

# Town of Port Hedland Policy Manual

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## 1/007 TRAVEL AND ACCOMMODATION

Council has delegated to the Chief Executive Officer the authority to determine travel and accommodation arrangements for staff in accordance with the guidelines set out below.

Travel and Accommodation arrangements for Councillors shall be made through the Chief Executive Officer in accordance with the guidelines set down below.

### Objectives of the Policy

- i) To ensure the most appropriate and cost effective travel and accommodation arrangements are made for Council staff and Councillors.
- ii) To achieve the most flexible system of arranging travel and accommodation but with the appropriate accountability provisions.

### Guidelines

- i) Within the Central Business District of Perth, Councillors and Council Officers shall utilise accommodation as determined by the Chief Executive Officer at the available corporate Government rates for accommodation as negotiated subject to the following:
  - The generally accepted standard for hotels within the Central Business District will be that of the Mercure Hotel.
  - If the Councillor or Officer is attending a conference which is being held at a hotel of a different standard to that stated above, that hotel may be utilised on proviso that the expenses are budgeted for and are approved by the Chief Executive Officer.
  - Accommodation expenses will include appropriate laundry and dry cleaning after more than two (2) night's successive accommodation and up to two (2) five minute telephone calls to the offer's or councillor's family. Mini bar and alcoholic beverages, movies or any other non-essential expenses will be at the cost of the officer or Councillor.
- ii) Outside the Central Business District of Perth, the most appropriate accommodation as determined the Chief Executive Officer shall be chosen taking advantage of the corporate Government rates as negotiated.
- iii) Within the Central Business District, taxis shall be utilised for travel unless the Chief Executive Officer approves a departure from this practice based on a demonstrated cost/benefit analysis.
- iv) Outside the Central Business District of Perth, the use of taxis, buses, trains or hire cars shall be used as approved by the Chief Executive Officer. Again the selected means of travel must be substantiated by assessment of its cost effectiveness.

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- v) The most cost effective and timely air travel arrangements shall be used with the booking of concessional/apex fares being pursued if at all possible.
- vi) All expenses for interstate travel and accommodation by Councillors or staff shall be authorised by the Chief Executive Officer who shall ensure appropriate funding has been provided in Council's Budget.
- vii) All travel and accommodation expenses relating to Council's officers shall be budgeted for and approved by the Chief Executive Officer.
- viii) All travel (airfares) and accommodation shall be booked through the Executive Assistant.
- ix) Determinations of attendances to Local Government Week shall be subject to Council consideration annually by way of resolution.

*(Amended at the 26 July 2000 Council Meeting. Amended at the 23 July 2003 Council Meeting. Amended at the 25 January 2006 Council Meeting – 200506/261)*

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## 2. FINANCE

### 2/001 SIGNIFICANT ACCOUNTING POLICIES

Unless stated to the contrary, all financial reports to Council will be prepared on of the following basis:

#### **(a) Basis of Accounting**

All financial reports are prepared in accordance with applicable Australian Accounting Standards and the Local Government Act 1995 (as amended) and accompanying regulations (as amended). All Reports are prepared on the accrual basis under the convention of historical cost accounting.

#### **(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions are included in the Council's general financial statements/reports.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) are eliminated.

All monies held in the Trust Fund are excluded from the financial reports, unless stated to the contrary.

#### **(c) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

#### **(d) Fixed Assets**

Property, plant and equipment and infrastructure assets are brought to account at cost or independent or management valuation less, where applicable, any accumulated depreciation or amortisation.

Bridges and land under roads are excluded from infrastructure in accordance with legislative requirements.

#### **(e) Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of cost and net realizable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

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## (f) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

- Buildings 30 to 50 years
- Furniture and Equipment 3 to 10 years
- Plant and Equipment 5 to 15 years
- Sealed roads and streets
  - clearing and earthworks not depreciated
  - construction/road base 50 years
  - original surfacing and
  - major re-surfacing
    - bituminous seals 20 years
    - asphalt surface 25 years
- Gravel roads
  - clearing and earthworks not depreciated
  - construction/road base 50 years
  - gravel sheet 12 years
- Formed roads (unsealed)
  - clearing and earthworks not depreciated
  - construction/road base 50 years
- Footpaths - slab 40 years
- Footpaths - insitu 50 years
- Sewerage Piping 100 years
- Water supply piping & drainage systems 75 years

## (g) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the company, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

## (h) Investments

All investments are valued at cost and interest on those investments is recognised when accrued.

