense Total</b>	<b>\$ 3,090,758</b>	<b>\$ 3,215,945</b>	<b>4.05%</b>	<b>\$ 125,186</b>
<b>Grand Total</b>	<b>\$ (663,074)</b>	<b>\$ (586,252)</b>	<b>-11.59%</b>	<b>\$ 76,822</b>

## ECONOMIC DEVELOPMENT - OPERATIONAL BUDGET OVERVIEW

	2024 Amended			
	Budget	2025 Budget	% Change	\$ Difference
<b>Income</b>				
Grants & Subsidies	\$ (231,090)	\$ (335,778)	45.30%	\$ (104,688)
Sales & Recoverable Works	\$ (7,450,563)	\$ (7,934,967)	6.50%	\$ (484,404)
Other Income	\$ (40,000)	\$ -	-100.00%	\$ 40,000
<b>Income Total</b>	<b>\$ (7,721,653)</b>	<b>\$ (8,270,745)</b>	<b>7.11%</b>	<b>\$ (549,092)</b>
<b>Expense</b>				
Employee Costs	\$ 3,642,153	\$ 3,457,787	-5.06%	\$ (184,366)
Materials & Services	\$ 2,137,902	\$ 2,587,112	21.01%	\$ 449,211
<b>Expense Total</b>	<b>\$ 5,780,055</b>	<b>6,044,899</b>	<b>4.58%</b>	<b>264,844</b>
<b>Grand Total</b>	<b>\$ (1,941,598)</b>	<b>-2,225,846</b>	<b>14.64%</b>	<b>-284,248</b>

## HOUSING - OPERATIONAL BUDGET OVERVIEW

	2024 Amended Budget	2025 Budget	% Change	\$ Difference
<b>Income</b>				
Rent	\$ (1,008,788)	\$ (1,059,227)	5.00%	\$ (50,439)
Other Income	\$ -	\$ -	0.00%	\$ -
<b>Income Total</b>	<b>\$ (1,008,788)</b>	<b>\$ (1,059,227)</b>	<b>5.00%</b>	<b>\$ (50,439)</b>
<b>Expense</b>				
Employee Costs	\$ 284,409	\$ 291,379	2.45%	\$ 6,969
Materials & Services	\$ 498,048	\$ 522,951	5.00%	\$ 24,902
Depreciation	\$ 9,113,691	\$ 9,057,029	-0.62%	\$ (56,663)
<b>Expense Total</b>	<b>\$ 9,896,149</b>	<b>9,871,358</b>	<b>-0.25%</b>	<b>-24,791</b>
<b>Grand Total</b>	<b>\$ 8,887,361</b>	<b>8,812,131</b>	<b>-0.85%</b>	<b>-75,230</b>

## OPERATIONS - OPERATIONAL BUDGET OVERVIEW

	2024 Amended				
	Budget	2025 Budget	% Change	\$ Difference	
<b>Income</b>					
Grants & Subsidies	\$ (2,601,276)	\$ (2,579,164)	-0.85%	\$ 22,112	
Sales & Recoverable Works	\$ (2,496)	\$ (2,571)	3.00%	\$ (75)	
Other Income	\$ (663,839)	\$ (672,577)	1.32%	\$ (8,738)	
<b>Income Total</b>	<b>\$ (3,267,611)</b>	<b>\$ (3,254,312)</b>	<b>-0.41%</b>	<b>\$ 13,299</b>	
<b>Expense</b>					
Employee Costs	\$ 1,333,955	\$ 1,534,624	15.04%	\$ 200,669	
Materials & Services	\$ 1,330,086	\$ 1,260,483	-5.23%	\$ (69,603)	
Depreciation	\$ 1,002,985	\$ 995,988	-0.70%	\$ (6,997)	
<b>Expense Total</b>	<b>\$ 3,667,026</b>	<b>3,791,095</b>	<b>3.38%</b>	<b>124,069</b>	
<b>Grand Total</b>	<b>\$ 399,415</b>	<b>536,783</b>	<b>34.39%</b>	<b>137,368</b>	

