



**MCS & GCM ATTACHMENT BOOKLET FOR
ORDINARY COUNCIL MEETING**

17 April 2024 at 5:00pm

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SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 29 February 2024

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

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SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,384,494	2,377,743	2,371,271	(6,472)	(0.27%)	
Rates excluding general rates		62,537	62,537	62,853	316	0.51%	
Grants, subsidies and contributions	14	273,216	210,880	203,112	(7,768)	(3.68%)	
Fees and charges		282,663	230,445	233,298	2,853	1.24%	
Interest revenue		116,174	64,980	72,114	7,134	10.98%	▲
Other revenue		482,832	330,082	284,040	(46,042)	(13.95%)	▼
Profit on asset disposals	6	20,874	20,874	2,474	(18,400)	(88.15%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		1,261	1,261	1,261	0	0.00%	
		3,624,051	3,298,802	3,230,423	(68,379)	(2.07%)	
Expenditure from operating activities							
Employee costs		(1,379,964)	(879,410)	(698,420)	180,990	20.58%	▼
Materials and contracts		(1,290,955)	(818,377)	(687,016)	131,361	16.05%	▼
Utility charges		(91,316)	(62,461)	(58,899)	3,562	5.70%	
Depreciation		(2,861,317)	(1,912,448)	(1,916,345)	(3,897)	(0.20%)	
Finance costs		(2,168)	(867)	(1,037)	(170)	(19.61%)	▲
Insurance		(166,729)	(166,729)	(164,659)	2,070	1.24%	
Other expenditure		(502,558)	(333,772)	(231,957)	101,815	30.50%	▼
Loss on asset disposals	6	(3,478)	0	0	0	0.00%	
		(6,298,485)	(4,174,064)	(3,758,333)	415,731	9.96%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,842,660	1,892,835	1,912,610	19,775	1.04%	▲
Amount attributable to operating activities		168,226	1,017,573	1,384,700	367,127	36.08%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	3,764,268	1,903,915	1,763,405	(140,510)	(7.38%)	▼
Proceeds from disposal of assets	6	34,000	34,000	6,000	(28,000)	(82.35%)	▼
		3,798,268	1,937,915	1,769,405	(168,510)	(8.70%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,213,669)	(1,253,667)	(515,992)	737,675	58.84%	▼
Payments for construction of infrastructure	5	(2,414,166)	(1,783,204)	(1,695,164)	88,040	4.94%	▼
		(4,627,835)	(3,036,871)	(2,211,156)	825,715	27.19%	
Amount attributable to investing activities		(829,567)	(1,098,956)	(441,751)	657,205	59.80%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	258,265	148,000	0	(148,000)	(100.00%)	▼
		258,265	148,000	0	(148,000)	(100.00%)	
Outflows from financing activities							
Repayment of borrowings	11	(55,773)	(27,831)	(27,832)	(1)	(0.00%)	
Payments for principal portion of lease liabilities	12	(3,187)	(642)	(642)	0	0.00%	
Transfer to reserves	4	(123,296)	(39,300)	(39,321)	(21)	(0.05%)	
		(182,256)	(67,773)	(67,795)	(22)	(0.03%)	
Amount attributable to financing activities		76,009	80,227	(67,795)	(148,022)	(184.50%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or (deficit) at the start of the financial year							
Amount attributable to operating activities		696,724	696,724	696,724	0	0.00%	
Amount attributable to investing activities		168,226	1,017,573	1,384,700	367,127	36.08%	▲
Amount attributable to financing activities		(829,567)	(1,098,956)	(441,751)	657,205	59.80%	▼
Amount attributable to financing activities		76,009	80,227	(67,795)	(148,022)	(184.50%)	▲
Surplus or (deficit) after imposition of general rates		111,392	695,568	1,571,878	876,310	125.98%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

	Supplementary Information	30 June 2024	29 February 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	1,693,610	1,974,543
Trade and other receivables		245,195	559,548
Other financial assets		563,254	1,079,710
Inventories	8	8,808	9,263
Other assets	8	434,574	113,257
TOTAL CURRENT ASSETS		2,945,441	3,736,321
NON-CURRENT ASSETS			
Trade and other receivables		29,029	29,029
Other financial assets		61,117	62,378
Property, plant and equipment		9,988,618	9,788,927
Infrastructure		51,729,040	52,221,840
Right-of-use assets		2,913	1,088
TOTAL NON-CURRENT ASSETS		61,810,717	62,103,262
TOTAL ASSETS		64,756,158	65,839,583
CURRENT LIABILITIES			
Trade and other payables	9	479,404	87,309
Other liabilities	13	666,235	934,734
Lease liabilities	12	642	0
Borrowings	11	55,773	27,941
Employee related provisions	13	107,008	107,008
TOTAL CURRENT LIABILITIES		1,309,062	1,156,992
NON-CURRENT LIABILITIES			
Borrowings	11	141,395	141,395
Employee related provisions		23,732	23,732
TOTAL NON-CURRENT LIABILITIES		165,127	165,127
TOTAL LIABILITIES		1,474,189	1,322,119
NET ASSETS		63,281,969	64,517,464
EQUITY			
Retained surplus		42,171,894	43,368,071
Reserve accounts	4	1,103,077	1,142,398
Revaluation surplus		20,006,998	20,006,995
TOTAL EQUITY		63,281,969	64,517,464

This statement is to be read in conjunction with the accompanying notes.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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.

Judgements and 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 that are 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:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 March 2024

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 29 February 2024
		\$	\$	\$
Current assets				
Cash and cash equivalents	3	1,422,891	1,693,610	1,974,543
Trade and other receivables		444,484	245,195	559,548
Other financial assets		0	563,254	1,079,710
Inventories	8	5,050	8,808	9,263
Other assets	8	155,200	434,574	113,257
		2,027,625	2,945,441	3,736,321
Less: current liabilities				
Trade and other payables	9	(218,344)	(479,404)	(87,309)
Other liabilities	13	(985,651)	(666,235)	(934,734)
Lease liabilities	12	(11,813)	(642)	0
Borrowings	11	(141,395)	(55,773)	(27,941)
Employee related provisions	13	(92,603)	(107,008)	(107,008)
		(1,449,806)	(1,309,062)	(1,156,992)
Net current assets		577,819	1,636,379	2,579,329
Less: Total adjustments to net current assets	Note 2(c)	(466,427)	(939,655)	(1,007,451)
Closing funding surplus / (deficit)		111,392	696,724	1,571,878

(b) Non-cash amounts 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*.

Non-cash amounts excluded from operating activities		Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(20,874)	(20,874)	(2,474)
Less: Fair value adjustments to financial assets at amortised cost		(1,261)	1,261	(1,261)
Add: Loss on asset disposals	6	3,478	0	0
Add: Depreciation		2,861,317	1,912,448	1,916,345
Total non-cash amounts excluded from operating activities		2,842,660	1,892,835	1,912,610

(c) Current assets and liabilities excluded from budgeted deficiency

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.

Adjustments to net current assets		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 29 February 2024
		\$	\$	\$
Less: Reserve accounts	4	(712,238)	(1,103,077)	(1,142,398)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	141,395	55,773	27,941
- Current portion of lease liabilities	12	11,813	642	0
- Current portion of employee benefit provisions held in reserve	4	92,603	107,007	107,006
Total adjustments to net current assets	Note 2(a)	(466,427)	(939,655)	(1,007,451)

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.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Interest revenue	7,134	10.98%	▲
Additional bank interest received - \$3,541;		Permanent	
Additional penalty interest on rate debtors - \$3,382.			
Other revenue	(46,042)	(13.95%)	▼
Reimbursement of 6 months Karara houses rates and services - \$3,042;		Permanent	
Reimbursement of training costs with DOT - \$1,521.			
Fewer DOT commission-eligible transactions processed - (\$2,150);		Timing	
Transport agency revenue less than anticipated - (\$50,508);			
Received more fuel tax credits than anticipated - \$4,271.			
Profit on asset disposals	(18,400)	(88.15%)	▼
Delayed disposal of Triton ute, ETA 21st March - (\$18,300).		Timing	
Expenditure from operating activities			
Employee costs	180,990	20.58%	▼
Less salaries & wages due to vacancies - \$127,804;		Timing	
Less superannuation due to vacancies - \$17,278;			
Anticipated instalment payment of fringe benefit tax - \$13,878;			
Capital portion of overheads allocation - \$20,900.			
Materials and contracts	131,361	16.05%	▼
Change in audit processes OAG no longer required to sign grant acquittals/annual reports - \$8,290;		Permanent	
Anticipated Community Emergency Services Manager expense - \$6,201.			
Reversal of accrued debt collection expenses - \$7,360;		Timing	
Less than anticipated debt collection expense CY - \$11,235;			
Less elected members training than anticipated - \$7,212;			
Anticipated final payment for Strategic Community Plan - \$20,000;			
Additional claimable DRFAWA TC Seroja expense EPAR - (\$9,073);			
Less medical support expense than anticipated - \$12,157;			
Delay on demolish cyclone damaged housing - \$16,665;			
Received invoice from consultant re Town Hall early - (\$12,435);			
Bypass feasibility study additional expense (to be reimbursed CBH \$30K, MRWA \$30K) - (\$34,297);			
Less marketing expense than budgeted - \$13,221;			
Works on fibre optic to Admin office delayed - \$18,698;			
Various annual licences and software subscriptions - (\$6,100);			
Timing variance re minor asset purchases - \$6,429;			
Higher external parts & repairs than anticipated (CAT truck and CAT grader) - (\$6,859);			
Less tyres and tubes purchased than anticipated - \$6,110;			
Less fuel purchased than anticipated - \$12,436;			
Less maintenance and operational costs on housing and community buildings - \$25,002;			
Contribution to MIG delayed - \$3,000;			
Less member travel reimbursements than anticipated - \$4,168;			
Less member minor asset purchases than anticipated - \$3,000;			
Clothing allocation for ESL BFB not fully expended - \$4,230;			
Property valuation on Karara houses repurposed for GROH - \$4,000;			
Less waste disposal than anticipated - \$3,049;			
Less expendible tools & consumables - \$3,482;			
Fewer building applications received for contract services - \$4,781.			

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Finance costs	(170)	(19.61%)	▲
Lease agreement on photocopier - \$314;		Timing	
Loan agreement on grader - (\$484).			
Other expenditure	101,815	30.50%	▼
Less Dept of Transport transactions than anticipated - \$77,106;		Timing	
Anticipated Community Grants Scheme claims - \$22,199.			
Non-cash amounts excluded from operating activities	19,775	1.04%	▲
Anticipated profit on disposal of DFES caravans - \$18,400.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(140,510)	(7.38%)	▼
Anticipated additional funding for Daycare Centre - (\$13,000).		Permanent	
Anticipated revenue recognition of grant funding of the following:		Timing	
DRFAWA - Water Park - (\$19,889);			
DRFAWA - Rec Centre - (\$39,942);			
DRFAWA - Shade Sails - (\$2,063);			
Roads to Recovery (R2R) funding - (\$56,000);			
LRCI Ph3 tennis club pavillion - (\$2,072);			
LRCI Ph3 daycare centre upgrade - (\$4,527);			
LRCI Ph4 resheet vs wet grade variation - (\$2,974).			
Proceeds from disposal of assets	(28,000)	(82.35%)	▼
Anticipated the disposal of water truck - (\$28,000).		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	737,675	58.84%	▼
Anticipated further progress of Daycare Centre upgrade - \$379,645;		Timing	
Anticipated further progress on residential properties - \$16,454;			
Further than anticipated on Admin office - (\$11,529);			
Anticipated purchase of land for rural residential area - \$52,000;			
Anticipated further progress of Rec Centre upgrade - \$130,000;			
Anticipated further progress of MIG office - \$10,000;			
Anticipated purchase of skid steer, mulcher & profiler - \$162,620.			
Payments for construction of infrastructure	88,040	4.94%	▼
Further progress of Mingenew Spring than anticipated - (\$10,940);		Timing	
Anticipated further progress with Community Garden - \$10,000;			
Anticipated further progress with roadworks - \$19,722;			
Anticipated further progress of Mingenew Hill walk trail - \$14,538;			
Anticipated the digital information sign to be completed - \$30,000;			
Anticipated further works re cenotaph upgrade War Memorial - \$18,200;			
Anticipated drainage of Yandanooka North East Road - \$15,000.			
Inflows from financing activities			
Transfer from reserves	(148,000)	(100.00%)	▼
Anticipated transfer from plant reserve to pay for new plant - (\$148,000).		Timing	
Surplus or (deficit) after imposition of general rates	876,310	125.98%	▲
Due to variances described above			

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
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SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.70 M	\$0.70 M	\$0.70 M	\$0.00 M
Closing	\$0.11 M	\$0.70 M	\$1.57 M	\$0.88 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$0.96 M	31.4%
Restricted Cash	\$2.10 M	68.6%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	100.0%
0 to 30 Days	0.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.13 M	94.5%
Trade Receivable	\$0.43 M	% Outstanding
Over 30 Days		0.7%
Over 90 Days		0.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.17 M	\$1.02 M	\$1.38 M	\$0.37 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.37 M	
YTD Budget	\$2.38 M	(0.3%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.20 M	
YTD Budget	\$0.21 M	(3.7%)

Refer to 14 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.23 M	
YTD Budget	\$0.23 M	1.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.83 M)	(\$1.10 M)	(\$0.44 M)	\$0.66 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.01 M	
Amended Budget	\$0.03 M	(82.4%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.70 M	
Amended Budget	\$2.41 M	(29.8%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.76 M	
Amended Budget	\$3.76 M	(53.2%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.08 M	\$0.08 M	(\$0.07 M)	(\$0.15 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.03 M)
Interest expense	(\$0.00 M)
Principal due	\$0.17 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$1.14 M
Interest earned	\$0.00 M

Refer to 4 - Cash Reserves

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

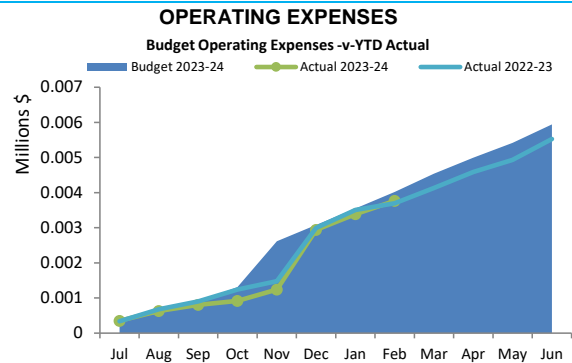
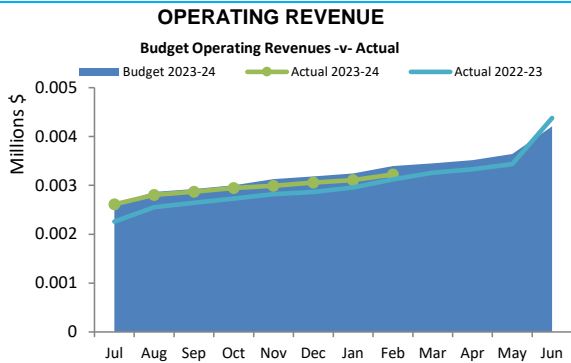
Refer to Note 12 - Lease Liabilities

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

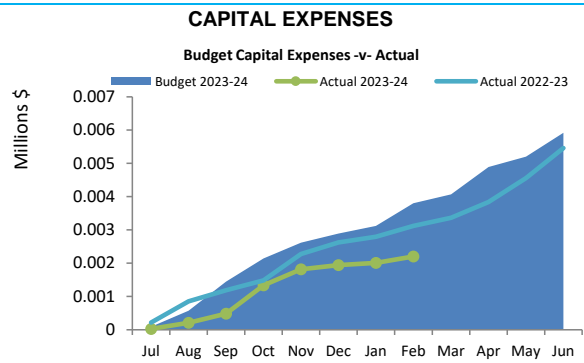
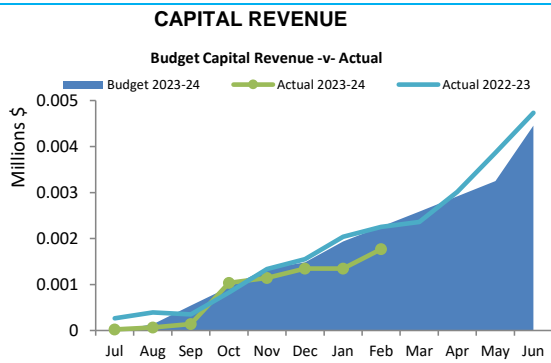
SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2 KEY INFORMATION - GRAPHICAL

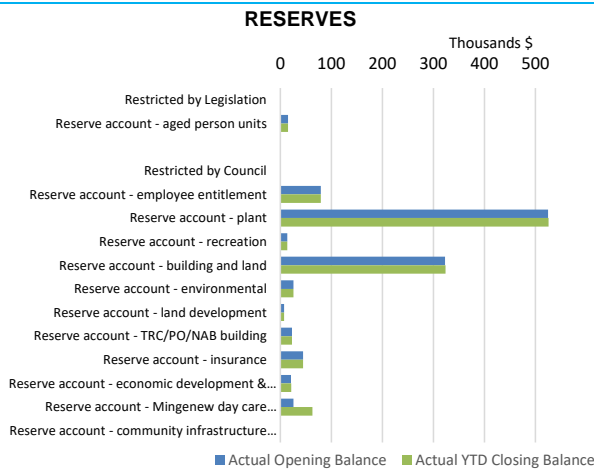
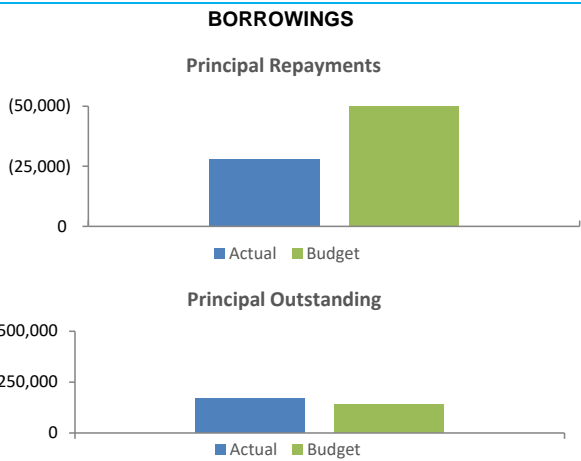
OPERATING ACTIVITIES



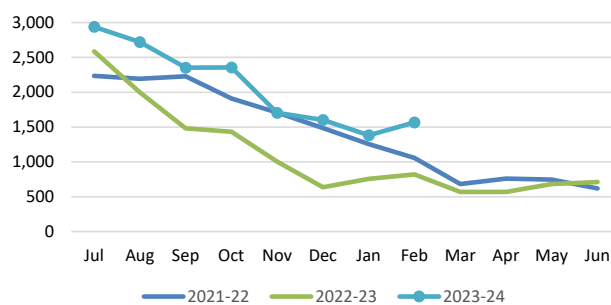
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

3 CASH AND FINANCIAL ASSETS

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	957,818	953,936	1,911,754	0	NAB	4.35%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	62,688	62,688	0	NAB	4.80%	June 2024
Reserve Fund	Financial assets at amortised cost	0	1,079,710	1,079,710	0	NAB	5.11%	August 2024
Trust Fund	Cash and cash equivalents	0	1	1	1	NAB	4.10%	Chq A/C
Total		957,918	2,096,335	3,054,253	1			
Comprising								
Cash and cash equivalents		957,918	1,016,625	1,974,543	1			
Financial assets at amortised cost		0	1,079,710	1,079,710	0			
		957,918	2,096,335	3,054,253	1			

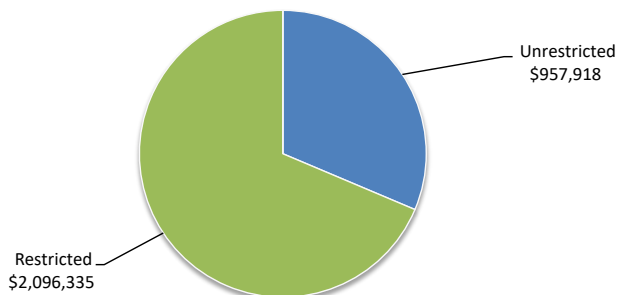
KEY INFORMATION

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.



**SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfer	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	s Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Reserve account - aged person units	12,859	532	1,000	0	14,391	15,217	33	0	0	15,250
Restricted by Council										
Reserve account - employee entitlement	77,063	2,776	0	0	79,839	79,212	171	0	0	79,383
Reserve account - plant	275,869	18,372	22	(258,265)	35,998	524,627	1,130	0	0	525,757
Reserve account - recreation	13,263	112	0	0	13,375	13,633	29	0	0	13,662
Reserve account - building and land	71,080	9,851	0	0	80,931	323,061	696	0	0	323,757
Reserve account - environmental	19,734	709	0	0	20,443	25,649	55	0	0	25,704
Reserve account - land development	7,020	0	0	0	7,020	7,216	16	0	0	7,232
Reserve account - TRC/PO/NAB building	22,351	807	0	0	23,158	22,974	50	0	0	23,024
Reserve account - insurance	43,481	838	0	0	44,319	44,693	96	0	0	44,789
Reserve account - economic development & marketing	20,534	373	0	0	20,907	21,107	45	0	0	21,152
Reserve account - Mingenew day care centre redevelopment	25,688	904	37,000	0	63,592	25,688	0	37,000	0	62,688
Reserve account - community infrastructure fund contribution	0	0	50,000	0	50,000	0	0	0	0	0
	588,942	35,274	88,022	(258,265)	453,973	1,103,077	2,321	37,000	0	1,142,398

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	52,000	52,000	0	(52,000)
Buildings - non-specialised	1,129,883	499,881	105,311	(394,570)
Buildings - specialised	843,786	513,786	385,301	(128,485)
Plant and equipment	188,000	188,000	25,380	(162,620)
Acquisition of property, plant and equipment	2,213,669	1,253,667	515,992	(737,675)
Infrastructure - roads	1,410,833	1,150,833	1,138,904	(11,929)
Infrastructure - drainage	15,000	15,000	0	(15,000)
Infrastructure - bridges	533,333	533,333	533,333	0
Infrastructure - parks & ovals	350,000	15,700	17,327	1,627
Infrastructure - other	105,000	68,338	5,600	(62,738)
Acquisition of infrastructure	2,414,166	1,783,204	1,695,164	(1,563,390)
Total capital acquisitions	4,627,835	3,036,871	2,211,156	(2,301,065)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,764,268	1,903,915	1,763,405	(140,510)
Lease liabilities	15,000	0	0	0
Other (disposals & C/Fwd)	34,000	34,000	6,000	(28,000)
Reserve accounts				
Reserve account - plant	258,265	148,000	0	(148,000)
Contribution - operations	556,302	950,956	441,751	(509,205)
Capital funding total	4,627,835	3,036,871	2,211,156	(825,715)

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.

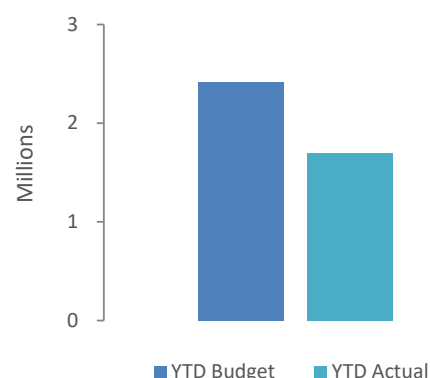
Initial recognition and measurement for assets held at cost

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.

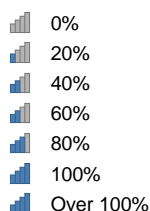
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

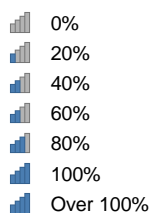
Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold				
LC999 Community Housing Project - Land Purchase (Budget Only)	52,000	52,000	0	52,000
Land - freehold Total	52,000	52,000	0	52,000
Buildings - non-specialised				
BC076 76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	1,000,000	399,998	20,353	379,645
BC005 23 Field Street (Lot 5) - Residence - Building (Capital)	15,000	15,000	10,891	4,109
BC451 45 King Street (Lot 9) - Unit 1 - Building (Capital)	5,000	5,000	2,655	2,345
BC452 45 King Street (Lot 9) - Unit 2 - Building (Capital)	5,000	5,000	0	5,000
BC453 45 King Street (Lot 9) - Unit 3 - Building (Capital)	5,000	5,000	0	5,000
BC121 12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	16,870	16,870	16,870	0
BC122 12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	22,238	22,238	22,238	0
BC123 12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	17,277	17,277	17,277	0
BC124 12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	3,498	3,498	3,498	0
BC054 54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	0	10,000
BC021 21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	30,000	0	11,529	(11,529)
Building - non-specialised Total	1,129,883	499,881	105,311	394,570
Buildings - specialised				
BC500 Public Conveniences - Building (Capital)	10,000	0	0	0
BC030 30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	372,500	372,500	374,015	(1,515)
BC098 Recreation Centre - Building (Capital)	455,000	135,000	5,000	130,000
BC016 16 Midlands Road - Railway Station - Building (Capital)	6,286	6,286	6,286	0
Building - specialised Total	843,786	513,786	385,301	128,485
Furniture & equipment				
Furniture & equipment Total	0	0	0	0
Plant & equipment				
PE4650 Skid Steer - M14650 - Capital	98,000	98,000	0	98,000
PE999 Sundry Plant Purchases - Capital	90,000	90,000	25,380	64,620
Plant & equipment Total	188,000	188,000	25,380	162,620
Bushfire equipment				
Bushfire equipment Total	0	0	0	0
Infrastructure - roads				
RC000 Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	237,833	237,833	0	237,833
RC997 Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	0	223,136	(223,136)
RC003 Coalseam Road (Capital)			1,423	
RC005 Yandanooka Melara Road (Capital)			21,779	
RC007 Burma Road (Capital)			180	
RC014 Yandanooka South Road (Capital)			10,014	
RC015 Morawa - Yandanooka Road (Capital)			8,310	
RC016 Tip Road (Capital)			616	
RC018 Strawberry North East Road (Capital)			119,216	
RC025 Telara Road (Capital)			19,770	
RC030 Moffett Road (Capital)			1,359	
RC079 Mingenew Hill Look-out Road (Capital)			1,620	
RC088 Depot Hill North Road (Capital)			38,849	
RC999 Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	13,000	13,000	0	13,000
RRG003 Coalseam Road (RRG)	450,000	450,000	456,270	(6,270)
RRG503 Coalseam Road (RRG) - SLK 20.00 to 23.57	450,000	450,000	459,498	(9,498)
Infrastructure - roads Total	1,410,833	1,150,833	1,138,904	11,929

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



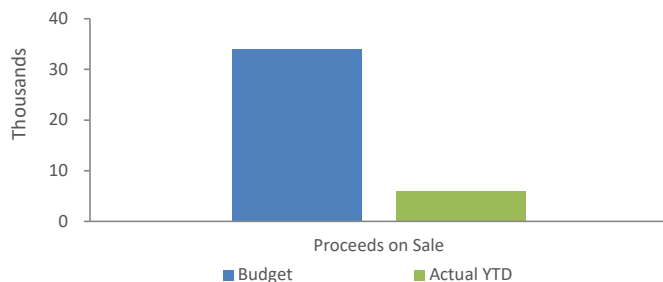
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Infrastructure - drainage				
DC002 Yandanooka North East Road - Drainage Capital	15,000	15,000	0	15,000
Infrastructure - drainage Total	15,000	15,000	0	15,000
Infrastructure - bridges				
BR0833 Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	533,333	533,333	533,333	0
Infrastructure - bridges Total	533,333	533,333	533,333	0
Infrastructure - parks & gardens				
PC012 Mingenew Spring - (Capital)	100,000	1,500	12,440	(10,940)
PC025 Community Garden (Capital)	20,000	10,000	687	9,313
PC026 Rec Centre - Parks & Gardens Infrastructure (Capital)	30,000	0	0	0
PC027 Water Park (Capital)	150,000	1,500	1,500	0
PC028 Town Landscaping (Capital)	50,000	2,700	2,700	0
Infrastructure - parks & gardens Total	350,000	15,700	17,327	(1,627)
Infrastructure - other				
OC002 Mingenew Hill Walk Trail (Capital)	55,000	18,338	3,800	14,538
OC012 Cenotaph Upgrade (War Memorial) (Capital)	20,000	20,000	1,800	18,200
OC013 Digital Information Sign	30,000	30,000	0	30,000
Infrastructure - other Total	105,000	68,338	5,600	62,738
	4,627,835	3,036,871	2,211,156	825,715

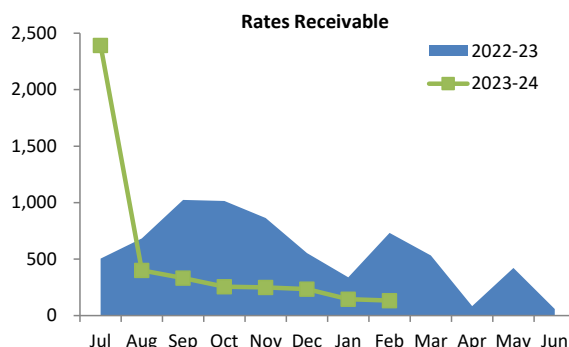
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Water Truck - MI255	6,419	5,000	0	(1,419)			0	0
	Skid Steer - MI4650	2,576	20,000	17,424	0			0	0
	MetroCount - RoadPd VT 5900	3,526	6,000	2,474	0	3,526	6,000	2,474	0
	Triton Ute - 1HVA101 (MI599)	1,471	500	0	(971)			0	0
	Triton Ute - MI599	1,524	2,500	976	0			0	0
	Kyocera Copier	1,088	0	0	(1,088)			0	0
		16,604	34,000	20,874	(3,478)	3,526	6,000	2,474	0



7 RECEIVABLES

Rates receivable	30 June 2023	29 Feb 2024
	\$	\$
Opening arrears previous years	39,714	57,681
Levied this year	2,340,269	2,371,271
Less - collections to date	(2,322,280)	(2,296,067)
Gross rates collectable	57,703	132,885
Allowance for impairment of rates receivable	(22)	0
Net rates collectable	57,681	132,885
% Collected	97.6%	94.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(375)	404,218	3,043	0	0	406,886
Percentage	(0.1%)	99.3%	0.7%	0.0%	0.0%	
Balance per trial balance						
Trade receivables						406,887
GST receivable						18,397
Allowance for credit losses of trade receivables						(22)
Pensioner rebate claimed						1,401
Total receivables general outstanding						426,663

Amounts shown above include GST (where applicable)

KEY INFORMATION

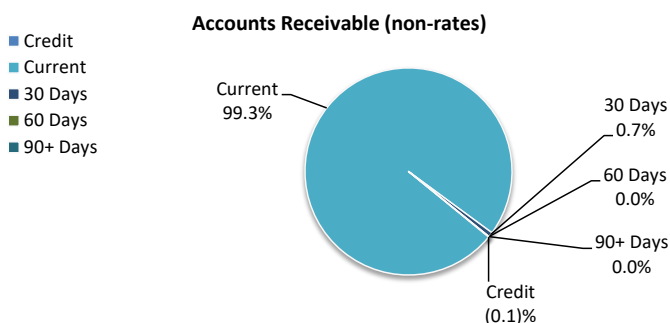
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 29 February 2024
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost	563,254	516,456	0	1,079,710
Inventory				
Fuel	8,808	37,582	(37,127)	9,263
Other assets				
Prepayments	5,200	5,200	(4,254)	6,146
Accrued income	429,374	0	(322,263)	107,111
Total other current assets	1,006,636	559,238	(363,644)	1,202,230
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire 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.