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## **(i) Joint Venture**

The municipality's interest in any joint venture will be recognised by including its share of any assets, liabilities, revenues and expenses of the joint venture within the relevant items reported in the statement of financial position and operating statement.

## **(j) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

### **(i) Wages, Salaries and Annual Leave**

The provision for employees' benefits to wages, salaries and annual leave represents the amount that the municipality has a present obligation to pay resulting from employees services to balance date. The provision will be calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

### **(ii) Long Service Leave**

The provision for employees' benefits for long service leave represents the present value of the estimated future cash outflows to be made by the employer resulting from the employees' service to balance date.

## **(k) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date.

## **(l) Superannuation**

The Town of Port Hedland contributes to the Local Government Superannuation Scheme. This fund is a defined contribution schemes.

## **(m) Interest Rate Risk**

The Town's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates, is considered negligible for all financial instruments other than borrowings.

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## **(n) Credit Risk**

The maximum exposure to credit risk, excluding the value of any collateral or other security, at balance date to recognised financial assets is the carrying amount, net of any provisions for doubtful debts. The Town will maintain no material credit risk exposure to any single debtor or group of debtors under financial instruments entered into by the Town.

## **(o) Net Fair Values**

The net fair value of assets and liabilities approximate their carrying values. No financial assets and financial liabilities are readily traded on organised markets in standardised form. Financial assets where the carrying amount exceeds net fair values will not be written down as the Council intends to hold these assets to maturity.

## **(p) Rounding Off Figures**

All figures shown in all general financial reports, other than a rate in the dollar, are rounded to the nearest dollar.

## **(q) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

*(Amended at the 26 April 2006 Council Meeting)*

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## 2/002 BUDGET STRATEGY

The Annual Budget will be prepared based on the concepts and assumptions stated in the Council's "Plan for the Future".

The Council's Plan for the Future will comprise of the Town's Strategic Plan and Five Year Financial Plan. The "Plan for the Future" will be reviewed annually, prior to the commencement of the subsequent years annual budget preparation process.

*(Amended at the 26 April 2006 Council Meeting.)*

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## 2/003 FINANCIAL STATEMENTS - COPIES FOR COUNCILLORS

Apart from the financial reports that are required to be presented to Council by way of legislation, the following reports will be presented to Council:

Monthly	Bank Reconciliation of the Municipal, Reserve and Trust Fund +90 day outstanding Sundry Debtors report List of Accounts paid under Delegated Authority Register of Investments Rates Summary Trail Balance Reserve Account Balances
Quarterly	Quarterly Budget Review Report on all Budgeted Grants of \$50,000 or more.

Irregular Financial reports will be presented to Council as deemed necessary by the Director, Corporate Services or Manager, Financial Services or requested by Council by resolution.

*(Amended at the 26 April 2006 Council Meeting.)*



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## 2/009 SALARY SACRIFICE

Australian Tax laws allow the provision of certain work-related (Section 58X) and non-work related items to be purchased by employees under a Salary Sacrifice arrangement with their employer. In keeping with these laws The Town of Port Hedland undertakes to offer employees the opportunity to Salary Sacrifice part of their income.

Employees may salary sacrifice part of their income from the town, such that the Town does not incur an additional out-of-pocket expense from the arrangement.

With the exception of Superannuation, generally the term of any Salary Sacrifice arrangements will be limited to 12 months. However, the CEO has the discretion to allow extraordinary salary sacrifice arrangements that produce a net benefit to the Town.

Each year, on or soon after 1<sup>st</sup> July, employees shall make application, through the Director Corporate Services, for items to be salary sacrificed, and authorise deductions from their wages such that the items are accounted for within the financial year.