# CAPITAL BUDGET LISTING

	Funding Received	Estimated Cost
<b>Operations</b>		
W4Q 2024-27	\$ 1,900,000	\$ 1,000,000
R2R	\$ 350,668	\$ 120,000
TIDS	\$ 60,000	\$ 60,000
Plant and Vehicles		\$ 500,000
QRA Flood Camera Murray Rd/ rain gauges	\$ 180,000	\$ 180,000
QRA 2 projects CF from FY 20234-24 –		\$ 250,000
Raising Waste Water and Sewerage Pump Station Bunding Levy *		
<b>Total</b>	<b>\$ 2,490,668</b>	<b>\$ 2,110,000</b>
<b>Economic Development</b>		
Housing - Major Upgrades **		\$ 2,000,000
New Houses -State funding	\$ 2,350,000	\$ 2,350,000
New Houses -additional State	\$ 3,000,000	\$ 3,000,000
New Houses -Remote	\$ 3,400,000	\$ 500,000
REFFS	\$ 3,800,000	\$ 2,000,000
Murgon Footpath Project *		\$ 1,746,580
<b>Total</b>	<b>\$ 12,550,000</b>	<b>\$ 11,596,580</b>
<b>Grand Total</b>	<b>\$ 15,040,668</b>	<b>\$ 13,706,580</b>
* Project Commenced in prior year		
** Funding is considered operation revenue		





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## REVENUE POLICY

### 1. PURPOSE

The purpose of this policy is to ensure the sound and consistent management of revenue related activities.

### 2. COMMENCEMENT OF POLICY

The policy commences on adoption by Council.

### 3. SCOPE

This policy applies to all rates and charges set by the council.

### 4. BACKGROUND

In accordance with the *Local Government Regulation 2012*, Section 193 Revenue Policy, Council must prepare and adopt by resolution a Revenue Policy for each financial year.

The policy must state:

- (a) The principles that the local government intends to apply in the financial year for-
  - (i) Levying rates and charges; and
  - (ii) Granting concessions for rates and charges; and
  - (iii) Recovering overdue rates and charges; and
  - (iv) Cost-recovery methods; and
- (b) If the local government intends to grant concessions for rates and charges-the purpose for the concessions; and
- (c) The extent to which physical and social infrastructure costs for new development are to be funded by charges for the development.



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## 5. PRINCIPLES

### (a) Principles used in Making Rates and Service Charges:

In general Council will be guided by the principle of user pays in the making of rates and charges. Council will also have regard to the principles of:

- Transparency in the making of service rates and charges;
- The needs and expectations of the general community;
- The cost of maintaining existing facilities and necessary services;
- Having in place a system of charges that is simple and inexpensive to administer;
- Equity by taking account of the different levels of capacity to pay within the local community; and
- Flexibility to take account of changes in the local economy.

Council is unable to levy general rates.

### (b) Principles used in Levying Rates and Charges:

In levying rates and charges Council will apply the principles of:

- Making clear what is the Council's and each payers' responsibility to the service charges system;
- Making the levying system simple and inexpensive to administer; and
- Timing the levy of service charges to take into account the financial cycle of local economic activity, in order to assist smooth running of the local economy;
- Provide flexibility by accommodating payers needs through short term payment arrangements;

### (c) Rebates and Concessions for Rates and Charges:

In considering the application of concessions, rebates and exemptions, Council will be guided by the principles of:

- Equity by having regard to the different levels of capacity to pay within the local community;
- The same treatment for payers of charges with similar circumstances;



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- Transparency by making clear the requirements necessary to receive concessions, rebates or exemptions; and
- Flexibility to allow Council to respond to local economic issues.

## **(d) Principles used in the Recovery of Rates and Charges:**

Council will exercise its charges recovery powers in order to reduce the overall burden on payers of charges. It will be guided by the principles of:

- Ensuring there is transparency in the process used by Council to meet financial obligations;
- Payers of charges are clear on their obligations;
- Ensuring processes used to recover outstanding charges are clear, simple to administer and cost effective;
- Ensuring capacity of payers of charges is considered in determining arrangements for payment;
- Ensuring there is equity in arrangements for payers of charges with similar circumstances; and
- Flexibility by responding where necessary to changes in the local economy.

