



Eastern Waste Management Authority Ordinary Board Meeting

Agenda

Thursday 25 September 2025

Notice is hereby given that a meeting of the Board of the Eastern Waste Management Authority will be held in the Mayor's Parlour, City of Norwood, Payneham & St Peters, 175 The Parade, Norwood, on Thursday 25 September 2025 commencing at 5:30pm.

Acknowledgement of Country

We would like to acknowledge this land that we meet on today is the traditional lands for the Kurna people and that we respect their spiritual relationship with their country.

We also acknowledge the Kurna people as the custodians of the Adelaide region and that their cultural and heritage beliefs are as important to the living Kurna people today.



Agenda

Eastern Waste Management Authority Ordinary Meeting of the Board of Management

Meeting to be held on Thursday 25 September 2025 commencing at 5.30pm
at the City of Norwood, Payneham & St Peters, 175 The Parade, Norwood.

1. Present

2. Acknowledgement of Country

3. Apologies

4. Declarations of Interest

If a Board Director has an interest in a matter before the Board, they are asked to disclose the interest to the Board and provide full and accurate details of the relevant interest. Members are reminded to declare their interest before each item.

5. Confirmation of the Minutes

Recommendation: 1. That the Minutes of the Eastern Waste Management Authority Ordinary Board Meeting held on held on 26 June 2025 be confirmed as a true and correct record.

2. That the Minutes of the Eastern Waste Management Authority Special Board Meeting held on held on 9 July 2025 be confirmed as a true and correct record.

6. Matters arising from the Minutes

7. Questions Without Notice

8. Presentations

8.1 General Manager Introduction and Update

9. Reports

9.1	Audited Financial Statements for the Year Ended 30 June 2025	Page 18
9.2	Regulation 10 Financial Report	Page 57
9.3	Review of Fleet Management Asset Plan and Strategy 2026-2035	Page 63
9.4	Draft East Waste Annual Report 2024/25	Page 90
9.5	Appointment of Independent Member to A&RMC	Page 159
9.6	Re-establishment of the GMPR Committee	Page 171

9.7	WHS Overview	Page	188
9.8	East Waste Submission to GISA	Page	204
9.9	Information Report	Page	242

10. Confidential Reports

10.1	Ordinary and Primary Return Process	Page	257
10.2	Recycling Contract (Under separate cover)	Page	
10.3	Organics Contract (Under separate cover)	Page	

11. Other Business

12. Next Meeting of the Board

The next Ordinary East Waste Board Meeting is proposed to be held at 5.30pm on: Thursday 27 November 2025, at the City of Norwood, Payneham & St Peters, 175 The Parade, Norwood.

13. Closure of Meeting



Eastern Waste Management Authority Ordinary Board Meeting

Minutes

Thursday 26 June 2025

Minutes

Eastern Waste Management Authority Ordinary Meeting of the Board of Management

Meeting held on Thursday 26 June 2025 commencing at 5.30pm,
at the City of Norwood, Payneham & St Peters, 175 The Parade Norwood.

The Chair, Mr F Bell declared the meeting open at 5.30pm and that a quorum was present.

1. Acknowledgement of country

2. Present

Directors:

Mr F Bell	Independent Chairperson
Cr T Jennings	City of Burnside
Cr P George	City of Mitcham
Mr S Dilena	City of Prospect (<i>entered the meeting at 5.40pm</i>)
Mr C Malak	City of Unley
Cr G Piggott	City of Norwood, Payneham St Peters

Deputy Directors:

Mr J McArthur	Adelaide Hills Council
Mr A Wiguna	Campbelltown City Council

In Attendance:

Mr D Maywald	Acting General Manager
Mr B Krombholz	Manager Operations
Ms V Davidson	Executive Administration Officer
Ms M Bekesi	Leader of Education and Promotions

The Chairperson extended a warm welcome to Cr Grant Piggott on the occasion of his first meeting of the East Waste Board.

3. Apologies

Mr P Di Iulio	Campbelltown City Council
Cr L Huxter	Adelaide Hills Council
Mayor M Jones	Corporation of the Town of Walkerville

4. Disclosures of interest

Nil.

5. Confirmation of the minutes

5.1 Minutes of the Eastern Waste Management Authority Ordinary Board Meeting

Moved Cr P George that the Minutes of the Eastern Waste Management Authority Ordinary Board Meeting held on 1 May 2025 be confirmed as a true and correct record.

Seconded Cr T Jennings

Carried

5.2 Minutes of the Eastern Waste Management Authority Special Board Meeting

Moved Cr P George that the Minutes of the Eastern Waste Management Authority Ordinary Board Meeting held on 5 June 2025 be confirmed as a true and correct record.

Seconded Cr T Jennings

Carried

6. Matters arising from the minutes

Nil.

7. Questions without notice

Nil.

8. Presentations

2024/2025 Why Waste It Education Update

Ms M Bekesi Leader of Education and Promotions

Mr S Dilena entered the meeting at 5.40pm

Cr P George left the meeting at 5.51pm

Cr P George returned to the meeting at 5.55pm.

9. Reports

9.1 2025/26 Annual Plan & Budget

Moved Cr T Jennings that the East Waste Board:

1. Adopts the 2025/26 Annual Business Plan and Budget, inclusive of all projects and expenditure (Attachment A, Item 9.1, East Waste Board Meeting, 26 June 2025).
2. Authorises East Waste to apply for and borrow funds up to \$3,390,000 for the replacement of up to six (6) Collection Vehicles, as identified in the East Waste Fleet Asset Management Plan 2020–2030.
3. Authorises the East Waste Chairperson and General Manager to execute required loan documentation and affix the Common Seal on behalf of East Waste for borrowings undertaken in the 2025/26 financial year.

Seconded Cr G Piggott

Carried

9.2 External Interim Audit Report

Moved Cr T Jennings that the East Waste Board, notes and receives the FY2025 Interim Audit Management Letter (Attachment A, Item 9.2, East Waste Board Meeting, 26 June 2025).

Seconded Cr P George

Carried

9.3 Annual Review of Items Held in Confidence

Moved Mr S Dilena that the East Waste Board:

1. Notes that an annual review of all items held in confidence under section 91(9) of the *Local Government Act 1999* has been undertaken.
2. Following the annual review of the items held in confidence remakes the orders on the following items as listed in Attachment A, to Item 9.3, Ordinary Board Meeting 26 June 2025, and detailed below:

a) Item 28 – Attachment – Contract Evaluation Report

- i. Pursuant to section 91(7) and (9) of the *Local Government Act 1999*, the East Waste Board orders that the confidentiality order over the subject of the Attachment to Item 9.1 of the Audit and Risk Management Committee Meeting held on 5 August 2022 concerning the Contract Evaluation Report remain confidential on the basis that disclosure of the information contained within the associated Attachment would disclose information of a commercially sensitive nature pursuant to section 90(3)(d) of the *Local Government Act 1999* and will not be available for public inspection until further order.
- ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12 month period.
- iii. The General Manager is delegated authority to revoke the order in whole or part.

b) Item 29 – Attachment - Tender Assessment

- i. Pursuant to section 91(7) and (9) of the *Local Government Act 1999*, the East Waste Board orders that the confidentiality order the subject of the Attachment of Item Number 9.1 of the Ordinary Board Meeting held on 11 August 2022 concerning the Tender Assessment remain confidential on the basis that disclosure of the information contained within the associated Attachment would disclose information relating to a tender for the supply of goods or for the provisions of services pursuant to section 90(3)(k) of the *Local Government Act 1999* and will not be available for public inspection until further order.
- ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12-month period.
- iii. The General Manager is delegated authority to revoke the order in whole or part.

c) Item 30 – Attachment - Recycling Contract

- i. Pursuant to section 91(7) and (9) of the *Local Government Act 1999*, the East Waste Board orders that the confidentiality order the subject of the Attachment

to Item Number 9.2 of the Ordinary Board Meeting held on 11 August 2022 concerning the Recycling Contract remain confidential on the basis that disclosure of the information contained within the associated Attachment would disclose information relating to a tender for the supply of goods or for the provisions or services pursuant to section 90(3)(k) of the Local Government Act 1999 and will not be available for public inspection until further order.

- ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12-month period.
- iii. The General Manager is delegated authority to revoke the order in whole or part.

d) Item 53 – Report, Minutes and Attachment - RFT 2025/07: Cab Chassis & Compactors

- i. Pursuant to section 91 (7) and (9) of the *Local Government Act 1999*, the East Waste Board orders that the confidentiality order over the subject of the Report, Minutes and Attachment to Item Number 10.1 of the Ordinary Board Meeting of 21 November 2024 concerning the RFT 2025/07: Cab Chassis & Compactors remain confidential on the basis that the contract is yet to be awarded and that disclosure of the information contained within the Report, Minutes and Attachment would disclose information which could confer a commercial advantage on a person to whom is East Waste is conducting, or proposing to conduct business pursuant to section 90(3)(b) of the Local Government Act 1999 and will not be available for inspection until further order.
- ii. This confidentiality order will be reviewed by the East Waste Board at least once in every 12-month period.
- iii. The General Manager is delegated authority to revoke the order in whole or part.

Seconded Cr T Jennings

Carried

9.4 Proposed East Waste Diversity and Inclusion Policy

Moved Cr T Jennings that the East Waste Board

1. Adopts the proposed Diversity and Inclusion Policy (Attachment A, Item 9.4, Ordinary Board Meeting 26 June 2025).
2. Authorises Administration to make minor technical and formatting changes to the Diversity and Inclusion Policy.

Seconded Mr J McArthur

Carried

9.5 Review of the Procurement Policy

Moved Cr T Jennings that the East Waste Board:

1. Adopts the revised Procurement Policy (Attachment B, Item 9.5, Ordinary Board Meeting, 26 June 2025 as amended by the Board.
2. Authorises Administration to make changes of a minor technical or formatting nature to the Procurement Policy.

Seconded Cr G Piggott

Carried

9.6 Education Report

Moved Cr T Jennings that the East Waste Board receives and notes the Education Report.

Seconded Cr P George

Carried

9.7 Information Report

Moved Cr P George that the East Waste Board receives and notes the Information Report.

Seconded Cr T Jennings

Carried

9.8 Acting General Manager Verbal Updates

- 9.8.1 Service Level Agreement Update
- 9.8.2 Organics Tender Update.

The Chairperson sought and was granted leave of the meeting to bring forward Item 11.1 Temporary FOGO Program and Item 11.2 General Manager Recruitment Update.

11 Other Business

11.1 Temporary FOGO Program – Verbal Update

Recommendation 1

Moved Cr T Jennings:

1. That pursuant to Section 90(2) and (3)(h) of the *Local Government Act 1999* the East Waste Board orders that the public, with the exception of the following East West employees: Acting General Manager, David Maywald, Manager Operations, Brian Krombholz, Leader of Education and Programs, Megan Bekesi and Executive Administration Assistant, Vanessa Davidson be excluded from the meeting on the basis that the Board will receive, discuss and consider legal advice.
2. The East Waste Board is satisfied that the principle that the meeting be conducted in a place open to the public, has been outweighed by the need to keep the discussion or information confidential.

Seconded Cr P George

Carried

Recommendation 2

Moved Mr S Dilena that the Acting General Manager East Waste distribute the legal advice received by East Waste in relation to the FOGO Trials to Board Directors as soon as practicable.

Recommendation 3

Moved Mr S Dilena that in accordance with section 91(7) and (9) of the *Local Government Act 1999* the East Waste Board orders that the legal advice (Item 11.1, East Waste Board Meeting 26 June 2025), be kept confidential until further order.

Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, the power to revoke the order under Section 91(7) prior to any review or prior to a review is delegated to the General Manager, or any person acting in that position.

Seconded Cr T Jennings

Carried

11.2 Recruitment of General Manager East Waste – Verbal Update – General Manager Selection and Recruitment Committee

Recommendation 1

Moved Cr T Jennings:

1. That pursuant to Section 90(2) and (3)(a) of the *Local Government Act 1999* the East Waste Board orders that the public, with the exception of the following East West employees: Acting General Manager, David Maywald, Manager Operations, Brian Kromholz, Leader of Education and Programs, Megan Bekesi and Executive Administration Assistant, Vanessa Davidson be excluded from the meeting on the basis that the information to be received, discussed or considered is information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead), being a verbal report from the General Manager Selection and Recruitment Committee on the preferred applicants for the position of General Manager East Waste.
2. The East Waste Board is satisfied that the principle that the meeting be conducted in a place open to the public, has been outweighed by the need to keep the discussion or information confidential.

Seconded Cr P George

Carried

10 Confidential Reports

10.1 RFT 2025/04: Bulk Fuel

Recommendation 1

Moved Cr T Jennings that pursuant to Section 90(2) and (3)(d) of the *Local Government Act 1999* the East Waste Board orders that the public, with the exception of the following East West employees: Acting General Manager, David Maywald, Manager Operations, Brian Kromholz, Leader of Education and Programs, Megan Bekesi and Executive Administration Assistant, Vanessa Davidson be excluded from the meeting on the basis that the East Waste Board will receive, discuss and consider:

- (d) commercial information of a confidential nature (not being a trade secret) the disclosure of which –
 - (i) could reasonably be expected to prejudice the commercial position of the person who supplied the information, or to confer a commercial advantage on a third party; and
 - (ii) would, on balance, be contrary to the public interest as premature release of the details could impact future tender negotiations with the companies that have submitted a tender which in turn could lead to increased costs for the Constituent Councils.

and the East Waste Board is satisfied that, the principle that the meeting should be conducted in a place open to the public, has been outweighed by the need to keep the receipt/discussion/consideration of the information confidential.

Seconded Mr C Malak

Carried

Mr C Malak left the meeting at 7.15pm

Mr C Malak returned to the meeting at 7.18pm

Recommendation 3

Moved Mr S Dilena that in accordance with section 91(7) and (9) of the *Local Government Act 1999* the East Waste Board orders that the report, Attachment A, Attachment B, Attachment C (Attachments to Item 10.1, East Waste Board Meeting 26 June 2025), be kept confidential until further order.

Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, the power to revoke the order under Section 91(7) prior to any review or prior to a review is delegated to the General Manager, or any person acting in that position.

Seconded Cr T Jennings

Carried

11. Closure

The Chairperson declared the meeting closed at 7.40pm

Next Meeting of the Board

The next Ordinary Board Meeting is scheduled to be held on Thursday 25 September 2025, commencing at 5:30pm, at the City of Norwood Payneham & St Peters, 175 The Parade, Norwood.

These minutes have been signed as a true and correct record of the East Waste East Waste Board Meeting of 26 June 2025.

Chairperson

Date ____/____/____



**Eastern Waste Management Authority
Special Board Meeting**

Minutes

Wednesday 9 July 2025

Minutes

Eastern Waste Management Authority Special Meeting of the Board of Management

Meeting held on Wednesday 9 July 2025 commencing at 4.00pm via MS Teams.

The Chair, Mr Bell declared the meeting open at 4.02 pm and that a quorum was present.

1. Acknowledgement of Country

2. Present

Directors:

Mr F Bell	Independent Chairperson
Cr P George	City of Mitcham
Cr G Piggott	City of Norwood, Payneham & St Peters
Mr S Dilella	City of Prospect
Cr T Jennings	City of Burnside
Mayor M Jones	Corporation of the Town of Walkerville
Mr C Malak	City of Unley
Cr L Huxter	Adelaide Hills Council

Deputy Directors:

Nil.

In Attendance:

Mr D Maywald	Acting General Manager
Mr Brian Krombholz	Manager Operational Services
Ms K Vandermoer	Manager H R & Financial Services
Ms V Davidson	Executive Administration Officer

3. Apologies

Mr P Di Iulio	Campbelltown City Council
---------------	---------------------------

4. Declarations of interest

Nil.

5. Reports

Nil.

6. Confidential Reports

6.1 Recruitment of General Manager

Recommendation 1

Moved: Cr T Jennings

1. That pursuant to Section 90(2) and (3)(a) of the *Local Government Act 1999* the East Waste Board orders that the public, with the exception of the following East West employees: Acting General Manager, David Maywald, Manager Operational Services, Brian Krombholz, Manager H R and Financial Services, Kelly Vandermoer and Executive Administration Assistant, Vanessa Davidson be

excluded from the meeting on the basis that the information to be received, discussed or considered is information the disclosure of which would involve the unreasonable disclosure of information concerning the personal affairs of any person (living or dead), being the applicant for the General Manager's position.

2. The East Waste Board is satisfied that the principle that the meeting be conducted in a place open to the public has been outweighed by the need to keep the discussion or information confidential.

Seconded: Cr P George

Carried

Recommendation 2

Held in confidence

Recommendation 3

1. Moved Cr T Jennings that in accordance with section 91(7) and (9) of the *Local Government Act 1999* the East Waste Board orders that the report, minutes and Attachment A, Attachment B, Attachment C (Attachments to Item 6.1, Special East Waste Board Meeting 9 July 2025), be kept confidential until further order.
2. Pursuant to Section 91(9)(c) of the *Local Government Act 1999*, the power to revoke the order under Section 91(7) prior to any review or prior to a review is delegated to the General Manager, or any person acting in that position.

Seconded Mayor M Jones

Carried

The Chairperson thanked the General Manager Selection and Recruitment Committee for their time, dedication, and thorough work throughout the recruitment process.

7. Next meeting of the Board

The next Ordinary Board Meeting is scheduled to be held on Thursday 25 September 2025, commencing at 5:30pm, at the City of Norwood Payneham & St Peters, 175 The Parade, Norwood.

8. Closure of meeting

There being no further business, the Chairperson declared the meeting closed at 4.30pm.

These minutes have been signed as a true and correct record of the East Waste Special Board Meeting of 9 July 2025.

Signed _____
Chairperson

Date ____/____/____

9.1 Audited Financial Statements for the Year Ended 30 June 2025

Report Author General Manager

Attachments A: Draft Financial Statements for the Year Ending 30 June 2025
B: Galpins 2024/25 Audit Completion Report
C: Draft Management Representation Letter

Purpose and Context

To provide the East Waste Board (the Board) with an opportunity to review and comment on the prepared Financial Statements for year ending 30 June 2025.

Recommendation

That the East Waste Board:

- 1. Receive and notes the draft FY2025 audited Financial Statements as presented in Attachment A (Agenda Item 9.1, Board Meeting, 25 September 2025) and the Management Representation Letter as presented in Attachment C (Agenda Item 9.1, Board Meeting, 25 September 2025).***
- 2. Receives and notes the Galpins Independent Audit Completion Report as presented in Attachment B. (Agenda Item 9.1, Board Meeting, 25 September 2025).***
- 3. Authorises the Chairman and General Manager to sign the Financial Statements as presented in Attachment A (Agenda Item 9.1, Board Meeting, 25 September 2025) and provide to Member Councils.***

Strategic Link

Objective 5. Provide Leadership

Strategy 5.4 Quality and transparent Corporate (Governance and Financial) activities.

Background

At the meeting held 27 June 2024, the East Waste Board resolved (in part):

9.1 Annual Plan and Budget Endorsement

Moved Cr C Clutterham that the East Waste Board:

- 1. Adopts the 2024/25 Annual Business Plan and Budget, inclusive of all projects and expenditure, as presented in Attachment A.*

Seconded Mayor M Jones

Carried

Discussion

The Board will recall that no operating surplus was applied to Common Fleet Costing charges in developing the FY2025 Budget. This approach, which differs from East Waste's budget framework,

was adopted to reduce the annual increases passed onto Member Councils whilst ensuring sufficient financial resourcing to recover forecasted operational costs as set out in the Annual Plan.

The draft Financial Statements for the financial year ended 30 June 2025 are presented for review at Attachment A (**refer Attachment A**) and have been prepared by East Waste's appointed accountancy firm Dean Newbery in accordance with the Model Financial Statements as required by the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011*.

External Audit Result

The Financial Statements have been reviewed by East Waste's external auditors Galpins. This is the second year that Galpins has undertaken the external audit since their appointment in 2023.

Galpins *Audit Completion Report* has been included at Attachment B (**refer Attachment B**).

The Board will note that interim audit produced a positive result, with 29 out of 31 internal controls deemed to be operating effectively, and noting no high-risk matters raised. This was a notable improvement on the prior year, emphasising East Waste's commitment to mitigating financial risk and promoting transparency, further reflected through regular audit action progress tracking at Audit & Risk Management Committee meetings.

The end of year review was consistent with the interim external audit report, with Galpins noting just one (1) low-risk finding within the final management letter (**refer pg.10 of Attachment B**) relating to excessive annual leave balances. Observations around the level of accrued leave balances has been previously raised in FY24 audit correspondence received.

Administration agree with the external auditor's observations and has responded accordingly within the final management letter (**Refer pg.10 of Attachment B**), noting the efforts undertaken to reduce accrued annual leave balances year-on-year as well as actions in place to further mitigate the risk over the coming twelve months.

Draft FY25 Financial Statements

The draft FY25 Financial Statements as presented at Attachment A (**refer Attachment A**) show a year end Net Surplus of \$274K, which is a favourable result compared to the forecasted \$57K Net Surplus predicted at Budget Review Three (BR3). Whilst income remained consistent with BR3 forecasts, the additional favourable budget movements totalling \$216K are primarily attributed to anticipated quarter four (4) expenses that did not materialise.

Significant savings compared to forecasted fuel expenditure were seen throughout FY25, with the end of year result sitting \$68K lower than BR3 predictions. Due to the volatile nature of fuel prices, Administration remains conservative when proposing budget adjustments to prevent unforeseen blowouts. Whilst fuel usage remains consistent with budget assumptions, a favourable and stable diesel cost per litre throughout the FY25 year attributed to the underspend.

Employee costs remained stable in quarter four (4) consistent with assumptions at BR3, totalling \$8.89m on a budget of \$8.93m (BR3). Additionally, the Long Service Leave transfer and termination payment following the resignation of the General Manager together with Rostered Day's Off (RDO) cashed out at the conclusion of the RDO cycle in May, resulted in a significant reduction in East Waste's leave liabilities.

Significant savings were also seen across consulting (\$56K) and staff development (\$28K) expense lines. Noting the resignation of the General Manager in November 2024, and the internal appointment of the Manager Business Services to a 9-month tenure as Acting General Manager, additional consulting fees were anticipated and accounted for through budget reviews to backfill the role requirements. However, due to the limited resourcing in the Executive Team and unique nature of the work required to be undertaken, external consultants were not utilised as initially planned with some key projects deferred to FY26. Administration is currently assessing available resources to finalise carry-forward projects which will be outlined in upcoming FY26 budget review considerations. Additionally, given the increased workload on the Executive Team, attendance at conferences and the uptake of external training sessions were minimal as a result of the workload of Executive staff.

Unforeseen fleet maintenance costs continued throughout FY25 quarter four (4) period, with the total maintenance overspend totalling \$69K beyond BR3 predictions. Despite that savings across other expense lines offset the maintenance overspend, the FY25 year was another challenging year in relation to the maintenance of fleet. A further review of costs demonstrate that what was initially thought to be an anomaly in FY24 as a result of a number of significant breakdowns coupled with bringing the fleet replacement program back in line, was reflected again in FY25. The review of East Waste's Fleet Asset Management Plan & Strategy, inclusive of a review of operating and maintenance costs, will assist with future projections and planning, including whether a budget adjustment should be considered for FY26.

The cash balance at the end of the FY25 period shows a net increase of \$0.88M with a closing balance of \$1.72M versus \$1.9M predicted at BR3, noting higher than anticipated Debtors as at 30 June as a result of invoice timing and payments by members. The end of the year is relatively stable and remains at a level Administration is comfortable with.

The draft Management Representation Letter as per Attachment C (**refer Attachment C**) prepared by Administration as part of the external audit completion process has been provided to the Board to note, and to be aware of disclosures Administration are making to Galpins in connection with the audit. Subject to no further changes or any adverse unforeseen events occurring before the financial statements are due to be signed off, the General Manager will sign the enclosed draft Management Representation Letter as presented in Attachment C and provide it to the auditors to enable them to issue the final auditor's report for the 2024/25 financial year.

EASTERN WASTE MANAGEMENT AUTHORITY INC

General Purpose Financial Report for the year ended 30 June 2025

Contents

	Page
Certification of Financial Statements	1
Primary Financial Statements	
Statement of Comprehensive Income	2
Statement of Financial Position	3
Statement of Changes in Equity	4
Statement of Cash Flows	5
Notes to the Financial Statements	6
EO Statement	
Audit Report	
Certificates of Audit Independence	
Audit Certificate of Audit Independence	

DRAFT

EASTERN WASTE MANAGEMENT AUTHORITY INC

Annual Financial Statements for the financial year ended 30 June 2025

Certification of Financial Statements

We have been authorised by Eastern Waste Management Authority Inc. to certify the financial statements in their final form. In our opinion:

- the accompanying financial statements comply with the *Local Government Act 1999, Local Government (Financial Management) Regulations 2011 and Australian Accounting Standards*.
- the financial statements present a true and fair view of the Authority's financial position at 30 June 2025 and the results of its operations and cash flows for the financial year.
- internal controls implemented by the Authority provide a reasonable assurance that the Authority's financial records are complete, accurate and reliable and were effective throughout the financial year.
- the financial statements accurately reflect the Authority's accounting and other records.

.....
Leonard Leyland
Executive Officer

.....
Fraser Bell
Chairperson

Date:

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Comprehensive Income for the year ended 30 June 2025

		2025	2024
	Notes	\$'000	\$'000
Income			
User charges	2	25,178	22,559
Investment income	2	133	66
Other	2	2,085	1,574
Total Income		27,396	24,199
Expenses			
Employee costs	3	8,894	8,492
Materials, contracts & other expenses	3	15,081	13,123
Finance costs	3	612	442
Depreciation & amortisation	3	2,590	2,512
Total Expenses		27,177	24,569
Operating Surplus		219	(370)
Asset disposal & fair value adjustments	4	55	81
Net Surplus		274	(289)
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
Total Comprehensive Income		274	(289)

This Statement is to be read in conjunction with the attached Notes.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Financial Position as at 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Assets			
Current Assets			
Cash and cash equivalents	5	1,722	1,634
Trade & other receivables	5	1,824	1,082
Inventory		38	63
Total Current Assets		3,584	2,779
Non-current Assets			
Property, Plant & Equipment	6	13,221	11,038
Total Non-current Assets		13,221	11,038
Total Assets		16,805	13,817
Liabilities			
Current Liabilities			
Trade & Other Payables	7	1,555	1,229
Provisions	7	1,015	1,011
Borrowings	7	2,127	2,029
Total Current Liabilities		4,697	4,269
Non-current Liabilities			
Borrowings	7	10,875	8,546
Provisions	7	65	108
Total Non-current Liabilities		10,940	8,654
Total Liabilities		15,637	12,923
Net Assets		1,168	894
EQUITY			
Accumulated Surplus		1,168	894
Total Equity		1,168	894

This Statement is to be read in conjunction with the attached Notes.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Changes in Equity for the year ended 30 June 2025

	Accumulated Surplus \$'000	Total Equity \$'000
Balance at start of period - 1 July 2023	1,183	1,183
Net Surplus for Year	(289)	(289)
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2024	894	894
Balance at start of period - 1 July 2024	894	894
Net Surplus for Year	274	274
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2025	1,168	1,168

This Statement is to be read in conjunction with the attached Notes

EASTERN WASTE MANAGEMENT AUTHORITY INC

Statement of Cash Flows for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Cash Flows from Operating Activities			
Operating receipts		26,521	23,801
Investment receipts		133	62
Employee costs		(8,933)	(8,380)
Materials, contracts & other expenses		(14,710)	(13,141)
Finance payments		(632)	(481)
Net cash provided by operating activities	8	2,379	1,861
Cash Flows from Investing Activities			
Sale of replaced assets	4	77	81
Expenditure on renewal/replacement of assets	6	(2,236)	(4,040)
Expenditure on new/upgraded assets	6	(32)	-
Net cash used in investing activities		(2,191)	(3,959)
Cash Flows from Financing Activities			
Proceeds from Borrowings		2,178	2,155
Repayments of Borrowings		(2,078)	(2,091)
Repayment of lease liabilities		(200)	(285)
Net cash provided by (used in) financing activities		(100)	(221)
Net Increase (Decrease) in cash held		88	(2,319)
Cash & cash equivalents at beginning of period	5	1,634	3,953
Cash & cash equivalents at end of period	5	1,722	1,634

This Statement is to be read in conjunction with the attached Notes

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 1 – Material Accounting Policies

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect, The City of Unley and the Corporation of the Town of Walkerville.

The eight Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

1.2 Historical Cost Convention

Except where stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards which requires the use of certain critical accounting estimates and requires management to exercise its judgement in applying the Authority's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

2 The Local Government Reporting Entity

Eastern Waste Management Authority Inc. operates as a regional subsidiary and is incorporated under the SA Local Government Act 1999. Its principal place of business is at 1 Temple Court Ottoway.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

3 Income Recognition

The Authority recognises revenue under AASB 1058 *Income of Not-for-Profit Entities* (AASB 1058) or AASB 15 *Revenue from Contracts with Customers* (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficient specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied.

Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters into a transaction where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset that has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the Authority satisfies its obligations under the transfer.

4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Authority's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables are generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 9.

5 Property, Plant & Equipment

5.1 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

5.3 Depreciation of Non-Current Assets

Property, plant and equipment assets are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Depreciation is recognised on a straight-line basis. Major depreciation periods for each class of asset are shown below. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Asset Class	Estimated Useful Lives	Capitalisation Threshold
Plant, Machinery & Equipment	3-10 Years	>\$1,000
Buildings & Other Structures	5-20 Years	>\$1,000
Right-of-use-assets	Over period of expected lease	n/a

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.

5.4 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, the value in use is the depreciated replacement cost.

In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

6 Payables

6.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7 Employee Benefits

7.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

The Authority recognises a liability for employee benefits relating to rostered day off (RDO) entitlements in Note 7 given entitlements are paid-out on termination of employment. Experience indicates that RDO entitlements are generally taken given there is a cap applied to the level of RDO entitlements allowed to be accrued.

No accrual is made for sick leave as the Authority's experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. The Authority does not make payment for untaken sick leave.

7.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super and prior to that the Local Government Superannuation Scheme). The Scheme has two types of membership, each of which is funded differently.

Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with Superannuation Guarantee Legislation (11.5% in 2024/25; 11% in 2023/24). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions as determined by the Fund's Trustee based on advice for the appointed Actuary. The rate is currently 6.3% (6.3% in 2023/24) of 'superannuation' salary.

In addition, the Authority makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to the Authority's contribution rates at some future time.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Contributions to Other Superannuation Schemes

The Authority also makes contributions to other superannuation schemes selected by employees under the 'choice of fund' legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the new assets of the scheme, and no further liability attaches to the Authority.

8 Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of 'Payables'.

9 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with Australian Accounting Standards.

10 Critical Accounting Estimates and Judgements

The Board evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the Authority.

11 New Accounting Standards

The Authority did not apply any new accounting standards during the financial year. There are no new accounting standards, interpretations or amendments which are expected to have a material impact on the accounting policies of the Authority for future periods.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
Note 2 - Income			
User Charges			
Waste Collection Income		17,586	16,713
Waste Processing Income		7,301	5,569
Administration		291	277
		25,178	22,559
Investment Income			
Interest on investments			
Local Government Finance Authority		133	66
		133	66
Other Income			
Bin Supply		983	657
Replacement Bins		970	786
Sundry		132	131
		2,085	1,574
Note 3 - Expenses			
Employee Costs			
Salaries and Wages		7,384	6,488
Employee leave expense		13	106
Superannuation		729	616
Wages Casual Agency		520	1,061
Workers' Compensation Insurance		209	142
Other		39	79
Total Employee Costs		8,894	8,492
Number of FTE Employees as at reporting date		77	71

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 3 - Expenses (cont.)

	Notes	2025 \$'000	2024 \$'000
Materials, Contracts & Other Expenses			
Auditor's Remuneration		13	13
Additional Bin Service Costs		983	657
Board Expenses		40	22
Waste Processing Costs		7,303	5,569
Electricity		16	17
Fuel, Gas & Oil		1,794	1,994
Legal Expenses		28	9
Licences & Telecommunications Costs		266	235
Maintenance		3,321	3,197
Parts, Accessories & Consumables		3	4
Printing, Stationery & Postage		58	46
Professional Services		534	677
Registration & Insurance - Trucks		528	472
Sundry		194	211
		15,081	13,123
Finance Costs			
Interest on Loans		497	433
Interest on Leases		115	9
		612	442
Depreciation & Amortisation			
Buildings & Other Structures	6	81	82
Plant, Machinery & Equipment	6	2,234	2,171
Right-of-use assets	6	275	259
		2,590	2,512
Note 4 - Asset Disposals			
Proceeds from disposal		77	81
Less: Carrying amount of assets sold		(22)	-
Gain (Loss) on disposal		55	81
Note 5 - Current Assets			
Cash & Cash Equivalents			
Cash on Hand and at Bank		937	618
Deposits at Call		785	1,016
		1,722	1,634
Trade & Other Receivables			
Debtors - general		1,824	1,030
Accrued Income		-	7
Prepayments		-	45
		1,824	1,082

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

	2025 \$'000	2024 \$'000
Note 6 - Property, Plant & Equipment		
Buildings & Other Structures - At Cost	640	617
Accumulated Depreciation	(376)	(294)
	264	323
Plant, Machinery & Equipment - At Cost	23,322	22,388
Accumulated Depreciation	(12,682)	(11,738)
	10,640	10,650
Right-of-use-assets	2,528	1,346
Accumulated Depreciation	(211)	(1,281)
	2,317	65
Total Property, Plant & Equipment	13,221	11,038

	2024 \$'000							2025 \$'000
	Carrying Value	Additions		Disposal - Cost	Disposal - Accumulated Depreciation	Depreciation	Adjustment	Carrying Value
		New/Upgrade	Renewal					
Buildings & Other Structures	323	22	-	-	-	(81)	-	264
Plant, Machinery & Equipment	10,650	10	2,236	(1,313)	1,291	(2,234)	-	10,640
Right-of-use-asset	65	-	2,527	(1,346)	1,346	(275)	-	2,317
	11,038	32	4,763	(2,659)	2,637	(2,590)	-	13,221
2024 (\$'000)	9,510	-	4,040	(1,400)	1,400	(2,512)	-	11,038

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

	2025		2024	
	\$'000		\$'000	
Note 7 - Liabilities				
	Current	Non-current	Current	Non-current
Trade & Other Payables				
Goods & Services	1,337	-	1,048	-
Payments received in advance	80	-	80	-
Accrued expenses - other	138	-	101	-
	1,555	-	1,229	-
Borrowings				
Loans	1,962	8,636	1,953	8,546
Lease Liabilities	165	2,239	76	-
	2,127	10,875	2,029	8,546
Provisions				
Annual Leave	522	-	496	-
Rostered-Day-Off (RDO)	16	-	84	-
Long Service Leave	477	65	431	108
	1,015	65	1,011	108

Note 8 - Cash Flow Reconciliation

	2025	2024
	\$'000	\$'000
Total cash & equivalent assets	1,722	1,634
Balances per Cash Flow Statement	1,722	1,634

(a) Reconciliation of Change in Net Assets to Cash Flows from Operating Activities

Net Surplus (Deficit) **274** **(289)**

Non-cash items in Statement of Comprehensive Income

Depreciation	2,590	2,512
Net increase (decrease) in employee benefits	46	104
Net increase (decrease) accrued expenses	(13)	(26)
(Gain) / Loss on Disposal	(55)	(81)
Lease liability adjustment	-	(4)
	2,842	2,216

Add (Less): Changes in Net Current Assets

Net (increase) decrease in receivables & inventory	(717)	(352)
Net increase (decrease) in trade & other payables	339	(15)
Net increase (decrease) in other provisions	(85)	12
Net Cash provided by (or used in) operations	2,379	1,861

(b) Financing Arrangements

Corporate Credit Cards	15	15
------------------------	----	----

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 9 - Financial Instruments

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 4.1% (2024: 4.3%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Waste Collection Fees & Associated Charges	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. Carrying amount: approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: approximates fair value.
Liabilities - Creditors and Accruals Interest bearing borrowings	Accounting Policy: initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate. Terms & conditions: secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.88% (2024: 1.7% - 5.88%).
Liabilities - Leases	Accounting Policy: accounted for in accordance with AASB 16 as stated in Note

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Authority.

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. There is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of the Authority's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority's incomes or expenditures.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 9 (cont) - Financial Instruments

Liquidity Analysis

	Maturity			Non-	
	≤ 1 year	> 1 year ≤ 5 years	> 5 years	interest bearing	Total
2025	\$000	\$000	\$000	\$000	\$000
Financial Assets					
Cash & Equivalents	1,722	-	-	-	1,722
Receivables	-	-	-	1,824	1,824
Total	1,722	-	-	1,824	3,546
Financial Liabilities					
Payables	-	-	-	1,337	1,337
Borrowings	2,438	7,944	1,911	-	12,293
Total	2,438	7,944	1,911	1,337	13,630
	Maturity			Non-	
	≤ 1 year	> 1 year ≤ 5 years	> 5 years	interest bearing	Total
2024	\$000	\$000	\$000	\$000	\$000
Financial Assets					
Cash & Equivalents	1,634	-	-	-	1,634
Receivables	-	-	-	1,030	1,030
Total	1,634	-	-	1,030	2,664
Financial Liabilities					
Payables	-	-	-	1,048	1,048
Borrowings	2,089	6,766	1,644	-	10,499
Total	2,089	6,766	1,644	1,048	11,547

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 10 - Capital Expenditure Commitments

The Authority has no capital expenditure commitments as at reporting date.

Note 11 - Leases

Authority as a lessee

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
At 1 July 2024	65	65
Additions of right-of-use-assets	2,527	2,527
Depreciation Charge	(275)	(275)
Adjustment to right-of-use-assets	-	-
At 30 June 2025	2,317	2,317

Set out below are the carrying amounts of lease liabilities and the movements during the period:

At 1 July 2024	76
Additions	2,527
Accretion of interest	115
Payments	(314)
Adjustment to lease liability	-
At 30 June 2025	2,404
Current	165
Non-Current	2,239

Note 12 - Post Balance Date Events

There were no events after reporting date that occurred that require to be reported.

EASTERN WASTE MANAGEMENT AUTHORITY INC

Notes to the Financial Statements for the year ended 30 June 2025

Note 13 - Related Party Transactions

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the *Local Government Act 1999*. In all, 5 persons were paid the following total compensation:

	2025	2024
	\$'000	\$'000
Salaries, allowances & other short term benefits	689	649
Total	689	649

Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
Adelaide Hills Council	4,008	148	Provision of kerbside waste collection and hardwaste collection services
City of Burnside	3,888	206	Provision of kerbside waste collection and hardwaste collection services
City of Mitcham	3,778	265	Provision of kerbside waste collection and hardwaste collection services
City of Norwood, Payneham & St Peters	4,189	447	Provision of kerbside waste collection and hardwaste collection services
City of Prospect	2,048	208	Provision of kerbside waste collection and hardwaste collection services
City of Unley	4,427	431	Provision of kerbside waste collection and hardwaste collection services
Corporation of the City of Campbelltown	3,294	87	Provision of kerbside waste collection and hardwaste collection services
Corporation of the Town of Walkerville	617	21	Provision of kerbside waste collection and hardwaste collection services

The Related Parties disclosed above are equity owners of the Authority and are referred to as Member Councils. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No one Member Council individually has control of those policies.



Accountants, Auditors & Business Consultants

2024/25 Audit Completion Report

East Waste



Mount Gambier

233 Commercial Street West
PO Box 246, Mount Gambier SA 5290
DX 29044

P: (08) 8725 3068

F: (08) 8724 9553

E: admin@galpins.com.au

Stirling

Unit 4, 3-5 Mount Barker Road
PO Box 727, Stirling SA 5152

P: (08) 8339 1255

F: (08) 8339 1266

E: stirling@galpins.com.au

Norwood

3 Kensington Road, Norwood SA 5067
PO Box 4067, Norwood South SA 5067

P: (08) 8332 3433

F: (08) 8332 3466

E: norwood@galpins.com.au

www.galpins.com.au

Table of Contents

EXECUTIVE SUMMARY 3

1. Status of our audit work 4

2. Key business cycles – overall audit responses 5

3. Overall review of the Authority’s internal controls..... 9

4. Final management letter 10

5. Immaterial Uncorrected Misstatements 11

Appendix 1 – Proposed Independent Auditor’s Report on the Financial Report..... 12

Appendix 2 – Statement by Auditor 14

EXECUTIVE SUMMARY

To the members of the audit committee of East Waste

We are pleased to present our Audit Completion Report for the financial year ended 30 June 2025. The purpose of this document is to summarise the key accounting and audit matters that have arisen during the engagement and our audit conclusions.

We intend to issue the following opinion (subject to the satisfactory completion of the items described in section 1 – *Status of our Audit Work* of this document):

Intended opinion	Type of opinion	Proposed Auditor’s Report
Opinion on the Financial Statements	Unmodified	Refer to Appendix 1 of this report.

An unmodified opinion (also known as an unqualified opinion) indicates that we have concluded that the financial statements of the entity are presented fairly, in all material respects, in accordance with the Australian Accounting Standards, the *Local Government Act 1999*, and the *Local Government (Financial Management) Regulations 2011*.

We have included in this report the following information to ensure that management and audit committee members are aware of all significant matters relating to the audit.

Matters	Sections
Status of our audit work	Section 1
Key business cycles – overall audit responses	Section 2
Overall review of the Authority’s internal controls	Section 3
Final management letter	Section 4
Immaterial Uncorrected Misstatements	Section 5
Proposed Independent Auditor’s Report on the Financial Report	Appendix 1
Draft Statement by Auditor	Appendix 2

We also confirm our intention to sign the statement by auditor regarding our independence, and confirm that for the audit of the year ended 30 June 2025 we have maintained our independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

Yours faithfully



Tim Muhlhausler CA Registered Company Auditor
Date: 03 September 2025

1. Status of our audit work

Below a summary of the status of audit activities and key documents related to the completion of our final audit.

Activities/Documents	Responsibility	Status
Final audit visit	Audit	Completed
Final substantive procedures	Audit	Completed
Audit Completion Report	Audit	Completed
Final draft of the financial report	Management	Completed
Audit verification of the final draft of the financial report	Audit	Completed
Final financial report after considerations from the audit committee	Management	Note 1
Signed statement by auditor	Audit	Note 1
Signed certification of auditor independence	Management	Note 1
Signed certification of financial statements	Management	Note 2
Signed management representation letter	Management	Note 2
Final Independent Auditor's Report on the Financial Report	Audit	Note 3

Note 1 To be provided after the audit committee meeting.

Note 2 To be provided after the Board meeting

Note 3 To be provided by audit on receipt of both the:

- final financial report containing the signed certification of financial statements and the signed certification of auditor independence, and
- signed management representation letter.

2. Key business cycles – overall audit responses

2.1. High risk areas where audit placed reliance on controls

The Galpins audit methodology requires a controls approach for account balances and business cycles with inherent risks assessed as high. The account balances and business cycles listed below were considered high risk areas due to the materiality of the account balances, the high volume of transactions involved and/or other reasons outlined below:

Area	Why the risk is High	Overall audit response
Business cycle: User charges Account balance/s: User charges	<ul style="list-style-type: none"> - Largest revenue item - often used as a reference point for analysing expenditure decisions - high reliance placed on the accuracy of data captured by the weigh bridge and fees included in the fees and charges master file. 	<ul style="list-style-type: none"> - Walkthroughs and tests of effectiveness of controls - analytical review comparing the GPS data used to track trucks to the percentage of use of trucks allocated to each constituent council when charging for waste collection - recalculation of contributions from constituent councils based on percentage of use of trucks and adopted budgeted total operating costs - recalculation of a sample of billed amounts related to processing fees based on data captured by the weighbridge (provided by waste processing facilities) and tonnage rates as per contract in place. - review of reconciliations of reports provided by Jeffries and CAWRA to the accounting system.
Business cycle: Banking Account balance/s: Cash and cash equivalents	<ul style="list-style-type: none"> - Material balance - fraud risk - any instances of errors and/or fraud can be indicative of broader errors - poor attitude to cash controls may be indicative of overall culture related to the entity's control environment - involves public money. 	<ul style="list-style-type: none"> - Walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - bank confirmation - inspection of bank statements - inspection / reperformance of bank reconciliations - verification of outstanding reconciling items.

2.2. Moderate risk areas where audit placed reliance on controls

The Galpins audit methodology provides that auditors can adopt either a controls or substantive approach for areas with inherent risks assessed as moderate. We have outlined below the moderate risk areas where audit placed some reliance on controls.

Area	Why controls approach	Overall audit response
Business cycle/s: Payroll Account balance/s: Employee costs, Provisions	<ul style="list-style-type: none"> - Involves a considerable volume of transactions - payroll records contain sensitive data and errors impact on individuals - valuation, accuracy and existence assertions can only be fully addressed by performing a review the design and effectiveness of the payroll internal controls (e.g. approval of timesheets, independent review of payroll reports, security of the payroll master file data and records, reconciliations between payroll system and the general ledger, etc). 	<ul style="list-style-type: none"> - Walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - inspection of employee files (contracts, awards, EBs) - inspection of timesheets - recalculation of a sample of individual payments.
Business cycle/s: Purchasing, Procurement and Contracting, Accounts payable, Credit cards Account balance/s: Materials, Contracts & Other expenses, Trade and other payables	<ul style="list-style-type: none"> - One of the largest expense items - high volume of transactions - fraud risk area (procurement, payments and credit cards) - procurement and contracting are key focus areas for ICAC and the Audit Office of SA. 	<ul style="list-style-type: none"> - Walkthroughs and tests of effectiveness of controls from the Better Practice Model - analytical procedures - inspection of supporting documents (contracts, invoices, purchase orders, subsequent payments, etc) for a sample of expenses - reconciliation between subsidiary AP ledgers and the general ledger - inspection of subsequent payments for a sample of recorded creditors - inspection of a sample of subsequent payments (completeness test).
Business cycle/s: General ledger Account balance/s: All	<ul style="list-style-type: none"> - Values from all business cycles are captured in the GL, and therefore any concerns over GL controls are pervasive across all financial statement balances - good controls to ensure completeness and accuracy of the GL are essential to ensure the fair presentation of the financial report. 	<ul style="list-style-type: none"> - Walkthroughs and tests of effectiveness of controls from the Better Practice Model.

2.3. Moderate risk areas (substantive approach)

The Galpins audit methodology provides that auditors can adopt either controls or substantive approach for areas with inherent risks assessed as moderate. We have outlined below the moderate risk areas where audit did not place reliance on controls.