In considering each application and the effect on the Town, the Director of Corporate Services may consult with external parties, including, but not limited to the Australian Taxation Office and or the Town's Auditor.

Prior to any purchases or benefits being provided, the employee must enter into a Salary Sacrifice Agreement with the Town of Port Hedland, which is prepared in consultation with the Town's Auditor.

Should an employee terminate employment prior to satisfying their salary sacrifice obligations, he/she will be liable for monies outstanding, and these monies will be deducted from the employee's final pay. If the employee's final pay is insufficient to clear the Salary Sacrifice, prior to employees final pay being processed, the employee will sign an acknowledgement of Debt, which will indicate how the amount outstanding will be paid. No arrangements to settle an outstanding salary sacrifice arrangement will exceed 30 days.

*(Amended at the 26 April 2006 Council Meeting.)*

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## 3/004 CONFERENCES - STUDY TOURS

### State and Federal Professional Conferences

- i) Directors and Service Managers are encouraged to attend the Annual State Conference relating to their profession.
- ii) Directors and Service Managers are encouraged to attend biennially, the Federal Conference relating to their profession. (Note: where the officer's professional organisation does not convene a State Conference the officer is encouraged to attend the organisations Federal Conference, annually).
- iii) Funds for attendance at State and Federal Professional Conferences shall be provided on each Annual Budget under the provision for staff training.
- iv) The Chief Executive Officer is authorised to approve the attendance of staff at State and Federal Professional Conferences in accordance with the following guidelines:
  - Budget authority and funding arrangements are to be considered.
  - The Chief Executive Officer is to ensure that attendance at the conference will be beneficial to the officer and/or the Council.
  - The officer is to provide a report on the issues, outcomes, etc of the conference with recommendations as appropriate and the report is to be submitted to Council.
  - Directors and Service Managers will not be precluded from attending a Federal Conference only because the conference happens to be held overseas.
- v) If it is considered beneficial for the Mayor and/or a Councillor/s to accompany Directors and Service Managers to any State or Federal Conference, such attendance shall be at the discretion of the Council and will only occur if adequate funds are available on the Budget.

### Other Conferences

Provision is to be made on each year's Budget of an appropriate sum to cover Council representation (Mayor, Councillors and staff) at other conferences (i.e. in addition to State and Federal Professional Conferences). The Chief Executive Officer may approve or decline to approve staff attendance at other conferences and if attendance involves a Councillor or Councillors, this to be at the discretion of Council.

### Annual Study Tours

- i) Details of study tours are to be arranged in advance so that suitable provision can be made on each year's Budget. When no details of study tours have been arranged or arrangements are incomplete, an appropriate amount shall be included in the Budget to cover the cost of an annual study tour.
- ii) The Chief Executive Officer in consultation with Council may approve attendance at study tours but shall apply the following guidelines:

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- The maximum attendance at any study tour is to be two elected members and two staff;
- Attendance at a study tour shall only take place where there are appropriate funds provided for in the Annual Budget;
- A detailed report including recommendations on each study tour shall be submitted to Council.

*(Amended at the 24 November 2004 Council Meeting.)*

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## 4. MEMBERS/COUNCILLORS

### 4/001 ELECTIONS - PROMOTION

The Chief Executive Officer is authorised to involve the Town of Port Hedland in any electoral promotional advertising campaign including campaigns organised by the Western Australian Municipal Association or the Department of Local Government.

In addition to any statutory requirements, the Chief Executive Officer will arrange promotion of any election to appear in editions of a local publication issued prior to the election.

*(Adopted 24 November 2004 Council Meeting.)*

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## 4/004 PHOTOGRAPH OF COUNCILLORS

A formal group photograph of all Councillors will be taken after the election of each new Council.

*(Adopted 24 November 2004 Council Meeting.)*

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## 9/003 DWELLINGS FACING ROADWAY

The front of all dwellings is classified as that facing the roadway.

*(Adopted at the 24 November 2004 Council Meeting)*

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## 13. HEALTH

### 13/001 APPOINTMENT OF COUNCIL'S MEDICAL OFFICER OF HEALTH

Council shall appoint as the Town Medical Officer of Health the Senior Local Medical Officer of the State Government Health Agency.