From an operational perspective, monthly statements are sent to all debtors (including rental tenants). Trade debtors are invoiced for services provided. Payment is expected in 30 days.

Aged debtor lists are reviewed on a monthly basis. Action proposed by Council will include:

- Letters to outstanding debtors;
- Persons invited to attend Council meetings to discuss options if required;
- Tenants to discuss rental repayment options in the first instance with the Housing Officer;
- Every tenant in arrears must have a repayment plan commensurate with their ability to pay;
- Eviction from houses if all other avenues fail; and
- Write off of debts for those people who cannot be located or are deceased.
- Possible referral to a debt collection agency.



# CHERBOURG ABORIGINAL SHIRE COUNCIL

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## (e) Principles used in setting Cost Recovery Fees:

In general Council will be guided by the principle of user pays in the making of cost recovery fees. Council will also have regard to the principles of:

- Transparency in the making of cost recovery fees;
- Council's rating and rental base should not subsidise the specific users or clients of Council's regulatory products and services;
- Full cost recovery may not be applied if it is contrary to Council's express social, economic, environmental and other corporate goals;
- Cost recovery fees must not be more than the cost to Council of providing the service or taking the action to which the fee applies.

## Variations

CASC reserves the right to vary, replace or terminate this policy from time to time.

## Associated Documents

- Corporate Plan
- Operational Plan
- Budget

## POLICY VERSION AND REVISION INFORMATION

<b>Policy Type:</b>	Statutory		
<b>Policy Authorised by:</b>	Chatur Zala	<b>Original issue:</b>	1 July 2019
<b>Title:</b>	Chief Executive Officer		
<b>Policy Maintained by:</b>	Dol Ranabhat	<b>Current version:</b>	5
<b>Title:</b>	Finance Manager		
<b>Date Reviewed:</b>	June 2024		
<b>Council Resolution:</b>		<b>Resolution date:</b>	



# CHERBOURG ABORIGINAL SHIRE COUNCIL

22 BARAMBAH AVENUE  
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## DEBT POLICY

### 1. PURPOSE

The purpose of this policy is to ensure the sound management of Council's existing and future borrowings.

### 2. COMMENCEMENT OF POLICY

The policy commences on adoption by Council.

### 3. SCOPE

This policy applies to all borrowing activities of the council.

### 4. BACKGROUND

Council has a responsibility to operate in a financially sustainable manner. In developing a Long Term Financial Plan, borrowing is identified as an alternative source for funding major capital projects. In accordance with the *Local Government Regulation 2012*, Section 192 Debt Policies, Council must prepare and adopt by resolution a Debt Policy for a financial year.

The policy must state:

- (i) The new borrowings planned for the current financial year and the next 9 financial years; and
- (ii) The period over which the local government plans to repay existing and new borrowings.

### 5. PRINCIPLES

The debt policy aims to provide Council with a debt management strategy based on sound financial management guidelines.

- Council will in general, seek to minimise its dependence on borrowings in order to minimise future revenue committed to debt servicing and redemption charges.
- Council will not utilise loan funding to finance operating activities or recurrent expenditure.



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- Council will only borrow funds for the purpose of acquiring assets, improving facilities, services or infrastructure and/or substantially extend their useful lives.
- Borrowings for infrastructure that provides a return on assets will take priority over borrowing for other assets

Borrowings will only be undertaken if:

- All alternative options for undertaking a project without borrowing have been investigated and proved less advantageous to the Council;
- The benefit received from undertaking the borrowing is greater, over the life of the borrowing, than the costs of borrowing; and
- Repayments will be met from project income or other untied income of Council (not grant funding).
- Approvals in accordance with legislative requirements are met.

## 6. EXISTING BORROWINGS

Council currently has no borrowings.