Key Business Cycles	Why substantive approach	Overall audit response
Fixed assets	Key assertions at risk such as existence and valuation can be addressed by performing substantive procedures such as additions/disposals tests and recalculation of depreciation.	<ul style="list-style-type: none"> - Analytical procedures - enquiries re asset management practices in place to replace and maintain waste collection trucks - inspection of supporting documents for additions and/or disposals - review of useful life estimates and depreciation calculations.
Provisions	Key assertions at risk such as valuation can be addressed by performing substantive procedures such as recalculation of AL and LSL.	<ul style="list-style-type: none"> - Analytical procedures - review / recalculation of annual leave, long service leave and rostered day-off provisions.
Borrowings	Key assertions at risk such as valuation can be addressed by performing substantive procedures such as obtaining confirmation from the LGFA.	<ul style="list-style-type: none"> - Analytical procedures - inspection of balance confirmations from lenders (e.g. LGFA, etc) - review of interest rates recorded in note disclosures.
Other income	Key assertions at risk such as accuracy and completeness can be addressed by performing analytical procedures and test of details such as inspection of relevant supporting document.	<ul style="list-style-type: none"> - Analytical procedures - enquires re the nature of these amounts - review of revenue recognition methodologies and assessment of whether they are accordance with accounting standards - inspection of relevant supporting documents.

2.4. Low risk areas (substantive approach)

The Galpins audit methodology provides that auditors can adopt a substantive approach for areas with inherent risks assessed as low. We adopted a substantive approach for all low risk areas, with a focus on analytical procedures.

2.5 Intended opinion on the financial report

We have completed our final risk of material misstatements assessment and concluded that the audit procedures performed were sufficient to reduce the audit risk to an acceptable level. We have evaluated the results of our audit testing and determined that no further adjustments to the financial statements are required.

In our opinion, subject to the satisfactory completion of the items described in section 1 of this report, ***the financial report prepared by the Authority presents fairly***, in all material respects, the Authority's financial position as at the end of the current financial year and its financial performance for the year ended on that date (refer to our proposed Independent Auditor's Report on the Financial Report included in Appendix 1 of this report).

3. Overall review of the Authority's internal controls

We have designed and performed tests to evaluate the effectiveness of the Authority's financial internal controls. This evaluation determines the risk of material misstatement in the financial statements and identifies opportunities for improvement in processes and controls.

A summary of the results of our review is provided in the table below:

Business cycles	Controls Reviewed	Operating Effectively	Operating Effectively	2025 Findings			
		2025	2024	H	M	L	BP
Purchasing & Procurement/Contracting	3	2	2	-	1	-	-
General Ledger	6	5	3	-	1	-	-
Accounts Payable (AP)	4	4	3	-	-	-	-
Payroll	6	6	5	-	-	-	-
Credit Cards	4	4	1	-	-	-	-
User charges	5	5	5	-	-	-	-
Banking	3	3	3	-	-	-	-
Total	31	29	22	-	2	-	-

During our interim visit we found that the majority of key internal controls reviewed were in place and were operating effectively (29 out of 31 core controls reviewed). There were no high risk weaknesses identified.

An interim audit management letter was issued and provided to the audit committee containing our overall assessment of the authority's internal controls and all the controls weaknesses identified during our review of the authority's financial controls.

The findings were rated as follows:

Category	Description
High Risk Weaknesses	The issue described could lead to a material misstatement in East Waste's financial statements and/or a significant control failure.
Moderate Weaknesses	The issue described does not represent a material weakness due to the existence of compensating controls. However, the failure of compensating controls or the existence of any other moderate weakness within the same business cycle may lead to a material misstatement in East Waste's financial statements and/or a significant control failure.
Low Risk Weaknesses	The issue described is a low risk weakness due to the existence of compensating controls and/or the failure or absence of the internal controls does not impact significantly on East Waste's financial risks. However, multiple low-level risk weakness within the same business cycle may lead to a material misstatement in East Waste's financial statements and/or a significant control failure.
Better Practice Weaknesses	The issue described has been included in this report as an opportunity for better practice.

4. Final management letter

We have identified the following additional performance improvement observations when performing our substantive procedures during our final audit:

1. Employees with excessive annual leave balances		Low
Finding	Audit identified 5 employees (7 employees identified in the 2023/24 FY) with annual leave balances in excess of 300 hours (approximately 2 years of entitlement).	
Risk	Leave balances exceeding the allowable balances under the relevant EB. Staff not taking leave has financial implications as leave is paid at higher rates than it was accrued, and may lead to health, safety and welfare issues. Regular taking of leave also acts as a fraud prevention control.	
Recommendation	Implement strategies to systematically reduce excessive leave balances, and prevent employees from accumulating excessive balances.	
Management Response	<p>Administration acknowledges the risks associated with the excessive Annual Leave balances noted at 30 June. Over the past 24 months Management has actively worked to reduce these balances, reflected in the year-on-year decrease in the number of employees with excessive leave.</p> <p>The implementation of a Leave Policy in FY25 will support Administration to further reduce excessive leave balances, which aligns with the process for management of Leave in East Waste's Enterprise Bargaining Agreement. The Policy clearly outlines the obligations of both employees and managers in relation to the taking of and management of leave entitlements and promotes consistency across the organisation.</p> <p>The 5 employees with balances in excess of 8 weeks are long serving staff, and arrangements have already been put in place for those employees to take a portion of leave that will reduce balances to an acceptable level in FY26. Leave cashouts have been strongly discouraged by Management to emphasise the importance of taking time away from work to rest and recharge as intended.</p> <p>Fortnightly reviews of employee leave balances occur to ensure proactive management of leave entitlements.</p>	

5. Immaterial Uncorrected Misstatements

There are no immaterial uncorrected misstatements to report.

Appendix 1 – Proposed Independent Auditor’s Report on the Financial Report

To the members of the Eastern Waste Management Authority Inc

Opinion

We have audited the accompanying financial report of the Eastern Waste Management Authority Inc (the Authority), which comprises the statements of financial position as at 30 June 2025, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the Certification of the Financial Statements.

In our opinion, the accompanying financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2025, and of its financial performance and its cash flow for the year then ended in accordance with the Australia Accounting Standards, *Local Government Act 1999* and *Local Government (Financial Management) Regulations 2011*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board’s APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibility for the Financial Report

The Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations), the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* and for such internal control as Authority determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Authority is responsible for assessing the authority’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Authority either intends to liquidate the Authority or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Authority’s financial reporting process.

Auditor’s Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatements, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and

are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of this financial report.

As part of an audit of the financial report in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risk of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit of the financial report in order to design procedures that are appropriate in the circumstances, but for the purpose of expressing an opinion on the effectiveness of the Authority's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Authority's ability to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date:

Appendix 2 – Statement by Auditor

I confirm that, for the audit of the financial statements of the Eastern Waste Management Authority for the year ended 30 June 2025, I have maintained my independence in accordance with the requirements of APES 110 – *Code of Ethics for Professional Accountants (including Independence Standards)*, Part 4A, published by the Accounting Professional and Ethical Standards Board, in accordance with the *Local Government Act 1999* and the *Local Government (Financial Management) Regulations 2011* made under that Act.

This statement is prepared in accordance with the requirements of Regulation 22 (5) *Local Government (Financial Management) Regulations 2011*.

GALPINS ACCOUNTANTS, AUDITORS & BUSINESS CONSULTANTS

Tim Muhlhausler CA, Registered Company Auditor
Partner

Date:



xx September 2025

Tim Muhlhausler
Galpins
PO Box 4067
NORWOOD SOUTH SA 5067

Dear Tim,

RE: AUDIT FOR EASTERN WASTE MANAGEMENT AUTHORITY INC FOR THE YEAR ENDED 30 JUNE 2025

This representation letter is provided in connection with your audit of the financial statements of **Eastern Waste Management Authority Inc** (the "Authority") for the year ended 30 June 2025 for the purpose of forming an opinion whether, in all material respects, the financial statements are presented fairly in accordance with the Local Government Act 1999, Local Government (Financial Management) Regulations 1999 and Australian Accounting Standards so as to present a view which is consistent with your understanding of Eastern Waste Management Authority's financial position, the results of its operations and its cash flows.

We acknowledge our responsibility for the preparation of the financial statements including adequate disclosure. We also acknowledge our responsibility for the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error.

We confirm, to the best of our knowledge and belief, the following representations:

We have implemented and maintained sufficient internal controls and processes within the Authority and ensure all elected controls regarded as 'core' have complied with.

There have been no irregularities involving management or employees who have a significant role in the accounting and internal control systems or that could have a material effect on the financial statements;

We have disclosed to you all significant facts relating to any frauds or suspected frauds known to us that may have affected the Authority;



We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud;

We have made available to you all books of account and supporting documentation and all minutes of meetings. Where minutes have not been prepared for recent meetings, a summary of decisions taken at those meetings has been made available to you;

We confirm the completeness of the information provided regarding the identification of related parties, and balances and transactions with related parties;

The financial statements are free of material misstatements, including omissions;

We believe the effects of those uncorrected financial report misstatements noted by you or your staff during the audit are immaterial, both individually and in aggregate to the financial report taken as a whole;

The Authority has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance;

We have disclosed to you all known incidences of possible or actual non-compliance with laws and regulations whose effects should be considered when preparing the financial report;

The following have been properly recorded and, when appropriate, adequately disclosed in the financial statements:

- The identity of, and balances and transactions with, related parties;
- Losses arising from sale and purchase commitments;
- Agreements and options to buy back assets previously sold,
- Assets pledged as collateral.

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

The Authority has satisfactory title to all assets and there are no liens or encumbrances on the company's assets, except for those that are disclosed in notes to the financial statements.

We have recorded or disclosed, as appropriate, all liabilities, both actual and contingent.



There have been no events subsequent to period end which require adjustment of or disclosure in the financial statements or Notes thereto.

All claims that have been received in connection with litigation do not require adjustment of or disclosure in the financial statements of Notes thereto.

There are no formal or informal set-off arrangements with any of our cash and investment accounts. We have no other line of credit arrangements.

There are reasonable grounds to believe that the Authority will be able to pay its debts as and when they become due and payable.

Leonard Leyland
General Manager

xx September 2025

9.2 Regulation 10 Financial Report

Report Author General Manager

Attachments A: Regulation 10 Financial Report

Purpose and Context

To provide the East Waste Board (the Board) with a Report on the previous financial year performance (FY25) against budget as required by Regulation 10 of the *Local Government (Financial Management) Regulations 2011*.

Recommendation

That the Regulation 10 Financial Report, as presented in Attachment A (Item 9.2, Board Meeting, 25 September 2025) is adopted by the East Waste Board.

Strategic Link

Objective 5. Provide Leadership

Strategy 5.4 Quality and transparent Corporate (Governance and Financial) activities.

Background

The Report is provided in accordance with Regulation 10(1) of the *Local Government (Financial Management) Regulations 2011* (Regulations):

A council, council subsidiary or regional subsidiary must, by no later than 31 December in each year, prepare and consider a report showing the audited financial results of each item shown in the statement of comprehensive income and balance sheet of the budgeted financial statements of the council, council subsidiary or regional subsidiary (as the case may be) for the previous financial year compared with the estimated financial results set out in the budget presented in a manner consistent with the Model Financial Statements.

Report

This is a standing legislative report provided in accordance with the Regulations.

Eastern Waste Management Authority

Uniform Presentation of Finances

	2024/25 \$000 Adopted Budget	2024/25 \$000 BR1	2024/25 \$000 BR2	2024/25 \$000 BR3	2024/25 \$000 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
<i>User Charges</i>	23,704	23,704	25,360	25,360	25,178
<i>Investment Income</i>	48	60	130	130	133
<i>Grants, subsidies and contributions</i>	-	-	-	-	-
<i>Other Income</i>	1,552	1,828	2,119	2,139	2,085
	25,304	25,592	27,609	27,629	27,396
Expenses					
<i>Employee Costs</i>	8,865	8,815	8,930	8,930	8,894
<i>Materials, Contracts & Other Expenses</i>	13,118	13,464	15,324	15,454	15,081
<i>Depreciation, Amortisation & Impairment</i>	2,707	2,703	2,640	2,617	2,590
<i>Finance Costs</i>	694	650	625	625	612
	25,384	25,632	27,519	27,626	27,177
Operating Surplus / (Deficit)	(80)	(40)	90	3	219
Net Outlays on Existing Assets					
<i>Capital Expenditure on renewal and replacement of Existing Assets</i>	(2,249)	(2,297)	(2,297)	(2,313)	(2,236)
<i>Depreciation, Amortisation and Impairment</i>	2,707	2,703	2,640	2,617	2,590
<i>Proceeds from Sale of Replaced Assets</i>	80	97	42	70	77
	538	503	385	374	431
less Net Outlays on New and Upgraded Assets					
<i>Capital Expenditure on New and Upgraded Assets</i>	(60)	(60)	(60)	(60)	(32)
<i>Amounts received specifically for New and Upgraded Assets</i>	-	-	-	-	-
<i>Proceeds from Sales of Replaced Assets</i>	-	-	-	-	-
	(60)	(60)	(60)	(60)	(32)
Net Lending / (Borrowing) for Financial Year	398	403	415	317	618

Eastern Waste Management Authority
Statement of Comprehensive Income

	2024/25 \$000 Adopted Budget	2024/25 \$000 BR1	2024/25 \$000 BR2	2024/25 \$000 BR3	2024/25 \$000 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Income					
User Charges	23,704	23,704	25,360	25,360	25,178
Investment Income	48	60	130	130	133
Grants, subsidies and contributions	-	-	-	-	-
Other Income	1,552	1,828	2,119	2,139	2,085
Total Income	25,304	25,592	27,609	27,629	27,396
Expenses					
Employee Costs	8,865	8,815	8,930	8,930	8,894
Materials, Contracts & Other Expenses	13,118	13,464	15,324	15,454	15,081
Depreciation, Amortisation & Impairment	2,707	2,703	2,640	2,617	2,590
Finance Costs	694	650	625	625	612
Total Expenses	25,384	25,632	27,519	27,626	27,177
Operating Surplus / (Deficit)	(80)	(40)	90	3	219
Net Gain / (Loss) on Disposal of Assets	80	97	42	55	55
Amounts received specifically for new/upgraded assets	-	-	-	-	-
Net Surplus / (Deficit)	-	57	132	58	274
Other Comprehensive Income					
Other Comprehensive Income	-	-	-	-	-
Total Comprehensive Income	-	57	132	58	274

Eastern Waste Management Authority

Statement of Cash Flows

	2024/25 \$000 Adopted Budget	2024/25 \$000 BR1	2024/25 \$000 BR2	2024/25 \$000 BR3	2024/25 \$000 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities					
Operating Receipts	25,256	25,532	27,148	27,168	26,521
Investment Receipts	48	60	130	130	133
Employee costs	(8,745)	(8,695)	(8,890)	(8,890)	(8,933)
Materials, contracts & other expenses	(13,118)	(13,464)	(14,993)	(15,123)	(14,710)
Interest Payments	(683)	(645)	(620)	(620)	(632)
Net cash provided by (used in) operating activities	2,758	2,788	2,775	2,665	2,379
Cash Flows from Investing Activities					
Sale of Replaced Assets	80	97	42	70	77
Expenditure on Renewal/Replacement Assets	(2,249)	(2,297)	(2,297)	(2,313)	(2,236)
Expenditure on New/Upgraded Assets	(60)	(60)	(60)	(60)	(32)
Net cash provided by (used in) investing activities	(2,229)	(2,260)	(2,315)	(2,303)	(2,191)
Cash Flows from Financing Activities					
Proceeds from Borrowings	2,114	2,179	2,179	2,179	2,178
Repayment of Lease Liabilities	(170)	(201)	(201)	(201)	(200)
Repayment of Borrowings	(2,065)	(2,065)	(2,079)	(2,079)	(2,078)
Net cash provided by (used in) financing activities	(121)	(87)	(101)	(101)	(100)
Net Increase (Decrease) in cash held	408	441	359	261	88
Cash & Cash Equivalents at the beginning of period	2,100	1,634	1,634	1,634	1,634
Cash & Cash Equivalents at end of period	2,508	2,075	1,993	1,895	1,722

Eastern Waste Management Authority

Statement of Financial Position

	2024/25 \$000 Adopted Budget	2024/25 \$000 BR1	2024/25 \$000 BR2	2024/25 \$000 BR3	2024/25 \$000 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets					
Cash & Cash Equivalents	2,508	2,075	1,993	1,895	1,722
Trade & Other Receivables	746	1,082	1,413	1,413	1,824
Inventory	43	63	63	63	38
Total Current Assets	3,297	3,220	3,469	3,371	3,584
Non-Current Assets					
Property, Plant & Equipment	13,721	13,220	13,283	13,307	13,221
Total Non-Current Assets	13,721	13,220	13,283	13,307	13,221
Total Assets	17,018	16,440	16,752	16,678	16,805
Current Liabilities					
Trade & Other Payables	1,227	1,234	1,565	1,565	1,555
Borrowings	2,285	2,485	2,485	2,485	2,127
Provisions	991	1,071	1,050	1,050	1,015
Total Current Liabilities	4,503	4,790	5,100	5,100	4,697
Non-Current Liabilities					
Borrowings	11,187	10,531	10,517	10,517	10,875
Provisions	256	168	109	109	65
Total Non-Current Liabilities	11,443	10,699	10,626	10,626	10,940
Total Liabilities	15,946	15,489	15,726	15,726	15,637
Net Assets	1,072	951	1,026	952	1,168
Equity					
Accumulated Surplus	1,072	951	1,026	952	1,168
Total Equity	1,072	951	1,026	952	1,168

Eastern Waste Management Authority

Statement of Changes in Equity

	2024/25 \$000 Adopted Budget	2024/25 \$000 BR1	2024/25 \$000 BR2	2024/25 \$000 BR3	2024/25 \$000 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000
Accumulated Surplus					
Balance at beginning of period	1,072	894	894	894	894
Net Surplus / (Deficit)	-	57	132	58	274
Transfers from reserves	-	-	-	-	-
Transfers to reserves	-	-	-	-	-
Distribution to Councils	-	-	-	-	-
Balance at end of period	1,072	951	1,026	952	1,168
Total Equity	1,072	951	1,026	952	1,168

9.3 Review of Fleet Asset Management Plan & Strategy 2026-2035

Report Author General Manager

Attachments A: Revised Fleet Asset Management Plan and Strategy 2026-2035

Purpose and Context

To provide the East Waste Board (the Board) with the opportunity to review and provide feedback on the revised Fleet Asset Management Plan & Strategy 2026-2035.

Recommendation

That the East Waste Board:

- 1. Adopt the revised East Waste Fleet Asset Management Plan & Strategy 2026-2035, as presented in Attachment A (Agenda Item 9.3, East Waste Board Meeting, 25 September 2025).***
- 2. Authorises the General Manager, or nominee, to make minor technical or typographical amendments to the East Waste Fleet Asset Management Plan & Strategy 2026-2035, as contained in Attachment A to Item 9.3 on the Agenda.***

Strategic Link

Objective 5. Provide Leadership

Strategy 5.4 Quality and transparent Corporate (Governance and Financial) activities.

Background

The Fleet Asset Management Plan & Strategy (the Plan) is a 10-year strategic plan which has been prepared to further enhance the governance and strategic asset management planning activities of East Waste. This is the first formal review of the Plan after its initial adoption in September 2024.

Report

The Plan extensively details how East Waste intends to manage its fleet assets through their entire lifecycle, as well as the proposed strategic challenges/matters that will need to be considered as part of the future management of the fleet. Accordingly, information relating to the following key topics have been covered off:

- Key data and details of the current fleet composition, age profile and estimated utilisation
- Definition of service standards as managed by the Administration on a day-to-day basis
- The considerations for management fleet assets through their lifecycle
- The projected future demands on the fleet assets
- Risk management
- Financial projections for costs over the life of the Plan.

The draft Plan was reviewed by the Audit & Risk Management Committee with feedback provided to Administration and is now presented to the Board for its consideration.

The financial projections within the Plan will influence the FY2026 Budget Review One (BR1) as well as the upcoming review of the Long-Term Financial Plan, which will be presented at a future Board meeting.



**Fleet Asset
Management Plan &
Strategy
2026-2035**

September 2025

Contents

● Introduction	3
● Strategic Link	5
● Fleet Asset Profile	6
● Levels of Service	8
● Future Demand	10
● Fleet Lifecycle Management	12
● Fleet Risk Management	14
● Financial Summary	16
● Plan Improvement and Monitoring	19
Appendix 1 – Fleet Replacement	20
Appendix 2 – Fuel Projections	21
Appendix 3 – R&M Projections	22
Appendix 4 – Registration & Insurance	23
Appendix 5 – Depreciation	24

Introduction

East Waste is a regional subsidiary formed under the *Local Government Act 1999* consisting of eight Adelaide Metropolitan Councils which constitute over 20% of the city's population. The Member Councils of East Waste are:

- Adelaide Hills Council
- City of Burnside
- Campbelltown City Council
- City of Mitcham
- City of Norwood Payneham & St Peters (NPSP)
- City of Prospect
- The City of Unley
- Corporation of the Town of Walkerville.



East Waste is no longer solely a waste collection business, extending to services in education, resource management, procurement and advocacy on behalf of its Member Councils. Notwithstanding this, the premise and primary role of East Waste will always remain a waste logistics business, with its core role being to provide high-quality, efficient and effective kerbside waste collection services to its Member Councils and their respective communities. To deliver this, East Waste invests in and maintains a fleet of trucks to perform its daily operations.

In servicing its Member Councils, East Waste maintains a fleet of waste collection vehicles which are referred to as Fleet Assets and enable the subsidiary to provide the following waste collection services:

- Residual waste (140L & 240L bins)
- Food Organics Green Organics (FOGO) (240L bins)
- Comingled recycling (240L bins)
- Hard waste collections
- Public litter bin collections (140L & 240L bins)
- Bulk bin collections (660L & 1100L bins)

The Fleet Asset Management Plan (the Plan) is a strategic document which influences East Waste's Long Term Financial Plan (LTFP) and outlines how East Waste will operate, maintain and renew its Fleet Assets to ensure that:

- East Waste's strategic objectives are considered and factored into the future planning of the replacement of fleet assets;
- Assets will be maintained to the expected level of service standards set out within this document that meet Member Council and community expectations;
- Future demand for new services are considered when managing and upgrading existing assets and providing new ones that are fit for purpose to meet waste collection service demands of the Member Councils and local community;
- The lifecycle cost of assets are appropriately managed to ensure that cost-effective services are provided to Member Councils; and,
- Risks associated with the provision of services provided are considered and minimised wherever possible for members of the public and East Waste's staff.

For the purposes of this plan, 'Fleet' refers to East Waste's waste collection vehicles only. As of August 2025, East Waste has a fleet of 57 vehicles, comprising of three primary vehicle types, being:

- ◆ 50 Robotic Arm Collection Vehicles (RACV);
- ◆ 4 Rear Lift trucks; and
- ◆ 3 Rear Loader trucks.

East Waste has prepared this document based upon available information to define service standards which will drive future behaviour around the acquisition, maintenance and renewal of Fleet Assets so that over the life of this Plan, East Waste's Fleet Assets will remain operational, cost-effective and compliant with safety, environmental and vehicle standard requirements.

The Strategic Link

East Waste has adopted the 2030 Strategic Plan which has been developed by the Board of East Waste and reflects the needs of its Member Councils. In addition, each of the eight Member Councils has their own Strategic Plan (and in several cases Waste Plans) guiding the direction of their community, assets and activities.

In developing the Fleet Asset Management Plan, consideration has been given to East Waste's Strategic Plan to ensure that the objectives have been appropriately considered and factored into this Plan. Noting however that the Strategic Plan will also be reviewed and updated as a living document intended to keep pace with changes in environment, technology and service delivery.

Vision Statement

To be the leading waste logistics company in Australia through the delivery of innovative collection and resource management services to our Member Councils and their communities.

Strategy Drivers

East Waste has set the following objectives to help fulfil its vision:

Objective 1	Deliver cost-effective and efficient services facilities
Objective 2	Maximise source separation and recycling
Objective 3	Provide leading and innovative behaviour change programs and education
Objective 4	Help develop a local circular economy
Objective 5	Provide leadership

Fleet Asset Profile

East Waste maintains a fleet of 57 vehicles (as at August 2025), predominantly consisting of Robotic Arm Collection Vehicles (RACVs) for undertaking East Waste's core kerbside collection services, and utilises Rear Loader Vehicles (RLCV) to undertake hard waste collection services and smaller rear lift vehicles for litter services.

The trucks are fitted with modern technology, utilising the 3 Logix Fleetmax GPS System which provides real time GPS asset tracking. Fleetmax also has video capture capabilities which are essential to maintaining strong work, health and safety standards and practices. As well as incident capture and proof of service, all new trucks come equipped with six real-time cameras capturing footage to assist administrative and customer service functions. A Reverse Smart Sensor/Brake and Anti Roll Away System are also minimum requirements across the Fleet with any vehicles lacking these features under review for installation.



The fleet is modern with an average age across the RACVs of 5.1 years (as at August 2025), with the Rear Lift and Rear Loader vehicles closer to the end of their useful life.

Fleet asset useful lives are estimated based on consideration being given to the following key factors:

- Manufacturer contract maintenance period;
- Annual operating maintenance cost estimates;
- Estimated residual values;
- Repairs undertaken during the life of the vehicle; and
- Effectiveness of operation.

The makeup and construction of waste collection vehicles involves two key elements: the cab-chassis and the compactor body. These components impact both the tender process and the vehicle's management throughout its lifecycle. In simplistic terms, the cab-chassis is a 'vehicle component', while the compactor body attaches to the cab-chassis and comprises; the bin lifting equipment, compactor and waste storage vessel. East Waste has the greatest ability to influence and adapt the compactor body to suit its needs and advanced safety requirements through the tendering process enabling East Waste to respond and remain current with market changes.

East Waste utilises contracted maintenance services for the compactor bodies for a period of seven (7) years, where all cab-chassis servicing is completed on a 250 hour and 500 hour schedule as per industry standards within East Waste's internal workshop. Maintenance costs are predicted to increase marginally year-on-year in the first 7 years and peak at the 8-9 year mark for an RACV. Following the ninth year it is expected maintenance costs could increase at a rate of 75% per annum should they be retained beyond that age, which is not financially sustainable in the long-term. For this reason, eight (8) years is deemed to be the ideal fleet replacement age, at which time the vehicle

is deemed to have reached the end of its prescribed useful life. There are circumstances where consideration is given to delaying fleet asset replacement, in cases where an RACV has major works undertaken, or a complete engine rebuild. East Waste is also developing improved cost models to inform and update life cycle considerations which will then be utilised to revise this plan, if necessary.

Typically, Rear Lift and Rear Loader collection vehicles require less maintenance in their later years compared with RACVs due to the reduced overall hours of operation and the compactor body configuration. For this reason, it remains cost-effective to retain Rear Lift and Rear Loader vehicles for 10 years. Despite increased unexpected maintenance costs linked to ageing vehicles, waste collection vehicles depreciate rapidly and attract low residual values which means there is little motivation to replace vehicles sooner if maintenance costs remain stable. An individual assessment of each fleet asset occurs once the estimated useful life is reached to determine a course of action.

When considering total available hours to utilise East Waste trucks, hours are predominately dictated by three main constraints:

- Mandated operating hours under the *Local Nuisance and Litter Control Act 2016* which stipulate waste collection can occur between 7am -7pm;
- National Heavy Vehicle Regulations which stipulate that on average a driver cannot operate a vehicle for longer than 12 driving hours; and
- Waste Collection Days, set out in historical waste collection calendars (typically Monday – Friday).

While 12 hours is available, from a health and safety perspective, East Waste do not consider this to be practical, safe or sustainable and therefore deliberately design runs to typically be completed within 8-10 hours.

East Waste utilisation percentages sit at around 75%, meaning on average, an RACV is typically on the road close to 9.00 out of 12 available hours a day.

	Service Provided	Asset Category	Qty	Average age as of August 2025	Estimated average annual Utilisation per vehicle	Estimated Fleet Utilisation	Useful Life (Years)	Disposal Value - % of Purchase Price
Fleet	Kerbside Collections	RACV	50	5.28	2340 hours	75%	8	0.8%
	Litter Bins & MUD Collections	Rear Lift	4	3.5	1976 hours	80%	10	1.2%
	Hard Waste Collections	Rear Loader	3	4.33	2080 hours	80%	10	1.2%

*Fleet utilisation has been calculated based on comparing the estimated average utilisation hours compared to the available hours of operation per truck.

Levels of Service

Desired levels of service are determined through various sources including community feedback to Member Councils, State Government Objectives, Service Level Agreements with the Councils and East Waste directly through its service requests and correspondence. The levels of service are categorised across the following main criteria:

● Technical Service Levels

Technical levels of service determine the allocation of resources to undertake activities to best achieve the desired outcomes and demonstrate effective performance throughout an asset's lifecycle. East Waste operates, monitors, and maintains its fleet assets to deliver technical levels of service through approved financial budgets, in a cost-efficient manner. The following table demonstrates the Technical Levels of Service for East Waste's fleet assets.

Technical Service Level	Achieved By
<i>Planning and management of fleet in line with East Waste budget allocations and consideration of strategic documents</i>	Fleet assets are acquired and managed through their useful life as per the adopted Annual Plan & Budget and Fleet Replacement Program. Annual review and update of Fleet Replacement Schedules, Budgets, and LTFP occur.
<i>Maintenance of fleet assets in line with operational requirements, manufacturer requirements and relevant legislative requirements</i>	Fleet maintenance programs are aligned with industry best practices, legislative requirements, and design specifications. Scheduled maintenance is compliant with industry standards and manufacturers specifications. Maintenance records and inspection reports are maintained within the FleetMex Maintenance Program, Skytrust, and the financial management programs recording maintenance performed, labour and materials used.
<i>Renewal of fleet asset in accordance with optimum replacement timing based on whole of life costs</i>	Fleet Assets are replaced as per the Annual Fleet Replacement Program, and in line with the East Waste Annual Plan & Budget, once their deemed useful life has been reached.

● Member Council and Community Service Levels

Levels of Customer Service are associated with the variety of services provided by East Waste to its Member Councils and their communities. The following table demonstrates how the fleet assets covered under this Asset Management Plan assist in achieving Member Council expected levels of service.

Customer Service Level	Achieved By
<i>Cost effective service to Member Councils</i>	Fleet assets are acquired and maintained over their useful life in a cost-efficient manner.
<i>Safety of East Waste staff and Member Council Communities</i>	Fleet assets and operators, are risk assessed to ensure they are operated safely within the community.

<i>Minimum Service levels provided as per Member Council Service Level Agreements</i>	Fleet assets are acquired and maintained over their useful life in line with minimum requirements set out in East Waste Service Level Agreements, (SLAs in development).
<i>Maintain a well-presented, and visually appealing fleet</i>	Through cleanliness standards and employment of a full-time yard hand worker responsible for scheduled truck washing.
<i>Operational requirements are safely and effectively met</i>	Fleet assets are managed and maintained to best practice industry standards.
<i>Provide sufficient fleet assets to undertake waste collection to meet Levels of Service</i>	Number of fleet assets and their specifications meet operational requirements.
<i>Sustainability</i>	Environmental performance is considered when selecting fleet assets, including emission levels, with consideration given to alternate fuel powered vehicles.
<i>Utilisation</i>	Achieve target utilisation rates through efficient management of distance travelled, operational hours and service intervals for an optimised renewal program.

◆ Legislative Requirements

East Waste considers the following legislative framework in the management of fleet, plant and equipment assets

<i>Local Government Act 1999</i>	Sets out the role, purpose, responsibilities and powers of local governments including the preparation of a Long Term Financial Plan supported by infrastructure and asset management plans for sustainable service delivery.
<i>Local Government (Financial Management and Rating) Amendment Act 2005</i>	Provides impetus for the development of a Strategic Management Plan, comprising an Asset Management Plan and LTFP.
<i>Relevant Heavy Vehicle National Law and Regulations</i>	Provides laws and regulations related to heavy vehicles over 4.5 tonnes gross vehicle mass.
<i>Road Traffic Act 1961</i>	Sets vehicle standards, mass and loading requirements and other safety measures in relation to light vehicles. Contains powers for Council to install and remove traffic control devices.
<i>Local Nuisance and Litter Control Act 2016</i>	An Act to regulate local nuisance and littering, encompassing noise and waste collection times.
<i>SafeWork SA as relevant to Fleet Management</i>	Provides the Code of Practice and registration for Managing Risks of Plant in the Workplace.
<i>Work Health and Safety Act 2012 (SA)</i>	Provides guidelines for protection of the health, safety and welfare of persons at work.
<i>Australian Accounting Standards</i>	Sets out the financial reporting standards relating to the recognition and depreciation of assets.

Future Demand

Demand Forecast and Management

East Waste's Board, the Audit & Risk Management Committee, and the East Waste Administration continuously monitor political, economic, social, technological, legal, environmental, and relational factors that may influence future service delivery and asset utilisation.

Key drivers that influence demand of East Waste's fleet assets include population changes, changes in demographics, shifts in waste stream generation, uptake of additional services or new services provided. As East Waste rolls out Service Level Agreements with its Member Councils (currently in development), clarity on service provisions will influence service delivery methods and in turn, demand on fleet assets.

To manage the demand for new services, East Waste will utilise a combination of managing, upgrading and purchasing to ensure assets are fit for purpose to meet future waste collection service demands of the Member Councils and the local community. Demand management practices include non-asset solutions, insuring against risks and managing failures.

Demand for fleet assets will also be influenced by changes in Member Council waste processing and disposal practices which may impact haul distances, fleet capacity to maintain a desired service level, fleet renewal strategy and budgets. East Waste's ability to meet future demands will be managed through annual reviews of this Plan.

East Waste acknowledges that the kerbside waste collection activity is expected to be impacted by future fluctuations in waste streams. The ability to maintain optimal fleet asset utilisation rates and efficient fleet running costs will determine the need to acquire additional fleet assets. The expansion of the fleet for new services is not considered within this Plan due to East Waste's inability to predict future trends but will be considered through the review of this Plan, with consideration given to the annual budgeting process following the development of the Annual Business Plan.

As East Waste's reporting function expands and is refined, increased accuracy of forecasting is expected to influence the review of this Plan.

Environmental Considerations

Recognising the potential impacts of climate change on asset longevity and functionality, East Waste is actively exploring measures to enhance Fleet Asset resilience against climate-related challenges. Although climate change currently has a minimal effect on fleet assets, recognising the fleet carbon footprint is important, therefore East Waste is continually reviewing alternate technologies in the field of waste collection.

In future fleet asset replacement decisions, East Waste will factor in emission levels, alternative fuel sources, and other environmental aspects with the goal of transitioning towards fleet assets with lower emissions over time and reduced impact on the environment.

Technology Advancements

East Waste is committed to exploring alternate powered vehicles, as demonstrated through the previous acquisition of South Australia's first fully electric powered RACV in 2020. Unfortunately, the electric RACV was not capable of meeting required levels of service, and the asset was deemed unfit for purpose and replaced by a conventional diesel-powered vehicle. East Waste will utilise past

experiences, research, and industry emerging technologies to continually review alternate powered vehicles, including hydrogen and electric.

Hydrogen powered vehicles are at the forefront of discussion within the waste industry, and East Waste intends to continue to explore alternate fuel sources. Presently key barriers to utilising hydrogen as a fuel source include low availability of hydrogen supply and limited refuelling infrastructure. Additionally, the purchase cost of a hydrogen-powered vehicle is presently double the cost of diesel-powered vehicle. For these reasons, the replacement of diesel-powered vehicles with a hydrogen powered fleet is not considered within this Plan.

Legislation

Changes in legislation that affect local government and thereby potentially East Waste, or legislation relating to environmental changes, transport, standards and requirements may directly influence East Waste in delivering and maintaining the required service levels. Any such changes that impact operations will be identified and brought to the Board for resolution.

Fleet Lifecycle Management

Lifecycle management of fleet assets is a high priority to ensure that expected service levels are realised from the investment of fleet assets. Assets are renewed with sufficient regularity to ensure that the fleet remains operationally efficient, meets modern workplace standards (including safety standards) and can deliver services that meet service level demands.

East Waste's renewal program aims to reduce the need for extensive reactive maintenance by mitigating risks as part of the fleet renewal program outlined in this Plan. Fleet maintenance programs are aligned with industry best practices, legislative requirements, and design specifications.

To ensure accurate cost allocation between planned and unplanned maintenance, further analysis of fleet maintenance expenditure is necessary and is continuously monitored as part of the quarterly Budget Review program undertaken by East Waste Administration.

Proactive or planned maintenance involves work identified and managed through a maintenance management program overseen holistically by East Waste management and workshop staff, and through regular inspection and services undertaken with contracted maintenance service providers.

Reactive or unplanned maintenance consists of repair work performed in response to asset failures, such as breakdowns, accidental damage, or safety repairs.

The cost of fuel is the most significant cost incurred in the running of the fleet with fuel being supplied by third party fuel suppliers under a contract arrangement. Other costs such as registration and insurance are relatively stable and tend to increase in parallel with other economic indicators.

The following is a summary of the estimated direct lifecycle operating costs, relating to the maintenance of each truck type, including fuel, repairs & maintenance, registration & insurance cost. Costs are displayed in today's dollars without inflators applied. Further detail of projected operating costs is provided within the Financial Summary of the Plan (pg. 16).

Estimated lifecycle operating costs

	Service	Estimated Total Useful Life (Years)	Estimated Total Running & Maintenance Costs over Total Useful Life
Kerbside RACV	Kerbside Collections	8	\$675,040
Rear Lift	Litter Bins & MUD Collections	10	\$735,951
Rear Loader	Hard Waste Collections	10	\$845,290

**Running cost estimates exclude depreciation and finance costs.*

Asset replacement occurs after the full estimated useful life of an asset has been realised which can result in trucks typically being held for a period of approximately 6 – 10 months after the full useful life has been realised per the table above. This period allows for delivery of new fleet assets prior to disposal of replaced assets, ensuring East Waste maintains sufficient fleet to maintain service standards.

East Waste, via a Request for Tender process, invites suppliers to submit pricing for the programmed fleet replacement and maintenance to secure a multi-year contract (typically 3 years). To attract the most cost-effective service East Waste allows flexible options to tender, either for cab chassis or compactor bodies alone, or the complete unit. East Waste's previous contract finished in 2024 with a new Tender undertaken and awarded to Superior Pak in 2025. A total of 18 vehicles, with a further option of 2 additional vehicles was established to run over 3 years, with an optional 2-year extension. The first delivery under this new arrangement is expected in October 2025.

When disposing of assets, East Waste undertakes an initial assessment of each vehicle to determine whether it is at the end of its useful life and disposal then occurring in line with the board approved Sale and Disposal of Assets Policy.

Fleet Risk Management

The operation of fleet assets brings inherent risks, and specific risks associated with service delivery. To appropriately manage risk East Waste conducts an assessment of the possible risks and hazard events which can occur and then assesses whether effective controls are in place to appropriately mitigate risks to an acceptable level.

A high level overview of the risk assessment undertaken in line with East Waste's risk management framework is summarised as follows:

Risk/Hazard	Control Activities	Risk Rating
Damage to Public/Private Property	<ul style="list-style-type: none"> East Waste led driver education & training Scheduled driver competency evaluations Implementation of driver attraction and retention program to attract skilled workforce 	High
Loss of productivity due to vehicle mechanical failure	<ul style="list-style-type: none"> Fleet assets are managed and maintained to best practice industry standards Suite of key spare parts retained on site to assist with prompt repair times Spare assets are retained to allow for servicing breakdowns and major failures Strong relationship development with truck manufacturers to access spare trucks if required 	High
Driver Injury	<ul style="list-style-type: none"> Routine driver competency evaluations undertaken Safety focused workforce through management of driver training through Skytrust platform ensuring WHS training relevant and up to date Fatigue management monitored Engagement of independent contractor to complete annual roadworthy inspection of fleet assets Fleet assets compliant with Australian standards, safety design standards, codes and laws pertaining to compactor trucks within the state of South Australia Fleet assets compliant with the <i>Road Traffic Act 1961</i> and its Regulations and any other relevant Acts, Regulations and Ordinances 	High

	<ul style="list-style-type: none"> Thorough enforcement of Australian National Heavy Regulations 	
Inability to Secure Replacement Fleet	<ul style="list-style-type: none"> Forward forecasting of fleet replacement and continual future market availability scans Availability of trucks guaranteed for delivery through tender process for duration of contract Retaining strong relationships with comparable suppliers of fleet assets Funds secured through Annual Plan & Budget endorsement process and according to the annually reviewed fleet replacement schedule Strong borrowing capacity through reliable financial institution (Local Govt Finance Authority) to fund purchase of fleet assets Diverse make up of fleet to spread reliance upon suppliers 	Medium
Early Obsolescence of Fleet Assets Due to: <ul style="list-style-type: none"> Technological changes Change in legislation Change in waste disposal demands/materials Major mechanical failure prior to end of useful life	<ul style="list-style-type: none"> East Waste Administration conducts regular research relating to industry technological advancements and strives to be a leader in this space Updates and support from industry partners in relation to legislative changes Procure fleet to ensure flexibility of future service provision Prescribed maintenance and inspections to ensure ongoing service adequacy 	Low

East Waste considers the above risk assessment and necessary controls through its tendering process, acquisition, and management of its fleet assets over the course of their useful life to ensure optimum utilisation. Where risks are deemed non-acceptable, treatment plans are implemented to apply immediate corrective action, in line with East Waste's Business Continuity Plan.

Financial Summary

This section contains East Waste's financial projections resulting from the application of this Plan. The financial projections are estimates only, based on a number of assumptions, and are subject to future changes in accordance with changes to service requirements and asset performance.

The tables presented in Appendix 1 to 5 detail East Waste's financial projections relating to fleet replacement costs, fuel, fleet operating costs and depreciation over the life of the plan, per fleet asset.

Summarised in the table below is the total estimated replacement, operating, and depreciation costs annually, over the life of the plan.

Expenditure	25/26	26/27	27/28	28/29	29/30	30/31	31/32	32/33	33/34	34/35
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Replacement	3,377	3,479	3,997	4,237	3,912	4,495	4,842	4,275	5,137	4,535
Fuel	2,374	2,372	2,455	2,541	2,630	2,722	2,817	2,916	3,018	3,124
Maintenance	2,309	2,162	2,259	2,319	2,331	2,468	2,620	2,697	2,779	2,860
Registration/Insurance	431	429	442	455	469	483	497	512	528	543
Depreciation	2,490	2,714	3,129	3,334	3,574	3,881	4,081	4,248	4,346	4,478

Fleet Replacement

Appendix 1 reflects the anticipated fleet replacement schedule and costs per year, by plant allocation, over the life of the Plan. In recent history, East Waste had operated on a five (5) vehicle per annum replacement schedule in an effort to retain a desirable average age across the fleet, relatively stable borrowings and to ensure trucks are disposed of in an efficient manner following the end of their useful life. Based on service increases and delivery model adjustments the Plan sees the required annual fleet replacement increase to 6-7 vehicles across the life of the Plan, consistent with FY25, to retain a comfortable age across the fleet.

With the City of Unley becoming a Member Council in 2022 along with natural population growth and service alteration trials, the overall fleet size has increased in recent times. As the fleet grows to respond to the growth in service, so too does the need for spare trucks to assist with breakdown contingencies. Projects, such as the weekly Food Organics Green Organics (FOGO) collection trials, necessitate modification to the asset management plan driven by the specific requirements of each project. When undertaking a project, consideration will be given to the most effective utilisation of existing assets, however where capacity is insufficient options such as extension of life or additional acquisition will be considered.

The Adelaide Hills FOGO trial is an example of this approach, where through this Plan, two vehicles are being given an extended 12-months of life in FY2026 (Year 1), in support of the increase in operational demand. Should the trial transition into a permanent arrangement the fleet replacement schedule will be updated accordingly.

Replacement costs are indexed annually, with assumed 3% CPI increases applied with the exception of year four (4) where Administration anticipate there may be a price reset through the tendering process. East Waste's previous contract finished in 2024 and a new tender was undertaken and

awarded to Superior Pak in 2025. A total of 18 vehicles, with a further option of 2 additional vehicles was established to run over 3 years, and an optional 2-year extension. The first delivery under this new arrangement is expected in October 2025.

Operating Costs

East Waste's fleet asset operating costs refers to the running costs associated with a fleet of 59 vehicles in Year 1, and 57 vehicles in all remaining years - being fuel, repairs & maintenance, and registration and insurance.

Fuel

Fuel is the most significant cost associated with operating the fleet (and most volatile), estimated to cost East Waste \$2.375m in FY2026. Appendix 2 (refer Appendix 2) details the estimated fuel costs per annum per fleet asset, over the life of the Plan. Assumptions are calculated based on the actual average litres of fuel per vehicle recorded over the last 12-months, multiplied by anticipated \$/litre.

Year 1 of the Plan predicts a starting \$/litre of \$1.78 increasing to \$2.43 in year 10 based on an inflator of 3.5% applied year-on-year. Whilst East Waste Administration acknowledges that fuel prices are prone to greater fluctuations rather than a linear increase, the overall increase in the predicted price of diesel over the life of the plan is \$0.65/litre. This is consistent with a review of local Adelaide diesel prices over the past ten years which revealed the average \$/litre for diesel in FY16 was \$1.06 versus \$1.69 \$/litre in FY25, being an overall increase of \$0.63/litre. Fuel remains both a significant and volatile expense to East Waste therefore, it is closely monitored through the Budget Review Process.

Repairs & Maintenance

Repairs & Maintenance (R&M) is the second most significant running cost associated with East Waste's fleet assets. Appendix 3 (refer Appendix 3) details the estimated R&M costs per fleet asset per annum, over the life of the Plan.

Year 1 estimates that R&M will cost of \$2.31m to East Waste in FY26 increasing to \$2.86m in year 10. The estimated cost per vehicle takes into account the age of the vehicle, it's planned maintenance requirements, internal labour costs, and an allowance for unscheduled or unplanned maintenance. An inflator of 3.0% has been applied year-on-year being assumed CPI.

Whilst elements of the R&M costs associated with maintaining fleet assets are predictable, being contracted maintenance and scheduled servicing requirements, costs associated with unplanned and reactive maintenance remain unpredictable with significant breakdowns often having no correlation to vehicle age, make, or build. East Waste Administration continues to monitor R&M costs closely through the Budget Review Process and periodically conducts analysis on vehicles that have undergone significant repair to identify any trends in unscheduled maintenance to identify any correlating factors or means for prevention.

Registration & Insurance

Estimated registration & insurance costs for East Waste's fleet assets are detailed in Appendix 4 broken down by fleet asset build type, per annum, over the life of the Plan. This cost represents the estimated annual insurance premium based on an average fleet age by build type, combined with annual registration costs.

Year 1 of the plan expects \$432k to be spent on insuring and registering fleet assets, representing the temporarily expanded fleet of 59 vehicles, with 57 vehicles reflected in years 2-10.

An annual inflator of 3.0% has been applied, consistent with the inflator applied across other costs. What is not captured in this table are the costs associated with insurance excess payments as a result of vehicle accident claim damage due to the sporadic and unpredictable nature of incidents that occur. The costs associated with incident claims are monitored through the Budget Review Process as well as periodic review of incident statistics by the East Waste Leadership Group.