*(Adopted at the 24 November 2004 Council Meeting)*

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## 13/002 PESTICIDES

Council's Manager Environmental Health Services shall be appointed as the designated officer responsible for ensuring that all pesticides used by Town Council employees have been vetted and approved prior to purchase, have been registered under the Pesticides Regulations and are used in accordance with legislative and recommended practices.

*(Adopted at the 24 November 2004 Council Meeting)*



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## 13/003 FIRST AID KITS

An appropriate First Aid Kit shall be fitted to all vehicles and provided at all appropriate work places within the Town. The Chief Executive Officer is to ensure that all employees are educated and trained in the use of the First Aid Kits.

*(Adopted at the 24 November 2004 Council Meeting)*

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## 13/004 HIV/AIDS AND HEPATITIS

### **Introduction**

The Council is committed to Equality of Opportunity in its employment and service delivery. It is also committed to protecting and promoting the health of its employees and of the citizens of the district.

The Council therefore intends to ensure that people with AIDS or who are HIV positive or who have Hepatitis B or Hepatitis C, do not experience discrimination in Council employment or as a customer in receipt of Council services.

The Council will work with Health Authorities and non-statutory organisations involved with the control and spread of HIV/AIDS, Hepatitis B or C.

### **Policy**

#### ***The Law***

In the administration of any AIDS related legislation which involves the Council or any of its Officers, the Council insists that such legislation is administered wisely and with compassion.

#### ***Employment***

- a) There will be no discrimination in recruitment against applicants internally or externally on the grounds that the applicant has HIV/AIDS, Hepatitis B or C.
- b) Applicants who are deemed to be “medically fit” at the time of the interview will not be rejected an offer of work because of having contracted any of the above diseases.
- c) Medical fitness will be determined through the normal process of consideration by the Council’s Occupational Health Physician and normal rules concerning sickness will apply.
- d) If it becomes known that any employee has HIV/AIDS, the Council will ensure that reasonable arrangements are made to enable work to be continued. Employees will only be redeployed to alternative employment at their own request, except where they are deemed not medically fit through the standard procedures. The Council believes that to continue working may enable that person to maintain confidence and social contact and therefore fight HIV/AIDS with more dignity.
- e) No employee or applicant will be required to take the test for HIV/AIDS antibody or Hepatitis B or Hepatitis C.

#### ***Service Provision***

- a) No-one will be denied a service to which he/she is entitled because he/she has HIV/AIDS, Hepatitis B or C.

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- b) The Council will review all practices to ensure that all users of services and all employees are adequately protected against HIV, Hepatitis B or C infection.

## ***Confidentiality***

- a) The Council will not require those who are anti-body positive to the virus or who have HIV/AIDS, Hepatitis B or C to inform the Council.
- b) Should the fact become known that an employee or a customer in receipt of Council services has the virus then strict confidentiality will be maintained. Deliberate breaches of confidentiality will be made a disciplinary offence after normal consultative procedures.

## ***Counselling***

- a) The Council recognises the important role of a counselling service for those who have AIDS.
- b) For reasons of confidentiality and impartiality, Council believes that this service should be provided by an external organisation.
- c) The Council recognises the important role of other organisations in the non-statutory sector.
- d) The Council supports a co-ordinated approach to advice and counselling to those concerned about HIV, Hepatitis B or C infection being developed between statutory and non-statutory organisations, social workers (residential, hospital and field workers), drug teams, haemophilia organisations and other relevant workers or groups.

## ***Education, Training and Information***

In recognition that the fears and prejudices in relation to AIDS, Hepatitis B or C need to be addressed, a clear strategy on these will be developed including the dissemination and presentation of material to help overcome negative reactions.

## ***Campaigning***

- a) The Council will co-operate with State and Federal Health Authorities in the provision of rational and logical information for the public.
- b) The Council supports and encourages initiatives by State and Federal Health Authorities to establish and provide counselling, educational and treatment facilities within the district.