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.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,588	0	0	0	1,588
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors		(Sundry creditors \$1,588 + ESL creditors \$12 + Payroll creditors \$0)				1,600
ATO liabilities						57,702
Receipts in advance						1,000
Other payables - bonds held						8,148
Prepaid rates						2,414
Accrued expenses						16,445
Total payables general outstanding						87,309

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.

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$(cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Reassessed Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
MingeneW	0.155660	132	1,186,016	184,162	0	184,162	184,615	2,095	186,710
Yandanooka	0.155660	1	8,892	1,384	0	1,384	1,384	0	1,384
Commercial	0.155660	17	555,472	86,465	0	86,465	86,465	0	86,465
Industrial	0.155660	1	12,480	1,943	0	1,943	1,943	1,150	3,093
Unimproved value									
Rural	0.009676	111	204,021,000	1,975,143	15,000	1,990,143	1,974,107	(1,795)	1,972,312
Mining	0.009676	0	0	0	0	0	0	0	0
Sub-Total		262	205,783,860	2,249,097	15,000	2,264,097	2,248,514	1,450	2,249,964
Minimum payment									
Gross rental value									
MingeneW	840	66	27,340	55,440	0	55,440	55,440	1,067	56,507
Yandanooka	840	1	4,992	840	0	840	840		840
Commercial	840	10	11,160	8,400	0	8,400	8,400		8,400
Industrial	840	3	2,786	2,520	0	2,520	2,520	(938)	1,582
Unimproved value									
Rural	1,263	21	1,038,700	26,523	0	26,523	26,523		26,523
Mining	1,263	22	129,789	27,786	0	27,786	27,786	750	28,536
Sub-total		123	1,214,767	121,509	0	121,509	121,509	879	122,388
Concession						(1,112)			(1,081)
Amount from general rates						2,384,494			2,371,271
Ex-gratia rates						62,537			62,853
Total general rates						2,447,031			2,434,124

11 BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	
Grader	146	197,168			(27,832)	(55,773)	169,336	141,395	(1,031)	(1,463)
Total		197,168	0	0	(27,832)	(55,773)	169,336	141,395	(1,031)	(1,463)
Current borrowings		55,773					27,941			
Non-current borrowings		141,395					141,395			
		197,168					169,336			

All debenture repayments were financed by general purpose revenue.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Purchase housing	0	0	WATC	Debenture	10				0	

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.

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Photocopier	1	642			(642)	(642)	0	0	(7)	0
Photocopier	3	0	0	15,000	0	(2,545)	0	12,455	0	(705)
Total		642	0	15,000	(642)	(3,187)	0	12,455	(7)	(705)
Current lease liabilities		642					0			
		642					0			

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.

13 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 29 February 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		10,600	0	10,000	(10,600)	10,000
Capital grant/contributions liabilities		655,637	0	1,264,261	(995,164)	924,734
Total other liabilities		666,237	0	1,274,261	(1,005,764)	934,734
Employee Related Provisions						
Provision for annual leave		75,614	0	0	0	75,614
Provision for long service leave		31,394	0	0	0	31,394
Total Provisions		107,008	0	0	0	107,008
Total other current liabilities		773,245	0	1,274,261	(1,005,764)	1,041,742
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14 and 15

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.

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD Budget	YTD Revenue
	1 July 2023		(As revenue)	29 Feb 2024	29 Feb 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	18,498	13,873	13,874
Grants Commission - Roads	0	0	0	0	0	20,324	15,243	15,243
DFES - LGGs Operating Grant	0	0	0	0	0	20,517	15,387	18,177
DFES - AWARE program	3,775	0	(3,775)	0	0	7,600	7,600	20,228
DFES - DRFAWA - TC Seroja	0	0	0	0	0	15,000	15,000	1,820
DFES - DRFAWA - Tennis Club Footings	0	0	0	0	0	5,300	2,904	5,323
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
DLGSCI - Mingenew Hill Design	6,825	0	(6,825)	0	0	6,825	3,740	6,825
Dept Communities - Community Garden	0	10,000	0	10,000	10,000	10,000	5,480	0
MRWA - Street Light Subsidy	0	0	0	0	0	2,700	2,700	0
MRWA - Direct Grant	0	0	0	0	0	100,407	100,407	100,407
BBRF - Astrotourism (2022/23 funds)	0	0	0	0	0	9,709	9,709	9,709
	11,600	10,000	(10,600)	11,000	11,000	216,880	192,044	191,605
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining (Road Contribution)	0	0	0	0	0	50,000	12,500	5,171
Community Contribution - Railway Station	0	0	0	0	0	6,286	6,286	6,286
	0	0	0	0	0	56,336	18,836	11,507
TOTALS	11,600	10,000	(10,600)	11,000	11,000	273,216	210,880	203,112

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2023		(As revenue)	29 Feb 2024	29 Feb 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
LRCI Phase 3 - Daycare Centre upgrade	105,560	0	(20,353)	85,207	85,207	150,000	24,880	20,353
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	500,000	0	0
REDS - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
TBC - Cenotaph upgrade	0	0	0	0	0	10,000	0	0
CSRFF - Tennis Pavilion upgrade	0	86,951	(86,951)	0	0	87,000	86,994	86,951
BBRF - Mingenew Hill (2022/23 funds)	0	0	0	0	0	12,584	12,584	12,584
LRCI Phase 3 - Tennis Pavilion upgrade	0	0	0	0	0	12,500	2,072	0
DRFAWA - Rec Centre upgrade	0	500,000	0	500,000	500,000	455,000	39,942	0
DRFAWA - Shade sails at Rec Centre	0	0	0	0	0	15,000	2,063	0
DRFAWA - Tennis Pavilion upgrade	0	50,000	(50,000)	0	0	50,000	50,000	50,000
DRFAWA - Water Park	0	150,000	0	150,000	150,000	150,000	19,889	0
LRCI Phase 3 - Midlands Road garden (transfer to Victoria Rd beautification)	7,500	0	(7,500)	0	0	0	0	0
LRCI Phase 3 - Victoria Road Beautification	0	7,500	0	7,500	7,500	0	0	0
Regional Road Group	0	240,000	(240,000)	0	0	600,000	600,000	600,000
Roads to Recovery	0	0	0	0	0	206,000	206,000	150,000
Grants Commission - Bridges	542,577	0	(533,333)	9,244	9,244	533,333	533,333	533,333
DRFAWA - Roads Flood Damage	0	0	0	0	0	12,644	8,965	8,965
DRFAWA - Digital Sign	0	0	0	0	0	30,000	0	0
RAP - Airstrip upgrade (2022/23 funds)	0	0	0	0	0	29,884	29,884	29,884
LRCI Phase 4 - Resheeting	0	84,064	(29,801)	54,263	54,263	140,111	21,949	29,800
LRCI Phase 4 - Priority 1 Wet Grading	0	145,746	(27,226)	118,520	118,520	242,903	38,051	27,226
	655,637	1,264,261	(995,164)	924,734	924,734	3,386,959	1,676,606	1,549,096
Capital contributions								
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	50,000	50,000	37,000
Tennis Club - Pavilion upgrade	0	0	0	0	0	177,309	177,309	177,309
	0	0	0	0	0	377,309	227,309	214,309
TOTALS	655,637	1,264,261	(995,164)	924,734	924,734	3,764,268	1,903,915	1,763,405

SHIRE OF MINGENEW
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 29 FEBRUARY 2024

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Budget adoption						
Mulcher and profiler	18210623	Capital expenses			(70,000)	(70,000)
Purchase Skid Steer	18210623	Capital expenses			(98,000)	(168,000)
Transfer from Plant Reserve	18210623	Capital revenue		148,000		(20,000)
Difference between budgeted opening surplus and actual surplus	11160823	Opening surplus(deficit)		346,725		326,725
Interest on reserves	11160823	Operating revenue		25		326,750
Daycare centre grants	11160823	Capital revenue		30,000		356,750
Hall consultants	11160823	Operating expenses			(50,000)	306,750
Admin IT (reduced fibre costs and LTFP costs)	11160823	Operating expenses		40,000		346,750
Road consultants	11160823	Operating expenses		10,000		356,750
Admin office grants	11160823	Capital revenue			(18,000)	338,750
Coalseam Road grant (LRCI)	11160823	Capital revenue		274,000		612,750
Depreciation on adjusted plant purchases	11160823	Non cash item	(16,672)			612,750
Members - Printing & stationery (correction - shown as income)	11160823	Operating expenses			(1,050)	611,700
Profit on sale of assets on adjusted plant sales	11160823	Non cash item	17,424			611,700
Proceeds on sale of assets on adjusted plant sales	11160823	Capital revenue		20,000		631,700
Realisation on disposal of assets on adjusted plant sales	11160823	Non cash item	(20,000)			631,700
Transfer from Plant Reserve to balance budget	11160823	Capital revenue		110,265		741,965
Transfer to reserves adjusted to balance budget	11160823	Capital expenses		28,231		770,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(357,000)	413,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(437,000)	(23,804)
EM Grant for waste site rehab	11160823	Operating revenue		15,000		(8,804)
Waste site rehab	11160823	Operating expenses			(15,000)	(23,804)
Various admin allocations	11160823	Operating expenses		24,506		702
Hockey oval adjustment	11160823	Operating expenses			(702)	0
Write off of repurchased vacant lots	7210224	Operating Expenses			(2,850)	(2,850)
Landgate SLIP subscription	7210224	Operating Expenses			(2,303)	(5,153)
Differential rating assistance	7210224	Operating Expenses			(5,000)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		7,724		(2,429)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(7,724)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		1,931		(8,222)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(1,931)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		30,511		20,358
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(30,511)	(10,153)
Elected members elected unopposed, WAEC software was not required	7210224	Operating Expenses		10,000		(153)
Long Term Financial Plan consultancy	7210224	Operating Expenses			(9,500)	(9,653)

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase	Decrease	Amended
			Adjustment	in Available	in Available	Budget
			\$	Cash	Cash	Running Bal
				\$	\$	\$
LEMA review completed internally	7210224	Operating Expenses		7,600		(2,053)
Depreciation adjustment - DFES caravans	7210224	Non Cash Item	(23,790)			(2,053)
Public Health Plan delayed carry forward to 2024/25	7210224	Operating Expenses		13,125		11,072
Increased electricity expenses	7210224	Operating Expenses			(2,300)	8,772
Increased water expenses	7210224	Operating Expenses			(2,806)	5,966
Loan not required for the purchase of the Karara houses	7210224	Operating Expenses		19,282		25,248
Improve access to DrumMuster	7210224	Operating Expenses			(1,750)	23,498
Improve access to DrumMuster	7210224	Operating Expenses			(5,000)	18,498
Improve access to DrumMuster	7210224	Operating Expenses	(1,750)			18,498
Improve access to DrumMuster	7210224	Operating Expenses	(1,500)			18,498
Vacant position - cadet and apprentice	7210224	Operating Expenses	4,396			18,498
Urgent repairs to Yandanooka Hall septic	7210224	Operating Expenses			(16,232)	2,266
Vacant position - cadet and apprentice	7210224	Operating Expenses		3,150		5,416
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,750			5,416
Reallocate plant op costs	7210224	Operating Expenses	1,500			5,416
Vacant position - cadet and apprentice	7210224	Operating Expenses		4,000		9,416
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,500			9,416
Additional costs in turf renovations	7210224	Operating Expenses			(4,000)	5,416
Additional costs to bore pump	7210224	Operating Expenses			(4,000)	1,416
Additional costs to bore pump	7210224	Operating Expenses			(4,000)	(2,584)
Vacant position - cadet and apprentice	7210224	Operating Expenses		2,400		(184)
Less costs in turf renovations	7210224	Operating Expenses		4,000		3,816
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,000			3,816
Vacant position - cadet and apprentice	7210224	Operating Expenses		2,400		6,216
Additional costs in turf renovations	7210224	Operating Expenses			(4,000)	2,216
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,000			2,216
Additional costs in expo preparations	7210224	Operating Expenses			(4,500)	(2,284)
Air conditioner replacement at Rec Centre	7210224	Operating Expenses			(5,000)	(7,284)
Depreciation adjustment - buildings	7210224	Non Cash Item	14,226			(7,284)
Depreciation adjustment - infrastructure parks & gardens	7210224	Non Cash Item	(23,993)			(7,284)
Upgrade of fluro fittings	7210224	Operating Expenses			(1,000)	(8,284)
Depreciation adjustment - buildings	7210224	Non Cash Item	(3,259)			(8,284)
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,000			(8,284)
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses		10,157		1,873
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,000			1,873
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses	9,837			1,873

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase	Decrease	Amended
			Adjustment	in Available	in Available	Budget
			\$	Cash	Cash	Running Bal
			\$	\$	\$	\$
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses	21,728			1,873
EPAR claim expense	7210224	Operating Expenses			(10,000)	(8,127)
Depreciation adjustment - plant & equipment	7210224	Non Cash Item	(1,828)			(8,127)
Depreciation adjustment - infrastructure roads	7210224	Non Cash Item	(290,450)			(8,127)
Depreciation adjustment - infrastructure bridges	7210224	Non Cash Item	(10,746)			(8,127)
Triton & Water Truck disposal	7210224	non Cash Item	(2,390)			(8,127)
Depreciation adjustment - infrastructure airstrip	7210224	Non Cash Item	(13,659)			(8,127)
Air conditioner replacement at MIG	7210224	Operating Expenses			(5,000)	(13,127)
Various consultants expenses - community consultation, liveability precinct plan	7210224	Operating Expenses			(12,000)	(25,127)
Rewire bank building	7210224	Operating Expenses			(2,000)	(27,127)
Vacant positions	7210224	Operating Expenses		14,500		(12,627)
Vacant positions	7210224	Operating Expenses		9,477		(3,150)
Increased workers compensation	7210224	Operating Expenses			(3,164)	(6,314)
Increase travel and accommodation allocation	7210224	Operating Expenses			(4,000)	(10,314)
Reallocate Landgate SLIP subscription	7210224	Operating Expenses		2,303		(8,011)
DP53 write off of debt	7210224	Operating Expenses			(8,035)	(16,046)
Insurance excess for legal expenses	7210224	Operating Expenses			(5,000)	(21,046)
transfer from capital expense	7210224	Operating Expenses			(10,000)	(31,046)
Photocopier disposal	7210224	Non Cash Item	(1,088)			(31,046)
Increased workers compensation	7210224	Operating Expenses			(5,979)	(37,025)
Vacant position - cadet and apprentice	7210224	Operating Expenses		8,500		(28,525)
Vacant position - cadet and apprentice	7210224	Operating Expenses		1,260		(27,265)
Vacant position - cadet and apprentice	7210224	Operating Expenses		6,840		(20,425)
Vacant position - cadet and apprentice	7210224	Operating Expenses		3,825		(16,600)
Vacant position - cadet and apprentice	7210224	Operating Expenses		8,500		(8,100)
Vacant position - cadet and apprentice	7210224	Operating Expenses		4,950		(3,150)
Vacant position - cadet and apprentice	7210224	Operating Expenses	(27,896)			(3,150)
Depreciation adjustment - plant & equipment	7210224	Non Cash Item	(19,173)			(3,150)
Adjustment to 2023/24 Financial Assistance General Purpose Grant	7210224	Operating Revenue		18,498		15,348
Adjustment to 2023/24 Financial Assistance Road Grant	7210224	Operating Revenue		20,324		35,672
Increase in LG House Trust valuation	7210224	Non Cash Item	1,261			35,672
Interest on Municipal Fund	7210224	Operating Revenue		52,700		88,372
LGIS Member Contribution is not available this financial year	7210224	Operating Revenue			(6,000)	82,372
Unsuccessful grant applications - \$400K Fire Shed, \$326,100 - Fire Truck	7210224	Capital Revenue			(726,100)	(643,728)
Reallocating to correct IE code - State Government	7210224	Capital Revenue		650,000		6,272
Reallocating to correct IE code - Federal Government	7210224	Capital Revenue			(500,000)	(493,728)

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Reallocating to correct IE code - Capital Contribution	7210224	Capital Revenue			(150,000)	(643,728)
2 units being used to house staff	7210224	Operating Revenue		9,922		(633,806)
Karara houses lease expired and 2 units are being used to house staff	7210224	Operating Revenue			(28,255)	(662,061)
Disaster Recovery (TC Seroja) re removal of footings at tennis clubhouse	7210224	Operating Revenue		5,300		(656,761)
Design of Mingenew Hill walking trail - DLGSCI funding	7210224	Operating Revenue		6,825		(649,936)
LRCI Phase 4 - Mingenew Spring reallocated to Road works	7210224	Capital Revenue			(80,000)	(729,936)
LRCI Phase 4 - Mingenew Hill reallocated to Road works	7210224	Capital Revenue			(30,000)	(759,936)
LRCI Phase 3 - Tennis Club remaining amount as at 30/6/23 was \$12,500	7210224	Capital Revenue			(31,500)	(791,436)
BBRF Grant - Mingenew Hill payment from 2022/23 project	7210224	Capital Revenue		12,584		(778,852)
Successful Community Garden Grant	7210224	Capital Revenue		10,000		(768,852)
Actual capital revenue from Tennis Club	7210224	Capital Revenue			(6,691)	(775,543)
Transfer funds from Bonds & Deposits Held - Railway Station Project	7210224	Operating Revenue		6,286		(769,257)
Reallocating to correct IE code - State Government	7210224	Capital Revenue	(274,000)			(769,257)
Reallocating to correct IE code - Federal Government	7210224	Capital Revenue	274,000			(769,257)
LRCI Phase 4 - roadworks reallocated from Mingenew Spring and Mingenew Hill	7210224	Capital Revenue		109,014		(660,243)
1/3 of grant (shire's portion)	7210224	Capital Revenue			(266,667)	(926,910)
EPAR claim from 2022/23	7210224	Capital Revenue		12,644		(914,266)
Terra Mining Community Infrastructure Fund Contribution	7210224	Operating Revenue		50,000		(864,266)
Refund of land purchase for road intersection & retain funds for incomplete works	7210224	Operating Revenue		28,198		(836,068)
Additional direct road grant	7210224	Operating Revenue		6,407		(829,661)
Traffic Counter & Triton ute disposal	7210224	Non Cash Item	(18,300)			(829,661)
Final RAP Airstrip grant payment from 2022/23 project	7210224	Capital Revenue		29,884		(799,777)
Final BBRF Astrotourism grant payment from 2022/23 project	7210224	Operating Revenue		9,709		(790,068)
Additional standpipe income	7210224	Operating Revenue		5,000		(785,068)
Unsuccessful grant application - Fire Shed	7210224	Capital Expenses		400,000		(385,068)
Unsuccessful grant application - Replacement Fire Truck	7210224	Capital Expenses		450,000		64,932
Transfer community donations for day care centre upgrade to reserve account	7210224	Capital Expenses			(37,000)	27,932
Karara house not being purchased	7210224	Capital Expenses		50,000		77,932
Karara house not being purchased	7210224	Capital Expenses		50,000		127,932
Karara house not being purchased	7210224	Capital Expenses		150,000		277,932
Karara house not being purchased	7210224	Capital Expenses		150,000		427,932
Loan not required for the purchase of the Karara houses	7210224	Capital Expenses		31,630		459,562
Additional costs in renovation	7210224	Capital Expenses			(1,870)	457,692
Additional costs in renovation	7210224	Capital Expenses			(2,238)	455,454
Additional costs in renovation	7210224	Capital Expenses			(2,277)	453,177
Less costs in renovation	7210224	Capital Expenses		1,502		454,679

SHIRE OF MINGENEW
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 29 FEBRUARY 2024

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase	Decrease	Amended
			Adjustment	in Available	in Available	Budget
			\$	Cash	Cash	Running Bal
				\$	\$	\$
Refurbish public toilet between admin and hall	7210224	Capital Expenses			(10,000)	444,679
Adjust expenditure to the reduced revenue	7210224	Capital Expenses		27,500		472,179
Matching grant contribution for community garden	7210224	Capital Expenses			(10,000)	462,179
Increase allocation for shade sails at Rec Centre	7210224	Capital Expenses			(15,000)	447,179
Payment of retention funds for Railway Station upgrade	7210224	Capital Expenses			(6,286)	440,893
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses			(10,157)	430,736
Increase expenditure to fully expend LRCI Phase 4 grant	7210224	Capital Expenses			(6,111)	424,625
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses	(9,837)			424,625
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses	(21,728)			424,625
1/3 contribution to bridge	7210224	Capital Expenses		266,667		691,292
Transfer Terra Mining contribution to reserve fund	7210224	Capital Expenses			(50,000)	641,292
transfer to operating expense	7210224	Capital Expenses		10,000		651,292
Unsuccessful grant application - Fire Truck not being disposed	7210224	Capital Revenue			(123,900)	527,392
Unsuccessful grant application - Fire Truck not being disposed	7210224	Capital Revenue	123,900			527,392
Loan not required for the purchase of the Karara houses	7210224	Capital Revenue			(400,000)	127,392
Water truck, Traffic Counter & Triton ute disposal	7210224	Capital Revenue			(16,000)	111,392
Water truck, Traffic Counter & Triton ute disposal	7210224	Non Cash Item	16,000			111,392
				3,853,781	(3,742,389)	111,392

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 March 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

	Supplementary Information	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	2,384,494	2,378,118	2,371,271	(6,847)	(0.29%)	
Rates excluding general rates		62,537	62,537	62,853	316	0.51%	
Grants, subsidies and contributions	14	273,216	218,380	222,153	3,773	1.73%	
Fees and charges		282,663	243,797	249,685	5,888	2.42%	
Interest revenue		116,174	74,080	79,596	5,516	7.45%	
Other revenue		482,832	366,035	334,792	(31,243)	(8.54%)	▼
Profit on asset disposals	6	20,874	20,874	2,474	(18,400)	(88.15%)	▼
Fair value adjustments to financial assets at fair value through profit or loss		1,261	1,261	1,261	0	0.00%	
		3,624,051	3,365,082	3,324,085	(40,997)	(1.22%)	
Expenditure from operating activities							
Employee costs		(1,379,964)	(1,023,178)	(794,574)	228,604	22.34%	▼
Materials and contracts		(1,290,955)	(970,948)	(743,990)	226,958	23.37%	▼
Utility charges		(91,316)	(64,899)	(69,993)	(5,094)	(7.85%)	
Depreciation		(2,861,317)	(2,153,355)	(2,161,479)	(8,124)	(0.38%)	
Finance costs		(2,168)	(1,685)	(1,037)	648	38.46%	▼
Insurance		(166,729)	(166,729)	(164,659)	2,070	1.24%	
Other expenditure		(502,558)	(378,604)	(301,198)	77,406	20.45%	▼
Loss on asset disposals	6	(3,478)	0	0	0	0.00%	
		(6,298,485)	(4,759,398)	(4,236,930)	522,468	10.98%	
Non-cash amounts excluded from operating activities	Note 2(b)	2,842,660	2,131,220	2,157,744	26,524	1.24%	▲
Amount attributable to operating activities		168,226	736,904	1,244,899	507,995	68.94%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	15	3,764,268	2,134,812	1,870,667	(264,145)	(12.37%)	▼
Proceeds from disposal of assets	6	34,000	34,000	6,000	(28,000)	(82.35%)	▼
		3,798,268	2,168,812	1,876,667	(292,145)	(13.47%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,213,669)	(1,476,166)	(517,777)	958,389	64.92%	▼
Payments for construction of infrastructure	5	(2,414,166)	(2,009,373)	(1,763,751)	245,622	12.22%	▼
		(4,627,835)	(3,485,539)	(2,281,528)	1,204,011	34.54%	
Amount attributable to investing activities		(829,567)	(1,316,727)	(404,861)	911,866	69.25%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	258,265	148,000	0	(148,000)	(100.00%)	▼
		258,265	148,000	0	(148,000)	(100.00%)	
Outflows from financing activities							
Repayment of borrowings	11	(55,773)	(55,773)	(27,832)	27,941	50.10%	▼
Payments for principal portion of lease liabilities	12	(3,187)	(642)	(642)	0	0.00%	
Transfer to reserves	4	(123,296)	(39,300)	(39,321)	(21)	(0.05%)	
		(182,256)	(95,715)	(67,795)	27,920	29.17%	
Amount attributable to financing activities		76,009	52,285	(67,795)	(120,080)	(229.66%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or (deficit) at the start of the financial year							
Amount attributable to operating activities		696,724	696,724	696,724	0	0.00%	
Amount attributable to investing activities		168,226	736,904	1,244,899	507,995	68.94%	▲
Amount attributable to financing activities		(829,567)	(1,316,727)	(404,861)	911,866	69.25%	▼
Amount attributable to financing activities		76,009	52,285	(67,795)	(120,080)	(229.66%)	▲
Surplus or (deficit) after imposition of general rates		111,392	169,186	1,468,967	1,299,781	768.26%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MARCH 2024

	Supplementary Information	30 June 2024	31 March 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	1,693,610	2,214,034
Trade and other receivables		245,195	137,179
Other financial assets		563,254	1,079,710
Inventories	8	8,808	8,899
Other assets	8	434,574	116,955
TOTAL CURRENT ASSETS		2,945,441	3,556,777
NON-CURRENT ASSETS			
Trade and other receivables		29,029	29,029
Other financial assets		61,117	62,378
Property, plant and equipment		9,988,618	9,699,199
Infrastructure		51,729,040	52,137,040
Right-of-use assets		2,913	855
TOTAL NON-CURRENT ASSETS		61,810,717	61,928,501
TOTAL ASSETS		64,756,158	65,485,278
CURRENT LIABILITIES			
Trade and other payables	9	479,404	62,532
Other liabilities	13	666,235	882,878
Lease liabilities	12	642	0
Borrowings	11	55,773	27,941
Employee related provisions	13	107,008	107,008
TOTAL CURRENT LIABILITIES		1,309,062	1,080,359
NON-CURRENT LIABILITIES			
Borrowings	11	141,395	141,395
Employee related provisions		23,732	23,732
TOTAL NON-CURRENT LIABILITIES		165,127	165,127
TOTAL LIABILITIES		1,474,189	1,245,486
NET ASSETS		63,281,969	64,239,792
EQUITY			
Retained surplus		42,171,894	43,090,399
Reserve accounts	4	1,103,077	1,142,398
Revaluation surplus		20,006,998	20,006,995
TOTAL EQUITY		63,281,969	64,239,792

This statement is to be read in conjunction with the accompanying notes.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 31 MARCH 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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.

Judgements and 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 that are 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:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 April 2024

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 March 2024
		\$	\$	\$
Current assets				
Cash and cash equivalents	3	1,422,891	1,693,610	2,214,034
Trade and other receivables		444,484	245,195	137,179
Other financial assets		0	563,254	1,079,710
Inventories	8	5,050	8,808	8,899
Other assets	8	155,200	434,574	116,955
		<u>2,027,625</u>	<u>2,945,441</u>	<u>3,556,777</u>
Less: current liabilities				
Trade and other payables	9	(218,344)	(479,404)	(62,532)
Other liabilities	13	(985,651)	(666,235)	(882,878)
Lease liabilities	12	(11,813)	(642)	0
Borrowings	11	(141,395)	(55,773)	(27,941)
Employee related provisions	13	(92,603)	(107,008)	(107,008)
		<u>(1,449,806)</u>	<u>(1,309,062)</u>	<u>(1,080,359)</u>
Net current assets		577,819	1,636,379	2,476,418
Less: Total adjustments to net current assets	Note 2(c)	(466,427)	(939,655)	(1,007,451)
Closing funding surplus / (deficit)		111,392	696,724	1,468,967

(b) Non-cash amounts 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*.