Depreciation

Estimated depreciation costs are displayed in Appendix 5 by plant allocation over the life of the Plan. East Waste utilises the straight-line depreciation method, with vehicles typically depreciated over 8 years with a residual value of \$5,000 applied for the life of the Plan. Depreciation is projected to rise by an average of 6.7% year-on-year over the life of the Plan. This increase is primarily due to the increased fleet replacement program, replacing 6-7 vehicles per annum, combined with the anticipated inflated fleet acquisition costs over time. East Waste will be replacing fleet assets that have exceeded their original estimated useful lives and have been fully depreciated to \$0 in earlier years of the Plan, including the two additional assets held for 12-months to deliver the FOGO trials. The extended use of assets beyond their expected lifespan is generally driven by operational needs, including the addition of new Member Councils, trial programs, and heightened service demands.

Funding of Fleet Replacement & Operating Costs

Operating costs associated with the running of fleet assets is to be funded from the Common Fleet Costing charges, being the annual waste collection charge set for Member Councils through the approved Budget. In setting the annual Common Fleet Costing charge, consideration as to the annual operating costs (including the recovery of depreciation expense) is factored into the calculation and charged on a quarterly basis at the start of each quarter.

The funding of all fleet assets is undertaken by fixed rate loans taken out with the Local Government Finance Authority (LGFA) in line with East Waste's Treasury Management Policy, with loan terms generally matching the estimated useful lives of assets.

Valuation Forecasts

Valuation of fleet assets is ideally undertaken every 3-years. The valuations provide for more accurate reporting for insurance purpose and assist with decision-making relating to optimal utilisation of fleet assets. Valuations obtained of fleet assets are not applied for financial reporting purposes and will only be used to assist with operational and strategic planning activities.

Plan Improvement and Monitoring

The effectiveness of the Plan can be measured in the following ways:

- The degree to which the required expenditures identified in this Plan are incorporated into the organisation's Long Term Financial Plan and Annual Budget;
- Improved service delivery and asset reliability;
- Reduced maintenance costs; and
- Sustainability in fleet asset management and Life Cycle costs and Expenditures.

This Plan will be reviewed annually, including a review of its effectiveness, in conjunction with the LTFP, whilst giving consideration to the Annual Business Plan & Budget and amended where necessary to recognise any changes in service levels and/or resources available to provide those services as a result of developing these strategic documents.

APPENDIX 1

East Waste Fleet Asset Management Plan & Strategy 2026-2035 Forecasted Replacement Costs

Plant Allocation	Plant No.	Replacement Plant	Asset Description	Original Acquisition	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
	Year 1	Year 1	Year 1		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
1	80	138	29M Robotic Arm Collection Vehicle (RACV)	15/01/2014	\$ 562,964							\$ 712,541		
2	82	139	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 562,964								\$ 733,917	
3	83		29M Robotic Arm Collection Vehicle (RACV)	6/02/2015		DISPOSE								
4	84	140	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 562,964								\$ 733,917	
5	85		29M Robotic Arm Collection Vehicle (RACV)	6/02/2015		DISPOSE								
6	88	142	29M Robotic Arm Collection Vehicle (RACV)	10/11/2016	\$ 562,964								\$ 733,917	
7	89		29M Robotic Arm Collection Vehicle (RACV)	3/10/2016		\$ 579,853								\$ 755,935
8	90		29M Robotic Arm Collection Vehicle (RACV)	3/10/2016		\$ 579,853								\$ 755,935
9	91		29M Robotic Arm Collection Vehicle (RACV)	3/10/2016		\$ 579,853								\$ 755,935
10	92		29M Robotic Arm Collection Vehicle (RACV)	1/11/2016		\$ 579,853								\$ 755,935
11	94		29M Robotic Arm Collection Vehicle (RACV)	31/07/2017		\$ 579,853								\$ 755,935
12	95		29M Robotic Arm Collection Vehicle (RACV)	31/07/2017		\$ 579,853								\$ 755,935
13	96		29M Robotic Arm Collection Vehicle (RACV)	31/07/2017			\$ 597,249							
14	97		29M Robotic Arm Collection Vehicle (RACV)	31/07/2017			\$ 597,249							
15	98		Hard Waste Rear Loader Vehicle	25/11/2016			\$ 414,431							
16	99		29M Robotic Arm Collection Vehicle (RACV)	1/10/2018			\$ 597,249							
17	100		29M Robotic Arm Collection Vehicle (RACV)	1/10/2018			\$ 597,249							
18	101		29M Robotic Arm Collection Vehicle (RACV)	2/10/2018			\$ 597,249							
19	102		29M Robotic Arm Collection Vehicle (RACV)	1/10/2018			\$ 597,249							
20	104		29M Robotic Arm Collection Vehicle (RACV)	10/03/2020			\$ 633,083							
21	105		29M Robotic Arm Collection Vehicle (RACV)	10/03/2020			\$ 633,083							
22	106		29M Robotic Arm Collection Vehicle (RACV)	10/03/2020			\$ 633,083							
23	107		29M Robotic Arm Collection Vehicle (RACV)	10/03/2020			\$ 633,083							
24	108		29M Robotic Arm Collection Vehicle (RACV)	15/10/2020			\$ 633,083							
25	109		29M Robotic Arm Collection Vehicle (RACV)	15/10/2020			\$ 633,083							
26	110		29M Robotic Arm Collection Vehicle (RACV)	15/10/2020					\$ 652,076					
27	111		29M Robotic Arm Collection Vehicle (RACV)	15/10/2020					\$ 652,076					
28	112		29M Robotic Arm Collection Vehicle (RACV)	15/10/2020					\$ 652,076					
29	113		29M Robotic Arm Collection Vehicle (RACV)	1/10/2021					\$ 652,076					
30	114		29M Robotic Arm Collection Vehicle (RACV)	27/10/2021					\$ 652,076					
31	115		29M Robotic Arm Collection Vehicle (RACV)	1/11/2021					\$ 652,076					
32	116		29M Robotic Arm Collection Vehicle (RACV)	1/11/2021						\$ 671,638				
33	117		29M Robotic Arm Collection Vehicle (RACV)	1/11/2021						\$ 671,638				
34	118		29M Robotic Arm Collection Vehicle (RACV)	9/11/2021						\$ 671,638				
35	119		29M Robotic Arm Collection Vehicle (RACV)	30/11/2022						\$ 671,638				
36	120		29M Robotic Arm Collection Vehicle (RACV)	8/12/2022						\$ 671,638				
37	121		29M Robotic Arm Collection Vehicle (RACV)	30/11/2022						\$ 671,638				
38	122		29M Robotic Arm Collection Vehicle (RACV)	23/01/2023							\$ 691,787			
39	123		29M Robotic Arm Collection Vehicle (RACV)	23/11/2022							\$ 691,787			
40	124		29M Robotic Arm Collection Vehicle (RACV)	20/01/2023							\$ 691,787			
41	125		29M Robotic Arm Collection Vehicle (RACV)	20/04/2023							\$ 691,787			
42	126		29M Robotic Arm Collection Vehicle (RACV)	1/09/2023							\$ 691,787			
43	127		29M Robotic Arm Collection Vehicle (RACV)	1/09/2023							\$ 691,787			
44	128		29M Robotic Arm Collection Vehicle (RACV)	1/09/2023							\$ 691,787			
45	129		29M Robotic Arm Collection Vehicle (RACV)	1/09/2023								\$ 712,541		
46	130		29M Robotic Arm Collection Vehicle (RACV)	31/03/2024								\$ 712,541		
47	131		29M Robotic Arm Collection Vehicle (RACV)	26/03/2024								\$ 712,541		
48	132		29M Robotic Arm Collection Vehicle (RACV)	26/03/2024								\$ 712,541		
49	133		29M Robotic Arm Collection Vehicle (RACV)	26/03/2024								\$ 712,541		
50	134		Hard Waste Rear Loader Vehicle	26/03/2024										
51	135		29M Robotic Arm Collection Vehicle (RACV)	1/07/2024									\$ 733,917	
52	136		29M Robotic Arm Collection Vehicle (RACV)	1/07/2024									\$ 733,917	
53	137		Hard Waste Rear Loader Vehicle	1/07/2024										
54	LT7		Litter Truck Rear Loader Vehicle	1/07/2024										
55	LT8		Litter Truck Rear Loader Vehicle	1/07/2024										
56	LT5		Litter Truck Rear Loader Vehicle	3/10/2018				\$ 439,297						
57	LT6		Litter Truck Rear Loader Vehicle	15/10/2020						\$ 466,050				
58	NEW	143	29M Robotic Arm Collection Vehicle (RACV)	15/10/2025	\$ 562,964								\$ 733,917	
59	NEW	144	29M Robotic Arm Collection Vehicle (RACV)	15/10/2025	\$ 562,964								\$ 733,917	
No. Vehicles replaced					6	6	7	7	6	7	7	6	7	6
Replacement Value					3,377,784	3,479,118	3,997,922	4,237,797	3,912,456	4,495,879	4,842,511	4,275,246	5,137,420	4,535,608
						1.03	1.03	1.06	1.03	1.03	1.03	1.03	1.03	1.03
Revenue from asset sales					\$ 30,000.00	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 35,000.00	\$ 35,000.00	\$ 30,000.00	\$ 35,000.00	\$ 30,000.00

APPENDIX 2

Plant Allocation	Plant No	Asset Description Year 1	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
	Year 1		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
1	80	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
2	82	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
3	83	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90									
4	84	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
5	85	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90									
6	88	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
7	89	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
8	90	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
9	91	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
10	92	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
11	94	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
12	95	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
13	96	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
14	97	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
15	98	Hard Waste Rear Loader Vehicle	\$ 37,429.84	\$ 38,739.88	\$ 40,095.78	\$ 41,499.13	\$ 42,951.60	\$ 44,454.91	\$ 46,010.83	\$ 47,621.21	\$ 49,287.95	\$ 51,013.03
16	99	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
17	100	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
18	101	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
19	102	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
20	104	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
21	105	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
22	106	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
23	107	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
24	108	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
25	109	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
26	110	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
27	111	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
28	112	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
29	113	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
30	114	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
31	115	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
32	116	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
33	117	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
34	118	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
35	119	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
36	120	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
37	121	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
38	122	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
39	123	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
40	124	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
41	125	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
42	126	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
43	127	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
44	128	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
45	129	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
46	130	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
47	131	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
48	132	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
49	133	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
50	134	Hard Waste Rear Loader Vehicle	\$ 37,429.84	\$ 38,739.88	\$ 40,095.78	\$ 41,499.13	\$ 42,951.60	\$ 44,454.91	\$ 46,010.83	\$ 47,621.21	\$ 49,287.95	\$ 51,013.03
51	135	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
52	136	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
53	137	Hard Waste Rear Loader Vehicle	\$ 37,429.84	\$ 38,739.88	\$ 40,095.78	\$ 41,499.13	\$ 42,951.60	\$ 44,454.91	\$ 46,010.83	\$ 47,621.21	\$ 49,287.95	\$ 51,013.03
54	LT7	Litter Truck Rear Loader Vehicle	\$ 30,048.18	\$ 31,099.87	\$ 32,188.36	\$ 33,314.95	\$ 34,480.98	\$ 35,687.81	\$ 36,936.89	\$ 38,229.68	\$ 39,567.71	\$ 40,952.58
55	LT8	Litter Truck Rear Loader Vehicle	\$ 30,048.18	\$ 31,099.87	\$ 32,188.36	\$ 33,314.95	\$ 34,480.98	\$ 35,687.81	\$ 36,936.89	\$ 38,229.68	\$ 39,567.71	\$ 40,952.58
56	LT5	Litter Truck Rear Loader Vehicle	\$ 30,048.18	\$ 31,099.87	\$ 32,188.36	\$ 33,314.95	\$ 34,480.98	\$ 35,687.81	\$ 36,936.89	\$ 38,229.68	\$ 39,567.71	\$ 40,952.58
57	LT6	Litter Truck Rear Loader Vehicle	\$ 30,048.18	\$ 31,099.87	\$ 32,188.36	\$ 33,314.95	\$ 34,480.98	\$ 35,687.81	\$ 36,936.89	\$ 38,229.68	\$ 39,567.71	\$ 40,952.58
58	NEW	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
59	NEW	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,194.90	\$ 42,636.72	\$ 44,129.00	\$ 45,673.52	\$ 47,272.09	\$ 48,926.61	\$ 50,639.05	\$ 52,411.41	\$ 54,245.81	\$ 56,144.41
			\$ 2,374,616.83	\$ 2,372,454.99	\$ 2,455,490.91	\$ 2,541,433.09	\$ 2,630,383.25	\$ 2,722,446.66	\$ 2,817,732.30	\$ 2,916,352.93	\$ 3,018,425.28	\$ 3,124,070.17
			\$/litre 1.78	\$ 1.84	\$ 1.91	\$ 1.97	\$ 2.04	\$ 2.11	\$ 2.19	\$ 2.26	\$ 2.34	\$ 2.43

APPENDIX 3

East Waste Fleet Asset Management Plan & Strategy 2026-2035 Forecasted Repairs & Maintenance

Plant Allocation	Plant No Year 1	Asset Description Year 1	Original Acquisition	Yr 1 2025/26	Yr 2 2026/27	Yr 3 2027/28	Yr 4 2028/29	Yr 5 2029/30	Yr 6 2030/31	Yr 7 2031/32	Yr 8 2032/33	Yr 9 2033/34	Yr 10 2034/35
1	80	29M Robotic Arm Collection Vehicle (RACV)	15/01/2014	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
2	82	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
3	83	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 63,655.00									
4	84	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
5	85	29M Robotic Arm Collection Vehicle (RACV)	6/02/2015	\$ 63,655.00									
6	88	29M Robotic Arm Collection Vehicle (RACV)	10/11/2016	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
7	89	29M Robotic Arm Collection Vehicle (RACV)	3/10/2016	\$ 53,124.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
8	90	29M Robotic Arm Collection Vehicle (RACV)	3/10/2016	\$ 53,124.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
9	91	29M Robotic Arm Collection Vehicle (RACV)	3/10/2016	\$ 53,124.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
10	92	29M Robotic Arm Collection Vehicle (RACV)	1/11/2016	\$ 53,124.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
11	94	29M Robotic Arm Collection Vehicle (RACV)	31/07/2017	\$ 51,531.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
12	95	29M Robotic Arm Collection Vehicle (RACV)	31/07/2017	\$ 51,531.00	\$ 35,104.46	\$ 36,688.04	\$ 38,370.02	\$ 40,082.75	\$ 41,365.22	\$ 46,188.33	\$ 60,610.64	\$ 65,277.93	\$ 45,815.81
13	96	29M Robotic Arm Collection Vehicle (RACV)	31/07/2017	\$ 51,531.00	\$ 54,717.72	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
14	97	29M Robotic Arm Collection Vehicle (RACV)	31/07/2017	\$ 51,531.00	\$ 54,717.72	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
15	98	Hard Waste Rear Loader Vehicle	25/11/2016	\$ 43,082.00	\$ 34,074.46	\$ 35,627.14	\$ 36,149.59	\$ 38,584.69	\$ 38,351.10	\$ 39,501.64	\$ 40,686.69	\$ 41,907.29	\$ 43,164.51
16	99	29M Robotic Arm Collection Vehicle (RACV)	1/10/2018	\$ 49,282.00	\$ 53,076.93	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
17	100	29M Robotic Arm Collection Vehicle (RACV)	1/10/2018	\$ 49,282.00	\$ 53,076.93	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
18	101	29M Robotic Arm Collection Vehicle (RACV)	2/10/2018	\$ 49,282.00	\$ 53,076.93	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
19	102	29M Robotic Arm Collection Vehicle (RACV)	1/10/2018	\$ 49,282.00	\$ 53,076.93	\$ 36,157.59	\$ 37,788.69	\$ 39,521.12	\$ 41,285.23	\$ 42,606.17	\$ 47,573.98	\$ 62,428.96	\$ 67,236.27
20	104	29M Robotic Arm Collection Vehicle (RACV)	10/03/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
21	105	29M Robotic Arm Collection Vehicle (RACV)	10/03/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
22	106	29M Robotic Arm Collection Vehicle (RACV)	10/03/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
23	107	29M Robotic Arm Collection Vehicle (RACV)	10/03/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
24	108	29M Robotic Arm Collection Vehicle (RACV)	15/10/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
25	109	29M Robotic Arm Collection Vehicle (RACV)	15/10/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 37,242.32	\$ 38,922.35	\$ 40,706.75	\$ 42,523.78	\$ 43,884.36	\$ 49,001.20	\$ 64,301.83
26	110	29M Robotic Arm Collection Vehicle (RACV)	15/10/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 56,309.32	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
27	111	29M Robotic Arm Collection Vehicle (RACV)	15/10/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 56,309.32	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
28	112	29M Robotic Arm Collection Vehicle (RACV)	15/10/2020	\$ 35,682.00	\$ 39,842.46	\$ 52,283.27	\$ 56,309.32	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
29	113	29M Robotic Arm Collection Vehicle (RACV)	1/10/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
30	114	29M Robotic Arm Collection Vehicle (RACV)	27/10/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
31	115	29M Robotic Arm Collection Vehicle (RACV)	1/11/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 38,359.59	\$ 40,090.02	\$ 41,927.95	\$ 43,799.50	\$ 45,200.89	\$ 50,471.24
32	116	29M Robotic Arm Collection Vehicle (RACV)	1/11/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 43,536.93	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
33	117	29M Robotic Arm Collection Vehicle (RACV)	1/11/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 43,536.93	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
34	118	29M Robotic Arm Collection Vehicle (RACV)	9/11/2021	\$ 35,613.00	\$ 36,752.46	\$ 41,037.73	\$ 53,851.77	\$ 43,536.93	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
35	119	29M Robotic Arm Collection Vehicle (RACV)	30/11/2022	\$ 35,114.00	\$ 36,681.39	\$ 37,855.03	\$ 42,268.87	\$ 55,467.33	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
36	120	29M Robotic Arm Collection Vehicle (RACV)	8/12/2022	\$ 35,114.00	\$ 36,681.39	\$ 37,855.03	\$ 42,268.87	\$ 55,467.33	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
37	121	29M Robotic Arm Collection Vehicle (RACV)	30/11/2022	\$ 35,114.00	\$ 36,681.39	\$ 37,855.03	\$ 42,268.87	\$ 55,467.33	\$ 39,510.38	\$ 41,292.72	\$ 43,185.79	\$ 45,113.48	\$ 46,556.92
38	122	29M Robotic Arm Collection Vehicle (RACV)	23/01/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
39	123	29M Robotic Arm Collection Vehicle (RACV)	23/11/2022	\$ 35,114.00	\$ 36,681.39	\$ 37,855.03	\$ 42,268.87	\$ 55,467.33	\$ 59,738.55	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
40	124	29M Robotic Arm Collection Vehicle (RACV)	20/01/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
41	125	29M Robotic Arm Collection Vehicle (RACV)	20/04/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
42	126	29M Robotic Arm Collection Vehicle (RACV)	1/09/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
43	127	29M Robotic Arm Collection Vehicle (RACV)	1/09/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
44	128	29M Robotic Arm Collection Vehicle (RACV)	1/09/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 40,695.69	\$ 42,531.50	\$ 44,481.36	\$ 46,466.89
45	129	29M Robotic Arm Collection Vehicle (RACV)	1/09/2023	\$ 34,582.00	\$ 36,167.42	\$ 37,781.83	\$ 38,990.68	\$ 43,536.93	\$ 57,131.34	\$ 61,530.71	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
46	130	29M Robotic Arm Collection Vehicle (RACV)	31/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
47	131	29M Robotic Arm Collection Vehicle (RACV)	26/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
48	132	29M Robotic Arm Collection Vehicle (RACV)	26/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
49	133	29M Robotic Arm Collection Vehicle (RACV)	26/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 41,916.56	\$ 43,807.44	\$ 45,815.81
50	134	Hard Waste Rear Loader Vehicle	26/03/2024	\$ 33,582.00	\$ 34,074.46	\$ 36,369.77	\$ 36,149.59	\$ 37,234.08	\$ 38,351.10	\$ 39,501.64	\$ 40,686.69	\$ 54,574.99	\$ 43,164.51
51	135	29M Robotic Arm Collection Vehicle (RACV)	26/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
52	136	29M Robotic Arm Collection Vehicle (RACV)	26/03/2024	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
53	137	Hard Waste Rear Loader Vehicle	26/03/2024	\$ 33,582.00	\$ 34,074.46	\$ 36,369.77	\$ 36,149.59	\$ 37,234.08	\$ 38,351.10	\$ 39,501.64	\$ 40,686.69	\$ 54,574.99	\$ 43,164.51
54	LT7	Litter Truck Rear Loader Vehicle	26/03/2024	\$ 30,053.00	\$ 30,439.59	\$ 31,352.78	\$ 32,293.36	\$ 35,513.18	\$ 34,260.03	\$ 45,907.73	\$ 36,346.46	\$ 37,436.86	\$ 38,559.96
55	LT8	Litter Truck Rear Loader Vehicle	26/03/2024	\$ 30,053.00	\$ 30,439.59	\$ 31,352.78	\$ 32,293.36	\$ 35,513.18	\$ 34,260.03	\$ 45,907.73	\$ 36,346.46	\$ 37,436.86	\$ 38,559.96
56	LT5	Litter Truck Rear Loader Vehicle	3/10/2018	\$ 38,447.00	\$ 30,439.59	\$ 31,352.78	\$ 32,839.72	\$ 33,262.16	\$ 34,260.03	\$ 35,287.83	\$ 38,806.21	\$ 37,436.86	\$ 50,164.61
57	LT6	Litter Truck Rear Loader Vehicle	15/10/2020	\$ 31,553.00	\$ 30,439.59	\$ 40,788.42	\$ 32,293.36	\$ 33,262.16	\$ 34,839.66	\$ 35,287.83	\$ 36,346.46	\$ 37,436.86	\$ 41,169.51
58	NEW	29M Robotic Arm Collection Vehicle (RACV)	15/10/2025	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
59	NEW	29M Robotic Arm Collection Vehicle (RACV)	15/10/2025	\$ 34,082.00	\$ 35,619.46	\$ 37,252.44	\$ 38,915.29	\$ 40,160.41	\$ 44,843.04	\$ 58,845.29	\$ 63,376.63	\$ 43,174.06	\$ 45,121.67
				2,309,740	2,162,780	2,259,985	2,319,607	2,331,082	2,468,193	2,620,674	2,697,088	2,779,372	2,860,255
Year of asset replacement													

East Waste
Fleet Asset Management Plan & Strategy 2026-2035
Forecasted Registration & Insurance

Asset Description	No of vehicles Year 1	No of vehicles Year 2-10	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
			2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
29M Robotic Arm Collection Vehicle (RACV)	52	50	\$ 390,208.00	\$ 386,456.00	\$ 398,049.68	\$ 409,991.17	\$ 422,290.91	\$ 434,959.63	\$ 448,008.42	\$ 461,448.67	\$ 475,292.13	\$ 489,550.90
Hard Waste Rear Loader Vehicle	3	3	\$ 21,300.00	\$ 21,939.00	\$ 22,597.17	\$ 23,275.09	\$ 23,973.34	\$ 24,692.54	\$ 25,433.31	\$ 26,196.31	\$ 26,982.20	\$ 27,791.67
Litter Truck Rear Loader Vehicle	4	4	\$ 20,400.00	\$ 21,012.00	\$ 21,642.36	\$ 22,291.63	\$ 22,960.38	\$ 23,649.19	\$ 24,358.67	\$ 25,089.43	\$ 25,842.11	\$ 26,617.37
	59	57	\$ 431,908.00	\$ 429,407.00	\$ 442,289.21	\$ 455,557.89	\$ 469,224.62	\$ 483,301.36	\$ 497,800.40	\$ 512,734.41	\$ 528,116.45	\$ 543,959.94

East Waste
Fleet Asset Management Plan & Strategy 2026-2035
Forecasted Depreciation

APPENDIX 5

Plant Allocation	Plant No	Asset Description	Yr 1	Yr 2	Yr 3	Yr 4	Yr 5	Yr 6	Yr 7	Yr 8	Yr 9	Yr 10
	Year 1	Year 1	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35
1	80	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 157,563.13	\$ 88,442.63	\$ 88,442.63
2	82	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,114.63	\$ 91,114.63
3	83	29M Robotic Arm Collection Vehicle (RACV)										
4	84	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,114.63	\$ 91,114.63
5	85	29M Robotic Arm Collection Vehicle (RACV)										
6	88	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,114.63	\$ 91,114.63
7	89	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
8	90	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
9	91	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
10	92	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
11	94	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
12	95	29M Robotic Arm Collection Vehicle (RACV)		\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 71,856.63	\$ 93,866.88
13	96	29M Robotic Arm Collection Vehicle (RACV)			\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13
14	97	29M Robotic Arm Collection Vehicle (RACV)			\$ 73,406.13	\$ 73,406.13	\$ 73,406.13	\$ 73,406.13	\$ 73,406.13	\$ 73,406.13	\$ 73,406.13	\$ 73,406.13
15	98	Hard Waste Rear Loader Vehicle			\$ 51,178.88	\$ 51,178.88	\$ 51,178.88	\$ 51,178.88	\$ 51,178.88	\$ 51,178.88	\$ 51,178.88	\$ 51,178.88
16	99	29M Robotic Arm Collection Vehicle (RACV)	\$ 44,903.75		\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13
17	100	29M Robotic Arm Collection Vehicle (RACV)	\$ 44,239.87		\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13
18	101	29M Robotic Arm Collection Vehicle (RACV)	\$ 45,051.75		\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13
19	102	29M Robotic Arm Collection Vehicle (RACV)	\$ 41,739.87		\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13	\$ 74,031.13
20	104	29M Robotic Arm Collection Vehicle (RACV)	\$ 46,556.25	\$ 46,556.25	\$ 26,757.25	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38
21	105	29M Robotic Arm Collection Vehicle (RACV)	\$ 46,556.25	\$ 46,556.25	\$ 26,757.25	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38
22	106	29M Robotic Arm Collection Vehicle (RACV)	\$ 47,444.25	\$ 47,444.25	\$ 27,370.25	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38
23	107	29M Robotic Arm Collection Vehicle (RACV)	\$ 46,556.25	\$ 46,556.25	\$ 26,757.25	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38	\$ 78,510.38
24	108	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,887.50	\$ 48,887.50	\$ 48,887.50	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38
25	109	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,887.50	\$ 48,887.50	\$ 48,887.50	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38	\$ 90,569.38
26	110	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,887.50	\$ 48,887.50	\$ 48,887.50	\$ 12,059.00	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50
27	111	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,887.50	\$ 48,887.50	\$ 48,887.50	\$ 12,059.00	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50
28	112	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,887.50	\$ 48,887.50	\$ 48,887.50	\$ 12,059.00	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50	\$ 80,884.50
29	113	29M Robotic Arm Collection Vehicle (RACV)	\$ 49,250.00	\$ 49,250.00	\$ 49,250.00	\$ 49,250.00	\$ 93,298.50	\$ 93,298.50	\$ 93,298.50	\$ 93,298.50	\$ 93,298.50	\$ 93,298.50
30	114	29M Robotic Arm Collection Vehicle (RACV)	\$ 50,172.25	\$ 50,172.25	\$ 50,172.25	\$ 50,172.25	\$ 96,258.50	\$ 96,258.50	\$ 96,258.50	\$ 96,258.50	\$ 96,258.50	\$ 96,258.50
31	115	29M Robotic Arm Collection Vehicle (RACV)	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 96,653.50	\$ 96,653.50	\$ 96,653.50	\$ 96,653.50	\$ 96,653.50	\$ 96,653.50
32	116	29M Robotic Arm Collection Vehicle (RACV)	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 15,769.35	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75
33	117	29M Robotic Arm Collection Vehicle (RACV)	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 49,255.13	\$ 15,769.35	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75
34	118	29M Robotic Arm Collection Vehicle (RACV)	\$ 49,621.88	\$ 49,621.88	\$ 49,621.88	\$ 49,621.88	\$ 17,007.60	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75	\$ 77,704.75
35	119	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,358.25	\$ 48,358.25	\$ 48,358.25	\$ 48,358.25	\$ 48,358.25	\$ 97,842.75	\$ 97,842.75	\$ 97,842.75	\$ 97,842.75	\$ 97,842.75
36	120	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 99,017.75	\$ 99,017.75	\$ 99,017.75	\$ 99,017.75	\$ 99,017.75
37	121	29M Robotic Arm Collection Vehicle (RACV)	\$ 50,711.00	\$ 50,711.00	\$ 50,711.00	\$ 50,711.00	\$ 50,711.00	\$ 98,822.75	\$ 98,822.75	\$ 98,822.75	\$ 98,822.75	\$ 98,822.75
38	122	29M Robotic Arm Collection Vehicle (RACV)	\$ 50,639.63	\$ 50,639.63	\$ 50,639.63	\$ 50,639.63	\$ 50,639.63	\$ 28,580.22	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38
39	123	29M Robotic Arm Collection Vehicle (RACV)	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 48,621.75	\$ 19,315.50	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38
40	124	29M Robotic Arm Collection Vehicle (RACV)	\$ 47,918.25	\$ 47,918.25	\$ 47,918.25	\$ 47,918.25	\$ 47,918.25	\$ 26,650.50	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38
41	125	29M Robotic Arm Collection Vehicle (RACV)	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 41,537.72	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38	\$ 80,223.38
42	126	29M Robotic Arm Collection Vehicle (RACV)	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 88,870.72	\$ 88,870.72	\$ 88,870.72	\$ 88,870.72
43	127	29M Robotic Arm Collection Vehicle (RACV)	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 51,744.38	\$ 88,870.72	\$ 88,870.72	\$ 88,870.72	\$ 88,870.72
44	128	29M Robotic Arm Collection Vehicle (RACV)	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 88,747.22	\$ 88,747.22	\$ 88,747.22	\$ 88,747.22
45	129	29M Robotic Arm Collection Vehicle (RACV)	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 51,000.88	\$ 8,523.84	\$ 88,442.63	\$ 88,442.63	\$ 88,442.63
46	130	29M Robotic Arm Collection Vehicle (RACV)	\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ 56,134.13	\$ 41,985.09	\$ 88,442.63	\$ 88,442.63	\$ 88,442.63
47	131	29M Robotic Arm Collection Vehicle (RACV)	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 41,404.34	\$ 88,442.63	\$ 88,442.63	\$ 88,442.63
48	132	29M Robotic Arm Collection Vehicle (RACV)	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 41,404.34	\$ 88,442.63	\$ 88,442.63	\$ 88,442.63
49	133	29M Robotic Arm Collection Vehicle (RACV)	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 56,390.38	\$ 41,404.34	\$ 88,442.63	\$ 88,442.63	\$ 88,442.63
50	134	Hard Waste Rear Loader Vehicle	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 58,537.25	\$ 42,981.25			
51	135	29M Robotic Arm Collection Vehicle (RACV)	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 32,960.76	\$ 91,114.63	\$ 91,114.63
52	136	29M Robotic Arm Collection Vehicle (RACV)	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 58,973.94	\$ 26,174.72	\$ 91,114.63	\$ 91,114.63
53	137	Hard Waste Rear Loader Vehicle	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 61,940.45	\$ 34,788.45		
54	LT7	Litter Truck Rear Loader Vehicle	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 15,473.00		
55	LT8	Litter Truck Rear Loader Vehicle	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 45,347.00	\$ 15,473.00		
56	LT5	Litter Truck Rear Loader Vehicle	\$ 27,773.00			\$ 54,287.13	\$ 54,287.13	\$ 54,287.13	\$ 54,287.13	\$ 54,287.13	\$ 54,287.13	\$ 54,287.13
57	LT6	Litter Truck Rear Loader Vehicle	\$ 33,686.00	\$ 33,686.00	\$ 33,686.00	\$ 5,148.00		\$ 57,631.25	\$ 57,631.25	\$ 57,631.25	\$ 57,631.25	\$ 57,631.25
58	NEW	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,114.63	\$ 91,114.63
59	NEW	29M Robotic Arm Collection Vehicle (RACV)	\$ 69,745.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 69,120.50	\$ 91,114.63	\$ 91,114.63
			\$ 2,490,757.64	\$ 2,714,439.15	\$ 3,129,708.78	\$ 3,334,735.65	\$ 3,574,011.43	\$ 3,881,362.81	\$ 4,081,031.18	\$ 4,248,271.33	\$ 4,346,480.77	\$ 4,478,542.27

Year of asset replacement

EastWaste



1 Temple Court
Ottoway SA 5013



PO Box 26
Mansfield Park SA 5012



08 8347 5111



east@eastwaste.com



EastWasteSA



@East_Waste



East Waste - Eastern Waste
Management Authority



eastwaste.com.au

9.4 Draft East Waste Annual Report 2024/25

Report Author Manger Business Services

Attachments A: Draft East Waste Annual Report 2024/25

Purpose and Context

To provide the East Waste Board (the Board) with the draft East Waste Annual Report 2024/25 (**Attachment A**) for review and consideration for adoption.

The Annual Report is a statutory requirement under the Local Government Act 1999, providing a transparent account of East Waste's governance, performance, and financial outcomes for the year ending 30 June 2025.

This year's Annual Report has been significantly enhanced compared to prior years, with a stronger focus on strategy, leadership, governance, culture, and performance outcomes. It has been structured to provide greater clarity and improved alignment with Member Councils' Annual Reports.

Recommendation

1. ***That the East Waste Board adopt the draft East Waste Annual Report 2024/2025 (Attachment A, Agenda Item 9.4, East Waste Board Meeting, 25 September 2025) for publication, subject to the incorporation of feedback from the Audit & Risk Management Committee.***
2. ***That the East Waste Board authorises the General Manager, to make minor technical, stylistic, or typographical amendments to the Annual Report as required prior to finalisation and distribution to the Member Councils.***

Strategic Link

Objective 5. Provide Leadership

Strategy 5.4 Quality and transparent Corporate (Governance and Financial) activities.

Background

Schedule 2, Clause 28 of the *Local Government Act 1999* sets out the requirements for annual reports of regional subsidiaries. Specifically, it requires that:

1. A regional subsidiary must, on or before a day determined by the constituent councils, furnish to the constituent councils a report on the work and operations of the subsidiary for the preceding financial year.

2. Such a report must:

- Incorporate the audited financial statements of the subsidiary for the relevant financial year; and
- Contain any other information or report required by the councils or prescribed by the regulations.

3. The report must then be incorporated into the annual report of each constituent council.

The regulations do not prescribe specific content requirements for subsidiary annual reports, nor have East Waste's Member Councils set additional requirements. Accordingly, East Waste Administration has followed the requirements of section 131 of the Act, which prescribes content for council annual reports, in order to promote transparency and accountability in East Waste's operations.

The East Waste Audit & Risk Management Committee (the Committee) reviewed the draft Annual Report and provided feedback at the meeting held on 10 September 2025. The feedback included updating the tables for attendance at Board Meetings to provide improved clarity and some minor wording updates/corrections. The final version will be updated to reflect the Committee's input before publication and circulation to Member Councils.

Report

The 2024/2025 Annual Report highlights a year of operational achievement, leadership transition, and continued innovation.

Key highlights include:

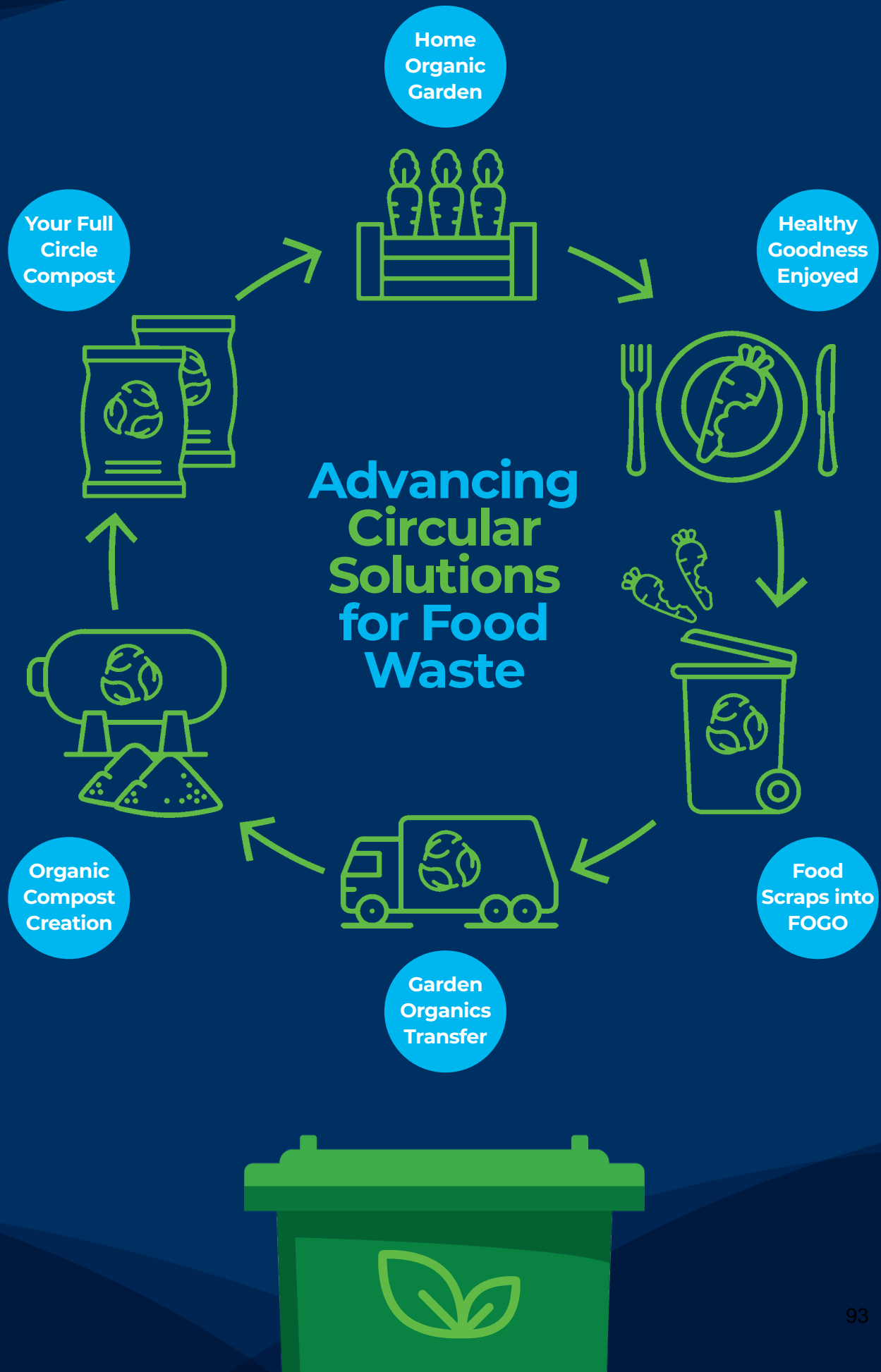
- Delivery of 10.3 million bin collections and 28,154 hard waste collections, alongside 12,968 mattresses recycled and over 9,900 additional bin permits approved.
- Achievement of a 56% diversion rate from landfill (approximately 5% above the SA metro Average), with several Member Councils achieving diversion rates about 60%.
- 100% Completion of the WHS Action Rebate Plan and one lost time injury recorded for the year.
- Adoption of the Fleet Asset Management Plan, providing a roadmap for sustainable and efficient fleet investment.
- Commencement of carbon reporting, supporting East Waste's long term sustainability commitments.
- Positive findings from the external audit, reaffirming sound financial management and internal controls.
- Effective leadership transition, with the appointment of a new General Manager in July 2025.

These outcomes demonstrate East Waste's continued commitment to delivering reliable services, driving sustainability, and supporting Member Councils in achieving environmental goals. The draft Annual Report, as presented in **(Attachment A)**, will undergo minor style refinements and the inclusion of missing images and other content prior to final publication.

Conclusion

The draft East Waste Annual Report 2024/2025 represents a step forward in transparency, structure, and alignment with East Waste's Strategic Plan and Charter obligations. It provides Member Councils, stakeholders, and the community with a clear account of achievements, challenges, and priorities for the future.

The Committee is invited to review the draft Annual Report and provide feedback prior to its submission to the Board for endorsement and subsequent publication.



East Waste has continued to strengthen its overall operational capacity.



Contents

EAST WASTE ANNUAL REPORT

4	ABOUT EAST WASTE
5	EAST WASTE SERVICE AREA
6	CHAIRPERSON'S REPORT
9	GENERAL MANAGER'S REPORT
12	STRATEGIC DIRECTION
14	GOVERNANCE & LEADERSHIP
26	PERFORMANCE & OPERATIONS
28	KEY STATISTICS
32	ENVIRONMENTAL AND SOCIAL RESPONSIBILITY
34	PEOPLE AND CULTURE
38	FINANCIAL STATEMENTS
61	CERTIFICATION OF AUDITOR INDEPENDENCE
62	INDEPENDENT AUDITOR'S REPORT
64	LOOKING AHEAD



Introduction

ABOUT EAST WASTE

Eastern Waste Management Authority (East Waste) is a regional subsidiary formed under Section 43 of the Local Government Act 1999. We proudly provide waste collection services to the following Member councils:

- Adelaide Hills Council
- City of Burnside
- Campbelltown City Council
- City of Mitcham
- Norwood Payneham & St Peters Council
- City of Prospect
- City of Unley
- The Town of Walkerville

East Waste is dedicated to delivering innovative and sustainable waste management solutions, tailored to meet the needs of our Member Councils and their communities.

Our Purpose

East Waste exists to serve its Member Councils and their communities by providing safe, reliable, and sustainable waste and resource management services. Established under the East Waste Charter, our role is to deliver value through efficiency, innovation, and environmental responsibility.

In accordance with the Charter, East Waste is responsible for:

- **Collection services** – predominantly operating or procuring waste, recycling, and organics collection on behalf of our Member Councils and other approved councils.
- **Comprehensive waste management** – providing services both within and (where permitted) beyond our Member Councils' areas, including recycling of organic and inorganic materials, responsible waste disposal, and education programs to support lasting community behaviour change.
- **Resource recovery and environmental stewardship** – managing kerbside collections, materials recovery, and associated services in a way that is environmentally responsible, effective, efficient, economical, and competitive.

Through these functions, East Waste supports its Member Councils to achieve their sustainability goals while contributing to a cleaner, healthier future for the region.

Our Vision

To be the leading waste logistics company in Australia through the delivery of innovative collections and resource management services to our Member Councils and their communities.

Our Mission

Delivering leading edge solutions and services for a cleaner and sustainable future.

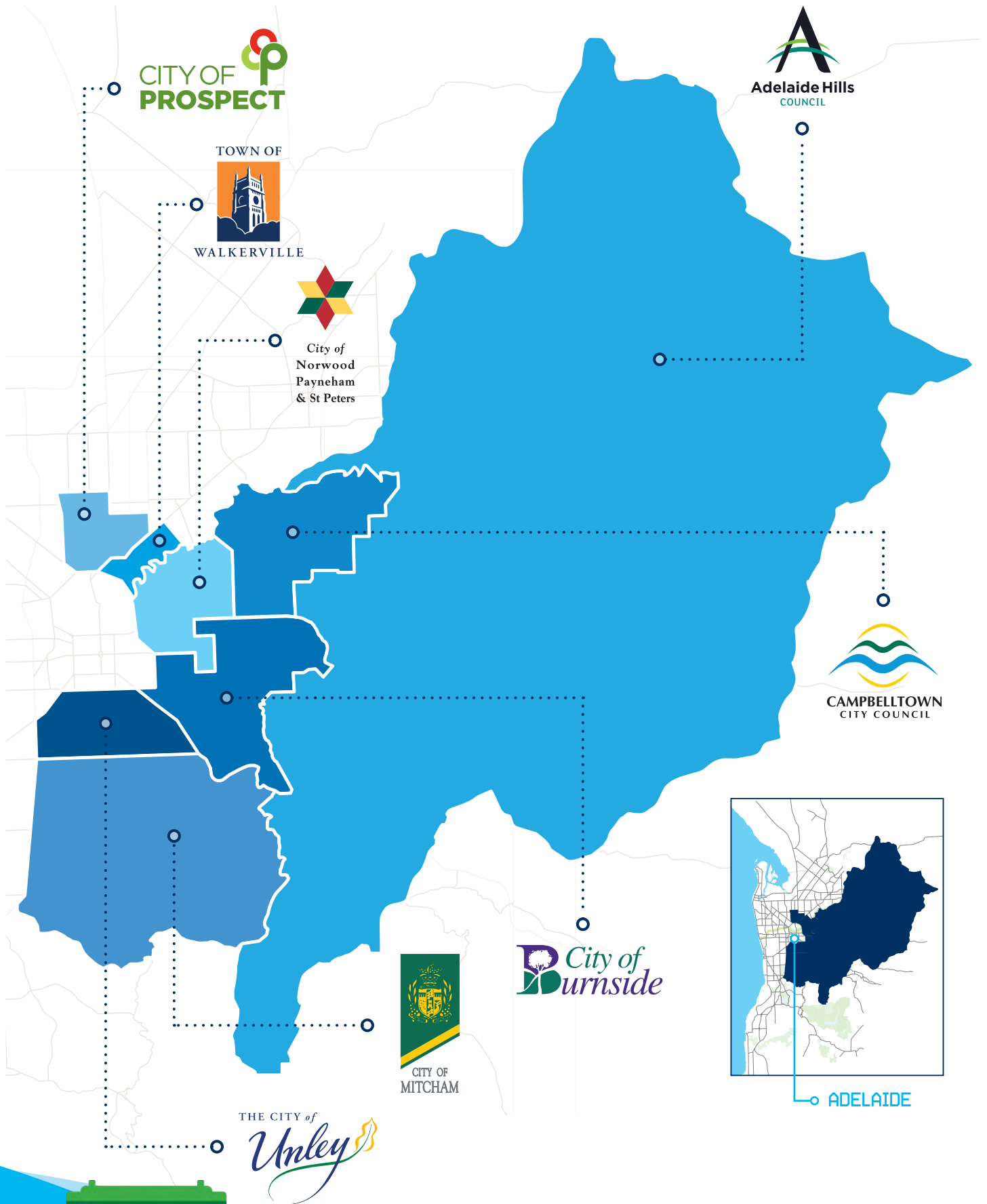
Our Values

East Waste is committed to innovation, environmental responsibility, and collaboration. We continuously seek improvements in our services and technologies to enhance sustainability and maximise resource recovery. Through continuous improvement and a focus on transparency and integrity, we strive to deliver exceptional value to our communities and ensure responsible waste management practices.



East Waste

SERVICE AREA



Chairperson's REPORT

I am pleased to present my sixth Annual Report as Chairperson of East Waste, covering the 2024/2025 financial year. This year has been one of change, reflection and continued progress on core projects. The Board has focused on long-term strategy, innovation, and strengthening collaboration with our Member Councils.

The waste management sector is undergoing rapid change, with new environmental targets, technology advancements, and evolving community expectations reshaping the way services are delivered. East Waste has embraced these challenges, working with our Member Councils to ensure we remain at the forefront of sustainable and efficient waste management.

