



FINANCE ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

14 December 2022 at 5:00pm

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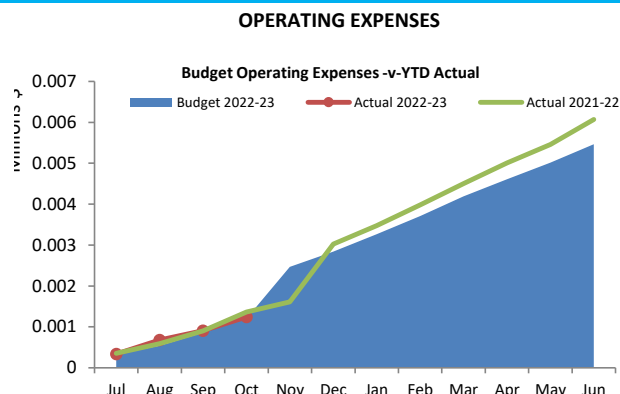
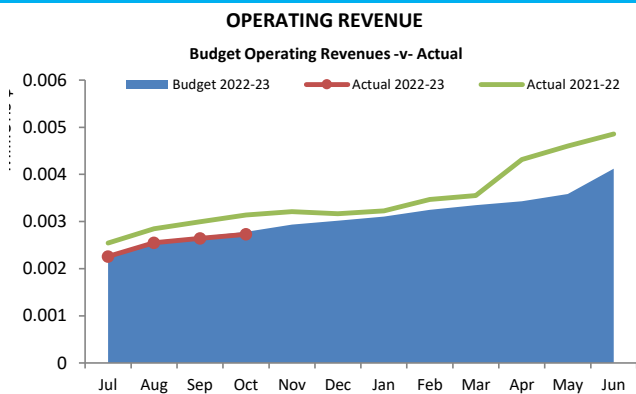
MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the period ending 31 October 2022

*LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*

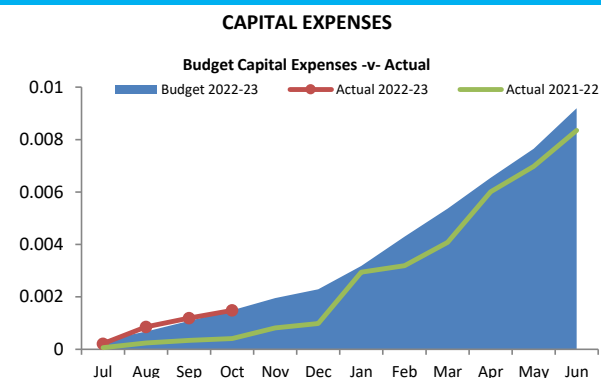
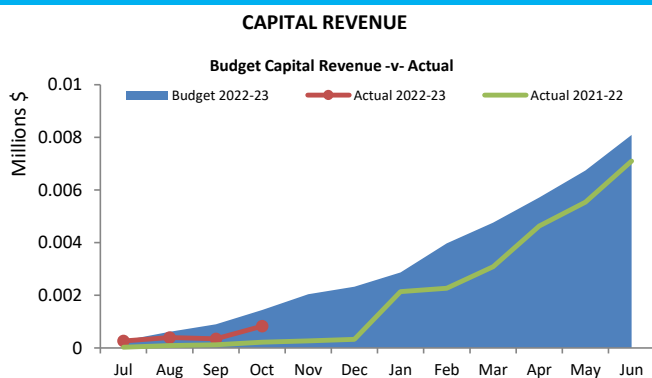
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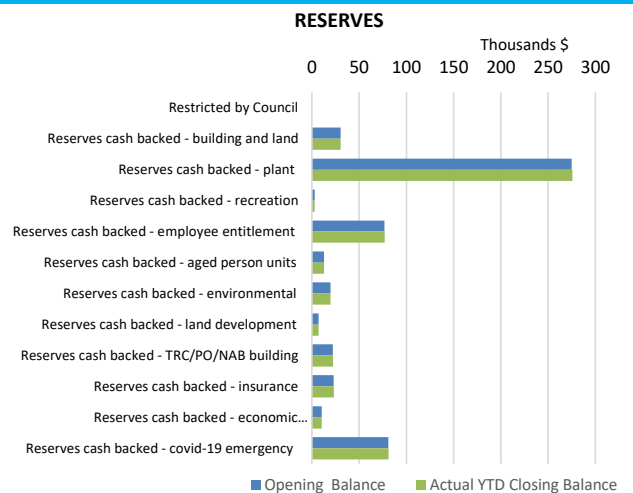
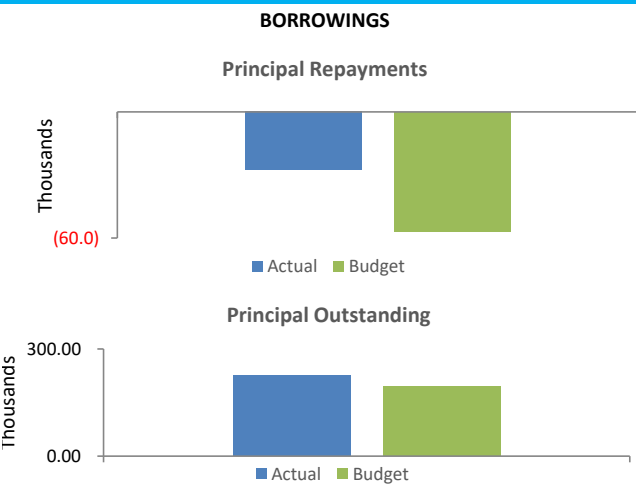
OPERATING ACTIVITIES



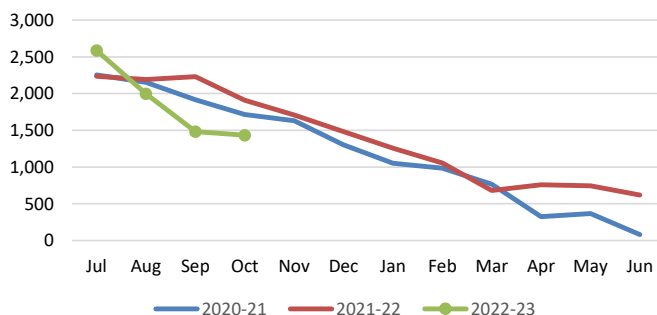
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.59 M	\$0.64 M	\$0.64 M	\$0.00 M
Closing	\$0.00 M	\$1.73 M	\$1.44 M	(\$0.29 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$2.82 M	% of total
Unrestricted Cash	\$1.02 M	36.2%
Restricted Cash	\$1.80 M	63.8%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$0.17 M	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$0.24 M	% Collected
Rates Receivable	\$0.28 M	93.2%
Trade Receivable	\$0.24 M	% Outstanding
Over 30 Days		9.5%
Over 90 Days		6.6%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.04 M	\$1.47 M	\$1.49 M	\$0.02 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$2.17 M	% Variance
YTD Budget	\$2.18 M	(0.1%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
YTD Actual	\$0.14 M	% Variance
YTD Budget	\$0.17 M	(18.3%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$0.19 M	% Variance
YTD Budget	\$0.17 M	8.3%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.08 M)	(\$0.35 M)	(\$0.66 M)	(\$0.31 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.03 M	(100.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.48 M	% Spent
Adopted Budget	\$9.20 M	(83.9%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.83 M	% Received
Adopted Budget	\$8.09 M	(89.8%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.55 M)	(\$0.03 M)	(\$0.03 M)	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.03 M
Interest expense	\$0.00 M
Principal due	\$0.22 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.56 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 OCTOBER 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)	(a)	(b)	(c)	(c) - (b)		
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	592,469	635,672	635,672	635,672	0	0.00%	
Revenue from operating activities								
Rates		2,129,672	2,129,672	2,121,890	2,119,043	(2,847)	(0.13%)	
Rates (excluding general rate)		54,741	54,741	54,741	55,063	322	0.59%	
Operating grants, subsidies and contributions	12	886,902	921,902	174,842	142,765	(32,077)	(18.35%)	▼
Fees and charges		304,262	289,262	173,920	188,297	14,377	8.27%	▲
Interest earnings		12,740	12,740	9,030	17,969	8,939	98.99%	
Other revenue		724,919	724,919	243,924	210,655	(33,269)	(13.64%)	▼
Profit on disposal of assets	6	7,705	7,705	4,815	0	(4,815)	(100.00%)	
		4,120,941	4,140,941	2,783,162	2,733,792	(49,370)	(1.77%)	
Expenditure from operating activities								
Employee costs		(1,235,494)	(1,241,716)	(481,132)	(492,140)	(11,008)	(2.29%)	
Materials and contracts		(904,521)	(1,057,299)	(408,219)	(409,671)	(1,452)	(0.36%)	
Utility charges		(83,800)	(83,800)	(33,581)	(18,335)	15,246	45.40%	▼
Depreciation on non-current assets		(2,382,070)	(2,382,070)	0	0	0	0.00%	
Interest expenses		(8,383)	(8,383)	(1,002)	(599)	403	40.22%	
Insurance expenses		(146,784)	(148,784)	(148,777)	(155,561)	(6,784)	(4.56%)	
Other expenditure		(697,416)	(697,416)	(231,812)	(165,141)	66,671	28.76%	▼
Loss on disposal of assets	6	(7,000)	(7,000)	(7,000)	0	7,000	100.00%	
		(5,465,468)	(5,626,468)	(1,311,523)	(1,241,447)	70,076	(5.34%)	
Non-cash amounts excluded from operating activities	1(a)	2,381,365	2,381,365	2,185	0	(2,185)	(100.00%)	
Amount attributable to operating activities		1,036,838	895,838	1,473,824	1,492,345	18,521	1.26%	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	13	8,092,764	7,876,532	1,588,403	826,565	(761,838)	(47.96%)	▼
Proceeds from disposal of assets	6	26,862	26,862	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(9,195,098)	(8,839,932)	(1,939,373)	(1,483,932)	455,441	23.48%	▼
Amount attributable to investing activities		(1,075,472)	(936,538)	(350,970)	(657,367)	(306,397)	87.30%	
Financing Activities								
Payments for principal portion of lease liabilities	9	(3,187)	(3,187)	(1,064)	(1,192)	(128)	(12.03%)	
Repayment of debentures	8	(57,041)	(57,041)	(28,463)	(27,610)	853	3.00%	
Transfer to reserves	10	(493,607)	(498,971)	(540)	(2,362)	(1,822)	(337.41%)	
Amount attributable to financing activities		(553,835)	(559,199)	(30,067)	(31,164)	(1,097)	3.65%	
Closing funding surplus / (deficit)	1(c)	0	35,772	1,728,459	1,439,486	(288,973)	16.72%	▼

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 November 2022

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	1,019,480	1,236,763	2,256,243	0	NAB	2.60%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	563,254	563,254	0	NAB	3.20%	August 2023
Total		1,019,580	1,800,017	2,819,597	0			
Comprising								
Cash and cash equivalents		1,019,580	1,800,017	2,819,597	0			
		1,019,580	1,800,017	2,819,597	0			

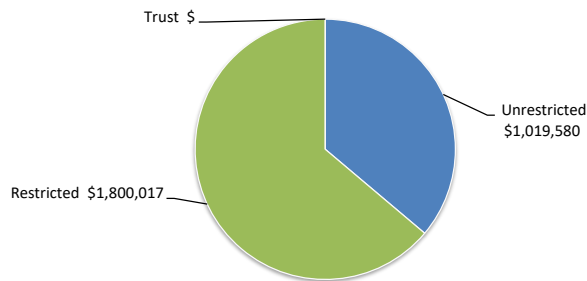
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

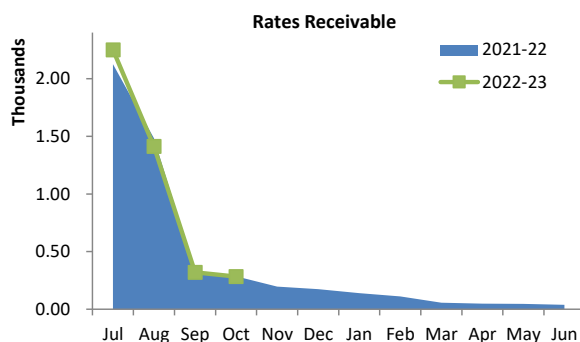
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 Jun 2022	31 Oct 2022
	\$	\$
Opening arrears previous years	33,480	39,714
Levied this year	2,044,488	2,174,106
Levied service charges this year	104,419	131,609
Less - collections to date	(2,142,673)	(2,062,826)
Gross rates collectable	39,714	282,603
Net rates collectable	39,714	282,603
% Collected	98.2%	93.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	173,768	440	5,112	12,649	191,969
Percentage	0.0%	90.5%	0.2%	2.7%	6.6%	
Balance per trial balance						
Sundry receivable						191,969
GST receivable						46,557
Allowance for impairment of receivables from contracts with customers						(1,575)
Total receivables general outstanding						236,951

Amounts shown above include GST (where applicable)

KEY INFORMATION

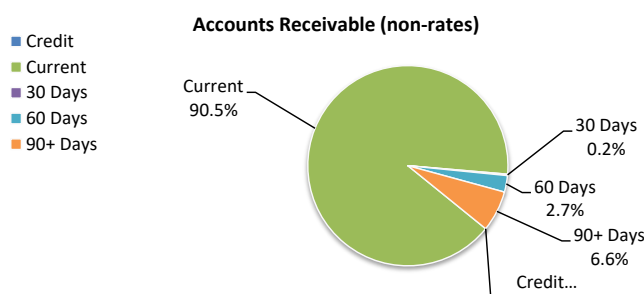
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 October 2022
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	4,228	22,778	(17,732)	9,274
Other Assets				
Prepayments	28,907	5,200	(17,039)	17,068
Accrued income	4,272	0	(4,272)	0
Total other current assets	37,407	27,978	(39,043)	26,342
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

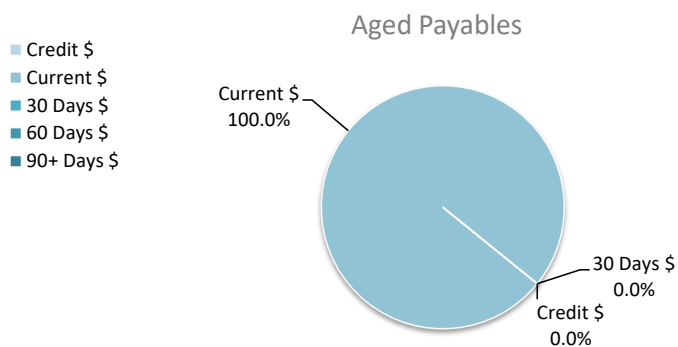
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	760	0	0	0	760
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						1,330
ATO liabilities						18,750
Receipts in advance						3,588
Other payables - bond held						17,818
Prepaid rates						2,767
Accrued expense						121,696
Total payables general outstanding						165,949

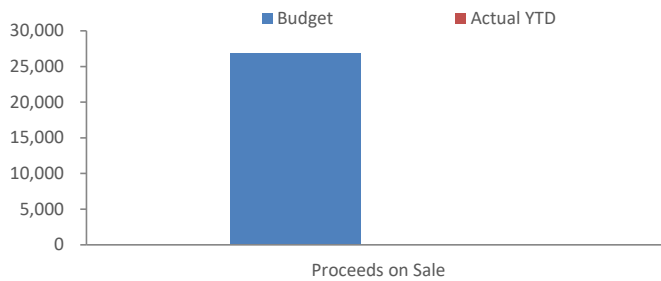
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Law, order, public safety								
	Light Attack Fire Vehicle - 1ECT827 - Capital	10,862	10,862	0	0			0	0
	Recreation and culture								
	Tractor - MI461	7,000	0	0	(7,000)			0	0
	Utility - MI372	0	3,000	3,000	0			0	0
	Canter Truck - MI125	5,775	10,000	4,225	0			0	0
	Transport								
	Utility - MI599	2,520	3,000	480	0			0	0
		26,157	26,862	7,705	(7,000)	0	0	0	0



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Land - freehold land	72,000	52,000	0	0	0
Buildings - non-specialised	1,160,000	912,000	54,492	18,444	(36,048)
Buildings - specialised	1,118,157	780,157	187,000	188,952	1,952
Furniture and equipment	10,000	10,000	0	0	0
Plant and equipment	305,000	305,000	70,000	59,000	(11,000)
Bushfire equipment	150,000	150,000	0	0	0
Infrastructure - roads	5,079,941	5,252,441	1,441,400	1,072,685	(368,715)
Infrastructure - bridges	800,000	800,000	0	0	0
Infrastructure - footpaths	30,000	0	0	0	0
Infrastructure - parks & ovals	60,000	111,774	24,457	14,612	(9,845)
Infrastructure - airfields	296,000	346,560	97,012	77,952	(19,060)
Infrastructure - other	114,000	120,000	65,012	52,287	(12,725)
Payments for Capital Acquisitions	9,195,098	8,839,932	1,939,373	1,483,932	(455,441)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	8,092,764	7,876,532	1,588,403	826,565	(761,838)
Other (disposals & C/Fwd)	26,862	0	0	0	0
Contribution - operations	1,075,472	963,400	350,970	657,367	306,397
Capital funding total	9,195,098	8,839,932	1,939,373	1,483,932	(455,441)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

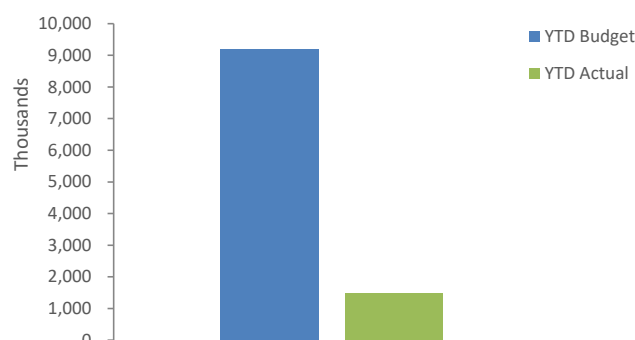
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

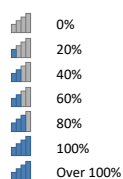
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators

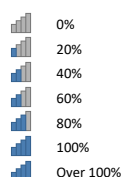


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
Land - freehold land							
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	52,000	0	0	0	
Land - freehold land total		72,000	52,000	0	0	0	
Buildings - non-specialised							
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	800,000	800,000	0	0	0	
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	20,000	20,000	20,000	2,306	(17,694)	
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	6,250	6,250	2,080	0	(2,080)	
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	6,250	6,250	2,080	0	(2,080)	
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC999	Community Housing Project - Building Purchase (Budget Only)	250,000	0	0	0	0	
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	0	0	0	
BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	15,000	17,000	17,000	16,138	(862)	Budget Amendment
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	40,000	40,000	13,332	0	(13,332)	
Building - non-specialised total		1,160,000	912,000	54,492	18,444	(36,048)	
Buildings - specialised							
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	400,000	0	0	0	0	
BC019	19 Victoria Road (Lot 82) - Hall - Building (Capital)	50,000	50,000	0	0	0	
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	486,157	543,157	0	2,130	2,130	
BC016	16 Midlands Road - Railway Station - Building (Capital)	182,000	187,000	187,000	186,822	(178)	
Building - specialised total		1,118,157	780,157	187,000	188,952	1,952	
Furniture and equipment							
FE003	ADMIN - Furniture & Equipment - Capital	10,000	10,000	0	0	0	
Furniture and equipment total		10,000	10,000	0	0	0	
Plant and equipment							
PE125	Canter Truck - MI125 - Capital	110,000	110,000	0	0	0	
PE372	Utility - MI372 - Capital	35,000	35,000	35,000	0	(35,000)	
PE461	Tractor - MI461 - Capital	65,000	65,000	0	59,000	59,000	
PE599	Utility - MI599 - Capital	35,000	35,000	35,000	0	(35,000)	
PE999	Sundry Plant Purchases - Capital	30,000	30,000	0	0	0	
PE3620	Water Tanker Trailer - MI3620 - Capital	30,000	30,000	0	0	0	
Plant and equipment total		305,000	305,000	70,000	59,000	(11,000)	
Bushfire equipment							
PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	150,000	0	0	0	
Bushfire equipment total		150,000	150,000	0	0	0	
Infrastructure - roads							
RCF000	Roads - Flood Damage (Budget Only)	3,180,000	3,180,000	1,352,720	0	(382,915)	
RCF001	Mingenew South Road - Flood Damage				18,637		
RCF003	Coalseam Road - Flood Damage				30,030		
RCF004	Nanekine Road - Flood Damage				1,028		
RCF005	Yandanooka Melara Road - Flood Damage				29,516		
RCF006	Depot Hill Road - Flood Damage				94,066		
RCF008	Allanooka Springs Road - Flood Damage				1,586		
RCF009	Erangy Spring Road - Flood Damage				32,685		
RCF012	Yandanooka West Road - Flood Damage				158,485		
RCF013	Enokurra Road - Flood Damage				77,599		
RCF014	Yandanooka South Road - Flood Damage				57,437		
RCF015	Morawa - Yandanooka Road - Flood Damage				83,929		
RCF017	Scroops Road - Flood Damage				129		
RCF019	Switchback Road - Flood Damage				203,789		
RCF020	Manarra Road - Flood Damage				2,435		
RCF021	Mount Scratch Road - Flood Damage				76,180		
RCF022	Narandagy - Pintharuka Road - Flood Damage				63,088		
RCF023	Jones Road - Flood Damage				9,972		
RCF025	Telara Road - Flood Damage				106		
RCF026	Wick Road - Flood Damage				22,168		
RCF029	Newton Road - Flood Damage				609		
RCF031	Michael Road - Flood Damage				587		
RCF040	King Street - Flood Damage				1,461		
RCF041	Victoria Road - Flood Damage				496		
RCF043	Shenton Street - Flood Damage				874		
RCF044	William Street - Flood Damage				253		

Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
RCF052 Irwin Street - Flood Damage				264		
RCF055 Ikewa Street - Flood Damage				211		
RCF059 Nelson Pearse Street - Flood Damage				993		
RCF060 View Street - Flood Damage				411		
RCF080 Mingenev - Mullewa Road - Flood Damage				781		
RC999 Road Construction - Roads BUA - Council Funded (Budgeting Only)	43,687	43,687	14,566	0	(14,566)	
RC000 Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	174,753	174,753	29,114	0	(103,996)	
RC010 Yarragadee West Road (Capital)				112		
RC011 Mooriary Road (Capital)				223		
RC012 Yandanooka West Road (Capital)				74,324		
RC018 Strawberry North East Road (Capital)				223		
RRG003 Coalseam Road (RRG)	450,001	450,001	45,000	1,817	(43,183)	
CRF002 Yandanooka North East Road (Commodity Route Funding)	412,500	412,500	0	18,870	18,870	
BS000 Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	819,000	991,500	0	0	7,311	
BS002 Yandanooka North East Road (BS)				7,311		
Infrastructure - roads total	5,079,941	5,252,441	1,441,400	1,072,685	(518,479)	
Infrastructure - bridges						
BR0833 Yarragadee - Mingenev - Mullewa Road - Bridge (Capital)	800,000	800,000	0	0	0	
Infrastructure - bridges total	800,000	800,000	0	0	0	
Infrastructure - footpaths						
FC000 Footpath Construction General (Budgeting Only)	30,000	0	0	0	0	
Infrastructure - footpaths total	30,000	0	0	0	0	
Infrastructure - parks & ovals						
PC007 Information Bay Park - (Capital)	10,000	0	0	0	0	
PC009 Midlands Road Garden - (Capital)	25,000	25,000	0	320	320	
PC011 Skate Park - (Capital)	5,000	66,774	11,125	14,292	3,167	
PC012 Mingenev Spring - (Capital)	20,000	20,000	13,332	0	(13,332)	
Infrastructure - parks & ovals total	60,000	111,774	24,457	14,612	(9,845)	
Infrastructure - airfields						
OC010 Airstrip - Infrastructure - Capital	296,000	346,560	97,012	77,952	(19,060)	
Infrastructure - airfields total	296,000	346,560	97,012	77,952	(19,060)	
Infrastructure - other						
OC006 Transfer Station - Infrastructure - Capital	30,000	30,000	30,000	29,800	(200)	
OC002 Mingenev Hill Walk Trail - Capital	75,000	75,000	20,012	9,058	(10,954)	
OC005 Public WiFi - Capital	9,000	15,000	15,000	11,691	(3,309)	
OC009 Communications tower upgrade	0	0	0	1,738	1,738	Reimbursed by DFES
Infrastructure - other total	114,000	120,000	65,012	52,287	(12,725)	
	9,195,098	8,839,932	1,939,373	1,483,932	(605,205)	