## 7. NEW BORROWINGS

Council has no borrowings planned for the next 9 financial years.



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## Variations

CASC reserves the right to vary, replace or terminate this policy from time to time.

## Associated Documents

- Corporate Plan
- Operational Plan
- Budget

## POLICY VERSION AND REVISION INFORMATION

<b>Policy Type:</b>	Statutory	
<b>Policy Authorised by:</b>	Chatur Zala	<b>Original issue:</b> June 2022
<b>Title:</b>	Chief Executive Officer	
<b>Policy Maintained by:</b>		<b>Current version:</b> 3
<b>Title:</b>	Finance Manager	
<b>Date Reviewed:</b>	June 2024	
<b>Council Resolution:</b>		<b>Resolution date:</b>



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## PROCUREMENT POLICY

### 1. PURPOSE

The objective of this Policy is to ensure that Council's procurement activities comply with the *Local Government Act 2009* ("LGA") and *Local Government Regulation 2012* ("LGR"), including but not limited to the default contracting procedures, and include details of the principles, including the sound contracting principles set out in the LGA, that Council will apply for purchasing goods and services.

The sound contracting principles are:

- Value for money;
- Open and effective competition;
- The development of competitive local business and Industry;
- Environmental protection; and
- Ethical behavior and fair dealing.

This Policy is Council's Procurement Policy pursuant to section 198 of the LGR.

### 2. COMMENCEMENT OF POLICY

The policy commences on adoption by Council.

### 3. APPLICATION OF THE POLICY

This policy applies to the procurement of all goods, equipment and related services, construction contracts and service contracts (including maintenance) and consultancies. It is the responsibility of Council officers involved in the procurement process to understand the meaning and intent of this policy.

### 4. BACKGROUND

A Procurement Policy is required under the *Local Government Regulation 2012* Section 198 and requires:

- A local government must prepare and adopt a policy about procurement (a procurement policy).
- The procurement policy must include details of the principles, including the sound contracting principles that the local government will apply in the financial year for purchasing goods and services.
- A local government must review its procurement policy annually.





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## 5. POLICY DETAILS

### 5.1. Introduction

The procurement of all goods and services by Council must be carried out in accordance with the *Local Government Act 2009* (the "Act") and the *Local Government Regulation 2012* (the "Regulation"). In particular, Chapter 6, Part 3, Default Contracting Procedures, of the Regulation applies.

### 5.2. Responsibilities of Council officers

Council officers must comply with the LGA and the LGR at all times when carrying out procurement activities.

Council officers must apply the highest standards of probity and integrity in all procurement activities they undertake. This includes, but is not limited to, disclosing and appropriately managing any conflicts of interest.

A financial delegation of authority to undertake procurement activities is required before a Council officer may procure goods and services on behalf of Council.

Officers must not undertake order splitting to avoid the requirements of this Policy.

Officers must keep records of all quotation and tender information in accordance with Council's procedures.

Written quotes or tenders must be held on file or attached to official purchase documentation.

If a selected quotation is not the lowest priced quotation obtained, the Council officer procuring the goods or services will document the reasons for selecting the quotation.

### 5.3. Sound Contracting Principles

Council officers must have regard to the following sound contracting principles in all procurement activities.

The sound contracting principles, and this Policy's statement on the application of those principles, are set out below.

#### 5.3.1. Open and effective competition

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



# CHERBOURG ABORIGINAL SHIRE COUNCIL

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## 5.3.2. Value for money

Council must harness its procurement power to achieve the best value for money. The concept of value for money is not restricted to price alone. The value for money assessment must include consideration of:

- (i) contribution to the advancement of Council's priorities; and
- (ii) fitness for purpose, quality, services and support; and
- (iii) whole-of-life costs including costs of acquiring, using, maintaining and disposal; and
- (iv) internal administration costs; and
- (v) timeliness of supply; and
- (vi) technical compliance issues; and
- (vii) risk exposure; and,
- (viii) the value of any associated environmental benefits.