A highlight of the year has been the ongoing support of Food Organics and Garden Organics (FOGO) trials and rollouts across a number of our Member Councils. These programs are not only reducing landfill but also fostering lasting behavioural change within our communities. The lessons learned will be critical in shaping broader rollouts and helping councils meet ambitious diversion targets in the years ahead.

Strategic planning has been a major focus for the Board. The development of the Fleet Asset

Management Plan provides a clear roadmap for future fleet investment, ensuring services are delivered safely, reliably, and sustainably. The review of the Strategic Risk Register and the adoption of carbon reporting demonstrate our commitment to forward-looking decision-making and positioning East Waste as a leader in environmental responsibility.

The Board also strengthened East Waste's governance framework through the adoption of newly developed policies, including a Diversity & Inclusion Policy, Leave Policy, and Credit Card Policy. These reflect our ongoing commitment to transparency, accountability, and building a values-based organisation.

This year also marked a period of leadership renewal. We farewelled Cr Claire Clutterham, Mayor Heather Ross Holmes and Claude Malak, and welcomed Cr Grant Piggot,



Chairperson's REPORT

Cr Pia George and Aaron Wood to the Board. We also acknowledge the contribution of Sandra De Blasio, who completed her service on the Audit & Risk Management Committee.

Importantly, we navigated a transition in organisational leadership, with General Manager Mr Rob Gregory departing in November 2024. I thank Rob for his significant contribution to our journey and wish him the best in his next career in the waste management sector.

I want to acknowledge Mr David Maywald for his commitment as Acting General Manager. David managed the organisation and the transition with the minimum of fuss and engaged meaningfully with the Member Councils to map a way forward as part of the transition of our leadership.

In July 2025, the Board were delighted to appoint Mr Leonard Leyland as our new General Manager. Leo brings extensive experience in logistics and a clear focus on building strong partnerships

with our Member Councils, ensuring their voices remain central to East Waste's future direction.

As we look forward, the Board is committed to driving innovation, collaboration, and strategic growth. Our role is to ensure that East Waste continues to adapt, invest wisely, and support our Member Councils in delivering sustainable waste solutions that meet the needs of today while preparing for the challenges of tomorrow.

On behalf of the Board, I extend my thanks to



Fraser Bell
Independent Chairperson

our Member Councils, staff, and management team. Together, we are building a progressive, resilient, and innovative organisation that is delivering long-term value for the communities we serve.



East Waste and AHC
hosted a Touch-a-Truck
event in March 2025,
delighting kids.



General Manager's REPORT

I am honoured to present my first report as General Manager of East Waste, following my recent appointment. Having previously held senior leadership roles within logistics and service based organisations, I am confident I can build on the strong foundations at East Waste and lead the organisation into its next phase of growth and innovation.

I would like to acknowledge the contribution of my predecessor, Rob Gregory, and extend my thanks to the Leadership Team for their stewardship during the recruitment process, especially the effort of David Maywald who continued in his extant role whilst taking on the additional responsibilities of acting GM. Their efforts ensured East Waste remained focused and effective during a period of transition.

In preparing this Annual Report, I have reviewed the key achievements of 2024/25. It is clear that East Waste has continued to strengthen its operational capacity, support our member councils in achieving their waste diversion goals, and set the groundwork for future sustainability.

A notable highlight of the year has been our continued support of member councils with their Food Organics and Garden Organics (FOGO) trials and rollouts. These initiatives are proving

critical in reducing waste to landfill, driving community engagement, and achieving the State's diversion targets. The learnings from these programs are invaluable and will inform broader rollouts in the years ahead.

Operationally, East Waste achieved 100% completion of the WHS Action Rebate Plan, reflecting our commitment to safety and continuous improvement. We also adopted the 2025/26 Annual Plan and Budget, ensuring alignment with our member councils' priorities and maintaining a strong focus on delivering efficient and cost-effective services.

The development and adoption of our first Fleet Asset Management Plan was another important milestone. This plan provides a clear framework for investment and renewal decisions, ensuring that our fleet continues to deliver reliable, safe, and sustainable services well into the future.



General Manager's REPORT



This year also marked the commencement of carbon reporting, an important step in understanding and reducing our environmental impact. Alongside this, we have initiated a Financial Model and Strategy Review to strengthen long-term planning and ensure resources are directed where they deliver the greatest value.

The very positive findings of the external finance audit reaffirmed the strength of our financial management and internal systems. These results are a credit to the professionalism and dedication of our staff, who continue to deliver high-quality services to our communities every day.

Looking ahead, my focus will be on building strong, collaborative relationships with our member councils. Ensuring councils are at the centre of East Waste's decision-making and are provided with clear, timely, and relevant information. By working in partnership, we can deliver services that meet local needs whilst also

positioning East Waste as a leader in sustainable waste management.

I extend my thanks to the Board, the Audit & Risk Management Committee, our dedicated staff, and, most importantly, our member councils for their trust and support. I look forward to working closely with all of you as we continue to deliver value, innovation, and sustainability for the communities we serve.



Leonard Leyland
General Manager



East Waste spreading recycling know-how at the Burnside Carols.



Strategic DIRECTION

Strategic Management Framework

East Waste's Strategic Plan 2020-2030 (the Plan) outlines East Waste's vision and sets the goals and priorities that guide and will continue to guide our decision making over the remainder of the plan.

East Waste is undergoing a transformational shift from a reactive waste collection service provider to a broader role as a resource manager and active community behaviour change agent. This transformation presents significant opportunities to reshape how our community perceives and manages waste, ensuring maximum value and reuse potential from the resources we collect. With our unique connection to Councils and direct service delivery, East Waste is well positioned to help drive this change.

The Plan provides a clear direction for our various strategic initiatives and is implemented through actions that directly benefit our Member Councils and the communities we serve. While the Plan does not encompass every aspect of our

operations, it focuses on the following strategic drivers that will shape our future:

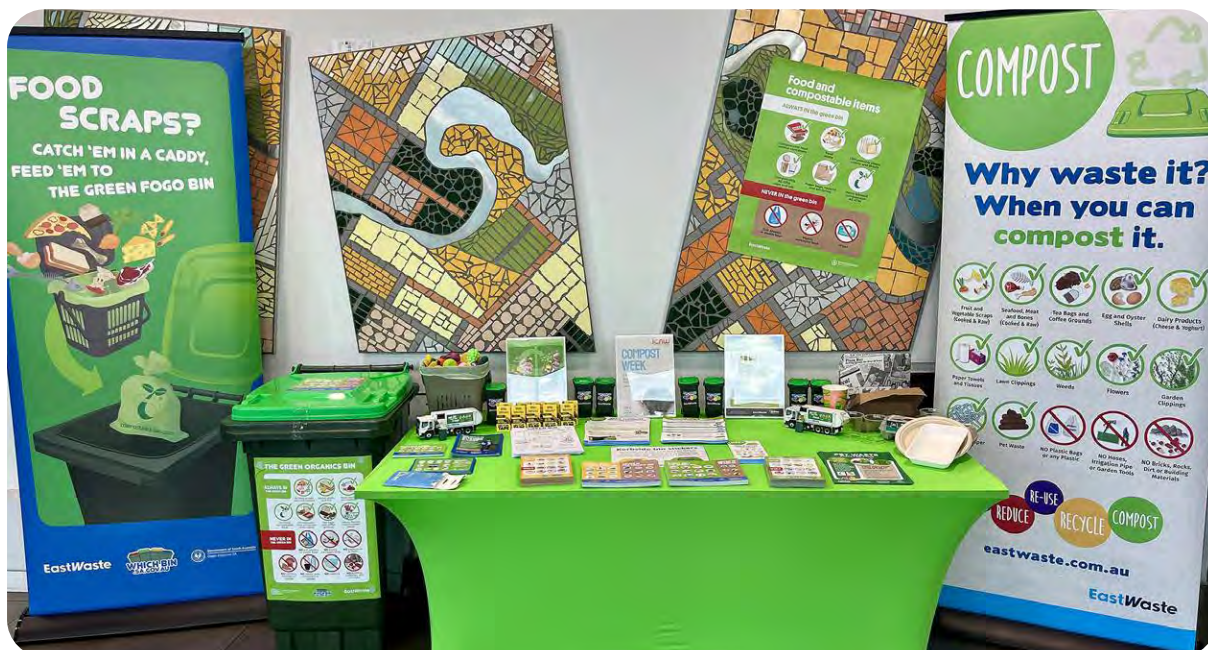
- Reducing and Recycling Food Waste
- Changing Recyclables Market
- Federal and State Strategies and Policies
- Solid Waste Levy.

East Waste's suite of Strategic Management Plans provide further detail on how we will achieve our vision. The key Strategic plans include:

- Strategic Management Plan
- Fleet Asset Management Plan
- Long Term Financial Plan



Strategic DIRECTION



Strategic Plan Implementation and Outlook

Over the past year, East Waste strengthened its role as a leader in waste management by delivering on key aspects of our Strategic Plan, Long Term Financial Plan, and Fleet Asset Management Plan.

Together, these plans guide our transition from simply collecting waste to becoming a proactive resource manager and driver of community behaviour change.

This year, we:

- Delivered reliable kerbside services across our Member Councils.
- Helped achieve some of South Australia's highest landfill diversion rates.
- Expanded community education programs, including Which Bin? and Why Waste It?.
- Continued to manage and maintain a modern fleet to industry best practice.

Looking ahead, our focus for 2025/2026 is on building a cleaner and more sustainable future by:

- Expanding service options and partnerships with councils.
- Increasing recycling and food waste recovery,

while reducing contamination in household bins.

- Providing tailored waste services for multi-unit dwellings and businesses.
- Delivering leading behaviour change programs in schools and communities.
- Preparing for a future transition to low-emission fleet technologies.
- Through these efforts, East Waste will continue to deliver value for our Member Councils and the communities we serve, while supporting the development of a strong local circular economy.

These Strategic Management Plans are supported by a hierarchy of East Waste's strategies and policies which will be delivered through action plans, management plans, internal work plans and the Annual Business Plan and Budget.



Governance

& LEADERSHIP

Our Board

As defined by the East Waste Charter, the Board comprises eight (8) Directors – one (1) Director appointed by each of the Member Councils (Executive or Elected Member), and one (1) independent person appointed by the Board, with endorsement from all Constituent Councils, who serves as Chairperson.

In accordance with the Charter, each Member Council may also appoint a Deputy Director. The Board plays a vital role in shaping East Waste's strategic direction, ensuring strong governance, and guiding the organisation toward future success. Their collective expertise and leadership have been instrumental in overseeing the

delivery of our Strategic Management Plans, supporting innovation in service delivery, and ensuring that East Waste continues to provide value to Member Councils and their communities.

The Board's collaborative approach has also positioned East Waste as a trusted regional partner in advancing sustainability and resource recovery. The Board appoints a General Manager who is responsible for implementing decisions made by the Board and managing the day-to-day operations of the Authority. In keeping with East Waste's commitment to sound financial management and transparency, the Chairperson of the Board receives a modest stipend of \$26,000, with no other allowances paid to Members of the East Waste Board.

East Waste Board

As at 30 June 2024

Fraser Bell
Independent
Chairperson



Mayor Melissa Jones
Deputy Chair
The Corporation of the
Town of Walkerville

Cr. Grant Piggott
City of Norwood
Payneham & St Peters

Sam Dilena
City of Prospect

Cr. Pia Goerge
City of Mitcham

Cr. Lucy Huxter
Adelaide Hills Council

Cr. Ted Jennings
City of Burnside

Mr Paul Di Iulio
Campbelltown City
Council

Claude Malak
City of Unley



Governance

& LEADERSHIP

Our Management

East Waste Administration is responsible for the coordination, implementation, and management of Board decisions, services, and activities in line with the East Waste Strategic Plan.

During the year, there were several changes in the leadership of the organisation. Mr Rob Gregory served as General Manager until November 2024, followed by Mr David Maywald, who provided stability and leadership as Acting General Manager until July 2025. In July 2025, Mr Leonard Leyland was formally appointed to the role of General Manager, ensuring continuity and a renewed focus on delivering East Waste's strategic priorities.

The General Manager is supported by three Managers, who together form the Executive Team. Each Manager leads a portfolio aligned with East Waste's key areas of business:

- Manager Business Services**

- Information Services
- Governance
- Customer Service

- Work Health & Safety
- Risk
- Procurement / Contract Management
- Data/Reporting

- Manager Operational Services**

- Fleet Asset Management
- Workshop Management
- Service delivery Oversight
- Operational Improvement
- Depot Maintenance

- Manager HR & Financial Services**

- Payroll
- Accounts Payable
- Accounts Receivable
- Human Resources
- Workforce Development
- Employee Relations
- Budgeting & Forecasting

In 2045/25 the Executive Leadership Team received the following remuneration:

Executive Leadership Team	Female	Male	Salary Range
General Manager		1	\$193,000
Manager	1	2	\$136,000 - \$156,500

Salary packages available to the Executive Leadership Team included:

- Use of a motor vehicle or payment of a motor vehicle allowance
- Reimbursement for mobile telephones.

There were no additional allowances, benefits or bonuses paid to members of the Executive Team.



Governance

& LEADERSHIP

Governance Framework

East Waste's governance framework is a structured system of rules, practices, processes, and relationships that guide how East Waste is directed, managed, and helps to ensure accountable. It provides the foundation for achieving organisational goals, ensuring compliance with legislation, managing risks, and aligning the interests of our Constituent Councils.

Board Meetings Held in Confidence

East Waste is committed to open, accountable, honest and reasonable decision making, Members of the public are welcome to attend meetings of the East Waste Board and Board Committees. On occasion, the Board and its Committees may be closed to the public under

section 90(2) of the *Local Government Act 1999* in order to consider matters of a confidential nature. They may also make an order under section 91(7) to retain information in confidence.

The table below details the Items considered by the East Waste Board in confidence.

Date of Meeting	Subject	Order Expiry Date	LG Act Reference	Items retained in confidence	Items released from confidence
14 August 2024	East Waste Business Operations Centre Lease	Until the lease is executed.	90(3)(d)	Report, Attachment, Minutes	All
26 September 2024	RFT 2024/05: Municipal Solid Waste Processing / Disposal Tender Evaluation Report	Until further order.	90(3)(d)	Report, Attachment, Minutes	All
26 September 2024	Draft Fleet Asset Management Plan & Strategy	Until further order.	90(3)(d)	Appendix 1 within Attachment A	All
26 September 2024	Resignation of General Manager East Waste	Until further order.	90(3)(a)	Minutes	All
17 October 2024	East Waste Aggregated Contract Risk & Opportunity	Until further order.	90(3)(h)	Report, Attachment, Minutes	All
29 October 2024	Municipal Solid Waste Contract	Until further order.	90(3)(h)	Report	All
21 November 2024	RFT 2025/07: Cab Chassis & Compactors	Until further order.	90(3)(b)	Report, Attachment, Minutes	Nil.
21 November 2024	Appointment of Independent Consultant	Until further order.	90(3)(b)	Report, Attachment, Minutes	All
26 June 2025	RFT 2025/04: Bulk Fuel	Until further order.	90(3)(d)	Report, Minutes, Attachment A, B, C	Nil.



Governance & LEADERSHIP

In June 2025 the East Waste Board remade the orders on three (3) items and released 24 items from confidence.

A copy of East Waste's Confidential Item Register is available to view on our website.

Local Government Act Reference Explanation

90(3)(a) Personal Affairs	90(3)(j) Information provided on a confidential basis by a Minister of the Crown
90(3)(b) Commercial Advantage	
90(3)(c) Trade Secret	
90(3)(d) Commercial Information (not a trade secret)	90(3)(k) Tenders
90(3)(e) Security/Safety	90(3)(m) Proposed Amendment to a Development Plan
90(3)(g) Breach any Law	
90(3)(h) Legal Advice	90(3)(n) Freedom of Information Act 1991
90(3)(i) Litigation	90(3)(o) Award Winner

Delegated Authority

The East Waste Board (Board) exercises a range of statutory powers and functions. In November 2024 the Board delegated the authority to make decisions on specified matters to the General Manager or anyone acting in that position.

East Waste's Register of Delegations reflects the delegated authority from the Board to the General Manager (and subsequently any further sub-delegations). The Register of Delegations is available to view on East Waste's website.

Access to Documents Held by East Waste

Most information and documentation held by East Waste is available for public inspection and is readily available without recourse to the *Freedom of Information Act 1991*.

Copies of the following policies are available on the East Waste website:

- Behaviour Standards Policy
- Budget Framework Policy
- Code of Practice – Procedures at Meetings
- Complaint Handling Policy
- Credit Card Policy
- Diversity and Inclusion Policy
- Leave Policy

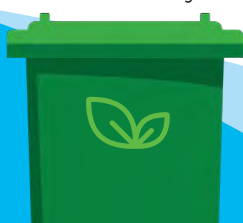
- Member Council Rebate and Distribution Policy
- National Competition Policy
- Policy Development Policy
- Procurement Policy
- Prudential Management Policy
- Risk Management Policy
- Sale and Disposal of Assets Policy
- Sexual Harassment Policy
- Treasury Management Policy

Pursuant to section 132 and Schedule 5 of the *Local Government Act 1999* the following categories of documents are available on the East Waste website. Upon request a printed copy can be provided:

- Eastern Waste Management Authority Charter
- Strategic management plans
- Registers and Returns
- Codes
- Meeting papers
- Policy and administrative documents

Freedom of Information

Request for information that is not generally readily available to the public will be considered



Governance & LEADERSHIP



under the *Freedom of Information Act 1991*. Freedom of Information forms and a list of fees and charges applicable to requests are available from east@eastwaste.com.

East Waste did not receive any Freedom of Information Applications in the 2024/25 period.

In accordance with section 9 of the *Freedom of Information Act 1991*, East Waste must make available for public inspection an annual 'Information Statement' that provides an overview of its structure, functions and documents. This information is detailed in other sections of this Annual Report and can be viewed on East Waste's website.

Request to Review an Internal Decision

A person may request a review of a decision of the East Waste Board or an East Waste employee in accordance with section 270 of the *Local Government Act 1999* and East Waste's Complaint Handling Policy.

East Waste did not receive any requests to review an internal decision in the 2024/25 period.

Public Interest Disclosures

The Public Interest Disclosure Act 2018 protects people who disclose information about serious wrong doing within the South Australian public sector, including council subsidiaries. East Waste does not tolerate improper conduct by its employees, officers or Elected Members, or the use of reprisals against those who disclose such conduct. Due to the nature of the *Public Interest*

Disclosure Act 2018, there are no statistics on disclosures received.

Corporate Credit Cards

As part of our commitment to transparency and accountability, East Waste provides a statement outlining corporate credit card expenditure each reporting year.

A small number of Leadership staff are provided with corporate credit cards to enable the efficient procurement of goods and services directly related to business operations. This ensures timely payments, particularly for online or immediate transactions, while reducing administrative costs.

Strict controls are in place to ensure financial responsibility, including a Credit Card Policy which was recently endorsed by the Board in 2024/2025. All staff issued with a credit card must provide valid tax invoices and proof of purchase for every transaction. All information is subject to regular internal review and is available for audit and scrutiny. Credit cards are also required to be returned immediately upon cessation of employment.

In 2024/25, five corporate credit cards were active. Purchases were made primarily for operational needs and business continuity, with total expenditure for the year amounting to \$50,310. This reflects East Waste's ongoing commitment to prudent financial management and the responsible use of public funds.



Governance & LEADERSHIP

Governance

East Waste is governed by a Board in accordance with the *Local Government Act 1999*, the *Eastern Waste Management Authority Charter (Charter)*, and other relevant policies. The Board provides strategic leadership, oversight, and direction, ensuring that East Waste delivers high-quality, sustainable services for the benefit of our Member Councils and communities.

During the 2024/25 financial year, the Board actively considered reports and recommendations from Administration and the Audit & Risk Management Committee, set budgets, and made decisions on strategies and policies to guide the organisation's ongoing operations.

These decisions provide the framework for sound governance, operational excellence, and long-term planning at East Waste.

The Board held five Ordinary meetings on in the Mayor's Parlour, City of Norwood, Payneham, and St Peters. All meetings were open to the public, conducted in accordance with the *Local Government Act 1999* and the Charter, except

where items were classified as confidential under the Act.

In May 2024, the Board adopted a Code of Practice – Procedures at Meetings, providing clear guidance on meeting conduct. The Code is available on the East Waste website.

In addition to the Ordinary meetings, the Board convened five Special meetings during the year to address time-sensitive matters and strategic opportunities.

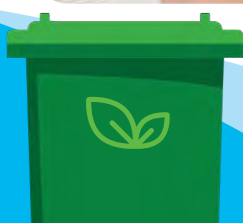
The table on the following page summarises Board Director attendance across all ten meetings, reflecting the active engagement and commitment of Directors in guiding East Waste's governance and future direction.



Governance

& LEADERSHIP

Directors	Representing	Ordinary Meetings	Special Meetings	Total Attendance
Mr Fraser Bell	Independent Chairperson	5	5	100%
Cr Lucy Huxter	Adelaide Hills Council	2	4	60%
Cr Ted Jennings	City of Burnside	5	4	90%
Mr Paul Di Iulio	Campbelltown City Council	3	5	80%
Cr Claire Clutterham (July – May)	City of Norwood, Payneham and St Peters	3	1	50%
Cr Grant Piggott (June to May)	City of Norwood, Payneham and St Peters	1		100%
Mayor Heather Holmes-Ross (July to January)	City of Mitcham		1	10%
Cr Pia George (February to June)	City of Mitcham	3	1	100%
Mr Claude Malak	City of Prospect	4	3	70%
Mr Sam Dilena	City of Unley	4	4	80%
Mayor Melissa Jones	Corporation of the Town of Walkerville	3	4	70%



Governance

& LEADERSHIP

In accordance with the East Waste Charter, each Constituent Council appoints a Deputy Director for a term determined by that Council. Deputy Directors may act in place of their Council's Director when required, exercising the same powers and responsibilities as a Director.

Their participation ensures continuity of governance and supports the Board in making

informed decisions on behalf of all Member Councils.

During the 2024/25 financial year, the following Deputy Directors attended the meetings listed below, actively contributing to strategic discussions, oversight, and decision-making that guide East Waste's operations and future direction:

Deputy Directors	Representing	Ordinary Meetings	Special Meetings
Mr David Waters	Adelaide Hills Council	1	1
Mr John McArthur	Adelaide Hills Council	2	
Cr Andy Xing	City of Burnside		
Mr Andrian Wiguna	Campbelltown City Council	2	
Mr Mario Barone	City of Norwood, Payneham and St Peters	1	
Mr P Hill	City of Mitcham	1	3
Mr Matt Pears	City of Mitcham		1
Mr Sam Wellington	City of Prospect	1	1
Mr Peter Tsokas	City of Unley		
Cr Jay Allanson	Corporation of the Town of Walkerville	1	1

For the period 1 July 2024 to 30 June 2025, the Board had two Committees being:

- Audit and Risk Management Committee
- General Manager Performance Development Review Committee.

A summary of the functions, membership and meeting arrangements for each of the Committees follows.

All Committees are required to operate within their own Terms of Reference and may be required to make recommendations to the Board. The recommendations will only take effect when adopted by the Board. Copies of the Terms of Reference, Agendas and Minutes for each Committee may be found on East Waste's website.



Governance & LEADERSHIP

Committees

Audit & Risk Management Committee Annual Report 2024/25

East Waste's Audit & Risk Management Committee is established in accordance with Clause 31 of the Eastern Waste Management Authority Charter (as gazetted on 28 June 2022) and Schedule 2, Clause 30 of the *Local Government Act 1999* (the Act).

The Committee is established to provide independent assurance and advice to East Waste on accounting, financial management, internal controls, risk management, internal and external audits.

The Committee has undertaken its principal functions as outlined in Clause 30(4), Schedule 2 of the *Local Government Act 1999* which includes:

- Reviewing the annual financial statements to ensure that they provide a timely and fair view of the state of affairs of the subsidiary.
- Liaising with external auditors.
- Reviewing the adequacy of the accounting, internal auditing, reporting and other financial management systems and practices of the subsidiary on a regular basis.

Message from the Chairperson

The Committee's body of work is progressing in maturity, and it remains committed to ensuring that its contributions effectively support the strategic objectives of East Waste.

On behalf, of the Committee I would like to thank members and management for their valuable contributions to the work of the Committee over this period.

In particular, I would like to acknowledge the commitment and dedication of Ms Sandra Di Blasio, who after serving (almost) three (3) terms on the Audit and Risk Management Committee tendered her resignation in March 2025.

Member Councils are invited to provide feedback on the performance of the Committee for the continuing development of the Committee's operations.



Emma Hinchey
Chair

East Waste Audit & Risk Management Committee

Membership, Meetings and Performance

The Committee's Terms of Reference specify that Membership of the Committee shall be as follows:

- Three (3) Independent Members determined by the Board to have experience relevant to the functions of the Committee.
- One (1) Member of the Board determined by the Board to have experience relevant to the functions of the Committee.
- The appointment of the Independent

Chairperson of the Board to the Committee shall be a standing appointment.

Membership of the Committee for the 2024/25 year was as follows:

- **Independent Presiding Member:** Mrs Emma Hinchey.
- **Independent Members:** Ms Linda Green, Ms Sandra Di Blasio (resignation March 25)
- **Independent Board Chairperson:** Mr Fraser Bell
- **Board Appointed Member:** Mr Paul Di Iulio



Governance

& LEADERSHIP

Attendance at Meetings

Committee Member	17 September 2024	13 November 2024	19 February 2025	23 April 2025	18 June 2025	Percentage of meetings attended
Emma Hinchey	✓	✓	✓	✓	✓	100%
Sandra Di Blasio	✓	✓	Apology	Resigned in March '25		66%
Linda Green	✓	✓	✓			80%
Fraser Bell	✓	✓	✓	✓	Apology	100%
Paul Di Iulio	✓	✓	✓	✓	✓	100%

Sitting Fees

The Independent Chairperson received a sitting fee of \$660 (ex GST where applicable) for each meeting attended. Independent Members received a sitting fee of \$550 (ex GST where applicable) for each meeting attended.

The sitting fees will be indexed in November 2025.

Sitting fees are not paid to Board Members on the Committee.

Committee Activities for 2024/25

During the 2024/25 financial year the Committee met on five (5) occasions and considered a total of 45 items covering topics such as, but not limited to:

- Financial Statements and Budget Reviews
- Treasury Management Performance Report
- Review of the Long Term Financial Plan FY2025-2034
- 2023/24 Annual Report
- 2025/26 Annual Plan and Budget
- External Audit Plan
- Proposed Internal Audit Process
- Strategic Risk Register Review

- Draft Fleet Asset Management Plan and Strategy
- Prudential Review – Municipal Solid Waste Contract Project
- Prudential Review – Supply of Collection Vehicles
- Request for Tender – Cab Chassis Compactors
- Request for Quote – Provision of Internal Audit Services
- Communication System Upgrade – Customer Service Metrics
- Review of Delegated Powers
- Board and Committee Performance Evaluations
- Reviews of existing and proposed policies.

Looking ahead, the Audit and Risk Management Committee will continue to strengthen oversight of East Waste's financial reporting, internal controls, and risk management practices to ensure transparency, compliance, and long-term resilience.



Governance

& LEADERSHIP



General Manager Performance Development Review Committee

The East Waste Board is responsible for the appointment of the General Manager. The General Manager Performance Committee facilitates the enhancement of performance planning and review processes for the General Manager and is responsible for management of the employment contract and setting the remuneration of the General Manager.

The Committee operates according to its Terms of Reference and consists of three (3) member, one of whom is the Chairperson of the Board.

Membership of the Committee for 2024/25 was as follows:

- **Chairperson:** Mr Fraser Bell
- **Board Members:** Mayor Dr Heather Holmes Ross and Councillor Claire Clutterham.

Attendance at Meetings

In accordance with the Committee's Terms of Reference it held one meeting on 17 June 2024. All members of the Committee were in attendance.

One matter was determined by Circular Resolution in February 2024.

No Sitting Fees are paid to this Committee.

Risk Management/Internal Controls

East Waste is committed to managing risks effectively to safeguard its staff, assets, operations, and the communities it serves.

Risk management has become a more significant focus in recent years and is now embedded throughout the organisation, from strategic planning to day-to-day operational activities, ensuring that decisions are informed, responsible, and aligned with the Authority's objectives. East Waste's risk Management framework is guided by the *Local Government Act 1999*, the East Waste Charter, and contemporary risk management standards.

Risk Management Framework

The Board provides oversight of East Waste's risk management framework, supported by the Audit & Risk Management Committee and the Executive Team.

Risks are identified, assessed, and monitored through a structured process that includes the use of risk registers, regular reviews, and reporting mechanisms.



Governance & LEADERSHIP

Key Risks and Mitigation Strategies

East Waste manages a broad range of risks, including operational, financial, compliance, environmental, and reputational risks. Examples of mitigation strategies include:

- **Operational Risks:** Fleet maintenance programs, driver management, and workshop procedures ensure safe and reliable service delivery.
- **Financial and Compliance Risks:** Internal controls, budgeting, auditing, and corporate credit card policies safeguard financial integrity and legislative compliance.
- **Waste Diversion Programs:** FOGO rollouts, and carbon reporting support sustainable practices and compliance with environmental standards.
- **Workforce Risks:** Training, WHS programs, and clear policies maintain a safe and skilled workforce capable of meeting operational demands.

Internal Controls

East Waste maintains a robust system of internal controls designed to safeguard assets, ensure accurate financial reporting, and maintain compliance with policies and legislation. Key controls include:

- **Financial Controls:** Budget management, monthly reporting, internal audits, and expenditure approvals.
- **Operational Controls:** Fleet and depot management, service scheduling, and risk-based maintenance programs.
- **Information and Technology Controls:** Data security, system backups, and monitoring protocols.

Governance and Oversight

The Board, supported by the Audit & Risk Management Committee, regularly reviews East Waste's strategic risks. Key risks and

mitigation outcomes are reported annually, ensuring oversight, accountability, and transparency in decision making.

Continuous Improvement

East Waste is committed to continuously enhancing its risk management and internal control framework. Initiatives include ongoing staff training, process improvement, and the adoption of emerging technologies such as Artificial Intelligence (AI) to improve predictive maintenance, route planning, and operational efficiency.

These initiatives strengthen the organisation's ability to anticipate and respond to risks, supporting long-term sustainability and service excellence.

Through a proactive approach to risk management and robust internal controls, East Waste ensures that it can continue delivering safe, sustainable, and high-quality services while providing value to Member Councils and the communities they serve.



Performance & OPERATIONS

Year in Review

Highlights and Achievements

The 2024/25 financial year has been one of growth, innovation, and operational excellence for East Waste. Key highlights and achievements include:

Strategic and Operational Success

Strengthened operational capacity across our fleet and workforce, ensuring safe, reliable, and cost-effective services.

Completed 100% of the WHS Action Rebate Plan, demonstrating our commitment to workplace safety and continuous improvement.

Anticipated end of year operating surplus, reflecting our dedication to providing efficient, cost-effective services to our Member Councils and communities

Adopted the 2025/26 Annual Plan and Budget, aligning financial and operational priorities with Member Council expectations.

Waste Diversion and Sustainability

Continued support for Food Organics and Garden Organics (FOGO) trials and rollouts, reducing landfill, engaging communities, and contributing to South Australia's waste diversion targets.

Achieved a member council average of 56% of material diverted from landfill, reflecting a strong focus on resource recovery and environmental stewardship.

Initiated carbon reporting and developed a Fleet Asset Management Plan, providing a roadmap for low-emission fleet investment and sustainable operations.

Financial and Governance Excellence

Positive findings from the external finance audit reaffirmed the strength of our financial management, governance framework, and internal controls.



Performance & OPERATIONS

Adoption of new policies, including Diversity & Inclusion, Leave, and Credit Card Policies, enhancing transparency, accountability, and a values-based organisational culture.

Community Engagement and Service Delivery

Delivered 10.3 million bin collections and 28,154 hard waste collections, supporting Member Councils in meeting community expectations.

Collected and recycled 12,968 mattresses, 7,143 repaired bins, and approved 9,902 additional bin permits.

Handled 98,945 customer enquiries via telephone and online/email channels, ensuring responsive and high-quality customer service.

Leadership and People

Transitioned leadership seamlessly, with Leonard Leyland appointed as General Manager in July 2025.

The Board and Executive Team provided strong governance, strategic oversight, and leadership throughout periods of change.

Challenges and Opportunities

The 2024/25 year presented both challenges and opportunities as East Waste continues to navigate a rapidly evolving waste management landscape. Changing environmental targets, emerging technologies, and increasing community expectations require the organisation to remain adaptable and forward-looking.

Operational pressures, including maintaining a modern fleet and achieving ambitious diversion targets, demand careful planning and innovative solutions. A significant challenge during the year was the transition in leadership, with the departure of the General Manager and the appointment of a new leader.

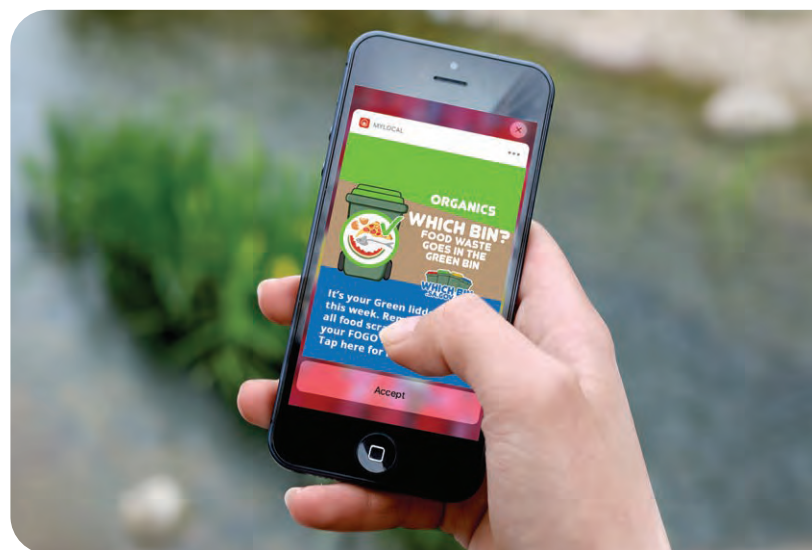
Managing this change while maintaining organisational focus and service continuity required strong governance and collaboration across the Board and Executive Team.

At the same time, these challenges create opportunities for East Waste to strengthen its leadership in sustainable waste management. Expanding Food Organics and Garden Organics (FOGO) programs, tailored services for multi-unit dwellings, and business precinct models provide avenues to increase recycling and community engagement.

The Fleet Asset Management Plan and initiatives to adopt low-emission vehicles position the organisation to improve both sustainability and operational efficiency.

Looking forward, emerging technologies such as Artificial Intelligence (AI) offer exciting possibilities. AI-driven analytics can support smarter route planning, optimise collection schedules, and enhance predictive maintenance for the fleet, improving service reliability while reducing costs and environmental impact. Behaviour change programs, ongoing engagement with Member Councils, and strategic partnerships will continue to be central to achieving East Waste's long-term vision.

By proactively managing these challenges and embracing innovation, East Waste is well-positioned to deliver efficient, sustainable, and high-quality services for the communities it serves.



Performance

& OPERATIONS

Key Statistics



122,221 TONNES COLLECTED FROM KERBSIDE BINS*



10,322,122 ANNUAL BIN COLLECTIONS



28,154 HARD WASTE COLLECTIONS COMPLETED



2,835 HARD WASTE TONNES CONVERTED TO ALTERNATE FUEL



56% OF MATERIAL DIVERTED FROM LANDFILL



57 COLLECTION VEHICLES



7,143 BIN REPAIRS UNDERTAKEN BY THE MOBILE TEAM



10,396 NEW/REPLACEMENT BINS SUPPLIED



98,945 ENQUIRIES RECEIVED & RESOLVED Phone 48,745 Online 50,200



12,968 MATTRESSES COLLECTED AND RECYCLED



9,902 ADDITIONAL BIN PERMITS APPROVED

*Kerbside Bin Tonnes include Litter but don't include Mitcham Landfill.



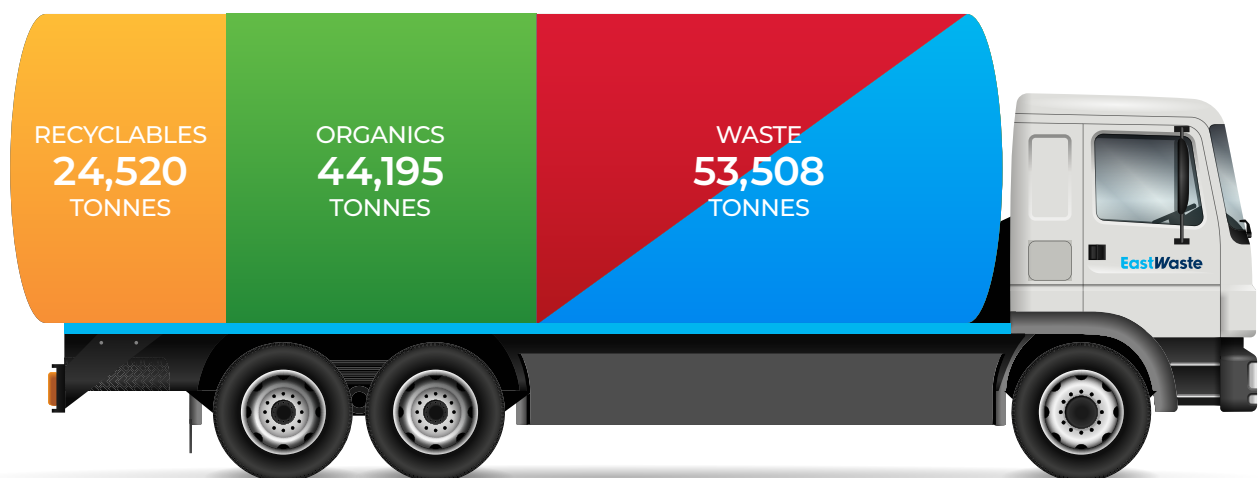
Performance

& OPERATIONS

Kerbside Tonnage Collected

Member Council	Recyclables	Organics	Waste	Hard Waste	Mattresses Recycled
Adelaide Hills Council	3,352	4,926	7,436	90	427
City of Burnside	3,635	6,925	6,774	403	1,924
Campbelltown City Council	3,897	7,010	9,806	540	2,853
City of Mitcham *	5,169	10,558	11,258	775	3,301
City of Norwood Payneham & St Peters	3,077	4,892	6,959	404	1,764
City of Prospect	1,581	3,223	3,535	280	984
City of Unley	3,173	5,575	6,417	286	1,568
Town of Walkerville	636	1,086	1,323	57	147

*City of Mitcham undertakes the collection of Landfill for its residents



Performance

& OPERATIONS

Strategic and Business Plan Performance

The 2024/2025 financial year was a period of strategic consolidation and operational achievement for East Waste, as we continued to deliver efficient, safe, and sustainable waste management services for our Member Councils.

Building on the momentum of weekly FOGO (Food Organics, Garden Organics) trials and rollouts, the year saw these programs expand across multiple councils, achieving notable reductions in landfill and fostering positive behaviour change within communities. The evolving regulatory landscape continued to present challenges.

A review of East Waste's financial model and strategy commenced during 2024/25 to ensure alignment with operational priorities and long-term sustainability objectives. This review reinforced East Waste's position as a financially responsible, innovative, and progressive waste management authority, enabling the organisation to respond effectively to emerging industry trends and operational demands.

During the year, East Waste also commenced a carbon reporting project, establishing a framework to measure, monitor, and report greenhouse gas emissions associated with our operations. This initiative represents an important

step in understanding our environmental footprint, identifying reduction opportunities, and supporting the organisation's long-term sustainability goals.

Procurement activities during the year included procuring a landfill contract, with a focus on leveraging collective purchasing power to secure cost-effective and future-focused agreements. Lessons learned from prior market engagements informed robust contract structures and enhanced service efficiency.

With a continued emphasis on innovation, collaboration, and sustainability, East Waste delivered its objectives for 2024/25 while laying the groundwork for future operational improvements.

The organisation strengthened its strategic direction, enhanced community engagement, and maintained high standards of service delivery, ensuring long-term value for Member Councils and the communities they serve.

Procurement, Legal Costs, Risk Management

East Waste is committed to a fair, transparent and accountable process when acquiring goods and services consistent with section 49 of the *Local Government Act 1999*.

Each year goods and services are procured to support the delivery of the Annual Business Plan and Budget. The East Waste Board has adopted a Procurement Policy to govern all procurement activities, excluding the purchase and disposal of land and other assets owned by the Authority.

The authority to approve an exemption from using the required method of procurement is delegated to the General Manager in accordance with expenditure delegations as listed in East Waste's Register of Delegations. Exemptions to

this Policy shall be reported to the Board through the Information Report.

Legal costs

Under section 131 of the *Local Government Act 1999*, legal costs incurred during the past financial year are to be included in the Annual Report.

At the time of preparing this report, the East Waste had incurred \$28,271 in legal costs.



Performance

& OPERATIONS

Work Health and Safety

At East Waste safety is part of our culture. East Waste is committed to providing a healthy and safe work environment that minimises the risk of injury or illness arising from work activities. East Waste recorded one lost time injury (LTI) in 2024/25 which is consistent with previous years.

Annual Lost Time Injuries

(lost time injuries represent one complete shift or more of lost time)

2022/23	2023/24	2024/25
2	0	1

Injury Management

East Waste received four workers compensation claims during 2024/25.

This is consistent with previous years and accounts for approximately 5% of the workforce.



Environment & SOCIAL RESPONSIBILITY

Waste Diversion and Recycling

East Waste continues to support its Member Councils in achieving some of the highest waste diversion rates in South Australia, with overall diversion exceeding 60% in some of our Member Councils.

East Waste continues to support its Member Councils in achieving some of the highest waste diversion rates in South Australia, with overall diversion exceeding 60% in some of our Member Councils.

These positive results are driven not only by the implementation of Food Organics and Garden Organics (FOGO) trials with some councils achieving diversion rates above 70% in their trial areas but also by East Waste's comprehensive education and behaviour change initiatives.

The FOGO programs have been pivotal in reducing landfill volumes, promoting sustainable

household practices, and encouraging residents to actively separate their waste.

Complementing these programs, East Waste's ongoing engagement campaigns, workshops, and targeted community initiatives have helped embed recycling habits and increase awareness of responsible waste management.

By combining innovative collection programs, operational excellence, and community education, East Waste is successfully advancing the circular economy, diverting valuable resources from landfill, and contributing to a more sustainable environment for current and future generations.

Community Engagement and Education

East Waste places community education and engagement at the heart of its operations, recognising that informed and engaged residents are key to achieving sustainable waste outcomes.

In 2024/25, the organisation strengthened partnerships with KESAB Environmental Solutions combined with OzHarvest, delivering interactive school education programs that teach students the importance of recycling, food waste reduction, and responsible environmental practices.

Beyond schools, East Waste actively participates in community events, local festivals, and market stalls, providing hands on demonstrations and resources to engage residents directly. Communication initiatives such as newsletters, social media campaigns, and radio shows further amplify messages about recycling, organics separation, and sustainable waste behaviours.

These combined efforts have fostered a culture of environmental responsibility, strengthened community trust, and ensured that the

behaviour changes promoted through education are practical, consistent, and impactful, contributing to the high diversion rates achieved by Member Councils.



Environment & SOCIAL RESPONSIBILITY

Sustainability Initiatives

East Waste is committed to minimising environmental impact and supporting the circular economy.

In 2024/25, key initiatives included:

- **Carbon Reporting:** Commenced measuring and monitoring greenhouse gas emissions to guide future reduction strategies.
- **Fleet Sustainability:** Continued best-practice fleet management with a focus on transitioning to low-emission vehicles.
- **Resource Recovery:** Expanded FOGO programs and supported recycling and organics initiatives to divert materials from landfill.

- **Community Engagement:** Encouraged sustainable behaviours through education and outreach programs.

These efforts demonstrate East Waste's commitment to innovation, environmental stewardship, and long-term sustainability, delivering value for Member Councils and the communities they serve.



People & CULTURE

Staff Profile and Development

At East Waste, our team is the heart of our success, and we are proud to celebrate the diverse range of talents, experiences, and contributions that each staff member brings to our organisation.

With a dedicated and dynamic workforce, we are committed to providing high-quality waste management services and solutions to our community.

A Snapshot of Our Team

- **Total Staff:** 74
- **Departments:** Operations, Administration, Waste Education, Workshop, Customer Service and Risk and WHS.
- **Average Tenure:** 7 years
- **Gender Representation:** 14% female & 86 % male

East Waste's staff come from a range of backgrounds and expertise, united in our mission to deliver effective and sustainable waste services.

Our team includes individuals with experience in operations, customer service, technical roles, and leadership, ensuring that we are always innovating and adapting to meet the changing needs of our stakeholders.

Key Highlights of Our Workforce

- **Experience and Expertise:** Many of our staff have been with East Waste for several years, bringing with them deep industry knowledge and a strong commitment to excellence in waste management.
- **Professional Development:** East Waste is committed to fostering continuous growth for our team. We provide ongoing training, leadership programs, and opportunities for skill development to ensure our staff remain at the forefront of the waste management industry. We currently have multiple staff undertaking further education to enhanced their development.
- **Safety and Wellbeing:** With a focus on

workplace health and safety (WHS), our staff are trained to maintain high standards in safety practices, ensuring that we continue to operate safely, efficiently, and sustainably.

- **Innovation and Efficiency:** Our staff members are constantly exploring new ideas, technologies, and approaches to improve the quality and efficiency of our services. This spirit of innovation drives us to deliver better solutions and reduce our environmental footprint.
- **Community Engagement:** Whether it's through waste education programs or community outreach initiatives, our staff members play an integral role in supporting and educating the communities we serve. Their commitment to sustainability extends beyond their day-to-day work.

A Word from Our Leadership

We are incredibly proud of the team we have built here at East Waste. Each member of our staff plays a crucial role in our mission, and it's through their hard work, dedication, and collaboration that we continue to provide exceptional service to our communities. As we move forward, we remain focused on creating a supportive, safe, and innovative workplace that enables our staff to thrive.

At East Waste, our team is our greatest asset. Together, we are shaping the future of waste management, ensuring that we continue to meet the evolving needs of our communities while upholding our commitment to sustainability, innovation, and service excellence.



People & CULTURE

Our Values

East Waste is in the process of adopting and embedding organisational values that will guide the day-to-day activities and behaviours of all staff.

These values underpin our culture and define the way we work and interact both as individuals and as a collective organisation.

Our values are expressed through ICARE

Integrity

We act honestly, ethically, and with transparency in all that we do. We do the right thing, even when no one is watching.

Consistency

We deliver services reliably and fairly, building trust with our colleagues, Member Councils, and the community. We follow through on commitments and maintain high standards every day.

Accountability

We take ownership of our actions, decisions, and outcomes. We accept responsibility, learn from our experiences, and strive for continual improvement.