Non-cash amounts excluded from operating activities		Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(20,874)	(20,874)	(2,474)
Less: Fair value adjustments to financial assets at amortised cost		(1,261)	(1,261)	(1,261)
Add: Loss on asset disposals	6	3,478	0	0
Add: Depreciation		2,861,317	2,153,355	2,161,479
Total non-cash amounts excluded from operating activities		2,842,660	2,131,220	2,157,744

(c) Current assets and liabilities excluded from budgeted deficiency

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.

Adjustments to net current assets		Amended Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 31 March 2024
		\$	\$	\$
Less: Reserve accounts	4	(712,238)	(1,103,077)	(1,142,398)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of borrowings	11	141,395	55,773	27,941
- Current portion of lease liabilities	12	11,813	642	0
- Current portion of employee benefit provisions held in reserve	4	92,603	107,007	107,006
Total adjustments to net current assets	Note 2(a)	(466,427)	(939,655)	(1,007,451)

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.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

3 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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Other revenue	(31,243)	(8.54%)	▼
Reimbursement of 6 months Karara houses rates and services - \$2,639;		Permanent	
Reimbursement of full house clean and utility costs for REED tenancy - \$1,631;			
Reimbursement of Mingenew Races advertising - \$2,809;			
Reimbursement of training costs with DOT - \$1,521.			
Fewer DOT commission (less transactions processed) - (\$1,969);		Timing	
Transport agency revenue less than anticipated - (\$46,898);			
Received more fuel tax credits than anticipated - \$5,326;			
Reimbursement of workers compensation - \$4,461.			
Profit on asset disposals	(18,400)	(88.15%)	▼
Anticipated the disposal of Triton ute and Skid steer - (\$18,400).		Timing	
Expenditure from operating activities			
Employee costs	228,604	22.34%	▼
Less salaries & wages due to vacancies - \$174,383;		Timing	
Less superannuation due to vacancies - \$26,336;			
Anticipated instalment payment of fringe benefit tax - \$13,878;			
Less recruitment expenditure than anticipated - \$5,184;			
Capital portion of overheads allocation - \$9,201.			
Materials and contracts	226,958	23.37%	▼
Change in audit processes OAG no longer required to sign grant acquittals/annual reports - \$8,290;		Permanent	
Reversal of accrued debt collection expenses - \$7,360;			
Anticipated Community Emergency Services Manager expense - \$7,491;			
Additional claimable DRFAWA TC Seroja expense EPAR - (\$9,073)			
Visitor Centre contribution less than budgeted - \$2,770.			
Less than anticipated debt collection expense CY - \$11,986;		Timing	
Less elected members training and accommodation than anticipated - \$8,677;			
Additional subscriptions (Tenderlink & LGPWA Data Drives Decisions) - (\$3,500);			
Anticipated final payment for Strategic Community Plan - \$23,800;			
Less medical support expense than anticipated - \$11,681;			
Ratepayer demolishing their own property from cyclone damaged - \$33,330;			
Anticipated further progress for Town Hall designs - \$4,230;			
Anticipated more road maintenance - \$29,727;			
Bypass feasibility study additional expense (to be reimbursed CBH \$30K, MRWA \$30K) - (\$30,091);			
Less marketing expense than budgeted - \$11,356;			
Less waste removal from dump point then budgeted - \$2,132;			
Works on fibre optic to Admin office delayed - \$28,300;			
Various annual licences and software subscriptions - (\$8,289);			

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

3 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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Materials and contracts continued			
Anticipated purchase of work health & safety equipment - \$6,609;			
Timing variance re minor asset purchases - \$9,186;			
Higher external parts & repairs than anticipated (CAT truck and CAT grader) - \$6,138;			
Less tyres and tubes purchased than anticipated - \$5,436;			
Less fuel purchased than anticipated - \$8,676;			
Less maintenance and operational costs on housing and community buildings - \$33,497;			
Contribution to MIG delayed - \$3,000;			
ESL Operating Grant not fully expended - \$8,111;			
Property valuation on Karara houses repurposed for GROH - \$4,000;			
Less planning applications received for contract services - \$2,704;			
Less legal expenses for planning - \$1,540;			
Less materials required for cemetery - \$2,250;			
Fewer building applications received for contract services - \$4,781;			
Capital portion of plant operation costs - (\$11,145).			
Finance costs	648	38.46%	▼
Anticipated new Lease agreement on new photocopier to have commenced - \$360;		Timing	
Government Guarantee Fee on Grader loan more than anticipated - \$287.			
Other expenditure	77,406	20.45%	▼
Council approved rate exemption - (\$1,068);		Permanent	
Mingenew-Irwin Group in kind rental support ceased when the lease agreement with Karara expired - \$2,276.			
Less Dept of Transport transactions than anticipated - \$54,448;		Timing	
Anticipated Community Grants Scheme claims - \$22,199.			
Non-cash amounts excluded from operating activities	26,524	1.24%	▲
Anticipated disposal of Triton ute and Skid Steer - \$18,400;		Timing	
More depreciation than budgeted - \$8,124.			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(264,145)	(12.37%)	▼
Anticipated additional funding for Daycare Centre - (\$13,000);		Permanent	
DRFAWA TC Seroja received less in final claims than anticipated - (\$3,679).			
Anticipated revenue recognition of grant funding of the following:		Timing	
DRFAWA - Water Park - (\$33,842);			
DRFAWA - Rec Centre - (\$164,064);			
DRFAWA - Shade Sails - (\$3,510);			
DRFAWA - Digital sign - (\$9,999);			
LRCI Phase 3 Tennis club pavillion - (\$2,908);			
LRCI Phase 3 Daycare centre upgrade - (\$12,882);			
LRCI Phase 4 Resheet & Wet grade - (\$19,618).			

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MARCH 2024

3 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 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Proceeds from disposal of assets	(28,000)	(82.35%)	▼
Anticipated the disposal of water truck, Skid steer, 2 x Triton utes - (\$28,000).		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	958,389	64.92%	▼
Anticipated further progress of Daycare Centre upgrade - \$529,644;		Timing	
Anticipated further progress on residential properties - \$16,454;			
Commenced earlier than anticipated on Admin office - (\$11,529);			
Anticipated purchase of land for rural residential area - \$52,000;			
Anticipated further progress of Rec Centre upgrade - \$197,500;			
Anticipated further progress of MIG office - \$10,000;			
Anticipated purchase of skid steer, mulcher & profiler - \$162,620.			
Payments for construction of infrastructure	245,622	12.22%	▼
Anticipated further progress of Mingenew Spring - \$37,560;		Timing	
Anticipated further progress with Community Garden - \$11,042;			
Anticipated further progress with shade structure - \$15,000;			
Anticipated further progress with water park - \$148,500;			
Further progress with roadworks - (\$53,387);			
Anticipated further progress of Mingenew Hill walk trail - \$23,707;			
Anticipated the digital information sign to be completed - \$30,000;			
Anticipated further works re cenotaph upgrade War Memorial - \$18,200;			
Anticipated drainage of Yandanooka North East Road - \$15,000.			
Inflows from financing activities			
Transfer from reserves	(148,000)	(100.00%)	▼
Anticipated transfer from plant reserve to pay for new plant - (\$148,000).		Timing	
Outflows from financing activities			
Repayment of borrowings	27,941	50.10%	▼
Delay in grader loan repayment due to Easter public holiday - \$27,941.		Timing	
Surplus or (deficit) after imposition of general rates	1,299,781	768.26%	▲
Due to variances described above			

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
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SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.70 M	\$0.70 M	\$0.70 M	\$0.00 M
Closing	\$0.11 M	\$0.17 M	\$1.47 M	\$1.30 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$1.25 M	37.9%
Restricted Cash	\$2.04 M	62.1%

Refer to 3 - Cash and Financial Assets

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

Refer to 9 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.08 M	96.5%
Trade Receivable	\$0.05 M	% Outstanding
Over 30 Days		24.6%
Over 90 Days		0.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.17 M	\$0.74 M	\$1.24 M	\$0.51 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.37 M	
YTD Budget	\$2.38 M	(0.3%)

Refer to 10 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.22 M	
YTD Budget	\$0.22 M	1.7%

Refer to 14 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.25 M	
YTD Budget	\$0.24 M	2.4%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.83 M)	(\$1.32 M)	(\$0.40 M)	\$0.91 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.01 M	
Amended Budget	\$0.03 M	(82.4%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.76 M	
Amended Budget	\$2.41 M	(26.9%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$1.87 M	
Amended Budget	\$3.76 M	(50.3%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.08 M	\$0.05 M	(\$0.07 M)	(\$0.12 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	(\$0.03 M)
Interest expense	(\$0.00 M)
Principal due	\$0.17 M

Refer to 11 - Borrowings

Reserves	
Reserves balance	\$1.14 M
Interest earned	\$0.00 M

Refer to 4 - Cash Reserves

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

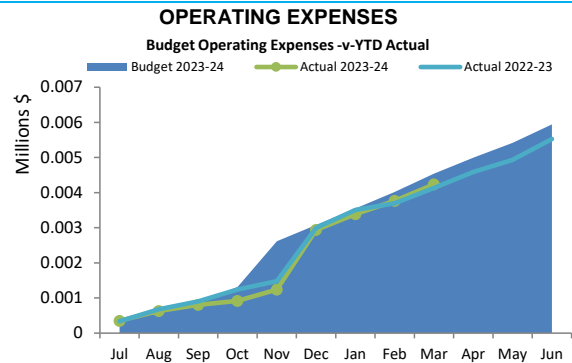
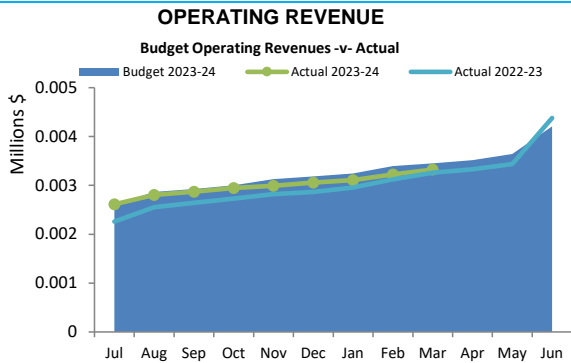
Refer to Note 12 - Lease Liabilities

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

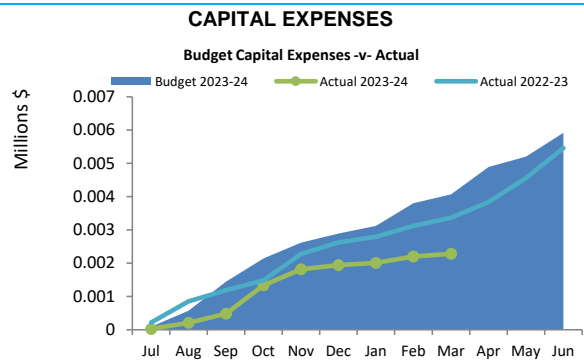
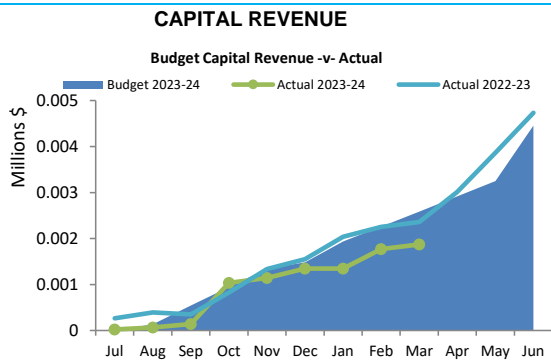
SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

2 KEY INFORMATION - GRAPHICAL

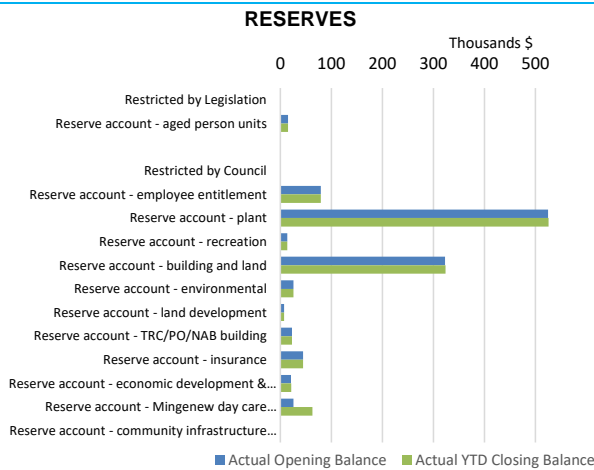
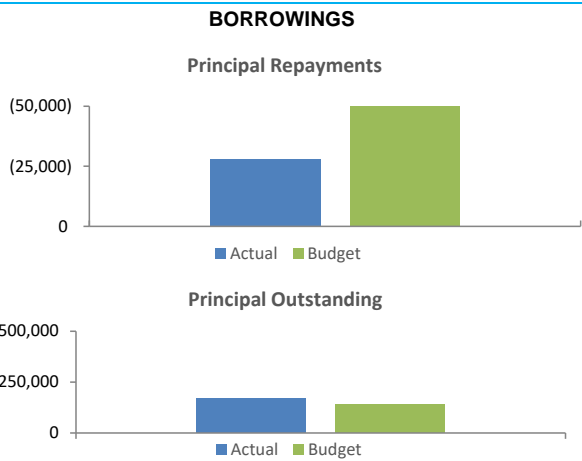
OPERATING ACTIVITIES



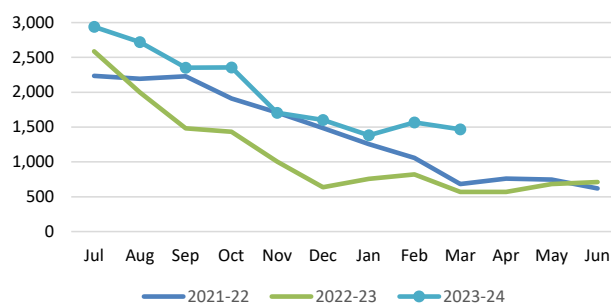
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

**SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

3 CASH AND FINANCIAL ASSETS

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	1,248,949	902,296	2,151,245	0	NAB	4.35%	Chq A/C
Reserve Fund	Cash and cash equivalents	0	62,688	62,688	0	NAB	4.80%	June 2024
Reserve Fund	Financial assets at amortised cost	0	1,079,710	1,079,710	0	NAB	5.11%	August 2024
Trust Fund	Cash and cash equivalents	0	1	1	1	NAB	4.10%	Chq A/C
Total		1,249,049	2,044,695	3,293,744	1			
Comprising								
Cash and cash equivalents		1,249,049	964,985	2,214,034	1			
Financial assets at amortised cost		0	1,079,710	1,079,710	0			
		1,249,049	2,044,695	3,293,744	1			

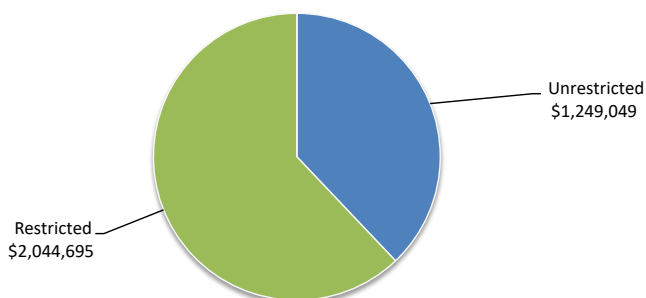
KEY INFORMATION

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.



SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual YTD
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfer	Closing
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	s Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation										
Reserve account - aged person units	12,859	532	1,000	0	14,391	15,217	33	0	0	15,250
Restricted by Council										
Reserve account - employee entitlement	77,063	2,776	0	0	79,839	79,212	171	0	0	79,383
Reserve account - plant	275,869	18,372	22	(258,265)	35,998	524,627	1,130	0	0	525,757
Reserve account - recreation	13,263	112	0	0	13,375	13,633	29	0	0	13,662
Reserve account - building and land	71,080	9,851	0	0	80,931	323,061	696	0	0	323,757
Reserve account - environmental	19,734	709	0	0	20,443	25,649	55	0	0	25,704
Reserve account - land development	7,020	0	0	0	7,020	7,216	16	0	0	7,232
Reserve account - TRC/PO/NAB building	22,351	807	0	0	23,158	22,974	50	0	0	23,024
Reserve account - insurance	43,481	838	0	0	44,319	44,693	96	0	0	44,789
Reserve account - economic development & marketing	20,534	373	0	0	20,907	21,107	45	0	0	21,152
Reserve account - Mingenew day care centre redevelopment	25,688	904	37,000	0	63,592	25,688	0	37,000	0	62,688
Reserve account - community infrastructure fund contribution	0	0	50,000	0	50,000	0	0	0	0	0
	588,942	35,274	88,022	(258,265)	453,973	1,103,077	2,321	37,000	0	1,142,398

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	52,000	52,000	0	(52,000)
Buildings - non-specialised	1,129,883	649,880	105,311	(544,569)
Buildings - specialised	843,786	586,286	387,086	(199,200)
Plant and equipment	188,000	188,000	25,380	(162,620)
Acquisition of property, plant and equipment	2,213,669	1,476,166	517,777	(958,389)
Infrastructure - roads	1,410,833	1,150,833	1,204,220	53,387
Infrastructure - drainage	15,000	15,000	0	(15,000)
Infrastructure - bridges	533,333	533,333	533,333	0
Infrastructure - parks & ovals	350,000	232,700	20,598	(212,102)
Infrastructure - other	105,000	77,507	5,600	(71,907)
Acquisition of infrastructure	2,414,166	2,009,373	1,763,751	(2,162,400)
Total capital acquisitions	4,627,835	3,485,539	2,281,528	(3,120,789)
Capital Acquisitions Funded By:				
Capital grants and contributions	3,764,268	2,134,812	1,870,667	(264,145)
Lease liabilities	15,000	0	0	0
Other (disposals & C/Fwd)	34,000	34,000	6,000	(28,000)
Reserve accounts				
Reserve account - plant	258,265	148,000	0	(148,000)
Contribution - operations	556,302	1,168,727	404,861	(763,866)
Capital funding total	4,627,835	3,485,539	2,281,528	(1,204,011)

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.

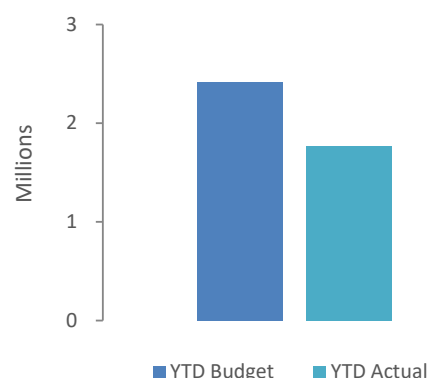
Initial recognition and measurement for assets held at cost

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.

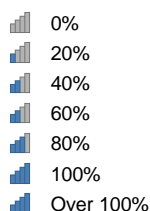
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



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

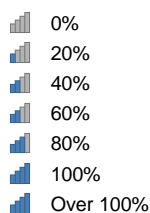
Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Amended		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
Land - freehold					
	LC999 Community Housing Project - Land Purchase (Budget Only)	52,000	52,000	0	52,000
	Land - freehold Total	52,000	52,000	0	52,000
Buildings - non-specialised					
	BC076 76 Phillip Street (Lot 106) - Daycare Centre - Building (Capital)	1,000,000	549,997	20,353	529,644
	BC005 23 Field Street (Lot 5) - Residence - Building (Capital)	15,000	15,000	10,891	4,109
	BC451 45 King Street (Lot 9) - Unit 1 - Building (Capital)	5,000	5,000	2,655	2,345
	BC452 45 King Street (Lot 9) - Unit 2 - Building (Capital)	5,000	5,000	0	5,000
	BC453 45 King Street (Lot 9) - Unit 3 - Building (Capital)	5,000	5,000	0	5,000
	BC121 12 Victoria Road (Lot 66) - Unit 1 (APU) - Building (Capital)	16,870	16,870	16,870	0
	BC122 12 Victoria Road (Lot 66) - Unit 2 (APU) - Building (Capital)	22,238	22,238	22,238	0
	BC123 12 Victoria Road (Lot 66) - Unit 3 (APU) - Building (Capital)	17,277	17,277	17,277	0
	BC124 12 Victoria Road (Lot 66) - Unit 4 (APU) - Building (Capital)	3,498	3,498	3,498	0
	BC054 54 Midlands Road (Lot 71) - MIG Office - Building (Capital)	10,000	10,000	0	10,000
	BC021 21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	30,000	0	11,529	(11,529)
	Building - non-specialised Total	1,129,883	649,880	105,311	544,569
Buildings - specialised					
	BC500 Public Conveniences - Building (Capital)	10,000	5,000	0	5,000
	BC030 30 Bride Street (Lot 65) - Tennis Club - Building (Capital)	372,500	372,500	375,800	(3,300)
	BC098 Recreation Centre - Building (Capital)	455,000	202,500	5,000	197,500
	BC016 16 Midlands Road - Railway Station - Building (Capital)	6,286	6,286	6,286	0
	Building - specialised Total	843,786	586,286	387,086	199,200
Plant & equipment					
	PE4650 Skid Steer - M14650 - Capital	98,000	98,000	0	98,000
	PE999 Sundry Plant Purchases - Capital	90,000	90,000	25,380	64,620
	Plant & equipment Total	188,000	188,000	25,380	162,620
Infrastructure - roads					
	RC000 Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	237,833	237,833	106,076	131,757
	RC018 Strawberry North East Road (Capital)			101,280	
	RC007 Burma Road (Capital)			4,796	
	RC997 Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	0	182,376	(182,376)
	RC003 Coalseam Road (Capital)			1,423	
	RC005 Yandanooka Melara Road (Capital)			21,779	
	RC011 Moorriary Road (Capital)			15,378	
	RC012 Yandanooka West Road (Capital)			4,825	
	RC014 Yandanooka South Road (Capital)			10,014	
	RC015 Morawa - Yandanooka Road (Capital)			8,310	
	RC016 Tip Road (Capital)			616	
	RC018 Strawberry North East Road (Capital)			57,383	
	RC025 Telara Road (Capital)			19,770	
	RC030 Moffett Road (Capital)			1,359	
	RC079 Mingenew Hill Look-out Road (Capital)			1,620	
	RC088 Depot Hill North Road (Capital)			39,899	
	RC999 Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	13,000	13,000	0	13,000
	RRG003 Coalseam Road (RRG)	450,000	450,000	456,270	(6,270)
	RRG503 Coalseam Road (RRG) - SLK 20.00 to 23.57	450,000	450,000	459,498	(9,498)
	Infrastructure - roads Total	1,410,833	1,150,833	1,204,220	(53,387)

5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



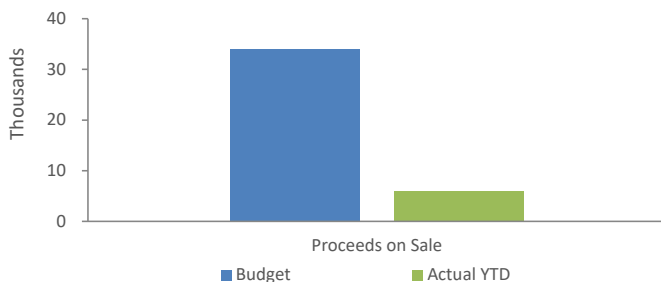
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

Account Description	Amended		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Infrastructure - drainage				
DC002 Yandanooka North East Road - Drainage Capital	15,000	15,000	0	15,000
Infrastructure - drainage Total	15,000	15,000	0	15,000
Infrastructure - bridges				
BR0833 Yarragadee - Mingenew - Mullewa Road - Bridge (Capital)	533,333	533,333	533,333	0
Infrastructure - bridges Total	533,333	533,333	533,333	0
Infrastructure - parks & gardens				
PC012 Mingenew Spring - (Capital)	100,000	50,000	12,440	37,560
PC025 Community Garden (Capital)	20,000	15,000	3,958	11,042
PC026 Rec Centre - Parks & Gardens Infrastructure (Capital)	30,000	15,000	0	15,000
PC027 Water Park (Capital)	150,000	150,000	1,500	148,500
PC028 Town Landscaping (Capital)	50,000	2,700	2,700	0
Infrastructure - parks & gardens Total	350,000	232,700	20,598	212,102
Infrastructure - other				
OC002 Mingenew Hill Walk Trail (Capital)	55,000	27,507	3,800	23,707
OC012 Cenotaph Upgrade (War Memorial) (Capital)	20,000	20,000	1,800	18,200
OC013 Digital Information Sign	30,000	30,000	0	30,000
Infrastructure - other Total	105,000	77,507	5,600	71,907
	4,627,835	3,485,539	2,281,528	1,204,011

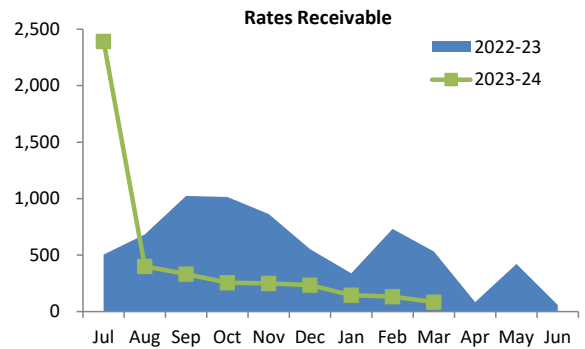
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Water Truck - MI255	6,419	5,000	0	(1,419)			0	0
	Skid Steer - MI4650	2,576	20,000	17,424	0			0	0
	MetroCount - RoadPd VT 5900	3,526	6,000	2,474	0	3,526	6,000	2,474	0
	Triton Ute - 1HVA101 (MI599)	1,471	500	0	(971)			0	0
	Triton Ute - MI599	1,524	2,500	976	0			0	0
	Kyocera Copier	1,088	0	0	(1,088)			0	0
		16,604	34,000	20,874	(3,478)	3,526	6,000	2,474	0



7 RECEIVABLES

Rates receivable	30 June 2023	31 Mar 2024
	\$	\$
Opening arrears previous years	39,714	57,681
Levied this year	2,340,269	2,371,271
Less - collections to date	(2,322,280)	(2,344,588)
Gross rates collectable	57,703	84,364
Allowance for impairment of rates receivable	(22)	0
Net rates collectable	57,681	84,364
% Collected	97.6%	96.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	30,520	6,919	3,043	0	40,482
Percentage	0.0%	75.4%	17.1%	7.5%	0.0%	
Balance per trial balance						
Trade receivables						40,482
GST receivable						12,355
Allowance for credit losses of trade receivables						(22)
Total receivables general outstanding						52,815

Amounts shown above include GST (where applicable)

KEY INFORMATION

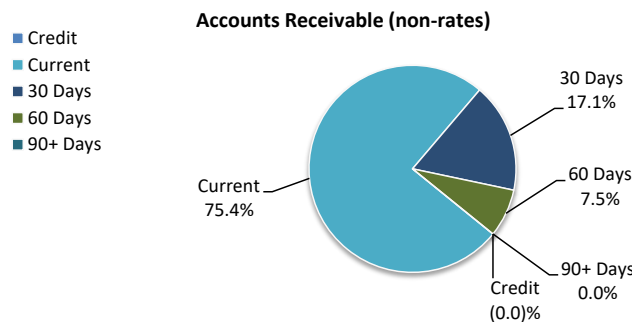
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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.



8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 31 March 2024
	\$	\$	\$	\$
Other financial assets at amortised cost				
Financial assets at amortised cost	563,254	516,456	0	1,079,710
Inventory				
Fuel	8,808	43,379	(43,288)	8,899
Other assets				
Prepayments	5,200	5,200	(556)	9,844
Accrued income	429,374	0	(322,263)	107,111
Total other current assets	1,006,636	565,035	(366,107)	1,205,564
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire 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.

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.

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	1,588	0	0	0	1,588
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	(Sundry creditors \$1,588 + ESL creditors \$12 + Payroll creditors \$0)					1,600
ATO liabilities						25,909
Receipts in advance						1,000
Other payables - bonds held						17,698
Prepaid rates						2,630
Accrued expenses						13,695
Total payables general outstanding						62,532

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.