## 5.3.3. The development of competitive local business and Industry

Council encourages the development of competitive local businesses within the South Burnett region first, and second within the Wide Bay region. Procurement officers should endeavor to support local business by inviting local businesses to supply quotations and bids for tenders.

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

- (i) creation of local employment opportunities;
- (ii) more readily available servicing support;
- (iii) more convenient communications for contract management;
- (iv) economic growth within the local area;
- (v) the benefit to Council of associated local commercial transaction.



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## 5.3.4. Environmental protection

Council promotes environmental protection through its procurement procedures. In undertaking any procurement activities Council will:

- (i) promote the procurement of environmentally friendly goods and services that satisfy value for money criteria; and
- (ii) foster the development of products and processes of low environmental and climatic impact; and
- (iii) provide an example to business, industry and the community by promoting the use of climatically and environmentally friendly goods and services; and
- (iv) Encourage environmentally responsible activities.

## 5.3.5. Ethical behaviour and fair dealing

Council officers involved in procurement are to behave with impartiality, fairness, independence, openness, integrity, and professionalism in their discussions and negotiations with suppliers and their representatives.

Subject to any legislative requirements, Council officers will:

- Maintain confidentiality of quotations;
- Maintain appropriate records available for inspection at any time;
- When inviting quotations, invite quotations from suppliers that can meet Council's requirements at competitive prices.

## 5.4. Default Contracting Procedures

Council must comply with the default contracting procedures in Chapter 6, Part 3 of the LGR before entering into a contract.

In order to manage its risk, Council has adopted a higher standard of requirements which are set out in the following tables.



# CHERBOURG ABORIGINAL SHIRE COUNCIL

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**Table 1: Procurement outside of an Established Arrangement**

<b>\$ Value (excluding GST)</b>	<b>Minimum Quotation Requirement</b>	<b>Procurement Method</b>	<b>Minimum Documentation Requirement</b>	<b>Award/Contract Measure</b>
\$0.00 to \$1,000	No quote required	Verbal or Written	Tax Invoice	Corporate Card or Purchase Order
\$1,001 to \$14,999	Invite minimum 2 written quotes	Request for quote	Written quotes	Purchase Order
\$15,000 to \$49,999	Invite minimum 3 written quotes	Request for quote	Procurement Plan (optional) Written quotes	Contract (optional) Purchase Order
\$50,000 to \$199,999	Invite minimum 3 written quotes	Request for quote or Public tender	Procurement Plan Written quotes Evaluation Report	Contract Purchase Order
Over \$200,000	Public tender	Public Tender (minimum 21 days)	Procurement Plan Evaluation Plan Probity Plan Conflict of Interest Declarations Written quotes Evaluation Report	Contract (to be authorised by Council)



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**Table 2: Procurement within an Established Arrangement (LGR s231, s232, s233, s234)**

<b>\$ Value (excluding GST)</b>	<b>Minimum Quotation Requirement</b>	<b>Procurement Method</b>	<b>Minimum Documentation Requirement</b>	<b>Award/Contract Measure</b>
\$0.00 to \$1,000	No quote required	Verbal or Written	Tax Invoice	Corporate Card or Purchase Order
\$1,001 to \$5,000	Invite minimum 1 written quote	Request for quote	Written quote	Purchase Order
\$5,001 to \$14,999	Invite minimum 2 written quotes	Request for quote	Written quotes	Purchase Order
\$15,000 to \$49,999	Invite minimum 3 written quotes	Request for quote or Public tender	Procurement Plan (optional) Written quotes	Contract (optional) Purchase Order
\$50,000 to \$199,999	Invite minimum 3 written quotes	Request for quote	Procurement Plan Written quotes Evaluation Report	Contract Purchase Order
Over \$200,000	Invite minimum 3 written quotes	Request for Quote (21 days)	Procurement Plan Evaluation Plan Probity Plan Conflict of Interest Declarations Written quotes Evaluation Report	Contract (to be authorised by Council)



# CHERBOURG ABORIGINAL SHIRE COUNCIL

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**Table 3: Other Procurements (LGR s235)**