Respect

We value diversity, treat others with fairness and empathy, and foster an inclusive and supportive workplace. We listen, acknowledge different perspectives, and work together constructively.

Effective Communication

We share information clearly, openly, and in a timely manner. We listen actively, provide feedback respectfully, and ensure our messages are understood.



EastWaste

FINANCIAL
STATEMENTS
2024-2025

**Advancing
Circular
Solutions
for Food
Waste**



Financial Statements

2024-2025

Certification of Financial Statements	38
Principal Financial Statements	
Statement of Comprehensive Income	39
Statement of Financial Position	40
Statement of Changes in Equity	42
Statement of Cash Flows	43
Notes to, and forming part of, the Principal Financial Statements	
Note 1 - Material Accounting Policies	44
Note 2 - Income	50
Note 3 - Expenses	50
Note 4 - Asset Disposal	52
Note 5 - Current Assets	52
Note 6 - Property, Plant & Equipment	53
Note 7 - Liabilities	54
Note 8 - Cash Flow Reconciliation	56
Note 9 - Financial Instruments	57
Note 10 - Capital Expenditure Commitments	59
Note 11 - Leases	59
Note 12 - Post Balance Date Events	59
Note 13 - Related Party Transactions	60
Certification of Auditor Independence	61
Independent Auditor's Report	62
Looking Ahead	64



2024-2025

CERTIFICATION OF FINANCIAL STATEMENTS



Financial Statements

2024-2025

STATEMENT OF COMPREHENSIVE INCOME for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
INCOME			
User charges	2	25,178	22,559
Investment income	2	133	66
Other	2	2,085	1,574
Total Income		27,396	24,199
EXPENSES			
Employee costs	3	8,894	8,492
Materials, contracts & other expenses	3	15,081	13,123
Finance costs	3	612	442
Depreciation & amortisation	3	2,590	2,512
Total Expenses		27,177	24,569
OPERATING SURPLUS		219	(370)
Asset disposal & fair value adjustments	4	55	81
NET SURPLUS		274	(289)
Other Comprehensive Income		-	-
Total Other Comprehensive Income		-	-
TOTAL COMPREHENSIVE INCOME		274	(289)

This Statement is to be read in conjunction with the attached Notes.



Financial Statements

2024-2025

STATEMENT OF FINANCIAL POSITION for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
ASSETS			
Current Assets			
Cash and cash equivalents	5	1,722	1,634
Trade & other receivables	5	1,824	1,082
Inventory		38	63
Total Current Assets		3,584	2,779
Non-current Assets			
Property, Plant & Equipment	6	13,221	11,038
Total Non-current Assets		13,221	11,038
Total Assets		16,805	13,817
LIABILITIES			
Current Liabilities			
Trade & Other Payables	7	1,555	1,299
Provisions	7	1,015	1,011
Borrowings	7	2,127	2,029
Total Current Liabilities		4,697	4,269
Non-current Liabilities			
Borrowings	7	10,875	8,546
Provisions	7	65	108
Total Non-current Liabilities		10,940	8,654
Total Liabilities		15,637	12,923
Net Assets		1,168	894
EQUITY			
Accumulated Surplus		1,168	894
Total Equity		1,168	894

This Statement is to be read in conjunction with the attached Notes.



East Waste trucks now feature new messaging to promote better recycling.



Financial Statements

2024-2025

STATEMENT OF CHANGES IN EQUITY for the year ended 30 June 2025

	Accumulated Surplus \$'000	Total Equity \$'000
Balance at start of period - 1 July 2023	1,183	1,183
Net Surplus for Year	(289)	(289)
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2024	894	894
Balance at start of period - 1 July 2024	894	894
Net Surplus for Year	274	274
Other Comprehensive Income		
Contributed Equity	-	-
Distributions to Member Councils	-	-
Balance at end of period - 30 June 2025	1,168	1,168

This Statement is to be read in conjunction with the attached Notes.



Financial Statements

2024-2025

STATEMENT OF CASH FLOWS for the year ended 30 June 2025

	Notes	2025 \$'000	2024 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating receipts		26,521	23,801
Investment receipts		133	62
Employee costs		(8,933)	(8,380)
Materials, contracts & other expenses		(14,710)	(13,141)
Finance payments		(632)	(481)
Net cash provided by operating activities	8	2,379	1,861
CASH FLOWS FROM INVESTING ACTIVITIES			
Sale of replaced assets	4	77	81
Expenditure on renewal/replacement of assets	6	(2,236)	(4,040)
Expenditure on new/upgraded assets	6	(32)	-
Net cash used in investing activities		(2,191)	(3,959)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Borrowings		2,178	2,155
Repayments of Borrowings		(2,078)	(2,091)
Repayment of lease liabilities		(200)	(285)
Net cash provided by (used in) financing activities		(100)	(221)
Net Increase (Decrease) in cash held		88	(2,319)
Cash & cash equivalents at beginning of period	5	1,634	3,953
Cash & cash equivalents at end of period	5	1,722	1,634

This Statement is to be read in conjunction with the attached Notes.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 1 - MATERIAL ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of the financial report are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

1 Basis of Preparation

1.1 Compliance with Australian equivalents to International Financial Reporting Standards

This general purpose financial report has been prepared in accordance with Australian Accounting Standards as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Interpretations and relevant South Australian legislation.

The financial report was authorised for issue by certificate under regulation 14 of the Local Government (Financial Management) Regulations 2011.

The Authority is a Local Government Authority Section 43 Regional Subsidiary under the control of the Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood, Payneham & St Peters, City of Prospect, The City of Unley and the Corporation of the Town of Walkerville.

The eight Member Councils have an equity share and the Board comprises a Director from each Council and an Independent Chair appointed by the absolute majority of the Member Councils.

1.2 Historical Cost Convention

Except where stated below, these financial statements have been prepared in accordance with the historical cost convention.

1.3 Critical Accounting Estimates

The preparation of financial statements in conformity with Australian Accounting Standards which requires the use of certain critical accounting estimates, and requires management to exercise its judgement in applying the Authority's accounting policies.

The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are specifically referred to in the relevant sections of this Note.

1.4 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

2 The Local Government Reporting Entity

Eastern Waste Management Authority Inc. operates as a regional subsidiary and is incorporated under the *SA Local Government Act 1999*. Its principal place of business is at 1 Temple Court Ottoway.

3 Income Recognition

The Authority recognises revenue under AASB 1058 Income of Not-for-Profit Entities (AASB 1058) or AASB 15 Revenue from Contracts with Customers (AASB 15) when appropriate. In cases where there is an 'enforceable' contract with a customer with 'sufficient specific' performance obligations, the transaction is accounted for under AASB 15 where income is recognised when (or as) the performance obligations are satisfied.

Revenue is measured based on the consideration to which the Authority expects to be entitled in a contract with a customer. In other cases, AASB 1058 applies when a not-for-profit (NFP) entity enters



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

into a transaction where the consideration to acquire the asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

The excess of the asset recognised (at fair value) over any 'related amounts' is recognised as income immediately, except in the case where a financial asset that has been received to enable the Authority to acquire or construct a recognisable non-financial asset that is to be controlled by the Authority. In this case, the Authority recognises the excess as a liability that is recognised over time in profit and loss when (or as) the Authority satisfies its obligations under the transfer.

4 Cash, Cash Equivalents and other Financial Instruments

Cash Assets include all amounts readily convertible to cash on hand at the Authority's option with an insignificant risk of changes in value with a maturity of three months or less from the date of acquisition.

Receivables are generally unsecured and do not bear interest. All receivables are reviewed as at the reporting date and adequate allowance made for amounts the receipt of which is considered doubtful.

All financial instruments are recognised at fair value at the date of recognition. A detailed statement of the accounting policies applied to financial instruments forms part of Note 9.

5 Property, Plant & Equipment

5.1 Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

All non-current assets purchased or constructed are capitalised as the expenditure is incurred and depreciated as soon as the asset is held "ready for use".

5.2 Materiality

Assets with an economic life in excess of one year are only capitalised where the cost of acquisition exceeds materiality thresholds established by the Authority for each type of asset. In determining (and in annually reviewing) such thresholds, regard is had to the nature of the asset and its estimated service life.

5.3 Depreciation of Non-Current Assets

Property, plant and equipment assets are systematically depreciated over their useful lives in a manner which reflects the consumption of the service potential embodied in those assets.

Depreciation is recognised on a straight-line basis. Major depreciation periods for each class of asset are shown below. Depreciation periods for infrastructure assets have been estimated based on the best information available to the Authority, but appropriate records covering the entire life cycle of these assets are not available, and extreme care should be used in interpreting financial information based on these estimates.

Asset Class	Estimated Useful Lives	Capitalisation Threshold
Plant, Machinery & Equipment	3-10 Years	>\$1,000
Buildings & Other Structures	5-20 Years	>\$1,000
Right-of-use-assets	Over period of expected lease	n/a

Depreciation methods, useful lives and residual values of classes of assets are reviewed annually.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

5.4 Impairment

Assets that are subject to depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For assets whose future economic benefits are not dependent on the ability to generate cash flows, and where the future economic benefits would be replaced if the Authority were deprived thereof, the value in use is the depreciated replacement cost.

In assessing impairment for these assets, a rebuttable assumption is made that the current replacement cost exceeds the original cost of acquisition.

6 Payables

6.1 Goods & Services

Creditors are amounts due to external parties for the supply of goods and services and are recognised as liabilities when the goods and services are received. Creditors are normally paid 30 days after the month of invoice. No interest is payable on these amounts.

7 Employee Benefits

7.1 Salaries, Wages & Compensated Absences

Liabilities for employees' entitlements to salaries, wages and compensated absences expected to be paid or settled within 12 months of reporting date are accrued at nominal amounts (including payroll based oncosts) measured in accordance with AASB 119.

Liabilities for employee benefits not expected to be paid or settled within 12 months are measured as the present value of the estimated future cash outflows (including payroll based oncosts) to be made in respect of services provided by employees up to the reporting date. Present values are calculated using government guaranteed securities rates with similar maturity terms.

The Authority recognises a liability for employee benefits relating to rostered day off (RDO) entitlements in Note 7 given entitlements are paid-out on termination of employment. Experience indicates that RDO entitlements are generally taken given there is a cap applied to the level of RDO entitlements allowed to be accrued.

No accrual is made for sick leave as the Authority's experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. The Authority does not make payment for untaken sick leave.

7.2 Superannuation

The Authority makes employer superannuation contributions in respect of its employees to Hostplus (formerly Statewide Super and prior to that the Local Government Superannuation Scheme). The Scheme has two types of membership, each of which is funded differently.



Widespread adoption of the kitchen caddy has been integral to organics recycling.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

Permanent and contract employees of the South Australian Local Government sector with Salarylink benefits prior to 24 November 2009 have the option to contribute to the Accumulation section and/or Salarylink. All other employees (including casuals) have all contributions allocated to the Accumulation section.

Accumulation only Members

Accumulation only members receive both employer and employee contributions on a progressive basis. Employer contributions are based on a fixed percentage of ordinary time earnings in accordance with Superannuation Guarantee Legislation (11.5% for 2024/25 and 11% for 2023/24). No further liability accrues to the Authority as the superannuation benefits accruing to employees are represented by their share of the net assets of the Fund.

Salarylink (Defined Benefit Fund) Members

Salarylink is a defined benefit scheme where the benefit payable is based on a formula determined by the member's contribution rate, number of years and level of contribution and final average salary. The Authority makes employer contributions as determined by the Fund's Trustee based on advice for the appointed Actuary. The rate is currently 6.3% (6.3% in 2023/24) of 'superannuation' salary.

In addition, the Authority makes a separate contribution of 3% of ordinary time earnings for Salarylink members to their Accumulation account. Employees also make member contributions to the Salarylink section of the Fund. As such, assets accumulate in the Salarylink section of the Fund to meet the member's benefits, as defined in the Trust Deed, as they accrue.

The Salarylink section is a multi-employer sponsored plan. As the Salarylink section's assets and liabilities are pooled and are not allocated by each employer, and employees may transfer to another employer within the local government sector and retain membership of the Fund, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided by AASB 119.32(b), the Authority does not use defined benefit accounting for these contributions.

The most recent actuarial investigation was conducted by the Fund's actuary, Louise Campbell, FIAA, of Willis Towers Watson as at 30 June 2023. The Trustee has determined that the current funding arrangements are adequate for the expected Salarylink liabilities. However, future financial and economic circumstances may require changes to the Authority's contribution rates at some future time.

Contributions to Other Superannuation Schemes

The Authority also makes contributions to other superannuation schemes selected by employees under the 'choice of fund' legislation. All such schemes are of the accumulation type, where the superannuation benefits accruing to the employee are represented by their share of the new assets of the scheme, and no further liability attaches to the Authority.

8 Borrowings

Borrowings are initially recognised at fair value, net of transaction costs incurred and are subsequently measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the income statement over the period of the borrowings using the effective interest method.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 1 - MATERIAL ACCOUNTING POLICIES (Cont.)

Borrowings are carried at their principal amounts which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period to which it relates and is recorded as part of 'Payables'.

9 Comparative Information

Comparative information has been reclassified to be consistent with the current year disclosure of equivalent information in accordance with Australian Accounting Standards.

10 Critical Accounting Estimates and Judgements

The Board evaluate estimates and judgements incorporated into the financial report based on historical knowledge and best available current information.

Estimates assume a reasonable expectation of future events and based on current trends and economic data, obtained both externally and within the Authority.

11 New Accounting Standards

The Authority did not apply any new accounting standards during the financial year. There are no new accounting standards, interpretations or amendments which are expected to have a material impact on the accounting policies of the Authority for future periods.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 2 - INCOME

	Notes	2025 \$'000	2024 \$'000
USER CHARGES			
Waste Collection Income		17,586	16,713
Waste Processing Income		7,301	5,569
Administration		291	277
		25,178	22,559
INVESTMENT INCOME			
Interest on investments			
Local Government Finance Authority		133	66
		133	66
OTHER INCOME			
Bin Supply		983	657
Replacement Bins		970	786
Sundry		132	131
		2,085	1,574

NOTE 3 - EXPENSES

EMPLOYEE COSTS			
Salaries and Wages		7,384	6,488
Employee leave expense		13	106
Superannuation		729	616
Wages Casual Agency		520	1,061
Workers' Compensation Insurance		209	142
Other		39	79
Total Employee Costs		8,894	8,492

<i>Number of FTE Employees as at reporting date</i>	71	71
---	----	----



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 3 - EXPENSES (Cont.)

	Notes	2025 \$'000	2024 \$'000
MATERIALS, CONTRACTS & OTHER EXPENSES			
Auditor's Remuneration		13	13
Additional Bin Service Costs		983	657
Board Expenses		40	22
Waste Processing Costs		7,303	5,569
Electricity		16	17
Fuel, Gas & Oil		1,794	1,994
Legal Expenses		28	9
Licences & Telecommunications Costs		266	235
Maintenance		3,321	3,197
Parts, Accessories & Consumables		3	4
Printing, Stationery & Postage		58	46
Professional Services		534	677
Registration & Insurance - Trucks		528	472
Sundry		194	211
		15,081	13,123
FINANCE COSTS			
Interest on Loans		497	433
Interest on Leases		115	9
		612	442
DEPRECIATION & AMORTISATION			
Buildings & Other Structures	6	81	82
Plant, Machinery & Equipment	6	2,234	2,171
Right-of-use assets	6	275	259
		2,590	2,512



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 4 - ASSET DISPOSALS

	Notes	2025 \$'000	2024 \$'000
Proceeds from disposal		77	81
Less: Carrying amount of assets sold		(22)	-
Gain (Loss) on disposal		55	81

NOTE 5 - CURRENT ASSETS

CASH & CASH EQUIVALENTS

Cash on Hand and at Bank	937	618
Deposits at Call	785	1,016
	1,722	1,634

TRADE & OTHER RECEIVABLES

Debtors - general	1,824	1,030
Accrued Income	-	7
Prepayments	-	45
	1,824	1,082



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 6 - PROPERTY, PLANT & EQUIPMENT

	Notes	2025 \$'000	2024 \$'000
Buildings & Other Structures - At Cost		640	617
Accumulated Depreciation		(376)	(294)
		264	323
Plant, Machinery & Equipment - At Cost		23,322	22,388
Accumulated Depreciation		(12,682)	(11,738)
		10,640	10,650
Right-of-use-assets		2,528	1,346
Accumulated Depreciation		(211)	(1,281)
		2,317	65
Total Property, Plant & Equipment		13,221	11,038

	2024 \$'000							2025 \$'000
	Carrying Value	Additions		Disposal - Cost	Disposal - Accumulated Depreciation	Depreciation	Adjustment	Carrying Value
		New/ Upgrade	Renewal					
Buildings & Other Structures	323	22	-	-	-	(81)	-	264
Plant, Machinery & Equipment	10,650	10	2,236	(1,313)	1,291	(2,234)	-	10,650
Right-of-use-asset	65	-	2,527	(1,346)	1,346	(275)	-	2,317
	11,038	32	4,763	(2,659)	2,637	(2,590)	-	13,221
2023 (\$'000)	9,510	-	4,040	(1,400)	1,400	(2,512)	-	11,038



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 7 - LIABILITIES

	2025 \$'000		2024 \$'000	
	Current	Non-current	Current	Non-current
TRADE & OTHER PAYABLES				
Goods & Services	1,337	-	1,048	-
Payments received in advance	80	-	80	-
Accrued expenses - other	138	-	101	-
	1,555	-	1,299	-
BORROWINGS				
Loans	1,962	8,636	1,953	8,546
Lease Liabilities	165	2,239	76	-
	2,127	10,875	2,029	8,546
PROVISIONS				
Annual Leave	522	-	496	-
Rostered-Day-Off (RDO)	16	-	84	-
Long Service Leave	477	65	431	1086
	1,015	65	1,011	108



East Waste and Councils continue to support residents with organics recycling.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 8 - CASH FLOW RECONCILIATION

	2025 \$'000	2024 \$'000
Total cash & equivalent assets	1,722	1,634
Balances per Cash Flow Statement	<u>1,722</u>	<u>1,634</u>
(a) Reconciliation of Change in Net Assets to Cash Flows from Operating Activities		
Net Surplus (Deficit)	274	(289)
Non-cash items in Statement of Comprehensive Income		
Depreciation	2,590	2,512
Net increase (decrease) in employee benefits	46	104
Net increase (decrease) accrued expenses	(13)	(26)
(Gain) / Loss on Disposal	(55)	(81)
Lease liability adjustment	-	(4)
	<u>2,842</u>	<u>2,216</u>
Add (Less): Changes in Net Current Assets		
Net (increase) decrease in receivables & inventory	(717)	(352)
Net increase (decrease) in trade & other payables	339	(15)
Net increase (decrease) in other provisions	(85)	12
Net Cash provided by (or used in) operations	<u>2,379</u>	<u>1,861</u>
(b) Financing Arrangements		
Corporate Credit Cards	15	15



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 9 - FINANCIAL INSTRUMENTS

Recognised Financial Instruments

Bank, Deposits at Call, Short Term Deposits	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. Terms & conditions: Deposits on Call do not have a maturity period and have an average interest rates of 4.1% (2024: 4.3%). Carrying amount: approximates fair value due to the short term to maturity.
Receivables - Waste Collection Fees & Associated Charges	Accounting Policy: Initially recognised at fair value and subsequently measured at amortised cost. An impairment provision is recognised using the expected credit loss method. Carrying amount: Approximates fair value (after deduction of any allowance).
Liabilities - Creditors and Accruals	Accounting Policy: Liabilities are recognised for amounts to be paid in the future for goods and services received, whether or not billed to the Authority. Terms & conditions: Liabilities are normally settled on 30 day terms. Carrying amount: Approximates fair value.
Liabilities - Creditors and Accruals Interest bearing borrowings	Accounting Policy: Initially recognised at fair value and subsequently at amortised cost. Interest is charged as an expense using the effective interest rate. Terms & conditions: secured over future revenues and Member Councils, borrowings are repayable on fixed interest terms. Rates between 1.7% - 5.88% (2024: 1.7% - 5.88%).
Liabilities - Leases	Accounting Policy: Accounted for in accordance with AASB 16 as stated in Note 11.

Net Fair Value

All carrying values approximate fair value for all recognised financial instruments. There is no recognised market for the financial assets of the Authority.

Risk Exposures

Credit Risk represents the loss that would be recognised if counterparties fail to perform as contracted. The maximum credit risk on financial assets of the Authority is the carrying amount, net of any provision for doubtful debts. All investments are made with the SA Local Government Finance Authority and Bank SA. There is no material exposure to any individual debtor.

Market Risk is the risk that fair values of financial assets will fluctuate as a result of changes in market prices. All of the Authority's financial assets are denominated in Australian dollars and are not traded on any market, and hence neither market risk nor currency risk apply.

Liquidity Risk is the risk that the Authority will encounter difficulty in meeting obligations with financial liabilities. In accordance with the model Treasury Policy (LGA Information Paper 15), liabilities have a range of maturity dates based on cash inflows. The Authority also has available a range of bank overdraft and short-term draw down facilities that it can access.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 9 - FINANCIAL INSTRUMENTS (Cont.)

Interest Rate Risk is the risk that future cash flows will fluctuate because of changes in market interest rates. Most of the Authority's financial instruments are at fixed rates. Any such variations in future cash flows will not be material in effect on either the Authority's incomes or expenditures.

Liquidity Analysis

2025	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- Interest Bearing	Total
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	1,722	-	-	-	1,722
Receivables	-	-	-	1,824	1,824
Total	1,722	-	-	1,824	3,546
<i>Financial Liabilities</i>					
Payables	-	-	-	1,337	1,337
Borrowings	2,438	7,944	1,911	-	12,293
Total	2,438	7,944	1,911	1,337	13,630

2024	≤ 1 year	Maturity > 1 year ≤ 5 years	> 5 years	Non- Interest Bearing	Total
<i>Financial Assets</i>	\$'000	\$'000	\$'000	\$'000	\$'000
Cash & Equivalents	1,634	-	-	-	1,634
Receivables	-	-	-	1,030	1,030
Total	1,634	-	-	1,030	2,664
<i>Financial Liabilities</i>					
Payables	-	-	-	1,048	1,048
Borrowings	2,089	6,766	1,644	-	10,499
Total	2,089	6,766	1,644	1,048	11,547



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 10 - CAPITAL EXPENDITURE COMMITMENTS

The Authority has capital expenditure commitments totalling an estimated \$2.178 million as at reporting date.

NOTE 11 - LEASES

Authority as a lessee

Right-of-use-assets

The Authority leases its administrative and depot facilities at Ottoway.

	Buildings & Other Structures \$'000	Total \$'000
At 1 July 2024	65	65
Additions of right-of-use-assets	2,527	2,527
Depreciation Charge	(275)	(275)
Adjustments to right-of-use-assets	-	-
At 30 June 2024	2,317	2,317

Set out below are the carrying amounts of lease liabilities and the movements during the period:

	\$'000
At 1 July 2024	76
Additions	2,527
Accretion of interest	115
Payments	(314)
Adjustments to lease liability	-
At 30 June 2025	2,404
Current	165
Non-Current	2,239

NOTE 12 - POST BALANCE DATE EVENTS

There were no events after reporting date that occurred that require to be reported.



Financial Statements

2024-2025

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS for the year ended 30 June 2025

NOTE 13 - RELATED PARTY TRANSACTIONS

The Key Management Personnel include the Chair of the Board, Chief Executive and other prescribed officers as defined under Section 112 of the *Local Government Act 1999*. In all, 5 persons were paid the following total compensation:

	2025 \$'000	2024 \$'000
Salaries, allowances & other short term benefits	689	649
TOTAL	689	649

Transactions with Related Parties:

The following transactions occurred with Related Parties:

Related Party Entity	Sale of Goods and Services (\$'000)	Amounts Outstanding from Related Parties (\$'000)	Description of Services Provided to Related Parties
Adelaide Hills Council	4,008	148	Provision of kerbside waste collection and hard waste collection services
City of Burnside	3,888	206	Provision of kerbside waste collection and hard waste collection services
City of Mitcham	3,778	265	Provision of kerbside waste collection and hard waste collection services
City of Norwood, Payneham & St Peters	4,189	447	Provision of kerbside waste collection and hard waste collection services
City of Prospect	2,048	208	Provision of kerbside waste collection and hard waste collection services
City of Unley	4,427	431	Provision of kerbside waste collection and hard waste collection services
Corporation of the City of Campbelltown	3,294	87	Provision of kerbside waste collection and hard waste collection services
Corporation of the Town of Walkerville	617	21	Provision of kerbside waste collection and hard waste collection services

The Related Parties disclosed above are equity owners of the Authority and are referred to as Member Councils. Member Councils have equal representation on the Board of the Authority and accordingly have significant influence on the financial and operating decisions of the Authority. No one Member Council individually has control of those policies.



2024-2025

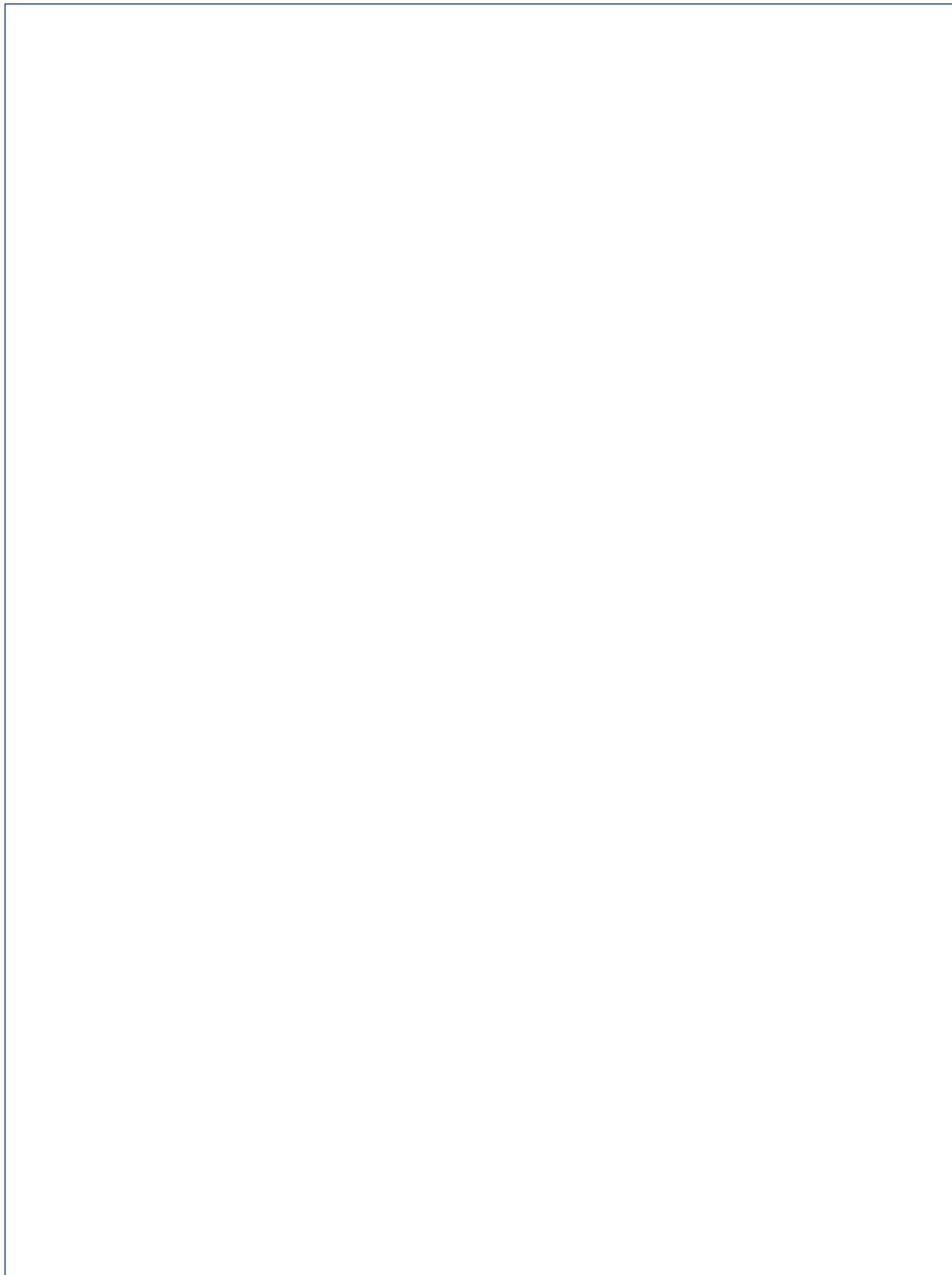
CERTIFICATION OF AUDITOR INDEPENDENCE



Financial Statements

2024-2025

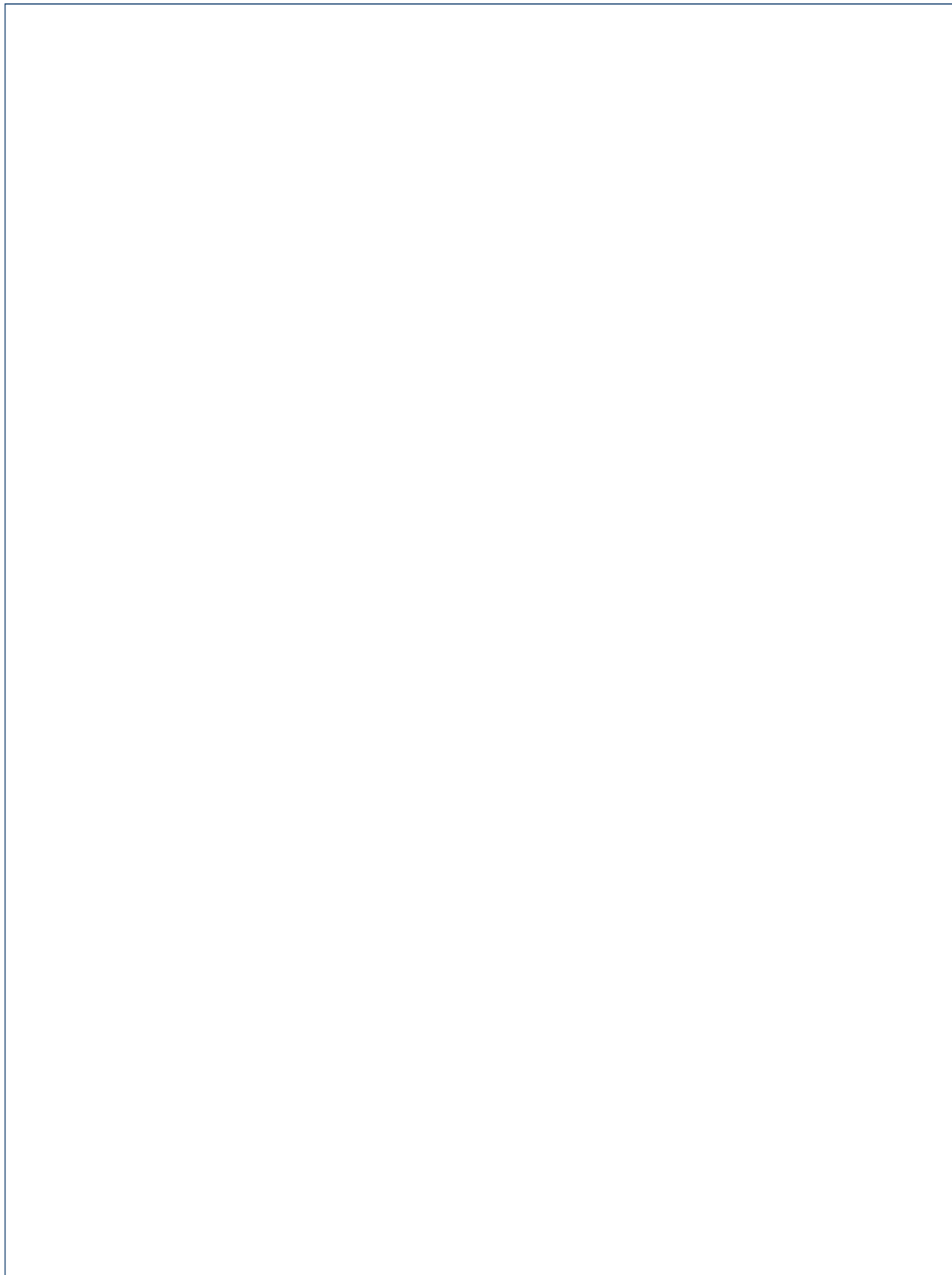
INDEPENDENT AUDITOR'S REPORT



Financial Statements

2024-2025

INDEPENDENT AUDITOR'S REPORT



Looking AHEAD

Priorities for the Next Financial Year

In 2025/26, East Waste will focus on assisting Member Councils with expanding FOGO programs and recycling initiatives to drive higher diversion rates and strengthen sustainable behaviours within households and businesses.

In 2025/26, East Waste will focus on assisting Member Councils with expanding FOGO programs and recycling initiatives to drive higher diversion rates and strengthen sustainable behaviours within households and businesses.

East Waste will continue to deliver its schools based and community engagement programs in partnership with KESAB, and local community organisations, reinforcing responsible waste practices.

Key operational improvements will include the implementation of new Complaint Management Software to enhance responsiveness and customer service, the completion of a comprehensive Financial and Strategy Review to ensure alignment with operational priorities

and long-term sustainability objectives, and initiatives to further improve the organisation's WHS culture.

East Waste will continue to refine its Financial Model and Strategy Review during the year, ensuring greater transparency with Member Councils and providing a clear framework for equitable cost allocation and service provision. This initiative will support informed decision-making and strengthen confidence among councils that resources are being managed efficiently and fairly.

Together with ongoing financial and operational initiatives, these priorities will support efficient, reliable, and sustainable service delivery for Member Councils.

Emerging Risks and Opportunities

Building on the organisation's established risk management framework, East Waste continues to monitor emerging operational, regulatory, and workforce risks.

Key considerations include the potential impacts of leadership transitions, evolving regulatory requirements, and operational challenges. At the same time, technological advancements such as AI-driven route optimisation, predictive maintenance, and data analytics offer opportunities to improve efficiency, reduce costs, and enhance service delivery.









Ongoing engagement with Member Councils and the community also provides opportunities to strengthen recycling outcomes, diversion rates, and circular economy initiatives. By proactively monitoring these risks and opportunities, East Waste positions itself to adapt, innovate, and respond effectively to a changing waste management landscape.



East Waste's focus includes the diversion of organic waste from landfill.



EastWaste

-  1 Temple Court
Ottoway SA 5013
-  PO Box 26
Mansfield Park SA 5012
-  08 8347 5111
-  east@eastwaste.com
-  EastWasteSA
-  @East_Waste
-  East Waste - Eastern Waste
Management Authority
-  eastwaste.com.au

Advancing Circular Solutions for Food Waste



9.5 Appointment of Independent Member to the Audit and Risk Management Committee

Report Author Executive Administration Officer

Attachments A: Audit & Risk Management Committee Terms of Reference

Purpose and Context

For the East Waste Board to consider the appointment of an Independent Member to the Audit & Risk Management Committee for a year two year term commencing on 1 October 2025.

Recommendation

That the East Waste Board appoints Ms Natalie Caon as an Independent Member to the Audit and Risk Management Committee for a two-year term, commencing on 1 October 2025.

Strategic Link

Objective 5. Provide Leadership

5.4 Quality and transparent Corporate (Governance and Financial) activities.

Background

Ms Sandra Di Blasio resigned as Independent Member of the East Waste Audit and Risk Management Committee (the Committee) on 20 February 2025.

Clause 4 of the Committee's Terms of Reference outlines the Membership requirements of the Committee as follows:

- 1.1. *Members of the Committee shall be appointed by the Board of East Waste in accordance with these Terms of Reference.*
- 1.2. *The Committee shall consist of five (5) members:*
 - 1.2.1. *Three (3) Independent Members determined by the Board to have experience relevant to the functions of the Committee.*
 - 1.2.2. *One (1) Member of the Board determined by the Board to have experience relevant to the functions of the Committee.*
 - 1.2.3. *The appointment of the Independent Chairperson of the Board to the Committee shall be a standing appointment.*
- 1.3. *Members of the Committee (when considered as a whole) must have skills, knowledge, and experience relevant to the functions of the Committee, including financial management, risk management, governance, and any other prescribed matter.*

- 1.4. *Appointment of the Board Member to the Committee shall be declared vacant at the commencement of each Council term.*
- 1.5. *Board Members are appointed to the Committee for two (2) years to ensure an orderly rotation and continuity of membership.*
- 1.6. *Recruitment of Independent Members will take place by the General Manager calling for expressions of interest. A selection panel will be formed by the General Manager to assess the applications and recommend to the Board the preferred candidate for appointment to the Committee, with reference to the current make-up of the Committee and skills and experience outlined in Clause 4.3.*
- 1.7. *The term of the appointment for Independent Members, subject to the Act and these Terms of Reference, shall be a period of two (2) years.*

The terms of the members of the Committee are structured to ensure that the expiration of terms falls at different times to enable continuity of membership.

The continuing Members of the Committee are Mr Fraser Bell, Independent Chairperson (Board Representative), and Ms Linda Green an Independent Member whose second term will expire on 28 February 2026 and Mr Paul Di Iuilo (Board Appointed Member) whose term will cease in February 2027.

Discussion

In accordance with clause 4.6 of the Audit & Risk Management Committee Terms of Reference (**refer Attachment A**) the Acting General Manager called for expressions of interest for an Independent Member via SEEK.com and the Australian Institute of Company Director's website in June 2025.

In accordance with the Committee's Terms of Reference the General Manager, on his appointment to East Waste formed a selection panel (the Panel) to assess the applications received.

Shortlisting process

The applicants were shortlisted by accessing their skills and experience against the following criteria:

- Risk Management
- Financial Management
- Audit
- Waste operations
- Governance
- Board/ Committee experience
- Local Government experience.

The Panel were impressed by the skills and experience of two applicants – Natalie Caon and Helen Chalmers. Both applicants were invited (separately) for an informal interview with the General Manager in order for him to gauge their suitability for membership of the Committee.

At the conclusion of this process the General Manager forwarded the resumes of both applicants to the Independent Chairperson of the Audit and Risk Management Committee,

Mrs Emma Hinchey, for consideration and comment. Mrs Hinchey advised the General Manager that she considered local government experience to be a benefit for the role.

In reviewing the candidates' key strengths were broken into categories aligning to those elements deemed valuable for the Audit and Risk purpose. The key strengths identified for each candidate are listed below and reflects both the review of applications and the individual discussions between the GM and the two candidates, shared skills are expressed similarly with key differentiators being Natalie's local government specific expertise and Helen's operational background in the health sector with acute awareness of the challenges delivering outcomes in a demanding operational sector.

The individual strengths of each candidate, as identified by the Panel are listed below:

Natalie Caon's strengths:

- Financial acumen with specific knowledge of local government – keen understanding of financial accounting within a local government environment
- Auditing and accounting skillset – brings skills and awareness relevant to the Committee's purpose
- Leadership roles – demonstrated leadership capability and confidence to engage, query and support
- Experience as Audit committee member on a similar local government subsidiary – directly relevant experience for this role.

Helen Chalmers' strengths:

- Significant board experience across multiple boards – demonstrated comfort and capability taking an active role in this committee
- Operational awareness - demonstrated a keen sense of the dynamics between operational delivery and governance/risk management
- Leadership roles - demonstrated leadership capability, high level of interpersonal skill and engagement
- Financial and Accounting acumen – ability to provide support and knowledge in areas of finance to the Committee and the subsidiary.

Appointment to the Committee

The resumes for both candidates have been distributed to the Board via confidential memo due to the personal information contained within the applications. Should the Board wish to discuss the content of the resumes in specific terms it is recommended that the Board make a confidential order in accordance with the provisions of section 90(3) of the *Local Government Act 1999* (the Act) before the commencement of such discussions.

In determining the most suitable applicant to be appointed to the Committee the Board should consider the existing skill set and experience of the current Committee and the skills, knowledge and experience that the new applicants will be able to bring to the Committee, noting that section 126(2)(b) of the Act states the following:

Members of the Committee (when considered as a whole) must have skills, knowledge, and experience relevant to the functions of the Committee, including in financial management, risk management, governance, and any other prescribed matter.

Conclusion

The Administration have conducted a thorough selection process for an Independent Member of the East Waste Audit & Risk Management Committee. Having considered the skills, knowledge and experience of the applicants the Administration recommend that the East Waste Board appoint Natalie Caon to the Committee for a two (2) year terms commencing on 1 October 2025.

Terms of Reference

Audit and Risk Management Committee

1. Establishment and Purpose

- 1.1. The East Waste Audit & Risk Management Committee (the Committee) has been established by the East Waste Board (the Board) in accordance with Clause 31 of the Eastern Waste Management Authority Charter (as gazetted on 28 June 2022) and Schedule 2, Clause 30 of the *Local Government Act 1999* (the Act).
- 1.2. The purpose of the Committee is to provide independent assurance and advice to the East Waste Board on accounting, financial management, internal controls, risk management, and governance matters.
- 1.3. The Committee reports to the Board and provides appropriate advice and recommendations on matters relevant to its Terms of Reference and statutory functions to facilitate informed decision making in relation to the discharge of the Board's responsibilities.

2. Definitions

Unless the context indicates otherwise, the following terms have the following meanings in these Terms of Reference:

Act means the *Local Government Act 1999* (SA).

Board means the Board of Directors of the Eastern Waste Management Authority.

Chairperson means the chairperson of the Committee, appointed in accordance with clause 5 of these Terms of Reference.

Code of Practice – Meeting Procedures means the Board's Code of Practice –Meeting Procedures or any replacement Code of Practice adopted by the Board for the purpose of the Local Government (Procedures at Meetings) Regulation 2013.

Committee means the Audit & Risk Management Committee established by resolution of the East Waste Board, to be governed by these Terms of Reference.

Member means a member of the Committee.

Regulations includes the Local Government (Financial Management) Regulations 2011 and Local Government (Procedures at Meetings) Regulations 2013.

3. Functions of the Committee

The primary function of the Committee is to provide independent assurance and advice to the Board on accounting, financial management, internal controls, risk management and governance matters.

In particular the Committee will oversee the following:

3.1. Financial Reporting and Sustainability

- 3.1.1. Review the annual financial statements to ensure that they provide a true and fair view of the state of affairs East Waste.
- 3.1.2. Review the adequacy of the accounting, internal control, reporting and other financial management systems and practices of East Waste on a regular basis.
- 3.1.3. Propose, and provide information relevant to, a review of East Waste's strategic management plans and annual business plans.
 - 3.1.3.1. Review the Annual Report including the Annual Financial Statements and application of accounting policies and provide an opinion to the Board on whether they present fairly the state of affairs of East Waste and where appropriate, recommend the approval of any material to be included in the Annual Report concerning internal controls and risk management.
 - 3.1.3.2. Review and make recommendations to the Board regarding the assumptions, financial ratios and financial targets in the Long Term Financial Plan.
- 3.1.4. Provide commentary and advice on the financial sustainability of East Waste and any risks concerning, and as part of the adoption of the Strategic Plans, Long Term Financial Plan, Annual Budget and periodic Budget Reviews.
- 3.1.5. Review and make recommendations to the Board regarding any other significant financial, accounting, and reporting issues deemed necessary by the Committee, East Waste or Administration.
- 3.1.6. Consider and provide comment on the financial and risk-related issues associated with any business referred to it by the Board for such comment.

3.2. Internal Controls and Risk Management

- 3.2.1. Monitor, review and evaluate the effectiveness of policies, systems and procedures established and maintained to identify, assess, monitor, manage and review financial and strategic operational risks
- 3.2.2. Monitor and review the effectiveness of East Waste's internal control environment
- 3.2.3. Monitor and review the effectiveness of East Waste's internal audit function.

3.3. Internal Audit

- 3.3.1. Provide oversight of planning and scoping of the internal audit work plan and review and comment on reports provided by the person primarily responsible for the internal audit function.
- 3.3.2. Monitor the responsiveness to recommendations for improvements based on previous audits and risk assessments, including those raised by East Waste's auditor.

3.4. External Audit

Oversee East Waste's engagement with the external auditor including but not limited to:

- 3.4.1. assessing the external auditor's qualifications and expertise.
- 3.4.2. recommending the approval of the external auditor's remuneration and terms of engagement to East Waste.
- 3.4.3. assessing the external auditor's independence and objectivity and monitoring the external auditor's compliance with legislative requirements on the rotation of audit partners.
- 3.4.4. considering and making recommendations to the Board concerning the appointment, reappointment and removal of the East Waste's external auditor.
- 3.4.5. if an auditor resigns, the Committee shall investigate the issues leading to this and decide whether any action is required.
- 3.4.6. liaise with East Waste's external auditor.
- 3.4.7. review and make recommendations on the Annual Audit Plan, and in particular its consistency with the scope of the external audit engagement as well as the internal audit plan.
- 3.4.8. reviewing the findings of the audit, paying particular attention to any accounting and audit judgements, any adjusted or unadjusted differences and any other significant issues arising from the audit.
- 3.4.9. reviewing any representation letter requested by the external auditor before they are signed by management.
- 3.4.10. reviewing Administration's response to reviews, recommendations and audit letters provided by the External Auditor.

3.5. Other Matters

- 3.5.1. Propose examinations and review examination reports on any matter relating to financial management, or the efficiency and economy with which the Board manages or uses its resources to achieve its objectives, that would not otherwise be addressed or included as part of annual audit and that is considered by the Board to be of such significance as to justify an examination under section 130A of the Act.
- 3.5.2. Review any report obtained by the Board under section 48(1) of the Act in accordance with East Waste's Prudential Management Policy, practices and procedures.
- 3.5.3. Monitor the responsiveness of recommendations for improvement based on previous audits and risk assessments, including those raised by the Board's auditor.
- 3.5.4. Review East Waste's arrangements and processes for its employees to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters. The Committee shall ensure these arrangements allow independent investigation of such matters and appropriate follow-up action.

3.5.5. Perform any other function determined by the Board or prescribed by the Regulations.

4. Membership

- 4.1. Members of the Committee shall be appointed by the Board of East Waste in accordance with these Terms of Reference.
- 4.2. The Committee shall consist of five (5) members:
 - 4.2.1. Three (3) Independent Members determined by the Board to have experience relevant to the functions of the Committee.
 - 4.2.2. One (1) Member of the Board determined by the Board to have experience relevant to the functions of the Committee.
 - 4.2.3. The appointment of the Independent Chairperson of the Board to the Committee shall be a standing appointment.
- 4.3. Members of the Committee (when considered as a whole) must have skills, knowledge, and experience relevant to the functions of the Committee, including financial management, risk management, governance, and any other prescribed matter.
- 4.4. Appointment of the Board Member to the Committee shall be declared vacant at the commencement of each Council term.
- 4.5. Board Members are appointed to the Committee for two (2) years to ensure an orderly rotation and continuity of membership.
- 4.6. Recruitment of Independent Members will take place by the General Manager calling for expressions of interest. A selection panel will be formed by the General Manager to assess the applications and recommend to the Board the preferred candidate for appointment to the Committee, with reference to the current make-up of the Committee and skills and experience outlined in Clause 4.3.
- 4.7. The term of the appointment for Independent Members, subject to the Act and these Terms of Reference, shall be a period of two (2) years.
- 4.8. Independent Members are eligible for reappointment at the expiration of their term of office at the sole discretion of the Board. An independent Member may be appointed for a maximum of three (3) consecutive terms.
- 4.9. An Independent Member who has served three (3) consecutive, two (2) year terms is eligible to reapply two (2) years after the expiry of their three (3) terms unless, appointed by the Board following an expression of interest process.
- 4.10. A person ceases to be a Member of the Committee upon any of the following circumstances occurring:
 - 4.10.1. the Member's term of office expires and they are not reappointed.
 - 4.10.2. the Member resigns by written notice to the Board.
 - 4.10.3. the Member ceases to hold the office which entitles them to be a member.
 - 4.10.4. the Member dies or becomes of unsound mind.