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport										
Grader	146	252,499	0	0	(27,610)	(57,041)	224,889	195,458	(493)	(6,849)
Total		252,499	0	0	(27,610)	(57,041)	224,889	195,458	(493)	(6,849)
Current borrowings		57,041					27,721			
Non-current borrowings		195,458					197,168			
		252,499					224,889			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Other property and services										
Photocopier	De Lage Landon	4,317	0	0	(1,192)	(3,187)	3,125	1,130	(105)	(1,534)
Total		4,317	0	0	(1,192)	(3,187)	3,125	1,130	(105)	(1,534)
Current lease liabilities		3,675					2,483			
Non-current lease liabilities		642					642			
		4,317					3,125			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - building and land	30,331	31	152	250,000	250,000	0	0	0	280,362	30,483
Reserves cash backed - plant	274,895	261	974	241,067	241,067	0	0	0	516,223	275,869
Reserves cash backed - recreation	3,099	3	16	0	0	0	0	0	3,102	3,115
Reserves cash backed - employee entitlement	76,723	69	341	0	0	0	0	0	76,792	77,064
Reserves cash backed - aged person units	12,795	13	64	2,000	2,000	0	0	0	14,808	12,859
Reserves cash backed - environmental	19,636	20	98	0	5,364	0	0	0	25,020	19,734
Reserves cash backed - land development	6,985	6	35	0	0	0	0	0	6,991	7,020
Reserves cash backed - TRC/PO/NAB building	22,240	22	111	0	0	0	0	0	22,262	22,351
Reserves cash backed - insurance	23,068	23	115	0	0	0	0	0	23,091	23,183
Reserves cash backed - economic development & marketing	10,333	10	52	0	0	0	0	0	10,343	10,385
Reserves cash backed - covid-19 emergency	80,789	82	404	0	0	0	0	0	80,871	81,193
	560,894	540	2,362	493,067	498,431	0	0	0	1,059,865	563,256

Other current liabilities	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 October 2022
		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		18,000	0	6,600	0	24,600
- Capital grant/contribution liabilities		658,769	0	636,635	(123,202)	1,172,202
Total other liabilities		676,769	0	643,235	(123,202)	1,196,802
Employee Related Provisions						
Annual leave		64,926	0	0	0	64,926
Long service leave		27,677	0	0	0	27,677
Total Employee Related Provisions		92,603	0	0	0	92,603
Total other current assets		769,372	0	643,235	(123,202)	1,289,405
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022			31 Oct 2022	31 Oct 2022				
	\$	\$	\$	\$	\$	\$		\$	\$
Operating grants and subsidies									
General purpose funding									
Grants Commission - General	0	0	0	0	0	324,000	324,000	29,160	24,353
Grants Commission - Roads	0	0	0	0	0	396,000	396,000	35,640	18,567
Law, order, public safety									
DFES - LGGs Operating Grant	0	0	0	0	0	19,540	19,540	7,230	8,690
DRFA - TC Seroja	0	0	0	0	0	7,600	17,600	5,868	0
DFES - AWARE program	0	6,600	0	6,600	6,600	0	0	0	0
Education and welfare									
Dept of Communities - Childcare Worker Retention	18,000	0	0	18,000	18,000	0	0	0	0
Community amenities									
DRFAWA - Push up of cyclone related waste at transfer station	0	0	0	0	0	0	25,000	0	0
Recreation and culture									
LG Heritage Consultancy Funding Pilot Program	2,018	0	0	2,018	2,018	0	0	0	0
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0	0
Transport									
MRWA - Street Light Subsidy	0	0	0	0	0	2,600	2,600	0	0
MRWA - Direct Grant	0	0	0	0	0	91,612	91,612	91,612	93,583
DOT - Shared Path Plan	0	0	0	0	0	0	0	0	1,500
Economic services									
BRRF - Astrotourism	0	0	0	0	0	18,500	18,500	0	0
RDC - Storytowns	0	0	0	0	0	1,000	1,000	0	0
DPIRD - R4R Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	(6,885)
	21,018	6,600	0	27,618	27,618	860,852	895,852	169,510	139,808
Operating contributions									
Education and welfare									
Autumn Centre	0	0	0	0	0	50	50	0	50
Other property and services									
Jobseeker	0	0	0	0	0	10,000	10,000	0	0
Fuel Tax Credits	0	0	0	0	0	16,000	16,000	5,332	2,906
	0	0	0	0	0	26,050	26,050	5,332	2,956
TOTALS	21,018	6,600	0	27,618	27,618	886,902	921,902	174,842	142,765

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Oct 2022	Current Liability 31 Oct 2022	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies									
General purpose funding									
Grants Commission - Bridges	46,666	133,334	0	180,000	180,000	0	0	0	0
Law, order, public safety									
DFES - Fire Shed	0	0	0	0	0	400,000	0	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	139,138	139,138	0	0
Education and welfare									
LRCI Phase 3 - Daycare Centre upgrade	112,500	0	0	112,500	112,500	150,000	150,000	0	0
BBRF - Daycare Centre upgrade	0	0	0	0	0	250,000	399,500	0	0
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	100,000	0	0	0
DCP - Daycare Centre upgrade	0	0	0	0	0	120,000	0	0	0
DCP funding c/f from 2021/22	0	0	0	0	0	0	32,100	0	0
Other grant funding - TBC - Daycare Centre upgrade	0	0	0	0	0	0	70,500	0	0
Housing									
To be confirmed - New housing	0	0	0	0	0	125,000	0	0	0
Dept Planning, Lands and Heritage - New housing	0	0	0	0	0	36,000	0	0	0
Community amenities									
LRCI Phase 3 - Transfer Station Monitoring Bores	7,500	0	(7,500)	0	0	0	0	0	7,500
Recreation and culture									
DCP - Mingenew Hill Walking Trail	0	558	(558)	0	0	20,000	20,000	1,978	558
LRCI Phase 2 - Pump Track & Landscaping	1,499	1,281	0	2,780	2,780	5,000	5,000	495	0
DCP - Skate Park (b/f from 2021/22)	0	0	0	0	0	0	53,962	5,337	0
LRCI Phase 2 - Tennis Pavilion Upgrade	31,243	0	0	31,243	31,243	44,000	44,000	4,352	0
CSRFF - Tennis Pavilion Upgrade	0	0	0	0	0	87,000	87,000	8,605	0
To be confirmed - Midlands Road garden	0	0	0	0	0	12,500	12,500	1,236	0
Dept Planning, Lands and Heritage - Mingenew Springs	0	0	0	0	0	10,000	10,000	989	0
BBRF - Walk Trail	0	0	0	0	0	20,000	20,000	1,978	3,254
Walk Trail (LRCI c/f from 2021/22)	0	0	0	0	0	15,000	15,000	1,484	0
To be confirmed - Tennis club redevelopment	0	0	0	0	0	235,000	235,000	23,242	0
BBRF - Railway Station	0	0	0	0	0	83,000	83,000	27,668	0
Lotterywest - Railway Station	0	0	0	0	0	15,000	15,000	5,000	0
LRCI funding c/f from 2021/22	0	0	0	0	0	0	24,290	2,402	0
LRCI funding c/f from 2021/22 - for PC011	0	0	0	0	0	0	8,374	828	0
DCP funding c/f from 2021/22	0	0	0	0	0	0	49,683	4,914	0
Transport									
Regional Road Group	0	120,000	0	120,000	120,000	1,102,320	1,217,320	110,232	59,933
Roads to Recovery	148,470	0	0	148,470	148,470	354,556	354,556	35,456	0
Blackspot	0	208,928	0	208,928	208,928	0	0	0	0
DRFA - Flood Damage	47,689	0	(47,689)	0	0	3,161,000	3,161,000	1,099,999	678,013
LRCI Phase 3 - Coalseam Road Widening	112,500	0	0	112,500	112,500	150,000	150,000	17,882	0
LRCI Phase 3 - Yandanooka NE Road Upgrade	75,605	0	0	75,605	75,605	100,000	100,000	11,921	0
CRF - Yandanooka NE Road Upgrade	0	0	0	0	0	37,500	37,500	4,471	0
MRWA - Bridge	0	0	0	0	0	15,000	0	0	0
Dept of Transport - Dual Paths	0	0	0	0	0	800,000	800,000	80,000	0
DISER - Regional Airports Program	0	168,700	(2,635)	166,065	166,065	241,000	241,000	91,595	0
LRCI Phase 2 - c/f from 2021/22	0	0	0	0	0	0	25,800	3,076	8,672
DFES - Water Tank	50,561	0	(50,561)	0	0	0	50,561	19,216	53,196
Economic services									
LRCI Phase 2 - Public WIFI	1,257	1,194	(2,451)	0	0	5,750	5,750	5,750	2,451
LRCI Phase 3 - Town Centre Signage	7,500	0	0	7,500	7,500	10,000	10,000	989	0
LRCI Phase 3 - Repaint Bank & Post Office	11,250	0	(11,250)	0	0	15,000	15,000	9,000	11,250
DCP - Old Roads Board - exterior works	558	0	(558)	0	0	0	0	0	0
DFRA - Communication Tower	0	0	0	0	0	0	0	0	1,738
Other property and services									
LRCI Phase 2 - Admin Foyer/Library Upgrade	3,971	2,640	0	6,611	6,611	0	0	0	0
	658,769	636,635	(123,202)	1,172,202	1,172,202	7,858,765	7,642,534	1,580,095	826,565
Non-operating contributions									
Education and welfare									
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	150,000	0	0
Recreation and culture									
Tennis Club - Pavilion upgrade	0	0	0	0	0	84,000	84,000	8,308	0
	0	0	0	0	0	234,000	234,000	8,308	0
TOTALS	658,769	636,635	(123,202)	1,172,202	1,172,202	8,092,765	7,876,533	1,588,403	826,565

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**NOTE 14
BONDS & DEPOSITS HELD**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2022	Received	Paid	31 Oct 2022
	\$	\$	\$	\$
BCITF Levy	192	1,720	(1,077)	835
BRB - BS Levy	218	2,988	(2,282)	924
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	3,952	1,702	(740)	4,914
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	0	9,583
	15,507	6,410	(4,099)	17,818

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget
				Adjustment	Available Cash	Available Cash	Running Balance
				\$	\$	\$	\$
FC000	Footpath construction	06170822	Capital Expenses		30,000		30,000
FM000	Footpath maintenance	06170822	Operating Expenses			(15,000)	15,000
3120114	Other Grants - Footpaths	06170822	Capital Revenue			(15,000)	0
	Opening surplus adjustments	11170822			26,746		26,746
Various	DCP funding from completed projects	11170822	Capital Revenue		81,781		108,527
3110310	DCP funding for Skate park	11170822	Capital Revenue		53,962		162,489
Various	LRCI Phase 1 funding from completed projects	11170822	Capital Revenue		24,290		186,779
Various	LRCI Phase 2 funding from completed projects	11170822	Capital Revenue		25,800		212,579
3110310	LRCI Phase 2 funding for Skate park	11170822	Capital Revenue		8,374		220,953
PC011	Skate park	11170822	Capital Expenses			(61,774)	159,179
BC030	Tennis Club redevelopment	11170822	Capital Expenses			(7,000)	152,179
OC010	Airstrip upgrade	11170822	Capital Expenses			(50,561)	101,618
3120610	DFES - grant water tank	11170822	Capital Revenue		50,561		152,179
4100181	Transfer to Environmental Reserve	11170822	Capital Expenses			(5,364)	146,815
BS002	Yandanooka NE Road intersection realignment	11170822	Capital Expenses			(172,500)	(25,685)
3120110	Main Roads - grant funding	11170822	Capital Revenue		115,000		89,315
LC999	Rural residential land purchase	11170822	Capital Expenses		20,000		109,315
3090310	Rural residential land purchase	11170822	Capital Revenue			(36,000)	73,315
BC016	Railway Station upgrade	11170822	Capital Expenses			(5,000)	68,315
OC005	Public WiFi	11170822	Capital Expenses			(6,000)	62,315
BC050	Bank Building painting	11170822	Capital Expenses			(2,000)	60,315
	Additional year end adjustments	13191022	Opening Surplus(Deficit)		21,900	(5,443)	76,772
RM000	Road Maint General Gravel Outside BUA	13191022	Operating Expenses			(30,000)	46,772
3100621	PLAN - Consultant Fees MUN	13191022	Operating Revenue			(15,000)	31,772
3090310	COM HOUSE - Grant Income MUN	13191022	Capital Revenue			(125,000)	(93,228)
EM003	Temporary Worker Accommodation Project	13191022	Operating Expenses			(10,000)	(103,228)
3050710	EM MGMT - Grants MUN	13191022	Operating Revenue		10,000		(93,228)
3050515	ESL BFB - Capital Grant MUN	13191022	Capital Revenue			(400,000)	(493,228)
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Cap	13191022	Capital Expenses		400,000		(93,228)
BC999	Community Housing Project - Building Purchase	13191022	Capital Expenses		250,000		156,772
BM500	Public Conveniences - Building Maintenance	13191022	Operating Expenses			(19,000)	137,772
PC007	Information Bay Park - (Capital)	13191022	Capital Expenses		10,000		147,772
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Ca	13191022	Capital Expenses			(50,000)	97,772
W0013	Rec Centre - Main Oval	13191022	Operating Expenses			(10,000)	87,772
W0014	Rec Centre - Hockey Oval	13191022	Operating Expenses			(5,000)	82,772
W0017	Rec Centre - Tennis Courts	13191022	Operating Expenses			(5,000)	77,772
W0016	Rec Centre - Race Track	13191022	Operating Expenses			(10,000)	67,772
W0033	Refuse Site	13191022	Operating Expenses			(25,000)	42,772
3100110	SAN - Grants MUN	13191022	Operating Revenue		25,000		67,772
2120252	ROADM - Consultants MUN	13191022	Operating Expenses			(30,000)	37,772
W0049	Marketing & Promotion	13191022	Operating Expenses			(2,000)	35,772
				0	1,153,414	(1,117,642)	35,772

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2022**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Opening funding surplus / (deficit)	0	0.00%		Changes to 2021/22 year end provisions as per auditor requests		
Revenue from operating activities						
Operating grants, subsidies and contributions	(32,077)	(18.35%) ▼		Received more than budgeted for Main Roads Direct Grant - \$2,000	Received less than anticipated for Financial Assistance Grant - \$21,900	Works for the additional funding for the Mingenew Space Precinct Masterplan postponed - \$12,000
Fees and charges	14,377	8.27% ▲	Additional rental income - \$10,300; Received additional income from commercial refuse collection - \$900; Additional sewerage and building applications - \$2,900; Additional private works - \$800; Additional hire of facilities than budgeted - \$1,400		Less planning applications than anticipated - \$1,400	
Other revenue	(33,269)	(13.64%) ▼		Reimbursement of workers compensation claims - \$28,100; Insurance scheme membership contribution more than budgeted - \$3,400	Anticipated more revenue from Dept of Transport transactions - \$60,200; Anticipated debt recovery charges to be reimbursed - \$3,300	
Expenditure from operating activities						
Employee costs	(11,008)	(2.29%) ▼	Less maintenance completed at ovals and parks - \$18,600; Less Admin salaries & super due to staff vacancies - \$36,100; Less training and development than budgeted - \$12,800		Timing of road maintenance works (commencement of capital works delayed) - \$41,600; Underallocated internal overhead costs through payroll - \$12,300	Workers compensation expense (fully refundable) - \$23,700
Utility charges	15,246	45.40% ▼	Less utility charges due to housing vacancies - \$3,900; Less utility charges at the recreational ovals and parks - \$2,700; Less street lighting expense than budgeted - \$2,500; Less water usage at standpipe than anticipated - \$1,900; Less utility charges at public buildings than anticipated - \$4,000			
Other expenditure	66,671	28.76% ▼	Anticipated more expense for Dept of Transport transactions - \$66,900; Anticipated more expenditure for Community Assistance Scheme - \$4,400		Additional debt recovery expense from 2021/22 - \$4,100	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(761,838)	(47.96%) ▼	LRCI Phase 3 funding for projects transferred earlier than budgeted - \$7,500;	Received 2021/22 RRG final claim for Mingenew-Mullewa Road - \$59,900	Expected more revenue from flood damage claims - \$422,000; Anticipated other road funding to be received - \$254,300; Anticipated airstrip funding to be received - \$57,600; Anticipated Railway Station funding to be received - \$32,700; Anticipated funding to be received for Tennis club, Mingenew Hill projects - \$63,300	

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Payments for property, plant and equipment and infrastr	455,441	23.48%	▼	Anticipated progress payment for airstrip upgrade - \$19,100; Anticipated progress payment for walk trial - \$11,000; Anticipated progress on capital building works (25 Shenton & Admin) - 31,000; Anticipated commencement of RRG funded and council funded road works - \$57,700; Anticipated purchase of vehicles - \$11,000; Progress payments for flood damage repairs earlier than anticipated - \$382,900; Anticipated commencement of Mingenew Spring works - \$12,300		Commenced works on Commodity Route Funding (Yandanooka NE Rd) earlier than anticipated - \$18,900; Commenced resheeting works earlier than anticipated - \$45,800; Skate park works - \$3,200
Closing funding surplus / (deficit)	(288,973)	16.72%	▼			

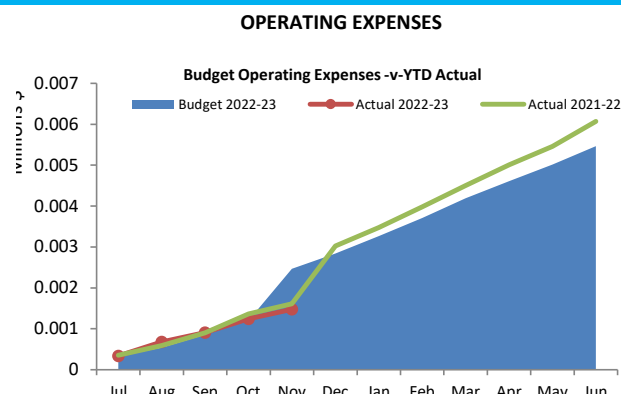
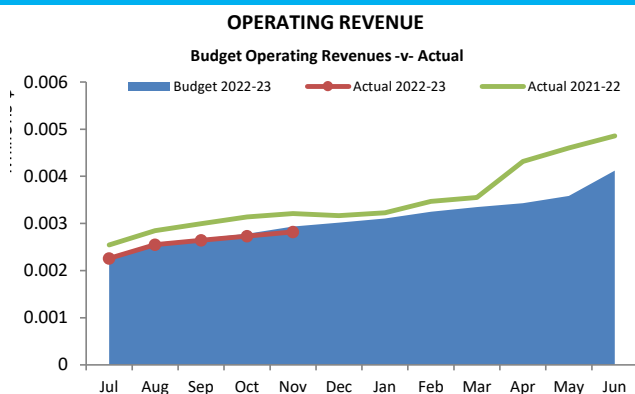
SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 November 2022

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

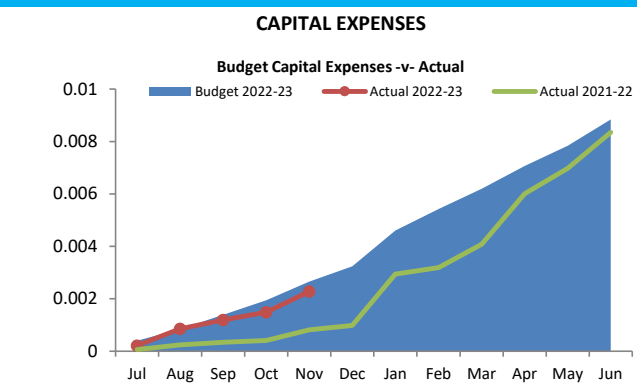
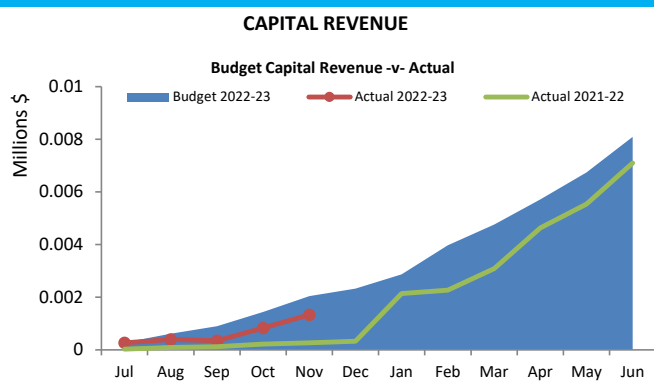
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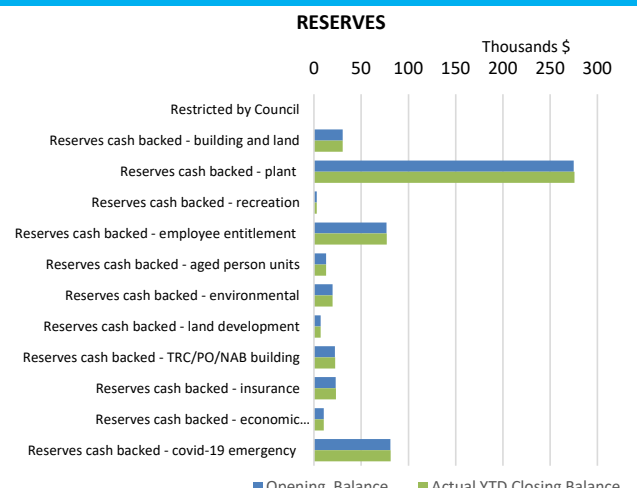
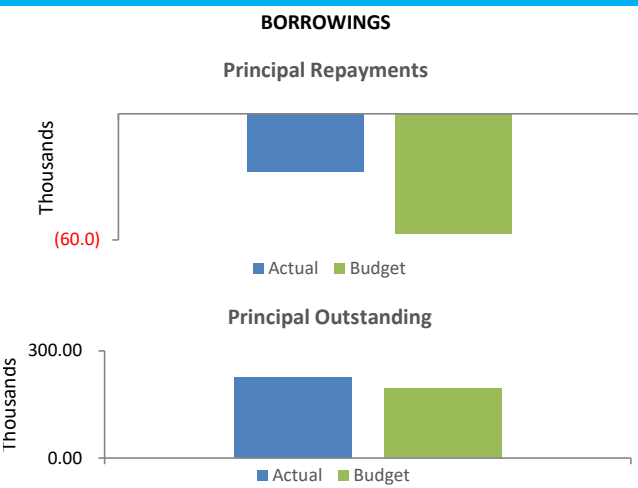
OPERATING ACTIVITIES



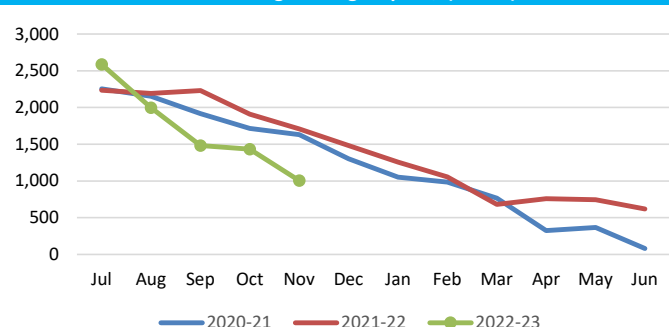
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.59 M	\$0.64 M	\$0.64 M	\$0.00 M
Closing	\$0.00 M	\$1.19 M	\$1.00 M	(\$0.19 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.86 M	31.1%
Restricted Cash	\$1.91 M	68.9%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		0.0%
Over 30 Days		0.0%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.17 M	92.9%
Trade Receivable	\$0.09 M	% Outstanding
Over 30 Days		40.7%
Over 90 Days		9.1%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.04 M	\$1.40 M	\$1.34 M	(\$0.05 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.17 M	
YTD Budget	\$2.18 M	(0.2%)

Refer to Statement of Financial Activity

Operating Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.19 M	
YTD Budget	\$0.25 M	(26.1%)

Refer to Note 12 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.20 M	
YTD Budget	\$0.19 M	4.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.08 M)	(\$0.81 M)	(\$0.94 M)	(\$0.13 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.00 M	
Adopted Budget	\$0.03 M	(100.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.28 M	
Adopted Budget	\$9.20 M	(75.2%)

Refer to Note 7 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.33 M	
Adopted Budget	\$8.09 M	(83.5%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.55 M)	(\$0.03 M)	(\$0.03 M)	(\$0.00 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.03 M
Interest expense	\$0.00 M
Principal due	\$0.22 M

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$0.56 M
Interest earned	\$0.00 M

Refer to Note 10 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 9 - Lease Liabilities

This information is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 NOVEMBER 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Excludes administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates, reimbursements etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022