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$(cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Reassessed Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
MingeneW	0.155660	132	1,186,016	184,162	0	184,162	184,615	2,095	186,710
Yandanooka	0.155660	1	8,892	1,384	0	1,384	1,384	0	1,384
Commercial	0.155660	17	555,472	86,465	0	86,465	86,465	0	86,465
Industrial	0.155660	1	12,480	1,943	0	1,943	1,943	1,150	3,093
Unimproved value									
Rural	0.009676	111	204,021,000	1,975,143	15,000	1,990,143	1,974,107	(1,795)	1,972,312
Mining	0.009676	0	0	0	0	0	0	0	0
Sub-Total		262	205,783,860	2,249,097	15,000	2,264,097	2,248,514	1,450	2,249,964
Minimum payment									
Gross rental value									
MingeneW	840	66	27,340	55,440	0	55,440	55,440	1,067	56,507
Yandanooka	840	1	4,992	840	0	840	840		840
Commercial	840	10	11,160	8,400	0	8,400	8,400		8,400
Industrial	840	3	2,786	2,520	0	2,520	2,520	(938)	1,582
Unimproved value									
Rural	1,263	21	1,038,700	26,523	0	26,523	26,523		26,523
Mining	1,263	22	129,789	27,786	0	27,786	27,786	750	28,536
Sub-total		123	1,214,767	121,509	0	121,509	121,509	879	122,388
Concession						(1,112)			(1,081)
Amount from general rates						2,384,494			2,371,271
Ex-gratia rates						62,537			62,853
Total general rates						2,447,031			2,434,124

11 BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	
Grader	146	197,168			(27,832)	(55,773)	169,336	141,395	(1,031)	(1,463)
Total		197,168	0	0	(27,832)	(55,773)	169,336	141,395	(1,031)	(1,463)
Current borrowings		55,773					27,941			
Non-current borrowings		141,395					141,395			
		197,168					169,336			

All debenture repayments were financed by general purpose revenue.

New borrowings 2023-24

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				\$	%	\$	\$	\$
Purchase housing	0	0	WATC	Debenture	10				0	

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.

12 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2023	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Photocopier	1	642			(642)	(642)	0	0	(7)	0
Photocopier	3	0	0	15,000	0	(2,545)	0	12,455	0	(705)
Total		642	0	15,000	(642)	(3,187)	0	12,455	(7)	(705)
Current lease liabilities		642					0			
		642					0			

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.

13 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 March 2024
		\$	\$	\$	\$	\$
Other liabilities						
Contract liabilities		10,600	0	10,000	(10,600)	10,000
Capital grant/contributions liabilities		655,637	0	1,264,260	(1,047,019)	872,878
Total other liabilities		666,237	0	1,274,260	(1,057,619)	882,878
Employee Related Provisions						
Provision for annual leave		75,614	0	0	0	75,614
Provision for long service leave		31,394	0	0	0	31,394
Total Provisions		107,008	0	0	0	107,008
Total other current liabilities		773,245	0	1,274,260	(1,057,619)	989,886
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14 and 15

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.

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

14 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Mar 2024	Current Liability 31 Mar 2024	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	18,498	13,873	13,874
Grants Commission - Roads	0	0	0	0	0	20,324	15,243	15,243
DFES - LGGs Operating Grant	0	0	0	0	0	20,517	15,387	18,177
DFES - AWARE program	3,775	0	(3,775)	0	0	7,600	7,600	20,228
DFES - DRFAWA - TC Seroja	0	0	0	0	0	15,000	15,000	1,820
DFES - DRFAWA - Tennis Club Footings	0	0	0	0	0	5,300	2,904	8,129
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
DLGSCI - Mingenew Hill Design	6,825	0	(6,825)	0	0	6,825	3,740	10,422
Dept Communities - Community Garden	0	10,000	0	10,000	10,000	10,000	5,480	0
MRWA - Street Light Subsidy	0	0	0	0	0	2,700	2,700	2,809
MRWA - Direct Grant	0	0	0	0	0	100,407	100,407	100,407
BBRF - Astrotourism (2022/23 funds)	0	0	0	0	0	9,709	9,709	9,709
	11,600	10,000	(10,600)	11,000	11,000	216,880	192,044	200,816
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining (Road Contribution)	0	0	0	0	0	50,000	20,000	15,000
Community Contribution - Railway Station	0	0	0	0	0	6,286	6,286	6,286
	0	0	0	0	0	56,336	26,336	21,336
TOTALS	11,600	10,000	(10,600)	11,000	11,000	273,216	218,380	222,153

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

INVESTING ACTIVITIES

15 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Amended Budget	YTD	YTD
	1 July 2023	Liability	(As revenue)	31 Mar 2024	31 Mar 2024	Revenue	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
LRCI Phase 3 - Daycare Centre upgrade	105,560	0	(20,353)	85,207	85,207	150,000	33,235	20,353
Lotterywest - Daycare Centre upgrade	0	0	0	0	0	500,000	0	0
REDS - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
TBC - Cenotaph upgrade	0	0	0	0	0	10,000	0	0
CSRFF - Tennis Pavilion upgrade	0	86,951	(86,951)	0	0	87,000	87,000	86,951
BBRF - Mingenew Hill (2022/23 funds)	0	0	0	0	0	12,584	12,584	12,584
LRCI Phase 3 - Tennis Pavilion upgrade	0	0	0	0	0	12,500	2,908	0
DRFAWA - Rec Centre upgrade	0	500,000	0	500,000	500,000	455,000	164,064	0
DRFAWA - Shade sails at Rec Centre	0	0	0	0	0	15,000	3,510	0
DRFAWA - Tennis Pavilion upgrade	0	50,000	(50,000)	0	0	50,000	50,000	50,000
DRFAWA - Water Park	0	150,000	0	150,000	150,000	150,000	33,842	0
LRCI Phase 3 - Midlands Road garden (transfer to Victoria Rd beautification)	7,500	0	(7,500)	0	0	0	0	0
LRCI Phase 3 - Victoria Road Beautification	0	7,500	0	7,500	7,500	0	0	0
Regional Road Group	0	240,000	(240,000)	0	0	600,000	600,000	600,000
Roads to Recovery	0	0	0	0	0	206,000	206,000	205,406
Grants Commission - Bridges	542,577	0	(533,333)	9,244	9,244	533,333	533,333	533,333
DRFAWA - Roads Flood Damage	0	0	0	0	0	12,644	12,644	8,965
DRFAWA - Digital Sign	0	0	0	0	0	30,000	9,999	0
RAP - Airstrip upgrade (2022/23 funds)	0	0	0	0	0	29,884	29,884	29,884
LRCI Phase 4 - Resheeting	0	84,064	(50,076)	33,988	33,988	140,111	47,007	50,076
LRCI Phase 4 - Priority 1 Wet Grading	0	145,745	(58,806)	86,939	86,939	242,903	81,493	58,806
	655,637	1,264,260	(1,047,019)	872,878	872,878	3,386,959	1,907,503	1,656,358
Capital contributions								
Community Resource Centre - Daycare Centre upgrade	0	0	0	0	0	150,000	0	0
Community Contributions - Daycare Centre upgrade	0	0	0	0	0	50,000	50,000	37,000
Tennis Club - Pavilion upgrade	0	0	0	0	0	177,309	177,309	177,309
	0	0	0	0	0	377,309	227,309	214,309
TOTALS	655,637	1,264,260	(1,047,019)	872,878	872,878	3,764,268	2,134,812	1,870,667

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase	Decrease	Amended
			Adjustment	in Available	in Available	Budget
			\$	Cash	Cash	Running Bal
				\$	\$	\$
Budget adoption						
Mulcher and profiler	18210623	Capital expenses			(70,000)	(70,000)
Purchase Skid Steer	18210623	Capital expenses			(98,000)	(168,000)
Transfer from Plant Reserve	18210623	Capital revenue		148,000		(20,000)
Difference between budgeted opening surplus and actual surplus	11160823	Opening surplus(deficit)		346,725		326,725
Interest on reserves	11160823	Operating revenue		25		326,750
Daycare centre grants	11160823	Capital revenue		30,000		356,750
Hall consultants	11160823	Operating expenses			(50,000)	306,750
Admin IT (reduced fibre costs and LTFP costs)	11160823	Operating expenses		40,000		346,750
Road consultants	11160823	Operating expenses		10,000		356,750
Admin office grants	11160823	Capital revenue			(18,000)	338,750
Coalseam Road grant (LRCI)	11160823	Capital revenue		274,000		612,750
Depreciation on adjusted plant purchases	11160823	Non cash item	(16,672)			612,750
Members - Printing & stationery (correction - shown as income)	11160823	Operating expenses			(1,050)	611,700
Profit on sale of assets on adjusted plant sales	11160823	Non cash item	17,424			611,700
Proceeds on sale of assets on adjusted plant sales	11160823	Capital revenue		20,000		631,700
Realisation on disposal of assets on adjusted plant sales	11160823	Non cash item	(20,000)			631,700
Transfer from Plant Reserve to balance budget	11160823	Capital revenue		110,265		741,965
Transfer to reserves adjusted to balance budget	11160823	Capital expenses		28,231		770,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(357,000)	413,196
Financial Assistance Grants received in advance	11160823	Operating revenue			(437,000)	(23,804)
EM Grant for waste site rehab	11160823	Operating revenue		15,000		(8,804)
Waste site rehab	11160823	Operating expenses			(15,000)	(23,804)
Various admin allocations	11160823	Operating expenses		24,506		702
Hockey oval adjustment	11160823	Operating expenses			(702)	0
Write off of repurchased vacant lots	7210224	Operating Expenses			(2,850)	(2,850)
Landgate SLIP subscription	7210224	Operating Expenses			(2,303)	(5,153)
Differential rating assistance	7210224	Operating Expenses			(5,000)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		7,724		(2,429)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(7,724)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		1,931		(8,222)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(1,931)	(10,153)
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses		30,511		20,358
Auditor advice - expense is other expenditure rather than materials and contracts	7210224	Operating Expenses			(30,511)	(10,153)
Elected members elected unopposed, WAEC software was not required	7210224	Operating Expenses		10,000		(153)
Long Term Financial Plan consultancy	7210224	Operating Expenses			(9,500)	(9,653)

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
LEMA review completed internally	7210224	Operating Expenses		7,600		(2,053)
Depreciation adjustment - DFES caravans	7210224	Non Cash Item	(23,790)			(2,053)
Public Health Plan delayed carry forward to 2024/25	7210224	Operating Expenses		13,125		11,072
Increased electricity expenses	7210224	Operating Expenses			(2,300)	8,772
Increased water expenses	7210224	Operating Expenses			(2,806)	5,966
Loan not required for the purchase of the Karara houses	7210224	Operating Expenses		19,282		25,248
Improve access to DrumMuster	7210224	Operating Expenses			(1,750)	23,498
Improve access to DrumMuster	7210224	Operating Expenses			(5,000)	18,498
Improve access to DrumMuster	7210224	Operating Expenses	(1,750)			18,498
Improve access to DrumMuster	7210224	Operating Expenses	(1,500)			18,498
Vacant position - cadet and apprentice	7210224	Operating Expenses	4,396			18,498
Urgent repairs to Yandanooka Hall septic	7210224	Operating Expenses			(16,232)	2,266
Vacant position - cadet and apprentice	7210224	Operating Expenses		3,150		5,416
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,750			5,416
Reallocate plant op costs	7210224	Operating Expenses	1,500			5,416
Vacant position - cadet and apprentice	7210224	Operating Expenses		4,000		9,416
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,500			9,416
Additional costs in turf renovations	7210224	Operating Expenses			(4,000)	5,416
Additional costs to bore pump	7210224	Operating Expenses			(4,000)	1,416
Additional costs to bore pump	7210224	Operating Expenses			(4,000)	(2,584)
Vacant position - cadet and apprentice	7210224	Operating Expenses		2,400		(184)
Less costs in turf renovations	7210224	Operating Expenses		4,000		3,816
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,000			3,816
Vacant position - cadet and apprentice	7210224	Operating Expenses		2,400		6,216
Additional costs in turf renovations	7210224	Operating Expenses			(4,000)	2,216
Vacant position - cadet and apprentice	7210224	Operating Expenses	3,000			2,216
Additional costs in expo preparations	7210224	Operating Expenses			(4,500)	(2,284)
Air conditioner replacement at Rec Centre	7210224	Operating Expenses			(5,000)	(7,284)
Depreciation adjustment - buildings	7210224	Non Cash Item	14,226			(7,284)
Depreciation adjustment - infrastructure parks & gardens	7210224	Non Cash Item	(23,993)			(7,284)
Upgrade of fluro fittings	7210224	Operating Expenses			(1,000)	(8,284)
Depreciation adjustment - buildings	7210224	Non Cash Item	(3,259)			(8,284)
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,000			(8,284)
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses		10,157		1,873
Vacant position - cadet and apprentice	7210224	Operating Expenses	5,000			1,873
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses	9,837			1,873

**SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase	Decrease	Amended
			Adjustment	in Available	in Available	Budget
			\$	Cash	Cash	Running Bal
			\$	\$	\$	\$
Reallocation of funds for resheeting works before grant funding approval	7210224	Operating Expenses	21,728			1,873
EPAR claim expense	7210224	Operating Expenses			(10,000)	(8,127)
Depreciation adjustment - plant & equipment	7210224	Non Cash Item	(1,828)			(8,127)
Depreciation adjustment - infrastructure roads	7210224	Non Cash Item	(290,450)			(8,127)
Depreciation adjustment - infrastructure bridges	7210224	Non Cash Item	(10,746)			(8,127)
Triton & Water Truck disposal	7210224	non Cash Item	(2,390)			(8,127)
Depreciation adjustment - infrastructure airstrip	7210224	Non Cash Item	(13,659)			(8,127)
Air conditioner replacement at MIG	7210224	Operating Expenses			(5,000)	(13,127)
Various consultants expenses - community consultation, liveability precinct plan	7210224	Operating Expenses			(12,000)	(25,127)
Rewire bank building	7210224	Operating Expenses			(2,000)	(27,127)
Vacant positions	7210224	Operating Expenses		14,500		(12,627)
Vacant positions	7210224	Operating Expenses		9,477		(3,150)
Increased workers compensation	7210224	Operating Expenses			(3,164)	(6,314)
Increase travel and accommodation allocation	7210224	Operating Expenses			(4,000)	(10,314)
Reallocate Landgate SLIP subscription	7210224	Operating Expenses		2,303		(8,011)
DP53 write off of debt	7210224	Operating Expenses			(8,035)	(16,046)
Insurance excess for legal expenses	7210224	Operating Expenses			(5,000)	(21,046)
transfer from capital expense	7210224	Operating Expenses			(10,000)	(31,046)
Photocopier disposal	7210224	Non Cash Item	(1,088)			(31,046)
Increased workers compensation	7210224	Operating Expenses			(5,979)	(37,025)
Vacant position - cadet and apprentice	7210224	Operating Expenses		8,500		(28,525)
Vacant position - cadet and apprentice	7210224	Operating Expenses		1,260		(27,265)
Vacant position - cadet and apprentice	7210224	Operating Expenses		6,840		(20,425)
Vacant position - cadet and apprentice	7210224	Operating Expenses		3,825		(16,600)
Vacant position - cadet and apprentice	7210224	Operating Expenses		8,500		(8,100)
Vacant position - cadet and apprentice	7210224	Operating Expenses		4,950		(3,150)
Vacant position - cadet and apprentice	7210224	Operating Expenses	(27,896)			(3,150)
Depreciation adjustment - plant & equipment	7210224	Non Cash Item	(19,173)			(3,150)
Adjustment to 2023/24 Financial Assistance General Purpose Grant	7210224	Operating Revenue		18,498		15,348
Adjustment to 2023/24 Financial Assistance Road Grant	7210224	Operating Revenue		20,324		35,672
Increase in LG House Trust valuation	7210224	Non Cash Item	1,261			35,672
Interest on Municipal Fund	7210224	Operating Revenue		52,700		88,372
LGIS Member Contribution is not available this financial year	7210224	Operating Revenue			(6,000)	82,372
Unsuccessful grant applications - \$400K Fire Shed, \$326,100 - Fire Truck	7210224	Capital Revenue			(726,100)	(643,728)
Reallocating to correct IE code - State Government	7210224	Capital Revenue		650,000		6,272
Reallocating to correct IE code - Federal Government	7210224	Capital Revenue			(500,000)	(493,728)

**SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024**

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Bal
			\$	\$	\$	\$
Reallocating to correct IE code - Capital Contribution	7210224	Capital Revenue			(150,000)	(643,728)
2 units being used to house staff	7210224	Operating Revenue		9,922		(633,806)
Karara houses lease expired and 2 units are being used to house staff	7210224	Operating Revenue			(28,255)	(662,061)
Disaster Recovery (TC Seroja) re removal of footings at tennis clubhouse	7210224	Operating Revenue		5,300		(656,761)
Design of Mingenew Hill walking trail - DLGSCI funding	7210224	Operating Revenue		6,825		(649,936)
LRCI Phase 4 - Mingenew Spring reallocated to Road works	7210224	Capital Revenue			(80,000)	(729,936)
LRCI Phase 4 - Mingenew Hill reallocated to Road works	7210224	Capital Revenue			(30,000)	(759,936)
LRCI Phase 3 - Tennis Club remaining amount as at 30/6/23 was \$12,500	7210224	Capital Revenue			(31,500)	(791,436)
BBRF Grant - Mingenew Hill payment from 2022/23 project	7210224	Capital Revenue		12,584		(778,852)
Successful Community Garden Grant	7210224	Capital Revenue		10,000		(768,852)
Actual capital revenue from Tennis Club	7210224	Capital Revenue			(6,691)	(775,543)
Transfer funds from Bonds & Deposits Held - Railway Station Project	7210224	Operating Revenue		6,286		(769,257)
Reallocating to correct IE code - State Government	7210224	Capital Revenue	(274,000)			(769,257)
Reallocating to correct IE code - Federal Government	7210224	Capital Revenue	274,000			(769,257)
LRCI Phase 4 - roadworks reallocated from Mingenew Spring and Mingenew Hill	7210224	Capital Revenue		109,014		(660,243)
1/3 of grant (shire's portion)	7210224	Capital Revenue			(266,667)	(926,910)
EPAR claim from 2022/23	7210224	Capital Revenue		12,644		(914,266)
Terra Mining Community Infrastructure Fund Contribution	7210224	Operating Revenue		50,000		(864,266)
Refund of land purchase for road intersection & retain funds for incomplete works	7210224	Operating Revenue		28,198		(836,068)
Additional direct road grant	7210224	Operating Revenue		6,407		(829,661)
Traffic Counter & Triton ute disposal	7210224	Non Cash Item	(18,300)			(829,661)
Final RAP Airstrip grant payment from 2022/23 project	7210224	Capital Revenue		29,884		(799,777)
Final BBRF Astrotourism grant payment from 2022/23 project	7210224	Operating Revenue		9,709		(790,068)
Additional standpipe income	7210224	Operating Revenue		5,000		(785,068)
Unsuccessful grant application - Fire Shed	7210224	Capital Expenses		400,000		(385,068)
Unsuccessful grant application - Replacement Fire Truck	7210224	Capital Expenses		450,000		64,932
Transfer community donations for day care centre upgrade to reserve account	7210224	Capital Expenses			(37,000)	27,932
Karara house not being purchased	7210224	Capital Expenses		50,000		77,932
Karara house not being purchased	7210224	Capital Expenses		50,000		127,932
Karara house not being purchased	7210224	Capital Expenses		150,000		277,932
Karara house not being purchased	7210224	Capital Expenses		150,000		427,932
Loan not required for the purchase of the Karara houses	7210224	Capital Expenses		31,630		459,562
Additional costs in renovation	7210224	Capital Expenses			(1,870)	457,692
Additional costs in renovation	7210224	Capital Expenses			(2,238)	455,454
Additional costs in renovation	7210224	Capital Expenses			(2,277)	453,177
Less costs in renovation	7210224	Capital Expenses		1,502		454,679

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 MARCH 2024

16 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash	Increase	Decrease	Amended
			Adjustment	in Available	in Available	Budget
			\$	Cash	Cash	Running Bal
				\$	\$	\$
Refurbish public toilet between admin and hall	7210224	Capital Expenses			(10,000)	444,679
Adjust expenditure to the reduced revenue	7210224	Capital Expenses		27,500		472,179
Matching grant contribution for community garden	7210224	Capital Expenses			(10,000)	462,179
Increase allocation for shade sails at Rec Centre	7210224	Capital Expenses			(15,000)	447,179
Payment of retention funds for Railway Station upgrade	7210224	Capital Expenses			(6,286)	440,893
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses			(10,157)	430,736
Increase expenditure to fully expend LRCI Phase 4 grant	7210224	Capital Expenses			(6,111)	424,625
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses	(9,837)			424,625
Reallocation of funds for resheeting works before grant funding approval	7210224	Capital Expenses	(21,728)			424,625
1/3 contribution to bridge	7210224	Capital Expenses		266,667		691,292
Transfer Terra Mining contribution to reserve fund	7210224	Capital Expenses			(50,000)	641,292
transfer to operating expense	7210224	Capital Expenses		10,000		651,292
Unsuccessful grant application - Fire Truck not being disposed	7210224	Capital Revenue			(123,900)	527,392
Unsuccessful grant application - Fire Truck not being disposed	7210224	Capital Revenue	123,900			527,392
Loan not required for the purchase of the Karara houses	7210224	Capital Revenue			(400,000)	127,392
Water truck, Traffic Counter & Triton ute disposal	7210224	Capital Revenue			(16,000)	111,392
Water truck, Traffic Counter & Triton ute disposal	7210224	Non Cash Item	16,000			111,392
				3,853,781	(3,742,389)	111,392

List of Payments for the Period 1 February to 31 March 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT17601	08/02/2024	JUSTIN BAGLEY	Reimbursement of accommodation costs for attending LG Convention 2023	-1,081.62	
EFT17602	08/02/2024	AUSTRALIA POST	Postage for the period of January 2024	-36.98	
EFT17603	08/02/2024	ABCO	Cleaning supplies for public toilets, depot and admin.	-1,278.12	
EFT17604	08/02/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	M14541 - Deck wheels for Z930R and M1572 Tines and tips for grader	-1,248.21	
EFT17605	08/02/2024	BUNNINGS GERALDTON	Fence posts for gate - Daycare	-159.44	
EFT17606	08/02/2024	MOORE AUSTRALIA (WA)	Annual Budget Workshop - 23/02/2024	-1,320.00	
EFT17607	08/02/2024	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF RETURN - 33 Depot Hill Rd	-305.75	
EFT17608	08/02/2024	BOC GASES	Gas cylinders: Oxy, Acetylene, Argoshield, Cellamix	-48.85	
EFT17609	08/02/2024	BLACKWOODS	Reciprocating saw and CRC for pipe cutting	-946.11	
EFT17610	08/02/2024	BREEZE CONNECT PTY LTD	Phone services for the period of January 2024	-252.97	
EFT17611	08/02/2024	BATAVIA COAST TRIMMERS	Repair to shade sale for Rec Centre	-420.00	
EFT17612	08/02/2024	TEAM GLOBAL EXPRESS	Freight for shed door	-138.49	
EFT17613	08/02/2024	CLEANAWAY	Management and admin charges - January 2024	-10,960.14	
EFT17614	08/02/2024	CORSIGN WA	500 x Guide posts for Coalseam Rd (RRG)	-14,575.00	
EFT17615	08/02/2024	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-818.19	
EFT17616	08/02/2024	BARBARA CARTER	Kitchen hire and lunches for senior activities for January 2024	-300.00	
EFT17617	08/02/2024	CRAMER & NEILL	Depot Ice Machine repair	-569.50	
EFT17618	08/02/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BSL - 33 Depot Hill Rd & 1760 Coalseam Rd	-558.55	
EFT17619	08/02/2024	DEPARTMENT OF FIRE AND EMERGENCY SERVICES (DFES)	2023/24 Annexure A ESL adjustment	-588.00	
EFT17620	08/02/2024	EFTSURE PTY LTD	EFT payment protection and continuous compliance controls software annual subscription	-4,989.60	
EFT17621	08/02/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT17622	08/02/2024	GH COUNTRY COURIERS	Silver Chain Freight Costs - 01/02/24	-59.40	
EFT17623	08/02/2024	IT VISION	Altus Payroll Play Account - October to December 2023	-1,100.00	
EFT17624	08/02/2024	INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALASIA - WESTERN AUSTRALIA INC	Registration for the 2024 IPWEAWA State Conference	-1,420.00	
EFT17625	08/02/2024	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2023/24 Young Professional membership	-75.00	
EFT17626	08/02/2024	LA3 PTY LTD	Hall Condition/Safety/Compliance assessment and Concept options development.	-12,842.50	
EFT17627	08/02/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT17628	08/02/2024	MIDWEST MOWERS & SMALL ENGINES	Replacement hedge trimmer and Stihl blower repairs.	-804.00	
EFT17629	08/02/2024	MIDWEST SOLAR & WATER WA	Backflow testing at Railway Station & repairs to public toilets.	-759.00	
EFT17630	08/02/2024	MCLEODS	Prepare Road User Agreement - Terra Mining	-4,736.05	
EFT17631	08/02/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for seniors activities, electors meeting, depot and admin - January 2024	-161.26	
EFT17632	08/02/2024	OFFICEWORKS	Stationery supplies & water for admin and depot	-791.35	
EFT17634	08/02/2024	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	Advertising - Public Notices, 2024 Council Meeting Dates - Midwest Times 20/12/23 & 24/01/24	-988.16	
EFT17635	08/02/2024	PEMCO DIESEL PTY LTD	Skid steer loader M14650 Ram repairs	-5,813.13	
EFT17636	08/02/2024	PROTECTOR FIRE SERVICES	Bi-annual fire extinguisher inspections	-2,355.65	
EFT17637	08/02/2024	RAMSAY CONSTRUCTIONS PTY LTD	Environmental health services for January 2024	-1,426.99	
EFT17638	08/02/2024	NUTRIEN AG SOLUTIONS LIMITED	Grosorb for main oval, hockey oval, tennis courts and race track	-4,726.93	
EFT17639	08/02/2024	STEEL-LINE GARAGE DOORS (WA) PTY LTD	Roller doors for 23 Field St. - 50% Deposit only	-1,988.80	
EFT17640	08/02/2024	TELSTRA LIMITED	Phone services - 22/01/24 to 21/02/24	-766.33	
EFT17641	08/02/2024	TERRAWAY CONTRACTING PTY LTD	Water cart hire for Coalseam road works (RRG)	-12,276.00	
EFT17642	08/02/2024	DAMSTRA TECHNOLOGY PTY LTD	Annual subscription and usage charges for January 2024	-1,166.00	
EFT17643	08/02/2024	WESTRAC PTY LTD	M1541 Tine tips for CAT grader	-371.61	
EFT17644	08/02/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - Animal and Emergency Services - January 2024	-627.00	
EFT17645	22/02/2024	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of January 2024	-276.43	
EFT17646	22/02/2024	BUNNINGS GERALDTON	Tools for cleaner and parks and gardens, weed spray, sprayer and consumables	-764.68	
EFT17647	22/02/2024	BLACKWOODS	Ear plugs & Nitrile Gloves	-112.30	
EFT17648	22/02/2024	TEAM GLOBAL EXPRESS	Freight - photocopier toner	-34.09	
EFT17649	22/02/2024	CHAMPION BAY SETTLEMENTS	New Titles & Transfer of Land (portion of A668 to A396) on DP422937	-1,697.50	