- 4.11. Any member of the Committee may be removed on the grounds that the member has been absent without leave from three (3) or more consecutive meetings or is not performing duties as required within the objectives and functions of the Committee
- 4.12. Nothing in these Terms of Reference gives rise to any right of procedural fairness or otherwise derogates from the Board's ability to remove a Member of the Committee by resolution.

5. Independent Chairperson

- 5.1. The Chairperson will be an Independent Member appointed by the Board for a two (2) year term. The Board may decide, by resolution, to extend the term or reappoint an Independent Member as Chairperson (noting however that the appointment of the Independent Member to the Committee cannot exceed a maximum consecutive period of six (6) years as per clause 4.10).
- 5.2. The Committee may make an appointment to the position of Deputy Chairperson for a term.
- 5.3. If the Chairperson is absent from a meeting of the Committee an Independent Member will be chosen from those present to preside at the meeting as the Acting Chairperson.
- 5.4. The Chairperson is to
 - 5.4.1. Oversee the orderly conduct of meetings in accordance with the Act, the Regulations and the Procedures at Meetings Code of Practice.
 - 5.4.2. Ensure that all Members have an opportunity to participate in discussions in an open and responsible manner.
 - 5.4.3. Liaise with East Waste administration between meetings regarding the preparation of the Committee's agenda and minutes.
 - 5.4.4. Nominate a Member of the Committee who is also a Member of the Board to present the unconfirmed minutes of Committee meetings.
 - 5.4.5. Execute, along with the General Manager, the 'Independence of External Audit' certification required under the Regulations as part of the end of financial year audit process.

6. Sitting and Professional Fees

- 6.1. Independent Members of the Committee will receive a sitting fee determined by the Board.
- 6.2. Sitting fees will be reviewed and set by the Board at the time of the preparation of the Annual Budget having consideration for the Remuneration Tribunal of South Australia's Determination for Local Government Elected Members and CEOs.
- 6.3. Professional fees may be paid for the advice and attendance of the person primarily responsible for the internal audit function External Auditors, and legal and other professionals at the Committee Meetings.
- 6.4. There are no sitting fees for Board Members appointed to the Committee.

7. Meetings

7.1. Frequency of Meetings

- 7.1.1. The Committee shall meet at least once per quarter.
- 7.1.2. A schedule of meetings, including, place, date and time meetings of the Committee will be held, shall be determined by the Committee annually.
- 7.1.3. The General Manager is delegated the authority to vary the Committee's meeting schedule after liaison with the Chairperson.
- 7.1.4. Special meetings of the Committee may be called in accordance with the Act.

7.2. Notice of Meetings

- 7.2.1. In accordance with Section 87 of the Act, a notice of each meeting confirming the venue, time, and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Committee no later than three (3) clear days before the date of the meetings. Supporting papers shall, whenever possible, be sent to Committee Members (and to other attendees as appropriate) at the same time.
- 7.2.2. Notice of meeting, agenda and supporting information will be placed on the East Waste website.

7.3. Meeting Procedures

- 7.3.1. Meetings will be conducted in accordance with East Waste's Code of Practice – Procedures at Meetings.
- 7.3.2. Members of the public can attend Committee meetings unless prohibited by resolution of the Committee in accordance with section 90(2) of the Act.
- 7.3.3. A Member of the Committee may attend via electronic means provided that advance notice has been provided to the General Manager and facilities are available.

7.4. Voting

- 7.4.1. Only members of the Committee are entitled to vote in Committee meetings. Unless otherwise required by the Act not to vote, each member must vote on every matter that is before the Committee for decision. The Chairperson has a deliberative vote but does not, in the event of an equality of votes, have a casting vote.
- 7.4.2. All decisions of the Committee shall be made based on the majority decision of the members present.
- 7.4.3. If a vote is tied, the matter may be referred back to the Committee (with or without additional information to inform the debate and decision making) or referred to the Board for decision.

7.5. Meeting Minutes

- 7.5.1. Conflict of Interest declarations are required pursuant to sections 73 – 75D of the Act and will be recorded in the minutes.
- 7.5.2. The General Manager shall ensure that minutes are kept of the proceedings and resolutions of all meetings of the Committee and that the minutes comply with the requirements of the Regulations and the Code of Practice - Procedures at Meetings.
- 7.5.3. Minutes of Committee meetings shall be circulated within seven (7) days after a meeting to all Members of the Committee.
- 7.5.4. Minutes of the Committee meeting will be placed on the East Waste website.

8. Other Responsibilities

Without derogating from any of the above provisions, the Committee:

- 8.1. Shall always act in accordance with the Act, the Regulations and in accordance with these Terms of Reference in the performance of its functions.
- 8.2. Shall prepare an annual report on the work of the Committee in the 12 months preceding the preparation of the report, to be presented to the Board in August of each year and to be made publicly available via the East Waste Annual Report.
- 8.3. Undertake an annual self-assessment.

9. Tenure

The Committee will continue in existence in accordance with the Act.

10. Legislation

Local Government Act 1999

Local Government (Financial Management) Regulations 2011

Local Government (Procedures at Meetings) Regulations 2013

11. References**12. Related Documents**

East Waste Charter

East Waste Code of Practice – Procedures at Meetings

13. Review

- 13.1. The Committee shall, at least every four (4) years, review its Terms of Reference, so that it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board for approval
- 13.2. The Board may review and amend these Terms of Reference at any time.



Signed

Acting General Manager

Date 21/11/2024



Signed

Chairperson of the Board

Date 21/11/2024

14. Document History

Version No:	Issue Date:	Description of Change:
1.0		
2.0	21/11/24	Content updated and placed in new format

9.6 Re-establishment of the General Manager Performance Review Committee

Report Author Executive Administration Officer

Attachments A: Revised General Manager Performance Review Committee Terms of Reference
B: Current Terms of Reference General Manager, Performance Development Review Committee

Purpose and Context

The General Manager Performance Review Committee (the Committee) is established by the East Waste Board in accordance with clause 78 of the Eastern Waste Management Authority Charter and section 41 of the *Local Government Act 1999* (the Act). The Committee is responsible for determining the General Manager's Performance Plan, assessing the General Manager's performance against that plan and determining the remuneration of the General Manager.

The Committee last convened in June 2024, since which time two (2) members of the Committee have resigned from the East Waste Board and are therefore no longer eligible for membership of the Committee.

Additionally, the Committee's Terms of Reference have undergone a scheduled review and have been aligned to the requirements of the East Waste Code of Practice – Procedures at Meetings and changes to the Act. The revised Terms of Reference may be found at **Attachment A** to this report.

It is requested that East Waste Board consider the revised Terms of Reference for the Committee appoint members to the re-established Committee accordingly.

Recommendation

That the East Waste Board:

1. ***adopts the proposed General Manager Performance Review Committee Terms of Reference (Attachment A, Item 9.x, Ordinary Board Meeting 25 September 2025).***
2. ***authorises Administration to make minor technical and formatting changes to the General Manager Performance Review Committee Terms of Reference.***
3. ***appoints _____ as the Chairperson of the General Manager Performance Review Committee for a two year terms concluding on 1 December 2026.***
4. ***note, that in accordance with clause 27.2.2 of the East Waste Charter that the Independent Chairperson of the East Waste Board is an Ex-Officio member of the General Manager Performance Review Committee.***
5. ***in exercise of the power contained in section 44(1) of the Local Government Act 1999 delegates the powers and functions contained in section 137 of the Local Government Act 1999 to the General Manager Performance Review***

Committee, subject to the expenditure of funds relating the function of the General Manager Performance Review Committee and that expenditure be in accordance with the East Waste Procurement Policy and adopted budget.

6. appoints the following the following members to the **General Manager Performance Review Committee**:

- a) _____.
- b) _____.
- c) _____.

Strategic Link

Objective 5. Provide Leadership

Strategy 5.3 Invest in our people.

Background

The General Manager, Performance Development Review Committee (the Committee) was first established in 2018. The Committee operated in accordance with Terms of Reference (**refer Attachment B**) which were reviewed in February 2023. The Terms of Reference were scheduled to be reviewed in November 2024.

The Committee most recently convened in June 2024 at which time Committee consisted of three (3) members being:

- a) Chairperson – Mr Fraser Bell
- b) Mayor Heather Holmes-Ross
- c) Cr Claire Clutterham.

Mayor Holmes Ross and Cr Clutterham have since resigned from the East Waste Board (the Board) and as such are not eligible for membership of the Committee.

Mr Fraser Bell, as the Independent Chair of the East Waste Board of Management is entitled to Ex-Officio membership of the Committee in accordance with clause 27.2.2 of the East Waste Charter.

Executive Summary

The General Manager Performance Review Committee reports to the East Waste Board and provides appropriate advice and recommendations on matters relevant to its Terms of Reference and statutory functions. A key role of the Committee is to support informed decision-making regarding the Board's responsibilities for the employment and remuneration of the General Manager.

The Committee's Terms of Reference (ToR) have undergone a scheduled review and updated to reflect amendments to the *Local Government Act 1999* and the requirements of the *East Waste Code of Practice – Procedures at Meetings*.

The East Waste Board is being asked to consider re-establishing the Committee in accordance with the revised Terms of Reference (**refer Attachment A**).

Discussion

Review of Terms of Reference

The Terms of Reference for the General Manager Performance Review Committee (the GMPRC) have undergone a scheduled review and have been updated to reflect legislative change and alignment with the *East Waste Code of Practice – Procedures at Meetings*. The revised Terms of Reference are included at **Attachment A** to this report.

The proposed changes have not been tracked as the existing ToR has been amended and transferred to the new corporate template. The tracked changes would make the document difficult to read. Rather, the existing Terms of Reference may be found at **Attachment B** and suggested changes are detailed below under the relevant headings.

1. Establishment

This section has been updated include the relevant legislative references and include mention of the requirements of the Charter. It is recommended that the name of the Committee be simplified to the General Manager Performance Review Committee.

2. Functions of the Committee

This section has been updated to reflect the requirements of section 102A(2) of the Act and details the various functions with which the Committee is charged, including:

- advising the East Waste Board on the performance of the General Manager.
- appointing a qualified independent person to assist the Committee fulfil the following responsibilities:
 - determining the Performance Plan of the General Manager (including setting Key Performance Indicators).
 - monitoring the performance of the General Manager.
 - Reviewing the remuneration and conditions of employment of the General Manager at 12 monthly intervals.

3. Definitions

This is a new section which defines terms used within the Terms of Reference to avoid ambiguity.

4. Membership

This clause has been aligned to the Membership requirements of the Audit and Risk Management Committee Terms of Reference, noting that changes include:

- The Independent Chair of the East Waste Board of Management is entitled to Ex Officio membership of the Committee in accordance with clause 27.2.2 of the East Waste Charter.
- Committee Membership has been increased from three (3) to four (4) members.
- Appointment of Board Members to the Committee shall be declared vacant at the commencement of each Board term.
- Clauses 4.3. and 4.4 detail the conditions by which a person ceases to be a member of the Committee.
- Clause 4.5 specifies that the qualified independent person will be appointed by the Committee for a **maximum** period of three (3) years to align with the General Manager's employment contract. A procurement process to engage a qualified

independent person must undertaken after this time. This is in line with the process undertaken by the City of Burnside and Campbelltown City Board.

- Clauses 4.6 and 4.7 detail the grounds on which the Board may remove a member of the Committee.

5. Presiding Member

- This is a new clause which outlines the roles and responsibilities of the Presiding Member of the Committee.
- The Presiding Member shall be appointed by the Board.

6. Member Integrity

- This clause stipulates that members of the Committee must comply with the member integrity provisions as set out in the *Local Government Act 1999* with relation to:
 - General integrity provisions
 - Lodging of primary and ordinary returns
 - Reporting gifts and benefits
 - Declaring conflicts of interest.

This expands on the current provisions which only relate to lodging of returns and declarations of interest.

7. Professional and Sitting Fees

- This clause clarifies that only the qualified independent person shall be paid fees in accordance with the agreed contract.

8. Meetings

- This clause has been expanded to align with the Code of Practice – Procedures at Meetings and prescribes the following matters:
 - Frequency of meetings
 - Notice of meetings
 - Location of meetings
 - Meeting procedures
 - Special requirements as to confidentiality
 - Voting
 - Quorum
 - Meeting minutes.

9. Delegated Authority

- This clause sets out the Committee's authority from the East Waste Board to incur expenditure in carrying out the functions as detailed in the Committee's Terms of Reference. A delegation to this effect is included in the recommendation to the Board and will be included in East Waste's Register of Delegations should it be approved.
- A sum of \$5000 has been approved in the 2025/26 budget to undertake the General Manager's Performance Review,

Appointments to the General Manager Performance Review Committee

The East Waste Code of Practice – Procedures at Meetings is silent on the process for nominating individuals to Committee positions. It is recommended that the following methodology be used should there be more nominations than there are vacancies on the Committee.

Board Appointments

1. If the Board needs to appoint a person(s) to position(s) the Chairperson will first call for nominations for the position.
2. If there are more nominations than positions, the Board needs to consider if it wishes to conduct a secret ballot or if it is possible for the number of positions available can be extended to accommodate the nominations.
3. If the Board determines that it wishes to conduct a secret ballot the procedures is as follows:
 - 3.3.1 The secret ballot is conducted by the General Manager or their delegate.
 - 3.3.2 Each Member (including the Chairperson) has one vote.
 - 3.3.3 Nominees may give a brief explanation (maximum three (3) minutes) as to why they are nominating and the skills, qualifications and experience they bring to the position.
 - 3.3.4 The General Manager will delegate an officer who will collect the ballot papers and two officers will conduct the count.
 - 3.3.5 The method of voting will be the first past the post majority vote. In the event of three or more candidates nominated for a position, the method of voting will be bottom up lowest vote elimination until two candidates remain.
 - 3.3.6 In the event of a tie, Board members are to cast a further vote for their preferred candidate from the candidates who are tied, in the event that the further ballot cannot determine a clear winner, then matter is decided by drawing of lots, the candidate first drawn being the candidate excluded from the draw.
 - 3.3.7 Members absent from the meeting may nominate for a position in writing in advance to the General Manager to have their nomination recognised, providing text for their brief explanation.
 - 3.3.8 The ballot papers from each secret ballot will be retained by Administration for a period of one (1) months.
 - 3.3.9 The Chairperson will then announce the successful candidate(s).
 - 3.3.10 If more than one ballot is to be conducted, each separate ballot must be

conducted using different coloured ballot papers.

Conclusion

The General Manager Performance Review Committee is required to be reestablished in order to fulfil the Board's responsibility with regard to overseeing the employment and remuneration of the General Manager in accordance with the General Manager's employment contract.

The Committee's Terms of Reference have undergone a scheduled review and updated to reflect legislative requirements, the Code of Practice – Procedures at Meetings and contemporary practice in local government.

It is at the Board's discretion to amend the revised Terms of Reference as the Board sees fit.

Appointments to the Committee and delegated authority should be made in accordance with the adopted Terms of Reference.

Version No:	3
Issued:	September 2025
Next Review:	September 2027

Terms of Reference

General Manager Performance Review Committee

1. Establishment

- 1.1. The East Waste General Manager Performance Committee (the Committee) has been established by the East Waste Board (the Board) in accordance with clause 78 of the Eastern Waste Management Authority Charter (as gazetted on 28 June 2022) and section 41 of the *Local Government Act 1999* (the Act).

2. Functions of the Committee

- 2.1. The East Waste Board is responsible for the appointment of the General Manager, determining the General Manager's Performance Plan (including Key Performance Indicators), assessing the General Manager's performance against that plan and determining the remuneration of the General Manager.
- 2.2. The Committee's role is to advise the East Waste Board on these matters including:
- 2.2.1. ensuring that an annual performance review is conducted for the Chief Executive Officer pursuant to section 102A(1) of the Act.
 - 2.2.2. appointing a qualified independent person pursuant to section 102A(2) of the Act in consultation with the General Manager, to assist the Committee, with:
 - determining the Performance Plan of the General Manager.
 - monitoring the performance of the General Manager.
 - reviewing the remuneration and conditions of employment of the General Manager at 12 monthly intervals.
 - 2.2.3. ensuring that the General Manager's contract complies with legislation.
- 2.3. The Committee reports to the Board and provides appropriate advice and recommendations on matters relevant to its Terms of Reference and statutory functions to facilitate informed decision making in relation to the discharge of the Board's responsibilities.

3. Definitions

Unless the context indicates otherwise, the following terms have the following meanings in these Terms of Reference:

Act means the *Local Government Act 1999* (SA).

Board means the Board of Directors of the Eastern Waste Management Authority.

Code of Practice –Procedures at Meetings means the East Waste Code of Practice – Procedures at Meetings or any replacement Code of Practice adopted by the Board for the purpose of the *Local Government (Procedures at Meetings) Regulation 2013*.

Committee means the General Manager Performance Review Committee established by resolution of the East Waste Board, to be governed by these Terms of Reference.

GM means the General Manager of East Waste.

Presiding Member means the Presiding Member of the Committee, appointed in accordance with clause 5 of these Terms of Reference.

Member means a member of the Committee.

Qualified Independent Person as defined in section 98(7) of the Act, means a person who is—

- a) not a member or employee of East Waste; and
- b) determined by the Board to have appropriate qualifications or experience in human resource management.

Regulations means the *Local Government (Procedures at Meetings) Regulations 2013*.

4. Membership

- 4.1. Members of the Committee shall be appointed by the Board in accordance with these Terms of Reference.
- 4.2. The Committee shall consist of four (4) members, comprising of:
 - 4.2.1. The Independent Chair of the Board, as an Ex Officio member, in accordance with clause 27.2.2 of the East Waste Charter.
 - 4.2.2. Three (3) Members determined by the Board to have experience relevant to the functions of the Committee.
- 4.3. Appointment of Board Members to the Committee shall be declared vacant at the commencement of each Council term.
- 4.3 Membership of the Committee continues for the term of appointment unless a member resigns, is otherwise incapable of continuing as a member, or is removed from office by the East Waste Board.
- 4.4. A person ceases to be a Member of the Committee upon any of the following circumstances occurring:
 - 4.4.1. the Member's term of office expires and they are not reappointed.
 - 4.4.2. the Member resigns by written notice to the Board.
 - 4.4.3. the Member ceases to hold the office which entitles them to be a member.
 - 4.4.4. the Member dies or becomes of unsound mind.
 - 4.4.5. the Board disbands the Committee.

- 4.5. A Qualified Independent Person will be appointed by the Committee. The Qualified Independent Person may hold membership for a maximum consecutive term of three (3) years. After which time a new procurement process must be undertaken.
- 4.6. Any member of the Committee may be removed on the grounds that the Member has been absent without leave from two (2) or more consecutive meetings or is not performing duties as required within the objectives and functions of the Committee.
- 4.7. Nothing in these Terms of Reference gives rise to any right of procedural fairness or otherwise derogates from the Board's ability to remove a Member of the Committee by resolution.

5. Presiding Member

- 5.1. The Presiding Member will be appointed by the Board and shall hold office for a period of two (2) years, after which time they are eligible for reappointment.
- 5.2. If the Presiding Member is absent from a meeting of the Committee, a member will be chosen from those present to preside at the meeting as the Acting Presiding Member.
- 5.3. The Presiding Member is to:
 - 5.3.1. Oversee the orderly conduct of meetings in accordance with the Act, the Regulations and the East Waste Code of Practice - Procedures at Meetings
 - 5.3.2. Ensure that all Members have an opportunity to participate in discussions in an open and responsible manner.
 - 5.3.3. Liaise with East Waste administration between meetings regarding the preparation of the Committee's agenda and minutes.

6. Member Integrity

- 6.1 All Committee Members are obliged to comply with the member integrity provisions as set out in Chapter 5, Part 4, Division1 of the *Local Government Act 1999* which include:
 - General integrity provisions
 - Lodging of primary and ordinary returns
 - Reporting gifts and benefits
 - Declaring conflicts of interest.

7. Sitting and Professional Fees

- 7.1. There are no sitting fees for Board Members appointed to the Committee.
- 7.2. Professional fees shall be paid to the Independent Qualified Consultant as per the agreed contract.

8. Meetings

8.1. Frequency of Meetings

- 8.1.1. The Committee must meet as often as is necessary to ensure that it meets its obligations as set out in these Terms of Reference; meetings should occur at least quarterly with a subsequent report and minutes provided to the Board.

8.2. Notice of Meetings

- 8.2.1. In accordance with section 87 of the Act, a notice of each meeting confirming the venue, time, and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Committee no later than three (3) clear days before the date of the meetings. Supporting papers shall, whenever possible, be sent to Committee Members (and to other attendees as appropriate) at the same time.
- 8.2.2. The Presiding Member, with the consent of at least one other member of the Committee, may cancel a meeting due to lack of business or other reasonable reason.
- 8.2.3. Any two Committee members may call a meeting of the Committee.

8.3. Location of Meetings

- 8.3.1. The location of meetings shall be determined by the Presiding Member.
- 8.3.2. Committee Members may participate in Committee meetings by electronic means with approval from the Presiding Member and in accordance with the requirements of East Waste's Code of Practice – Procedures at Meetings

8.4. Meeting Procedures

- 8.4.1. Meetings will be conducted in accordance with East Waste's Code of Practice – Procedures at Meetings.
- 8.4.2. All business put to the Committee will be brought forward to a meeting by motion, recommendation, Administration report or other business.
- 8.4.3. Members of the public can attend Committee meetings unless prohibited by resolution of the Committee in accordance with section 90(2) of the Act.
- 8.4.4. A Member of the Committee may attend via electronic means provided that advance notice has been provided to the General Manager and facilities are available.

8.5. Special Requirements as to Confidentiality

- 8.5.1. The minute taker and all support staff and persons who are not Board Members who have access to documents and records to which section 91(7) of the Act applies, must keep all such documents and records in the strictest of confidence and release them to Board Members only, by resolution of the Board.

8.6. Voting

- 8.6.1. Only members of the Committee are entitled to vote in Committee meetings. Unless otherwise required by the Act not to vote, each Member must vote on every matter that

is before the Committee for decision. The Presiding Member has a deliberative vote but does not, in the event of an equality of votes, have a casting vote.

8.6.2. All decisions of the Committee shall be made based on the majority decision of the members present.

8.6.3. In the event of a tied matter, the matter shall be considered as lost.

8.7. Quorum

8.7.1. In accordance with the East Waste Code of Practice – Procedures at Meetings a quorum for the Committee shall be three (3) members which is 50% plus one.

8.8. Meeting Minutes

8.8.1. Conflict of Interest declarations are required pursuant to sections 73 – 75D of the Act and will be recorded in the minutes.

8.8.2. The General Manager shall ensure that minutes are kept of the proceedings and resolutions of all meetings of the Committee and that the minutes comply with the requirements of the Regulations and the East Waste Code of Practice - Procedures at Meetings.

8.8.3. Minutes of Committee meetings shall be circulated within seven (7) days after a meeting to all Members of the Committee.

8.8.4. Minutes of the Committee meeting will be placed on the East Waste website.

9. Delegated Authority

9.1. Subject to paragraph 9.2 below, the Committee's role is limited to advising the Board through recommendations. The Committee may, engage consultants to assist with its activities in accordance with East Waste's Procurement Policy and adopted budget.

9.2. The Committee has the following delegated authority, coupled with the following obligations:

9.2.1. The power to engage such solicitors or other qualified independent persons as the Committee may from time to time determine to liaise and provide advice on matters pertaining to the GM Performance Plan, Performance Appraisal and Remuneration Review functions.

9.2.2. The obligation to provide details to the Board at the first Board meeting following the end of each financial year advising of the costs incurred in the provision of this advice for the preceding financial year.

9.2.3. The power to authorise accounts for payment relating the provision of legal advice to the Committee and consultancy work relating to these Terms of Reference.

9.2.4. All powers necessary for it, on behalf of the Board, to carry out the functions set out in these Terms of Reference and to expend funds necessary for that purpose.

10. Legislation

Local Government Act 1999

Local Government (Procedures at Meetings) Regulations 2013

11. Related Documents

Eastern Waste Management Authority Charter

East Waste Code of Practice – Procedures at Meetings

East General Manager Selection and Recruitment Committee Terms of Reference

Procurement Policy.

12. Review

- 12.1. The Committee shall, at least every four (4) years, review its Terms of Reference, so that it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board for approval
- 12.2. The Board may review and amend these Terms of Reference at any time.

Signed _____

General Manager

Signed _____

Chairperson of the Board

Date ____/____/____

Date ____/____/____

13. Document History

Version No:	Issue Date:	Description of Change:
1.0	2018	
2.0	2023	
3.0		Content updated to reflect legislative change and the inclusion of the requirements of the Code of Practice – Procedures at Meetings; ToR placed in new corporate template.

**TERMS OF REFERENCE
GENERAL MANAGER, PERFORMANCE
DEVELOPMENT REVIEW COMMITTEE**

EastWaste

Type	Governance
Category	Human Resources
First Issued/Adopted	2018
Minutes Reference	23 February 2023
Review Period	36 months
Last Reviewed	N/A
Next Review	November 2024
Applicable Legislation	<ul style="list-style-type: none"> • <i>Local Government Act 1999</i>
Related Documents	<ul style="list-style-type: none"> • <i>East Waste Charter</i>
Consultation Undertaken	<ul style="list-style-type: none"> • Audit & Risk Committee
Responsible Officer	Manager Business Services

SIGNED:



General Manager

Date: 23/02/2023



Chairperson

Date: 23/02/2023

1. Establishment

- 1.1 The Eastern Waste Management Authority (established under Section 43 of the Local Government Act 1999 (the Act), and the General Manager, Performance Development and Review Committee (the Committee) is proposed to assist the Board of the regional subsidiary in the employment and performance management of its General Manager.
- 1.2 The Committee may be wound up at any time by resolution of the Board.

2. Role of the Committee / Purpose

- 2.1 A key objective of the Committee is to guide and develop the General Manager's performance and development in the role of managing the operations of East Waste, thereby assisting the Board to meet its legislative and probity requirements as required by the Local Government Act 1999 (the Act) and other relevant Legislation, Standards and Codes.
- 2.2 The Committee will assist the Board in monitoring the performance, development, employment conditions and contract of the General Manager.
- 2.3 The Committee is required to assist East Waste in the effective conduct of its responsibilities for human resource management of its primary employee, the General Manager; such process being an important component of effective governance and risk management.
- 2.4 The Committee is established to assist the co-ordination of relevant performance development and review activities with the General Manager, on behalf of the Board, thus facilitating achievement of overall organisational objectives in an efficient and effective manner.
- 2.5 As part of East Waste's Governance obligations to its Constituent Councils, the Board has constituted a Committee to facilitate:
 - 2.5.1 The enhancement of the performance planning and review processes for the General Manager.
 - 2.5.2 Effective Management of these processes annually.
 - 3.53 Compliance with laws and regulations as well as use of best practice and human resource management guidelines.
 - 2.5.3 Management of employment conditions and the employment contract for the General Manager, including professional development and remuneration review; and
 - 2.5.4 Effective communication between the General Manager and the Board and all relevant parties.

3. Membership

- 3.1 Members of the Committee shall be appointed by the Board of East Waste. The Committee shall consist of three members, one of whom is the Chairperson of the Board.
- 3.2 Only members of the Committee are entitled to vote in Committee meetings. Unless otherwise required by the Act, each member must vote on every matter that is before the Committee for decision. The Chairperson has a deliberative vote but does not, in the event of an equality of votes, have a casting vote.
- 3.3 Committee member appointments shall be for a term of three years, with a staggered rotation of members to support continuity.
- 3.4 The Chairperson of the Committee shall be the Chairperson of the Board.

5. Conflict of Interest

- 5.1 Members of the Committee must comply with the conduct and conflict of interest provisions of the Act. Sections 62, 63, 64, 73 and 74 must be observed.

6. Register of Interests

- 6.1 All independent members on section 41 Committees need to complete a Register of Interest in accordance with chapter 5 part 4 – Division 2 of the Local Government Act 1999.

7. Meetings

- 7.1 The Committee shall meet at least once per year.
- 7.2 Ordinary meetings of the Committee will be held at times and places determined by the Committee. A special meeting of the Committee may be called in accordance with the Act.
- 7.3 Notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Committee, no later than 3 clear days before the date of the meeting. Supporting papers shall be sent to Committee members (and to other attendees as appropriate) at the same time.
- 7.4 The notice of Committee meetings shall be communicated to the Board. However, the majority of the business of this Committee is regarded as relevant to Section 90 (3) (a) in that it would involve the unreasonable disclosure of information concerning the personal affairs of a person;
- 7.5 Meetings must be conducted in accordance with the Local Government (Procedures of Meetings) Regulations 2013 Parts 3 and 4.
- 7.6 All business put to the Committee will be brought forward to a meeting by motion, recommendation, staff report or other business.

- 7.7 Only members of the Committee are entitled to vote in Committee meetings. Unless otherwise required by the Act not to vote, each member must vote on every matter that is before the Committee for a decision.
- 7.8 The Chairperson of the meeting will have a deliberative vote only.
- 7.9 The Chairperson shall ensure that the proceedings and resolutions of all meetings of the Committee, including recording the names of those present and in attendance, are minuted, and that the minutes otherwise comply with the requirements of the Local Government (Procedure at Meetings) Regulations 2000.
- 7.10 Minutes of Committee meetings shall be circulated within 5 days after a meeting to all members of the Committee and will be tabled to the subsequent ordinary meeting of the Board.
- 7.11 The General Manager is an attendee of all meetings and may be responsible for preparing papers for the Committee.
- 7.12 A member of a Committee can participate in the meeting via electronic means provided advance notice has been provided

8. REPORTING

- 8.1 The Committee shall report its activities, findings and recommendations to the Board.
- 8.2 A suitably qualified independent will be engaged to assist the Committee in undertaking the annual review and to provide independent advice.
- 8.3 The Committee shall report annually to the Board summarising the activities of the Committee during the previous financial year.
- 8.4 The Committee shall review and make recommendations to the Board (where necessary) regarding:
- 8.4.1 Changes to the employment conditions or contract of the General Manager.
 - 8.4.2 Remuneration review.
 - 8.4.3 Any performance concern or issue relating to the conduct of the General Manager; and/or
 - 8.4.4 Changes to the Terms of Reference for the Committee.

9. Conflict Resolution

- 9.1 Any conflict that arises in meetings between the GM and a member, will be mediated by the Chairperson. If any conflict arises between the Chairperson and the GM, it will be referred to the full Board or an independent mediator.

10. Administrative Resources

- 10.1 The GM's Performance Committee has the power to request any assistance to support its operation; any such person is not a member of the Committee. The East

Waste General Manager shall ensure adequate resources are provided to the Committee as required.

11. Quorum

- 11.1 The quorum necessary for the transaction of business shall be three members. A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.

9.7 Work Health & Safety Overview

Report Author Manger Business Services

Attachments A: WHS Overview Report 2024/2025

Purpose and Context

The purpose of this report is to present the East Waste Board (the Board) with the 2024/2025 Work Health & Safety (WHS) Overview Annual Report (**Attachment A**).

This report provides:

- An overview of key WHS metrics and trends
- A summary of corrective actions and hazard management initiatives
- Identification of key risks and opportunities
- Progress against the WHS & Injury Management Action Plan

This information supports the Board's oversight role, ensuring East Waste maintains compliance with the Work Health & Safety Act 2012 (SA), aligns with the Local Government Risk Services (LGRS) framework, and continues to build a strong, proactive safety culture.

Recommendation

That the East Waste Board:

1. ***Receive and note the East Waste WHS Overview Annual Report 2024/2025***
(Attachment A, Item 9.7, Board Meeting, 25 September 2025)

Strategic Link

Objective 5. Provide Leadership

Strategy 5.1 Implement best practice safety standards

Background

East Waste administration is committed to maintaining a safe workplace and meeting its obligations under the *Work Health & Safety Act 2012* (SA). As a self insured organisation, East Waste must actively monitor, review, and report on its WHS and Injury Management performance.

The 2024/2025 period saw a renewed focus on safety leadership, workforce capability, and data-driven decision making, leading to strong improvements in incident rates, hazard management, and compliance. This report is a new report but will now be prepared annually to inform the Board and support continuous improvement.

Discussion

Key highlights from the 2024/2025 WHS performance include:

- **Incident Reduction:** 35% decrease in overall incidents compared to the previous two years, driven by improved driver quality, strong leadership focus, and enhanced safety culture.
- **Motor Vehicle Claims:** Lowest number of claims in five years (21 total, 60% reduction), though overall repair costs were impacted by one high-cost lithium battery fire incident.
- **Injury Claims:** Four claims were lodged (slightly above last year), with the majority being minor. Hearing loss claims among older employees are emerging as a new trend.
- **Corrective Actions:** Significant progress with a 38% reduction in open corrective actions early in 2025/2026, reflecting improved governance and follow-through.
- **Hazard Management:** Overweight vehicle loads reduced by approximately 65%, supported by technology, driver training, and monitoring systems.
- **Notifiable Incident:** One notifiable incident occurred (partial finger amputation). Immediate corrective actions, training refreshers, and a fleet safety review were completed.

Key challenges include fatigue management, aging workforce, and continued focus on embedding WHS processes under new leadership. Opportunities exist to leverage technology, strengthen training systems, and enhance proactive risk management.

Report

The full WHS Overview report (**Attachment A**) provides detailed performance data, including:

- Accident/incident trends over five years
- Claims analysis, including root causes and high cost events
- Injury management performance and lost time injury rates
- Corrective action tracking and closure rates
- 2024/2025 WHS & Injury Management Action Plan outcomes
- Key hazard management initiatives (overweight vehicle compliance, fatigue risk assessments).

This detailed reporting enables the Committee to monitor progress, evaluate risk management effectiveness, and ensure alignment with strategic objectives.

Conclusion

East Waste has achieved substantial improvements in WHS outcomes during 2024/2025, reflecting a maturing safety culture and commitment to continuous improvement. While progress is

evident, East Waste administration will remain vigilant in managing emerging risks, closing corrective actions, and embedding leadership accountability.

Ongoing investment in technology, training, and governance will ensure East Waste continues to improve.



**Eastern Waste
Management Authority
Work Health & Safety
Overview 2024/2025**

September 2025

Table of Contents

1. Executive Summary	3
2. Purpose & Context.....	3
3. WHS Performance Data & Analysis	4
3.1 Incident Statistics.....	4
3.2 Insurance Claims Data	6
3.2.1 Overall Claims	6
3.2.2 Motor Vehicle Claims & Causes	6
3.2.3 High Cost Claim	6
3.3 Injury & Lost Time Injury (LTI) Data	7
4. Notifiable Incident	8
5. Corrective Actions.....	9
6. 2024/2025 WHS & Injury Management Action Plan	9
7. Hazard Management Initiatives.....	10
7.1 Overweight vehicles	10
7.2 Fatigue Management.....	11
8. Key Challenges & Opportunities	11

1. Executive Summary

The 2024/2025 financial year has marked a renewed focus on East Waste's commitment to strengthening Work Health and Safety (WHS) and Injury Management (IM) outcomes. This report provides a high-level overview of key WHS metrics and performance across critical areas during the financial year, including accidents and incidents, insurance claims, notifiable incidents, corrective actions, hazard management, and the implementation of the WHS and Injury Management Action Plan.

Key highlights include:

- **Incident/Accident Reduction:** A 35% reduction in overall incident numbers was achieved compared to the previous two financial years, highlighting the positive impact of stronger leadership focus and the recruitment and retention of experienced, high quality drivers.
- **Claims Trends:** Motor vehicle claims decreased by 60% in 2024/2025 compared with the previous two financial years.
- **Injury Management:** Injury claims remain low, with four claims lodged in 2024/2025, compared with three and seven in the two preceding financial years.
- **Corrective Action Closure:** A renewed focus on WHS has resulted in a 38% reduction in unactioned corrective actions over recent months (noting this outcome falls outside the 2024/2025 reporting period).
- **Hazard Management:** The proportion of overweight vehicle loads reduced by approximately 65% in 2024/2025 compared with the previous two financial years.

While East Waste has achieved significant improvements in WHS performance over the past 12 months, it is important that East Waste administration maintains a focus on continuous improvement and stays committed to further strengthening its safety culture.

2. Purpose & Context

This report is designed to keep key strategic stakeholders informed of East Waste's Work Health and Safety (WHS) and Injury Management performance for the 2024/2025 year. It presents data analysis, highlights key risks, and outlines progress against the WHS and Injury Management Action Rebate Plan, ensuring ongoing compliance with legislative requirements and alignment with the objectives of the LGA Workers Compensation Scheme.

3. WHS Performance Data & Analysis

3.1 Incident Statistics

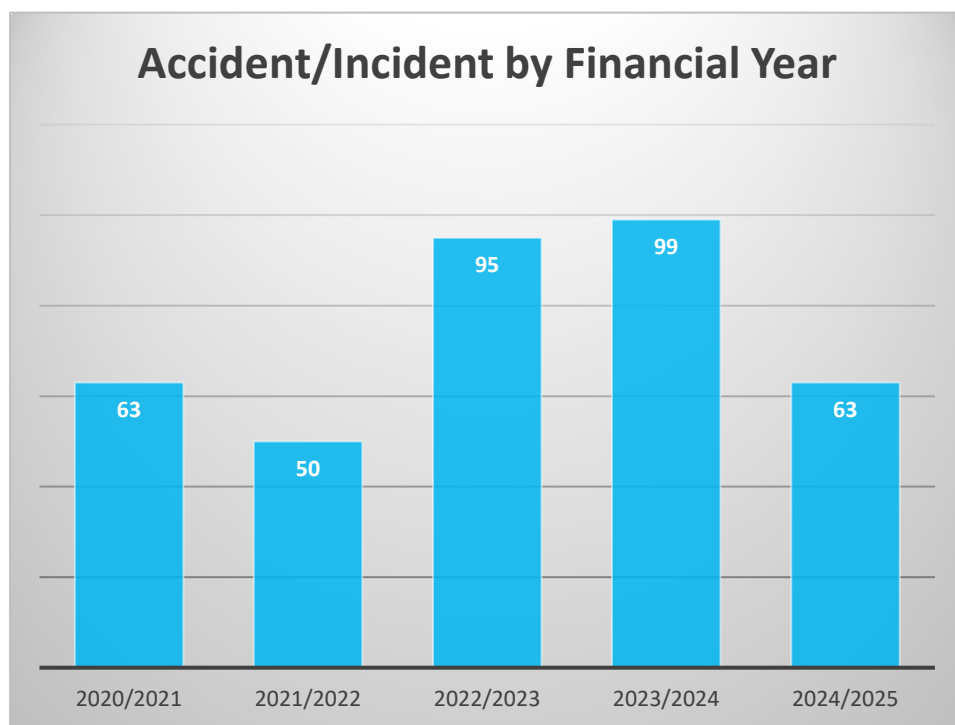
During 2024/2025, East Waste recorded a total of 63 accidents/incidents in its WHS system (Skytrust). This represents a 35% reduction compared with the previous two financial years, demonstrating the positive impact of a renewed organisational focus on WHS. Contributing factors include stronger leadership commitment, improved workforce capability through the recruitment and retention of skilled employees, and a growing safety culture across the organisation.

East Waste operates a fleet of 57 waste collection vehicles, with approximately 50 on the road each day for 8–10 hours. Given the scale of operations, it is unsurprising that the majority of incidents relate to motor vehicle accidents. Importantly, most of these are minor in nature for example, telephone data lines being taken down by the collection trucks robotic arms, low-hanging tree branches being impacted by truck bodies, or third party vehicle mirrors being clipped while navigating tight residential streets.

Importantly, the reduction in overall incident numbers reflects genuine improvements in workplace practices rather than a decline in reporting.

Looking ahead, East Waste remains focused on sustaining this positive trend by embedding continuous improvement initiatives, maintaining reporting standards, and fostering an engaged workforce that prioritises safety at every level.

The graph below provides a comparison of the number of Accidents/Incidents for the past five (5) financial years.



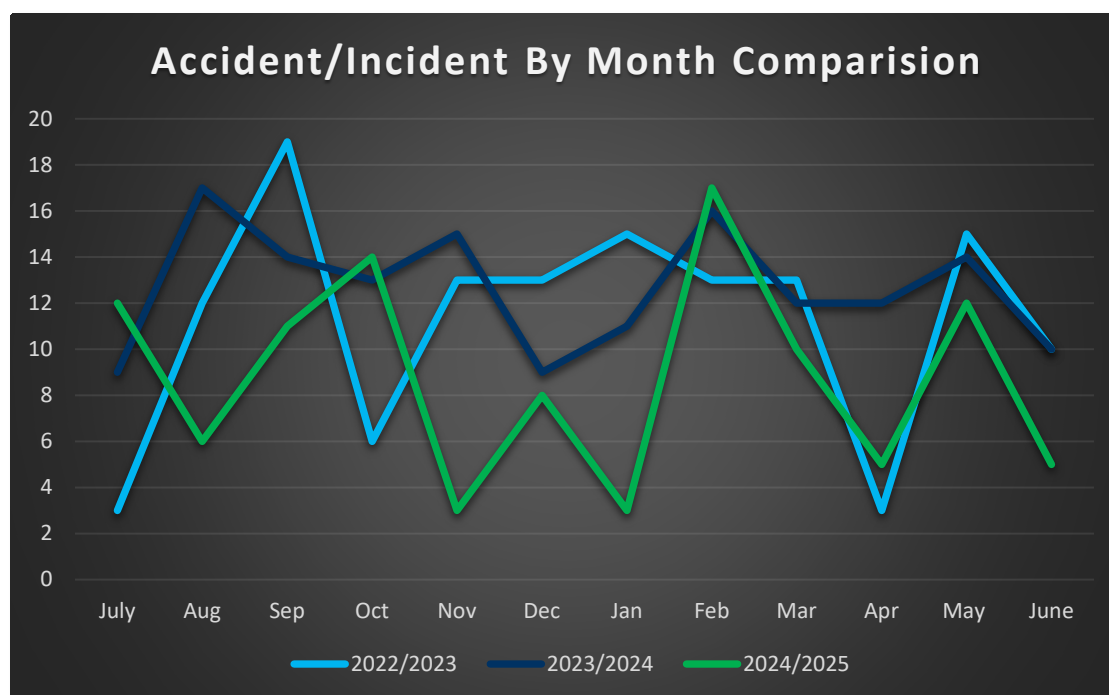
When reviewing the timing of accidents and incidents, East Waste administration has observed a consistent reduction during school holiday periods (April, July, October, and December/January).

This trend is likely influenced by reduced traffic volumes on the roads during these times. Given that the majority of East Waste's incidents are motor vehicle related, this correlation is unsurprising.

Conversely, peak periods are evident around September and February. September aligns with the busiest time for collections, as additional garden organic material is placed in residents' green bins, while February coincides with the return of higher traffic volumes following the new year holiday period.

Access to this data enables East Waste administration to proactively target specific periods with safe driving reminders to staff and other initiatives, which will support our aim to reduce the number of accidents/incidents.

The graph below presents monthly accident and incident trends across the past three financial years.



3.2 Insurance Claims Data

3.2.1 Overall Claims

- In 2024/2025, East Waste recorded the lowest number of motor vehicle claims in the past five years, with a total of twenty one (21) claims, which equates to an average of 1.75 per month.
- Motor vehicle claims volumes reduced by 60% in 2024/2025 compared to the last two financial years
- Despite the reduction in the number of claims, overall repair costs remain consistent with previous years. This is largely due to one significant claim worth approximately \$100,000, combined with general increases in parts and repair costs.

3.2.2 Motor Vehicle Claims & Causes

- In 2024/2025, the majority of motor vehicle claims for East Waste occurred on roads, accounting for 87% of all incidents which is significantly higher than the 61% average across all Local Government Risk Services members.
- This reflects the greater exposure to on-road risks associated with the Authority's operational fleet.
- Other incident locations in 2024/2025 included:
 - Entry/Exit driveways 4%
 - Garages/Depots 3%
 - Carparks 2%
- East Waste reported lower than average incident rates in carparks and depots compared with broader industry trends, highlighting effective controls in these environments.
- The data reinforces the importance of prioritising on road driver safety and implementing targeted risk mitigation strategies for future years.
- Most on-road incidents were minor in nature, including examples such as low hanging tree branches being clipped, mirrors impacted, or telephone/data lines touched by robotic arms while navigating residential streets.

3.2.3 High Cost Claim

- In October 2024, East Waste experienced a single motor vehicle claim totalling \$118,649.
 - The incident was caused by a lithium-ion battery disposed of in a waste bin, which ignited during the truck's compaction process.
 - No injuries occurred and no third-party property was damaged.
 - The event caused substantial damage to East Waste's collection vehicle.
- During 2024/2025, East Waste recorded 21 motor vehicle claims, the lowest in the past five years.
 - This reflects a 60% reduction compared with the previous two financial years.
 - Despite the lower claim frequency, repair costs remained high due to the October 2024 incident.
- Monthly claim volumes were generally stable, typically 1–3 claims per month.

- The October 2024 spike was an isolated high-impact event.
- Most other claims were minor and lower-cost.

The below images show the fire in the truck and some of the damage to the Collection vehicle as a result of the October 2024 incident.



To date, East Waste has recorded **a total of 13** fires associated with lithium-ion batteries in collection vehicles. Fortunately, only one of these incidents has resulted in significant damage. East Waste will maintain a strong focus on community education, with regular reminders delivered through social media and other communication materials.

3.3 Injury & Lost Time Injury (LTI) Data

As of 1 July 2025, East Waste has recorded a total of 18 injury claims across 2022–2025, with 14 closed and 4 remaining open. The highest number of claims and associated costs occurred in 2023, with total payments exceeding \$150,000.

Pleasingly during 2024/2025, claim volumes declined compared to previous years, reflecting an overall improvement in safety outcomes. However, a recent rise in hearing loss-related claims, predominantly among older employees, has contributed to sustained claim numbers.

The most common injury types by volume include:

- Wounds and lacerations – 28%
- Musculoskeletal conditions – 22%
- Traumatic joint/tendon injuries – 22%

While not the most frequent, traumatic joint and tendon injuries account for 61% of total costs, highlighting their disproportionate financial impact. Musculoskeletal conditions follow, representing 23% of costs. This trend indicates that severe or long-term injuries, even when less frequent, remain a critical driver of claim expenses.