BY NATURE OR TYPE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance % ((c) - (b))/(b)	Var.
	Note	(a)	(a)	(b)	(c)	(c) - (b)		
		\$	\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	592,469	635,672	635,672	635,672	0	0.00%	
Revenue from operating activities								
Rates		2,129,672	2,129,672	2,122,244	2,118,181	(4,063)	(0.19%)	
Rates (excluding general rate)		54,741	54,741	54,741	55,063	322	0.59%	
Operating grants, subsidies and contributions	12	886,902	921,902	252,442	186,620	(65,822)	(26.07%)	▼
Fees and charges		304,262	289,262	188,798	196,754	7,956	4.21%	
Interest earnings		12,740	12,740	9,689	23,896	14,207	146.63%	▲
Other revenue		724,919	724,919	304,023	240,555	(63,468)	(20.88%)	▼
Profit on disposal of assets	6	7,705	7,705	7,705	0	(7,705)	(100.00%)	
		4,120,941	4,140,941	2,939,642	2,821,069	(118,573)	(4.03%)	
Expenditure from operating activities								
Employee costs		(1,235,494)	(1,227,541)	(551,270)	(590,842)	(39,572)	(7.18%)	▲
Materials and contracts		(904,521)	(1,049,700)	(502,271)	(510,969)	(8,698)	(1.73%)	
Utility charges		(83,800)	(83,800)	(42,119)	(23,701)	18,418	43.73%	▼
Depreciation on non-current assets		(2,382,070)	(2,382,070)	(998,324)	0	998,324	100.00%	▼
Interest expenses		(8,383)	(8,383)	(1,130)	(620)	510	45.13%	
Insurance expenses		(146,784)	(148,784)	(148,777)	(155,561)	(6,784)	(4.56%)	
Other expenditure		(697,416)	(697,416)	(289,765)	(194,754)	95,011	32.79%	▼
Loss on disposal of assets	6	(7,000)	(7,000)	(7,000)	0	7,000	100.00%	
		(5,465,468)	(5,604,694)	(2,540,656)	(1,476,447)	1,064,209	(41.89%)	
Non-cash amounts excluded from operating activities	1(a)	2,381,365	2,381,365	997,619	0	(997,619)	(100.00%)	▼
Amount attributable to operating activities		1,036,838	917,612	1,396,605	1,344,622	(51,983)	(3.72%)	
Investing activities								
Proceeds from non-operating grants, subsidies and contributions	13	8,092,764	7,876,532	1,845,060	1,334,395	(510,665)	(27.68%)	▼
Proceeds from disposal of assets	6	26,862	26,862	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	7	(9,195,098)	(8,839,932)	(2,656,204)	(2,279,043)	377,161	14.20%	▼
Amount attributable to investing activities		(1,075,472)	(936,538)	(811,144)	(944,648)	(133,504)	16.46%	
Financing Activities								
Payments for principal portion of lease liabilities	9	(3,187)	(3,187)	(1,330)	(1,495)	(165)	(12.41%)	
Repayment of debentures	8	(57,041)	(57,041)	(28,463)	(27,610)	853	3.00%	
Transfer to reserves	10	(493,607)	(498,971)	(540)	(2,362)	(1,822)	(337.41%)	
Amount attributable to financing activities		(553,835)	(559,199)	(30,333)	(31,467)	(1,134)	3.74%	
Closing funding surplus / (deficit)	1(c)	0	57,546	1,190,800	1,004,179	(186,621)	15.67%	▼

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 06 December 2022

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(7,705)	(7,705)	0
Add: Loss on asset disposals	6	7,000	7,000	0
Add: Depreciation on assets		2,382,070	998,324	0
Total non-cash items excluded from operating activities		2,381,365	997,619	0

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Closing 30 June 2023	Last Year Closing 30 June 2022	Year to Date 30 November 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	10	(1,054,501)	(560,894)	(563,256)
Add: Borrowings	8	(1,710)	55,331	27,721
Add: Provisions employee related provisions	11	92,603	92,601	92,603
Add: Lease liabilities	9	488	3,675	2,180
Total adjustments to net current assets		(963,120)	(409,287)	(440,752)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	1,928,388	2,004,070	2,774,338
Rates receivables	3	34,000	39,714	166,932
Receivables	3	100,577	1,013,774	93,720
Other current assets	4	4,228	37,407	24,713
Less: Current liabilities				
Payables	5	(336,268)	(1,221,628)	(186,099)
Borrowings	8	1,710	(55,331)	(27,721)
Contract liabilities	11	(676,424)	(676,769)	(1,306,169)
Lease liabilities	9	(488)	(3,675)	(2,180)
Provisions	11	(92,603)	(92,603)	(92,603)
Less: Total adjustments to net current assets	1(b)	(963,120)	(409,287)	(440,752)
Closing funding surplus / (deficit)		0	635,672	1,004,179

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Float	Cash and cash equivalents	100	0	100	0			On Hand
Municipal Fund	Cash and cash equivalents	863,400	1,347,584	2,210,984	0	NAB	2.60%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	563,254	563,254	0	NAB	3.20%	August 2023
Total		863,500	1,910,838	2,774,338	0			
Comprising								
Cash and cash equivalents		863,500	1,910,838	2,774,338	0			
		863,500	1,910,838	2,774,338	0			

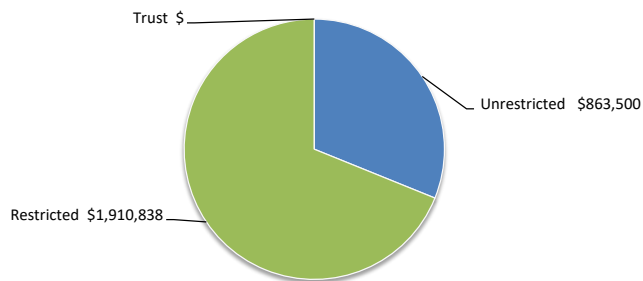
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

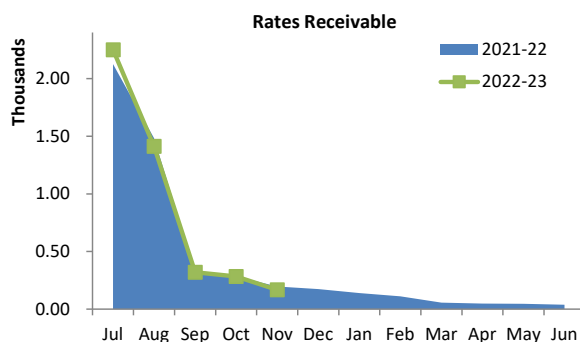
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Rates receivable	30 Jun 2022	30 Nov 2022
	\$	\$
Opening arrears previous years	33,480	39,714
Levied this year	2,044,488	2,173,244
Levied service charges this year	104,419	131,609
Less - collections to date	(2,142,673)	(2,177,635)
Gross rates collectable	39,714	166,932
Net rates collectable	39,714	166,932
% Collected	98.2%	92.9%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(200)	5,340	2,739	0	793	8,672
Percentage	(2.3%)	61.6%	31.6%	0%	9.1%	
Balance per trial balance						
Sundry receivable						8,672
GST receivable						86,623
Allowance for impairment of receivables from contracts with customers						(1,575)
Total receivables general outstanding						93,720

Amounts shown above include GST (where applicable)

KEY INFORMATION

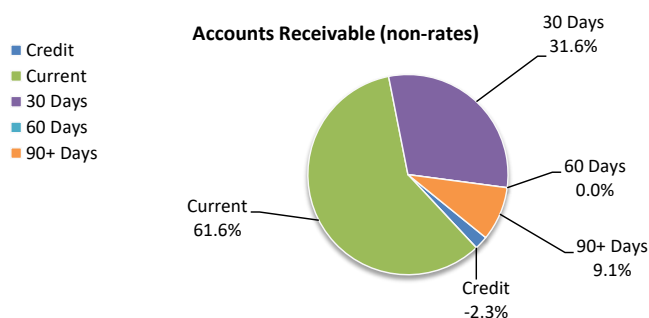
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 November 2022
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	4,228	23,840	(20,423)	7,645
Other Assets				
Prepayments	28,907	5,200	(17,039)	17,068
Accrued income	4,272	0	(4,272)	0
Total other current assets	37,407	29,040	(41,734)	24,713
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

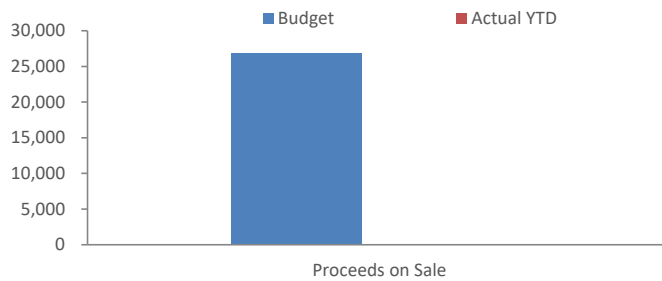
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0%	0%	0%	0%	0%	
Balance per trial balance						
Sundry creditors						573
ATO liabilities						40,329
Receipts in advance						3,588
Other payables - bond held						18,829
Prepaid rates						3,210
Accrued expense						119,570
Total payables general outstanding						186,099

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Law, order, public safety								
	Light Attack Fire Vehicle - 1ECT827 - Capital	10,862	10,862	0	0			0	0
	Recreation and culture								
	Tractor - MI461	7,000	0	0	(7,000)			0	0
	Utility - MI372	0	3,000	3,000	0			0	0
	Canter Truck - MI125	5,775	10,000	4,225	0			0	0
	Transport								
	Utility - MI599	2,520	3,000	480	0			0	0
		26,157	26,862	7,705	(7,000)	0	0	0	0



Capital acquisitions	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Land - freehold land	72,000	52,000	0	0	0
Buildings - non-specialised	1,160,000	912,000	72,197	22,793	(49,404)
Buildings - specialised	1,118,157	780,157	187,000	201,835	14,835
Furniture and equipment	10,000	10,000	0	0	0
Plant and equipment	305,000	305,000	165,000	69,000	(96,000)
Bushfire equipment	150,000	150,000	0	230,976	230,976
Infrastructure - roads	5,079,941	5,252,441	1,998,477	1,576,881	(421,596)
Infrastructure - bridges	800,000	800,000	0	0	0
Infrastructure - footpaths	30,000	0	0	0	0
Infrastructure - parks & ovals	60,000	111,774	42,250	47,319	5,069
Infrastructure - airfields	296,000	346,560	121,265	77,952	(43,313)
Infrastructure - other	114,000	120,000	70,015	52,287	(17,728)
Payments for Capital Acquisitions	9,195,098	8,839,932	2,656,204	2,279,043	(377,161)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	8,092,764	7,876,532	1,845,060	1,334,395	(510,665)
Other (disposals & C/Fwd)	26,862	0	0	0	0
Contribution - operations	1,075,472	963,400	811,144	944,648	133,504
Capital funding total	9,195,098	8,839,932	2,656,204	2,279,043	(377,161)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Initial recognition and measurement for assets held at cost

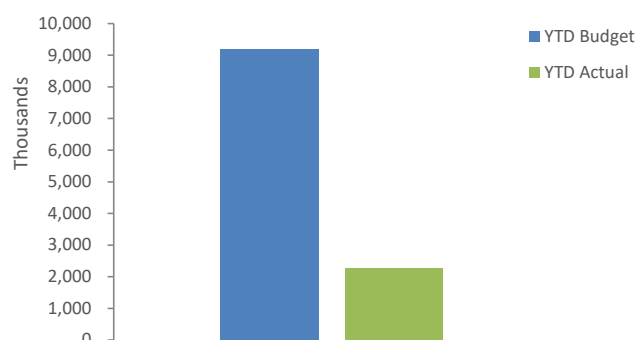
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between

mandatory revaluation dates for assets held at fair value

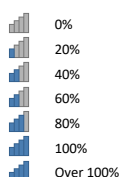
In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



Capital expenditure total

Level of completion indicators

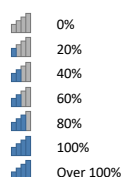


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
Land - freehold land							
LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	52,000	0	0	0	
Land - freehold land total		72,000	52,000	0	0	0	
Buildings - non-specialised							
BC076	76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	800,000	800,000	0	0	0	
BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	20,000	20,000	20,000	6,655	(13,345)	
BC121	12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC122	12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	6,250	6,250	2,600	0	(2,600)	
BC123	12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	6,250	6,250	2,600	0	(2,600)	
BC124	12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	6,250	6,250	0	0	0	
BC999	Community Housing Project - Building Purchase (Budget Only)	250,000	0	0	0	0	
BC054	54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	3,333	0	(3,333)	
BC050	50 Midlands Road (Lot 73) - Post Office - Building (Capital)	15,000	17,000	17,000	16,138	(862)	Budget Amendment
BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	40,000	40,000	26,664	0	(26,664)	
Building - non-specialised total		1,160,000	912,000	72,197	22,793	(49,404)	
Buildings - specialised							
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Capital)	400,000	0	0	0	0	
BC019	19 Victoria Road (Lot 82) - Hall - Building (Capital)	50,000	50,000	0	0	0	
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	486,157	543,157	0	15,013	15,013	
BC016	16 Midlands Road - Railway Station - Building (Capital)	182,000	187,000	187,000	186,822	(178)	
Building - specialised total		1,118,157	780,157	187,000	201,835	14,835	
Furniture and equipment							
FE003	ADMIN - Furniture & Equipment - Capital	10,000	10,000	0	0	0	
Furniture and equipment total		10,000	10,000	0	0	0	
Plant and equipment							
PE125	Canter Truck - MI125 - Capital	110,000	110,000	0	0	0	
PE372	Utility - MI372 - Capital	35,000	35,000	35,000	0	(35,000)	
PE461	Tractor - MI461 - Capital	65,000	65,000	65,000	59,000	(6,000)	
PE599	Utility - MI599 - Capital	35,000	35,000	35,000	0	(35,000)	
PE999	Sundry Plant Purchases - Capital	30,000	30,000	0	0	0	
PE3620	Water Tanker Trailer - MI3620 - Capital	30,000	30,000	30,000	10,000	(20,000)	
Plant and equipment total		305,000	305,000	165,000	69,000	(96,000)	
Bushfire equipment							
PE827	Light Attack Fire Vehicle - 1ECT827 - Capital	150,000	150,000	0	230,976	230,976	
Bushfire equipment total		150,000	150,000	0	230,976	230,976	
Infrastructure - roads							
RCF000	Roads - Flood Damage (Budget Only)	3,180,000	3,180,000	1,828,400	0	(360,961)	
RCF001	Mingenew South Road - Flood Damage				18,637		
RCF003	Coalseam Road - Flood Damage				37,435		
RCF004	Nanekine Road - Flood Damage				1,028		
RCF005	Yandanooka Melara Road - Flood Damage				86,068		
RCF006	Depot Hill Road - Flood Damage				112,192		
RCF008	Allanooka Springs Road - Flood Damage				2,312		
RCF009	Erangy Spring Road - Flood Damage				47,353		
RCF012	Yandanooka West Road - Flood Damage				158,959		
RCF013	Enokurra Road - Flood Damage				171,657		
RCF014	Yandanooka South Road - Flood Damage				77,774		
RCF015	Morawa - Yandanooka Road - Flood Damage				128,411		
RCF017	Scroops Road - Flood Damage				130		
RCF019	Switchback Road - Flood Damage				298,805		
RCF020	Manarra Road - Flood Damage				24,503		
RCF021	Mount Scratch Road - Flood Damage				76,180		
RCF022	Narandagy - Pintharuka Road - Flood Damage				63,088		
RCF023	Jones Road - Flood Damage				15,192		
RCF025	Telara Road - Flood Damage				106		
RCF026	Wick Road - Flood Damage				127,812		
RCF027	Willis Road - Flood Damage				5,655		
RCF029	Newton Road - Flood Damage				7,315		
RCF031	Michael Road - Flood Damage				587		
RCF040	King Street - Flood Damage				1,460		
RCF041	Victoria Road - Flood Damage				496		
RCF043	Shenton Street - Flood Damage				874		

Capital expenditure total
Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
		\$	\$	\$	\$	\$	
RCF044	William Street - Flood Damage				253		
RCF052	Irwin Street - Flood Damage				264		
RCF055	Ikewa Street - Flood Damage				709		
RCF059	Nelson Pearse Street - Flood Damage				992		
RCF060	View Street - Flood Damage				411		
RCF080	Mingenev - Mullewa Road - Flood Damage				781		
RC999	Road Construction - Roads BUA - Council Funded (Budgeting Only)	43,687	43,687	21,849	0	(21,849)	
RC000	Road Construction - Outside BUA - Gravel - Council Funded (Budgeting Only)	174,753	174,753	58,228	0	16,654	
RC010	Yarragadee West Road (Capital)				112		
RC011	Mooriary Road (Capital)				223		
RC012	Yandanooka West Road (Capital)				74,324		
RC018	Strawberry North East Road (Capital)				223		
RRG003	Coalseam Road (RRG)	450,001	450,001	90,000	1,817	(88,183)	
CRF002	Yandanooka North East Road (Commodity Route Funding)	412,500	412,500	0	25,185	25,185	
BS000	Road Construction Black Spot - Outside BUA - Sealed (Budgeting Only)	819,000	991,500	0	0	7,558	
BS002	Yandanooka North East Road (BS)				7,558		
Infrastructure - roads total		5,079,941	5,252,441	1,998,477	1,576,881	(421,596)	
Infrastructure - bridges							
BR0833	Yarragadee - Mingenev - Mullewa Road - Bridge (Capital)	800,000	800,000	0	0	0	
Infrastructure - bridges total		800,000	800,000	0	0	0	
Infrastructure - footpaths							
FC000	Footpath Construction General (Budgeting Only)	30,000	0	0	0	0	
Infrastructure - footpaths total		30,000	0	0	0	0	
Infrastructure - parks & ovals							
PC007	Information Bay Park - (Capital)	10,000	0	0	0	0	
PC009	Midlands Road Garden - (Capital)	25,000	25,000	0	320	320	
PC011	Skate Park - (Capital)	5,000	66,774	22,250	46,999	24,749	
PC012	Mingenev Spring - (Capital)	20,000	20,000	20,000	0	(20,000)	
Infrastructure - parks & ovals total		60,000	111,774	42,250	47,319	5,069	
Infrastructure - airfields							
OC010	Airstrip - Infrastructure - Capital	296,000	346,560	121,265	77,952	(43,313)	
Infrastructure - airfields total		296,000	346,560	121,265	77,952	(43,313)	
Infrastructure - other							
OC006	Transfer Station - Infrastructure - Capital	30,000	30,000	30,000	29,800	(200)	
OC002	Mingenev Hill Walk Trail - Capital	75,000	75,000	25,015	9,058	(15,957)	
OC005	Public WiFi - Capital	9,000	15,000	15,000	11,691	(3,309)	
OC009	Communications tower upgrade	0	0	0	1,738	1,738	Reimbursed by DFES
Infrastructure - other total		114,000	120,000	70,015	52,287	(17,728)	
		9,195,098	8,839,932	2,656,204	2,279,043	(377,161)	

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport										
Grader	146	252,499	0	0	(27,610)	(57,041)	224,889	195,458	(493)	(6,849)
Total		252,499	0	0	(27,610)	(57,041)	224,889	195,458	(493)	(6,849)
Current borrowings		57,041					27,721			
Non-current borrowings		195,458					197,168			
		252,499					224,889			

All debenture repayments were financed by general purpose revenue.

The Shire has no unspent debenture funds as at 30th June 2021, nor is it expected to have unspent funds as at 30th June 2022.

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

Movement in carrying amounts

Information on leases		1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services										
Photocopier	De Lage Landon	4,317	0	0	(1,495)	(3,187)	2,822	1,130	(127)	(1,534)
Total		4,317	0	0	(1,495)	(3,187)	2,822	1,130	(127)	(1,534)
Current lease liabilities		3,675					2,180			
Non-current lease liabilities		642					642			
		4,317					2,822			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserves cash backed - building and land	30,331	31	152	250,000	250,000	0	0	0	280,362	30,483
Reserves cash backed - plant	274,895	261	974	241,067	241,067	0	0	0	516,223	275,869
Reserves cash backed - recreation	3,099	3	16	0	0	0	0	0	3,102	3,115
Reserves cash backed - employee entitlement	76,723	69	341	0	0	0	0	0	76,792	77,064
Reserves cash backed - aged person units	12,795	13	64	2,000	2,000	0	0	0	14,808	12,859
Reserves cash backed - environmental	19,636	20	98	0	5,364	0	0	0	25,020	19,734
Reserves cash backed - land development	6,985	6	35	0	0	0	0	0	6,991	7,020
Reserves cash backed - TRC/PO/NAB building	22,240	22	111	0	0	0	0	0	22,262	22,351
Reserves cash backed - insurance	23,068	23	115	0	0	0	0	0	23,091	23,183
Reserves cash backed - economic development & marketing	10,333	10	52	0	0	0	0	0	10,343	10,385
Reserves cash backed - covid-19 emergency	80,789	82	404	0	0	0	0	0	80,871	81,193
	560,894	540	2,362	493,067	498,431	0	0	0	1,059,865	563,256

Other current liabilities	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2022
		\$		\$	\$	\$
Other liabilities						
- Contract liabilities		18,000	0	6,600	0	24,600
- Capital grant/contribution liabilities		658,769	0	769,968	(147,168)	1,281,569
Total other liabilities		676,769	0	776,568	(147,168)	1,306,169
Employee Related Provisions						
Annual leave		64,926	0	0	0	64,926
Long service leave		27,677	0	0	0	27,677
Total Employee Related Provisions		92,603	0	0	0	92,603
Total other current assets		769,372	0	776,568	(147,168)	1,398,772
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2022			30 Nov 2022	30 Nov 2022				
	\$	\$	\$	\$	\$	\$		\$	\$
Operating grants and subsidies									
General purpose funding									
Grants Commission - General	0	0	0	0	0	324,000	324,000	58,320	48,705
Grants Commission - Roads	0	0	0	0	0	396,000	396,000	71,280	37,133
Law, order, public safety									
DFES - LGGGS Operating Grant	0	0	0	0	0	19,540	19,540	7,230	8,690
DRFA - TC Seroja	0	0	0	0	0	7,600	17,600	7,335	0
DFES - AWARE program	0	6,600	0	6,600	6,600	0	0	0	0
Education and welfare									
Dept of Communities - Childcare Worker Retention	18,000	0	0	18,000	18,000	0	0	0	0
Community amenities									
DRFAWA - Push up of cyclone related waste at transfer station	0	0	0	0	0	0	25,000	0	0
Recreation and culture									
LG Heritage Consultancy Funding Pilot Program	2,018	0	0	2,018	2,018	0	0	0	0
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0	0
Transport									
MRWA - Street Light Subsidy	0	0	0	0	0	2,600	2,600	0	0
MRWA - Direct Grant	0	0	0	0	0	91,612	91,612	91,612	93,583
DOT - Shared Path Plan	0	0	0	0	0	0	0	0	1,500
Economic services									
BRRF - Astrotourism	0	0	0	0	0	18,500	18,500	0	5,115
RDC - Storytowns	0	0	0	0	0	1,000	1,000	0	0
DPIRD - R4R Mingenew Space Precinct Masterplan	0	0	0	0	0	0	0	0	(12,000)
	21,018	6,600	0	27,618	27,618	860,852	895,852	235,777	182,726
Operating contributions									
Education and welfare									
Autumn Centre	0	0	0	0	0	50	50	0	50
Other property and services									
Jobseeker	0	0	0	0	0	10,000	10,000	10,000	0
Fuel Tax Credits	0	0	0	0	0	16,000	16,000	6,665	3,843
	0	0	0	0	0	26,050	26,050	16,665	3,893
TOTALS	21,018	6,600	0	27,618	27,618	886,902	921,902	252,442	186,619