Type of Procurement	\$ Value (excluding GST)	Minimum Quotation Requirement	Procurement Method	Minimum Documentation Requirement	Award/Contract Measure
Specialist Supply (1 supplier available or Special or confidential services)	Any Value	Written Quote	Exemption by Council Resolution	Procurement Plan Report to Council Council Resolution	Contract (to be authorised by Council)
Purchase at Auction	Any Value	No quote required	Exemption by Council Resolution	Procurement Plan Report to Council Council Resolution	Contract (to be authorised by CEO)
Purchase of Second-hand Goods	Any Value	Written Quote	Request for Quote	Procurement Plan Written Quote	Purchase Order (to be authorised by CEO)
With other Government Agency or Council	Any Value	No quote required	Written	Copy of MOU, letter, agreement, or other similar information	Direct payment

When seeking quotations, local suppliers are to be included wherever possible.

As most procurements will be in accordance with Table 1, a flow chart has been included at Schedule 1 for easy reference.

## 5.5. Publishing Details of Contractual Arrangements

In Accordance with Section 237(1) of the Regulation, a Local Government must, as soon as practicable after entering into a contractual arrangement (for example, a purchase order) worth \$200,000 or more (exclusive of GST):



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- (i) publish the relevant details of the contract on the Local Government's website; and
- (ii) display the relevant details of the contract in a conspicuous place in the Local Government's public office; and
- (iii) the relevant details must be published or displayed for a period of at least 12 months.

Relevant details of the contract mean the following:

- (i) the person with whom the Local Government has entered into the contract;
- (ii) the value of the contract; and
- (iii) the purpose of the contract.

## 5.6. Purchase orders

The issue of a purchase order under the terms of contract represents the acceptance of an offer, thereby establishing a contract with the legal implications that this entails. It is important to note that Council orders must be raised before the supply of goods and services.

Purchase Orders are not required for the following purchases but relevant authorisations are required on the invoice documentation:

- Australia Post
- Acts & Regulations
- Local Authorities
- Telephone / Communication Accounts
- Local Buy
- Electricity Accounts
- QLD Treasury Corporation
- Investments
- Freight
- Subscriptions
- Conference Registrations
- Items purchased from Petty Cash
- Other purchases approved by the CEO. (eg Travel, Accommodation)

Purchase orders must specify where and to whom the goods are to be delivered along with delivery instructions. Purchase orders must contain a quoted price or estimated price. For



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items where a purchase order is not required, sufficient documentation must be retained to identify why the payment was being made and what it was for.

Officers must not undertake order splitting to avoid the requirements of this policy.

## **5.7. Financial delegations**

Council will from time to time make financial delegations to the Chief Executive Officer pursuant to section 257 of the LGA, and the Chief Executive Officer may delegate their powers pursuant to section 259 of the LGA to other officers, subject to any limitations to the Chief Executive Officer's delegation.

Only the Council officers listed in the attached Schedule 2 are entitled to sign requisitions, and then only in accordance with their financial delegation limits. By approving a requisition all officers are confirming that they have taken full notice of this policy and will comply with all of the requirements of this policy

These delegations are also subject to having the required budgetary allocation.

## **5.8. Confirmation of Receipt of Goods**

Immediately upon receipt, goods must be inspected for compliance with the order specifications and quantities and be reconciled with the order. The supplier must be formally notified of any returns or shortfalls or damage to the goods received. Credit requests will be raised and shortages endorsed on the delivery documents to ensure that the accounts payable section pays only for the quantities received and authorised for payment.

## **5.9. Payment**

A signed proof of satisfactory receipt of the goods/services must be provided to authorise payment to the supplier. Shortages, incorrect supplies, damaged goods, etc. must be noted and unless otherwise negotiated or specified in the offer or on the account. Payment will be made in accordance with Council's trading terms of not greater than thirty (30) days following the date of receipt of the invoice. Officers must be aware of legislation and contracts requiring earlier settlement.