Lost Time Injury (LTI) rates remain low, with spikes typically linked to single incidents, such as cases involving surgery. Despite these isolated events, East Waste continues to perform at or above group benchmarks for similar sized organisations, reflecting the effectiveness of risk management and injury prevention initiatives.

4. Notifiable Incident

On 19 March 2025, East Waste experienced a notifiable incident under SafeWork SA legislation. A notifiable incident is defined as a serious workplace event that must be reported immediately to SafeWork SA, typically involving death, serious injury or illness, or a dangerous incident that exposes a person to serious risk.

In this case, an employee sustained a partial finger amputation while operating a rear loader compactor when the employee's finger became trapped between material being loaded into the compactor. The worker required hospitalisation, and the incident was reported to SafeWork SA and LGA Mutual in line with statutory requirements. An internal investigation was promptly initiated.

The investigation determined that while the employee was undertaking normal collection duties, several contributing factors led to the incident:

- Exclusion zones were not adhered to.
- The vehicle's emergency stop device was not in place.

Although the employee has since recovered and returned to normal duties, the circumstances revealed gaps in equipment controls, training, and supervision. Broader issues identified included:

- Incomplete training records.
- Inconsistent defect reporting processes.

Immediate corrective actions were implemented, including:

- Toolbox talks, refresher training, and re-inductions.
- Reinforcement of PPE requirements and defect reporting obligations.
- Review of training records and vehicle risk management processes.

East Waste administration also commenced a fleet safety system review, including assessment of Deadman switch requirements and defect reporting procedures, to strengthen operational controls.

This incident served as a critical reminder of the importance of safety leadership, governance, and investment in risk controls. Embedding a strong safety culture and ensuring compliance at all levels remain essential to preventing recurrence and protecting staff wellbeing.

5. Corrective Actions

During 2024/2025, East Waste experienced an increase in overdue corrective actions for a variety of reasons including competing operational priorities. At one stage, a high number of corrective actions remained open due to:

- Operational staff turnover and delays in completing administrative follow-up.
- Senior operational employees, including the Manager Operational Services, Coordinator Operations, and Coordinator WHS, being required to operate vehicles, limiting their capacity to complete oversight tasks.
- A leadership transition period, with the appointment of a new General Manager and a vacancy in the Manager Business Services role.

Despite these challenges, a significant turnaround has been achieved. Focused effort across the start of the 2025/2026 financial year has resulted in a 38% reduction in open corrective actions, demonstrating stronger organisational discipline and governance. This progress highlights East Waste's resilience and commitment to safety improvements, even during a period of structural and staffing change.

Looking ahead, East Waste is maintaining a continued focus on the timely closure of corrective actions and embedding processes to ensure that issues are resolved at the source, preventing recurrence. These improvements reinforce the organisation's proactive approach to risk management, incident prevention, and workplace safety as it stabilises under new leadership.

At the end of the reporting period, 169 corrective actions remain open, with the majority assessed as low risk. Only two corrective actions are considered higher risk, both relating to engineering controls that are in the process of being repaired on trucks.

The below graph demonstrates the improvement in the number of outstanding corrective actions at the start of 2025/2026.



6. 2024/2025 WHS & Injury Management Action Plan

As part of East Waste's self-insurance with the Local Government Risk Services (LGRS), an annual WHS and Injury Management Action Rebate Plan (the plan) is agreed upon. When successfully delivered, the Plan provides a rebate on insurance premiums, enabling reinvestment into safety initiatives while strengthening risk management and compliance.

The 2024/2025 Plan is structured around four key focus areas:

1. **Training & Competency Framework**

Redevelopment of the Training Needs Analysis (TNA), competency verification, and integration of training requirements into policies and induction systems. This includes updated training plans, assessment tools, and embedding responsibilities across the organisation.

2. **System Review & Governance**

Facilitated reviews with LGRS are shaping a prioritised WHS plan, supported by clear leadership roles, defined responsibilities, and enhanced processes for consultation, monitoring, and continuous improvement.

3. **LG Safe Procedure Implementation**

Full implementation of four new WHS procedures (Plant & Equipment, Training & Competency, Workplace Monitoring, and Responsibilities & Accountabilities). Rollout plans, staff training, and CAPA tracking via Skytrust ensure procedures are embedded and monitored.

4. **Emergency Management**

Strengthened emergency preparedness through critical risk assessments of high-risk plant and worksites, updates to hazard registers, and verification of control measures. Lessons from recent incidents, such as waste fires, are being applied.

The Plan reflects a proactive, systems-based approach that enhances workforce safety, supports compliance with legislative obligations, and secures the associated insurance rebate. East Waste administration are currently working on the deliverables associated with the Plan.

7. Hazard Management Initiatives

7.1 Overweight vehicles

Overloaded vehicles present an operational and safety risk, with the potential to compromise road infrastructure, vehicle stability and performance, and compliance with the National Heavy Vehicle Regulator (NHVR) framework. Under the Heavy Vehicle National Law (HVNL), regulated by the NHVR, strict obligations are placed on operators, drivers, and executives through the Chain of Responsibility (CoR) provisions. These laws ensure that all parties involved in the transport task take reasonable steps to prevent breaches, including exceeding mass limits. Failure to comply can result in penalties, increased wear on infrastructure, reduced vehicle safety, and reputational damage.

Recognising these risks, East Waste has implemented a hazard management program to minimise the occurrence and impact of overweight loads. The approach combines technology, training, and governance measures, including:

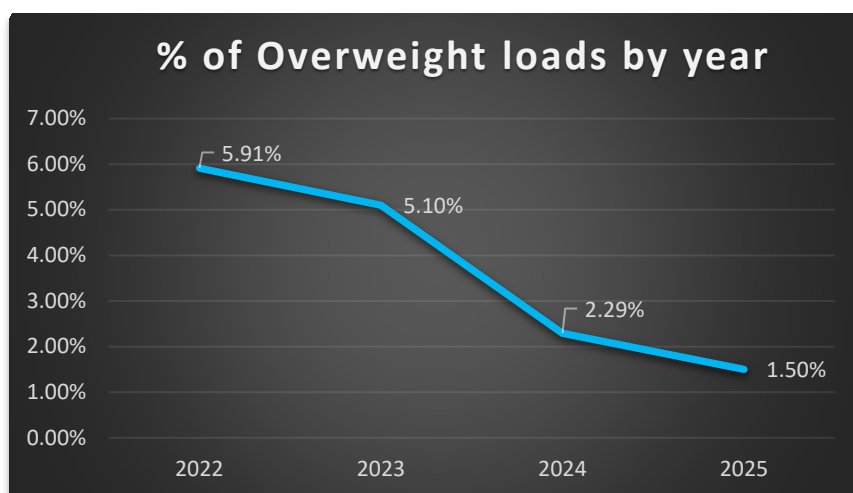
- **Scale Calibration Procedure** – All on-board weighing systems are subject to regular calibration to maintain accuracy, integrity, and compliance with NHVR requirements.
- **Driver Training and Awareness** – Targeted training sessions educate staff on legal mass limits and the consequences of non-compliance.

- **Vehicle Procurement Standards** – All newly purchased collection vehicles are fitted with load cell weighing technology to provide real time monitoring.
- **Automated Notifications** – SMS alerts are sent directly to drivers when an overload is detected, while email notifications provide operational and compliance staff with immediate visibility.
- **Driver Engagement and Retraining** – Drivers involved in overloading events are retrained through one-on-one coaching to reinforce expectations and operational procedures.
- **Performance Monitoring and Reporting** – Overload data is reviewed weekly at Executive Leadership Team (ELT) meetings, ensuring leadership oversight, accountability, and continuous improvement.

Impact of Initiatives

Through these measures, East Waste has significantly reduced overloading incidents. The rate of overweight vehicles is consistently below 2%, with the vast majority of these classified as minor breaches under NHVR categories. The combination of real-time monitoring, leadership oversight, and driver engagement has embedded strong compliance practices across the organisation, ensuring both safety and regulatory obligations are met.

The graph below shows the improvements in the percentage of overweight loads East Waste has and it is anticipated that this will continue to improve throughout 2025/2026.



7.2 Fatigue Management

Fatigue risk assessments underway.

Implementation of rostering improvements, break management, and ongoing monitoring.

8. Key Challenges & Opportunities

East Waste continues to navigate a dynamic WHS landscape, balancing operational demands with proactive risk management. Recent reviews and data have highlighted several key challenges and opportunities that will shape the organisation's WHS strategy over the coming years.

- **Emerging Risks**

Aging workforce have led to a noticeable increase in hearing loss claims, highlighting the need for ongoing monitoring, early intervention, and targeted controls.

- **Fatigue management** remains a critical area, particularly in operational roles where extended shifts and high workloads can compromise safety and wellbeing. To address this, East Waste is implementing an improved fatigue reporting and follow up process, ensuring drivers are complying with the requirements of the National Heavy vehicle regulator with respect to having sufficient breaks and operating within the shift requirements.

Opportunities

The use of technology provides significant potential to strengthen safety outcomes. Innovations such as vehicle load sensors and real time monitoring systems enhance compliance, enable early reporting of hazards, and reduce overall risk exposure. These tools complement traditional training and governance approaches by providing actionable data and supporting informed decision making at all levels of the organisation.

Leadership Focus









Strong leadership and investment in WHS governance remain critical. East Waste continues to focus on training systems, incident prevention, and continuous improvement, fostering a culture where safety is integral to everyday operations.

Strategic Planning and Continuous Improvement

The recent Prevention, Preparedness, and Response (PPR) facilitation provided a comprehensive review of East Waste's WHS system, identifying strengths, gaps, and opportunities for improvement. The outcomes from this review will guide the development of strategic WHS plans over the next 5–10 years, ensuring a structured approach to hazard management, risk reduction, and workforce wellbeing.

By addressing emerging risks, leveraging technology, and embedding robust governance and reporting processes, East Waste is well-positioned to enhance safety outcomes, meet regulatory obligations, and build a resilient and proactive WHS culture into the future.

EastWaste

-  1 Temple Court
Ottoway SA 5013
-  PO Box 26
Mansfield Park SA 5012
-  08 8347 5111
-  east@eastwaste.com
-  EastWasteSA
-  @East_Waste
-  East Waste - Eastern Waste
Management Authority
-  **eastwaste.com.au**

9.8 Submission to South Australia's Waste Strategy 2025-2030

Report Author	Manager Business Services
Attachments	A: East Waste Submission to GISA re South Australia's Waste Strategy 2025-2030

Purpose and Context

The purpose of this report is to inform the East Waste Board of East Waste's submission in response to Green Industries SA's (GISA) consultation on *South Australia's Waste Strategy 2025-2030: Accelerating SA's transition to a circular economy* (Draft Strategy), that opened on 28 May 2025 and closed on 23 July 2025.

Recommendation

That the East Waste Board receives and notes East Waste's formal submission to Green Industries SA as contained in Attachment A (Item 9.8 East Waste Board meeting 25 September 2025) for the purposes of the 2025–2030 Waste Strategy consultation.

Strategic Link

Objective 5. Provide Leadership

Strategy 5.2 Advocate on behalf of our Member Councils

Background

The Draft Strategy for 2025-30 sets out the opportunities and key priorities that will support the path to a more circular and sustainable South Australia. It is proposed that delivery of actions will be a shared responsibility across state government, local government, business and industry, the education sector and community.

The Draft Strategy was released for public consultation and sought feedback on the following key policy areas:

- Supporting the transition to a more circular economy
- Avoiding waste generation
- Maximising resource recovery
- Supporting a strong market for recovered resources
- Protecting the environment and human health from waste pollution
- Circular economy metrics, reporting and transparency.

Discussion

The Draft Strategy sets ambitious diversion targets and places strong emphasis on circular economy principles, behaviour change, and system-wide reform.

East Waste supports the overall direction and intent of the Draft Waste Strategy 2025–2030, particularly its emphasis on circular economy principles, behaviour change, food waste reduction and improved material efficiency. However, from an operational and local government implementation perspective, several structural, legislative and resourcing challenges must be addressed to enable successful delivery of the strategy’s outcomes.

These are summarised as follows:

- **Legislative and system reform:** Achieving 70% diversion targets will require coordinated legislative reform, including enabling weekly FOGO collections and rebalancing kerbside frequencies. Councils cannot deliver these changes alone. State leadership and sector-wide alignment are essential to remove current regulatory barriers.
- **Education and community engagement:** Education underpins almost every strategic objective but is currently under-resourced in most Councils which rely on East Waste for support and implementation. East Waste strongly supports long-term, statewide education investment through leveraging the Which Bin? program, expanding its scope beyond ‘Which Bin?’ disposal to promote avoidance, reuse, repair and repurposing, as promoted through East Waste’s *Why waste it?* program which aligns with Which Bin. Councils require easy access to templated materials, promotional resources and localised tools to effectively deliver consistent messaging. There is also need for greater support for CALD communities, renters and multi-unit dwellings.
- **Standardised auditing and data:** Targets are only meaningful if consistently measured. There is an important priority for improved audit standards, clearer methodology and regular data capture supported by GISA. East Waste currently provides weekly contamination reporting, kerbside data tracking and audit coordination for member councils. We recommend GISA establish audit protocols, standardised reporting tools and assist with audit procurement and funding to enable consistency across the sector.
- **Resourcing and funding:** The scope and ambition of the strategy cannot be met without significantly increased funding to councils. The landfill levy should be redirected in greater proportion to GISA, Councils and waste contractors to implement mandatory reforms, such as landfill bans, reporting requirements and contamination targets. Funding should be ongoing, not limited to one-off grants or trials.
- **Target measurement gap and data challenges:** Many targets require data not currently accessible to councils. Leveraging existing reporting tools and software such as those used by East Waste could help bridge this gap and improve data consistency.
- **Circular market development:** There must be a stronger connection between kerbside recovery and demand for recycled products. Past failures like REDcycle highlight the risk of weak market enforcement. Clear procurement policies, standards and demand-side interventions are needed to ensure recovered materials have viable end markets.
- **Contamination and collection targets:** While several high-performing East Waste councils have already met these targets, contamination targets of less than 10% for recycling and less than 2% for FOGO remain ambitious but welcome. Achieving them will require substantial education, enforcement, and investment. Without appropriate service models and support, councils will bear the reputational and financial burden. Reaching 70% municipal solid waste diversion is only realistic through adopting sustainable kerbside service models such as weekly FOGO. However, this shift is currently constrained by outdated regulatory requirements.
- **Clarification of roles:** Councils and industry are often tasked with managing outcomes beyond their control, such as product design, packaging or resident non-compliance. Clear delineation

of responsibilities between state government, GISA, the EPA, industry and councils is essential to reduce duplication and cost shifting.

- **Support for circular initiatives:** Programs like reuse hubs and repair cafés are positive but must be backed by funding, partnerships and community engagement. Councils can facilitate these activities but should not be solely responsible for delivery. The strategy must provide a framework for enabling these activities through state support.
- **Regional challenges:** Transport costs, facility access and seasonal fluctuations create significant barriers for regional councils in delivering sustainable services. Without legislative mandates and funding, uptake of weekly FOGO and similar services will remain limited outside metropolitan areas.
- **Audit infrastructure and timelines:** Space and timing constraints for audits, especially during seasonal peaks, must be considered. Audit methodologies need to reflect consistent, comparable metrics, such as volume versus weight, and account for challenging items like soft plastics or glass fines due to compaction.
- **Community responsibility and behaviour change:** The strategy needs to better reflect the role of individual responsibility. Incentives and disincentives should be explored to motivate household action. Education should not only inform but inspire, connecting individual behaviours to broader environmental and economic outcomes with visibility of impact.
- **Strategy scope and deliverability:** While the strategy is comprehensive, a clearer pathway for phased implementation is needed. Focus should be placed on actions with the highest impact and likelihood of delivery, without overburdening councils already stretched with multiple roles and limited staff capacity.

A copy of East Waste's full submission is available at ***Attachment A***.

Next Steps

The State Government will now review all feedback on the Draft Strategy.

The final version is expected to be released later this year and made available on the [Green Industries SA website](#).



23 July 2025

Green Industries SA
 Attention: 2025-2030 Waste Strategy Consultation
 PO Box 1047
 ADELAIDE SA 5001
 E: GISA.WasteStrategy@sa.gov.au

RE: Submission to the review of Accelerating South Australia's Transition to a Circular Economy – Waste Strategy 2025–2030

Dear Sir/Madam,

East Waste welcomes the opportunity to contribute to the development of South Australia's Waste Strategy 2025–2030. As a regional subsidiary established under the Local Government Act, we provide kerbside waste and resource recovery services on behalf of our eight member councils: Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Mitcham, City of Norwood Payneham & St Peters, City of Prospect, the Corporation of the Town of Walkerville, and the City of Unley.

East Waste's Strategic Plan aligns closely with South Australia's Waste Strategy targets, particularly in resource recovery, organics diversion, and contamination reduction. Our key KPIs such as achieving 75% kerbside recycling, 100% food waste separation, and reducing recycling contamination below 7% directly support State goals. However, the existing legislative requirements to provide a weekly collection of waste to landfill bins continues to be restrictive in moving forward on these weekly FOGO initiatives as well as adding additional significant and unnecessary costs to Councils.

Strong alignment is also seen in our efforts to reduce organic waste to landfill through weekly FOGO services for households, businesses, and multi-unit dwellings. Behaviour change strategies, include our ongoing education programs and supporting statewide education.

As both a local government representative and waste service provider, East Waste plays a key role in supporting South Australia's shift to a circular economy. We deliver and educate communities on high-performing kerbside systems, provide residential and business collections across eight councils, and partner with reprocessors to maximise resource recovery and circular outcomes. We also actively support circular procurement, reuse, repair initiatives, and organics diversion.

Across our collective member councils, in recent years, since implementing an extensive, integrated and well-planned education program, we have consistently maintained a collective kerbside landfill diversion rate of 58%, well above the statewide average of 53.6%. However, in recent years this has plateaued despite ongoing efforts, showing that education alone cannot provide the diversion rate targets of 70%. A broader systems and collection frequency change is needed to facilitate further increases, and this has been proven through the weekly FOGO trials conducted across four of our member council areas, with diversion rates ranging from 61% to 72%.

Since 2023, our coordinated weekly FOGO and fortnightly landfill collection trials, now successfully implemented in four member councils, have clearly demonstrated that 70% diversion is achievable and maintainable with the right service model in place. These trials, delivered in diverse metropolitan and regional contexts, have shown strong community support, increased organics recovery, and delivered tangible environmental and financial benefits. To scale this success, systemic barriers such as the regulatory requirement for weekly residual waste collection must be addressed.

East Waste is well-placed to provide ongoing feedback and practical input into the development and refinement of the Strategy and stands ready to assist in implementing the priority actions across the nine prescribed focus areas. East Waste delivers detailed 'live data' reporting on council collections for each waste stream, including hard waste, along with weekly contamination reports. Additional reporting capabilities can also be explored with the necessary financial and system support and guidance from Green Industries SA.

East Waste emphasises the need for ongoing investment in education to drive behaviour change and support circular economy outcomes. We recommend building on the strong foundation of the *Which Bin?* program by expanding its focus beyond disposal to also include waste avoidance, reuse, repair, and repurposing, messages that are promoted through East Waste's *Why waste it?* program, which complements and aligns with *Which Bin?* This should be supported through improved information-sharing capabilities, templated resources for councils, coordinated promotional campaigns, and regular collaboration between councils, East Waste, and industry to ensure educational materials are consistent and effective in supporting the Strategy's objectives.

This submission reflects East Waste's practical experience in implementing evidence-based, cost-effective solutions that support circular outcomes. In preparing this response, East Waste has worked collaboratively with member Councils however, it is important to note that not all responses align with all of our member councils views.

We look forward to continuing to collaborate, support and work with our member councils, the LGA, Green Industries SA, the EPA, and the broader sector to ensure the next Waste Strategy is ambitious, equitable, and delivers real outcomes for our communities.

We also note that many of the priorities outlined in this submission were previously raised in our response to the Waste to Resources Environmental Protection Policy Review, which is attached for reference.

Should you require any further information or clarification regarding this submission, please contact me via email: david@eastwaste.com or phone 0403 210 555.

Kind Regards



DAVID MAYWALD
ACTING GENERAL MANAGER

Survey

YourSay Survey Questionnaire

1. Please state your organisation and role (if applicable)

- Eastern Waste Management Authority (East Waste)

2. If you would like to be alerted to the release of the summary of responses to submissions, and the release of the final strategy document, please provide your email address.

- megan@eastwaste.com.au
- david@eastwaste.com

3. Do you have any comments on the strategy's objectives?

4. Do you have any comments on the strategy's goals and targets?

5. Are there any barriers to achieving the goals and targets?

General comments

East Waste supports the overall direction and intent of the Draft Waste Strategy 2025–2030, particularly its emphasis on circular economy principles, behaviour change, food waste reduction and improved material efficiency. However, from an operational and local government implementation perspective, several structural, legislative and resourcing challenges must be addressed to enable successful delivery of the strategy's outcomes. These are summarised as follows:

- **Legislative and system reform:** Achieving 70% diversion targets will require coordinated legislative reform, including enabling weekly FOGO collections and rebalancing kerbside frequencies. Councils cannot deliver these changes alone. State leadership and sector-wide alignment are essential to remove current regulatory barriers.
- **Education and community engagement:** Education underpins almost every strategic objective but is currently under-resourced in most Councils which rely heavily on East Waste for support and implementation. East Waste strongly supports long-term, statewide education investment through leveraging the Which Bin? program, expanding its scope beyond 'Which Bin?' disposal to promote avoidance, reuse, repair and repurposing, as promoted through East Waste's *Why waste it?* program which aligns with Which Bin. Councils require easy access to templated materials, promotional resources and localised tools to effectively deliver consistent messaging. There is also need for greater support for CALD communities, renters and multi-unit dwellings.
- **Standardised auditing and data:** Targets are only meaningful if consistently measured. There is an important priority for improved audit standards, clearer methodology and regular data capture supported by GISA. East Waste currently provides weekly contamination reporting, kerbside data tracking and audit coordination for member councils. We recommend GISA establish audit protocols, standardised reporting tools and assist with audit procurement and funding to enable consistency across the sector.

- **Resourcing and funding:** The scope and ambition of the strategy cannot be met without significantly increased funding to councils. The landfill levy should be redirected in greater proportion to GISA, Councils and waste contractors to implement mandatory reforms, such as landfill bans, reporting requirements and contamination targets. Funding should be ongoing, not limited to one-off grants or trials.
- **Target measurement gap and data challenges:** Many targets require data not currently accessible to councils. Leveraging existing reporting tools and software such as those used by East Waste could help bridge this gap and improve data consistency.
- **Circular market development:** There must be a stronger connection between kerbside recovery and demand for recycled products. Past failures like REDcycle highlight the risk of weak market enforcement. Clear procurement policies, standards and demand-side interventions are needed to ensure recovered materials have viable end markets.
- **Contamination and collection targets:** While several high-performing East Waste councils have already met these targets, contamination targets of less than 10% for recycling and less than 2% for FOGO remain ambitious but welcome. Achieving them will require substantial education, enforcement, and investment. Without appropriate service models and support, councils will bear the reputational and financial burden. Reaching 70% municipal solid waste diversion is only realistic through adopting sustainable kerbside service models such as weekly FOGO. However, this shift is currently constrained by outdated regulatory requirements.
- **Clarification of roles:** Councils and industry are often tasked with managing outcomes beyond their control, such as product design, packaging or resident non-compliance. Clear delineation of responsibilities between state government, GISA, the EPA, industry and councils is essential to reduce duplication and cost shifting.
- **Support for circular initiatives:** Programs like reuse hubs and repair cafés are positive but must be backed by funding, partnerships and community engagement. Councils can facilitate these activities but should not be solely responsible for delivery. The strategy must provide a framework for enabling these activities through state support.
- **Regional challenges:** Transport costs, facility access and seasonal fluctuations create significant barriers for regional councils in delivering sustainable services. Without legislative mandates and funding, uptake of weekly FOGO and similar services will remain limited outside metropolitan areas.
- **Audit infrastructure and timelines:** Space and timing constraints for audits, especially during seasonal peaks, must be considered. Audit methodologies need to reflect consistent, comparable metrics, such as volume versus weight, and account for challenging items like soft plastics or glass fines due to compaction.
- **Community responsibility and behaviour change:** The strategy needs to better reflect the role of individual responsibility. Incentives and disincentives should be explored to motivate household action. Education should not only inform but inspire, connecting individual behaviours to broader environmental and economic outcomes with visibility of impact.
- **Strategy scope and deliverability:** While the strategy is comprehensive, a clearer pathway for phased implementation is needed. Focus should be placed on actions with the highest impact and likelihood of delivery, without overburdening councils already stretched with multiple roles and limited staff capacity.

Focus area 1: Avoid waste

The following questions refer to **Focus area 1: Avoid waste**, found on pages 27 to 31 of the draft strategy.

Please read through this section prior to providing your response.

6. Do you have any comments on focus area 1?

General Comments

East Waste supports the strategic direction of Focus Area 1, emphasizing that genuine waste avoidance requires system-wide transformation, driven by:

- Consistent, well-funded state leadership
- Strong partnerships with local governments, waste service providers, industry, and community groups
- Embedded education that frames waste avoidance as a practical cost-saving behaviour, especially amid the current cost-of-living pressures
- Phased, prioritised implementation of actions based on impact and feasibility

We recommend broadening the **Which Bin?** program beyond disposal guidance to incorporate waste avoidance, reuse, repair, and repurposing, following the model of East Waste's **Why waste it?** initiative. Partnerships with organisations like OzHarvest (FEAST program) are vital to engage schools and young people effectively.

Addressing the culture of fast, cheap consumption, fuelled by online platforms such as *Shein* and *Temu* must be a key education focus, promoting awareness of environmental and social costs.

It is critical that funding and operational responsibilities are equitably shared; local government must be recognised as a delivery partner with adequate support, not the default funder.

Action 1.1 – Consider product design standards for goods entering SA

- Recommend immediate, standalone action to develop state-based product design standards with clear timelines (e.g. 2-year trigger).
- **Mandate standardised labelling** for recyclability, compostability, repairability, and recycled content.
- **Introduce a star-rating system** linked to the Australasian Recycling Label (ARL) to help consumers make informed choices.
- Use QR codes to provide on-pack lifecycle information including repair guides and local recycling options.
- Investigate **Blockchain-enabled tracking** of materials from manufacture to end-of-life, improving transparency and building consumer trust

- Align with the **National Blockchain Roadmap**, particularly in food and beverage applications
 - Partner with the **Department of Industry, Science and Resources** to support broader industry adoption
 - Collaborate with design institutions and industry to enhance product durability and repairability.
-

Action 1.3 – Build a shared understanding of waste avoidance behaviours

- List local governments as key partners supported by waste providers such as East Waste.
 - Share market research and behavioural data with councils to enable aligned, evidence-based local campaigns.
 - Frame waste avoidance as cost-saving behaviour in messaging.
 - Partner with proven education providers like OzHarvest and expand Which Bin? to cover reuse and repair.
-

Action 1.5 – Support the uptake of collaborative consumption initiatives

- Recognise councils' roles in providing sites, grants, and governance for circular initiatives (e.g. tool libraries, sharing platforms).
 - Ensure sustainable funding beyond local government capacity.
 - Support scaling and replication of community-led circular hubs.
-

Action 1.6 – Encourage participation in circular economy initiatives

- Provide state funding and support to scale existing successful initiatives, not just pilots.
 - Include LGAs as delivery partners leveraging their community reach and facilities.
 - Facilitate access to reuse, repair, and education infrastructure.
-

Action 1.9 – Promote repair and reuse

- Strengthen partnerships with LGs, waste contractors, and businesses to grow repair and reuse sectors.
- Deliver targeted education using storytelling, short videos, and community events to shift culture.
- Address repair skills shortages by:

- Partnering with Men's Sheds for mentoring and general repairs
 - Engaging TAFE, university students, and apprentices in electronics and trade sectors to provide them with practical experience in repair cafés and community workshops
 - Invest in skills pathways and local infrastructure (libraries, community centres) to reduce over-reliance on volunteers and sustain community repair initiatives.
-

Action 1.11 – Improve site-specific waste data

- Collaborate with LGs and waste contractors to capture and share granular, site-specific waste disposal data.
 - Use existing systems (e.g. East Waste's software) to ensure consistency and accessibility across partners.
 - Leverage data to benchmark performance and inform future investment and education.
-

Action 1.13 – Support viable alternatives to landfill

- Provide subsidies or incentives for separated waste streams to ensure cost competitiveness with landfill.
 - Prioritise funding towards resource recovery initiatives including organics, repair, and reuse.
-

Actions 1.14 & 1.15 – Mandate and embed sustainable event practices

- Embed State Waste Guidelines compliance in all state-funded events, ensuring waste management costs are included in event budgets and not offloaded to councils.
 - Employ waste education officers at events to engage attendees and vendors in real-time behaviour change.
 - Provide targeted education and support to food and drink vendors on the correct disposal of compostable packaging to reduce contamination in recycling.
-

Additional Action Recommendations (1.2, 1.4, 1.8, 1.10, 1.12–1.17)

- Foster cross-sector collaboration involving legal, education, industry, and local government stakeholders.
- Prioritise and stage actions according to readiness and impact, allowing for phased implementation.
- Trial business and sector waste avoidance reporting frameworks to encourage transparency and continuous improvement.

Summary Recommendations

- Embed waste avoidance education at all levels: schools, communities, and workplaces, incorporating proven programs like Why waste it? and OzHarvest's FEAST.
- Simplify the 11Rs framework to practical, easy-to-adopt concepts focusing on the key R's relevant to public behaviour.
- Exercise state leadership particularly where national progress is slow, especially on product design standards and right-to-repair frameworks.
- Promote cultural change to counteract fast, disposable consumerism through education and community connection.
- Ensure sustainable, adequate funding for all initiatives with local governments formally recognised as funded delivery partners

Focus area 2: Reduce food waste

The following questions refer to **Focus area 2: Reduce food waste**, found on pages 32 to 36 of the draft strategy.

Please read through this section prior to providing your response.

7. Do you have any comments on focus area 2?

General comments

- **Lifecycle and FOGO awareness:** Stronger community education is needed on how FOGO supports SA's circular economy, including what happens to food waste, local benefits, cost savings, and seasonal produce tips.
- **Face-to-face engagement:** In-person delivery of education is most effective, especially across diverse demographics.
- **Education campaigns:** Shift from "Which Bin?" to expand to more engaging broader reaching campaign to incorporate how to reduce food waste rather than just 'Which Bin?' it should go in. Also support more face-to-face delivery.
- **Compostable packaging confusion:** Lack of enforceable standards leads to contamination. White compostable bags and *biodegradable* or *plant based* labels are particularly problematic. Labelling standards need to be enforced.
- **Behaviour change:** Councils have plateaued in kerbside performance however, behaviour-change trials like Weekly FOGO collections show strong improvements.

- **Shared bin issues:** MUDs and private collections make behaviour change harder. Clear, and responsive education on an ongoing basis is needed.
 - **Enforcement and resourcing:** Councils lack the authority and resources to enforce regulations. Any additional regulation must come with resourcing, funding and tools.
-

Action 2.1 – Education and Legislation Rollout

- Enable increased donation of unsold edible food to rescue charities through **phased in legislative reform**.
 - **Support with systems**, infrastructure, and agreements to ensure safe, efficient redistribution.
 - **Involve established food transport/distribution partners** (e.g., Uber Eats) and industry in delivery solutions.
 - **Engage events and venues** and business groups for practical, supported implementation.
-

Action 2.2 – Expand messaging on food waste avoidance

Food waste avoidance messaging is already being delivered by East Waste and member councils through education programs and will continue with support from industry and government.

- **East Waste & Councils:** East Waste and our member councils continue to deliver community education promoting practical “use-it-up” strategies, including seasonal tips, storage advice, and leftover recipes. OzHarvest’s *Use-It-Up* tape has been distributed over the past three years, and ongoing support is provided for workshops and school programs delivered by KESAB in partnership with OzHarvest to help households reduce food waste.
 - **Industry:** Support the development and wider promotion of enabling technologies such as apps for food tracking, meal planning, and provide more clarity on differences between best before and expiry dates. Encourage the inclusion of QR codes on food packaging linking to recipes, storage tips, and ideas for using leftovers.
 - **State Government - GISA:** Continue to fund and coordinate a statewide food waste avoidance campaign aligned with national *Love Food Hate Waste* messaging. Invest in enabling technologies and resources, and support collaboration with local government and industry to amplify reach and impact.
-

Action 2.3 – Business behaviour change

- Business change requires **more than resource guides and toolkits**, support needs a more hands-on approach for successful integration, particularly for SMEs. Funding could be provided for educational providers such as KESAB who can deliver this.
- Consider **financial incentives or subsidies** for businesses who adopt food waste collection.

Action 2.5 – Commercial food waste collection

- **Mandatory business food waste collection** should be phased in with **incentives** eg. offering subsidies to avoid being cost-prohibitive.
- Encourage more **edible food redistribution** as a first step. Consider engaging with local transport and courier companies to better support this.
- Explore **landfill bans** for food waste and how they have been successfully implemented in other countries. Councils are **not equipped to enforce** this mandate.
- **Regional areas** may lack redistribution options, flexibility is needed. Engage with existing transport services.

Action 2.6 – Household systems & MUDs

- Continue to fund **kitchen caddies and compostable bags** via GISA. The number of bags that Councils supply may be reduced, as is happening in most East Waste Council areas, due to the supply at supermarkets and produce stores.
- Clarify what is meant by “**high-performing**” **food waste systems**. Provide examples, business case studies. Need more examples of how this can be achieved in higher density living, multi-use complexes with shared bins.
- Compostable bag standards need regulation and public education to reduce contamination.
- Include **PlanSA, Renewal SA, Dept. for Housing and Urban Development** partners for planning and integration of high-performing food waste systems in new developments.
- Address challenges of **transient populations** in MUDs eg. student housing which requires **continuous education**.
- Showcase council success stories from **weekly FOGO trials** and promote replication of the East Waste integration model across other councils. Recommend updating the 'Sustainable Kerbside Services – SA Better Practice Guide and Toolkit' to reflect this approach.
- Case studies show consistent high diversion rates

Action 2.7 – Provide resources to precincts for food organics collection

- Partner with **Facility Managers** to improve food waste collection in business precincts.
- Collaborate with **developers and building designers** to integrate waste logistics into design from the outset.

Action 2.8 – Market Development

- Emphasise **developing and enforcing end-markets** for composted products to avoid *REDcycle*-style market failures.
 - Equal focus needed on **demand-side investment** to avoid oversupply of recycled/composted materials.
-

Action 2.11 – Input List for Composting

- Collaborate with **industry stakeholders** to co-develop input lists to ensure practical, scalable compost systems.
-

Action 2.12 – Consumer Education & Circular Design

- Work with industry to understand **circularity challenges** and better educate consumers through **product packaging and marketing**.
 - Consider extending the **ARL labelling** system to include compostable packaging.
-

Timing Recommendations

- Provide **clear timeframes and milestones** rather than vague timelines.
 - Suggest **shorter, stepwise action plans** with visible progress markers.
-

International Best Practice Reference

Countries that have successfully implemented food waste bans include:

- **South Korea** (mandatory separation, PAYT)
 - **Germany, Austria, France, Sweden** (landfill bans, mandatory separation)
 - **California, Vermont, Nova Scotia** (legislation/enforcement)
 - **New Zealand and Australian states** progressing bans
 - These could guide local approaches and implementation strategies.
-

Focus area 3: Reduce material loss and preserve value

The following questions refer to **Focus area 3: Reduce material loss and preserve value**, found on pages 37 to 42 of the draft strategy.

Please read through this section prior to providing your response.

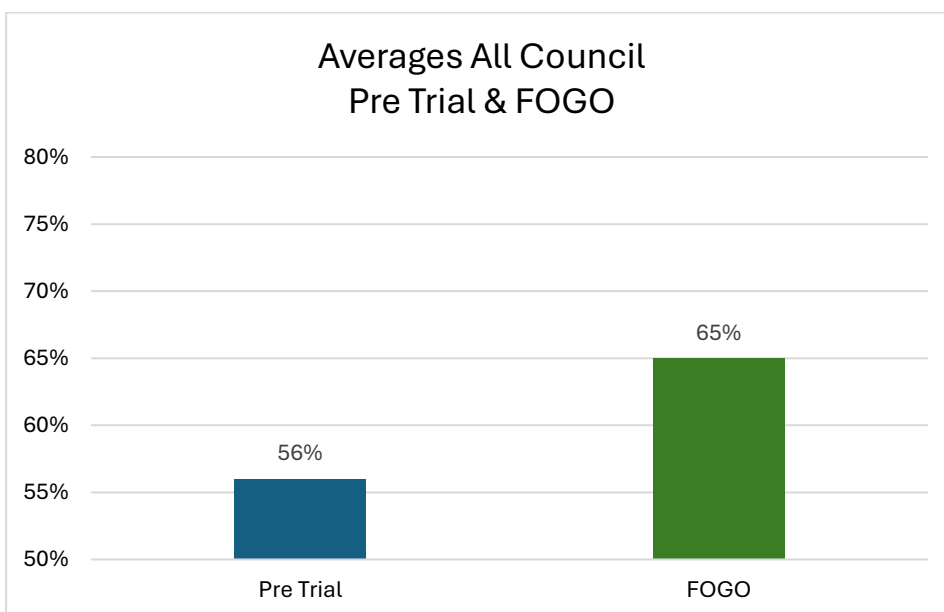
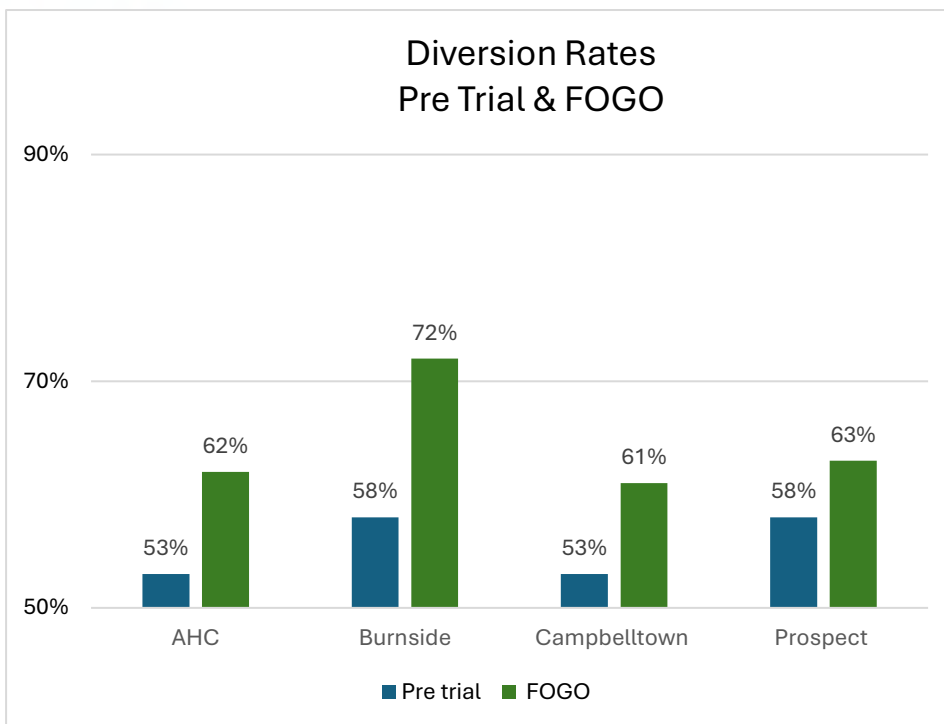
8. Do you have any comments on focus area 3?

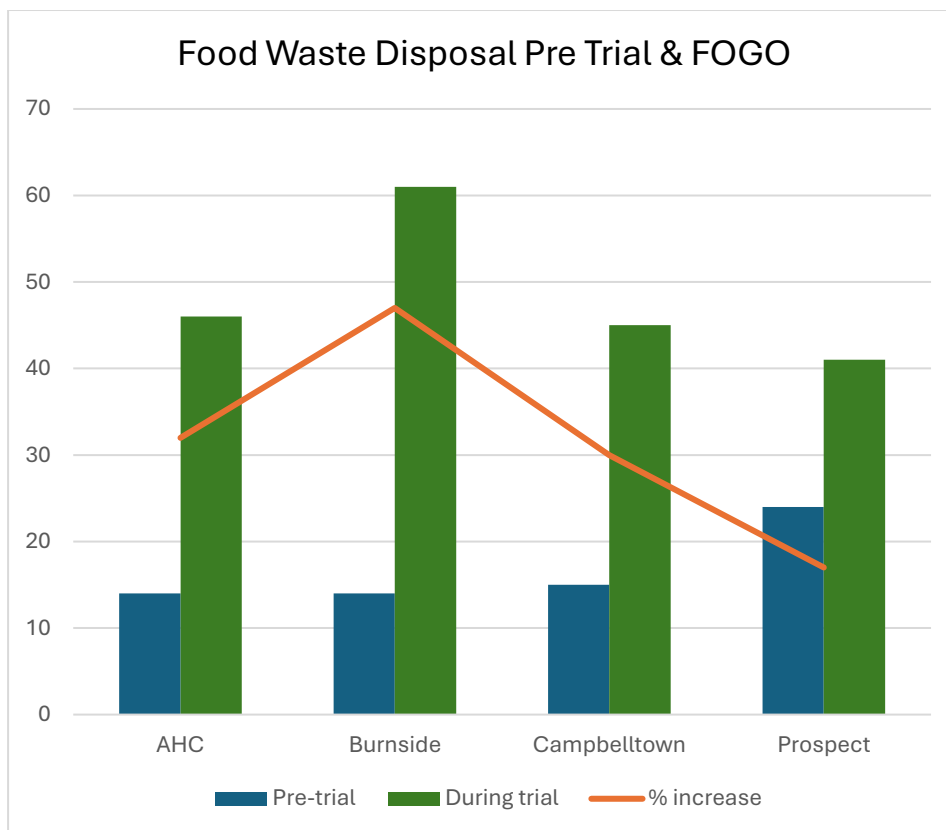
General Comments

- Strong support for objectives.
- Alignment between the Waste EPP and Strategy is essential—ensure previous EPP feedback is reflected.
- Increase education and support for the C&I sector to meet growing separation/reporting obligations.
- Clarify if “recyclable materials” include organics.
- Consider sustainable inputs (e.g. water, energy) alongside improved recycling.

3.2 Introduce staged legislative reform to mandate weekly 3-bin kerbside systems

- East Waste supports staged legislative reform enabling weekly FOGO and fortnightly landfill collection.
- Weekly FOGO Trials by East Waste and member councils show increased diversion and high community participation and support.
- Food waste diversion increased by an average of 31.5% in weekly FOGO trial areas





- East Waste and Councils are key delivery agents, bearing costs and engaging communities.
- Early inclusion of councils and contractors in policy and program design is critical.
- Legislative and financial support are needed for equitable rollout.
- East Waste supports implementation through education, logistics and performance reporting.

3.3 Embed waste separation requirements into planning/design of new developments

- East Waste supports planning reform to include best-practice waste systems for MUDs early in design.
- Waste should be treated as essential service within planning policy.
- Additional support is needed in urban growth areas where council capacity is constrained.
- Waste contractors need to be involved in feasibility assessments.
- East Waste advocates for the ability of councils to refuse servicing inaccessible or unsafe developments.
- Collaborative work with PlanSA and Renewal SA is required.

3.4 Mandate source separation and organics/recycling services for large C&I generators

- East Waste supports starting with large metro businesses.
 - Critical to avoid cost shifting to councils.
 - Waste should remain a business responsibility, incentivising internal change.
 - East Waste supports education campaigns and operational guidance to business.
-

3.5 Legislate against recombining separated waste streams

- Support in principle with flexibility for contaminated loads.
 - Operational discretion is important.
 - Relates to Action 3.9 where public place recycling may result in contaminated loads.
-

3.6 Modernise and harmonise the container deposit scheme (CDS)

- Strong support; recommend bringing forward timeline.
 - Enhancing CDS supports litter reduction and circular economy goals.
 - **Updated infrastructure**, including reverse vending machines, is urgently needed to modernise the system—there is a growing risk that South Australia will fall behind other states that have already implemented these solutions.
-

3.7 Support council delivery of 3-bin services for all residential dwellings

East Waste supports the delivery of 3-bin systems for all residential dwellings where practical. However, high-density MUDs and mixed-use precincts present unique challenges due to design constraints, contamination, and limited engagement pathways.

East Waste calls for clear guidance and tools to support developers and planners in designing fit-for-purpose waste systems for MUDs. The **East Waste Waste Management and Services Guide for MUDs** and the **Rawtec MUDs Pilot Report** provide valuable insights to inform this work.

Key learnings from the pilot include:

- Kitchen caddies and education packs improved food separation.
- Building and waste infrastructure design has greater long-term impact than education alone.
- FOGO contamination is high, and MUD resident engagement remains difficult.

Recommendations include:

- **Strengthen regulation:** Embed consistent waste requirements in planning systems and SA building rules; mandate access to all three waste streams.

- **Enable council-led services:** Councils should be default providers where feasible; implement transparent cost recovery models.
- **Improve management accountability:** Require waste training for building managers; maintain contact details; ensure onboarding of residents.
- **Enhance services and reporting:** Provide weekly FOGO for kerbside-accessible MUDs; implement stronger reporting requirements.

3.7 a Reduce contamination in kerbside recycling and organics bins

East Waste and our member councils use a combination of targeted education, behaviour change strategies, technology, and enforcement to reduce contamination. Key approaches include:

Monitoring and data reporting

- Contamination is identified through cameras in the hopper of collection vehicles, this information is recorded via WasteTrack and tracked via RFID/GPS systems, with regular reports sent to councils.
- Reports must be manually verified due to the functionality of the existing software data systems, creating an administrative burden for councils. **we welcome GISA's support in sourcing and implementing a single, integrated software system capable of accurately recording, tracking, and reporting data in real-time.*
- Once verified, councils notify residents with education and, where necessary, warnings or penalties.

Targeted household intervention

- **Step 1 – Bin not collected:** Gross contamination (e.g. overflowing bins) is stickered and left uncollected, with follow-up information delivered to the household.
- **Step 2 – Contamination report** sent to council to action
- **Step 3 – Education letters issued:** Explains the contamination, correct disposal methods, includes bin photos, educational flyers educational flyers e.g. '[Top ten contaminants](#)', 'Which Bin?' DL flyers and bin stickers and [DL booklet](#).
- **Step 4 – Warning letter issued:** For repeated offences. Includes photo evidence and warns of potential expiations under council bylaws.
- **Step 5 – Bin removal and replacement:** After multiple offences, contaminated green/yellow bins may be removed and replaced with a larger red landfill bin, incurring an extra fee. This mirrors successful approaches by NAWMA and Bega Valley Council.