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue			
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	Amended Budget	YTD	YTD Revenue
	1 July 2022		(As revenue)	30 Nov 2022	30 Nov 2022	Revenue	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies									
General purpose funding									
Grants Commission - Bridges	46,666	266,667	0	313,333	313,333	0	0	0	0
Law, order, public safety									
DFES - Fire Shed	0	0	0	0	0	400,000	0	0	0
DFES - Fast Attack Vehicle	0	0	0	0	0	139,138	139,138	0	230,976
Education and welfare									
LRCI Phase 3 - Daycare Centre upgrade	112,500	0	0	112,500	112,500	150,000	150,000	0	0
BBRF - Daycare Centre upgrade	0	0	0	0	0	250,000	399,500	0	0
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	100,000	0	0	0
DCP - Daycare Centre upgrade	0	0	0	0	0	120,000	0	0	0
DCP funding c/f from 2021/22	0	0	0	0	0	0	32,100	0	0
Other grant funding - TBC - Daycare Centre upgrade	0	0	0	0	0	0	70,500	0	0
Housing									
To be confirmed - New housing	0	0	0	0	0	125,000	0	0	0
Dept Planning, Lands and Heritage - New housing	0	0	0	0	0	36,000	0	0	0
Community amenities									
LRCI Phase 3 - Transfer Station Monitoring Bores	7,500	0	(7,500)	0	0	0	0	0	7,500
Recreation and culture									
DCP - Mingenew Hill Walking Trail	0	558	(558)	0	0	20,000	20,000	2,473	558
LRCI Phase 2 - Pump Track & Landscaping	1,499	1,281	(2,780)	0	0	5,000	5,000	618	2,780
DCP - Skate Park (b/f from 2021/22)	0	0	0	0	0	0	53,962	6,671	0
LRCI Phase 3 - Tennis Pavilion Upgrade	31,243	0	(11,810)	19,433	19,433	44,000	44,000	5,440	11,810
CSRFF - Tennis Pavilion Upgrade	0	0	0	0	0	87,000	87,000	10,756	0
To be confirmed - Midlands Road garden	0	0	0	0	0	12,500	12,500	1,545	0
Dept Planning, Lands and Heritage - Mingenew Springs	0	0	0	0	0	10,000	10,000	1,236	0
BBRF - Walk Trail	0	0	0	0	0	20,000	20,000	2,473	3,254
Walk Trail (LRCI c/f from 2021/22)	0	0	0	0	0	15,000	15,000	1,854	0
To be confirmed - Tennis club redevelopment	0	0	0	0	0	235,000	235,000	29,053	0
BBRF - Railway Station	0	0	0	0	0	83,000	83,000	34,585	0
Lotterywest - Railway Station	0	0	0	0	0	15,000	15,000	6,250	0
LRCI funding c/f from 2021/22	0	0	0	0	0	0	24,290	3,003	0
LRCI funding c/f from 2021/22 - for PC011	0	0	0	0	0	0	8,374	1,035	0
DCP funding c/f from 2021/22	0	0	0	0	0	0	49,683	6,142	0
Transport									
Regional Road Group	0	120,000	(1,817)	118,183	118,183	300,000	415,000	0	61,750
Roads to Recovery	148,470	0	0	148,470	148,470	620,556	620,556	70,912	0
Blackspot	0	208,928	(7,559)	201,369	201,369	527,320	527,320	100,000	7,559
DRFA - Flood Damage	47,689	0	(47,689)	0	0	3,161,000	3,161,000	1,099,999	930,901
LRCI Phase 3 - Coalseam Road Widening	112,500	0	0	112,500	112,500	293,479	281,663	46,720	0
LRCI Phase 3 - Yandanooka NE Road Upgrade	75,605	0	0	75,605	75,605	195,652	187,775	31,146	0
CRF - Yandanooka NE Road Upgrade	0	0	0	0	0	73,369	70,415	11,680	0
MRWA - Bridge	0	0	0	0	0	534,000	534,000	160,000	0
Dept of Transport - Dual Paths	0	0	0	0	0	15,000	0	0	0
DISER - Regional Airports Program	0	168,700	(2,635)	166,065	166,065	241,000	241,000	141,397	0
LRCI Phase 2 - c/f from 2021/22	0	0	0	0	0	0	48,446	8,036	8,672
DFES - Water Tank	50,561	0	(50,561)	0	0	0	50,561	29,664	53,196
Economic services									
LRCI Phase 2 - Public WIFI	1,257	1,194	(2,451)	0	0	5,750	5,750	5,750	2,451
LRCI Phase 3 - Town Centre Signage	7,500	0	0	7,500	7,500	10,000	10,000	1,236	0
LRCI Phase 3 - Repaint Bank & Post Office	11,250	0	(11,250)	0	0	15,000	15,000	15,000	11,250
DCP - Old Roads Board - exterior works	558	0	(558)	0	0	0	0	0	0
DFRA - Communication Tower	0	0	0	0	0	0	0	0	1,738
Other property and services									
LRCI Phase 2 - Admin Foyer/Library Upgrade	3,971	2,640	0	6,611	6,611	0	0	0	0
	658,769	769,968	(147,168)	1,281,569	1,281,569	7,858,765	7,642,533	1,834,675	1,334,395
Non-operating contributions									
Education and welfare									
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	150,000	0	0
Recreation and culture									
Tennis Club - Pavilion upgrade	0	0	0	0	0	84,000	84,000	10,385	0
	0	0	0	0	0	234,000	234,000	10,385	0
TOTALS	658,769	769,968	(147,168)	1,281,569	1,281,569	8,092,765	7,876,533	1,845,060	1,334,395

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**NOTE 14
BONDS & DEPOSITS HELD**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2022	Received	Paid	30 Nov 2022
	\$	\$	\$	\$
BCITF Levy	192	1,720	(1,229)	683
BRB - BS Levy	218	3,834	(2,449)	1,603
Autumn Committee	974	0	0	974
Bonds - Keys, Facilities, Equipment	3,952	2,186	(740)	5,398
ANZAC Day Breakfast Donation	588	0	0	588
Railway Station Project	9,583	0	0	9,583
	15,507	7,740	(4,418)	18,829

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**NOTE 15
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget Running Balance
				Adjustment	Cash	Available Cash	
				\$	\$	\$	\$
FC000	Footpath construction	06170822	Capital Expenses		30,000		30,000
FM000	Footpath maintenance	06170822	Operating Expenses			(15,000)	15,000
3120114	Other Grants - Footpaths	06170822	Capital Revenue			(15,000)	0
	Opening surplus adjustments	11170822			26,746		26,746
Various	DCP funding from completed projects	11170822	Capital Revenue		81,781		108,527
3110310	DCP funding for Skate park	11170822	Capital Revenue		53,962		162,489
Various	LRCI Phase 1 funding from completed projects	11170822	Capital Revenue		24,290		186,779
Various	LRCI Phase 2 funding from completed projects	11170822	Capital Revenue		25,800		212,579
3110310	LRCI Phase 2 funding for Skate park	11170822	Capital Revenue		8,374		220,953
PC011	Skate park	11170822	Capital Expenses			(61,774)	159,179
BC030	Tennis Club redevelopment	11170822	Capital Expenses			(7,000)	152,179
W0003	Cecil Newton Park/Garden	11170822	Operating Expenses		10,000		162,179
W0021	Rec Centre - Parks/Gardens	11170822	Operating Expenses		6,175		168,354
W0012	Rec Centre - Bowling Green	11170822	Operating Expenses		5,599		173,953
OC010	Airstrip upgrade	11170822	Capital Expenses			(50,561)	123,392
3120610	DFES - grant water tank	11170822	Capital Revenue		50,561		173,953
4100181	Transfer to Environmental Reserve	11170822	Capital Expenses			(5,364)	168,589
BS002	Yandanooka NE Road intersection realignment	11170822	Capital Expenses			(172,500)	(3,911)
3120110	Main Roads - grant funding	11170822	Capital Revenue		115,000		111,089
LC999	Rural residential land purchase	11170822	Capital Expenses		20,000		131,089
3090310	Rural residential land purchase	11170822	Capital Revenue			(36,000)	95,089
BC016	Railway Station upgrade	11170822	Capital Expenses			(5,000)	90,089
OC005	Public WiFi	11170822	Capital Expenses			(6,000)	84,089
BC050	Bank Building painting	11170822	Capital Expenses			(2,000)	82,089
	Additional year end adjustments	13191022	Opening Surplus(Deficit)		21,900	(5,443)	98,546
RM000	Road Maint General Gravel Outside BUA	13191022	Operating Expenses			(30,000)	68,546
3100621	PLAN - Consultant Fees MUN	13191022	Operating Revenue			(15,000)	53,546
3090310	COM HOUSE - Grant Income MUN	13191022	Capital Revenue			(125,000)	(71,454)
EM003	Temporary Worker Accommodation Project	13191022	Operating Expenses			(10,000)	(81,454)
3050710	EM MGMT - Grants MUN	13191022	Operating Revenue		10,000		(71,454)
3050515	ESL BFB - Capital Grant MUN	13191022	Capital Revenue			(400,000)	(471,454)
BC085	25 Victoria Road (Lot 85) - Fire Shed - Building (Ca	13191022	Capital Expenses		400,000		(71,454)
BC999	Community Housing Project - Building Purchase	13191022	Capital Expenses		250,000		178,546
BM500	Public Conveniences - Building Maintenance	13191022	Operating Expenses			(19,000)	159,546
PC007	Information Bay Park - (Capital)	13191022	Capital Expenses		10,000		169,546
BC030	30 Bride Street (Lot 65) - Tennis Club - Building (Ca	13191022	Capital Expenses			(50,000)	119,546
W0013	Rec Centre - Main Oval	13191022	Operating Expenses			(10,000)	109,546
W0014	Rec Centre - Hockey Oval	13191022	Operating Expenses			(5,000)	104,546
W0017	Rec Centre - Tennis Courts	13191022	Operating Expenses			(5,000)	99,546
W0016	Rec Centre - Race Track	13191022	Operating Expenses			(10,000)	89,546
W0033	Refuse Site	13191022	Operating Expenses			(25,000)	64,546
3100110	SAN - Grants MUN	13191022	Operating Revenue		25,000		89,546
2120252	ROADM - Consultants MUN	13191022	Operating Expenses			(30,000)	59,546
W0049	Marketing & Promotion	13191022	Operating Expenses			(2,000)	57,546
				0	1,175,188	(1,117,642)	57,546

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 NOVEMBER 2022**

**NOTE 16
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Operating grants, subsidies and contributions	(65,822)	(26.07%)	▼	Received more than budgeted for Main Roads Direct Grant - \$2,000	Received less than anticipated for Financial Assistance Grant - \$43,800; Anticipated Jobseeker contribution - \$10,000	Works for the additional funding for the Mingenew Space Precinct Masterplan postponed - \$12,000
Interest earnings	14,207	146.63%	▲	Received better interest rate than anticipated - \$14,200		
Other revenue	(63,468)	(20.88%)	▼	Reimbursement of workers compensation claims - \$32,900; Insurance scheme membership contribution more than budgeted - \$3,400	Anticipated more revenue from Dept of Transport transactions - \$91,700; Anticipated debt recovery charges to be reimbursed - \$5,000; Anticipated income from astrotourism events - \$2,300	
Expenditure from operating activities						
Employee costs	(39,572)	(7.18%)	▲	Less maintenance completed at ovals and parks - \$20,500; Less Admin salaries & super due to staff vacancies - \$37,800; Less training and development than budgeted - \$17,300	Timing of road maintenance works (commencement of capital works delayed) - \$30,000; Additional hours allocated to supervision - \$6,900; Underallocated internal overhead costs through payroll - \$47,200	Workers compensation expense (fully refundable) - \$28,600
Utility charges	18,418	43.73%	▼	Less utility charges due to housing vacancies - \$5,400; Less utility charges at the recreational ovals and parks - \$3,600; Less street lighting expense than budgeted - \$2,700; Less water usage at standpipe than anticipated - \$1,900; Less utility charges at public buildings than anticipated - \$2,200	Leasee is responsible for the utility charges at the daycare facility - \$900	
Depreciation on non-current assets	998,324	100.00%	▼	Assumed that the 2021/22 annual audit to be completed and able to run depreciation - \$998,300		
Other expenditure	95,011	32.79%	▼	Anticipated more expense for Dept of Transport transactions - \$92,200; Anticipated more expenditure for Community Assistance Scheme - \$7,100	Additional debt recovery expense from 2021/22 - \$4,100	
Non-cash amounts excluded from operating activities	(997,619)	(100.00%)	▼	Assumed that the 2021/22 annual audit to be completed and able to run depreciation - \$998,300		
Investing activities						

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Proceeds from non-operating grants, subsidies and contributions	(510,665)	(27.68%)	▼ DFES Capital Grant received earlier than anticipated - \$231,000; LRCI Phase 3 funding for projects transferred earlier than budgeted - \$7,500;	Received 2021/22 RRG final claim for Mingenew-Mullewa Road - \$59,900	Expected more revenue from flood damage claims - \$169,100; Anticipated other road funding to be received - \$412,300; Anticipated airstrip funding to be received - \$117,900; Anticipated Railway Station funding to be received - \$40,800; Anticipated funding to be received for Tennis club, Mingenew Hill projects - \$65,500	
Payments for property, plant and equipment and infrastrn	377,161	14.20%	▼ Anticipated progress payment for airstrip upgrade - \$43,300; Anticipated progress payment for walk trial - \$16,000; Anticipated progress on capital building works (25 Shenton, APU's & Admin) - 45,200; Anticipated commencement of RRG funded and council funded road works - \$85,800; Anticipated purchase of vehicles - \$96,000; Progress payments for flood damage repairs earlier than anticipated - \$360,900; Anticipated commencement of Mingenew Spring works - \$20,000		Commenced works on Commodity Route Funding (Yandanooka NE Rd) earlier than anticipated - \$25,200; Skate park works - \$24,700; Received the Fire utility earlier than anticipated - \$231,000; Commenced works on replacing tennis clubhouse - \$10,300	
Closing funding surplus / (deficit)	(186,621)	15.67%	▼			

Shire of Mingenew - List of Payments for October - November 2022

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15838	06/10/2022	AUSTRALIA POST	Postage for the period of September 2022	-\$340.74	
EFT15839	06/10/2022	AMPAC	Debt recovery for overdue rates September 2022	-\$126.50	
EFT15840	06/10/2022	T & M Parker Family Trust trading as TP Drafting	Supply quotations via builders for construction of new tennis clubrooms.	-\$660.00	
EFT15841	06/10/2022	ABCO	Cleaning items balance outstanding	-\$0.01	
EFT15842	06/10/2022	Blackbox Control	InControl monthly plan for satellite messaging and check in devices	-\$30.00	
EFT15843	06/10/2022	BREEZE CONNECT PTY LTD	Phone services - September 2022	-\$260.00	
EFT15844	06/10/2022	COURIER AUSTRALIA	Library freight costs 18/09/22	-\$17.80	
EFT15845	06/10/2022	Landgate	SLIP subscription services annual charge 2022/23	-\$2,453.00	
EFT15846	06/10/2022	Dongara IGA	Catering for Seniors lunch 27/09/22	-\$30.61	
EFT15847	06/10/2022	Department Of Fire And Emergency Services	ESL in accordance with the fire & Emergency Services Act 1998	-\$2,511.00	
EFT15848	06/10/2022	EASTMAN POLETTI SHERWOOD ARCHITECTS	Mingenew Railway Station - Progress Claim #2	-\$11,024.75	
EFT15849	06/10/2022	GH COUNTRY COURIERS	Freight for new grader blades	-\$225.72	
EFT15850	06/10/2022	INFINITUM TECHNOLOGIES	Managed Service Agreement October 2022	-\$4,940.32	
EFT15851	06/10/2022	LATERAL ASPECT	Marketing and promotions service fee and other costs (FaceBook, Video) September 2022	-\$6,783.33	
EFT15852	06/10/2022	LGRCEU	Payroll Deductions/Contributions	-\$22.00	
EFT15853	06/10/2022	MINGENEW COMMUNITY RESOURCE CENTRE	Youth activities - Reimbursement of school holiday program expenses - CAS 13	-\$5,000.00	
EFT15854	06/10/2022	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Professional service provided by Dr Emma Jones August 2022	-\$3,750.00	
EFT15855	06/10/2022	MINGENEW BAKERY	Catering for council meeting 21/09/22	-\$309.48	
EFT15856	06/10/2022	MINGENEW IGA X-PRESS & LIQUOR	Refreshments for Admin, Seniors, Staff BBQ and Council Meetings September 2022	-\$226.55	
EFT15857	06/10/2022	MINGENEW TYRE SERVICES PTY LTD	Supply and fit 2 new tyres M1599	-\$598.40	
EFT15858	06/10/2022	OILTECH FUEL	Fuel usage for 15/09/22 - 27/09/22	-\$3,911.84	
EFT15859	06/10/2022	PEST A KILL WA	Annual Exterra Renewal - Enanty Barn (10 October 2022 to 10 October 2023)	-\$866.25	
EFT15860	06/10/2022	Telstra Corporation	Phone services - 22/09/22 - 21/10/22	-\$1,016.96	
EFT15861	06/10/2022	NUTRIEN WATER ENGINEERING (TOTAL EDEN PTY LTD TRADING AS)	Aerodrome project - Diesel truck fill assy, 150k water tank, tank pad preparation.	-\$56,649.22	
EFT15862	06/10/2022	DAMSTRA TECHNOLOGY PTY LTD	Monthly eLearning subscription fee, Contractor induction and employee induction for September 2022	-\$635.80	
EFT15863	06/10/2022	Wilson Machinery	Wheels and Yokes for Parkland Mower	-\$955.52	
EFT15864	06/10/2022	WA CONTRACT RANGER SERVICES PTY LTD	Ranger visits for animal and emergency services - September 2022	-\$418.00	
EFT15865	21/10/2022	Five Star Business & Communications	Kyocera billing for October 2022	-\$325.31	
EFT15866	21/10/2022	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of September 2022	-\$120.56	
EFT15867	21/10/2022	Bunnings Geraldton	Assorted hardware to upgrade laundry 25 Shenton St	-\$2,778.01	
EFT15868	21/10/2022	Construction Training Fund	BCITF Return for 32 Depot Hill rd, 1335 Mingenew-Mullewa Rd, 1281 Mingenew-Mullewa Rd, 729 Mingenew-Mullewa Rd and 22258 Midlands Rd	-\$1,037.31	
EFT15869	21/10/2022	BOC GASES	Gas supplies for Depot - Oxygen, Acetylene, Argoshield and Cellamix	-\$49.12	
EFT15870	21/10/2022	BULLIVANTS PTY LTD	Quarterly inspection of lifting equipment 28/10/22	-\$974.86	
EFT15871	21/10/2022	COURIER AUSTRALIA	Freight for transport of 4 x sets grader blades	-\$224.41	
EFT15872	21/10/2022	CLEANAWAY	Refuse site admin and management fees - September 2022	-\$12,985.74	
EFT15873	21/10/2022	Champion Bay Settlements	Application new titles and transfer of land costs - Lot 12 Phillip St	-\$3,018.38	
EFT15874	21/10/2022	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$738.31	
EFT15875	21/10/2022	Cosgrove Farming Co	Refund of bond for mobile coolroom hire 23-26 September 2022	-\$220.00	
EFT15876	21/10/2022	Barbara CARTER	Lunches and kitchen hire for seniors activities 12/09/2022	-\$120.00	
EFT15877	21/10/2022	DONGARA BUILDING & TRADE SUPPLIES	Assorted poly fittings for skate park reticulation	-\$97.68	
EFT15878	21/10/2022	Department of Mines, Industry Regulation & Safety	BSL August 2022 - 2463 Mingenew-Mullewa Rd, 207 Mingenew-Morawa Rd, 1335 Mingenew-Mullewa Rd, 729 Mingenew-Mullewa Rd, 2258 Midlands Rd, 2463 Mingenew-Mullewa Rd, 1281 Mingenew-Mullewa Rd and 32 Depot Rd	-\$1,577.46	
EFT15879	21/10/2022	ELGAS LTD	Annual service charge 3 x 45kg LPG gas cylinders	-\$141.90	
EFT15880	21/10/2022	GH COUNTRY COURIERS	Silver Chain Freight Costs 06/10/22	-\$55.44	
EFT15881	21/10/2022	CITY OF GREATER GERALDTON	Building Certification Services July - September 2022	-\$3,088.90	
EFT15882	21/10/2022	GHD PTY LTD	Mingenew revegetation plan for Yandanooka NE Rd Reserve	-\$23,239.22	
EFT15883	21/10/2022	HOPPYS PARTS R US	Voltage tester, Weld adhesive, Battery jumper leads and Key steel	-\$525.56	
EFT15884	21/10/2022	HTD	Catenary survey of power lines for Yandy NE intersection project	-\$2,233.00	
EFT15885	21/10/2022	Irwin Plumbing Services	Repair septic tank system and supply and install new leach drain to Victoria Rd public toilets	-\$22,543.40	
EFT15886	21/10/2022	INFINITUM TECHNOLOGIES	Exclaimer cloud - Signature manager per annum fee and Monthly charges 16/10/22 - 06/11/22 prorated	-\$62.49	
EFT15887	21/10/2022	State Library Of Western Australia	Better Beginnings Packs 2022/23	-\$71.50	
EFT15888	21/10/2022	LATERAL ASPECT	Name badges - New staff and councillor	-\$144.84	
EFT15889	21/10/2022	LGRCEU	Payroll Deductions/Contributions	-\$22.00	
EFT15890	21/10/2022	LGISWA	Insurances 2nd installment 2022/23 - Bushfire, commercial crime and cyber liability, management liability, public liability, travel, workers compensation, personal accident, property and motor vehicle.	-\$97,292.17	
EFT15891	21/10/2022	Mingenew - Irwin Group	Refund of bonds for hire of coolroom and bus 07/09/22	-\$520.00	
EFT15892	21/10/2022	Mingenew Spring Caravan Park	Site fees for vans 12 & 14 (No occupancy)	-\$2,100.00	
EFT15893	21/10/2022	OILTECH FUEL	Fuel usage 28/09/22 to 12/10/22	-\$5,306.00	
EFT15894	21/10/2022	PEMCO DIESEL PTY LTD	2000 Hr service - Case wheel loader 21/09/22	-\$12,975.59	
EFT15895	21/10/2022	Pro Earth Civil	EPAR reinstatement works TC Seroja 25/7 - 7/8/22 - Coalseam Rd, Enokurra Rd, Manarra Rd, Morawa-Yandanooka Rd, Switchback Rd, Yandanooka Sth Rd, and Yandanooka West Rd.	-\$80,421.15	
EFT15896	21/10/2022	RED DUST HOLDINGS	Contracted EPAR works related to TC Seroja - 13/09 - 22/09/22 Depot Hill Rd, Erangy Spring Rd, Allanooka Spring Rd and Coalseam Rd.	-\$108,929.96	
EFT15897	21/10/2022	NUTRIEN AG SOLUTIONS LIMITED	20Ltr Herbicide	-\$228.78	
EFT15898	21/10/2022	Telstra Corporation	ADSL Charges 25/09/22 - 24/10/22	-\$264.49	
EFT15899	21/10/2022	NUTRIEN WATER ENGINEERING (TOTAL EDEN PTY LTD TRADING AS)	Aerodrome project - diesel Truck fill assy, site installation - tank & truck fill - Final Payment	-\$24,264.70	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15900	21/10/2022	WALGA	2022 WA Local Govt Convention 03/10/22 - Matt Fanning and Gary Cosgrove	-\$2,400.00	
EFT15901	21/10/2022	Warvic Welding & Maintenance	Rates refund for assessment A875 21 DONALD STREET MINGENEW WA 6522	-\$498.20	
EFT15902	21/10/2022	WA CONTRACT RANGER SERVICES PTY LTD	Ranger visits for animal and emergency services - 06/10/22 and 13/10/22	-\$627.00	
EFT15903	04/11/2022	AUSTRALIA POST	Postage for the Period October 2022	-\$223.45	
EFT15904	04/11/2022	AMPAC	Debt recovery for overdue rates - October 2022	-\$1,058.75	
EFT15905	04/11/2022	ABCO	Assorted cleaning products and consumables - Admin and public toilets	-\$2,101.82	
EFT15906	04/11/2022	HEAD OFFICE ATOM SUPPLY	1 x set lifting chains	-\$209.20	
EFT15907	04/11/2022	Bunnings Geraldton	25 Shenton Street Renewal and Repairs - materials	-\$4,339.63	
EFT15908	04/11/2022	BOC GASES	Gas supply charge - Depot 28/09/22 - 28/10/22	-\$50.75	
EFT15909	04/11/2022	Blackbox Control	Monthly subscription for Satellite messaging & check in devices - 28-10-22 to 27.11.22	-\$30.00	
EFT15910	04/11/2022	Bedrock Electrical Services	Disconnect / reconnect HWS system and upgrade to circuit protection on switchboard (RCD protection) - 23 Field Street	-\$605.00	
EFT15911	04/11/2022	BREEZE CONNECT PTY LTD	Phone Services - October 2022	-\$260.00	
EFT15912	04/11/2022	Batavia Timber & Salvage Pty Ltd	Asbestos Removal - Old Tennis Club	-\$5,148.00	
EFT15913	04/11/2022	COURIER AUSTRALIA	Library Freight Costs - 23/10/22	-\$17.80	
EFT15914	04/11/2022	CLEANAWAY	Waste Facility Admin and Management Fees - October 2022	-\$9,092.47	
EFT15915	04/11/2022	CATWEST PTY LTD	1000 litres bitumen emulsion	-\$1,980.00	
EFT15916	04/11/2022	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$738.31	
EFT15917	04/11/2022	Barbara CARTER	Lunches for senior activities 10/10/22 & 24/10/22	-\$240.00	
EFT15918	04/11/2022	DONGARA BUILDING & TRADE SUPPLIES	Hose Clamps for Skate Park	-\$83.60	
EFT15919	04/11/2022	Dongara Body Builders	Deposit for works to semi water cart as per quote QU-0013	-\$11,000.00	
EFT15920	04/11/2022	GERALDTON AG SERVICES	Blades and pins - Pagrizzi slasher	-\$209.68	
EFT15921	04/11/2022	GHD PTY LTD	EPAR works - DRFAWA STC Seroja - 07.10.22 - 26.10.22 - Depot Hill Rd, Erangy Spring Rd, Allanooka Springs Rd, Coalseam Rd, Ikewa St, Switchback Rd, Newton Rd, Manarra Rd, Yandanooka Melara Rd, Morawa-Yandanooka Rd, Wick Rd and Enokurra Rd	-\$9,933.04	
EFT15922	04/11/2022	IT Vision	Second year Altus uplift - Travel, meals and accommodation for training - August 2022	-\$3,290.75	
EFT15923	04/11/2022	INFINITUM TECHNOLOGIES	Managed Service Agreement - 01/11/22 - 30/11/22	-\$5,023.18	
EFT15924	04/11/2022	Anza Family Trust T/as Instant Tree Nursery	3 x 300ltr Claret Ash trees for skate park.	-\$2,365.00	
EFT15925	04/11/2022	Irwin Polocrosse Club	Refund of Sundry Debtor DM19 Invoice 10042 paid twice	-\$813.00	
EFT15926	04/11/2022	LAURA GRAY	Local Heritage Survey/Report - Final Payment	-\$2,125.55	
EFT15927	04/11/2022	LATERAL ASPECT	Marketing and promotions service fee October 2022	-\$4,583.33	
EFT15928	04/11/2022	LGRCEU	Payroll Deductions/Contributions	-\$22.00	
EFT15929	04/11/2022	MINGENEW COMMUNITY RESOURCE CENTRE	Contribution to Mingenew CRC for Tourism Services - Season Sept - Oct 2022	-\$10,377.16	
EFT15930	04/11/2022	MIDWEST TURF SUPPLIES	Supply and lay 975m2 of Kiuyu Turf to Skate Park	-\$14,530.00	
EFT15931	04/11/2022	MINGENEW MIDWEST EXPO	Alcohol left over from Mingenew Midwest Expo 2022	-\$1,275.80	
EFT15932	04/11/2022	MINGENEW BAKERY	Catering for fire awareness training.12/10/2022	-\$476.33	
EFT15934	04/11/2022	MINGENEW TYRE SERVICES PTY LTD	New Tyre and Rim for RAV 4	-\$1,757.80	
EFT15935	04/11/2022	Officeworks	Assorted stationery - Admin and Depot	-\$608.75	
EFT15936	04/11/2022	Ocean Air	Replacement air con - 15 Field St	-\$2,660.00	
EFT15937	04/11/2022	OILTECH FUEL	Fuel usage 13/10/22 to 26/10/22	-\$3,243.70	
EFT15938	04/11/2022	Pro Earth Civil	TC Seroja EPAR Works - 10/11/22 - 23/10/22 Enokurra Rd, Jones Rd, Manarra Rd, Morawa-Yandanooka Rd, Newton Rd, Switchback Rd, Wick Rd, Willis Rd, and Yandanooka Melara Rd	-\$19,846.86	
EFT15939	04/11/2022	RED DUST HOLDINGS	Contracted EPAR works related to TC Seroja - Jones Rd, Willis Rd, Switchback Rd, Manarra Rd, Yandanooka-Melarra Rd, Morawa-Yandanooka Rd, Wick Rd and Enokurra Rd	-\$296,758.42	
EFT15940	04/11/2022	NUTRIEN AG SOLUTIONS LIMITED	Assorted parts for Skate Park Reticulation	-\$77.17	
EFT15941	04/11/2022	STATEWIDE BEARINGS	Wheel Bearings for Pagrizzi Slasher	-\$39.60	
EFT15942	04/11/2022	Telstra Corporation	Satellite Phone Services 22/10/22 - 21/11/22	-\$45.00	
EFT15943	04/11/2022	WALGA	Breakfast with Heads of Agencies - 3.10.22 - Member	-\$70.00	
EFT15944	04/11/2022	WILDFLOWER COUNTRY INC.	Contribution to Regional Trails Master Plan	-\$2,200.00	
EFT15945	04/11/2022	WA CONTRACT RANGER SERVICES PTY LTD	Ranger emergency and animal services 20/10/22 and 27/10/22	-\$574.75	
EFT15946	04/11/2022	WELLSFORD FARM PTY LTD	3360m3 gravel extracted from Wellsford Farm for use on road repair - TC Seroja.	-\$7,392.00	
EFT15947	16/11/2022	Five Star Business & Communications	Kyocera billing for November 2022	-\$276.84	
EFT15948	16/11/2022	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of October 2022	-\$114.51	
EFT15949	16/11/2022	Bunnings Geraldton	Assorted tools and reticulation supplies - Works Depot and Skate Park	-\$353.83	
EFT15950	16/11/2022	Construction Training Fund	BCITF Return for Lot 5 Ernest St.	-\$151.75	
EFT15951	16/11/2022	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$738.31	
EFT15952	16/11/2022	Department of Mines, Industry Regulation & Safety	BSL remittance October 2022 - Lot 5 Ernest St and 1335 Yarragadee West Rd	-\$167.42	
EFT15953	16/11/2022	EVOKE LIVING HOMES	Preliminary Agreement Stage 1 - Tennis Club Room	-\$5,500.00	
EFT15954	16/11/2022	GH COUNTRY COURIERS	Silver Chain Freight Costs 20/10/22	-\$79.20	
EFT15955	16/11/2022	Greenfield Technical Services	Engineering Design Review - Yandanooka NE Rd	-\$272.25	
EFT15956	16/11/2022	FLICK ANTICIMEX PTY LTD	22L ICS Sanitary Disposal Unit - Public Conveniences, Admin, Autumn Centre, Rec Centre and Turf Club/Pavillion	-\$3,300.15	
EFT15957	16/11/2022	Stephanie Lucken	Reimbursement of 50% for hire of Rec centre 09/10/22 - No water	-\$16.00	
EFT15958	16/11/2022	LGRCEU	Payroll Deductions/Contributions	-\$22.00	
EFT15959	16/11/2022	GERALDTON TOYOTA	12 month/20000 km service - Prado	-\$560.64	
EFT15960	16/11/2022	Midwest Pest Management	Roadside spraying - Allanooka Rd, Coalseam Rd, Mingenew-Mullewa Rd, Mingenew Sth Rd, Nanekine Rd & Victoria Rd	-\$15,180.00	
EFT15961	16/11/2022	MINGENEW SUPERMARKET PLUS LIQUOR	Refreshments for Council meeting 18/10/22, staff BBQ, admin, DFES training, senior activities and cleaning products for admin and public toilets	-\$619.13	
EFT15962	16/11/2022	Officeworks	Assorted stationery - Admin 10/11/22	-\$39.62	
EFT15963	16/11/2022	OILTECH FUEL	Fuel usage - 27/10/22 to 09/11/22	-\$2,349.68	
EFT15964	16/11/2022	Pro Earth Civil	TC Seroja EPAR Works - 24/10/22 - 06/11/22 - Depot Hill Rd, Enokurra Rd, Manarra Rd, Wick Rd, Yandanooka Melara Rd, Yandanooka Sth Rd and Yandanooka West Rd.	-\$18,421.21	
EFT15965	16/11/2022	SHIRE OF CHAPMAN VALLEY	Planning Services for July to September 2022	-\$5,277.75	
EFT15966	16/11/2022	Telstra Corporation	Phone Services - 22/10/22 to 21/11/22	-\$1,328.30	