List of Payments for the Period 1 February to 31 March 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT17650	22/02/2024	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-818.19	
EFT17651	22/02/2024	DAZ FAB ENGINEERING	Bowling green roller trolley frame repair	-363.00	
EFT17652	22/02/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT17653	22/02/2024	GH COUNTRY COURIERS	Silver Chain Freight Costs - 8/02/24	-112.20	
EFT17654	22/02/2024	GERALDTON TV AND RADIO SERVICES	Investigate VAST TV not working - APU 2	-639.00	
EFT17655	22/02/2024	INFINITUM TECHNOLOGIES	Service: Managed Service Agreement - 01/02/24 - 29/02/24	-4,838.67	
EFT17656	22/02/2024	INDUSTRIAL POWER EQUIPMENT PTY LTD T/AS GARPEN	Starter motor and pump housing for road water pump	-419.00	
EFT17657	22/02/2024	PERTH KALEXPRESS AND QUALITY TRANSPORT	Delivery of 500 guide posts - Coalseam Rd (RRG)	-671.12	
EFT17658	22/02/2024	C & J LUCKEN TRANSPORT	3008 cubic meters of gravel cartage - Strawberry NE Rd & Burma Rd	-80,784.00	
EFT17659	22/02/2024	LATERAL ASPECT	Production, TV campaign and Social Media Spend - 2024 Mingenew Races	-3,130.27	
EFT17660	22/02/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT17661	22/02/2024	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Pre-employment medical - Staff	-286.00	
EFT17662	22/02/2024	GERALDTON TOYOTA	1MI Toyota Prado - 80,000km Service	-1,442.95	
EFT17663	22/02/2024	MINGENEW HORSE AND PONY CLUB	Catering for November council meeting	-420.00	
EFT17664	22/02/2024	MINGENEW TYRE SERVICES PTY LTD	MI283 Mitsubishi Triton - New Battery	-272.39	
EFT17665	22/02/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	Electrical Fault / Stray Voltage - Unit 1 45 King Street	-4,894.64	
EFT17666	22/02/2024	PEMCO DIESEL PTY LTD	M14855 Fuso Canter - Repairs due to not starting	-820.49	
EFT17667	22/02/2024	NUTRIEN AG SOLUTIONS LIMITED	Pipe fittings for Main Oval	-10.26	
EFT17668	22/02/2024	WALGA	E-learning introduction to Local Government - Staff	-242.00	
EFT17669	22/02/2024	WESTRAC PTY LTD	MI027 Cat Truck - Hydraulic oil hose	-1,396.99	
EFT17670	22/02/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - Animal & Emergency Services 1, 8 & 15 February 2024	-731.50	
EFT17671	07/03/2024	FIVE STAR BUSINESS & COMMUNICATIONS	Kyocera billing for February 2024	-25.70	
EFT17672	07/03/2024	AUSTRALIA POST	Postage for the period of February 2024, Annual fee for PO Box and 1 x ream A4 paper	-146.74	
EFT17673	07/03/2024	BUNNINGS GERALDTON	Equipment and paint for play equipment refurb - Bride Street Park; Thread tap and die to repair light pole thread, toilet seat and light globes - Rec Centre	-788.28	
EFT17674	07/03/2024	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-45.69	
EFT17675	07/03/2024	BLACKWOODS	Respirator masks P2 (10), Makita battery 6Ah & Makita grease gun	-979.25	
EFT17676	07/03/2024	BREEZE CONNECT PTY LTD	Phone Services for the period of February 2024	-252.97	
EFT17677	07/03/2024	CLEANAWAY	Management and Admin charges - February 2024	-10,557.63	
EFT17678	07/03/2024	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-818.19	
EFT17679	07/03/2024	BARBARA CARTER	Lunches and Kitchen hire for Seniors Activities 26/02/24	-150.00	
EFT17680	07/03/2024	DELTA CLEANING SERVICES GERALDTON	Professional Cleaning - Unit 2 / 45 King Street	-1,017.50	
EFT17681	07/03/2024	ELDERS LIMITED	Pipe fittings for water tank - Yandanooka Hall	-14.12	
EFT17682	07/03/2024	EJ DIESEL	MI283 Hilux - Wheel alignment	-143.00	
EFT17683	07/03/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT17684	07/03/2024	GH COUNTRY COURIERS	Silver Chain Freight Costs - 22/02/24	-120.12	
EFT17685	07/03/2024	LAUREN HIGGINS	Reimbursement of costs incurred for training - Staff	-751.40	
EFT17686	07/03/2024	IT VISION	Altus Payroll Play Account - February 2024	-275.00	
EFT17687	07/03/2024	INFINITUM TECHNOLOGIES	Eaton Line-interactive UPS - 1.20 kVA/720W Reception area x 2	-1,086.25	
EFT17688	07/03/2024	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for new water pump for road works water	-47.42	
EFT17689	07/03/2024	LATERAL ASPECT	Retainer Services - Marketing - February 2024	-6,581.98	
EFT17690	07/03/2024	TELLUS HEALTH (AUSTRALIA) PTY LTD	Employee Assistance Program (EAP) Annual Service Fee to February 2024	-5,500.00	
EFT17691	07/03/2024	LENANE HOLDINGS	Padfoot roller hire for Capital works: Depot Hill North Rd & Strawberry North East Rd	-6,044.50	
EFT17692	07/03/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT17693	07/03/2024	ML COMMUNICATIONS	Installation and travel to fit Advanced Vehicle Locator (AVL) to Fire Truck	-1,375.00	
EFT17694	07/03/2024	MIDWEST SOLAR & WATER WA	Replace leaking HWS relief valve - 23 Field St; Fix blocked drain - 33 Victoria St; Fix hot water to bathroom basin - 32A Shenton St; Fix leaking cistern - Autumn centre	-710.27	
EFT17695	07/03/2024	MCLEODS	Legal Advice regarding the blocking of Boolinda Rd by CBH	-4,332.85	

List of Payments for the Period 1 February to 31 March 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT17696	07/03/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Seniors activities, council meeting, staff BBQ, admin; Cleaning products for Turf Bar and Light bulbs for 15 Field St.	-344.26	
EFT17697	07/03/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	Inspect evaporative AC - no power to control panel Unit 2 45 King St	-1,491.93	
EFT17699	07/03/2024	PSL LEGAL	Confidential HR legal advice and support	-1,361.25	
EFT17700	07/03/2024	RAMSAY CONSTRUCTIONS PTY LTD	Environmental Health Services - February 2024	-977.50	
EFT17701	07/03/2024	SEEK LIMITED	Advert for Customer Service Office & General Works Hand	-884.95	
EFT17702	07/03/2024	150 SQUARE	Major review of Council's Strategic Community Plan	-6,270.00	
EFT17703	07/03/2024	TELSTRA LIMITED	Phone Services - 22/02/24 to 21/03/24 & Mobile Handset for CDO	-2,219.30	
EFT17704	07/03/2024	WALGA	Council Member Essentials Training (eLearning Subscription for 5 x modules) 16 February - 31 October 2024	-5,544.00	
EFT17705	07/03/2024	WESTRAC PTY LTD	MI027 - 3 Key blank for Cat Truck	-32.91	
EFT17706	07/03/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - Animal Control & Emergency Services - 22/02/24 & 28/02/24	-888.25	
EFT17707	07/03/2024	GG PUMPS & ELECTRICAL PTY LTD	Water pump for road works	-3,506.65	
EFT17708	21/03/2024	JUSTIN BAGLEY	Councillor sitting fee for the quarter ending March 31st 2024	-989.00	
EFT17709	21/03/2024	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of February 2024	-291.94	
EFT17710	21/03/2024	BUNNINGS GERALDTON	Yellow marking paint for safety areas at depot, Litter pickers X 2, and 10 piece screw extractor set	-188.45	
EFT17711	21/03/2024	BLACKWOODS	MI027 Cat Truck - Pipe fittings for hydraulic return line, Makita battery operated rattle gun and 2 air compressor hoses	-1,426.61	
EFT17712	21/03/2024	GARY JOHN COSGROVE	Councillor sitting fee and President Allowance for the quarter ending March 31st 2024	-3,624.75	
EFT17713	21/03/2024	CENTRAL WEST CONCRETE	Supply of concrete - Tennis Club	-1,963.50	
EFT17714	21/03/2024	CHILD SUPPORT AGENCY	Payroll Deductions/Contributions	-818.19	
EFT17715	21/03/2024	DAZ FAB ENGINEERING	MI027 Cat truck - Hydraulic tank repair	-330.00	
EFT17716	21/03/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT17717	21/03/2024	GH COUNTRY COURIERS	Silver Chain Freight Costs - 14/03/24	-142.56	
EFT17718	21/03/2024	GERALDTON TROPHY CENTRE	Mingenew Tennis Club Plaque - 297mm x 190mm	-415.80	
EFT17719	21/03/2024	GREENFIELD TECHNICAL SERVICES	Level 1 bridge inspections for Yarragadee - Mingenev - Mullewa Road, Lockier River - Coalseam Road, Green Brook Morawa - Yandanooka Road, and Irwin River - Depot Hill Road	-6,050.00	
EFT17720	21/03/2024	HERSEY SAFETY PTY LTD	Line marking paint, masks, handwipes and rags for Strawberry North East Road capital works, marking paint for rec centre - Expo, rehydration sticks and brushcutter cord.	-885.28	
EFT17721	21/03/2024	JONATHON ROWLAND HOLMES	Councillor sitting fee for the quarter ending March 31st 2024	-989.00	
EFT17722	21/03/2024	INFINITUM TECHNOLOGIES	Managed service agreement - 07/03/24 to 17/04/24	-6,395.25	
EFT17723	21/03/2024	LATERAL ASPECT	Production, TV campaign and Social Media Spend - 2024 Mingenev Races	-2,329.80	
EFT17724	21/03/2024	LENANE HOLDINGS	Padfoot roller hire 5-8 & 11-12 March 2024, plus Demobilisation and cleaning - Strawberry Nth East Rd Capital works	-4,196.50	
EFT17725	21/03/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT17726	21/03/2024	SHIRE OF MINGENEW	3 months registration for temporary accommodation caravans - 1TUZ729, 1TQA613, 1TLT549 & 1TWF766	-76.60	
EFT17727	21/03/2024	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Contribution to medical services for January 2024	-3,000.00	
EFT17728	21/03/2024	MIDWEST MOWERS & SMALL ENGINES	Husqvarna blower with warranty registration	-390.50	
EFT17729	21/03/2024	MIDWEST SOLAR & WATER WA	Replacement cistern to public toilets	-1,149.00	
EFT17730	21/03/2024	HELLENE MCTAGGART	Councillor sitting fee and Deputy President Allowance for the quarter ending March 31st 2024	-1,471.75	
EFT17731	21/03/2024	MINGENEW TYRE SERVICES PTY LTD	MI572 JD Grader - New tyre supplied and fitted	-2,851.53	
EFT17732	21/03/2024	PEMCO DIESEL PTY LTD	MI572 JD grader - Service	-4,142.35	
EFT17733	21/03/2024	ALEX PEARSE	Councillor sitting fee for the quarter ending March 31st 2024	-989.00	
EFT17734	21/03/2024	ANTHONY SMYTH	Councillor sitting fee for the quarter ending March 31st 2024	-989.00	
EFT17735	21/03/2024	RICHARD ANDREW STARICK	Councillor sitting fee for the quarter ending March 31st 2024	-989.00	
EFT17736	21/03/2024	THINK WATER GERALDTON	Fittings for reticulation pipe - Rec Centre Race Track	-74.20	
EFT17737	21/03/2024	DAMSTRA TECHNOLOGY PTY LTD	Annual Subscription and usage charges for February 2024	-622.60	-317,173.81
EFT17633	08/02/2024	FUELEX (OILTECH)	Fuel usage for January 2024	-14,096.43	

List of Payments for the Period 1 February to 31 March 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT17698	07/03/2024	FUELEX (OILTECH)	Fuel usage for February 2024	-16,418.57	-30,515.00
DD10643.1	01/02/2024	NODE ONE PTY LTD	Fixed wireless for the period 26/01/24 to 25/02/24 - 25 Shenton St	-99.00	
DD10646.1	07/02/2024	SYNERGY	Various electricity accounts for the period 04/10/23 to 10/01/24	-1,377.54	
DD10658.1	09/02/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	Bond 15 Field St 7561/24	-744.00	
DD10656.1	14/02/2024	BEAM	Superannuation contribution & employee deductions for PPE110224	-7,731.78	
DD10658.6	15/02/2024	BUSINESS1300 PTY LTD	Live Answering Services February 2024	-99.00	
DD10660.1	21/02/2024	AUSTRALIAN TAXATION OFFICE	January 2024 BAS	-5,876.00	
DD10665.7	22/02/2024	WESTERN AUSTRALIAN TREASURY CORPORATION	Pet Bond Unit 2 45 King St	-260.00	
DD10663.1	26/02/2024	WATER CORPORATION	Various accounts for water usage to 07/02/24 and service charges to 29/02/24	-5,044.80	
DD10670.1	28/02/2024	BEAM	Superannuation contribution & employee deductions for PPE250224	-8,724.62	
DD10663.2	29/02/2024	SYNERGY	Various electricity accounts for the period 25/10/23 to 24/02/24	-6,207.75	
DD10689.1	01/03/2024	NODE ONE PTY LTD	Fixed Wireless Service March 2024	-140.00	
DD10689.2	01/03/2024	WEST AUSTRALIAN NEWSPAPERS LIMITED	6 month subscription March - August 2024	-181.96	
DD10653.1	02/03/2024	NODE ONE PTY LTD	Fixed Wireless Services February 2024	-140.00	
DD10667.1	03/03/2024	NODE ONE PTY LTD	Fixed Wireless for the period 26/2 to 25/3 - 25 Shenton St	-89.00	
DD10683.1	06/03/2024	SYNERGY	Various electricity accounts for the period 23/12/23 to 26/02/24	-1,839.39	
DD10693.1	13/03/2024	BEAM	Superannuation contribution & employee deductions for PPE100324	-8,966.34	
DD10710.2	15/03/2024	BUSINESS1300 PTY LTD	Live Answering Services March 2024	-99.00	
DD10704.1	19/03/2024	SYNERGY	Various electricity accounts for the period 23/12/23 to 26/02/24	-3,802.19	
DD10698.1	21/03/2024	AUSTRALIAN TAXATION OFFICE	February BAS	-36,652.00	
DD10696.1	26/03/2024	SYNERGY	Various electricity accounts for the period 23/12/23 to 27/02/24	-4,760.66	
DD10714.1	27/03/2024	BEAM	Superannuation contribution & employee deductions for PPE240324	-9,611.61	-102,446.64
DD10665.5	21/02/2024	BP AUSTRALIA PTY LTD	Fuel purchases January 2024	-581.81	
DD10686.1	01/03/2024	NAB BUSINESS VISA	Credit Card Transactions February 2024	-2,589.12	
DD10710.7	21/03/2024	BP AUSTRALIA PTY LTD	Fuel purchased February 2024	-161.82	-3,332.75
DD10653.2	02/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 31/01/2024	-1,631.85	
DD10653.3	05/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 01/02/2024	-1,149.55	
DD10653.4	06/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 02/02/2024	-31.10	
DD10653.6	07/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 05/02/2024	-992.80	
DD10653.5	08/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 06/02/2024	-10.70	
DD10658.2	12/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 08/02/2024	-555.30	
DD10658.3	13/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 09/02/2024	-212.70	
DD10658.4	14/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 12/02/2024	-3,619.00	
DD10658.5	15/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 13/02/2024	-112.50	
DD10665.1	16/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 14/02/2024	-242.85	
DD10665.2	19/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 15/02/2024	-3,705.55	
DD10665.3	20/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 16/02/2024	-1,568.30	
DD10665.4	21/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 19/02/2024	-1,345.40	
DD10665.6	22/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 20/02/2024	-159.90	
DD10672.3	23/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 21/02/2024	-1,578.00	
DD10672.2	26/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 22/02/2024	-14,696.25	
DD10672.1	27/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 23/02/2024	-3,291.30	
DD10675.1	28/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 26/02/2024	-235.00	
DD10675.2	29/02/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 27/02/2024	-385.35	
DD10689.3	01/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 28/02/2024	-26,529.55	
DD10689.4	05/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 29/02/2024	-68.90	
DD10689.5	06/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 01/03/2024	-1,285.90	
DD10689.6	07/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 05/03/2024	-973.65	
DD10694.1	11/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 07/03/2024	-210.00	

List of Payments for the Period 1 February to 31 March 2024

Chq/EFT	Date	Name	Description	Amount	Total
DD10694.2	12/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 08/03/2024	-1,131.35	
DD10694.3	13/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 11/03/2024	-557.30	
DD10694.4	14/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 12/03/2024	-1,360.10	
DD10710.1	15/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 13/03/2024	-31.10	
DD10710.3	18/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 14/03/2024	-119.25	
DD10710.4	19/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 15/03/2024	-903.05	
DD10710.5	20/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 18/03/2024	-8,407.55	
DD10710.6	21/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 19/03/2024	-328.70	
DD10716.1	22/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 20/03/2024	-7,082.20	
DD10716.2	25/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 21/03/2024	-1,711.65	
DD10716.3	26/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 22/03/2024	-443.70	
DD10716.5	27/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 25/03/2024	-4,854.30	
DD10716.4	28/03/2024	DEPARTMENT OF TRANSPORT	DOT Licensing Transactions: 26/03/2024	-20.40	-91,542.05
			Net Salaries for February 2024	-67,310.07	
			Net Salaries for March 2024	-75,606.02	-142,916.09
				-687,926.34	-687,926.34

Card Payments for the Period 1 February to 31 March 2024

Chq/EFT	Transaction Effective Date	Name	Description	Amount	Total
EFT17528		FUELEX (OILTECH)			-14,096.43
	1/01/2024		1MI	-195.07	
	2/01/2024		MI283	-134.56	
	3/01/2024		MI108	-88.72	
	4/01/2024		1MI / MI196	-293.72	
	8/01/2024		MI029 / MI108 / Mobile Tank One	-636.01	
	9/01/2024		MI028 / MI599	-229.42	
	10/01/2024		MI278 / Mobile Tank Two / MI572	-1,186.42	
	11/01/2024		1HVA100 / MI029 / MI177 / Mobile Tank Two	-612.11	
	12/01/2024		MI029 / MI108 / Mobile Tank Two	-565.68	
	15/01/2024		1MI / MI028 / MI177 / Mobile Tank One	-629.04	
	16/01/2024		MI108 / Mobile Tank One / MI599	-877.43	
	17/01/2024		MI029 / Mobile Tank One	-543.98	
	18/01/2024		Mobile Tank One	-707.22	
	19/01/2024		MI108	-108.93	
	21/01/2024		MI108	-98.16	
	22/01/2024		1MI / MI027 / MI108 / Mobile Tank One / MI473	-1,632.99	
	23/01/2024		MI029 / MI283 / MI4541 / Mobile Tank One / MI599	-684.70	
	24/01/2024		MI108 / MI177 / MI4650 / Mobile Tank One	-1,744.14	
	25/01/2024		MI027 / MI029 / Mobile Tank One	-1,797.69	
	26/01/2024		1MI / MI108	-275.12	
	29/01/2024		Mobile Tank One	-646.11	
	30/01/2024		MI108	-111.09	
	31/01/2024		1MI / MI177	-298.12	
EFT17528		FUELEX (OILTECH)			-16,418.57
	1/02/2024		1MI / MI027 / MI028 / MI029 / Mobile Tank Two	-1,360.17	
	3/02/2024		MI108	-95.63	
	4/02/2024		1MI	-211.32	
	5/02/2024		MI108 / MI177 / Mobile Tank One / MI599	-697.42	
	6/02/2024		MI027 / MI029 / MI4541	-594.76	

Card Payments for the Period 1 February to 31 March 2024

Chq/EFT	Transaction Effective Date	Name	Description	Amount	Total
	7/02/2024		Mobile Tank One	-584.88	
	8/02/2024		MI027 / MI177	-576.88	
	9/02/2024		MI108 / Mobile Tank One	-305.71	
	10/02/2024		1MI	-224.58	
	12/02/2024		MI027 / MI029 / MI108 / MI283 / Mobile Tank One / MI599	-1,636.98	
	13/02/2024		MI177 / Mobile Tank One	-1,401.48	
	14/02/2024		MI196	-94.06	
	15/02/2024		MI108	-74.30	
	16/02/2024		MI108	-105.20	
	17/02/2024		1MI	-245.09	
	18/02/2024		MI108	-118.85	
	19/02/2024		MI027 / MI028 / MI029 / Mobile Tank One	-1,718.53	
	20/02/2024		1MI / MI108 / MI177 / MI262 / MI4541 / MI599	-860.01	
	21/02/2024		MI029 / Mobile Tank One	-924.15	
	22/02/2024		MI028	-78.31	
	23/02/2024		MI108 / Mobile Tank One	-466.29	
	25/02/2024		MI108	-105.67	
	26/02/2024		MI027 / MI125	-1,202.19	
	27/02/2024		MI027 / MI283 / MI4541 / MI5005	-1,059.98	
	28/02/2024		1MI / Mobile Tank One / MI599	-809.93	
	29/02/2024		MI108 / MI177 / Mobile Tank One	-866.20	
DD10686.1		NAB	Credit Card Transactions February 2024		-2,589.12
	31/01/2024	GARMIN EASTERN CREEK	Monthly subscription	-110.00	
	2/02/2024	LOCAL GOVERNMENT MANA	Grant Writing & Business Case Workshop for CDO	-990.00	
	5/02/2024	CITY OF PERTH PARKING-ONSPERTH	Parking CEO - Mingenew Spring Project	-9.09	
	5/02/2024	KFC MAYLANDS	Meal CEO Mingenew Spring Project	-18.45	
	5/02/2024	AKADD PTY LTD MINGENEW	Meal CEO - LTFP preparation Consultancy Services	-106.00	
	8/02/2024	KFC GERALDTON	Meal CEO Midwest Development Commission meeting	-13.95	
	8/02/2024	ZOOM	Monthly subscription	-25.37	
	13/02/2024	BUNNINGS 308000 GERALDTON	Security Gate hinge & side pull latch lock 25 Shenton St	-60.19	

Card Payments for the Period 1 February to 31 March 2024

Chq/EFT	Transaction Effective Date	Name	Description	Amount	Total
	14/02/2024	SUPER.COM HOTELS	CEO Accommodation - Housing Forum	-152.69	
	15/02/2024	MINGENEW BAKERY	Bread for staff bbq	-11.00	
	16/02/2024	MACH 1 AUTO PARTS GERALDTON	Cable ties, valve core 4pc & Ark 4" bolt	-112.40	
	16/02/2024	CANVA I04062-15190824 SURRY HILLS	Team Subscription - design software	-164.99	
	20/02/2024	DR SASHA RISINGER THREE SPRINGS	Pre-employment medical	-280.50	
	20/02/2024	PAPER PLUS OFFICE NAT GERALDTON	SanDisk 258GB micro SD (for Dashcam)	-98.00	
	21/02/2024	SUPERCHEAP	Dashcam 1080P FHD GPS Navman Auto200	-119.99	
	22/02/2024	DR SASHA RISINGER THREE SPRINGS	Pre-employment medical	-280.50	
	29/02/2024	NAB	Card Fees x 4	-36.00	
DD10665.5		BP			-581.81
	3/01/2024	Fuel usage January 2024	177MI	-66.88	
	6/01/2024	Fuel usage January 2024	177MI	-57.96	
	8/01/2024	Fuel usage January 2024	1MI	-228.34	
	12/01/2024	Fuel usage January 2024	177MI	-67.74	
	20/01/2024	Fuel usage January 2024	177MI	-104.30	
	28/01/2024	Fuel usage January 2024	177MI	-56.59	
DD10710.7		BP			-161.82
	24/02/2024	Fuel usage February 2024	1MI	-161.82	

SUMMARY OF CLAIMS - EPAR AGRN965

AGRN: 965
 Shire of: Mingenew
 Current as at: 27.03.2024

DRFAWA Claim #	Date submitted	Date revised / additional info sent	Total Claim amount ex GST	Invoices included in this claim	Value of Invoices ex GST	Refund amount ex GST	Deductions* Asset Repair Working Capital	Deductions* LG Contribution	Works completed FY	Notes
FY21/22 - 1	24.06.2022	20.07.2022 27.07.2022	\$ 38,945.65	Onsite Supervision PEC - INV 511	\$ 38,945.65	\$ 38,945.65	\$ 9,736.41	\$ -	2021/22	Approved by Irene Fernandez 28.07.2022
FY22/23 - 1	21.07.2022		\$ 195,910.50	Contractor RDH - INV 00004246	\$ 195,910.50	\$ 195,910.50	\$ 48,977.63	\$ -	2021/22	Approved by Alex Igboeche 23.09.2022
FY22/23 - 2	25.07.2022		\$ 36,350.97	Project Management GHD - INV 112 0099443 Project Management GHD - INV 112-0109577 Project Management GHD - INV 112-0122961 Project Management GHD - INV 112-0128886 Project Management GHD - INV 112-0103213	\$ 2,025.64 \$ 7,346.70 \$ 13,392.90 \$ 11,695.41 \$ 1,890.32	\$ 36,350.97	\$ 9,087.74	\$ -	2021/22	Approved by Alex Igboeche 23.09.2022
FY22/23 - 3	01.08.2022	06.10.2022	\$ 45,044.45	PEC - INV 515	\$ 45,044.45	\$ 45,044.45	\$ 11,261.11	\$ -	2021/22	Approved by Alex Igboeche 06.10.2022
FY22/23 - 4	01.08.2022		\$ 11,103.70	PEC - INV 516	\$ 11,103.70	\$ 11,103.70	\$ 2,775.93	\$ -	2022/23	Approved by Alex Igboeche 06.10.2022
FY22/23 - 5	01.08.2022		\$ 253,874.78	RDH - INV 00004292 RDH - INV 00004248	\$ 167,157.28 \$ 86,717.50	\$ 253,874.78	\$ 63,468.69	\$ -	2021/22	Approved by Alex Igboeche 11.10.2022
FY22/23 - 6	23.08.2022		\$ 55,338.46	RDH - INV 00004293	\$ 55,338.46	\$ 55,338.46	\$ 13,834.61	\$ -	2021/22	Approved by Alex Igboeche 11.10.2022
FY22/23 - 7	23.08.2022		\$ 31,415.67	GHD 112-0131553 PEC - INV520	\$ 13,657.92 \$ 17,757.75	\$ 31,415.68	\$ 7,853.92	\$ -	2022/23	Approved by Irene Fernandez 26.10.2022
FY22/23 - 8	30.08.2022		\$ 172,445.78	Contractor RDH - INV 00004336 (Swing 5A)	\$ 172,445.78	\$ 172,445.78	\$ 43,111.45	\$ -	2021/22	Approved by Irene Fernandez 26.10.2022
FY22/23 - 9	31.08.2022		\$ 337,185.50	Contractor RDH - INV 00004337 (Swing 5B) Contractor RDH - INV 00004341 (Swing 6)	\$ 123,791.00 \$ 213,394.50	\$ 337,185.50	\$ 84,296.38	\$ -	2022/23	Approved by Irene Fernandez 01.11.2022
FY22/23 - 10	13.09.2022		\$ 108,867.08	Contractor RDH - INV 00004342 (Swing 7) Project Management GHD - INV 112 0135540	\$ 98,361.00 \$ 10,506.08	\$ 108,867.08	\$ 27,216.77	\$ -	2022/23	Approved by Alex Igboeche 08.12.2022
FY22/23 - 11	07.11.2022		\$ 235,676.80	Contractor RDH - INV 00004369 Contractor RDH - INV 00004397 GHD 112-0138799	\$ 130,115.50 \$ 99,027.24 \$ 6,534.06	\$ 235,676.80	\$ 58,919.20	\$ -	2022/23	Approved by Irene Fernandez 29.12.2022
FY22/23 - 12	07.11.2022		\$ 73,110.15	Site Supervisor PEC - INV 530 Site Supervisor PEC - INV 532 Site Supervisor PEC - INV 535 Site Supervisor PEC - INV 537 Site Supervisor PEC - INV 539	\$ 17,878.45 \$ 10,647.15 \$ 17,422.10 \$ 16,071.50 \$ 11,090.95	\$ 73,110.15	\$ 18,277.54	\$ -	2022/23	Approved by Irene Fernandez 04.01.2023
FY22/23 - 13	14.11.2022		\$ 296,853.02	GHD - INV 112-0141761 Contractor RDH - INV 00004410 Contractor RDH - INV 00004436 Site Supervisor PEC - INV 541	\$ 9,030.04 \$ 133,126.88 \$ 136,653.50 \$ 18,042.60	\$ 296,853.02	\$ 126,342.26	\$ -	2022/23	Approved by Irene Fernandez 13.01.2023
FY22/23 - 14	17.11.2022		\$ 6,720.00	Wellsford Farm Gravel	\$ 6,720.00	\$ 6,720.00	\$ 3,360.00	\$ -	2021/22	Approved by Irene Fernandez 13.01.2023
FY22/23 - 15	20.12.2022		\$ 352,842.79	Site Supervisor PEC - INV 543 Contractor RDH - INV 4445 Contractor RDH - INV 4472	\$ 16,746.55 \$ 165,573.50 \$ 170,522.74	\$ 352,842.79	\$ 144,921.86	\$ 31,499.53	2022/23	Approved by Susana Averis 15.02.2023
FY22/23 - 16	02.02.2023		\$ 148,937.45	GHD - INV 112-0148095 PEC - INV 545 PEC - INV 546 RDH - INV 00004497	\$ 6,834.90 \$ 18,346.55 \$ 940.00 \$ 122,816.00	\$ 148,937.45	\$ -	\$ 74,468.73	2022/23	Approved by Susana Averis 15.04.2023

DRFAWA Claim #	Date submitted	Date revised / additional info sent	Total Claim amount ex GST	Invoices included in this claim	Value of Invoices ex GST	Refund amount ex GST	Deductions* Asset Repair Working Capital	Deductions* LG Contribution	Works completed FY	Notes
FY22/23 - 17	22.02.2023	27.04.2023	\$ 61,416.69	PEC - INV 547 Wellsford Farm Gravel GHD - INV 112-0151969 GHD - INV 112-0144835 Baba Marda - INV 04245 Baba Marda - INV 04205 Baba Marda - INV 04217 Thurkles	\$ 9,048.00 \$ 624.00 \$ 13,891.29 \$ 11,740.90 \$ 6,947.40 \$ 5,316.70 \$ 6,348.40 \$ 7,500.00	\$ 61,413.23	\$ -	\$ 30,706.62	2022/23	Shire provided panel contracts for Thurkles and Baba Marda to DFES Approved by Susana Averis 02.05.2023 Did not approve \$3.46
FY22/23 - 18	03.03.2023		\$8,689.20	Nick Duane - gravel FY21-22 V.R & B.J Elsegood & Son - Michael Road Pit FY21-22 RDH - INV4538	\$2,376.00 \$5,856.00 \$457.20	\$ 8,689.20	\$ -	\$ 2,213.45	2021/22	Approved by Susana Severgnini 26.05.2023
FY22/23 - 19	07.03.2023		\$ 80,579.35	Mingenew Hotel Motel Nick Duane - gravel FY22-23 V.R & B.J Elsegood & Son - Michael Road Pit FY22-23 RDH - INV4538 RDH - INV4537	\$ 1,124.00 \$ 7,032.00 \$ 96.00 \$ 7,102.35 \$ 65,225.00	\$ 80,579.35	\$ -	\$ 40,289.68	2022/23	Approved by Susana Averis 26.04.2023
FY22/23 - 20	17.03.2023		\$ 65,150.44	PEC 548 PEC 549 PEC 550 PEC 551 Yatharagga Farming Co (Alex Pearse) - gravel GHD - INV 112-0155457 J & J Ward - gravel	\$ 9,200.05 \$ 11,849.50 \$ 3,561.85 \$ 28,976.35 \$ 3,792.00 \$ 7,242.69 \$ 528.00	\$ 65,150.44	\$ -	\$ -	2022/23	Approved by Susana Severgnini 30.05.2023
FY22/23 - 21	12.06.2023	25.06.2023 12.07.2023	\$ 13,932.45	Lenane Holdings - Inv 15610 Lenane Holdings - Inv 15669 GHD - INV 112-0162219	\$ 2,000.00 \$ 3,791.60 \$ 8,140.85	\$ 13,932.45	\$ -	\$ -	2022/23	Approved by Sue Brown 17.07.2023
Claim 22	12.07.2023	14.07.2023	\$ 9,896.25	PEC 553 PEC 554	\$ 7,187.75 \$ 2,708.50	\$ 9,896.25	\$ -	\$ -	2022/23	Approved by Susana Severgnini 25.07.2023
Claim 23	25.07.2023	09.08.2023	\$ 97,760.50	SoM - Plant & Labour (Swing 1 & 2)	\$ 97,760.50	\$ 97,760.50	\$ -	\$ -	2022/23	Approved by Flora Towett 30.08.2023
Claim 24	4.08.2023		\$ 10,395.83	GHD 112-0166081 GHD 112-0170324 PEC 568 (final)	\$ 2,912.91 \$ 4,635.42 \$ 2,847.50	\$ 10,395.83	\$ -	\$ -	2022/23	Approved by Renae Duckworth 10.08.2023
Claim 25	24.08.2023		\$ 5,658.65	GHD 112-0173861 (final)	\$ 5,658.65	\$ 5,658.65	\$ -	\$ -	2023/24	Approved by Renae Duckworth 11.09.2023
Mingenew-Mullewa Rd claim	28.04.2023	12.06.2023 11.07.2023 30.08.2023 14.09.2023 15.11.2023 05.02.2024 21.02.2024	\$ 15,880.61	Letter, photos, emails GHD 112-0186708	\$ 14,559.30 \$ 1,321.31	15880.61	\$ -	\$ -		Liaison with Tim, David and Robbie at DFES. Approved by Susana Severgnini 21.02.2024

Totals **\$ 2,769,982.72** **\$ 2,769,982.72** **\$ 2,769,979.27** **\$ 673,441.50** **\$ 179,178.01**

(fully repaid)

Refund less deductions: **\$ 1,917,359.76**

- = assessed and approved by DRFAWA
- = submitted and awaiting outcome
- = currently being prepared
- = approval for part payment

Category C Claims		Contractor	Own resources		Contractor approved	Own resources approved	
Claim 22a	Tennis club	\$4,680.00	\$ 5,703.05	Contractor invoices approved on 28.07.2023, own resources partially approved 18.09.2023	\$ 4,680.00	\$ 3,937.16	Approved by Ellen Clancy-Millett 18.09.2023 FY 22/23
Claim 26	Waste facility	\$1,820.00		Submitted 14.09.2023	\$ 1,820.00		Approved by Ellen Clancy-Millett 06.11.2023 FY 22/23
Claim 27	Waste facility	\$16,453.44	-	Contractor push up, GHD PM. Additional photo info provided 13.02.2024	\$ 16,453.44		Approved by Ellen Clancy-Millett 05.02.2024 FY 23/24
Claim 28	Tennis club	\$5,323.25	\$ 6,755.85	Footings, GHD PM	\$ 5,323.25	\$ 6,402.34	Claim 28a - Approved by Ellen Clancy-Millett 05.02.2024 Claim 28b - Approved by Ellen Clancy-Millett 27.03.2024 FY 23/24
		\$28,276.69	\$12,458.90		\$ 28,276.69	\$ 10,339.50	



STANDARDISED MEETING PROCEDURES (WALGA DISCUSSION PAPER) SHIRE RESPONSE – April 2024

ISSUE SUMMARY:

In response to WALGA's request for feedback on the proposed Local Government Reform on standardising meeting procedures, a collation of the Department of Local Government, Sport and Cultural Industries (DLGSC) Consultation Paper and WALGA's Discussion Paper has been provided below, along with proposed responses to questions posed by WALGA/DLGSC to help guide local governments in preparing a considered response.