Bin tagging and incentive trials

- **Bin tagging** with visible feedback and incentive-based approaches (e.g. entry into a prize draw for uncontaminated bins) have been trialled successfully:
 - Jetty Road precinct: 60% reduction in contamination.
 - City of Marion: reduction from 43% to 5% in public housing areas.

- City of Burnside and Campbelltown City Council have also implemented bin tagging to target contamination with varying levels of success.

Ongoing education and outreach

- **Weekly tips:** Timely education via the My Local Services app, social media, and e-newsletters—aligned with bin collection days and seasonal events like Christmas and National Recycling Week.
- **Street signage:** Corflutes and banners used in high-contamination areas.
- **Truck signage:** Key campaign messages such as "No go for the FOGO" and "Please don't rubbish the recycling" displayed on trucks with supporting images.
- **Banner images:** Used across digital platforms to reinforce education.

Promoting success and system trust

- To address resident scepticism, East Waste promotes what happens to correctly sorted materials:
 - **Recycling: Videos** produced by CAWRA and SRWRA show how yellow bin materials are sorted and recycled.
 - **Organics: Jeffries video** created with East Waste in 2023 promotes the value of composting green bin contents.
- These videos are featured on websites, social media, community sessions, and major waste awareness events.
- GISA is exploring broader promotion through content featuring "Vin" at MRFs and composting facilities

Information Sessions

- East Waste delivers regular sessions to educate residents on key contamination issues.
- Sessions **explain why contamination is a problem** and how to dispose of items correctly.
- **Videos** shown highlight how materials are sorted, contaminants removed, and associated challenges.
- **Flyers and bin stickers** are provided as take-home resources.
- Attendees are encouraged to share information and distribute materials within their neighbourhood.

[Click here](#) for more details provided on East Waste and member Council's Strategies to responding to contamination

3.8 Align with the National Kerbside Collections Roadmap

- East Waste supports harmonised kerbside systems and bin standards.
- Implementation must consider local processing and transition timelines.

3.9 Expand bin access in public spaces for recycling and organics

- East Waste supports the provision of recycling and organics bins in public places to enable correct disposal of recyclable and compostable items—particularly important given the mandated shift to compostable packaging.
- The recent ban on plastic-lined coffee cups and lids is expected to reduce contamination and creates an opportunity to trial public organics collections. However, contamination remains a major barrier, largely due to confusion between compostable and recyclable packaging.
- While East Waste supports well-managed trials, we do not support a blanket mandate due to historically high contamination rates, which often result in material being landfilled. Trials must be supported by:
 - **Clever bin designs** that reduce contamination (e.g. *Doggie Dunnies* with <1% contamination in Burnside, Mitcham, and Prospect)
 - **Clear signage**, physical bin restrictions, and regular monitoring
 - **Investment in community education** to build understanding and correct usage
- We also recommend exploring smart solutions such as bin scanners linked to rewards systems to incentivise correct disposal and reduce contamination.
- FOGO bins in public places not only support correct disposal of compostables but also reinforce education and take-home messaging, helping build public confidence in the transition to compostable packaging. Flexibility for councils to determine appropriate locations, designs, and service models is essential and should be embedded in GISA's strategy.

3.10 Adopt Australian Standard AS 4123.5-2008 for kerbside bin specifications

- Support alignment.
- Recommend phased, co-funded rollout facilitated through bin replacements and new bin allocation.
- East Waste recommends that all new and replacement bins comply with AS4123.5-2008 and can support our councils in meeting this requirement, as well as benefiting from cost savings through bulk procurement.

3.11 Embed circular economy goals into local and regional waste strategies

- East Waste and our member Councils have aligned strategies with state goals.
- East Waste's Strategic Plan aligns closely with South Australia's Waste Strategy targets, particularly in resource recovery, organics diversion, and contamination reduction. Our key KPIs such as achieving 75% kerbside recycling, 100% food waste separation, and reducing recycling contamination below 7% directly support State goals.

3.12 Develop and implement a regional Better Practice Guide

- Important to provide tailored support for regional rollouts.
 - East Waste can support through guidance and shared learnings through servicing regional areas in Adelaide Hills Council.
-

3.21 Adopt AS 4123.5-2008 bin standard for C&I bins up to 1,700L

- East Waste supports improved consistency in C&I bins.
 - Important for future service integration
-

3.22 Increase separation of construction and demolition materials on site

- East Waste supports greater source separation.
 - Requires more support for delivering education eg. '[Clean Site](#)' education program delivered by KESAB as well as incentives for uncontaminated diversion.
-

3.23 Introduce new landfill bans where viable recovery pathways exist

- Clarify enforcement responsibility.
 - Expansion must be well-resourced for enforceability and monitoring
 - East Waste and other waste collection contractors could assist in reporting non-compliant disposal
-

3.24 Invest in high-performing recovery infrastructure for circular outcomes

- East Waste supports investment in local processing capacity.
-

3.25 Expand access to product stewardship drop-off sites

- East Waste supports the expansion of accessible product stewardship drop-off locations but highlights the need to address ongoing issues such as site safety, contamination, and high transport costs to processing facilities—factors that have contributed to the removal of some drop-off sites in recent years.
- The cost of maintaining and servicing these sites should not rest solely with local councils. Statewide funding and coordinated support are essential to ensure the long-term viability and effectiveness of drop-off infrastructure.

- There is an opportunity to expand and enhance drop-off access through well-managed and adequately supported retail and community hubs, including locations such as Bunnings, IKEA, and shopping centres.
 - Equitable access for regional and rural communities must also be prioritised.
 - East Waste supports the continued growth of community drop-off events and ongoing collaboration with industry partners such as Electronic Recycling Australia (ERA), which now hosts monthly electronics and mattress drop-off events at its processing site.
-

3.26 Develop advanced sorting technologies to reduce contamination

- East Waste supports investments in advanced sorting at MRFs.
 - Supports greater recovery and cleaner material streams.
-

3.27 Deliver an updated statewide infrastructure plan

- Infrastructure planning must reflect waste generation data.
 - East Waste can provide local council data and insights.
-

3.29 Legislate for safe and high-value reuse of recovered materials

- Consider local end markets and supporting access to available technologies.
 - Needs regional flexibility.
-

3.30 Regulate energy recovery to avoid removing valuable materials

- East Waste supports prioritisation of circular options first.
 - East Waste utilises Waste-to-Energy (WtE)/ Process Engineered Fuel solutions provided by Veolia/ResourceCo for our Council's hard waste materials. This process includes the prior extraction of recyclable materials, such as metals, to maximise recycling outcomes.
-

Focus area 4: Address emerging and problematic wastes

The following questions refer to **Focus area 4: Address emerging and problematic wastes**, found on pages 43 to 52 of the draft strategy.

Please read through this section prior to providing your response.

9. Do you have any comments on focus area 4?

4.1 Advocate for national or state-based solutions to problematic waste

- Many emerging waste issues require coordinated national frameworks, but state leadership remains essential for local safety and infrastructure protection.
 - Hazardous materials like batteries and vapes pose serious safety risks to collection staff and infrastructure.
 - Collaboration with industry, including APCO, is critical to prevent problematic materials entering the waste stream through better design and regulation.
-

4.2–4.5 Support national packaging reform and plastics reduction

- Strong community frustration with soft plastics and packaging highlights the need for urgent national reform and regulation.
 - Packaging reforms must be complemented by reuse infrastructure and incentives—not just bans or material substitution.
 - PFAS phase-out is partially addressed through compostable certifications but does not apply to many paper, cardboard, bamboo or wood products.
 - Certification standards should be expanded to cover these non-bioplastic materials and reduce compost contamination.
 - Actions needed to address:
 - PFAS in compostable items
 - Labelling, greenwashing and inconsistent standards
 - Enforcement gaps and burdens on composters
 - Recycling bin contamination from compostable packaging
 - Support for implementing more reuse schemes increased education about compostable products should be prioritised before further plastic bans.
-

4.3 Phase out problematic and unnecessary plastic products

- Supported in principle, but must be accompanied by proactive community education and business support. Behavioural change campaigns are necessary alongside regulatory reform.
 - Without access to green bins or suitable infrastructure, compostable alternatives are often sent to landfill, undermining both the environmental benefit and consumer or retailer confidence and commitment to making the switch.
 - Encourage and support reusable alternatives.
-

4.6 Require circular economy planning for renewable energy projects

- Strong support for embedding circular design in new projects (e.g. solar and wind infrastructure).
 - Early-stage planning should prioritise durability, repairability and recyclability of components.
 - Manufacturers and developers must be part of the circular design conversation.
-

4.7 Support national stewardship scheme for solar PV and battery systems

- Local governments can support public drop-off locations and education but should not bear the cost alone.
 - Funding support and national coordination are essential for effective management of solar and battery waste.
 - Solar panels are an emerging waste challenge, with limited local recycling infrastructure currently available in South Australia. Significant investment is required to develop dedicated processing facilities. A scoping study led by UNSW in March 2024 estimated that metropolitan regions, including Adelaide, will need infrastructure to manage 5,000–10,000 tonnes of end-of-life panels per year by 2027, with volumes projected to increase significantly beyond that.
-

4.8–4.10 Improve battery stewardship, collection and community education

- Lithium-ion batteries, especially embedded types, pose increasing fire and safety risks.
 - Recommendations:
 - National product stewardship scheme (including embedded batteries)
 - Increase financial and management support for the existing battery drop-off network (e.g. B-Cycle) through mandated product stewardship, ensuring sites are well-funded, secure, accessible and ongoing.
 - Public awareness campaigns promoting safe disposal, supported by GISA providing templated resources to councils, including templates for social media content, e-newsletters, and street and bus shelter signage.
 - East Waste will continue educating and promoting the responsible disposal of batteries, highlighting the significant risks posed to collection vehicles and staff when batteries are disposed of incorrectly. Recent video footage of fires in our collection trucks has gained widespread attention on social media, effectively raising awareness about these dangers.
-

4.11 Prohibit disposal of problematic batteries to landfill

- Supported in principle, but enforcement through kerbside systems is unrealistic without technology or additional resourcing.

- EPA-led monitoring and enforcement is critical.
 - AI and digital tools could be trialled to detect and manage contamination. East Waste welcome the opportunity to test and trial technology within our waste collection vehicles.
 - Embedded batteries must be explicitly included in any future landfill bans.
-

4.13 Include household e-waste in national stewardship scheme

- Strong support for expanded e-waste collection access through national stewardship.
 - Recent reductions in drop-off points has been met with frustration from residents.
-

4.14 Advocate for a national solution for end-of-life vapes

- Vapes are a fast-emerging hazardous item with environmental and health risks.
 - Vapes currently lack clear collection, disposal, or recycling pathways, making it difficult to guide the community on safe and appropriate disposal. Despite bans on non-prescription vapes, they remain a significant waste stream with frequent community inquiries about proper disposal. Urgent implementation of product stewardship is needed to ensure effective management of this waste stream.
 - A national solution is required, including:
 - Producer/retailer responsibility
 - Safe drop-off or return schemes
 - Clear community education and disposal guidance
-

4.15 Support circular clothing models

- Support for circular business models such as clothing rental, repair and resale.
 - Consider the environmental impact of:
 - Online shipping, returns and packaging
 - Preference for local repair and reuse businesses
-

4.16–4.17 Promote sustainable clothing consumption

- Behaviour change campaigns should be developed in partnership with retailers and local businesses and supported through GISA's Which Bin? education program.
- Campaigns should cover:
 - Buying better and wearing longer
 - Repair and care for clothing
 - Donation and recycling options

- Address fast fashion through lifecycle education and community involvement.
-

4.18 Procure circular government uniforms

- Support for uniform procurement aligned with circular economy principles.
 - Challenges include upfront costs, logistics, and end-of-life recovery.
 - Councils already use some reuse and recycling initiatives, but further investment in textile recycling for unwearable items is needed.
-

4.26 Expand community access to hazardous waste disposal

- Fully support the expansion of both permanent and mobile hazardous waste collection points, with particular focus on regional areas where distance and limited access to existing drop-off locations can present significant barriers.
 - **Consider door-step collections** for residents who are unable to access drop-off collection points. Councils could play a key role in supporting equitable access by offering door-step collection services for residents with limited mobility, disabilities, or lack of transport. This could be achieved through existing hard waste booking systems, by partnering with East Waste and other service providers, or by coordinating targeted community collection days. Clear eligibility criteria and a simple request process would ensure these services are accessible to those who need them most.
 - Essential that costs are **not passed to local government**; statewide funding is needed through product stewardship.
 - Key success factors:
 - Fully funded by GISA or through product stewardship schemes.
 - Safe, secure, and well-located facilities
 - Ongoing public education and promotion
-

Focus area 5: Develop and support circular markets and businesses

The following questions refer to **Focus area 5: Develop and support circular markets and businesses**, found on pages 53 to 56 of the draft strategy.

Please read through this section prior to providing your response.

10. Do you have any comments on focus area 5?

5.1 Establish a whole-of-government sustainable procurement approach

- East Waste can advocate for alignment between state and local government procurement frameworks.
- Support member councils to incorporate sustainable criteria in procurement policies for waste infrastructure and services.

- Facilitate joint procurement initiatives among member councils to leverage collective buying power and promote sustainable products.
-

5.2 Promote sustainable procurement in local government

- East Waste can assist with providing guidance and templates (created by GISA) to help councils embed sustainability into their procurement processes.
 - Assist councils in sharing knowledge and collaborating on sustainable procurement opportunities.
 - Encourage councils to prioritise suppliers and products with recycled content and low environmental impact.
-

5.3 Support business adoption of ESG and sustainable procurement

- East Waste can deliver community and business education campaigns promoting sustainable purchasing and waste reduction.
 - Partner with councils to promote local suppliers and circular economy businesses through events and communication channels.
 - Support awareness-raising activities like Plastic Free July and the Which Bin? program to reinforce sustainable business practices.
-

5.4 Build capability across government through education and knowledge sharing

- East Waste can coordinate training sessions for council staff on sustainable procurement and circular economy principles.
 - Continue to develop and distribute consistent educational resources and communication tools across member councils.
 - Facilitate forums or networks for councils to share lessons learned, best practices, and pilot project outcomes.
-

5.5 Drive research and innovation for circular economy solutions

- East Waste can partner with research institutions and industry to trial innovative waste collection and processing methods.
 - Continue to support member councils in piloting new services such as weekly FOGO or reusable cup schemes at events.
 - Collect and share data from trials to inform improvements and future infrastructure investments.
-

5.6 Enable industrial collaboration and circular ecosystems

- East Waste can help with coordinating collaborative projects among councils, suppliers, and community groups to implement circular initiatives.
 - Support the development of shared resources, such as bulk procurement of bins, kitchen caddies, compostable bags and educational resources.
 - Facilitate partnerships with local reprocessing facilities that create closed-loop resource flows and expand markets for recycled materials.
-

5.9 Invest in high-impact circular economy initiatives

- East Waste can identify priority projects and support member councils to secure funding or investment for circular infrastructure.
 - Use evidence from council trials to advocate for targeted investment that delivers measurable circular economy benefits.
 - Collaborate with councils to pilot circular precincts or focused initiatives in high-impact locations.
-

5.10 Support priority sectors in circular transition

- East Waste can help councils identify sectors (e.g. multi-unit dwellings and events) needing tailored circular solutions.
 - Provide technical advice and project support to councils implementing targeted waste and recycling programs in these sectors.
 - Facilitate stakeholder and community engagement to ensure practical, effective circular service models are delivered on the ground.
-

Focus area 6: Build a circular built environment

The following questions refer to **Focus area 6: Build a circular built environment**, found on pages 57 to 60 of the draft strategy.

Please read through this section prior to providing your response.

11. Do you have any comments on focus area 6?

6.1 Support and promote circular economy principles in urban planning and development

- Circular economy principles must be embedded in all new developments, including design of shared spaces and infrastructure to support reuse and repair.
- Require developers to consult with councils and waste providers early in the planning process to ensure waste systems are practical, serviceable, and support diversion.

6.2 Develop guidelines for sustainable design and building materials

- Fast-track guideline development with strong communication to industry and councils.
- Upskill the existing workforce through consistent, state-led training, not just future graduates.
- Support expanded delivery of programs like KESAB's *Clean Site*® to reduce construction and demolition waste on-site.

6.3 Implement minimum standards for low embodied carbon in government buildings

- Councils must be engaged as planning authorities.
- Ensure contractors and trades are paid fairly, especially under government maintenance contracts.
- Prioritise refurbishment of existing housing stock over building new low-cost dwellings with ongoing maintenance needs.

6.5 Encourage sustainable building materials, adaptive reuse, and material recovery

- LG need policy support and incentives to promote adaptive reuse.
- Fair treatment and payment of trades is critical to support this transition.

6.6 Establish cross-government working group for circular economy in built environment

- Include Local Government as a delivery partner.
- Fund dedicated positions within relevant state agencies (e.g. Planning Commission, Housing Department) to drive this work.

6.7 Provide land supply for waste, resource recovery, and circular industries

- Clarify and support council roles in identifying and allocating land for circular infrastructure (e.g. materials banks).

6.8 Facilitate coordinated land use and infrastructure planning

- Include councils and state agencies in shared access to infrastructure and land planning tools (e.g. Land Supply Dashboard).
-

6.12 Embed circular economy measures in South Australian planning instruments

- Circular principles should be embedded, not just considered within all relevant planning instruments.

6.13 Explore flexible planning policies to support adaptive reuse and heritage preservation

- Support policies that enable reuse of existing and heritage buildings.
- [Renew Adelaide](#) (or similar) could play a role in activating spaces and enabling outcomes.

Further comments

- High-density housing developments often lack waste system design, impacting collection access and diversion. Early planning engagement is key.
- Fast, low-cost housing targets (e.g. Housing Roadmap 2024) must align with circular goals to avoid unintended waste and maintenance impacts.
- Councils support circularity in the built environment but require clear policy support, funding, and fair industry practices to deliver outcomes.

Focus area 7: Develop circular economy knowledge and skills

The following questions refer to **Focus area 7: Develop circular economy knowledge and skills**, found on pages 61 to 62 of the draft strategy.

Please read through this section prior to providing your response.

12. Do you have any comments on focus area 7?

7.1 Provide centralised education to reduce waste and increase resource recovery

- Local government and waste management providers, such as East Waste, should be recognised as key partners due to our role in managing and delivering waste services, providing education, and investing in high-performing kerbside systems.
- The *Which Bin?* education platform could be significantly enhanced through greater collaboration with councils, waste providers, and industry.
- Regular updates to the platform's information are essential and can be supported by these partnerships.
- Develop downloadable, templated resources such as bin stickers and signage to improve access for councils and businesses and ensure consistent messaging.
- National harmonisation is a long-term goal. Greater clarity is needed on how this will align with existing council and state-based education programs.

- Use simple visual tools (e.g., food waste-to-compost cycle diagrams) to support circular economy messaging.
 - Recommend regular collaboration with councils, WMRR educators, and GISA, such as biannual resource reviews.
-

7.2 Educate council-serviced premises on correct waste practices

- Provide clear guidance on how and when education will be delivered.
 - Develop co-brandable, downloadable templates (e.g., welcome pack inserts, bin guides) that councils can adapt locally.
 - Ensure resources are culturally appropriate, accessible in various formats, and reflect local needs.
 - Support in-person engagement and follow-up for improved community understanding and participation.
-

7.3 Promote reuse and repair through community education programs

- Increase investment in targeted, localised, and face-to-face education campaigns.
 - Focus messaging to engage hard-to-reach community members.
 - Promote reuse and repair behaviours through visible community initiatives (e.g., libraries of things, repair cafés).
 - Encourage partnerships between councils and local businesses to support and grow the reuse and repair sector.
-

7.4 Advocate for national product labelling standards

- Partner with APCO and Planet Ark to support expansion of the Australasian Recycling Label (ARL) to include compostable packaging alongside recyclable packaging.
 - Ensure labels are clear, user-friendly, and free from greenwashing to reduce consumer confusion.
 - Align labelling with national kerbside consistency to ensure labels reflect actual recovery options.
-

7.6 Address workforce skills gaps for circular economy transition

- Engage with industry and businesses to identify existing skills gaps and emerging career pathways.
- Acknowledge that skills needs will evolve with changing technologies and systems—training must be ongoing and adaptable.

- Partner with Registered Training Organisations and industry agencies such as:
 - Adelaide Training and Employment Centre (ATEC)
 - Housing Industry Association (HIA)
 - PEER Training
 - Construction Industry Training Board
 - Provide these agencies with the tools and resources to embed circular economy knowledge into their programs, apprenticeships, and job readiness initiatives.
 - Councils can contribute insights into regional workforce needs to shape locally relevant training.
-

7.8 Introduce common circular economy courses in tertiary education

- Support integration of circular economy knowledge into tertiary curricula across South Australian universities and at TAFE SA.
 - Promote development of interdisciplinary courses covering circular economy systems, innovation, and implementation.
 - Include practical learning opportunities such as industry placements and community-based projects to connect theory with practice.
-

Focus area 8: Measure SA's transition to a circular economy

The following questions refer to **Focus area 8: Measure SA's transition to a circular economy**, found on pages 63 to 64 of the draft strategy.

Please read through this section prior to providing your response.

13. Do you have any comments on focus area 8?

8.1 Develop a comprehensive circular economy monitoring framework

- East Waste supports a monitoring framework based on **accurate and standardised data** with clear **review mechanisms** for updates over time.
 - The **EPA should be a key partner**, alongside **local governments and waste service providers such as East Waste**, which plays a critical frontline role in **collecting and reporting kerbside waste data for eight member councils**. This data underpins performance monitoring and evidence-based decision-making.
-

8.2 Support alignment with national standards for data and reporting

- Measurement must use **standardised, accurate data** while accommodating **local contextual differences**.

- East Waste supports national harmonisation with practical implementation suited to South Australian councils.
-

8.3 Consider reforms to improve EPA waste data transparency

- Waste data should be **site-specific, not aggregated**, to provide meaningful local insights.
- **Waste contractors and industry, including East Waste, should be partners** to contribute accurate data on material flows and end fates.

8.4 Consider mandatory local government reporting on household waste

- Mandatory reporting should be **streamlined and resourced** to avoid overburdening councils.
 - Local governments and **waste collection contractors such as East Waste should be recognised partners**, given East Waste's role in kerbside data collection and aggregation.
-

8.5 Local governments to report progress on circular economy goals

- Reporting should be **integrated with existing council planning and reporting cycles**.
 - GISA should provide **templates and guidance** to enable consistent and efficient reporting aligned with statewide goals.
-

8.6 Consider standardisation of kerbside bin audit methodologies

- East Waste supports standardising bin audits but highlights the need for:
 - Clear rules, consistent calculations, and auditor training
 - Improved audit tools and protocols
 - Completing two audits per council within the strategy period may be unrealistic given capacity and resourcing.
 - GISA should **coordinate audits through preferred providers** to ensure consistency and cost-effectiveness.
 - Additional support is needed for **logistics and access to safe audit sites**. GISA could assist by **securing leases of suitable facilities or spaces to conduct audits safely and effectively**
-

Focus area 9: Contribute to net zero emissions

The following questions refer to **Focus area 9: Contribute to net zero emissions**, found on page 65 of the draft strategy.

Please read through this section prior to providing your response.

14. Do you have any comments on focus area 9?

9.1 Consider legislative options to maximise greenhouse gas capture from landfills

- East Waste supports a **shorter timeframe** for implementing legislative options to improve landfill gas capture.
 - Landfill operators are key partners in this action.
 - It would be beneficial to have data **specific to South Australia**, especially since around 15% of organics are diverted from landfill via kerbside collections.
 - East Waste notes that while landfill gas capture systems are mentioned, the role of **Compost-Like Organics (CLO)** processing in reducing emissions is not addressed and could be a relevant method for emissions reduction.
-

9.2 Consider legislative measures to include greenhouse gas emissions in waste regulation decisions

- There is a question about **how such measures will be promoted and enforced**.
 - East Waste supports this action but suggests more clarity is needed on **criteria for relevance** and how greenhouse gas emissions will be weighted in regulatory decisions.
 - A potential external review could help assess the effectiveness and applicability of such measures.
-

9.3 Encourage development of embodied carbon metrics for the built environment

- East Waste strongly supports this action, recognising the importance of embodied carbon metrics in advancing circularity and decarbonisation.
 - Industry requires **support and guidance to quantify emissions across the supply chain**, which is critical for meaningful progress.
 - Development of these metrics aligns with East Waste's commitment to **evidence-based strategies** and transparent reporting.
-

9.4 Continue supporting producer awareness and adoption of compost and soil amendments

- East Waste recognises the importance of this action and supports continued efforts to raise awareness and increase adoption of compost and soil amendments.
- East Waste currently partners with industry organisations such as **Jeffries** to promote the importance of composting and food waste diversion.
- This work is linked with international campaigns, such as **International Compost Awareness Week**, delivered throughout May with compost product giveaways, pop-up

educational stalls, and information sessions. These initiatives have proven to be effective and impactful.

- East Waste suggests supporting broader implementation of these initiatives across other council areas.
- Industry groups and the Waste Management and Resource Recovery (WMRR) sector remain essential partners.

Cross-cutting enablers

The following questions refer to the **cross-cutting enabling actions**, found on page 66 of the draft strategy.

Please read through this section prior to providing your response.

15. Do you have any comments about the actions in this area?

10.1 Undertake a review of the Green Industries SA Act 2004

- East Waste supports reviewing the Act after 20 years to ensure it effectively enables circular economy objectives relevant to our member councils.

10.2 Promote circular economy principles across state government policies

- We endorse embedding circular economy principles across all state government policies to provide clear, consistent guidance for councils and service providers.

10.3 Support integration of circular economy principles into programs and services

- East Waste advocates for practical integration of circular economy principles into programs, ensuring they align with the operational realities of councils and waste contractors to improve resource recovery outcomes.

Other areas

The following questions refer to the section **Other areas**, found on pages 67 to 71 of the draft strategy, and covering the following areas:

- Energy from waste
- Illegal dumping and litter
- Disaster waste management

Please read through this section prior to providing your response.

16. Do you have any comments on any of the other areas?

11.1 Ensure energy from waste aligns with circular economy principles

- East Waste supports energy-from-waste (EfW) approaches that are consistent with the waste management hierarchy and circular economy principles.
- Materials should only be directed to EfW after all viable reuse and recycling options have been exhausted, and only for residual waste that cannot be recovered.
- Policy settings should safeguard against EfW becoming a disincentive for resource recovery or investment in recycling.

11.2 Strengthen illegal dumping enforcement

- East Waste and member councils are experiencing increasing challenges with illegal dumping.
- **Local government must be formally recognised as a partner** in the enforcement response, given councils are often responsible for monitoring, education, and enforcement.
- Without **additional resourcing**, it is increasingly difficult for councils to effectively manage and respond to illegal dumping while maintaining clean and safe streets.
- East Waste could support by coordinating streamlined collection and reporting of dumped material, enabling timely and consistent response and data collection across member councils.
- Consideration should be given to amending **proof burden barriers** for enforcement and strengthening penalties to act as a stronger deterrent.

11.3 Provide community education to reduce litter

- East Waste supports continued and expanded efforts in community education to address litter.
- Education programs must be **well-resourced** and clearly identify lead delivery partners, including **state government, councils, and community organisations**.
- East Waste recommends continued investment in:
 - **KESAB's litter reporting and education programs**, and
 - **community-led efforts** such as the **Road Watch – Adopt a Road** program.
- Data on litter types, volumes, and locations should be captured to enable **evidence-based planning and response**.

11.4 Address additional problematic plastic waste streams

- East Waste supports action on problematic plastic items that contribute to land and marine litter.
 - **Local government must be included as a partner**, as councils manage public waste infrastructure and are often the first to deal with the consequences of littering.
 - Product stewardship schemes and targeted bans on specific problematic plastic items are welcome.
 - The scope could also address **airborne litter** impacts (e.g. plastic mulch or packing) and consider appropriate disposal pathways.
-

17: Are there any additional areas that should be a priority? If so, what are the priorities and why?

18: Are there any other comments you would like to make on the draft strategy?

9.9 Information Report

Report Author	Executive Administration Assistant
Attachments	A: Unconfirmed Minutes of the Audit & Risk Management Committee B: Outstanding Resolutions Register C: Annual Plan Progress Report D: Annual Reporting Calendar

Purpose and Context

The Information Report presents updates on standing items and other items that are relevant to the business of the East Waste Board. The matters have been listed in one report as an efficiency as Administration recommend that the East Waste Board receives and notes the information contained within the report. This does not limit the ability of the Board to remove a specific item from this report and resolve that a particular action be taken.

Recommendation

That the East Waste Board receives and notes the Information Report.

Strategic Link

Objective 5. Provide Leadership

Strategy 5.4 Quality and transparent Corporate (Governance and Financial) activities.

Background

The Information Report is a Standing Item that presents information that the Administration recommend that the East Waste Board receive and note.

Discussion

The following items are presented for the information of the East Waste Board:

1. General Manager Leave of Absence

The General Manager, East Waste will be on leave for the period 23 November 2025 to 4 January 2026 (inclusive). In accordance with clause 29.6 of the East Waste Charter, the General Manager has appointed Mr David Maywald, Manager Business Services to act in his absence during this period.

2. Unconfirmed Minutes of the Audit & Risk Management Committee Meeting held 17 September 2025.

Clause 31 of the Eastern Waste Management Authority Charter requires the Authority to establish an Audit Committee which is to be governed by the provisions of Schedule 2, Clause 30 of the *Local Government Act 1999* (Act).

The functions of the Audit & Risk Management Committee are to include:

- (a) reviewing annual financial statements to ensure that they provide a timely and fair view of the state of affairs of the subsidiary; and
- (b) liaising with external auditors; and
- (c) reviewing the adequacy of the accounting, internal auditing, reporting and other financial management systems and practices of the subsidiary on a regular basis.

The (unconfirmed) Minutes of the East Waste Audit & Risk Management Committee Meeting of 18 June are included at **Attachment A** of this report for the Board's information and consideration.

It should be noted that the Committee become inquorate during the course of the meeting and while they were unable to provide recommendations to the East Waste Board on the proposed Diversity and Inclusion Policy and the revision of the Procurement Policy a discussion was held with Administration regarding the content of both documents.

3. Outstanding Resolutions Register

The presentation of the Outstanding Resolutions Register to the East Waste Board is considered a good governance practice. The Outstanding Resolutions Register (**refer Attachment B**) depicts the status of past resolutions of the Board for the period to 25 September 2025.

At this time, as indicated on the attached Register, activities associated with three resolutions remain ongoing, with the status noted in the far right column.

One resolution marked 'complete' relates to the closing out of actions recommended through the review of East Waste's internal controls, undertaken in conjunction with the FY2024 interim financial audit. whilst initially reported to be closed out by December 2024, Administration is still working to finalise one outstanding recommendation within the Management letter issued by Galpins, being:

'The Authority ensures that there are formal agreements with suppliers with significant cumulative spend, and that works are not commenced prior to signing of contracts.'

While this particular action remains ongoing, the action is consistent with the outcome of the FY2025 interim financial audit (as presented within this Agenda) and therefore it has been marked complete on the register from June 2025, noting this action will now be carried forward and tracked through the closing out of actions from the FY2025 interim audit, which will follow in a later resolution.

4. Annual Plan Progress Report

This report provides the East Waste Board with an update on the implementation of the activities endorsed in the East Waste 2024/25 Annual Plan.

The attached matrix (**refer Attachment C**) provides a snapshot update as to the progress of the Annual Plan activities as of 20 June 2025.

5. Annual Reporting Calendar

This report provides the Board with an update of the progress of East Waste's key reporting requirements via the Annual Reporting Calendar.

The attached Annual Reporting Calendar (**refer Attachment D**) provides a snapshot update of the progress of East Waste's key legislative and governance reporting requirements for the 2025 calendar year.

This is a standing item on the Agenda.

6. Carbon reporting Project

East Waste engaged Dsquared Consulting to support the organisation's carbon reporting initiative, as outlined in our Annual Plan. The project is almost complete, with the initial phase focused on collecting and analysing data to establish a baseline understanding of East Waste's current carbon emissions.

This foundational data will be critical as we begin setting meaningful emissions reduction targets.

It is anticipated that the primary contributor to East Waste's emissions profile will be diesel consumption from our fleet of collection vehicles. However, having accurate and verified data will enable us to identify opportunities for emissions reduction and guide future procurement decisions.



**Eastern Waste Management Authority
Ordinary Audit & Risk Management Committee**

Minutes

Wednesday 25 September 2025

Minutes

Eastern Waste Management Authority Ordinary Meeting of the Audit & Risk Management Committee

Meeting to be held on Wednesday 17 September 2025 commencing at 8:00am,
HenderCare, Level 3/81 Flinders Street, Adelaide.

The Chair, Mrs E Hinchey, declared the meeting open at 8.03 am and that a quorum was present.

1. Acknowledgement of country

2. Present

Directors:

Mrs E Hinchey	Independent Chairperson
Ms L Green	Independent Member (<i>entered the meeting at 8.07 am</i>)
Mr F Bell	East Waste Board Representative
Mr P Di Iulio	East Waste Board Representative

In Attendance:

Mr L Leyland	General Manager
Mr D Maywald	Manager Business Services
Ms K Vandermoer	Manager Human Resources & Financial Services
Ms V Davidson	Executive Administration Officer
Mr T Muhlhausler	Galpins

The Chair welcomed Mr Leonard Leyland, General Manager East Waste, to his first meeting of the Committee.

3. Apologies

Nil.

4. Conflicts of interest

Nil.

5. Confirmation of the minutes

Moved Mr F Bell that the Minutes of the East Waste Audit and Risk Management Committee meeting held on 18 June 2025 be confirmed as a true and correct record.

Seconded Mr P Di Iulio

Carried

6. Matters arising from the minutes

Nil.

7. Questions without notice

Nil.

The Chair sought and was granted leave of the meeting to bring forward Item 9.1 Audited Financial Statements for the Year Ended 30 June 2025

Ms L Green entered the meeting at 8.07 am.

9.1 Audited Financial Statements for the Year Ended 30 June 2025

Moved Mr F Bell that the Audit & Risk Management Committee:

1. Receive and note the draft FY2025 audited Financial Statements as presented in Attachment A (*Agenda Item 9.1, Audit & Risk Management Committee Meeting, 17 September 2025*) and the Management Representation Letter as presented in Attachment C (*Agenda Item 9.1, Audit & Risk Management Committee Meeting, 17 September 2025*) and recommend both documents for presentation to the East Waste Board
2. Note the draft Independent Audit Completion Report as presented in Attachment B (*Agenda Item 9.1, Audit & Risk Management Committee meeting, 17 September 2025*).

Seconded Mr P Di Iulio

Carried

Confidential Meeting with External Auditor

Recommendation 1

- 1 Moved Mr F Bell that pursuant to section 90(2) and 90(3)(g) of the *Local Government Act 1999* the Audit and Risk Management Committee orders that the public be excluded from attendance at that part of this meeting relating to Agenda Item 9.1 Audited Financial Statements for the Year Ended 30 June 2025 except the following persons: - Mr Tim Muhlhausler of Galpins who may remain to enable the Audit and Risk Committee to consider Item 9.1 in confidence on the basis the Committee considers it necessary and appropriate to act in a meeting closed to the public (excepting those persons listed above) in order to receive, discuss or consider in confidence the matter relating to Item 9.1 in order to ensure that the Committee does not breach a legal obligation or duty being, the requirement under Regulation 17B of the *Local Government (Financial Management) Regulations 2011* to liaise with the East Waste Board's auditor by meeting with the auditor on at least one occasion each year on a confidential basis in circumstances where a majority of the members of the Committee are present and no member or employees of the East Waste Board are present (other than members who are members of the Committee).
- 2 Accordingly, on this basis, the principle that meetings of the Committee should be conducted in a place open to the public has been outweighed by the need to keep the information or matter confidential.

Seconded Mr P Di Iulio

Carried

Mr L Leyland, Mr D Maywald, Ms K Vandermoer and Ms V Davidson left the meeting at 8.20 am.

Recommendation 2

Moved Ms L Green that the Audit and Risk Management Committee formally commended Management on the excellent audit result and acknowledged their diligence in achieving this outcome.

Seconded Mr P Di Iulio

Carried

Recommendation 3

- 1 Moved Mr F Bell that pursuant to Section 91(7) of the *Local Government Act 1999*, the Audit and Risk Management Committee orders that the discussion relating to Agenda Item 9.1 Audited Financial Statements for the Year Ended 30 June 2025 shall be kept confidential, on the grounds that the discussion relates to information, which if disclosed, may result in a breach of a legal obligation or duty being, the requirement under Regulation 17B of the *Local Government (Financial Management) Regulations 2011* to liaise with the East Waste Board's auditor by meeting with the auditor on at least one occasion each year on a confidential basis in circumstances where a majority of the members of the Committee are present and no member or employees of the council are present (other than members who are members of the Committee).
- 2 This order shall operate until further order.
- 3 Pursuant to section 91(9)(c) of the *Local Government Act 1999*, the Audit & Risk Management Committee delegates to the General Manager the power to revoke this order in whole or part.

Seconded Mr P Di Iulio

Carried

Mr L Leyland, Mr D Maywald, Ms K Vandermoer and Ms V Davidson returned to the meeting at 8.33 am.

8. Presentations

8.1 General Manager Introduction and Update

The General Manager presented an overview showcasing recent achievements while also addressing areas requiring attention.

Mr T Muhlhausler left the meeting at 9.13 am.

9. Reports

9.2 Regulation 10 Financial Report

Moved Ms Green that the Audit & Risk Management Committee recommends to the East Waste Board that the Regulation 10 Financial Report, as presented in Attachment A (*Agenda Item 9.2, Audit & Risk Management Committee Meeting 17 September 2025*) be adopted.

Seconded Mr P Di Iulio

Carried

9.3 Review of Fleet Asset Management Plan & Strategy 2026-2035

Moved Mr F Bell that the Audit & Risk Management Committee recommend to the East Waste Board that the revised East Waste Fleet Asset Management Plan & Strategy 2026-2035, as presented in Attachment A (*Agenda Item 9.3, Audit & Risk Management Committee Meeting, 17 September 2025*), be adopted.

Seconded Mr P Di Iulio

Carried

9.4 Draft East Waste Annual Report 2024/25

Moved Mr F Bell that the Audit & Risk Management Committee:

1. Receive and note the draft East Waste Annual Report 2024/25 (*Attachment A, Agenda Item 9.4, Audit & Risk Management Committee Meeting, 17 September 2025*).
2. Recommend to the East Waste Board that the draft East Waste Annual Report 2024/25 be adopted.

Seconded Ms L Green

Carried

9.5 WHS Overview

Moved Ms L Green that the Audit & Risk Management Committee:

1. Receive and note the East Waste WHS Safety Overview Report 2024/25 (*Attachment A, Agenda Item 9.5, Audit & Risk Management Committee Meeting, 17 September 2025*); and
2. Recommend that the WHS Safety Overview Report 2024/25 be presented to the East Waste Board.

Seconded Mr P Di Iulio

Carried

9.6 Proposed Internal Audit Scopes FY2026

Moved Ms L Green that the Audit & Risk Management Committee receive and note the proposed FY2026 Internal Audit Scopes as presented at Attachment A (*Agenda Item 9.6, Audit & Risk Management Committee Meeting, 17 September 2025*).

Seconded Mr F Bell

Carried

9.7 Information Report

Moved Ms L Green that the Audit & Risk Management Committee receives and notes the Information Report.

Seconded Mr P Di Iulio

Carried

10. Closure

The Chairperson declared the meeting closed at 9.52 am.

11. The next Ordinary Audit & Risk Management Committee Meeting is proposed to be held on: Wednesday 12 November 2025, HenderCare, Level 3/81 Flinders Street, Adelaide at 8.00am.

These minutes have been signed as a true and correct record of the East Waste Audit & Risk Management Committee Meeting of 17 September 2025.

Chairperson

Date / /

ITEM 9.9 - ATTACHMENT B

East Waste Board Outstanding Resolutions Register - as at 17 September 2025				
21/11/2024	9.3	Review of Long Term Financial Plan	That the Board endorse the draft principles and assumptions presented within the draft Long Term Financial Plan (Attachment A, Item 9.2, Board Meeting, 21 November 2024), with the expectation that Administration review East Waste's working capital requirement as a mechanism for retaining an appropriate cash balance over the life of the Plan.	ONGOING: Further review of working capital requirements will be undertaken following outcome of review of East Waste's Financial Model & Strategy.
Thursday, May 1, 2025	9.2	Strategic Risk Register Review	That the East Waste Board requests that East Waste implement an approach to capturing growth demand forecast information from Constituent Councils annually to inform Annual Plan and Budgets, Asset Management Plans and the Long Term Financial Plan.	ONGOING: Will consider ahead of development of the FY27 Budget and review of East Waste's other strategic documents.
26/06/25	9.1	2025/26 Annual Plan & Budget	2. Authorises East Waste to apply for and borrow funds up to \$3,390,000 for the replacement of up to six (6) Collection Vehicles, as identified in the East Waste Fleet Asset Management Plan 2020–2030. 3. Authorises the East Waste Chairperson and General Manager to execute required loan documentation and affix the Common Seal on behalf of East Waste for borrowings undertaken in the 2025/26 financial year.	ONGOING: East Waste is expecting delivery of the 6 new collection vehicles in October 2025 at which stage the loan and documents will be processed.
26/06/25	10.1	RFT 2025/04: Bulk Fuel	That the East Waste Board adopts the recommendation of the Tender Evaluation Panel and authorises the Acting General Manager to enter a five (5) year Agreement with Liberty Oil Australia for the Supply of Bulk Fuel as per Attachment C Item 10.1, East Waste Board Meeting, 26 June 2025.	Complete: Acting General Manager, David Maywald completed the Agreement with Liberty Oils Australia in July 2025.

ITEM 9.9 – ATTACHMENT C



NO.	ACTIVITY/PROJECT	OVERVIEW	STRATEGY	MAIN KPI/TARGET	STATUS UPDATE
DELIVER COST EFFECTIVE AND EFFICIENT SERVICES AND FACILITIES					
1.	Continue & Expand Core services	East Waste optimisation will come from providing a full suite of services to Member Councils. Where this doesn't occur, East Waste will work with member Councils with an aim to provide a full suite of services to all member Councils.	1.1	Vision Target	General Manager will continue to seek opportunities to expand core services with Member Councils.
2.	Investigate opportunities outside of existing Member Councils.	When potential opportunities arise, East Waste will investigate service provision to non-member Councils and subsidiaries where the benefit and/or the fostering of partnerships can drive value to Member Councils.	1.1	Vision Target	No opportunities identified at this stage.
4.	Implement a Complaints Management/Ticket system to streamline customer service operations, enhance issue resolution efficiency, and improve stakeholder satisfaction	East Waste will implement a Complaints Management/Ticket system to enhance customer service efficiency, streamline issue tracking, and improve response times. This system will provide a structured approach to logging, monitoring, and resolving customer inquiries and complaints, ensuring accountability and transparency. The project aims to optimize workflows, reduce resolution time, and enhance overall customer satisfaction.	1.5	Vision Target	Complaint Management System has now been built and staff training is underway.

MAXIMISE SOURCE SEPARATION & RECYCLING

5.	Advance trials and rollout of weekly organics collections	Through the success of current weekly organics trials (FOGO Trials) undertaken by East Waste and more broadly across metropolitan Adelaide, East Waste will work with member Councils to increase the trials/rollouts.	2.1	At least 75% of kerbside material separately collected & recycled 100% of food waste separately collected and recycled.	Currently Supporting five Member Councils with their FOGO trails with City of Unley being the latest to commence planning.
----	---	--	-----	--	--

PROVIDE LEADING AND INNOVATIVE BEHAVIOUR CHANGE AND EDUCATION

6.	Delivery of the “Why Waste It?” behaviour change program and associated social media.	Utilising the results of the reviews and biennial kerbside audits undertaken over the past 6 years, refine and deliver the ongoing successful “Why Waste It?” program, with a strong food waste separation focus.	3.2	Vision Target	Programs currently being delivered by both East Waste and KESAB.
----	---	---	-----	---------------	--

HELP DRIVE A LOCAL CIRCULAR ECONOMY

7.	Develop and Procure high value processing contracts.	East Waste on behalf of engaged Member Councils will procure new long-term co-mingled recycling contracts with a focus on ensuring the collected material is processed in a manner which retains and utilises the material at its highest order and so far as possible, locally.	4.4	Vision Target	Procurement of Organics contract underway.
----	--	--	-----	---------------	--

PROVIDE LEADERSHIP

8.	Fleet Replacement	In line with the Long-Term Financial Plan, undertake the replacement of six (6) collection vehicles.	5.4	Vision Target	Six trucks to be delivered commencing in October 2025.
9.	WHS System Responsibility and Accountability	Continuation of ongoing Risk Management and Work Health & Safety systems and processes to provide a safe and healthy workplace for all employees and those which interact with us.	5.1	Implement best practice safety standards	East Waste administration are currently working on the plan.

ITEM 9.9 - ATTACHMENT D

East Waste Annual Reporting Calendar Board and Audit & Risk Management Committee 2025

	Feb	Apr/May	Jun	Sep	Nov	
Audit & Risk Management Committee Meeting	Feb 19	Apr 23	Jun 18	Sep 17	Nov 12	✓ Item previously presented/endorsed
Board Meeting	Feb 27	May 1	Jun 26	Sep 25	Nov 27	✓ Item included in current meeting Agenda
						• Item deferred to a future meeting
						Item not presented this calendar year

Meeting	Financial						Notes
B A&R	Budget Review 2	✓					
B A&R	Draft Annual Plan & Budget Assumptions	✓					
	A&R Review of Proposed External Audit Work Plan		✓				
	A&R Review of Porposed Internal Audit Work Plan		✓				Draft year one internal audit scopes presented to September 2025 ARMC meeting.
B A&R	Budget Review 3		✓				
B A&R	Interim External Audit Report			✓			
B A&R	Annual Plan and Budget Endorsement			✓			
B	Review of Confidential Orders			✓			
B A&R	Draft Audited Financial Statements & Meeting with Auditor				✓		
B A&R	Regulation 10 Financial Report				✓		
B A&R	Review of Asset Management Plan				✓		
B A&R	Draft Annual Report for Endorsement				✓		
B A&R	Budget Review 1						
B A&R	Long Term Financial Plan Review						
B A&R	Treasury Management Performance Report						
B A&R	Customer Service Metrix Report						New annual addition to the Agenda, as requested at November 2024 Board Meeting.
	Governance						
B A&R	Board & Committee Appointments	✓					
B	Annual Education Summary Report			✓			
B	Lodgment of RPD, Primary, and Ordinary Returns				✓		Finalised and submitted through EOFY external audit.
B	General Manager Performance Review				•		Subject to arrangements for newly appointed General Manager.
B A&R	Policy Review Schedule						
B A&R	Board and Audit & Risk Management Committee Performance Evaluations						
B A&R	Proposed Meeting Schedule for Proceeding Year						
	Risk						
B A&R	Strategic Risk Register Review	•	✓				