Chq/EFT	Date	Name	Description	Amount	Totals
EFT15967	16/11/2022	DAMSTRA TECHNOLOGY PTY LTD	Velpic Monthly SAAS and Employee/Contractor Induction Fees October 2022	-\$715.00	
EFT15968	16/11/2022	WALGA	Annual eLearning Subscription (1 Nov 2022 - 31 Oct 2023) Council Member	-\$4,620.00	
EFT15969	30/11/2022	Five Star Business & Communications	Kyocera service & travel - 17/11/2022	-\$77.00	
EFT15970	30/11/2022	HEAD OFFICE ATOM SUPPLY	Hydration Quik sticks and Insect repellent - Depot	-\$401.17	
EFT15971	30/11/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Plug for John Deere ZTrak Mower	-\$15.53	
EFT15972	30/11/2022	Aussie Tree Services	Prune Vegetation as per Western Power Requirements - Mingenew Town Site	-\$4,375.80	
EFT15973	30/11/2022	Bunnings Geraldton	Building materials to replace lattice and shade cloth - 25 Shenton St	-\$713.35	
EFT15974	30/11/2022	Blackbox Control	Monthly subscription for Satellite messaging & check in devices - 28/11/22 to 27/12/22	-\$30.00	
EFT15975	30/11/2022	SIMONE BOTHA	Reimbursement of costs incurred in attending DOT training 14-18/11/22	-\$986.27	
EFT15976	30/11/2022	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-\$738.31	
EFT15977	30/11/2022	DONGARA DRILLING AND ELECTRICAL	De-scale and clean bore screens x 3 - Rec Centre	-\$2,659.76	
EFT15978	30/11/2022	ELDERS LIMITED	PPE for Works Staff Member	-\$181.50	
EFT15979	30/11/2022	GH COUNTRY COURIERS	Silver Chain Freight Costs 17/11/22	-\$110.88	
EFT15980	30/11/2022	GHD PTY LTD	EPAR works - DRFAWA TC Seroja - Yandanooka Sth Rd, Depot Hill Rd, Wick Rd and Enokurra Rd November 2022	-\$19,861.22	
EFT15981	30/11/2022	HOPPYS PARTS R US	Assorted hose and consumables - Depot	-\$889.92	
EFT15982	30/11/2022	INFINITUM TECHNOLOGIES	Capital laptop renewal - surface pro 9 with monitors and docking station	-\$4,405.50	
EFT15983	30/11/2022	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight - Line marking paint for main and hockey ovals	-\$102.12	
EFT15984	30/11/2022	State Library Of Western Australia	Library Freight Recoup July to December 2022	-\$173.54	
EFT15985	30/11/2022	LGRCEU	Payroll Deductions/Contributions	-\$22.00	
EFT15986	30/11/2022	Mitchell & Brown	Vacuum cleaner x 2 - Railway Station and Rec Centre Function Room	-\$1,596.00	
EFT15987	30/11/2022	MINGENEW TYRE SERVICES PTY LTD	Puncture Repair - Backhoe Loader	-\$287.95	
EFT15988	30/11/2022	MCLEODS	Lambley, B - Local Government Act Prosecution	-\$479.60	
EFT15989	30/11/2022	Novus Geraldton	Supply and Fit RHF Door Glass - Fuso Canter	-\$760.00	
EFT15990	30/11/2022	O'Driscoll's Engineering	Fabricate Valve Box Lid - Skate Park	-\$1,939.09	
EFT15991	30/11/2022	PEMCO DIESEL PTY LTD	Hydraulic Oil - Depot	-\$376.20	
EFT15992	30/11/2022	MARGARET ROWE	Renewal of WWV Card - Staff	-\$87.00	
EFT15993	30/11/2022	RED DUST HOLDINGS	Contracted EPAR works related to TC Seroja - 25/10/22 to 03/11/22 - Yandanooka Sth Rd, Depot Hill Rd, Wick Rd, and Enokurra Rd.	-\$182,130.85	
EFT15994	30/11/2022	Think Water Geraldton	Foot valve, tail and hose clamp	-\$411.20	
EFT15995	30/11/2022	WORK HEALTH PROFESSIONALS PTY LTD	Hearing Tests for at-risk employees (outside crew) - on site 6 September 2022	-\$1,045.00	
EFT15996	30/11/2022	WA CONTRACT RANGER SERVICES PTY LTD	Ranger visits - Animal and Fire services (03/11/22 - 17/11/22)	-\$627.00	
					-\$1,229,052.24
DD10041.1	03/10/2022	SYNERGY	Electricity for the period of 10/8/22 to 13/9/22 for the Rec Centre	-\$842.17	
DD10062.2	03/10/2022	NODE 1 PTY LTD	Fixed Wireless Internet for November 2022	-\$140.00	
DD10062.1	07/10/2022	De Lage Landen Pty Ltd (DLL)	Copier Lease for October 2022	-\$356.80	
DD10053.1	12/10/2022	BEAM	Superannuation Contributions and Employee Deductions for the pay period ending 09.10.2022	-\$8,242.92	
DD10067.7	17/10/2022	BUSINESS1300 PTY LTD	Live Answering Services October 2022	-\$102.85	
DD10061.1	19/10/2022	SYNERGY	Electricity for the period of 11/8/22 to 10/10/22 for 32A Shenton and for the period of 25/8/22 to 24/9/22 for Street Lights	-\$2,171.82	
DD10061.2	19/10/2022	WATER CORPORATION	Various water accounts for water usage to 7/10/22 and service charges to 31/10/22	-\$2,330.94	
DD10067.11	21/10/2022	BP Australia Pty Ltd	Fuel usage September 2022	-\$703.55	
DD10079.1	26/10/2022	BEAM	Superannuation Contributions and Employee Deductions for the pay period ending 23.10.2022	-\$8,290.80	
DD10065.1	27/10/2022	SYNERGY	Rec Centre and 33 Victoria Rd Electricity accounts for the period 24/6/22 to 12/10/22	-\$738.85	
DD10073.1	31/10/2022	NAB BUSINESS VISA	Credit Card Transactions for October 2022: Card Fees & Charges; WA Newspapers monthly subscription; Garmin - monthly satellite phone service fee; Zoom monthly subscription; CPP Parking J Clapham IT Vision Conference; Office works pad, doc wallets & monitor arm; Telstra CEO mobile phone; McDonalds coffee CEO; Crown Meals & Accommodation M Fanning WALGA Conference; Airport Apartments M Fanning Accommodation IT Vision conference; Arborwest Tree Farm 6 x Capital Pear trees; International Plaza M Fanning Parking; Redcliffe Tavern M Fanning Meals IT Vision Conference; Refund from Scintex Aust for Weedsprayer & seed spreader ref Aug 22 cc.	-\$4,514.11	
DD10098.1	01/11/2022	NODE 1 PTY LTD	Fixed Wireless Service for December 2022	-\$140.00	
DD10098.10	07/11/2022	De Lage Landen Pty Ltd (DLL)	Copier Lease November 2022	-\$356.80	
DD10088.1	08/11/2022	BEAM	Superannuation Contributions and Employee Deductions for the Pay Period Ending 06/11/2022	-\$8,462.41	
DD10098.5	15/11/2022	BUSINESS1300 PTY LTD	Live Answering Services November 2022	-\$99.00	
DD10104.1	21/11/2022	BP Australia Pty Ltd	Fuel usage for October 2022	-\$1,156.99	
10101	23/11/2022	BEAM	Superannuation Contributions and Employee Deductions for the pay period ending 20/11/2022	-\$8,559.81	
					-\$47,209.82
DOT290922	03/10/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 29/09/2022	-\$163.50	
DOT300922	04/10/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 30/09/2022	-\$2,534.15	
DOT031022	05/10/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 03/10/2022	-\$163.50	
DOT041022	06/10/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 04/10/2022	-\$636.20	
DOT051022	07/10/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transaction 05/10/2022	-\$666.50	
DOT061022	10/10/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 06/10/2022	-\$2,414.80	
DOT071022	11/10/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 07/10/2022	-\$1,030.30	
DOT101022	12/10/2022	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions 10/10/2022	-\$697.10	
DD10067.1	13/10/2022	Department Of Transport	DOT Licensing Transactions 11/10/2022	-\$1,843.75	
DD10067.5	14/10/2022	Department Of Transport	DOT Licensing Transactions	-\$748.05	
DD10067.6	17/10/2022	Department Of Transport	DOT Licensing Transactions 13/10/2022	-\$3,687.85	
DD10067.8	18/10/2022	Department Of Transport	DOT Licensing Transactions 14/10/2022	-\$3,738.90	
DD10067.9	19/10/2022	Department Of Transport	DOT Licensing Transactions 17/10/2022	-\$3,627.15	
DD10071.1	20/10/2022	Department Of Transport	DOT Licensing Transactions 18/10/2022	-\$5,117.95	
DD10067.10	21/10/2022	Department Of Transport	DOT Licensing Transactions 19/10/2022	-\$983.90	
DD10067.2	24/10/2022	Department Of Transport	DOT Licensing Transactions 20/10/2022	-\$860.15	
DD10067.3	25/10/2022	Department Of Transport	DOT Licensing Transactions 21/10/2022	-\$725.70	
DD10067.4	26/10/2022	Department Of Transport	DOT Licensing Transactions 24/10/2022	-\$643.70	

Chq/EFT	Date	Name	Description	Amount	Totals
DD10071.2	28/10/2022	Department Of Transport	DOT licensing Transactions 26/10/2022	-\$61.35	
DD10071.3	31/10/2022	Department Of Transport	DOT Licensing Transactions 27/10/2022	-\$257.70	
DD10098.6	01/11/2022	Department Of Transport	DOT Licensing Transactions 28/10/2022	-\$4,944.50	
DD10098.7	02/11/2022	Department Of Transport	DOT Licensing Transactions 31/10/2022	-\$1,762.10	
DD10098.8	03/11/2022	Department Of Transport	DOT Licensing Transactions 01/11/2022	-\$1,155.90	
DD10098.9	04/11/2022	Department Of Transport	DOT Licensing Transactions 02/11/2022	-\$96.70	
DD10098.11	08/11/2022	Department Of Transport	DOT Licensing Transactions 04/11/2022	-\$382.30	
DD10098.12	09/11/2022	Department Of Transport	DOT Licensing Transactions 07/11/2022	-\$2,351.85	
DD10098.13	10/11/2022	Department Of Transport	DOT Licensing Transactions 08/11/2022	-\$63.65	
DD10098.2	11/11/2022	Department Of Transport	DOT Licensing Transactions 09/11/2022	-\$118.50	
DD10098.3	14/11/2022	Department Of Transport	DOT Licensing Transactions 10/11/2022	-\$44.50	
DD10098.4	15/11/2022	Department Of Transport	DOT Licensing Transactions 11/11/2022	-\$740.15	
DD10114.8	16/11/2022	Department Of Transport	DOT Licensing Transactions 14/11/2022	-\$46.85	
DD10114.7	18/11/2022	Department Of Transport	DOT Licensing Transactions 16/11/2022	-\$14,178.75	
DD10114.6	21/11/2022	Department Of Transport	DOT Licensing Transactions 17/11/2022	-\$187.75	
DD10114.5	22/11/2022	Department Of Transport	DOT Licensing Transactions 18/11/2022	-\$786.00	
DD10114.4	23/11/2022	Department Of Transport	DOT Licensing Transactions 22/11/2022	-\$1,333.55	
DD10114.3	24/11/2022	Department Of Transport	DOT Licensing Transactions 22/11/2022	-\$24.35	
DD10114.2	26/11/2022	Department Of Transport	DOT Licensing Transactions 24/11/2022	-\$470.80	
DD10114.1	29/11/2022	Department Of Transport	DOT Licensing Transactions 25/11/2022	-\$173.70	-\$59,464.10
			Net Salary October	-\$81,804.23	-\$81,804.23
			Net Salary November	-\$75,023.15	-\$75,023.15
				-\$1,492,553.54	-\$1,492,553.54



COUNCIL POLICY

1.3.1

Finance

Title:	1.3.1 PURCHASING POLICY
Adopted:	20 April 2020
Reviewed:	8 November 2022
Associated Legislation:	Local Government Act 1995 s5.42, s5.44, s5.46, s6.2(4a), s6.8 Local Government (Functions and General) Regulations 1996 Part 4 Local Government (Financial Management) Regulations 1996 Part 4 State Records Act 2000
Associated Documentation:	Shire of Mingenew Delegations Register Shire of Mingenew Code of Conduct
Review Responsibility:	Governance Officer Finance and Administration Manager
Delegation:	Chief Executive Officer

Last Adopted: April 2020

POLICY STATEMENT

The Shire of Mingenew (the Shire) is committed to applying the objectives, principles and practices outlined in this Policy, to all purchasing activity and to ensuring alignment with the Shire's strategic and operational objectives.

1. PURCHASING

1.1 OBJECTIVES

The Shire's purchasing activities will:

- a) Achieve best value for money that considers sustainable benefits, such as; environmental, social and local economic factors;
- b) Foster economic development by maximising participation of local businesses in the delivery of goods and services;
- c) Use consistent, efficient and accountable purchasing processes and decision-making, including; competitive quotation processes, assessment of best value for money and sustainable procurement outcomes for all purchasing activity, including tender exempt arrangements;
- d) Apply fair and equitable competitive purchasing processes that engage potential suppliers impartially, honestly and consistently;
- e) Commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
- f) Comply with the Local Government Act 1995, Local Government (Functions and General) Regulations 1996, other relevant legislation, Codes of Practice, Standards and the Shire's Policies and procedures;
- g) Ensure purchasing outcomes contribute to efficiencies (time and resources) for the Shire;
- h) Identify and manage risks arising from purchasing processes and purchasing outcomes in accordance with the Shire's Risk Management framework;
- i) Ensure records evidence purchasing activities in accordance with the State Records Act 2000 and the Shire's Record Keeping Plan;
- j) Ensure confidentiality that protects commercial-in-confidence information and only releases information where appropriately approved.

1.2 ETHICS & INTEGRITY

The Shire's Codes of Conduct apply when undertaking purchasing activities and decision making, requiring Council Members and employees to observe the highest standards of ethics and integrity and act in an honest and professional manner at all times.

1.3 VALUE FOR MONEY

The Shire will apply value for money principles in critically assessing purchasing decisions and acknowledges that the lowest price may not always be the most advantageous.

1.3.1 Assessing Value for Money

Value for money assessment will consider:

- a) All relevant Total Costs of Ownership (TCO) and benefits including; transaction costs associated with acquisition, delivery, distribution, and other costs such as, but not limited to; holding costs, consumables, deployment, training, maintenance and disposal;
- b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality. This includes but is not limited to an assessment of compliances, the supplier's resource availability, capacity and capability, value-adds offered, warranties, guarantees, repair and replacement policies and response times, ease of inspection and maintenance, ease of after sales service, ease of communications, etc.
- c) The supplier's financial viability and capacity to supply without the risk of default, including the competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history;
- d) A strong element of competition by obtaining a sufficient number of competitive quotations consistent with this Policy, where practicable;
- e) The safety requirements and standards associated with both the product design and the specification offered by suppliers and the evaluation of risk arising from the supply, operation and maintenance;
- f) The environmental, economic and social benefits arising from the goods, services or works required, including consideration of these benefits in regard to the supplier's operations, in accordance with this Policy and any other relevant Shire Policy including Local Economic Benefit; and
- g) Analysis and management of risks and opportunities that may be associated with the purchasing activity, potential supplier/s and the goods or services required.

1.4 PURCHASING THRESHOLDS AND PRACTICES

1.4.1 Defining the Purchasing Value

The Shire will apply reasonable and consistent methodologies to assess and determine Purchasing Values, which ensure:

- a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and
- b) Wherever possible, purchasing activity for the same category of supply is aggregated into single contract arrangements to achieve best value and efficiency in future purchasing activities where the requirements are able to be provided by a single supplier.

A category of supply can be defined as groupings of similar goods or services with common: supply and demand drivers; market characteristics; or suppliers.

Strategic Purchasing Value Assessments

The Shire will periodically review recent past purchasing activity across its operations to identify categories of supply for which the Shire will have continuing need and which can be aggregated into single contract arrangements in order to achieve best value for money and efficiency in future purchasing activity.

The assessment of aggregated expenditure for the same category of supply capable of being supplied by a single supplier will determine the Purchasing Value threshold applicable to future purchasing activity.

Individual Purchasing Value Assessments

In any case, where there is no relevant current contract, each purchasing activity is to assess the Purchasing Value based upon the following considerations:

- a) Exclusive of Goods and Services Tax (GST); and
- b) The estimated total expenditure for the proposed supply including the value of all contract extension options and where applicable, the total cost of ownership considerations.
- c) The appropriate length of a contract is to be determined based on market volatility, ongoing nature of supply, historical purchasing evidence and estimated future purchasing requirements.
- d) Requirements must not be split to avoid purchasing or tendering thresholds [F&G Reg. 12].

The calculated estimated Purchasing Value will determine the applicable threshold and purchasing practice to be undertaken.

1.4.2. Table of Purchasing Thresholds and Practices

Supplier Order of Priority

The Shire will consider and apply, where applicable, the following Supplier Order of Priority:

Priority 1:	Existing Prequalified Supplier Panel or other Contract Current contracts, including a Panel of Prequalified Suppliers or contracted supplier, must be used where the Shire's supply requirements can be met through the existing contract. If the Shire does not have a current contract relevant to the required supply, then a relevant WALGA PSA may be used.
Priority 2:	Local Suppliers Where the Purchasing Value does not exceed the tender threshold and a relevant local supplier is capable of providing the required supply, the Shire will ensure that wherever possible quotations are obtained from local suppliers permanently located within the District as a first priority, and those permanently located within surrounding Districts as the second priority. If no relevant local supplier is available, then a relevant WALGA PSA may be used.
Priority 3:	Tender Exempt - WALGA Preferred Supplier Arrangement (PSA) Use a relevant WALGA PSA regardless of whether or not the Purchasing Value will exceed the tender threshold.

	<p>However, if a relevant PSA exists but an alternative supplier is considered to provide best value, then the CEO, or an officer authorised by the CEO, must approve the alternative supplier. Reasons for not using a PSA may include:</p> <ul style="list-style-type: none"> i. Local supplier availability (that are not within the PSA); or, ii. Social procurement – preference to use Aboriginal business or Disability Enterprise. <p>If no relevant WALGA PSA is available, then a relevant State Government CUA may be used.</p>
Priority 4:	<p>Tender Exempt - WA State Government Common Use Arrangement (CUA) Use a relevant CUA regardless of whether or not the Purchasing Value will exceed the tender threshold.</p> <p>However, if a relevant CUA exists, but an alternative supplier is considered to provide best value for money, then the proposed alternative supplier must be approved by the CEO, or an officer authorised by the CEO.</p> <p>If no relevant CUA is available, then a Tender Exempt [<i>F&G Reg. 11(2)</i>] arrangement may be used.</p>
Priority 5:	<p>Other Tender Exempt arrangement [<i>F&G Reg. 11(2)</i>] Regardless of whether or not the Purchasing Value will exceed the tender threshold, the Shire will investigate and seek quotations from tender exempt suppliers, and will specifically ensure that wherever possible quotations are obtained from a WA Disability Enterprise and / or an Aboriginal Owned Business that is capable of providing the required supply.</p>
Priority 6:	<p><u>Other Suppliers</u> Where there is no relevant existing contract or tender exempt arrangement available, purchasing activity from any other supplier is to be in accordance with relevant Purchasing Value Threshold and Purchasing Practice specified in the table below.</p>

Purchasing Practice Purchasing Value Thresholds

The Purchasing Value, assessed in accordance with clause 1.4.1, determines the Purchasing Practice to be applied to the Shire's purchasing activities.