This paper includes officer comments to provide context and localised considerations (Governance and Community Manager).

PART 1 – GENERAL MEETING PROCESS

1. Calling Meetings

DLGSC Consultation Paper

The calling of council meetings is outlined in sections 5.5 to 5.7 of the Act, and in existing regulations 12 to 14. Amendments are proposed to add new requirements for the oversight of special council meetings that are held at short notice and prevent any meeting from being held at an unreasonable time of day. It is important that special meetings are only convened in appropriate circumstances. Regulations are proposed to require:

- a minimum of 24 hours' notice to convene a special council meeting
- that notice to convene a special council meeting may be done with less than 24 hours' notice if an absolute majority of council members call the meeting
- that a meeting cannot commence any earlier than 8am or later than 8pm.

WALGA Comment

Currently there is no time-based provision relating to calling a Special Council Meeting, with start times based on availability of attendees, identified urgency of a matter and adopting a common-sense approach. In recognition of exceptional circumstances, consider:

- Will an absolute majority of Council Members always be available/contactable if an emergency situation necessitates a special meeting?
- Should the Mayor or President be empowered to call a Special Council Meeting during an emergency, public health emergency or state of emergency, similar to emergency powers under section 6.8(1)(c) of the Act?

Officers Comment

Since moving to bi-monthly meetings, Council has held Special meetings on a number of occasions (5 times in 2023). Only one meeting was held at short notice (special meeting in December 2023 with approximately 24 hours' notice). The meeting was called at the request of the Shire President.

It does not seem reasonable to hold a meeting with less than 24 hours' notice in most circumstances as this would pose difficulties for officers (in researching and preparing any relevant information), Councillors (in having sufficient time to review the information and potentially liaise with constituents), and members of the public (to have sufficient time to review and attend the meeting). Regulations should establish boundaries to ensure informed decision making is retained and enabling appropriate regard for public interest.

Whilst there have not been any occasions where meetings have been held before 8am or after 8pm, due to Councillor / Committee member work or home commitments there may be reason to commence a meeting earlier than 8am. Any decision for early or late meetings should have regard to fatigue management of Councillors and/or staff who may need to travel to attend meetings and the level of interest of the community and their likely participation.

Recommended Response

1. It is considered suitable to allow for a special council meeting to be convened with less than 24 hours' notice only if an absolute majority of council members call the meeting to allow sufficient regard to availability of attendees and gathering of adequate information for informed decision making.
2. There may be circumstances where it may be appropriate for a meeting to commence earlier than 8am but not likely after 8pm. It is suggested that this may be permissible if an absolute majority of council or committee members agree and the CEO is consulted and in agreement (in consideration of Work Health and Safety requirements).

2. Agendas and order of business

DLGSC Consultation Paper

It is proposed to broadly retain existing requirements for local governments to publish meeting agendas.

It is proposed that the general order of meetings be outlined in the Regulations for consistency across the local government sector. However, a council or committee may decide to consider business in a different order, provided that the other requirements of the Regulations (such as public question time being held before any decisions are made) are still met.

Regulations are proposed to outline the following order of business:

- opening (local governments will still be able to continue their own practices for opening meetings, such as making acknowledgements, prayers, opening statements, etc.)
- recording attendance
- public question time (see section 6)
- public presentations and petitions (see sections 7 and 8)
- members' question time (see section 12)
- confirmation of previous minutes (see section 15)
- reports from committees and the CEO
- motions from members
- urgent business
- matters for which the meeting may be closed
- closure

WALGA Comment

Some Meeting Procedures / Standing Orders Local Laws have dispensed with the Order of Business; is it necessary to regulate an Order of Business?

If the Order of Business is to be regulated, should the Regulations provide some flexibility for Local Governments to change their Order of Business; for example, bringing forward a matter of public interest is current common practice.

Officers Comment

The proposed order of business is consistent with the Shire's current practice and Local Law.

Recommended Response

3. The proposed order of business is considered suitable, with flexibility to amend the order provided that all other requirements of the Regulations are met.

3. Urgent Business

DLGSC Consultation Paper

Currently, individual local governments' meeting local laws and policies may vary in how urgent business is raised at a meeting. Existing local laws and policies provide various procedures for urgent business to be considered at a council meeting. Broadly, these procedures seek to limit the use of urgent business to only the most exceptional circumstances.

Regulations are proposed to allow the CEO to introduce an item without notice in cases of urgency if:

- an absolute majority of the council resolve to hear the matter at the meeting, and
- the item is clearly marked as urgent business.

It is proposed that DLGSC must be notified each time this occurs, within 7 calendar days, to ensure this process is only used in exceptional circumstances.

Urgent business may only be heard after public question time (see section 6).

WALGA Comment

If the CEO determines items of urgent business, is it appropriate to involve the Department in monitoring the CEO's performance given this is the role of Council?

Should a Council Member be permitted to introduce an urgent matter for consideration under a Notice of Motion?

Should a definition of 'urgent business' be included in standardised regulations, or should this be a matter of Policy?

Officers Comment

The Shire has typically only introduced urgent business in circumstances where a decision is important and urgent but not all pertinent information is available at the time of publishing the meeting agenda. A review of Council Minutes from 2021-2023 reveals only three matters introduced as new business of an urgent nature:

- Councillor Motion at June 2023 OCM – request for a report to be prepared on Mingenew Town Hall by September 2023
- Councillor Motion at June 2023 OCM – adds replacement of skid steer to plant replacement program for 2023/24 Budget
- Majority Decision at March 2021 OCM – Confidential – Proposed Change of Valuation / Rating Methodology

There have been a few occasions where the Agenda Report is released but additional attachments or information is issued later to ensure the matter is publicised.

Recommended Response

4. It is considered appropriate that Regulations outline the circumstances permissible to allow the CEO to introduce urgent business. However, lodging notification to the DLGSC within 7 days does not seem necessary given there is no similar oversight for other regulatory requirements. The DLGSC may wish to consider this an item in the Compliance Audit Return.

4. Quorum

DLGSC Consultation Paper

Existing regulation 8 addresses the process for when there isn't a quorum at a meeting.

Amendments are proposed to provide for the following where a quorum is lost or not present:

- if no quorum is present within 30 minutes of the time set for the meeting, the meeting lapses
- where quorum is lost during a meeting:
 - the meeting proceeds to the next item of business if it is due to members leaving because of a financial or proximity interest
 - the meeting is adjourned for 15 minutes for any other reason and if quorum cannot be reformed, the meeting is closed
- where quorum is lost, the names of the members then present are to be recorded in the minutes.

WALGA Comment

Is there potential for proposed standardised regulations to replicate existing regulation 8?

Should the presiding member be empowered to set the date and time to reconvene a meeting adjourned due to lack of quorum?

Officers Comment

Regulation 8 of the Local Government (Administration) Regulations 1996 provides the following in relation to no quorum:

"8. No quorum, procedure if (Act s. 5.25(1)(c))

If a quorum has not been established within the 30 minutes after a council or committee meeting is due to begin then the meeting can be adjourned —

- (a) in the case of a council, by the mayor or president or if the mayor or president is not present at the meeting, by the deputy mayor or deputy president; or*
- (b) in the case of a committee, by the presiding member of the committee or if the presiding member is not present at the meeting, by the deputy presiding member; or*
- (c) if no person referred to in paragraph (a) or (b), as the case requires, is present at the meeting, by a majority of members present; or*
- (d) if only one member is present, by that member; or*
- (e) if no member is present or if no member other than the CEO is present, by the CEO or a person authorised by the CEO. "*

The Shire has not experienced this issue in the past four years and it is considered unlikely to occur. Good communication with Council and/or Committee members is practiced to ensure any potential quorum issues are identified early and can be avoided. It is acknowledged that this could be a potential for other Councils or in the future for our Council therefore the proposed amendments are agreeable.

Recommended Response

5. The proposed requirements for when a quorum is not present or lost are considered suitable.

5. Adjourning a meeting

DLGSC Consultation Paper

Currently, individual local governments' meeting local laws or policies may contain processes for adjourning a meeting. It is intended to adopt similar rules, while also addressing concerns regarding meetings of council that run late. Regulations are proposed to provide that:

- council may decide to adjourn a meeting to another day, time and place to resume from the point it adjourned
- a presiding member may adjourn a meeting for 15 minutes to regain order of a meeting that has been disrupted
- if a meeting is adjourned for a second time due to disruption, a presiding member must adjourn the meeting to another day, time or place (not on the same day), with notice being published on the local government's website.

It is also proposed that if a meeting is continuing and it reaches 10:45 pm:

- the council or committee may decide to either extend the meeting for a further 15 minutes to allow for any remaining business to be concluded or determine to adjourn the meeting
- if any business remains at 11 pm, the meeting must adjourn to a day and time which is at least 10 hours later to deal with any outstanding agenda items and a notice must be published on the local government's website listing when the meeting will resume.

WALGA Comment

There are a variety of meeting starting times, therefore is the proposal to regulate that meetings must always adjourn at 11pm appropriate? Could the meeting closure time be based on a standard number of hours commencing from the opening of a meeting?

Is a procedural motion to extend time, by absolute majority, a valid option?

Is employee work, health and safety an equal consideration when determining the earliest a meeting can reconvene? If so, should the CEO have an active role in determining the time the meeting reconvenes?

Officers Comment

The Shire's meetings length does not extend to the late hours of the evening nor have there been any instances, in recent history, of meetings needing to be adjourned due to disruption. Typically, Council meetings are concluded before 8pm, even with Concept Forum meetings being concluded after an ordinary meeting has finished.

Again, fatigue management should be considered in determining the time for meetings and adequate provision for adjourning a meeting should be in place to protect the health and wellbeing of attendees. In consideration of the Shire's current meeting scheduling and that fact that we do have regard to attendees (Councillors, staff and members of the public) that may need to travel after the meeting and a holistic view of the work day, this is not likely to be a regulation that needs to be enforced at the Shire of Mingenew.

In acknowledgement of other council's having later start times and/or extensive agendas, it is considered more appropriate that there be a limitation on the standard meeting length rather than an adjournment time. Given the variances in meeting start and finish times across the sector, it may be appropriate to retain the decision for managing this in a Council Policy rather than Regulation where

Recommended Response

- 6. Given the variances in meeting start and finish times across the sector, it is considered appropriate to retain the decision for managing the adjournment of meetings within a Council Policy rather than Regulation. Regard should be had for work, health and safety of employees and other attendees. It is suggested that the Regulation provide for Council's to establish policies**

PART 2 – PUBLIC PARTICIPATION

6. Public Question Time

DLGSC Consultation Paper

Currently, the Act and Regulations require that public question time is to be made available at every council meeting and certain committee meetings.

Regulation 6 requires that at least 15 minutes is to be made available for public questions at those meetings. However, question time may be extended if there are further questions; the time may also be used for other business if there are no further questions.

Regulation 7 also provides that question time must be held before substantive decisions are made at that meeting.

Currently, the practice at many local governments is that a person who wishes to ask a question attends the meeting (either physically in-person or by electronic means) to ask their question. However, it is proposed that regulations allow for a personal representative of a person to ask a question. This provides an alternative avenue for someone who may be unable to attend a meeting to have their question raised.

Currently, individual local governments meeting local laws and policies may contain processes for members of the public to raise questions. Some requirements, such as rules requiring a person to lodge a question in writing before a meeting, may prevent a person who is not familiar with those requirements from being able to ask a question.

New standardised requirements are proposed to expand the existing Regulations to require that:

- a member of the public only needs to provide their name and suburb/locality (and not any other information) before asking a question
- a person is not required to lodge a question in writing in advance of a meeting (although a person may choose to do so, for instance if they have a very specific or technical question)
- a local government may still require a person, or their personal representative, to attend a meeting to ask a question lodged in writing in advance of the meeting for it to be addressed at that meeting
- questions must not take more than 2 minutes to ask, including a relevant preamble, unless the presiding member grants an extension of time
- if other people are waiting to ask questions, the presiding member will seek to provide equal opportunity for people to ask questions (for instance, by moving to the next person waiting after someone has asked 3 questions, and returning to the first person if time allows)
- any questions are to be answered by the presiding member, or a relevant member (nominated by the presiding member), the CEO, or an employee nominated by the CEO
- if a question, or a question of a similar nature, was asked and answered in the previous 6 months, the presiding member may direct the member of the public to the minutes of the meeting that contains the question and answer

- no debate of a question or answer is to take place
- questions may be taken on notice by the person who is answering the question
- when a question is taken on notice, a response is to be given to the member of the public in writing and a copy of the answer is to be included in the agenda of the next ordinary meeting
- the presiding member may reject questions that contain offensive language or reflect adversely on others but must provide opportunities for the question to be rephrased

WALGA Comment

Do the proposals provide appropriate balance between the right of the public to ask questions and the community expectation that Councils efficiently transact meeting business and make decisions?

The public question time provisions under section 5.24 of the Act and the Local Government (Administration) Regulations do not specify that a member of the public must identify themselves. Is it appropriate that a person will be required to identify themselves, or should this be discretionary to permit a right to privacy?

Should a Council Member be permitted to act as a personal representative and ask a question on behalf of an absent member of the public? Should members of the public always be present to ask their question?

Officers Comment

Council has minimal participation in public question time and 15 minutes has been adequate when there have been members of the public present to ask a question during Public Question Time.

Currently members of the public are invited to submit questions in advance (to ensure staff can provide a considered response at the meeting) however it is not a requirement, and the option has rarely been used.

Regarding permitting a Council Member to act as a personal representative on behalf of an absent member of the public, it is difficult to ensure that the question is formulated and delivered as the member of the public intends. It may be advisable to have the member of the public submit a written authorisation to build in accountability for the person asking the question and the council member into the process.

The point on accountability also applies to the provision for members of the public being required to identify themselves at a meeting. Being identifiable encourages members of the public to conduct themselves in an appropriate manner and allows for follow up information and/or questions to be possible. Council members are expected to operate at a high level of transparency and behave in a respectful manner. Likewise, members of the public should be expected to behave appropriately, and anonymity may not encourage this.

It is understandable that having to identify oneself may be a barrier to participating in council meetings but in a small rural community such as ours, anonymity would be difficult anyway. Provision for written questions to be considered and read aloud by the presiding member, regardless of whether the person is in attendance, may assist with encouraging those not comfortable or not able to address council in person to participate.

Recommended Response

7. The existing minimum allocation of 15 minutes for public question time, with the ability to extend where necessary is considered sufficient.
8. 2 minutes (including a preamble) is considered enough time for a member of the public to ask a question and the presiding member should have authority to grant an extension of time where reasonable.
9. It is suggested that provision for written questions be permissible, without the person being required to be present at the meeting, subject to the questions being formulated appropriately (must not contain offensive language or reflect adversely on others, appropriate in length etc), the name of the person to be identified, and the questions to be read aloud by the presiding member at the meeting. Questions to be taken on notice where further information is sought to provide a response. Any response is to be provided in writing to the member of the public (author) and recorded in the Minutes.

10. It may be appropriate for a personal representative to be authorised to ask a question on behalf of another person, but there needs to be a mechanism to demonstrate the authorised person has formulated the question as intended.

7. Presentations at council

DLGSC Consultation Paper

Local governments commonly allow for presentations (also known as deputations) to be made to inform council decisions. Councils may set a policy for whether they hear presentations at council meetings and/or committee meetings, or at other meetings, and the circumstances in which a presentation may be heard.

It is proposed that local governments will continue to have discretion to choose whether and when to hear presentations.

To allow for a decision to be made in advance of the meeting, it is proposed that either the presiding member or CEO will make the decision on whether a presentation is heard at a meeting, based on any policy established by the council.

Accordingly, it is proposed that a council may establish a policy that determines:

- the types of meetings at which presentations may be heard
- whether the responsibility for making decisions on presentation requests sits with either the presiding member or CEO
- any other matters to guide the presiding member or CEO's decision making towards requests.

New Regulations are also proposed to:

- allow a person, or group of people, to lodge a request in accordance with the council's policy to provide a presentation at least 48 hours before the meeting
- require the presiding member or CEO to decide and provide a response to the person requesting the presentation by 12 noon the day of the meeting
- provide that if the presiding member or CEO refuses an application, they are to provide their reasons to the applicant and advise of the refusal at the meeting
- limit presentations to 5 minutes (not including questions) unless there is a resolution to extend the time limit
- allow council and committee members to ask questions of presenters.

WALGA Comment

Should an applicant provide details of their proposed topic and context when making a request to provide a presentation, to permit the CEO to advise Council on relevant legal, financial or other implications?

Should the decision to allow a presentation be made by the presiding member in consultation with the CEO, rather than being made by one or the other?

Officers Comment

Presentations or deputations are a rare occurrence in Council meetings at the Shire. Council have received presentations for both matters that are to be considered as part of the meeting at which they are presenting e.g. a presentation made in regard to a planning matter that is upcoming in the Agenda, and other matters that are unrelated to the business at hand at the meeting but may be of public interest or may inform a decision at a later meeting.

A standard time for presentations is difficult to establish and it feels unnecessary for a resolution to extend the time but the implied issues may be

Recommended Response

11. The Regulations do not need to specify that a request to make a presentation must relate to an item on the agenda for the relevant meeting. It is considered appropriate that this could be used for a range of purposes but restricted to matters on the agenda or matters that do not require a decision of Council at the meeting.
12. 48 hours' notice is considered sufficient time to administer an application from a member of the public to present to a meeting.

13. It may be appropriate to set a standard time limit for public presentations, similar to public question time.

14. 10 minutes (not including questions) is considered a suitable time limit for public presentations

8. Petitions

DLGSC Consultation Paper

Many local governments have a tradition of accepting petitions, mirroring the practice of Parliament.

Regulations are proposed to:

- enable any person to petition a local government by lodging a petition to the council on any matter, including petitions which may be critical of actions or decisions of the local government
- require the lead petitioner to provide their contact details
- require any person signing a petition to state their suburb/town, and declare whether they are residents and/or electors of the district
- require the petitioner to tally the number of signatories
- limit rejection of a petition to only when it is not in the prescribed form
- require that the council is to consider each petition and must determine how it is to respond, such as by seeking a report from the CEO
- allow local governments to establish an electronic petitioning system if they wish
- require all petitions received and outcomes from petitions to be summarised in a report to the annual meeting of electors.

WALGA Comment

Should rejection of a petition extend to cases where the petitioned action will breach a written law and related imperatives, such as a public health emergency declaration?

Officers Comment

Petitions are rarely received at the Shire of Mingenew and none have been presented for consideration by Council in recent history.

The proposed regulations appear to appropriately reflect the information that would be required to satisfy Council that the petition is representative of the needs/desires of the community and satisfactory accountability for Council taking appropriate action.

Recommended Response

15. The proposed regulations are considered to provide an effective system for managing petitions.

PART 3 – CONDUCT OF DEBATE

9. Orderly conduct of meetings

DLGSC Consultation Paper

New Regulations are proposed to create a duty for all people present at a meeting to:

- ensure that the business of the meeting is attended to efficiently and without delay
- conduct themselves courteously at all times
- allow opinions to be heard within the requirements of the meetings procedures.

It is also proposed that the Regulations:

- allow members to raise points of order to bring the presiding member's attention to a departure from procedure
- provide that it is a minor breach for a presiding member to preside in a manner which is unreasonable or contravenes the requirements of the Act or Regulations
- empower the presiding member to call a person to order and:
 - should a member not comply with a third call to order, the presiding member may direct them to speak no further (but they may continue to cast their vote) for the remainder of the meeting, with failure to adhere to the direction being a minor breach

- if any other person does not comply with one call to order, the presiding member may direct them to leave the meeting, with failure to do so being an offence
- provide that a council may vote to rescind a direction made by a presiding member for a member to not speak further during a meeting
- provide that a member who has had a direction made against them to not speak further cannot move or second a motion that attempts to rescind the decision.

WALGA Comment

Are the proposed presiding member powers sufficient to maintain order at meetings? Are additional powers required?

Clause 10 of the Model Code of Conduct includes matters that must be observed by Council and Committee Members attending Council meetings, enforceable through the behavioural complaints process. Are the proposed new duties of persons present at meetings similar to the expected behaviours expressed in the Model Code?

The proposed minor breach of the presiding member includes 'unreasonable' conduct; should the regulations be limited to actual contraventions of the Act, Regulations or Code of Conduct?

Officers Comment

Council has no working examples to consider the implications of these measures as orderly conduct at meetings are consistently maintained at our meetings. Those local governments that are experiencing issues may be best placed to provide practical feedback.

Typically, the presiding member provides responsible oversight of the meeting to sufficiently maintain order at meetings. However, there has been no opportunity to test whether additional powers are required. Further clarification of 'unreasonable' conduct may be necessary and may be appropriate to also reference the Model Code of Conduct.

Recommended Response

16. The proposed orderly conduct of meeting inclusions are considered to provide a suitable framework to maintain order in meetings.

10. Motions and amendments

DLGSC Consultation Paper

Existing meeting procedures address many matters relating to the processes of decision making. This includes motions and amendments (including foreshadowed and alternate motions), notices of motion by members, reasons for changes to the CEO's recommended motion, passing motions "en bloc", and how voting occurs. The existing system of motions (including foreshadowed, amendment, alternate and revocation motions) are proposed to be broadly maintained.

Council members may raise motions that are not part of the agenda of a meeting to recommend a proposal for consideration. For instance, a motion might propose a new policy or decision.

Local governments commonly require notice of a motion to be provided in advance of a council meeting. This is to allow council members time to review the motion and for the CEO and administration to provide advice needed to assist council members with making a decision on a motion.

Providing notice to other council members, the CEO and administration can support a more fulsome consideration of the motion.

Regulations are proposed to require council members to provide written notice of motions at least 1 calendar week before the council meeting commences. This would generally allow those motions to be included in the meeting agenda, which must be published 72 hours before the commencement of the meeting.

It is proposed that council members will still be able to move amendments and alternative motions during debate on agenda items without providing written notice in advance of the meeting. This provides for members to be able to consider all options and suggestions for an item included in the agenda of a meeting.

It is proposed that reasons for notices of motion, amendments and other decisions that are changed at a meeting would still be required.

WALGA Comment

It is relatively common for Agendas to be prepared well in advance of the Council meeting so that Agenda Briefing sessions can be held. Should a notice of motion be provided within the established Agenda preparation timeframe of each Local Government?

Should a notice of motion be received by Council resolution to indicate support prior to the Administration preparing a detailed report?

Should a CEO be empowered to reject any notice of censure motion from a Council member, given this equates to adverse reflection?

Officers Comment

The Shire does not hold Agenda Briefing sessions and therefore a notice of motion proposed 1 calendar week prior to the council meeting date is considered appropriate. Adding the requirement for receiving and supporting the notice of motion by council resolution prior to administration preparing a detailed report is considered to be unnecessary but giving the CEO authority to reject a notice if it is deemed inappropriate for ensuring that this function is used appropriately.

Recommended Response

17. A period of 1 calendar week is considered an appropriate notice period for motions.

18. The proposals for motions are considered suitable.

11. Debate on a motion

DLGSC Consultation Paper

The practice of motions being moved and seconded and debate alternating between speakers for and against the motion is used in meeting procedures statewide.

Some local governments have a further requirement where if a motion is not opposed, no debate occurs, and the motion is recorded as passing unanimously.

Regulations are proposed to provide for the following rules for formal debate on a motion or amendment:

- any motion must be seconded before it may be debated (or carried without debate)
- a motion is carried without debate if no member is opposed to the motion
- if a member is opposed, the mover and seconder may speak and are followed by alternating speakers against and for the motion, with a final right of reply for the mover
- speeches must be relevant to the motion under debate and no member must speak twice – except for the mover's right of reply, or if the council decides to allow further debate
- no member can speak for longer than 5 minutes without the approval of the meeting.

WALGA Comment

Should regulations provide for Council to suspend formal debate rules to enable members to speak more than once on a specific item?

Officers Comment

It seems that local governments are operating similarly in regard to the debate on a motion at meetings.

Part 8 and 9 of the Shire's Standing Orders Local Law outlines the procedures of debate, which states:

"8.1 Speaking at Council or Committee Meetings

- (1) Every member wishing to speak is to indicate by show of hands or other method agreed upon by the Council or Committee.*
- (2) When a member or officer has been chosen to speak by the presiding member the member or officer must address the Council or Committee through the Presiding Member.*

- (3) Any member moving a motion or amendment, or taking part in the discussion thereon, shall address the presiding member and may rise if the member so desires, or shall do so when requested by the presiding member except when prevented from doing so by sickness or physical disability.
- (4) When invited by the Presiding Member to speak, such member or officer may remain seated whilst speaking unless the Presiding Member rises, upon which such member or officer will cease speaking immediately so the presiding member can be heard.

8.2 Priority

In the event of two or more members wishing to speak at the same time, the Presiding Member is to decide which member is entitled to be heard first. The decision is not open to discussion or dissent.

8.3 The Presiding Member May Take Part in Debates

Unless otherwise prohibited by the Act, and subject to compliance with procedures for the debate of motions contained in this local law, the Presiding Member may take part in a discussion of any matter before the Council or Committee as the case may be.