## **Implementation of Policy**

Resources will be made available to ensure that this policy is fully developed and implemented in a co-ordinated and consistent way across the full range of Council services.

*(Adopted at the 24 November 2004 Council Meeting)*

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## 13/005 SMOKING - IN THE WORKPLACE

There shall be a total ban on smoking in the Civic Centre Offices and Council Chambers and all enclosed workplaces.

*(Adopted at the 24 November 2004 Council Meeting)*

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## 13/007 WASTE COLLECTION SERVICES

Properties requiring a once weekly verge Mobile Garbage Bin collection service will be charged according to the fees for the Classic Collection Service.

Properties requiring a multiple (i.e. greater than once weekly) Mobile Garbage Bin collection service, and/or collection from within the property rather than the verge, will be charged according to the fees for the Premium Collection Service.

*(Adopted at the 24 November 2004 Council Meeting)*

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## 13/012 LICENSING OF FUNERAL DIRECTORS

In pursuance of its responsibilities under the Cemeteries Act 1986 the Council adopts as policy the following procedures for issuing a Funeral Director's Licence and the Standard Requirements it will consider when dealing with an application.

### **Procedures are:**

#### ***BEFORE THE ISSUE OF A NEW LICENCE OR RENEWAL OF EXISTING LICENCE***

The Chief Executive Officer will report to the Council on the following items:

1. The applicant has complied with the required of the Cemeteries Act 1986 and the Town of Port Hedland Cemeteries Local Law;
2. The applicant has completed and submitted to the Council an application in the form specified in the appropriate Schedule of the Town of Port Hedland Cemeteries Local Law.
3. The applicant has certified in writing that all of the Council's standard requirements, as contained in this policy have been met;
4. The results of any enquiries made pertaining to the three (3) character and/or professional referees submitted by the applicant;
5. The results of any enquiries made pertaining to the opinion supplied by the financial authority;
6. The results of any enquiries made of the authorities that all facilities, premises and equipment conform to appropriate Public Health and Local Government authority requirements, including zoning approvals;
7. The results of any inspections made of the applicant's premises;
8. A recommendation to the Council regarding the issue of the Funeral Directors Licence

### **Standard Requirements**

1. All applicants shall submit a written application, to the Council, in the form specified in the appropriate Schedule of the Town of Port Hedland Cemeteries Local Law.
2. All applicants shall comply with the requirements of the Cemeteries Act 1986 and the Town of Port Hedland Cemeteries Local Law;
3. All applicants must have a well presented hearse or other vehicle presented as a hearse, with efficiently operating roller device and coffin clamping facility;

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4. All applicants must have a transfer vehicle suitable for that purpose. That vehicle must have blinds, treated windows, curtains or other screening to ensure vision into the body storage area is blocked from all external angles;
5. All applicants must provide a dignified viewing area for public access;
6. All applicants must have appropriate office space and/or suitable space in which to make funeral arrangements;
7. All applicants must provide or have access to:-
  - i) Refrigerated body storage facilities;
  - ii) Body preparation facilities including:
  - iii) A ready supply of hot and cold running water;
  - iv) Easily cleansed surfaces
  - v) Ventilation
  - vi) Waste disposal
  - vii) Lighting
  - viii) Basic mortuary equipment
  - vii) Hygiene – total environment
  - ix) Safe and dignified handling procedures and equipment
8. An applicant for a new licence shall meet with the Chief Executive Officer and familiarise himself with the standards of conduct required by the Council in its cemetery;
9. An applicant for a new licence shall provide three (3) recent character and/or professional references;
10. An applicant for a new licence shall supply an opinion from a reputable financial authority that the funeral director is soundly based to operate such a business;
11. An applicant for a new licence shall provide evidence from relevant authorities that all facilities, premises and equipment conform to appropriate Public Health and Local Government authority requirements, including zoning approvals;
12. All applications shall be accompanied by a statement of the applicant that the Standard Requirements appropriate to the application have been met.”

*(Adopted at the 25 September 2005 Council Meeting. Amended at the 25 January 2006 Council Meeting.)*