Purchase Value Threshold (<i>ex GST</i>)	Purchasing Practice
Up to \$10,000 (<i>ex GST</i>)	Obtain at least one (1) verbal or written quotation from a suitable supplier in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).

Purchase Value Threshold (<i>ex GST</i>)	Purchasing Practice
	The purchasing decision is to be evidenced in accordance with the Shire's internal procedures and its Record Keeping Plan.
From \$10,001 and up to \$50,000 (<i>ex GST</i>)	<p>Seek at least two (2) verbal or written quotations from suitable suppliers in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</p> <p>If purchasing from a WALGA PSA, CUA or other tender exempt arrangement, a minimum of one (1) written quotations are to be obtained.</p> <p>The purchasing decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> • a brief outline of the specified requirement for the goods; services or works required; and • Value for Money criteria, not necessarily the lowest price. <p>The purchasing decision is to be evidenced in accordance with the Shire's internal procedures and its Record Keeping Plan.</p>
From \$50,000 and up to \$250,000 (<i>ex GST</i>)	<p>Seek at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</p> <p>The purchasing decision is to be based upon assessment of the supplier's response to:</p> <ul style="list-style-type: none"> • a detailed written specification for the goods, services or works required; and • pre-determined selection criteria that assesses all best and sustainable value considerations. <p>The procurement decision is to be evidenced in accordance with the Shire's internal procedures and its Record Keeping Plan.</p>
Over \$250,000 (<i>ex GST</i>)	<p>Tender Exempt arrangements (i.e. WALGA PSA, CUA or other tender exemption under <i>F&G Reg. 11(2)</i>) require at least three (3) written responses from suppliers by invitation under a formal Request for Quotation in accordance with the Supplier Order of Priority detailed in clause 1.4.2(1).</p> <p><u>OR</u></p> <p>Public Tender undertaken in accordance with the <i>Local Government Act 1995</i> and relevant Shire Policy and procedures.</p> <p>The Tender Exempt or Public Tender purchasing decision is to be based on the supplier's response to:</p> <ul style="list-style-type: none"> • A detailed specification; and • Pre-determined selection criteria that assesses all best and sustainable value considerations.

Purchase Value Threshold (<i>ex GST</i>)	Purchasing Practice
	The purchasing decision is to be evidenced in accordance with the Shire's internal procedures and its Record Keeping Plan.
Emergency Purchases (<i>Within Budget</i>) Refer to Clause 1.4.3	<p>Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing Panel or contract, then clause 1.4.2(1) Supplier Order of Priority will apply wherever practicable.</p> <p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shire's internal procedures and its Record Keeping Plan.</p>
Emergency Purchases (<i>No budget allocation available</i>) Refer for Clause 1.4.3	<p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the <i>Local Government Act 1995</i>, the President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</p> <p>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</p>
LGIS Services Section 9.58(6)(b) Local Government Act	<p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p>

1.4.3. Emergency Purchases

Emergency purchases are defined as the supply of goods or services associated with:

- a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR
- b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the Local Government Act 1995 and Functions and General Regulation 11(2)(a); OR
- c) A State of Emergency declared under the Emergency Management Act 2005 and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy.

Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.

1.4.4. Inviting Tenders Though not Required to do so

The Shire may determine to invite Public Tenders, despite the estimated Purchase Value being less than the \$250,000 prescribed tender threshold, but only where an assessment determines that the purchasing requirement cannot be met through a tender exempt arrangement and the use of a public tender process will enhance; value for money, efficiency, risk mitigation and sustainable procurement benefits.

In such cases, the tender process must comply with the legislative requirements and the Shire's tendering procedures [F&G Reg.13].

1.4.5. Expressions of Interest

Expressions of Interest (EOI) will be considered as a prerequisite to a tender process [F&G Reg.21] where the required supply evidences one or more of the following criteria:

- a) Unable to sufficiently scope or specify the requirement;
- b) There is significant variability for how the requirement may be met;
- c) There is potential for suppliers to offer unique solutions and / or multiple options for how the purchasing requirement may be obtained, specified, created or delivered;
- d) Subject to a creative element; or
- e) Provides a procurement methodology that allows for the assessment of a significant number of potential tenderers leading to a shortlisting process based on non-price assessment.

All EOI processes will be based upon qualitative and other non-price information only.

1.4.6. Unique Nature of Supply (Sole Supplier)

An arrangement with a supplier based on the unique nature of the goods or services required or for any other reason, where it is unlikely that there is more than one potential supplier may only be permitted where the:

- a) purchasing value is estimated to be over \$5,000 ~~why a fixed amount?~~; and
- b) purchasing requirement has been documented in a detailed specification; and
- c) specification has been extensively market tested and only one potential supplier has been identified as being capable of meeting the specified purchase requirement; and

- d) market testing process and outcomes of supplier assessments have been evidenced in records, inclusive of a rationale for why the supply is determined as unique and why quotations / tenders cannot be sourced through more than one potential supplier.

An arrangement of this nature will only be approved for a period not exceeding one (1) year. For any continuing purchasing requirement, the approval must be re-assessed before expiry, to evidence that only one potential supplier still genuinely exists.

1.4.7. Anti-Avoidance

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, so that the effect is to avoid a particular purchasing threshold or the need to call a Public Tender. This includes the creation of two or more contracts or creating multiple purchase order transactions of a similar nature.

1.4.8. Contract Renewals, Extensions and Variations

Where a contract has been entered into as the result of a publicly invited tender process, then Functions and General Regulation 21A applies.

For any other contract, the contract must not be varied unless

- a) The variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or
- b) The variation is a renewal or extension of the term of the contract where the extension or renewal options were included in the original contract.

Upon expiry of the original contract, and after any options for renewal or extension included in the original contract have been exercised, the Shire is required to review the purchasing requirements and commence a new competitive purchasing process in accordance with this Policy.

2. SUSTAINABLE PROCUREMENT

The Shire is committed to implementing sustainable procurement by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection and local economic benefits).

The Shire will apply Sustainable Procurement criteria as part of the value for money assessment to ensure that wherever possible our suppliers demonstrate outcomes which contribute to improved environmental, social and local economic outcomes.

Sustainable Procurement can be demonstrated as being internally focussed (i.e. operational environmental efficiencies or employment opportunities and benefits relating to special needs), or externally focussed (i.e. initiatives such as corporate philanthropy).

Requests for Quotation and Tenders may include a request for Suppliers to provide information regarding their sustainable practices and/or demonstrate that their product or service offers enhanced sustainable benefits.

2.1. LOCAL ECONOMIC BENEFIT

The Shire promotes economic development through the encouragement of competitive participation in the delivery of goods and services by local suppliers permanently located within its District first, and secondly, those permanently located within its broader region. As much as practicable, the Shire will:

- a) consider buying practices, procedures and specifications that encourage the inclusion of local businesses and the employment of local residents;
- b) consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- c) ensure that procurement plans, and analysis is undertaken prior to develop Requests to understand local business capability and local content availability where components of goods or services may be sourced from within the District for inclusion in selection criteria;
- d) explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- e) avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid;
- f) consider the adoption of Key Performance Indicators (KPIs) within contractual documentation that require successful Contractors to increase the number of employees from the District first; and
- g) provide adequate and consistent information to local suppliers.

To this extent, a weighted qualitative criterion will be included in the selection criteria for Requests for Quotation and Tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy.

The Shire has adopted a Regional Price Preference Policy, which will be applied when undertaking all tendering activities.

2.2. SOCIALLY SUSTAINABLE PROCUREMENT

The Shire will support the purchasing of requirements from socially sustainable suppliers such as Australian Disability Enterprises and Aboriginal businesses wherever a value for money assessment demonstrates benefit towards achieving the Shire's strategic and operational objectives.

A qualitative weighting may be used in the evaluation of Requests for Quotes and Tenders to provide advantages to socially sustainable suppliers in instances where the below tender exemptions are not exercised.

Aboriginal Businesses

Functions and General Regulation 11(2)(h) provides a tender exemption if the goods or services are supplied by a person on the Aboriginal Business Directory WA published by the Chamber of Commerce and Industry of Western Australia, or Australian Indigenous Minority Supplier Office Limited (trading as Supply Nation), where the consideration under contract is \$250,000 or less, or worth \$250,000 or less.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other registered Aboriginal Businesses as noted in F&G Reg.11(2)(h)) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Aboriginal Business for any amount up to and including \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

Australian Disability Enterprises

Functions and General Regulation 11(2)(i) provides a tender exemption if the goods or services are supplied by an Australian Disability Enterprise.

The Shire will first consider undertaking a quotation process with other suppliers (which may include other Australian Disability Enterprises) to determine overall value for money for the Shire.

Where the Shire makes a determination to contract directly with an Australian Disability Enterprise for any amount, including an amount over the Tender threshold of \$250,000 (ex GST), it must be satisfied through alternative means that the offer truly represents value for money.

If the contract value exceeds \$50,000 (ex GST), a formal Request for Quotation will be issued to the relevant Aboriginal business. The rationale for making the purchasing decision must be recorded in accordance with the Shire's Record Keeping Plan.

2.3. ENVIRONMENTALLY SUSTAINABLE PROCUREMENT

The Shire will support the purchasing of recycled and environmentally sustainable products whenever a value for money assessment demonstrates benefit toward achieving the Shire's strategic and operational objectives.

Qualitative weighted selection criteria may be used in the evaluation of Requests for Quote and Tenders to provide advantages to suppliers which:

- a) demonstrate policies and practices that have been implemented by the business as part of its operations;
- b) generate less waste material by reviewing how supplies, materials and equipment are manufactured, purchased, packaged, delivered, used, and disposed; and
- c) encourage waste prevention, recycling, market development and use of recycled/recyclable materials.

3. RECORD KEEPING

All Local Government purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the State Records Act 2000 and the Shire's Record Keeping Plan.

In addition, the Shire must consider and will include in each contract for the provision of works or services, the contractor's obligations for creating, maintaining and where necessary the transferral of records to the Shire relevant to the performance of the contract.

4. PURCHASING POLICY NON-COMPLIANCE

The Purchasing Policy is mandated under the Local Government Act 1995 and Regulation 11A of the Local Government (Functions and General) Regulations 1996 and therefore the policy forms part of the legislative framework in which the Local Government is required to conduct business.

Where legislative or policy compliance is not reasonably able to be achieved, records must evidence the rationale and decision-making processes that substantiate the non-compliance.

Purchasing activities are subject to internal and external financial and performance audits, which examine compliance with legislative requirements and the Shire's policies and procedures.

If non-compliance with; legislation, this Purchasing Policy or the Code of Conduct, is identified it must be reported to the Chief Executive officer or the Finance and Administration Manager

A failure to comply with legislation or policy requirements, including compliance with the Code of Conduct when undertaking purchasing activities, may be subject to investigation, with findings to be considered in context of the responsible person's training, experience, seniority and reasonable expectations for performance of their role.

Where a breach is substantiated it may be treated as:

- a) an opportunity for additional training to be provided;
- b) a disciplinary matter, which may or may not be subject to reporting requirements under the Public Sector Management Act 1994; or
- c) where the breach is also identified as potentially serious misconduct, the matter will be reported in accordance with the Corruption, Crime and Misconduct Act 2003. The Shire of Mingenew (the "Shire") is committed to delivering the objectives, principles and practices outlined in this Policy, when purchasing goods, services or works to achieve the Shire's strategic and operational objectives.

This policy complies with the *Local Government (Functions and General) Regulations 1996* (The Regulations).



COUNCIL POLICY
Finance

1.3.2

Title:	1.3.2 ASSET MANAGEMENT
Adopted:	21 March 2018
Reviewed:	8 November 2022 (no change)
Associated Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996 Government of WA, Department of Local Government, Sport and Cultural Industries,
Associated Documents:	Department of Local Government, Sport and Cultural Industries - Integrated Planning and Reporting, Asset Management Guidelines September 2016. Strategic Community Plan 2019 - 2029 Corporate Business Plan 2019-2023 Long Term Financial Plan to 2012 - 2022 Asset Management Plan 2019 - 2034 Disability and Access Inclusion Plan
Review Responsibility:	Finance & Administration Manager
Delegation:	

Previous Policy Number/s 3011

Objective:

To outline the Shires commitment to sustainable management of Shires assets and its commitment in delivering service levels.

Policy Statement:

The Shire of Mingenew delivers a variety of services to the community and in doing so, must ensure that the assets supporting these services are:

- a) Managed in a way that promotes maximum performance for the most cost-effective 'Life Cycle' cost;
- b) Meeting community expectations of time, quality, and value for money.

Achieving this objective in an affordable and sustainable manner requires a strategic and long-term approach to asset planning and management. The Shire aims to deliver this through:

- a) Agreed levels of service that are cost effective and relevant;
- b) The adoption of a continuous improvement approach to asset management;
- c) Community and key stakeholder consultation in regard to expected levels of service; and
- d) Endeavouring to achieve Asset Ratio benchmarks as set by the Department of Local Government, Sport and Cultural Industries (although these ratios are no longer required to be included in the Annual Financial Statements)



1.3.2 ASSET MANAGEMENT PROCEDURE

Relevant Council Policy

1.3.2 Asset Management

Adoption Date: 16 March 2018

Appendix:

Relevant CEO Directive

N/A

Review: 8 November 2022

Objective:

To outline processes and procedures associated with the Shires assets delivering of service levels.

Legislation:

- a) Local Government Act 1995 (WA), Section 5.56(1) and (2) stipulates that the local government is to plan for the future of the district and ensure that such plans are carried out in accordance with any regulations made about planning for the future of the district.
- b) WA Local Government (Administration) Regulations 1996 specify that matters relating to resources, such as asset management, must be developed and integrated into the districts corporate business plan.
- c) Local Government Financial Management Regulations 1996 state that Efficient systems and procedures are to be established by the CEO of a local government... to ensure proper accounting for municipal or trust - ...iii) assets and liabilities;

Definitions:

Asset	A physical item which has value and enables services to be provided and has an economic life of greater than 12 months. Items considered assets include Plant, Equipment, Property, Buildings, Facilities, Commercial Investments, Natural and Heritage items owned or controlled by Council.
Asset Management Plan	A plan developed for the management of an infrastructure asset or asset category that combines multi-disciplinary management techniques (including technical and financial) over the lifecycle of the asset.
Life Cycle	The cycle of activities that an asset goes through while it retains an identity as a separately identifiable asset.
Life Cycle Cost	The total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, and renewal and disposal costs.
Agreed Level of Service	The defined service quality for a particular service against which service performance can be measured, agreed upon by both community and Shire.
Asset Register	A record of asset information considered worthy of separate identification including inventory, historical, financial, condition, construction, technical and financial information about each.

Responsibilities

Councillors



- Adopt the Asset Management Policy
- Adopt the Asset Management Strategy
- Adopt the Asset Management Plans
- Support the use of asset management planning throughout the organisation
- Make decisions regarding assets in accordance with the Asset Management Policy, Strategy and Plans.

Chief Executive Officer

- Develop and maintain the Asset Management Policy
- Develop and maintain the Asset Management Strategy
- Develop and maintain the Asset Management Plans
- Ensure alignment between the Asset Management Policy, Strategy and Plans and other policies and processes in the organisation
- Ensure compliance with legislative requirements
- Ensure assets are managed in accordance with Asset Management Policy, Strategy and Plans
- Support the use of asset management planning throughout the organisation
- Facilitate best practice asset management

Procedures:

As part of the Shire's consideration of asset management, the following key steps will be undertaken:

- a) Ensuring assets are accounted for in accordance with the Local Government (Financial Management) Regulations 1996.
- b) Develop and maintain an infrastructure, property and plant asset management strategy and plan, ensuring results inform the Shire's Long Term Financial Plan (LTFP), Corporate Business Plan and align with the Shire's Strategic Plan.
- c) The Asset Register is to be reviewed in accordance with 17A (4) of Local Government (Financial Management) Regulations 1996.
- d) Assets shall be shown at fair value or at the carrying amount, depending on the category, in each financial report. Assets, other than plant and equipment or right-of-use assets, are to be revalued at intervals of not less than 5 years or when the value is likely to be materially different from its carrying amount.
- e) As part of a continuous improvement process, the Shire will continually monitor, audit and review its asset register to ensure it is responsive to service delivery needs and it meets the goals and targets set by Council.
- f) Asset renewals will be prioritised and implemented progressively based on agreed service levels and the effectiveness of the current assets to provide that level of service.
- g) Asset renewals required to meet agreed service levels and identified in infrastructure and asset management plans and long-term financial plans, will be reflected in the annual budget estimates.
- h) Decisions regarding asset operations and maintenance, renewal, disposal and acquisitions will be based on the "life cycle" cost and take into consideration the levels of service and affordability.
- i) Continually seek opportunities for multiple uses of assets.



- j) Prior to consideration of any major works for renewal or improvement to an asset, undertake a critical review of the need for that asset.
- k) Ensure assets are managed in accordance with the Asset Management Policy, Strategy and Plans.
- l) Where appropriate, involve and consult with the community and key stakeholders on determining levels of service. Annual budget estimates will fully reflect the cost to deliver the agreed service levels.



COUNCIL POLICY
Finance

1.3.3

Title:	1.3.3 INVESTMENT OF SURPLUS FUNDS
Adopted:	21 March 2018
Reviewed:	8 November 2022 (no change)
Associated Legislation:	Local Government Act 1995 (s.14) Banking Act 1995, The Trustees Act 1962 (s18) Local Government (Financial Management) Regulations 1996 (r19, 19C, r28 and r49)
Associated Documents:	Code of Conduct
Review Responsibility:	Finance and Administration Manager
Delegation:	Chief Executive Officer

Previous Policy Number/s 3002

Objective:

To ensure that there are effective and accountable systems in place to safeguard the Shire's financial resources whilst taking advantage of the interest earning potential from its surplus funds.

Policy Statement:

To satisfy its fiduciary duty under the Local Government Act 1995 the Shire is committed to the development of proper systems to authorise, verify and record the investment of surplus monies into appropriate financial institutions. The Shire will also ensure that there are effective and accountable systems in place to:

- a) Safeguard the Shire's financial resources;
- b) Satisfy all legislative requirements, in particular those provided by The Local Government (Financial Management) Regulations 1996 and The Trustees Act 1962.
- c) Take advantage of the interest earning potential of its surplus funds while reducing its exposure to risk and ensuring sufficient funds are kept available to meet cash requirements and preserve capital investment.

The application of this policy is to be in conjunction with the Shire of Mingenew Code of Conduct.



1.3.3 INVESTMENT OF SURPLUS FUNDS MANAGEMENT PROCEDURE

Relevant Council Policy

1.3.3 Investment

Approval Date: 16 March 2018

Appendix-

Relevant CEO Directive

N/A

Review Date: 8 November 2022

Objective:

To ensure that there are effective and accountable systems in place to safeguard the Shire's financial resources whilst taking advantage of the interest earning potential from its surplus funds.

Legislation:

- a) Section 6.14(1) of the Local Government Act 1995 provides that "Money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested as trust funds under the Trustees Act 1962 Part III".
- b) Regulation 19 of the Local Government (Financial Management) Regulations 1996 (FMR) requires a local government to establish and document internal control procedures to be followed by employees to ensure control over investments.
- c) Regulation 19C provides that a local government can only invest money:
 - I. With an authorised deposit taking institution or the WATC –
 - II. For a fixed term of no more than 3 years–
 - III. In bonds guaranteed by the Commonwealth, State or Territory governments –
 - IV. In bonds for a term on no more than 3 years –
 - V. In Australian currency but not in foreign currency •
- d) Regulations 28 and 49 of the FMR prescribe the disclosure requirements for investments in the annual budget and annual financial report.
- e) Local governments when investing are to follow the provisions under the Trustees Act 1962 and exercise the care, diligence and skill of a "Prudent Person" (s 18).

Procedures:

1. Principles and Ethics

- a) Whilst exercising the power to invest, consideration is to be given to the preservation of capital, liquidity and the return on investment.
- b) Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio. This includes management of credit and interest risk within identified thresholds and parameters.
- c) The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash-flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.
- d) The investment will be managed with the care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolio to safeguard the portfolio in accordance with the spirit of this Investment Policy and not for speculative purposes.
- e) Officers shall refrain from personal activities that would conflict with the proper executive and the management of the Shire's Investment portfolio. Officers are required to disclose any conflict of interest to the CEO.



2. Investments

2.1 Approved Investments

- a) Without approval from Council, investments are limited to:
 - I. State/Commonwealth Government Bonds with a term of maturity not exceeding three years;
 - II. Fixed term deposits placed with an authorised institution* for a term not exceeding 3 years; and
 - III. Interest-bearing deposits placed with an authorised institution*. (*Authorised Institution as defined in the Bank Act 1959 (Commonwealth) section 5.

2.2 Prohibited Investments

- a) Any investment carried out for speculative purposes is prohibited
- b) The use of leveraging (borrowing to invest) of an investment is prohibited.
- c) In accordance with the Local Government (Financial Management) Regulations 1996, Reg 19C, the following is also prohibited:
 - I. Deposits with any institution other than an authorised institution*;
 - II. Deposits for a fixed term of more than 3 years;
 - III. Investment in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
 - IV. Investment in bonds with a term to maturity of more than three years; and
 - V. Investment in a foreign currency.*Authorised Institution as defined in the Bank Act 1959 (Commonwealth) section

2.3 Quotations

Not less than three quotations shall be obtained from authorised institutions when an investment is proposed. The best quotation will be accepted after allowing for banking, administrative and transactional costs as well as limitations set for each borrower.

3. Risk Management

3.1 Risk Management Controls

- a) Risk Management Controls include:-
 - I. Authority to invest;
 - II. Development of investment control frameworks- portfolio credit framework, counterparty credit framework and term to maturity framework;
 - III. Documented investment procedures;
 - IV. Investment Register;
 - V. Monthly statements from counterparties;
 - VI. Monthly bank reconciliations for each account;
 - VII. Fraud- 2 signatories required to authorise investment as per CD1/CEOD1 Apply money from the Municipal Account delegation.
 - VIII. Monthly report to Council

3.2 Investment Control Frameworks-



Investments are to be made in accordance with the following frameworks:

- a) **Portfolio Credit Framework** – limits overall credit exposure of the portfolio. The following credit framework limits the percentage of the portfolio exposed to any particular credit rating category.

S&P Long Term Rating	S&P Short Term Rating	Direct Investment Maximum %
AAA	A-1+	100%
AA	A-1	100%
A	A-2	60%

- b) **Counterparty Credit Framework** - limits exposure to individual counterparties/institutions.

S&P Long Term Rating	S&P Short Term Rating	Direct Investment Maximum %
AAA	A-1+	45%
AA	A-1	35%
A	A-2	20%

- c) **Term to Maturity Framework** - limits based upon maturity of securities.

Overall Portfolio Term to Maturity Limits	
Portfolio % < 1 year	100% Max. And 40% Min.
Portfolio % 1- 3 years	60%

3.3 Investment Advisor

- a) It may be appropriate to seek external advice from an investment advisor and if so this person must be:
- I. An independent person who has no conflict of interest in relation to investment products recommended,
 - II. Approved by Council, and
 - III. Licensed by the Australian Securities and Investment Commission.

4. Liquidity

In determining how much liquidity is "sufficient", management will give regard to:

- a) Historical seasonality in the Shire's cash flow;
- b) Known or projected major capital expenditure;
- c) Holding contingency reserves adequate to cover a major unexpected short-term demand on the Shire.



5. Separate and Common Accounts

- a) Separate accounts must be established for the following purposes: —
 - Money required to be held in the municipal fund;
 - Money required to be held in the trust fund; and
 - Money required to be held in reserve accounts.
- b) Money from different accounts may be placed in a common account for investment purposes.
- c) Interest earned on each individual "Reserves/Restricted Assets" will be applied to that particular account

6. Reporting and Review

- a) Documentary evidence must be held on file for each investment and an investment register maintained by filing the monthly investment report to council in the Register.
- b) A monthly report must be provided to council detailing the investment portfolio. This report will include (among other things): the total value of the portfolio; net investment income for the month; and a complete schedule of all investments within the total portfolio with maturity dates.
- c) The annual financial report is to include information on earnings from investments as specified by Financial Management Regulation (FMR) 49.
- d) The investment policy will be reviewed annually or as required in the event of legislative changes, or marked change in the economic landscape affecting financial markets and interest rates.

7. Reference Material

S&P Global Ratings- Short Term Credit Ratings	
A-1+	extremely strong degree of safety regarding timely payment
A-1	a strong degree of safety for timely payment
A-2	a satisfactory capacity for timely payment

S&P Global Ratings- Long Term Credit Ratings	
AAA	an extremely strong capacity to repay
AA	a very strong capacity to repay
A	a strong capacity to repay
BBB	adequate capacity to repay



COUNCIL POLICY
Finance

1.3.4

Title:	1.3.4 SIGNIFICANT ACCOUNTING POLICIES
Adopted:	21 March 2018
Reviewed:	18 November 2022 (no change)
Associated Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996 Australian Accounting Standards
Associated Documentation:	Annual Report Finance Reports
Review Responsibility:	Finance and Administration Manager
Delegation:	-

Previous Policy Number/s 3007, 3008

Objective:

To provide direction for the preparation of financial transactions and financial reporting.