Settlement discounts will be noted by the Council officers and processed within the nominated discount period.

Orders which may require cancellation must be referred immediately to the issuing procurement officer for appropriate action.





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## 5.10. Tenders

Tenders must be invited whenever a Preferred Supplier Arrangement or an expression of interest for a contractual arrangement worth \$200,000 or more is to be entered into in accordance with Section 228 of the Regulation.

Tenders must be lodged in writing, by a set date and time. Such tenders should be clearly endorsed with the tender reference.

Specifications, where appropriate, must set out the minimum performance requirements, dimensions and purpose for which the goods/services are required.

### 5.10.1. Tender Submission, Closing Time and Date:

Tenders may be submitted by hand, post or electronic means as specified in the Tender documents. Tenders requiring voluminous technical documentation may be required to be delivered in person to the Council Office.

Tenders shall close at the time and date determined by the Chief Executive Officer.

### 5.10.2. Tender Openings:

The opening of tenders shall be carried out and witnessed by at least two Council employees one of whom at least must be either:

- The Business Manager; or
- The Finance Manager

## 5.11. Evaluation Criteria

When evaluating offers, Council officers shall have regard to the sound contracting principles as described in Section 5.2 of this document. All offers will be assessed with consideration to the value of the contract, technical requirements, quality and importance of the work to be completed and local preference as detailed in this policy. All officers of the council will act with integrity as required by Section 13 (responsibilities of Local Government Employees) of the Act and Council's Code of Conduct.

The selected offer shall achieve value for money that is consistent with the purpose of the item or service being provided.



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Wherever possible, more than one (1) officer of the Council will be involved in the evaluation, awarding and administration of contracts. The process of tendering and evaluation must comply with this Procurement Policy.

Any officer of the Council who has any conflict of interest whatsoever in the contract should exclude himself/herself from the evaluation process and disclose the existence of such interest. Officers must keep appropriate records or files to satisfy audit requirements and to establish that the principles and procedures contained in this policy have been complied with.

## **5.12. Disposal of Low Value Non Current Assets**

A low value non-current asset is subject to limits set by the Local Government Regulation 2012 under subsection (7)(b) and cannot be more than the following amounts:

- plant or equipment - \$5,000
- other types of non-current assets - \$10,000

Low value non current assets excludes land or the grant of a lease over land or a dwelling. Low value non-current assets should be included in the Asset Register with a carrying value of less than \$10,000 including GST. Low value non-current assets can also include items purchased by Council which are not deemed assets, are not recognised in the asset register and are valued at less than \$10,000 including GST.

Council is committed to open, transparent and systematic disposal of Council's non-current low value assets which are deemed to have no future economic benefit and are no longer fit for purpose. Council will ensure that assets surplus to its needs will be properly documented, substantiated and available for scrutiny by internal and external audit requests.

Council will take a strategic approach which will identify potential opportunities while managing adverse risks with the disposal of the assets and will apply sound ethics principles of transparency and integrity and promote the public good when effecting the disposal of the assets.

The disposal and dispersal of assets and materials surplus to Council needs will be conducted in a manner that:

- achieves value for money
- promotes fair and effective competition
- considers any potential benefit to the community



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- considers any impact on the environment
- ensures open and transparent behaviour.

## Variations

CASC reserves the right to vary, replace or terminate this policy from time to time.

## Associated Documents

- *Local Government Act 2009*
- *Local Government Regulation 2012*

## POLICY VERSION AND REVISION INFORMATION

<b>Policy Type:</b>	Statutory		
<b>Policy Authorised by:</b>	Chatur Zala	<b>Original issue:</b>	1 July 2019
<b>Title:</b>	Chief Executive Officer		
<b>Policy Maintained by:</b>	Dol Ranabhat	<b>Current version:</b>	5
<b>Title:</b>	Finance Manager		
<b>Date Reviewed:</b>	June 2024		
<b>Council Resolution:</b>		<b>Resolution date:</b>	