9.2 Motions to be Supported

- (1) No motion or amendment to a substantive motion is open to debate until it has been seconded, or, in the case of a motion to revoke or amend the decision made at a Council or a Committee meeting, unless the motion has the support required under Regulation 10 of the Regulations.
- (2) Subject to clause 9.13 the seconder cannot subsequently withdraw his or her seconding of the motion.

9.6 Order of Call in Debate

Unless dealt with in accordance with clause 9.3, the Presiding Member is to call speakers to a substantive motion in the following order;

- (a) The mover to state the motion;
- (b) A seconder to the motion;
- (c) The mover to speak to the motion;
- (d) The seconder to speak to the motion;
- (e) A speaker against the motion;
- (f) A speaker for the motion;
- (g) Other speakers against and for the motion in alternating order until there is no member (excluding the mover) wishing to speak who is of the opposite view than the last preceding speaker; and
- (h) The mover has the right of reply which closes debate.

9.7 Limit of Debate

The Presiding Member may offer the right of reply and put the motion to the vote if he or she believes sufficient discussion has taken place even though all members may not have spoken. "

The Shire's Standing Orders appear relatively consistent with the proposed regulations.

Recommended Response

- 19. The proposed rules for formal debate on a motion or amendment are supported.
- 20. 5 minutes is considered a suitable maximum speaking time during debate.
- 21. A general principle against speaking more than twice on the same motion may be more suitable to provide for counter points and robust debate.

12. Questions by members

DLGSC Consultation Paper

The current practices for members asking formal questions at meetings varies throughout the sector. Some local governments have a "questions from council members" period; other local governments allow members to place questions on notice for future meetings.

Regulations are proposed to provide that:

- council members can ask the CEO questions related to any item on an agenda by providing the question in writing by 12 noon the day before the meeting
- council member questions are to be answered during the “questions from council members” agenda item
- council members must seek permission from the presiding member to ask the CEO clarifying questions during debate.

WALGA Comment

Questions from Council Members are an important part of the meeting, especially if a Local Government does not conduct Agenda Briefings in advance of ordinary Council meetings.

Should questions from Council Members only be asked at one particular part of the meeting or be asked prior to debate on the agenda item to which the question relates?

Could limiting questions to those provided the day before the meeting be counterproductive to good decision making if the question relates to a matter on the Agenda?

With proposed new rules for public question time in mind, should questions by members also be limited by time and number in the interests of conducting efficient and effective meetings? Should the presiding member be empowered to rule on the relevance of a question?

Officers Comment

The Shire’s Standing Orders permits questions by members in the following circumstances:

“3.9 Questions from Members

- (1) *An Elected Member who wishes to ask a question with notice at a Committee meeting of the Council is to:*
 - (a) *give reasonable written notice of the question wherever possible to the CEO before the scheduled commencement of the meeting; and*
 - (b) *direct the question through the presiding member.*
- (2) *An Elected Member may ask a question without notice at a Committee meeting provided that any such question is relevant to the purpose of the meeting.*
- (3) *If the question referred to in clause 3.9(1) is in order, the answer is, so far as is practicable, to be included in written form in the agenda of the meeting, or otherwise tabled at that meeting.*
- (4) *An Elected Member who wishes to ask a question with notice at a Council meeting is to:*
 - (a) *give reasonable written notice of the question wherever possible to the CEO before the scheduled commencement of the meeting; and*
 - (b) *direct the question through the Presiding Member.*
- (5) *An Elected Member may ask a question without notice at a Council Meeting.*
- (6) *If the question referred to in subclause (4) is in order, the answer is, so far as is practicable, to be included in written form in the agenda of the meeting, or otherwise tabled at that meeting.*
- (7) *Questions asked by Elected Members and answers;*
 - (a) *are to be brief and concise; and*
 - (b) *are not to be accompanied by—*
 - (i) *any argument, expression of opinion or statement of facts, except so far as may be necessary to explain the question or answer;*
 - (ii) *any statement reflecting adversely on the integrity of any Elected Member; or*
 - (iii) *any discussion.*

8.7 Questions During Debate or Points of Clarification

With the approval of the Presiding Member, a member may ask a question or seek clarification of any matter relevant to a motion at any time during the debate on the motion before it is put, but no discussion thereon is permitted.

17.2 Cases not Provided for in Standing Orders

The Presiding Member is to decide questions of order, procedure, debate, or otherwise in cases where this local law and the Act and Regulations are silent. The decision of the Presiding Member in these cases is final, except where a motion referred to in clause 14.6 is moved and carried.”

Recommended Response

22. If the new standardised provisions are to include a maximum time limit for the “questions from council members” agenda item the time it should be equivalent to public question time (2 minutes).
23. 1 day of notice for a question from a council member is considered sufficient.
24. It is considered appropriate for the presiding member to consider whether to allow a member to ask clarifying questions during debate.

13. Procedural Motions

DLGSC Consultation Paper

Various procedural motions are provided for in each local governments' meeting procedures. They help with managing a meeting effectively and democratically.

Regulations are proposed to provide for the following procedural motions to be put without debate:

- a motion to vary the order of business (e.g. to move a report in the order of business so it is considered earlier)
- a motion to adjourn debate to another time
- a motion to adjourn the meeting
- a motion to put the question (close debate)
- a motion to extend a member's speaking time
- a motion to extend public question time
- a motion to extend the time for a public presentation
- a motion to refer a motion to a committee or for the CEO to provide a new or updated report to a future meeting
- a motion of dissent in the presiding member's ruling (for example, to overturn the presiding member's direction that a member does not speak further)
- a motion to close a meeting to the public in accordance with the Act.

WALGA Comment

Procedural motions in current Local Laws are accompanied by qualifying provisions explaining their effect; for example, a person who has spoken on a motion cannot move to close a debate on the motion; and the mover of some procedural motions can speak to the motion but cannot speak to some others.

Are some qualifying provisions still necessary to ensure fair and equal participation in the meeting? Or should all procedural motions be put without debate?

Officers Comment

Standing Orders provide the following:

10.1 Permissible Procedural Motions

- (1) *In addition to proposing a properly worded amendment to a substantive motion, it is permissible for a member (at any time) to move the following procedural motions;*
 - (a) *the Council (or Committee) meeting now adjourn;*
 - (b) *the debate be adjourned;*
 - (c) *the motion now be put;*
 - (d) *the motion not now be put;*
 - (e) *the motion (or communication) lie on the table;*
 - (f) *the meeting proceed to the next item of business;*
 - (g) *that the ruling of the Presiding Member be disagreed by a motion of dissent; or*
 - (h) *the Council (or Committee) meet behind closed doors as the matter to be discussed is of a confidential nature in respect of which the meeting may be closed to members of the public under the Act.*
- (2) *Subject to subclause (1), when a recommendation of a Committee is being debated by the Council, the only motions which may be considered by the Council are that;*
 - (a) *the recommendation be adopted;*
 - (b) *the recommendation not be adopted;*
 - (c) *the recommendation be referred back to the responsible Committee for further consideration; or*

- (d) *the recommendation be amended.*
- (3) *A permissible procedural motion pursuant to subclause (1) can only be brought forward by a person who has not already spoken on the matter.*
- (4) *A member may request that the names of some or all of those who voted in the negative be recorded in the minutes.*

Recommended Response

25. The procedural motions proposed are considered appropriate to include.

26. No additional procedural motions have been identified.

14. Adverse reflection

DLGSC Consultation Paper

In addition to aspects of the model code of conduct, existing meeting procedures seek to prevent inappropriate language and adverse reflections from occurring at meetings.

Regulations are proposed to provide that:

- a person, including a member, cannot reflect adversely on the character of members, employees or other persons – if they do so they must withdraw their remark
- members cannot adversely reflect on the decisions of the council, except in making a motion to revoke or change a decision
- failure to withdraw adverse reflection is to be dealt with as disorderly conduct (including as a potential minor breach)
- a member who is concerned about a remark that may be an adverse reflection may raise a point of order with the presiding member.

WALGA Comment

With compulsory public broadcasting and audio recording of ordinary Council meetings imminent, should adverse reflection be elevated from a behavioural or minor breach to a serious breach of the Act?

Officers Comment

Council's Standing Orders outline:

7.4 Adverse Reflection

- (1) *No member is to reflect adversely upon a decision of the Council or Committee except on a motion that the decision be revoked or amended.*
- (2) *No member is to;*
 - (a) *reflect adversely on the character or actions of another member or any other person; or*
 - (b) *impute any motive to another member or any other person; the Council resolves, without debate, that the question then before the meeting cannot otherwise be adequately considered.*
- (3) *No member is to use offensive or insulting expressions in reference to any member or any other person.*

Recommended Response

27 No circumstances are identified where a person should be able to adversely reflect on another council member, an employee or a decision of the local government.

PART 4 – OTHER MATTERS

15. Meeting minutes and confirmation

DLGSC Consultation Paper

Existing meeting procedures provide for the method of confirmation of the minutes. It is proposed to amend the Regulations to provide a clear process for correcting minutes by:

- allowing a member who identifies errors with unconfirmed minutes to provide a CEO with any proposed corrections by 12 noon the day before a meeting at which the minutes are to be confirmed
- requiring any proposed corrections to the minutes to be presented to council for a decision with a recommendation from the CEO
- Requiring DLGSC to be notified if a local government fails to adopt or defers confirmation of the minutes of a meeting

WALGA Comment

The confirmation of minutes ensures that a true and correct record of a meeting is kept. Currently, a simple majority of Council Members must agree to any proposed amendments. Are additional rules required?

Officers Comment

The proposed procedures for dealing with the confirmation of minutes and amendments are considered appropriate.

Recommended Response

28 1 day is considered sufficient notice for a proposed correction to the minutes.

16. Electronic meetings and attendance

DLGSC Consultation Paper

In 2020, Regulations were introduced in response to the COVID-19 pandemic to enable councils to hold meetings electronically and for council members to attend using electronic means. This allowed councils to continue making critical decisions during the pandemic. The use of videoconferencing and the adoption of livestreaming has also encouraged public access and participation in local government.

On 9 November 2022, the *Local Government (Administration) Amendment Regulations 2022* took effect, meaning local governments could conduct council and committee meetings electronically outside of emergency situations and that council and committee members could attend in-person meetings using electronic means, such as videoconferencing.

The State Government committed to a public consultation process to gain feedback on the effect of these changes following 12 months of operation.

WALGA Comment

Is the '50% rule' (refer: regulations 14C(3) and 14D(2A) of the Local Government (Administration) Regulations) for electronic attendance at in-person meetings and holding electronic meetings clearly understood? Is it proving to be easily applied?

Should the definition of 'meeting' (refer: regulation 14C(1) of the Local Government (Administration) Regulations) be amended to permit electronic attendance at electors' meetings?

Officers Comment

The provision for attending meetings electronically has been beneficial for both Council and Committee meetings at the Shire. There have been numerous occasions that this provision has ensured a quorum was possible and this flexibility supports elected members to effectively perform their role as Councillor as well as balancing work/life requirements.

Recommended Response

29 The change to enable electronic meetings to occur outside of emergency situations has been helpful

30 The ability for individual members to attend meetings electronically has been beneficial.

31 No further changes to electronic meetings or electronic attendance are required.

17. Council committees

DLGSC Consultation Paper

Sections 5.8 to 5.18 of the Act provide for the establishment of committees that may assist with decision making. Section 7.1A provides for the establishment of an audit committee. The standardised meeting procedures will only apply to those committees established under sections 5.8 and 7.1A.

It is proposed that provisions for committees be similar to requirements for council meetings. Committees may need to provide a more flexible meeting environment, in terms of time limitations and procedure, to facilitate the consideration of issues in detail. This is reflected in meeting procedures across the State.

Regulations are proposed to provide that:

- a committee meeting is to be called when requested by the presiding member of the committee, the mayor or president, or a third of the committee's members
- certain meeting procedures such as the order of debate, speaking twice and time limits do not apply to a committee
- a committee is answerable to the council and must provide at least 1 report to council on its activities each year.

WALGA Comment

Many current Local Laws include requirements additional to sections 5.8 to 5.18 of the Act for establishing committees, that include assigning terms of reference and requirements for reporting to Council. Are similar establishment provisions required in standardised regulations?

If a committee has delegated authority to make decisions, should it follow that the standardised regulations must apply as they do at the ordinary council meeting?

Officers Comment

The Shire has established Terms of Reference for its Committees and it would be appropriate to standardise the requirement for these.

Recommended Response

32 No other modifications are identified for committee meetings.

18. Meeting of electors

DLGSC Consultation Paper

The Act establishes that the mayor or president is to preside at electors' meetings, and any resolutions passed by an electors' meeting are considered at a following council meeting.

As electors' meetings are quite different to council meetings, comment is sought about whether parts of the proposed standard should apply for electors' meetings.

WALGA Comment

Should the presiding member powers for effective control of meetings always apply to electors' meetings?

Officers Comment

Electors Meetings are not typically well attended by members of the public and are traditionally held for the purposes of receiving the Annual Report each year. Any standardised procedures for electors meetings are likely to have little impact for the Shire.

Recommended Response

33 It is considered appropriate that the proposed standards generally apply at electors' meetings.

19. Any other matters

DLGSC Consultation Paper

Feedback is welcome on any other element of local government meetings for consideration in the further development of the new Regulations.

WALGA Comment

There are additional matters common to current Standing Orders / Meeting Procedures Local Law that may feature in standardised regulations but not discussed in detail to date, including:

- Revoking or changing decisions / implementing decisions: Many current Local Laws feature rules that clarify how revoking or changing decisions under Administration Regulation 10 is applied; does this content remain relevant for inclusion in standardised regulations?
- Suspension of standardised regulations: Many current Local Laws include a provision permitting Council by resolution, to suspend one or more Local Law provision; does this content remain relevant for inclusion in standardised regulations?
- Matters not included in standardised regulations: Many current Local Laws include a provision empowering the presiding member to decide matters not set out in the Local Law; does this power remain relevant for inclusion in standardised regulations?
- Enforcement: Many current Local Laws include a specific enforcement provision; does this content remain relevant for inclusion in standardised regulations?
- Powers of presiding member: Some powers have been referred to in the Consultation Paper under orderly conduct of meetings – Part 3, Item 9. Would additional details of the presiding member powers be helpful?
- Review of Standardised Regulations: The Model Local Law (Standing Orders) 1998 (No 73, 3/4/98) were developed by the Department of Local Government to assist Local Governments transition from Bylaws created under the Local Government Act 1960 to appropriate meeting provisions compliant with the current Act. This Model formed the basis of early Local Laws but due to lack of review, arguably fell out of favour as a suitable template. Should standardised regulations be reviewed every 5 years, to ensure they remain current with contemporary meeting practices?

Officers Comment

Nil.

Recommended Response

- 34 The Standardised regulations should be reviewed within the first 2 years of implementation to give councils time to test any new procedures and ensure they are working as intended, are providing adequate control or flexibility and formalises the review process.

LOCAL GOVERNMENT ACT 1995

Shire of Mingenew

STANDING ORDERS LOCAL LAW 2017

Under the powers conferred by the *Local Government Act 1995* and under all other powers enabling it, the Council of the Shire of Mingenew resolved on 20 September 2017 to make the following local law.

Part 1 - Preliminary

1.1 Citation

This local law may be cited as the *Shire of Mingenew Standing Orders Local Law 2017*.

1.2 Commencement

This local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

1.3 Definitions

(1) In this local law unless the context requires otherwise—

Act means the *Local Government Act 1995*;

absolute majority means a majority comprising enough of the members for the time being of the council for their number to be more than 50% of the number of offices

(whether vacant or not) of member of the council;

CEO means the Chief Executive Officer or Acting Chief Executive Officer for the time being of the Shire of Mingenew;

Committee means any Committee or Subcommittee appointed in accordance with the Act;

committee member means an Elected Member and/or any other person serving on a Committee;

Council means the Council of the Shire of Mingenew;

Criminal Code means the Western Australian Criminal Code Act Compilation Act 1913 as amended from time to time;

District means the district of the Shire of Mingenew;

Elected Member means a person who holds the office of Shire President or Councillor on the Council;

meeting room means the room in which a Committee or Council meeting is being conducted;

officer means an employed member of the staff of the Shire of Mingenew;

Presiding Member means the person presiding at the meeting of the Council or a Committee, as prescribed by the Act;

quorum for a meeting of a council or committee means at least 50% of the number of offices (whether vacant or not) of member of the council or the committee.

Regulations means the *Local Government (Administration) Regulations 1996*;

simple majority is more than 50% of the members present and voting; and

substantive motion means an original motion or an original motion as amended, but does not include an amendment or a procedural motion.

(2) Unless otherwise defined herein the terms and expressions used in this local law are to have the meaning given to them in the Act and Regulations.

1.4 Repeal

The *Shire of Mingenew Standing Orders Local Law 1965* published in the *Government Gazette* on 10 June 1965 is repealed.

1.5 Application

All meetings of the Council or a Committee and other matters as prescribed are to be conducted in accordance with the Act, the Regulations and this local law.

1.6 Intent

This local law is intended to result in;

- (a) better decision making by the Council;
- (b) orderly conduct of meetings dealing with Council business;
- (c) better community understanding of the process of conducting meetings dealing with Council business; and
- (d) more efficient and effective use of time at meetings.

1.7 Local Government (Rules of Conduct) Regulations 2007

To the extent that this local law is inconsistent with the Local Government (Rules of Conduct) Regulations 2007, the Local Government (Rules of Conduct) Regulations 2007 prevail to the extent of that inconsistency.

1.8 Reference to Time

Any reference to time in this local law means western standard time or western daylight time if western daylight time is enforced on that day in the State of Western Australia.

Part 2 - Calling meetings

2.1 Calling Committee Meetings

A meeting of a Committee is to be held;

- (a) if called for in a verbal or written request to the CEO by the Presiding Member of the Committee, setting out the date and purpose of the proposed meeting;
- (b) if called for by at least 1/3 (one third) of the committee members in a notice to the CEO, setting out the date and purpose of the proposed meeting; or
- (c) if so decided by the Committee or the Council.

2.2 Notice of Special Council Meetings

- (1) Subject to subclause 2.2(2), the CEO is to convene a special meeting of the Council by giving each Elected Member at least 72 hours' notice of the date, time, place and purpose of the meeting.
- (2) Where there is a need to meet urgently, in the opinion of the Shire President, the CEO may give a lesser period of notice of a special meeting than mentioned in subclause 2.2(1).

2.3 Notice of Ordinary and Special Committee Meetings

- (1) The CEO is to convene an ordinary meeting of a Committee pursuant to clause 2.1 by giving each committee member at least 72 hours' notice of the date, time and place of the meeting and an agenda for the meeting.

- (2) The CEO is to convene a special meeting of a Committee by giving each committee member at least 72 hours' notice of the date, time, place and purpose of the meeting.
- (3) The CEO is to give notice of meetings referred to in subclauses 2.3(1) and 2.3(2) to every Elected Member.

Part 3 - Business of the meeting

3.1 Business to be Specified on Notice Paper

- (1) No business is to be transacted at any ordinary meeting of the Council other than that specified in the agenda, without the approval of the Presiding Member or a decision of the Council.
- (2) No business is to be transacted at a special meeting of the Council other than that given in the notice as the purpose of the meeting.
- (3) No business is to be transacted at a Committee meeting other than that specified in the agenda or given in the notice as the purpose of the meeting, without the approval of the Presiding Member or a decision of the Committee.
- (4) No business is to be transacted at an adjourned meeting of the Council or a Committee other than that;
- (a) specified in the notice of the meeting which had been adjourned; and
 - (b) which remains unresolved;
- except in the case of an adjournment to the next ordinary meeting of the Council or the Committee, when the business unresolved at the adjourned meeting is to have precedence at that ordinary meeting.

3.2 Order of Business

- (1) Unless otherwise decided by the Council the order of business at any ordinary meeting of the Council is to be as follows;
- (a) Opening and announcement of visitors
 - (b) Attendance and apologies
 - (c) Answers to questions which were taken on notice
 - (d) Public question time
 - (e) Public statement time
 - (f) Leave of absence
 - (g) Petitions, Presentations and Deputations
 - (i) Petitions
 - (ii) Presentations
 - (iii) Deputations
 - (h) Confirmation of minutes
 - (i) Announcements by the Presiding Member without discussion
 - (j) Declarations of Interest (Financial, Proximity, Impartiality—both real and perceived)
 - (k) Elected Members' questions of which due notice has been given without discussion
 - (l) Elected Members' questions of which notice has not been given without discussion
 - (m) Any business left over from previous meeting
 - (n) Recommendations of committees
 - (o) Adoption of recommendations contained in items withdrawn
 - (p) Reports

- (q) Motions of which previous notice has been given
- (r) Notice of motions for consideration at the following meeting if given during the meeting
- (s) Late and urgent business
- (t) Confidential items
- (u) Close of meeting

(2) Unless otherwise decided by the members present, the order of business at any special meeting of the Council or at a Committee meeting is to be the order in which that business stands in the agenda of the meeting.

(3) Notwithstanding subclause (1), the CEO may include on the agenda of a Council or Committee meeting in an appropriate place within the order of business any matter which must be decided, or which the CEO considers is appropriately decided, by that meeting.

3.3 Public Question Time

(1) A member of the public who raises a question during question time is to state his or her name and address.

(2) A question may be taken on notice by the Council or Committee for later response.

(3) When a question is taken on notice under subclause (2) a response is to be given to the member of the public in writing by the CEO, and a copy is to be included in the agenda of the next meeting of the Council or Committee as the case requires.

(4) Questions asked by members of the public and answers;

(a) are to be brief and concise; and

(b) are not to be accompanied by;

(i) any argument, expression of opinion or statement of facts, except so far as may be necessary to explain the question or answer; or

(ii) any statement reflecting adversely on the integrity of any member, officer or other party; or

(iii) any discussion.

(5) Public Question Time will be conducted in accordance with the Act and Regulations.

3.4 Public Statement Time

(1) Any person or group wishing to be received as a public statement by the Council at an ordinary meeting of the Council shall send to the CEO an application setting out the subject matter, which must be a matter concerning local government, for their statement in sufficient detail to enable a general understanding of the purpose of the statement.

(2) Where the CEO receives the request in terms of the preceding clause the CEO shall refer it to the Presiding Member.

(3) Public statements shall not;

(a) involve any language considered offensive by the Presiding Member;

(b) contain any statement reflecting adversely on the integrity of any elected member, officer or other; or

(c) exceed 2 minutes.

(4) The Presiding Member may determine that a statement is out of order where the Statement;

- (a) is the same or similar in content to a statement made at a previous meeting;
- (b) a response was provided or council action was taken; and
- (c) the person is directed to the minutes of the meeting at which the response was provided or the action was determined.

3.5 Petitions

(1) A petition in the form prescribed by the Act and *Local Government (Constitution) Regulations 1998* for;

- (a) a proposal to change the method of filling the office of Shire President;
- (b) a submission about changes to wards, the name of a district or ward or the number of councillors for a district or ward, in order to be effective, is to;
 - (i) be a formal written request;
 - (ii) be signed by not less than three people;
 - (iii) be addressed to the Shire President;
 - (iv) be made by electors of the district;
 - (v) state the request on each page of the petition;
 - (vi) contain the names, addresses and signatures of the electors of the Shire of Mingenewmaking the request, and the date each elector signed;
 - (vii) contain a summary of the reasons for the request; and
 - (viii) state the name of the person upon whom, and an address at which, notice to the petitioners can be given.

(2) Any other petition, in order to be effective, is to;

- (a) be a formal written request;
- (b) be signed by not less than three people;
- (c) state the request on each page of the petition;
- (d) contain the names, addresses and signatures of persons making the request, and the date each person signed;
- (e) contain a summary of the reasons for the request; and
- (f) state the name of the person upon whom, and an address at which, notice to the petitioners can be given.

(3) The only question which shall be considered by the Council on the presentation of any petition shall be (a motion to the effect) that the petition be received and forwarded to officers for further action.

3.6 Presentations and Announcements

(1) At any meeting of Council or Committee the Presiding Member may announce or raise any matter of interest or relevance to the Council or the Committee as the case may be.

(2) The Presiding Member may allow in his or her absolute discretion a presentation or announcement to the Council or Committee by an Elected Member.

(3) Any external organisation wishing to make a presentation to the Council or a Committee meeting shall send to the CEO a written request, setting out the subject matter (which must be a matter concerning local government) in sufficient detail to enable a general understanding of the purpose and benefits of the presentation.

(4) Where the CEO receives the request in terms of the preceding clause, the CEO may refer

it to the Presiding Member.

(5) Any presentation from an external organisation shall not exceed 15 minutes.

3.7 Deputations

(1) Any person or group wishing to be received as a deputation by the Council or a Committee shall send to the CEO an application;

(a) setting out the agenda item to which the deputation relates;

(b) whether the deputation is supporting or opposing the officer's or Committee's recommendation; and

(c) include sufficient detail to enable a general understanding of the purpose of the deputation.

(2) Where the CEO receives a request in terms of the preceding clause the CEO shall refer it to the presiding member of the Council or appropriate Committee who shall determine whether the deputation should be received.

(3) A deputation approved to attend a Council or Committee meeting is not to;

(a) exceed five persons, only two of whom may address the Council or Committee, although others may respond to questions from members; and

(b) address the Council or Committee for a period exceeding five minutes without the agreement of the Council or the Committee as the case requires.

(4) Where a deputation has been made at a Committee meeting, a further deputation will not be permitted at a successive Council meeting by the same person or persons, or a directly related party, on the same matter unless it is demonstrated there is new, relevant material which may impact upon the Council's understanding of the facts of the matter.

(5)

(a) deputations are to be presented in the order of which the item they relate to sits on the agenda.

(b) where there are deputations both for and against an agenda item the person wishing to make a deputation against the matter is to present first, followed by a deputation in favour.

(c) deputations will then continue in alternating order until there are no persons wishing to speak to the opposite view of the last preceding speaker.

(6) Members of a Committee (or other Elected Members) to which the deputation is presented may ask a question or questions of persons of the deputation group and any person of the deputation group may respond to such questions.

(7) Deputations—

(a) shall not involve any language considered offensive by the Presiding Member; and

(b) shall not contain any statement knowingly incorrect, knowingly misleading or reflecting adversely on the integrity of any member, officer or other party.

3.8 Confirmation of Minutes

(1) When minutes of a meeting are submitted to an ordinary meeting of the Council or Committee for confirmation, if a member is dissatisfied with the accuracy of the minutes, then he or she is to;

- (a) state the item or items with which he or she is dissatisfied; and
 - (b) propose a motion clearly outlining the alternative wording to amend the minutes.
- (2) Discussion of any minutes, other than discussion as to their accuracy as a record of the proceedings, is not permitted.

3.9 Questions from Members

- (1) An Elected Member who wishes to ask a question with notice at a Committee meeting of the Council is to;
- (a) give reasonable written notice of the question wherever possible to the CEO before the scheduled commencement of the meeting; and
 - (b) direct the question through the presiding member.
- (2) An Elected Member may ask a question without notice at a Committee meeting provided that any such question is relevant to the purpose of the meeting.
- (3) If the question referred to in clause 3.9(1) is in order, the answer is, so far as is practicable, to be included in written form in the agenda of the meeting, or otherwise tabled at that meeting.
- (4) An Elected Member who wishes to ask a question with notice at a Council meeting is to;
- (a) give reasonable written notice of the question wherever possible to the CEO before the scheduled commencement of the meeting; and
 - (b) direct the question through the Presiding Member.
- (5) An Elected Member may ask a question without notice at a Council Meeting.
- (6) If the question referred to in subclause (4) is in order, the answer is, so far as is practicable, to be included in written form in the agenda of the meeting, or otherwise tabled at that meeting.
- (7) Questions asked by Elected Members and answers;
- (a) are to be brief and concise; and
 - (b) are not to be accompanied by—
 - (i) any argument, expression of opinion or statement of facts, except so far as may be necessary to explain the question or answer;
 - (ii) any statement reflecting adversely on the integrity of any Elected Member; or
 - (iii) any discussion.

3.10 Notices of Motion

- (1) Unless the Act, Regulations or this local law otherwise provide, a member may raise at a meeting such business as he or she considers appropriate, in the form of a motion, of which notice has been given in writing to the CEO.
- (2) A notice of motion under subclause (1) is to be given to the CEO at least 5 clear business days before the meeting at which the motion is moved.
- (3) A notice of motion is to relate to the good government of persons in the district.
- (4) The CEO;
- (a) with the concurrence of the Shire President, may exclude from the notice paper any notice of motion deemed to be out of order; or
 - (b) may on his or her own initiative make such amendments to the form but not the substance thereof as will bring the notice of motion into due form; and

- (c) may under his or her name provide relevant and material facts and circumstances pertaining to the notice of motion on such matters as policy, budget and law.
- (5) A motion of which notice has been given is to lapse unless;
 - (a) the Elected Member who gave notice thereof, or some other Elected Member authorised by him or her in writing moves the motion when called on; or
 - (b) the Council on a motion agrees to defer consideration of the motion to a later stage or date.
- (6) If a notice of motion is given and lapses in the circumstances referred to in subclause (5)
 - (a) above or is defeated, a notice of motion in the same terms or the same effect is not to be given again for at least 3 months from the date of such lapse or defeat.
- (7) Motions are to be dealt with in the order they are received.