Policy Statement:

- 1. The Local Government Reporting Entity.**
In accordance with Australian Accounting Standards, for the purposes of budgets and financial reports, the reporting entity includes all activities of the Council and any other entities controlled by the Council.
- 2. Basis of Preparation of the Annual Financial Report**
The annual financial report is a general purpose financial report and has been prepared to comply with applicable Australian Accounting Standards (as they apply to local governments and not for profit entities) and disclosure requirements of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. The financial report has been prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes of non-current assets.
- 3. Significant Accounting Policies**
All significant accounting policies are included in the annual financial report and are updated each year in accordance with applicable Australian Accounting Standards and the Local Government (Financial Management) Regulations 1996.



COUNCIL POLICY
Finance

1.3.5

Title:	1.3.5 CORPORATE CREDIT CARD
Adopted:	22 August 2018
Reviewed:	8 November 2022 (no change)
Associated Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulation 11(1) (a)
Associated Documents:	Corporate Credit Card Management Procedure Code of Conduct Purchasing Policy
Review Responsibility:	Finance and Administration Manager
Delegation:	N/A

Previous Policy Number/s 3010

Objective:

To ensure effective controls, policies and procedures are in place with respect to the issue and use of corporate credit cards to reduce the risk of fraud and misuse of the corporate credit card.

Policy Statement:

The Shire is committed to operating effective and transparent procedures for the procurement of all goods and services via credit card.

To achieve transparency, accountability and reduce associated risk the Shire will:

- Ensure that effective and accountable systems are in place to mitigate risks associated with procurement via credit card and review, report and monitor the potential risks in accordance with the Shire's Risk Management Framework;
- In accordance with the Shire's Risk Management Framework, submit to the Audit & Risk Committee a biennial report of the Shire's accounting and internal control procedures, with corporate credit card use to be included;
- Submit itemised credit card statements to Council on a monthly basis with accompanying explanation as to the expense incurred; and
- Limit the Shire's credit card facility to \$14,500 or less, with any increase to be via Council resolution.

The issue of corporate credit cards and use shall be strictly in accordance with this Policy and the associated Management Procedure

The procurement of goods and services on corporate credit cards shall be in accordance with the Shire's Procurement Management Procedure.

The application of this policy is to be in conjunction with the Shire of Mingenew Code of Conduct and in compliance with the Shire's Purchasing Policy.



1.3.5 CORPORATE CREDIT CARD MANAGEMENT PROCEDURE

Relevant Council Policy

1.3.5 Corporate Credit Card Policy

Approval Date: 09 August 2018

Appendix-

1. Corporate Credit Card User Agreement

Relevant CEO Directive

Nil

Review: Biennial – 8 November 2022

Objective:

To ensure effective controls, policies and procedures are in place with respect to the issue and use of corporate credit cards.

Legislation:

- a) The use of Corporate Credit Cards is not specifically mentioned in the Local Government Act 1995. However, the impacts of the use and control of corporate credit cards are related to the following sections of the Local Government Act 1995;
 - I. Section 2.7(2)(a) and (b) requires the council to oversee the allocation of the local government's finances and resources and determine the local government policies.
 - II. Section 6.5(a) requires the CEO to ensure that there are kept, in accordance with Regulations, proper accounts and records of the transactions and affairs of the local government.
- b) Local Government (Financial Management) Regulation 11(1) (a) requires local governments to develop procedures for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and properly authorised use of cheques, credit cards, computer encryption devices and passwords, purchasing cards and any other devices or methods by which goods, services, money or other benefits may be obtained.

Procedures:

1. Authorised Use and Limits

- a) Corporate Credit Cards may be issued to any Level 2 Officer, if it is the view of the CEO, that an Officer would benefit from using this payment method;
- b) All cardholders must be authorised by the CEO to incur liabilities and expenses;
- c) Maximum credit limits are to be based on the cardholder's need, as determined by the CEO.
- d) The Local Government Act 1995 does not allow for the issue of Corporate Credit Cards to elected members. There are no provisions within the Act which allow an elected member to incur a debt, as would be the case with a credit card.

2. Purchasing

- a) The procurement of goods or services using corporate credit cards shall only occur in instances when the standard methods of raising purchase orders/invoices and/or manual EFT/cheque practices are not available from the preferred supplier;



- b) Corporate Credit Cards are only to be used for purchasing goods and services on behalf of the Shire which is authorised in the current budget.
- c) Cardholders must follow the Shire of Mingenew Management Procedure;
- d) Personal expenditure is prohibited;
- e) Corporate Credit Cards are not to be used for cash withdrawals;
- f) Where the purchase has been made via facsimile, telephone, or over the internet an invoice or receipt is required in all circumstances and must contain details of the purchase; and
- g) For Fringe Benefits Tax purposes, any expenditure for entertainment must include the number of people who were in attendance and the full names of any Shire staff.

3. Financial Institution

- a) The Shire's Corporate Credit Cards are to be issued by the financial institution that municipal transactions are made (referred to as transaction account).

4. Cardholders breaching Corporate Credit Card Management Procedure and Code of Conduct

- a) Any officer that believes a cardholder is entering into transactions that seem to be in breach of the Credit Card Policy and/or Code of Conduct, is to report their concerns to the Chief Executive Officer. In the case of the CEO, it is to be reported to the President.
- b) Any breach by a cardholder of the Corporate Credit Card Policy and/or Code of Conduct will require an investigation into activities. Possible actions taken by the Chief Executive Officer in such instances include:
 - Withdrawal of both the credit-card and all financial delegations or authorisations issued;
 - Commencement of a formal Disciplinary Process;
 - The reporting of breach to relevant government departments (Public Sector Commission / Corruption and Crime Commission); and/or
 - Termination of employment.

Advisory note to Staff - In the case of the President receiving reports of the suspected breaches by the CEO, the President is authorised to consult (confidentially) with either the Manager Finance or the Governance Officer for the sole purpose of collected relevant confirmatory information. The President would then give consideration as to whether a report to either the Public Sector Commission or the Corruption and Crime Commission was required.

- c) A cardholder who is found guilty of misuse or fraudulent use of a corporate credit card is liable for prosecution under the Criminal Code Act Compilation Act 1913, the Public Sector Management Act 1994, the Corruption and Crime Commission Act 2003 or by action under all of these Acts. Cardholders must be aware that prosecution may be the consequence of fraudulent misuse of the card.

5. Ethics & Integrity Code of Conduct



All officers and employees undertaking purchasing activities must have regard for the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All officers and employees of the Shire of Mingenew must act in an honest and professional manner at all times which supports the standing of the Shire.

6. Insufficient Documentation to Substantiate Expense Claims

- a) If supporting documentation is lost the cardholder will provide a declaration detailing the nature of the expense and must state on that declaration 'all expenditure is of a business nature'.
- b) Approval of this expense is referred to the Chief Executive Officer or in the case of the CEO, the Shire President, for a decision.
- c) Should a lack of detail be a regular occurrence for a particular cardholder, the cardholder may be refused access to a credit card in the future. Use of a statutory declaration is for exceptional cases rather than the norm.

7. Roles, Responsibilities and Obligations

7.1 Cardholders Responsibilities and Obligations

- a) Cardholder's must;
 - I. Refer to and follow the guidelines for use that are provided by the financial institution at the time of the card issue;
 - II. Keep their card in a safe place and not permit another person to use their card to make a purchase (unless a Credit Card Purchase Request Form has been completed and signed) or use the card for cash advances;
 - III. Make payments that are within their card limit, budget, and authority to do so;
 - IV. Only make purchases over the internet on secure sites after the approval by the Chief Executive Officer or relevant Manager and must be accompanied by a signed purchase order and purchase print out;
 - V. Report immediately any lost or stolen credit card to the financial institution issuing the card and to Council's Finance & Administration Manager;
 - VI. Adhere to Policies and Management Procedures in relation to Corporate Credit Card Use and Purchasing;
 - VII. Ensure all receipts and tax invoices are kept and submitted to the Administration Officer with credit card statements, within seven (7) days of receipt;
 - VIII. Costing accounts must be against each item of the credit card statements.
 - IX. In the event of a cardholder ceasing employment, taking an extended period of leave, or they move to a position which does not require the use of a Corporate Credit Card, the cardholder must notify Finance & Administration Manager two weeks before termination date, to arrange cancellation and to ensure all receipts and their account has been settled;
 - X. Cardholders cannot transfer the Corporate Credit Card account to other users. An account number will only be assigned to one cardholder.

7.2 Finance & Administration Manager Responsibilities



- a) The Finance & Administration Manager must;
- I. Arrange the issue and cancellation of Corporate Credit Cards when requested by the Chief Executive Officer;
 - II. Arrange for all cardholders to sign the Corporate Credit Cardholder Agreement (refer to Appendix) on receipt of the issue of the new card and ensure the signed agreement is placed on the employee's personnel file. This agreement must set out the cardholder's responsibilities and legal obligations when using the Corporate Credit Card and the actions that will be taken in the event that the cardholder fails to comply with the terms and conditions of the Agreement.
 - III. Maintain a register of all cardholders which includes, card number, expiry date of the credit card, credit limit and details of goods and services the cardholder has authority to purchase; the signature of the cardholder when issued and returned.
 - IV. Provide of copy of the Corporate Credit Card Policy and Management Procedure when amended to cardholders.
 - V. Process payments of Corporate Credit Cards. This includes ensuring all receipts and tax invoices have been attached and the relevant authorising officers have signed off on the statements;
 - VI. Reconcile the corporate credit card statements to the total monthly payment made to the Shire's financial institution.
 - VII. Review the transactions and supporting documents on each corporate credit card statement, and report any irregularities or discrepancies to the CEO.
 - VIII. The Finance & Administration Manager is to review six monthly the operation of the credit card payment process and report to the CEO as to the level of compliance of the cardholders to the conditions of use and the credit card provider's level of performance.
 - IX. Ensure under no circumstances, the reward scheme or cash withdrawal feature be used on Council Corporate Credit Cards.
 - X. On cessation of a cardholders employment the Finance & Administration Manager is to cancel the account with the financial institution, and destroy the card.
 - XI. destroy all surrendered cards by cutting them diagonally in half (including any chip on the card).



**Appendix 1
AUTHORITY FOR ISSUE OF CORPORATE CREDIT CARD**

Name of Cardholder	
Position	
Date of Authorisation	
Signature of Chief Executive Officer	

CORPORATE CARD USER AGREEMENT

As the Chief Executive Officer, I have authorised the issue of a Shire of Mingenew Corporate Credit Card in line with your official duties as a Shire officer. The following conditions apply;

1. You have been authorised a card limit of \$_____. Credit limits are not to be exceeded.
2. Purchases on the corporate credit card are to be made in accordance with Shire of Mingenew's Purchasing Procedures.
3. The card is issued in your name, however it is a corporate credit card and all transactions must be official transactions on behalf of the Shire of Mingenew. Under no circumstances must the card be used for private purposes.
4. At any time, the Chief Executive Officer can call an inquiry into the use of the card, and any findings of transactions that are unauthorised, excessive or unreasonable will result in disciplinary action.
5. Ensure corporate credit cards are maintained in a secure manner and guarded against improper use.
6. Under no circumstances can cash can be withdrawn from the card.
7. All tax invoices and receipts must be kept to validate transactions. Note, a credit card statement or EFTPOS receipt is not acceptable (GST cannot be claimed as it does not meet GST requirements to claim a refund). Cardholders must ensure tax invoices and receipts contain the following:
 - I. Suppliers Name.
 - II. Suppliers ABN.
 - III. Brief description of goods and services supplied.
 - IV. Identifies transactions where GST applies.
 - V. If the transaction relates to entertainment, the cardholder must document how many people they entertained, and the names of Shire officers that attended (for Fringe Benefit Tax purposes).
8. If no supporting documentation is available the cardholder will provide a declaration detailing the nature of the expense and must state on that declaration 'all expenditure is of a business nature'. Approval of this expense is referred to the Chief Executive Officer, or in the case of the CEO the Shire President, for a decision. Should a lack of detail be a regular occurrence for a particular cardholder, the cardholder may be refused access to a credit card in the future. Use of a statutory declaration is for exceptional cases rather than the norm.



9. Cardholders must mark next to all transactions the costing accounts and ensure all tax invoices and receipts are attached to the monthly statement. The cardholder must certify that the transactions on the statement are correct and has seven (7) working days, from receipt of statement, to return to Finance Services.
10. Should approval of expenses be denied by the Chief Executive Officer or the Finance & Administration Manager recovery of the expense shall be met by the cardholder.
11. If the card is lost or stolen, you must immediately contact the Financial Institution Provider. The Finance & Administration Manager must also be notified in writing to arrange replacement card.
12. If your employment is terminated, you card and all tax invoices and receipts must be submitted to the Finance & Administration Manager, two (2) weeks before employment is ceased to ensure account is settled.

Failure to comply with any of these requirements could result in the card being withdrawn from the employee. In the event of loss or theft through negligence or failure to comply with the Shire of Mingenew Corporate Credit Card Management Procedure any liability arising from the use of the card may be passed to the cardholder.

The use of a Shire of Mingenew Corporate Credit Card is subject to the provisions of the Code of Conduct of Shire of Mingenew. Serious transgression of the above listed responsibilities or the Code of Conduct may result in an appropriate referral under the Corruption and Crime Commission Act 2003 and/or termination of employment.

If you agree to abide by the terms above and all other conditions set out in Council Policy – Corporate Credit Cards please sign and return this statement to the Finance & Administration Manager.

I _____ acknowledge and accept the aforementioned conditions which govern the use of the Shire of Mingenew Corporate Credit Card.

Signature

Date



Western Australia

Oaths, Affidavits and Statutory Declarations Act 2005

Statutory Declaration

I, _____ {name of person making declaration}
of _____ {address of person making declaration}
occupation _____ {occupation of person making declaration}

sincerely declare as follows:

{insert above the content of the statutory declaration; use numbered paragraphs if content is long}

This declaration is true and I know that it is an offence to make a declaration knowing that it is false in a material particular.

This declaration is made under the *Oaths, Affidavits and Statutory Declarations Act 2005*.

At _____ {place}

On _____ {date}

By _____ {Signature of person making the declaration}

In the presence of

_____ {Signature of authorised witness}

_____ {Name of authorised witness}

_____ {Qualification as such a witness}



***Important - This Declaration must be made before any of the following persons:**

Academic (post-secondary institution)	Local government councillor
Accountant	Loss adjuster
Architect	Marriage Celebrant
Australian Consular Officer	Member of Parliament
Australian Diplomatic Officer	Minister of religion
Bailiff	Nurse
Bank Manager	Optometrist
Chartered secretary	Patent Attorney
Chemist	Physiotherapist
Chiropractor	Podiatrist
Company auditor or liquidator	Police officer
Court officer (magistrate, registrar or clerk)	Post Office manager
Defence Force officer	Psychologist
Dentist	Public Notary
Doctor	Public Servant (State or Commonwealth)
Electorate Officer (State – WA only)	Real Estate agent
Engineer	Settlement agent
Industrial organisation secretary	Sheriff or deputy Sheriff
Insurance broker	Surveyor
Justice of the Peace (any State)	Teacher
Lawyer	Tribunal officer
Local government CEO or deputy CEO	Veterinary surgeon

Full descriptions of these professions are available via the following website link
http://www.courts.justice.wa.gov.au/files/Professions_witness_statutory_declarations.pdf

Or

any person before whom, under the *Statutory Declarations Act 1959* of the Commonwealth, a Statutory Declaration may be made.

Any authorised witness for the State of Western Australia may also witness a Commonwealth Statutory Declaration, as long as they are in Western Australia at the time of witnessing - Schedule 2, item 231 of the *Statutory Declarations Regulations 1993 (Commonwealth)*.

Further information on witnessing documents is available at
www.courts.justice.wa.gov.au.

Last updated on 31 October 2017



COUNCIL POLICY
Finance

1.3.6

Title:	1.3.6 RELATED PARTIES DISCLOSURE
Adopted:	21 November 2018
Last Reviewed:	8 November 2022
Associated Legislation:	Australian Accounting Standard AASB124
Associated Documents:	Related Party Disclosures- Procedure Related Party Disclosures- Declaration Form Code of Conduct Declarations of Interest
Review Responsibility:	Finance and Administration Manager
Delegation:	Nil

Objective:

The objective of the policy is to ensure that the Shire of Mingenew's financial statements disclose dealings with related parties and transactions and outstanding balances, including commitments, with such parties that may have affected its financial position and profit or loss.

Policy Statement:

The Shire is committed to ensuring its financial operations are conducted with the highest of ethical integrity and in an open and transparent environment. To evidence this, and to comply with the Australian Accounting Standard AASB 124 Related Party Disclosures (AASB 124), the Shire will:

1. Establish, review and maintain a list of Key Management Personnel (KMP);
2. Establish, review and maintain a Related Party Transactions Register for the Shire; and will
3. Disclose related party relationships, transactions and outstanding balances, including commitments, in the Shire's annual financial statements.

For the purposes of implementing this policy, individuals who meet the definition of a Key Management Personnel (KMP) will include:

- I. The President, Deputy President & Councillors;
- II. The Leadership Team, comprising of Chief Executive Officer, Finance and Administration Manager, Governance and Community Manager and Works Manager .

Council requires temporary appointments to KMP positions or persons acting as KMP in their absence, to be considered as KMP for that duration if the appointment is for three or more months in the financial year. For appointments of less than three months, the assessment is a matter of judgment based on facts, that is to be made by the Chief Executive Officer, such as that person's participation in key decisions made in that period.

For the purposes of implementing this policy, the related parties for nominated KMP will include:

- I. Their spouse or domestic partner (including married, de-facto, civil union partnership, but excluding separated or divorced spouse or partner);
- II. Their children, including children of their spouse/partner (whether step, adopted, dependant/non-dependant, adult children living/not living at home);



- III. Their dependants, including dependants of their spouse/partner (i.e. family members financially supported by them or their spouse/partner and may include siblings, elderly parents/grandparents or disabled family members); and
- IV. Entities (including sole proprietors, partnerships, companies and trusts) in which KMP and/or his/her close family members have control or joint control (i.e. hold 50% or more of the shares or 50% or more voting power).

For the purpose of implementing this policy Ordinary Citizen Transactions (OCT), that is transactions that occur on terms and conditions no different to those applying to the general public and are of an immaterial nature, include:

- I. Attending Shire functions that are open to the public;
- II. Fines on normal terms and conditions;
- III. Paying rates and other statutory fees or charges for applications, licences, approvals or permits;
- IV. Using Shire services and accessing Shire facilities; and
- V. Making a development application.

These aforementioned OCT's that meet the definition as stated, do not require disclosure. As such they will not be captured by the Shire within its Related Party Register.

For all other transactions, Key Management Personnel will be required to make a declaration in the *Related Parties Disclosure - Declaration* form (appendix 1).

All KMPs must provide their declarations to the period 30th June, annually, within 30 days.

Information (including personal information) provided by a key management person in a Related Party Transaction Notification and personal information contained in a register of related party transactions is classified as confidential, and will not be available for inspection by or disclosure to the public.

The Related Party Disclosure Management Procedure provides the guidelines by which the CEO will implement the Related Party Disclosure Policy.



1.3.6 RELATED PARTIES DISCLOSURE MANAGEMENT PROCEDURE

Relevant Council Policy

1.3.6 Related Parties Disclosure

Adoption Date: 21 November 2018 - CEO

Appendix: Related Parties Disclosure Form

Relevant CEO Directive

N/A

Review: 8 November 2022 (no change)

Objective:

This procedure provides the basis on which to implement the Related Parties Disclosure Policy, which outlines what is expected of elected members and staff of the Shire of Mingenew in relation to Australian Accounting Standard AASB 124 Related Party Disclosures (AASB 124).

Legislation:

In July 2015, the scope of Australian Accounting Standards Board - Accounting Standard 124 (AASB124) "Related Party Disclosures" was extended to include application by not-for-profit entities, including local governments. Effective 1 July 2016 in accordance with Australian Accounting Standard AASB 124 Related Party Disclosures, local governments were required to disclose certain related party relationships and related party transactions together with information associated with those transactions in its Annual Financial Statements. First disclosures were required for year ended 30 June 2017.

Definitions:

Arm's length terms	Terms between the parties that are reasonable in the circumstances of the transaction that would result from: <ul style="list-style-type: none"> neither party bearing the other any special duty or obligation, and the parties being unrelated and uninfluenced by the other, and each party having acted in its own interest.
Close Family Member	Family members of Key Management Personnel (KMP) who may be expected to influence, or be influenced by, that person in their dealings with the entity. This includes, but is not limited to, that person's spouse or domestic partner; and the children and dependents of that person or that person's spouse or domestic partner.
Control of an Entity	You control an entity if you have: <ol style="list-style-type: none"> power over the entity; exposure, or rights, to variable returns from involvement with the entity; and the ability to use your power over the entity to affect the amount of your returns.
Joint control of an entity	To jointly control an entity there must be contractually agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.
Key Management Personnel (KMP)	Persons having authority and responsibility for planning, directing and controlling the activities of the Shire of Mingenew, directly or indirectly. This includes the President, other Councillors, the Chief Executive Officer and senior officers as outlined in the policy.
Related parties	Includes a person who has significant influence over the reporting entity, a member of the key management personnel (KMP) of the entity, or a



	close family member of that person who may be expected to influence that person.
KMP Compensation	All employee benefits. Employee benefits are all forms of consideration paid, payable or provided by the Shire of Mingenew, or on behalf of the Shire of Mingenew, in exchange for services rendered to the Shire. Compensation includes: <ul style="list-style-type: none"> I. Short Term Employee Benefits: short-term employee benefits, such as wages, salaries and social security contributions, paid annual leave and paid sick leave, profit-sharing and bonuses (if payable within twelve months of the end of the period) and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for current employees; II. post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care; III. other long-term employee benefits, including long-service leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit-sharing, bonuses and deferred compensation; and IV. termination benefits.
Ordinary Citizen Transactions (OCTs)	Transactions that an ordinary citizen would undertake with the Shire of Mingenew are usually not material to related party disclosure requirements. OCTs do not apply however, if the terms and conditions are different to those offered to the general public.
Related Party Transaction	A transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.

Procedures:

1. Identifying Key Management Personnel and Related Parties

- a) The Governance and Community Manager will establish, review and maintain a list of Key Management Personnel for the Shire. Key Management Personnel (KMP) are defined within the Council Policy;
- b) Those persons identified as KMP will complete an annual declaration which outlines the entities, if any, that are controlled or jointly controlled by that KMP or their close family members (Appendix 1). The annual declaration process will be coordinated by the Governance and Community Manager
- c) It is the responsibility of the Chief Executive Officer to seek declaration upon a change of KMP;
- d) All KMPs will be asked to provide their declarations to the period 30th June, annually, within 30 days.
- e) It is the responsibility of all identified KMP to update their declaration should they become aware of a change, error or omission.
- f) Should a KMP have any uncertainty as to whether a transaction may constitute a related party transaction they should contact the Chief Executive Officer or the Governance and Community Manager for clarification.



- g) Disclosure by personnel who are temporarily appointed to KMP positions is to be guided by the Related Party Disclosure Policy. Judgement decisions on disclosures of such personnel to determine if they meet the definition of a KMP are:
- Did the acting KMP fill a vacant role or did they just act while the position holder was on leave?
 - Did the acting KMP only complete the operational tasks of the KMP position holder while they were on leave?
 - Did the acting KMP attend key meetings such as monthly executive management team meetings?
 - Was the acting KMP involved in operational / strategic planning?
 - Was the acting KMP involved in determining the budget?
 - Did the acting KMP approve anything above their 'normal' delegation?
 - Did the acting KMP just fill-in for someone for a few weeks over Christmas when no key meetings / decisions were made?

2. Identification of Related Party Transactions:

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criteria (the Ordinary Citizen Transactions, as adopted by Council in its policy, have been excluded from this list):

- Employee compensation whether it is for KMP or close family members of KMP;
- Application fees paid to the Shire of Mingenew for *non* statutory approvals or permits;
- Lease agreements for housing rental (whether for a Shire of Mingenew owned property or property sub-leased by the Shire through a Real Estate Agent);
- Lease agreements for commercial properties;
- Monetary and non-monetary transactions between the Shire of Mingenew and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire of Mingenew (trading arrangement);
- Sale or purchase of any motor vehicles, buildings or land, or other property owned by the Shire of Mingenew, to a person identified above;
- Sale or purchase of any motor vehicles, buildings or land, or other property owned by a person identified above, to the Shire of Mingenew;
- Loan Arrangements;
- Contracts and agreements for construction, consultancy or services;
- Non-monetary transactions such as use of facilities, peppercorn rents;
- Provision of guarantees or collateral; and
- Settlement of liabilities on behalf of the Shire, or by the Shire or on behalf of that related party.