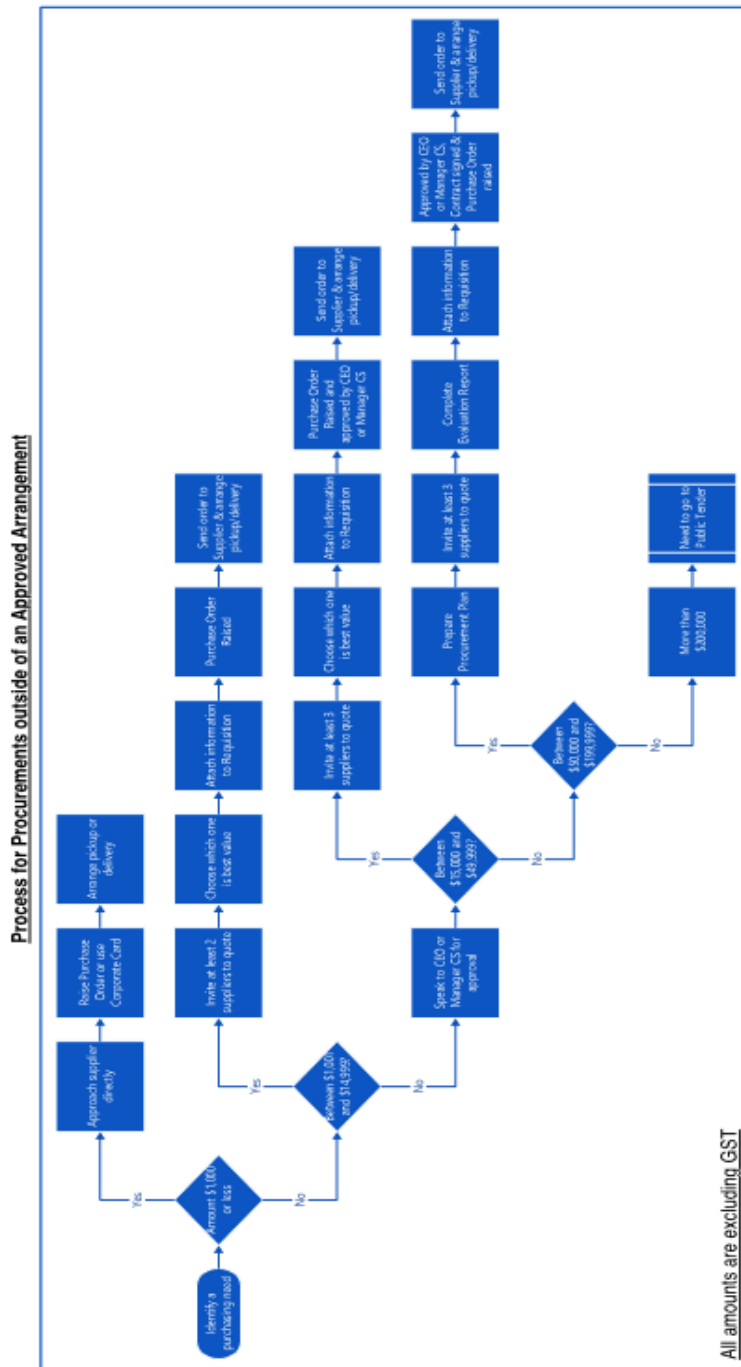


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## SCHEDULE 1 – FLOW CHART FOR PROCUREMENTS OUTSIDE OF AN APPROVED ARRANGEMENT





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## SCHEDULE 2 – PROCUREMENT DELEGATION TABLE

POSITION	\$0 - \$999	\$1,000 - \$4,999	\$5,000 - \$14,999	\$15,000 - \$199,999	\$200,000+
Chief Executive Officer	X	X	X	X	X
Manager Corporate Services	X	X	X	X	
Manager Economic Development	X	X	X		
Manager Community Services	X	X	X		
Operations Manager	X	X			
Line Managers	X	X			
All contracts for the acquisition of goods and services in the excess of \$200,000.00 are to be authorised by Council. Amounts are excluding GST.					