3. Register of Related Party Disclosures and Transactions

- a) Officers will use the declarations of KMP to establish a list of related parties for the purposes of identifying transactions and reporting under AASB 124.
- b) Maintain the Register
- I. The Finance and Admin Manager is responsible for maintaining and keeping an up to date register of related party transactions that captures and records the



information for each existing related party transaction (including ordinary citizen transactions assessed as being **material** in nature) during a financial year.

c) Contents of a Register

- I. The contents of the register of related party transactions must detail for each related party transaction the following:
 - i. The description of the related party transaction;
 - ii. The name of the related party;
 - iii. The nature of the related party's relationship with the Shire of Mingenew; and
 - iv. A description of the transactional documents that are the subject of the related party transaction.
- II. The Governance and Community Manager and Finance and Admin Manager are jointly responsible for ensuring that the information is disclosed in the Shire's annual Financial Statements to the extent, and in the manner stipulated, by AASB 124.

5. **Related Party Disclosures and Annual Financial Statements**

Each year the Shire must declare the following related party transactions in its annual financial statements:

- a) As per AASB124.17, Key Management Personnel compensation in total and for each of the following categories:
- I. short-term employee benefits;
 - II. post-employment benefits;
 - III. other long-term benefits; and
 - IV. termination benefits;

Key management personnel (KMP) are not named – disclosure is on an aggregate basis only. Short-term employee benefits include non-monetary benefits.

- b) As per AASB124.18 for Related Party Transactions, the Shire must disclose the:
- I. Nature of the relationship with the related party, as well as sufficient information about the transactions and outstanding balances, including commitments, necessary for users to understand the potential effect of the relationship on the financial statements.
 - II. Types of Transactions:
 - Purchase or sales of goods;
 - Purchase or sales of property and assets;
 - Rendering or receiving of services;
 - Leases;
 - Transfers under licence agreements;
 - Transfers under financial arrangements (including loans and equity contributions in cash or in kind);
 - Provision of guarantees or collateral; and
 - Settlement of liabilities on behalf of the entity, or by the entity or on behalf of that related party.
 - III. The following information, at a minimum, is to be disclosed:
 - I. the amount of the transactions;



- II. the amount of outstanding balances, including commitments, and terms and conditions (i.e. secured or unsecured) and the nature of consideration to be provided in settlement; and details of guarantees given or received;
 - III. provisions for doubtful debts related to the amount of outstanding balances; and
 - IV. the expense recognised during the period relating to bad or doubtful debts due from related parties.
- c) As per AASB124.19, separately disclose all the information required by Paragraph 18 of the AASB124 at the following levels:
- I. subsidiaries;
 - II. associates;
 - III. joint ventures in which the entity is a joint venturer;
 - IV. key management personnel of the entity or its parent; and
 - V. other related parties.
- d) As per AASB124.24, items of a similar nature in aggregate, except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the entity.
- e) If a KMP or close associate is named individually in disclosure reports, the KMP will be given a copy of intended disclosure for review and information purposes. Feedback must be provided within 7 days.

6. Frequency of disclosures:

Councillors and KMP will be required to complete a *Related Party Disclosures - Declaration* form annually. Furthermore, all Councillors must make disclosures immediately prior to any ordinary or extraordinary election. Disclosures must be made immediately prior to the termination of employment of/by a KMP.

7. Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

When assessing whether such transactions are significant the following factors will be taken into consideration:

- Significance in terms of size;
- Was it carried out on non-market terms;
- Is it outside normal day-to-day council operations;
- Was it subject to council approval;
- Did it provide a financial benefit not available to the general public;
- Was the transaction likely to influence decisions of users of the Annual Financial Statements.

Regard must also be given for transactions that are collectively, but not individually significant.



The Shire does not have to disclose transactions in the audited annual financial statements that are not material.

8. Confidentiality:

All information contained in a disclosures return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified. Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and the materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.



**RELATED PARTIES DISCLOSURE – POLICY 1.3.6, FORM 1
RELATED PARTIES DISCLOSURE – DECLARATION**

As per requirements of AASB 124 Related Party Disclosures, and Business Operating Procedure – Related Party Disclosures. For additional information to assist you in making a declaration, please refer to the Appendices to this form.

The following declaration must be completed by all Council members, the CEO and staff reporting directly to the CEO of the Shire of Mingenew who were elected or employed at any time during the financial year.

Disclosure Period (financial period)	
Person making disclosure	
Position held by person	

NOTE: As you are an elected member or officer, you do not need to specifically declare your Councillor fees/employee benefits details. This information will be collected separately by the Shire's Finance Team, for a separate declaration inclusion within the annual financial statements.

1. CLOSE MEMBERS OF THE FAMILY

(If there has been no change since your last declaration, please complete by stating "No Change".)

Name of Family Member	Relationship to you

2. ENTITIES THAT I, OR A CLOSE FAMILY MEMBER CONTROLS OR JOINTLY CONTROLS

(If there has been no change since your last declaration, please complete by stating "No Change".)

Name of Entity	Name of person who has control/nature of control



3. ORDINARY CITIZEN TRANSACTIONS – NOT PROVIDED AT ARMS LENGTH

Did you or any member of your close family use facilities provided at Recreation Centre, attend any event at the Civic Centre, or use any other council provided facility AND you received a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person using the Service/facility	Service/facility used	Nature of transaction	Nature of discount or special conditions received

4. LEASING AGREEMENTS – DOMESTIC RESIDENTIAL

Did you, a close family member or related entity, enter into a lease agreement with the Shire of Mingenew, (either as lessee or lessor) for the provision of a domestic rental property (Includes properties owned by the Shire of Mingenew and privately owned properties sub-leased through the Shire from a real estate agent)? Did you receive or provide a discount or special terms that would not otherwise be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly Rent	Detail of any non-arm's length conditions

5. LEASING AGREEMENTS – COMMERCIAL

Did you, a close family member or related entity, enter into a commercial leasing agreement with the Shire of Mingenew for the provision of a commercial property? Did you receive a discount or special terms that would otherwise not be offered to any other member of the public?

Name of person party to the lease	Property Address	Term of Lease & Weekly Rent	Detail of any non-arm's length conditions



6. TRADING ARRANGEMENTS

Were you or a close family member (as defined above) the owner of any business (or in a position to substantially control the business) that provided goods or services to the Shire of Mingenew? Were those goods or services provided on the same terms and conditions as those available to any other customer? If not, please provide details of the specific terms provided to the Shire of Mingenew.

Business Name	Goods or services provided	Approximate value for the reporting period	Terms and conditions

7. OTHER AGREEMENTS (CONSTRUCTION, CONSULTANCY, SERVICE CONTRACTS)

Did you, a close family member or related entity, enter into any other agreements /arrangements with the Shire of Mingenew (whether or not a price was charged)? This may include (but is not limited to): construction, contracts, consultancy services, service contracts such as cleaning, maintenance, security).

Name of person or business/company	Nature of agreement	Value of agreement	Terms and conditions

8. PURCHASE OF PROPERTY

Did you, a close family member or related entity, purchase any property or other assets from the Shire of Mingenew? (This may include vehicles or other plant items, land or buildings). Was the purchase made at arm's length (for e.g. at public auction), and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided to you.

Name of person or entity	Property purchased	Value of purchase	Terms and conditions



9. SALE OF PROPERTY

Did you, a close family member or related entity, sell any property or other assets to the Shire of Mingenew? (This may include vehicles or other plant items, land or buildings). Was the sale made at arm's length, and on terms and conditions available to any other member of the public? If not, please provide details of the specific terms provided.

Name of person or entity	Property sold	Value of sale	Terms and conditions

10. FEES AND CHARGES

Did you, a close family member or related entity, make an application to Council for a trading, building, planning or development application, licence or approval, or any other type of permit or licence?

Name of person or entity	Application Type	Application and/or receipt number

11. SELF-SUPPORTING LOANS

Did you, a close family member or related entity, enter into a loan agreement with the Shire of Mingenew? For e.g. a club for which you have control.

Name of person or entity	Loan details	Value of loan	Terms and conditions

12. OTHER AGREEMENTS

Please list any other agreement or arrangement you believe is a related party transaction and should be declared.

Name of person or entity	Nature of agreement	Value of agreement	Terms and conditions



DECLARATION

I declare that all information and details provided in this form are true and correct to the best of my knowledge and belief and that no known relevant information has been omitted.

I have made this declaration after reading the information supplied by Council which details the meaning of the definitions to which this declaration relates.

OPTION 1 – HANDWRITTEN SIGNATURE

Signed: _____ Date: _____

OR

OPTION 2 – ELECTRONIC SIGNATURE

This form can be sent by email to the Governance and Community Manager Officer (governance@mingenew.wa.gov.au) provided the email is sent by the person making the disclosure from their work or personal email account.

(tick appropriate option)

option)



COUNCIL POLICY
Finance

1.3.7

Title:	1.3.7 REGIONAL PRICE PREFERENCE
Adopted:	<2009
Reviewed:	18 November 2022
Associated Legislation:	Local Government Act (1995) as amended; State Records Act 2000 Local Government (Functions and General) Regulations 1996, Part 4A
Associated Documentation:	Shire of Mingenew Code of Conduct Shire of Mingenew Policy 1.3.1- Purchasing Shire of Mingenew Management Procedure 1.3.1- Purchasing
Review Responsibility:	Council

Previous Policy Number/s – 3008

Objective:

- To ensure Shire of Mingenew residents and all relevant stakeholders are provided a fair and meaningful opportunity to participate and contribute to problem solving, planning and decisions made by the Council and its staff.
- To provide effective stakeholder engagement for productive relationships, improved dialogue and deliberation, and ultimately, better democracy.

Policy:

In order to promote sub-regional development, the Shire of Mingenew will provide a price preference to regional suppliers (located within the stipulated areas) when evaluating and awarding contracts with Council via the Tendering Process.

Any price preference provided will comply with part 4A of the Local Government (Functions and General) Regulations 1995 as amended.

Price preference will be given to all suppliers submitting conforming tenders for the supply of goods and services (including Construction (building) Services) to the Shire of Mingenew, unless Council resolves that this policy does not apply to a particular tender.

The following price preference will be given to suppliers submitting tenders assessed in relation to this policy:

Goods and Services – up to a maximum price reduction of \$50,000 unless a lower amount is stipulated in the tender document.

Stipulated Area-

1. 10% to all suppliers located within the Shire of Mingenew
2. 5% to all suppliers located within the Shires of Coorow, Carnamah, Perenjori, Three Springs, Morawa and Irwin
3. 2.5% to all suppliers located within the Midwest Region that are not listed in 2. Above.

Construction (building) Services – up to a maximum price reduction of \$50,000 unless a lower amount is stipulated in the tender document.



Stipulated Area-

1. 5% to all suppliers located within the Shire of Mingenew
2. 2.5% to all suppliers located within the Shires of Coorow, Carnamah, Perenjori, Three Springs, Morawa and Irwin.
3. 1% to all suppliers located within the Midwest Region that are not listed in 2. above.

Goods and Services, including Construction (building) Services tendered for the first time where Council previously supplied the Goods or Services – up to a maximum price reduction of \$500,000 unless a lower amount is stipulated in the tender document.

Stipulated Area-

1. 10% to all suppliers located within the Shire of Mingenew
2. 5% to all suppliers located within the Shires of Coorow, Carnamah, Perenjori, Three Springs, Morawa and Irwin
3. 2.5% to all suppliers located within the Midwest Region that are not listed in 2. Above.

The Midwest Region incorporates the following 17 local governments: Carnamah, Chapman Valley, Coorow, Cue, Greater Geraldton, Irwin, Meekatharra, Mingenew, Morawa, Mount Magnet, Murchison, Northampton, Perenjori, Sandstone, Three Springs, Wiluna and Yalgoo.

Regional Price Preference will only be given to suppliers located within the stipulated areas for more than six months prior to the advertising date of the tender.

Located within the stipulated areas is defined as having a physical presence in the way of a shop, depot, outlet, headquarters or other premises where the goods or services specifically being provided are supplied from. This does not exclude suppliers whose registered business is located outside the stipulated area but undertake the business from premises within the stipulated area. An example is a franchisee of a multinational company.

Only those goods and services identified in the tender as being from a source located within the stipulated area will have the price preference applied when assessing the tender.

Price is only one factor that Council considers when evaluating a tender. There is nothing contained within this policy that compels Council to accept the lowest tender or any tender based on price offered.



COUNCIL POLICY
Finance

1.3.9

Title:	1.3.9 DEBT COLLECTION POLICY
Adopted:	9 October 2019
Reviewed:	19 November 2022 (no change)
Associated Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations
Associated Documents:	Code of Conduct
Review Responsibility:	Finance and Administration Manager
Delegation:	Chief Executive Officer

Previous Policy Number (2.3.2 – CEO Directive)

Objective:

To ensure proper records are maintained of debts owed to the Shire as required by the Local Government Act 1995 and to provide guidance to Council in determining efficient, effective and economical procedures for debt collection.

Policy Statement:

The Shire of Mingenew will exercise its debt recovery powers in order to reduce the overall debt burden on ratepayers and it will be guided by the following principles:

- Providing the Shire of Mingenew with an effective method for the collection of any and all outstanding debts;
- Ensuring that debt collection procedures are carried out in a fair and equitable manner;
- Making the process used to recover outstanding debts clear, simple to administer and cost effective;
- Transparency, by making clear the obligations of it's Ratepayers and Sundry Debtors to the processes used by the Shire is assisting them to meet their financial obligations;
- Ensuring that the Shire of Mingenew is compliant with all regulatory obligations; and
- Promoting effective governance of the Shire's finances.

1. Sundry Debtors

The Shire of Mingenew's credit terms are stated on the issued tax invoice. The recovery of outstanding sundry debtor accounts will be collected in a fair and timely manner.

- Where a payment is not received within 35 days from the date of the initial invoice, a Final Notice shall be issued requesting full payment within 14 days, unless the debtor has agreed to enter into a special repayment arrangement.
- Interest will be applied on balances that are over 35 days unless otherwise specified in a special repayment arrangement. The percentage interest charged is the percentage as approved by Council when the Annual Budget is adopted, in accordance with Section 6.13(1) of the Local Government Act 1995. The rate as set is not to exceed the maximum rate of interest as prescribed within Regulation 19A of the Local Government (Financial Management) Regulations 1996.



- Where amounts remain outstanding for more than 60 days from date of invoice, recovery action will commence, based upon a risk management approach as determined by the value and type of debt. This action may include referral to a debt collection agency.

2. Rates Arrears

The recovery of outstanding rates will be collected in a fair and timely manner.

- Where a payment is not received within 35 days from the date of the initial Rates Notice, a Final Notice shall be issued requesting full payment within 14 days, unless the debtor has agreed to enter into a special repayment arrangement or is on an instalment plan.
- Interest will be applied on balances that are over 35 days. The percentage interest charged is the percentage as approved by Council when the Annual Budget is adopted, in accordance with Section 6.13(1) of the Local Government Act 1995. The rate as set is not to exceed the maximum rate of interest as prescribed within Regulation 19A of the Local Government (Financial Management) Regulations 1996.
- Once the debt is overdue for more than 90 days, then a letter of demand is sent requesting payment within 14 days and notifying the debtor that further action will be taken.
- After 14 days from the date of the letter of demand, legal action may be taken, including handing over to a debt collection agency. All associated legal costs are passed on to the debtor.
- In cases where the owner of a leased or rented property on which municipal rates are outstanding cannot be located or refuses to settle rates and service charges owed, notice may be served on the lessee or tenant to pay to the Shire the rent due under the lease/tenancy agreement as it becomes due until the amount in arrears has been paid.
- If rates and service charges remain unpaid for at least 3 years a caveat may be registered on the title for the land under the provisions of Section 6.64(3) of the Local Government Act 1995, and the Shire may take possession of the land. Before this course of action is to be taken, approval is to be obtained from Council.

3. Bad Debts

Where a Sundry Debtor has accounts unpaid for a period exceeding 6 months and the debtor has provided documentary evidence of having filed for bankruptcy or insolvency, or the debtor has proven untraceable; the debt may be written off under Delegated Authority by the Chief Executive Officer or the Finance and Administration Manager. Any amounts above the Delegated Authority shall be referred to Council for a decision.



COUNCIL POLICY

1.3.9

Finance

Title:	1.3.9 FEES AND CHARGES POLICY
Adopted:	August 2019
Reviewed:	19 November 2022
Associated Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulation
Associated Documents:	Code of Conduct Fees and Charges Procedure Fees and Charges list
Review Responsibility:	Finance & Administration Manager
Delegation:	N/A

Objective:

The purpose of this policy is to establish a fair and equitable fee structure which reflects actual reasonable costs for services and goods provided by the Shire.

Policy Statement:

The Shire, in accordance with s6.16 of the Local Government Act 1995 (Act), may impose and recover a fee or charge for any goods or services it provides or proposes to provide, other than a service for which a service charge is imposed.

The Shire will impose Fees and Charges for:

- Providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the Shire;
- Supply a service or carrying out work at the request of a person;
- Subject to section 5.94 of the Act, providing information from Shire records;
- Receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;
- Supplying goods; and
- Such other services or goods as may be prescribed.

In setting the level of a fee or charge (s6.17 of the Act) for a service or for goods the Shire is required to take into consideration the following factors:

- a) The cost to the local government of providing the service or goods;



- b) The importance of the service or goods to the community; and
- c) The price at which the service or goods could be provided by an alternative provider.

A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.

In addition to this, the National Competition Policy requires that the local government review its fees, charges and services with a view to identifying whether these should be adjusted to ensure they are not unfair and uncompetitive when compared with the private sector. While many of the services provided by the Shire are specific to local government, there are others, which may be provided by the private sector.

The provision of services and goods additional to those provided as core business operations require resourcing and have an inherent cost. The Shire adopts a 'user contributes' approach to the provision of services and goods in order that the cost burden is fairly set and spread more equitably amongst customers.

The basic principles considered in establishing Shire fees and charges will be:

- Charges which reflect the true cost of providing a facility;
- Compliance with the Local Government Act 1995 and associated Regulations;
- Fees for service on a cost recovery basis;
- Importance of the service to the Community; and
- Compliance with Goods and Services Tax (GST).

Costs associated with the provision of services and goods will be reviewed annually as part of the annual budget development process.



1.3.9 FEES AND CHARGES PROCEDURE

Relevant Council Policy

1.2.9 Fees and Charges Policy

Approval Date: To be confirmed

Appendix - Nil

Relevant CEO Directive

Nil

Review: 9 November 2022 (no change)

Objective:

To ensure effective controls, policies and procedures to the imposition and setting of fees and charges for services and goods provided by the Shire.

Legislation:

Local Government Act 1995 s5.94, s6.16 and s6.17

Local Government (Financial Management) Regulation

National Competition Policy

Procedures:

1. Use of and Admission to Shire Property or Facilities

Fees and charges shall apply to the use and or hire of Shire owned, controlled, managed or maintained facilities for a specific period such as:

- Campgrounds and Caravan Park;
- Cemeteries;
- Community Centres, Halls and Venues;
- Community Bus;
- Library;
- Museums;
- Residence;
- Ovals;
- Parks and Gardens;
- Roads;
- Reserves;
- Sporting Grounds;
- Thoroughfares;
- Recreational Venues.

Hire charges will be determined on a venue or facility basis, and will consider the following criteria:

- Peak or off-peak seasons;
- Permanent, temporary or one-off booking;
- The type of use;
- The age and condition of the venue.

Indoor Hire Charges will aim to recover 100% cost recovery of operating costs to maintain premises and provide for future additional replacement premises.



Outdoor Hire Charges will aim to recover 100% of the annual maintenance cost for all outside Shire owned, controlled, managed or maintained facilities.

2. Supplying a Service

Services may include but are not restricted to the provision of the following;

- Admission and use of Shire owned, controlled, managed or maintained facilities;
- Assessment of approvals: receiving an application for approval and granting an approval;
- Carrying out works at the request of a person;
- Giving or supply of information;
- Granting and issue of a certificate, license or permit;
- Installation of signs;
- Making an inspection;
- Providing written advice;
- Undertaking private works and construction.

Fees for the provision of services shall aim at recovering the full economic cost of providing the service.

3. Information from Shire Records

The giving or supply of information may include the provision of the following;

- Copies of Council documents including, Council Agendas/Minutes, Electoral Rolls, reissue of Rate Notices, Inspection of Plans.

4. Applications for Approval, Inspections, Licence, Permit, Authorisation or Certificate

Community Events, Sporting Events, Markets, Stalls etc, may require applications for:

- Approvals;
- Assessment;
- Authorisation;
- Certificates;
- Licences;
- Inspections;
- Permits.

5. Goods

Includes the provision of anything, which may be tangible, such as:

- Issuing of documents including approval, certificates, licenses and permits;
- Installation of Signs;
- Use of Plant and Equipment;
- Sale of Materials.

Fees for the provision of goods will aim at recovering the full economic cost of producing the goods.



6. Infringements

Includes the provision of non-compliance breaches, such as:

- Dog;
- Cat;
- Fire Break.

Infringements will aim at recovering the full economic cost of non-compliance breach.

7. Sporting Clubs

Given the importance to the community and local social fabric, it is not expected that full cost recovery will be realistically achievable from our sporting clubs for use of the Shire's recreation facilities.

Instead, the Shire will seek to enter into agreements with the relevant clubs which outline their annual fees and the mutually expected obligations of both parties.



1.3.11 FINANCIAL HARDSHIP POLICY

Finance

1.3.11

Title:	1.3.11 FINANCIAL HARDSHIP POLICY
Adopted:	15 April 2020
Reviewed:	9 November 2022 (no change)
Associated Legislation:	Local Government Act 1995
Associated Documentation:	1.3.9 Debt Collection Policy
Review Responsibility:	Finance and Administration Manager
Delegation:	Chief Executive Officer

Previous Policy Number/s N/A

Objectives:

- To give effect to the Shire's commitment to support the whole community to meet the unprecedented challenges arising from declared State of Emergencies, the Shire of Mingenew recognises that these challenges may result in financial hardship for ratepayers or debtors of the Shire.
- This Policy is intended to ensure that the Shire offers fair, equitable, consistent and dignified support to ratepayers or debtors suffering hardship, while treating all members of the community with respect and understanding at these difficult times.

Scope:

This policy applies to:

1. Outstanding rates, debtors and service charges as at the date of adoption of this policy; and
2. Rates and service charges levied during any period where a declared State of Emergency is in force.

It is a reasonable community expectation, as the Shire deals with the effects of any declared State of Emergency, that those with the capacity to pay rates will continue to do so. For this reason, the Policy is not intended to provide relief to ratepayers or debtors who are not able to evidence financial hardship and the statutory provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996 will apply.

Policy Statement:

1 Payment difficulties, hardship and vulnerability

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. The Shire of Mingenew recognises the likelihood that a declared State of Emergency will increase the occurrence of payment difficulties, financial hardship and vulnerability in our community. This policy is intended to apply to all ratepayers or debtors experiencing financial hardship.

2 Financial Hardship Criteria

While evidence of hardship is required, the Shire recognises that not all circumstances are alike, and will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment

- Sickness or recovery from sickness
- Loss of primary source of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers or debtors are encouraged to provide as much information as possible to support their individual circumstances, which will be taken into consideration during the assessment process. Preference will be for ratepayers or debtors to enter into a reasonable payment proposal. The Shire will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying statutory responsibilities.

3 Payment Arrangements

Payment arrangements facilitated in accordance with Clause 2 of this Policy, and Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- That a ratepayer or debtor has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement will establish a known end date that is realistic and achievable;
- The ratepayer or debtor will be responsible for informing the Shire of Mingenew of any change in circumstance that jeopardises the agreed payment schedule.

In the case of severe financial hardship, the Shire reserves the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

4 Interest Charges

A ratepayer or debtor that meets the Financial Hardship Criteria and enters into a payment arrangement may request a suspension or waiver of interest charges. Applications will be assessed on a case by case basis.

5 Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- may be paid at any time, BUT the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

6 Debt recovery

Debt recovery processes may be suspended whilst negotiating a suitable payment arrangement with a ratepayer or debtor. Where a ratepayer or debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises the Shire and makes an alternative plan before defaulting on the 3rd due payment, then the Shire will continue to suspend debt recovery processes.

Where a ratepayer or debtor has not reasonably adhered to an agreed payment plan, then for any Rates, debtors and Service Charges that remain outstanding on 1 July of any financial year, the Shire may offer the ratepayer one further opportunity of adhering to a payment plan that will clear the total debt by the end of that financial year.

Rates, debtors and service charges that remain outstanding at the end of the said financial year, may be subject to the rates debt recovery procedures prescribed in the Local Government Act 1995, and Council Policy 1.3.9.

7 Review

The Shire will advise ratepayers or debtors of all decisions made under this policy and advise them of their right to seek a review by the full Council.

8 Communication and Confidentiality

The Shire will maintain confidential communications at all times and undertakes to communicate with a nominated support person or other third party at the ratepayer's or debtor's request.

The Shire recognises that applicants during the times of a declared State of Emergency are experiencing additional stressors, and may have complex needs, and will provide additional time to respond to communication and will communicate in alternative formats where appropriate. All communication with applicants is to be clear and respectful.

9 Conflict of Interest

Where the ratepayer or debtor has a close relationship with any staff member, or Councillor, that staff member or Council must remove themselves from any decision-making process.