3.11 Distribution of Reports to the Members

- (1) Subject to clause 3.12 the CEO is to provide each member of the Council or Committee as the case may be with a copy of any report, which is to be presented to any Council or Committee meeting.
- (2) The report is to be provided to each member at least 24 hours before the commencement of the meeting.

3.12 Late Reports

In cases of urgency or other special circumstances a report by the CEO may, with the consent of the presiding member, be read or otherwise given to members at the meeting if it has not previously been sent to members in accordance with clause 3.11.

3.13 Urgent Business Approved by the Presiding Member or by Decision

In cases of extreme urgency or other special circumstance, matters may, with the consent of the Presiding Member, or by decision of the members present, be raised without notice and decided by the meeting.

3.14 Reports or Advice by the CEO

- (1) The CEO may prepare for presentation to any meeting a report dealing with any matter which in the opinion of the CEO should be drawn to the attention of the meeting.
- (2) The CEO may advise the Council or Committee on any matter which he or she considers appropriate.

Part 4 - Public access to agenda material

4.1 Confidentiality of Information Withheld

Information withheld by the CEO from members of the public under regulation 14.2 of the Regulations is to be;

- (a) identified in the agenda of a Council or Committee meeting under the item "Confidential Items"; and
- (b) marked "confidential" in the agenda.

Part 5 - Disclosure of interests

5.1 Disclosure of Interest

Disclosure of interests is dealt with in the Act.

Part 6 - Quorum

6.1 Quorum to be Present

The Council or a Committee is not to transact business at a meeting unless a quorum is present.

6.2 Loss of Quorum During a Meeting

(1) If at any time during the course of a meeting of the Council or a Committee a quorum is not present—

(a) in relation to a particular matter because of a member or members leaving the meeting after disclosing a financial interest, the matter is adjourned until either;

(i) a quorum is present to decide the matter; or

(ii) the Minister allows a disclosing member or members to preside at the meeting or to participate in discussions or the decision making procedures relating to the matter under the Act; or

(b) because of a member or members leaving the meeting for reasons other than disclosure of a financial interest, the presiding member is to suspend the proceedings of the meeting for a period of 5 minutes, and if a quorum is not present at the end of that time, the meeting is deemed to have been adjourned and the presiding member is to reschedule it to some future time or date having regard to the period of notice which needs to be given under the Act, Regulations, or this local law when calling a meeting of that type.

(2) Where debate on a motion is interrupted by an adjournment under subclause (1)(b);

(a) the debate is to be resumed at the next meeting at the point where it was so interrupted; and

(b) in the case of a Council meeting;

(i) the names of members who have spoken on the matter prior to the adjournment are to be recorded in the minutes; and

(ii) the provisions of clause 8.5 apply when the debate is resumed.

Part 7 - Conduct of persons at council and committee meetings

7.1 Official Titles to be Used

Elected Members are to speak of each other in the Council or Committee by their respective titles of Shire President or Councillor. Members, in speaking of or addressing officers, are to designate them by their respective official titles.

7.2 Members to Occupy Own Seats

When present in the meeting room, a member will occupy the seating position allocated to him or her for each specific Council or Committee meeting.

7.3 Leaving Meetings

During the course of a meeting of the Council or a Committee no member is to enter or leave the meeting without first advising the presiding member, in order to facilitate the recording in the minutes of the time of entry or departure.

7.4 Adverse Reflection

(1) No member is to reflect adversely upon a decision of the Council or Committee except on a motion that the decision be revoked or amended.

(2) No member is to;

(a) reflect adversely on the character or actions of another member or any other person;
or

(b) impute any motive to another member or any other person;
the Council resolves, without debate, that the question then before the meeting cannot otherwise be adequately considered.

(3) No member is to use offensive or insulting expressions in reference to any member or any other person.

7.5 Withdrawal of Offensive Language

(1) A member who, in the opinion of the Presiding Member, uses an expression which;

(a) in the absence of a resolution under clause 7.4(2);

(i) reflects adversely on the character or actions of another member; or

(ii) imputes any motive to a member; or

(b) is offensive or insulting, must, when directed by the Presiding Member, withdraw the expression and make a satisfactory apology.

(2) If a member fails to comply with a direction of the Presiding Member under the above subclause (1), the Presiding Member may refuse to hear the member further on the matter then under discussion and call on the next speaker.

7.6 Disturbance by Members

While another person is addressing the Council or a Committee, a member is not;

(a) to make any noise or disturbance; or

(b) to converse aloud;

except to raise a point of order, to interrupt.

7.7 Continued Irrelevance

(1) The Presiding Member, at any time, may;

(a) call the attention of the meeting to;

(i) any irrelevant, repetitious, offensive or insulting language by an member; or

(ii) any breach of order by a member; and

(b) direct that member, if speaking, to discontinue his or her speech.

(2) A member is to comply with a direction of the Presiding Member under subclause (1) by immediately ceasing to speak and resuming his or her seat.

7.8 Recording of Proceedings

(1) A person must not use any electronic, visual or audio recording device or instrument to record the proceedings of the Council without the permission of the Council.

(2) If the Council gives permission under subclause (1), the Presiding Member must advise the meeting, immediately before the recording is commenced, that such permission has been given and the nature and extent of that permission.

7.9 Prevention of Disturbance

(1) Any member of the public addressing the Council or a Committee is to extend due courtesy and respect to the Council or Committee and the processes under which they operate and must take direction from the presiding member whenever called upon to do so.

(2) Members of the public are admitted to Council and Committee meetings upon the understanding that no expression of dissent or approval, conversational or interruption to the proceedings shall take place;

(a) For the purpose of this clause any expression of dissent or interruption to proceedings shall include a person who interrupts the proceedings of a meeting, whether by expressing approval or dissent, by conversing or by other means;

(i) enters or remains in any part of the room where the meeting is taking place reserved for members and officers;

(ii) misconducts himself or herself;

(iii) fails to withdraw when members of the public are directed to withdraw;

(iv) obstructs the approaches to the room where the meeting is taking place; or

(v) creates a disturbance within the precincts of the room where the meeting is taking place.

(b) In the event of any such interruption, the Presiding Member may exercise his or her discretion and require those interrupting to withdraw. The Presiding Member's ruling in this regard is final and cannot be challenged by moving dissent with the ruling or otherwise.

(c) Any person who does not withdraw when called upon by the Presiding Member to do so may by order of the Presiding Member be removed from the room.

(3) If an Elected Member or the CEO specifically requests, immediately after their use, that any particular words used by a person be recorded, the Presiding Member is to cause the words used to be taken down and read to the meeting for verification and to then be recorded in a file note of the meeting, unless the presiding member in any case decides otherwise.

(4) If a person or persons have been ordered by the Presiding Member to desist from such behaviour, but fails to do so, the Presiding Member can immediately adjourn the meeting in accordance with clause 14.9.

(5) The CEO shall be the designated person in charge of the premises for the purposes of section 5.41(d) of the Act and is the "person in authority" in relation to section 70A of the Criminal Code and shall advise such person or persons during the period that the meeting is adjourned to behave in an appropriate manner or to immediately leave the premises.

(6) Where a person or persons have been required to leave the room where the meeting is taking place and have been advised in accordance with subclause 7.9(3) but continue to remain in the room where the meeting is taking place, the CEO may instigate legal action against such person or persons.

(7) If a person ordered by the CEO to leave the premises cannot be removed without the application of physical force then a member or members of the police force shall be called to the room where the meeting is taking place to effect the removal of the person and the meeting may be adjourned until the person has been removed.

7.10 Prevention of Disturbance Generally

No electronic or other device shall be used in a manner that creates a disturbance or leads to a disturbance at the meeting.

7.11 Distinguished Visitors

If a distinguished visitor is present at a meeting of the Council or a Committee, the presiding member may make special arrangement for the seating of the person.

Part 8 - Conduct of members during debate

8.1 Speaking at Council or Committee Meetings

- (1) Every member wishing to speak is to indicate by show of hands or other method agreed upon by the Council or Committee.
- (2) When a member or officer has been chosen to speak by the presiding member the member or officer must address the Council or Committee through the Presiding Member.
- (3) Any member moving a motion or amendment, or taking part in the discussion thereon, shall address the presiding member and may rise if the member so desires, or shall do so when requested by the presiding member except when prevented from doing so by sickness or physical disability.
- (4) When invited by the Presiding Member to speak, such member or officer may remain seated whilst speaking unless the Presiding Member rises, upon which such member or officer will cease speaking immediately so the presiding member can be heard.

8.2 Priority

In the event of two or more members wishing to speak at the same time, the Presiding Member is to decide which member is entitled to be heard first. The decision is not open to discussion or dissent.

8.3 The Presiding Member May Take Part in Debates

Unless otherwise prohibited by the Act, and subject to compliance with procedures for the debate of motions contained in this local law, the Presiding Member may take part in a discussion of any matter before the Council or Committee as the case may be.

8.4 Relevance

Every member is to restrict his or her remarks to the motion or amendment under discussion, or to a personal explanation or point of order.

8.5 Limitation of Number of Speeches

No member is to address the Council or Committee more than once on any motion or amendment before the Council or Committee except the mover of a substantive motion, in reply, or to a point of order, or in explanation.

8.6 Limitation of Duration of Speeches

All addresses are to be limited to a maximum of five minutes. Extension of time is permissible only with the agreement of a simple majority of members present.

8.7 Questions During Debate or Points of Clarification

With the approval of the Presiding Member, a member may ask a question or seek clarification of any matter relevant to a motion at any time during the debate on the motion before it is put, but no discussion thereon is permitted.

8.8 Members Not to Speak After Conclusion of Debate

No member is to speak to any motion after the mover has concluded his or her right of reply and/or after it has been put by the Presiding Member.

8.9 Members Not to Interrupt

No member is to interrupt another member or an officer whilst speaking unless;

- (a) to raise a point of order;
- (b) to call attention to the absence of a quorum; or
- (c) to move a motion under clause 10.1(1)(c).

8.10 Re-Opening Discussion on Decisions

No member is to re-open discussion on any decision of the Council or Committee, except for the purpose of moving that the decision be revoked or amended.

Part 9 - General conduct of debate

9.1 Motions to be Stated

Any member who moves a substantive motion or amendment to a substantive motion is to state the substance of the motion and obtain a seconder before speaking to it.

9.2 Motions to be Supported

- (1) No motion or amendment to a substantive motion is open to debate until it has been seconded, or, in the case of a motion to revoke or amend the decision made at a Council or a Committee meeting, unless the motion has the support required under Regulation 10 of the Regulations.
- (2) Subject to clause 9.13 the seconder cannot subsequently withdraw his or her seconding of the motion.

9.3 Unopposed Business

- (1) Upon a motion being moved and seconded, the Presiding Member may ask the meeting if any member opposes it.
- (2) If no member signifies opposition to the motion the Presiding Member may declare the motion in subclause (1) carried without debate and without taking a vote on it.
- (3) A motion carried under subclause (2) is to be recorded in the minutes as a unanimous decision of the Council or Committee.
- (4) If a member signifies opposition to a motion the motion is to be dealt with according to this Part.
- (5) This clause does not apply to any motion or decision to revoke or amend a decision which has been made at a Council or Committee meeting.

9.4 Only One Substantive Motion Considered

When a substantive motion is under debate at any meeting of the Council or a Committee, no further substantive motion is to be accepted.

9.5 Breaking Down of Complex Motions

The Presiding Member may order a complex motion to be broken down and put in the form of several motions, which are to be put in sequence.

9.6 Order of Call in Debate

Unless dealt with in accordance with clause 9.3, the Presiding Member is to call speakers to a substantive motion in the following order;

- (a) The mover to state the motion;
- (b) A seconder to the motion;
- (c) The mover to speak to the motion;
- (d) The seconder to speak to the motion;
- (e) A speaker against the motion;
- (f) A speaker for the motion;
- (g) Other speakers against and for the motion in alternating order until there is no member (excluding the mover) wishing to speak who is of the opposite view than the last preceding speaker; and
- (h) The mover has the right of reply which closes debate.

9.7 Limit of Debate

The Presiding Member may offer the right of reply and put the motion to the vote if he or she believes sufficient discussion has taken place even though all members may not have spoken.

9.8 Member May Require Motion to be Read

Any member may require the motion or matter under discussion to be read at any time during a debate, but not so as to interrupt any other member whilst speaking.

9.9 Consent of Secunder Required to Accept Alteration of Wording

The mover of a substantive motion may not alter the wording of the motion without the consent of the seconder.

9.10 Order of Amendments

Any number of amendments may be proposed to a motion, but when an amendment is moved to a substantive motion, no second or subsequent amendment is to be moved or considered until the first amendment has been carried, withdrawn or lost.

9.11 Amendments Must Not Negate Original Motion

No amendment to a motion can be moved which negates the original motion or the intent of the original motion.

9.12 Substantive Motion

If an amendment to a substantive motion is carried, the motion as amended then becomes the substantive motion, on which any member may speak and any further amendment may be moved.

9.13 Withdrawal of Motion and Amendments

Council or a Committee may, without debate, grant leave to withdraw a motion or amendment upon request of the mover of the motion or amendment and with the approval of the seconder provided that there is no voice expressed to the contrary view by any member, in which case discussion on the motion or amendment is to continue.

9.14 Limitation of Withdrawal

Where an amendment has been proposed to a substantive motion, the substantive motion is not to be withdrawn, except by consent of the majority of members present, until the amendment proposed has been withdrawn or lost.

9.15 Foreshadowed Motion

- (1) In speaking upon a motion a member;
 - (a) may give notice to the meeting of the member's intention to move a different motion on the same subject matter, being a motion which cannot practically be moved by an amendment to the motion under consideration; and
 - (b) shall provide to the Presiding Member the terms of the foreshadowed motion.
- (2) If two or more members pursuant to subclause (1) foreshadow motions on the same subject, then the Presiding Member shall take note of the order in which the foreshadowed motions are raised and the terms of each foreshadowed motion.
- (3) If the motion under consideration is lost, then the foreshadowed motions may be brought forward without delay.
- (4) The foreshadowed motions shall be considered by the Council in succession, until one of the motions is passed, whereupon there shall be no further consideration of any other foreshadowed motion on that subject.

9.16 Personal Explanation

- (1) No member is to speak at any meeting of the Council or a Committee, except upon the matter before the Council or Committee, unless it is to make a personal explanation.
- (2) A member wishing to make a personal explanation may do so at the conclusion of that speech.
- (3) Any member or an officer who is permitted to speak under these circumstances is to confine the observations to a succinct statement relating to a specific part of the former speech which may have been misunderstood.
- (4) When a member or an officer proceeds to explain, no reference is to be made to matters unnecessary for that purpose.

9.17 Ruling on Questions of Personal Explanation

The ruling of the Presiding Member on the admissibility of a personal explanation is final unless a motion of dissent with the ruling is moved before any other business proceeds.

9.18 Right of Reply

- (1) The mover of a substantive motion has the right of reply. After the mover of the substantive motion has commenced the reply, no other member is to speak on the motion.
- (2) The right of reply is to be confined to matters raised by previous speakers and no new matter is to be introduced or expansion on the substantive motion is to take place.

9.19 Right of Reply Provisions

- (1) The right of reply is governed by the following provisions;
 - (a) If no amendment is moved to the substantive motion, the mover may reply at the conclusion of the discussion on the motion;
 - (b) If an amendment is moved to the substantive motion the mover of the substantive motion is to take the right of reply at the conclusion of the vote on any amendments;
 - (c) The mover of any amendment does not have a right of reply; and
 - (d) Once the right of reply has been taken, there can be no further discussion, nor any other amendment and the original motion or the original motion as amended is immediately put to the vote.

Part 10 - Procedural Motions

10.1 Permissible Procedural Motions

- (1) In addition to proposing a properly worded amendment to a substantive motion, it is permissible for a member (at any time) to move the following procedural motions;
 - (a) the Council (or Committee) meeting now adjourn;
 - (b) the debate be adjourned;
 - (c) the motion now be put;
 - (d) the motion not now be put;
 - (e) the motion (or communication) lie on the table;
 - (f) the meeting proceed to the next item of business;
 - (g) that the ruling of the Presiding Member be disagreed by a motion of dissent; or
 - (h) the Council (or Committee) meet behind closed doors as the matter to be discussed is of a confidential nature in respect of which the meeting may be closed to members of the public under the Act.
- (2) Subject to subclause (1), when a recommendation of a Committee is being debated by the Council, the only motions which may be considered by the Council are that;
 - (a) the recommendation be adopted;
 - (b) the recommendation not be adopted;
 - (c) the recommendation be referred back to the responsible Committee for further consideration; or
 - (d) the recommendation be amended.
- (3) A permissible procedural motion pursuant to subclause (1) can only be brought forward by a person who has not already spoken on the matter.
- (4) A member may request that the names of some or all of those who voted in the negative be recorded in the minutes.

10.2 No Debate on Procedural Motions

(1) The mover of a motion stated in each of paragraphs (a), (b), (e), (g) and (h) of clause 10.1(1) may speak to the motion for not more than five minutes, the seconder is not to speak other than to formally second the motion, and there is to be no debate on the motion.

(2) The mover of a motion stated in each of paragraphs (c), (d) and (f) of clause 10.1(1) may not speak to the motion, the seconder is not to speak other than to formally second the motion, and there is to be no debate on the motion.

10.3 Procedural Motions - Closing Debate - Who May Move

No person who has moved, seconded, or spoken for or against the substantive motion, or any amendment may move any procedural motion which, if carried, would close the debate on the substantive motion or amendment.

10.4 Procedural Motions—Right of Reply on Substantive Motion

The carrying of a procedural motion which closes debate on the substantive motion or amendment and forces a decision on the substantive motion or amendment does not deny the right of reply to the mover of the substantive motion.

Part 11 - Effect of procedural motions

11.1 Motion be Amended—Effect of Motion

(1) An amendment to a motion must be relevant to that motion.

(2) An amendment to a motion must be read or stated before being moved.

(3) Only one amendment is to be discussed at a time, but as often as an amendment is lost, another amendment may be moved, before the original motion is put to the vote.

(4) In speaking to an amendment, a member may give notice of his or her intention to move a further amendment or another motion.

(5) Where an amendment is carried;

(a) the original motion as amended becomes the substantive motion;

(b) it must be relevant to the motion and not be of such a nature that the original motion loses its identity; and

(c) for all purposes subsequent debate, is only to be on the substantive motion.

11.2 Council (or Committee) Meeting to Now Adjourn—Effect of Motion

(1) The motion “that the Council (or Committee) now adjourn”, if carried, shall result in the meeting being adjourned until it is re-opened at which time the meeting will continue from the point at which it was adjourned, unless the Presiding Member or a simple majority or members determine otherwise, by vote.

(2) Where debate on a motion is interrupted by an adjournment under subclause (1);

(a) The debate is to be resumed at the next meeting at the point where it was so interrupted; and

(b) In the case of the Council meeting;

(i) The names of Elected Member(s) who have spoken on the matter prior to the adjournment are to be recorded in the minutes; and

(ii) The provisions of clause 8.5 apply when the debate is resumed.

11.3 The Motion be Adjourned—Effect of Motion

- (1) The motion “that the motion be adjourned”, if carried, shall result in all debate on the substantive motion or amendment to cease but to continue at a time stated in the motion.
- (2) If the motion is carried at a meeting of the Council;
 - (a) the names of Elected Member(s) who have spoken on the matter are to be recorded in the minutes; and
 - (b) the provisions of clause 8.5 apply when the debate is resumed.

11.4 The Motion be Now Put—Effect of Motion

- (1) The motion “that the motion be now put”, if carried during discussion of a substantive motion without amendment, shall result in the Presiding Member offering the right of reply and then immediately put the matter under consideration without further debate.
- (2) This motion, if carried during discussion of an amendment, shall result in the Presiding Member putting the amendment to the vote without further debate.
- (3) This motion, if lost, shall result in the continuation of the debate.

11.5 Ruling of the Presiding Member Disagreed with—Effect of Motion

The motion “that the ruling of the Presiding Member be disagreed with”, if carried, shall result in the ruling of the presiding member about which this motion was moved, to have no effect and for the meeting to proceed accordingly.

11.6 The Motion (or Communication) Lie on the Table—Effect of Motion

- (1) If moved in respect of a motion or an amendment to a motion, this motion takes the form “that the motion lie on the table”.
- (2) If moved in respect of a letter, report or other document, its form is “that the communication lie on the table”.
- (3) A motion that “the motion lie on the table” or that “a communication lie on the table”;
 - (a) may be moved by a member to adjourn the debate if further information is needed from the Council’s records;
 - (b) cannot be moved by a member who has moved, seconded or spoken to the question then before the meeting;
 - (c) cannot be amended; and
 - (d) does not give the mover a right of reply.
- (4) If a motion that “the motion lie on the table” or “the communication lie on the table” is carried then;
 - (a) in respect of a document or a motion, further debate on the matter is adjourned until the meeting resolves to take the document or motion from the table; and
 - (b) in respect of an amendment, both the amendment and the substantive motion to which it relates are adjourned until the meeting resolves to take the motion from the table.
- (5) If a motion that “the motion be taken from the table” or “the communication be taken from the table” is carried then;
 - (a) in respect to a document or a motion, debate resumes until the matter is determined;
 - (b) in respect to an amendment, debate resumes on the amendment until the matter is determined.

11.7 The Meeting Proceed to the Next Item of Business—Effect of Motion

The motion “that the Council (or Committee) proceed to the next item of business”, if carried, shall cause the debate to cease immediately and for the Council (or Committee) to move to the next business of the meeting. No decision will be made on the substantive motion being discussed, nor is there any requirement for the matter to be again raised for consideration.

11.8 The Council (or Committee) to Meet Behind Closed Doors—Effect of Motion

- (1) Subject to any decision of the Council or Committee, this motion, if carried, shall result in the general public and any officer the Council or Committee determines, to leave the room.
- (2) While a decision made under this clause is in force the operation of clause 8.5 limiting the number of speeches continues to apply unless the Council decides otherwise.
- (3) Upon the public again being admitted to the meeting the Presiding Member, unless the Council or Committee decides otherwise, is to cause the resolution of the Council or Committee whilst it was proceeding behind closed doors to be read out including the vote of a member or members to be recorded in the minutes under section 5.21 of the Act.

Part 12 - Revoking or changing decisions

12.1 Motion—When Put

When the debate upon any motion is concluded and the right of reply has been exercised the Presiding Member shall immediately put the motion to the Council or the Committee, and, if so desired by any member, shall again state it.

12.2 Motion—Method of Putting

If a decision of the Council or a Committee is unclear or in doubt, the presiding member shall put the motion or amendment as often as necessary to determine the decision from a show of hands or other method agreed upon so that no voter's vote is secret, before declaring the decision.

12.3 Revocation Motion at the Same Meeting—Procedures

- (1) If the CEO receives a notice of motion, which complies with the requirements of this local law, to revoke a decision made at a meeting before the close of that meeting, then the CEO is to immediately advise the Presiding Member of the notice of motion.
- (2) Where the Presiding Member is advised of a notice of motion under subclause (1), he or she at the first available opportunity and before the end of the meeting is to;
 - (a) advise the meeting of the notice;
 - (b) bring on the revocation motion;
 - (c) determine whether there is sufficient support (under Regulation 10) for the motion;and
 - (d) deal with the motion, if there is sufficient support.

Part 13 - Implementing Decisions

13.1 Implementation of a Decision

(1) Neither the CEO nor an officer or an Elected Member shall take any step to implement or otherwise give effect to a resolution until 2pm on the following Council office working day after the close of the meeting at which the resolution was passed.

(2) If a notice of motion to revoke or change a decision of the Council or a Committee is received before any action has been taken to implement that decision, then no steps are to be taken to implement or give effect to that decision until such time as the motion of revocation or change has been dealt with, except that;

(a) If a notice of motion to revoke or change a decision of the Council or a Committee is given during the same meeting at which the decision was made, the notice of motion is of no effect unless the number of members required to support the motion under the Regulations indicate their support for the notice of motion at that meeting; and

(b) If a notice of motion to revoke or change a decision of the Council or Committee is received after the closure of the meeting at which the decision was made implementation of the decision is not to be withheld unless the notice of motion has the support in writing, of the number of members required to support the motion under the Regulations.

(3) Implementation of a decision is only to be withheld under subclause (2) if the effect of the change proposed in a notice of motion would be that the decision would be revoked or would become substantially different.

(4) The Council or a Committee shall not vote on a motion to revoke or change a decision of the Council or Committee whether the motion of revocation or change is moved with or without notice, if at the time the motion is moved or notice is given—

(a) action has been taken to implement the decision; or

(b) where the decision concerns the issue of an approval or the authorisation of a licence, permit or certificate, and where that approval or authorisation of a licence, permit or certificate has been put in to effect by the Council in writing to the applicant or the applicant's agent by an officer of the Council authorised to do so; without having considered a statement of impact prepared by or at the direction of the CEO of the legal and financial consequences of the proposed revocation or change.

Part 14 - Preserving order

14.1 The Presiding Member to Preserve Order

The Presiding Member is to preserve order, and may call any member or other person in attendance to order, whenever, in his or her opinion, there is cause for doing so.

14.2 Demand for Withdrawal

A member may be required by the Presiding Member, or by a decision of the Council or Committee, to apologise and unreservedly withdraw any expression which is considered to reflect offensively on another member or an officer, and if the member declines or neglects to do so, the Presiding Member may refuse to hear the member further upon the matter then under discussion and call upon the next speaker.

14.3 Points of Order—When to Raise—Procedure

Upon a matter of order arising during the progress of a debate, any member may raise a point of order including interrupting the speaker. Any member, who is speaking when a point of order is raised, is to immediately stop speaking and be seated while the presiding member listens to the point of order.

14.4 Points of Order—When Valid

Expressing a difference of opinion or the contradiction of a speaker shall not be recognised as a valid point of order.

The following will be recognised as the only valid points of order;

- (a) that the discussion is of a matter not before the Council or Committee;
- (b) that offensive or insulting language is being used;
- (c) drawing attention to the violation of any written law, the relevant provisions of this local law or policy of the Council, provided that the member making the point of order states the written law or policy believed to be breached; and
- (d) that insinuations have been made as to the character, morality, honesty or motives of a member or an officer.

14.5 Points of Order—Ruling

The Presiding Member is to give a decision on any point of order which is raised by either upholding or rejecting the point of order.

14.6 Points of Order—Ruling Conclusive, Unless Dissent Motion is Moved

The ruling of the Presiding Member upon any question of order is final, unless a majority of the members support a motion of dissent with the ruling.

14.7 Points of Order Take Precedence

Notwithstanding anything contained in this local law to the contrary, all points of order take precedence over any other discussion and until decided, suspend the consideration and decision of every other matter.

14.8 Precedence of Presiding Member

(1) When the Presiding Member rises during the progress of a debate, any member then speaking, or offering to speak, is to immediately sit down and every member of the Council or Committee present shall be silent so that the Presiding Member may be heard without interruption.

(2) Subclause (1) is not to be used by the presiding member to exercise the right provided in clause 8.3, but to preserve order.

14.9 Right of the Presiding Member to Adjourn Without Explanation to Regain Order

(1) If a meeting ceases to operate in an orderly manner, the Presiding Member may use discretion to adjourn the meeting for a period of up to fifteen minutes without explanation, for the purpose of regaining order. Upon resumption, debate is to continue at the point at which the meeting was adjourned.

If, at any one meeting, the Presiding Member has cause to further adjourn the meeting, such adjournment may be to a later time on the same day or to any other day.

(2) Where debate of a motion is interrupted by an adjournment under subclause (1), in the case of a Council meeting;

(a) the names of Elected Member(s) who have spoken in the matter prior to the adjournment are to be recorded; and

(b) the provisions of clause 8.5 apply when the debate is resumed.

Part 15 - Adjournment of meeting

15.1 Meeting May be Adjourned

The Council or a Committee may decide to adjourn any meeting to a later time on the same day, or to any other day.

15.2 Limit to Moving Adjournment

No member is to move or second more than one motion of adjournment during the same sitting of the Council or Committee.

15.3 Unopposed Business—Motion for Adjournment

On a motion for the adjournment of the Council or Committee, the Presiding Member, before putting the motion, may seek leave of the Council or Committee to proceed to the transaction of unopposed business.

15.4 Withdrawal of Motion for Adjournment

A motion or an amendment relating to the adjournment of the Council or a Committee may be withdrawn by the mover, with the consent of the seconder, except that if any member objects to the withdrawal, debate of the motion is to continue.

15.5 Time to Which Adjourned

The time to which a meeting is adjourned for want of a quorum, by the Presiding Member to regain order, or by decision of the Council, may be to a specified hour on a particular day or to a time which coincides with the conclusion of another meeting or event on a particular day.

Part 16 - Committees of the council

16.1 Establishment and Appointment of Committees

A Committee is to be established on a motion setting out the proposed purpose and functions of the Committee and either—

(a) the names of the Elected Members, officers and other persons to be appointed to the Committee; or

(b) the number of Elected Members, officers and other persons to be appointed to the Committee and a provision that they be appointed by a separate motion.

16.2 Appointment of Deputy Committee Members

(1) The Council may appoint one or more persons to be the deputy or deputies, as the case may be, to act on behalf of a committee member whenever that committee member is unable to be present at a meeting thereof and where two or more deputies are so appointed they are to have seniority in the order determined by the Council.

- (2) Where a committee member does not attend a meeting thereof a deputy of that committee member, selected according to seniority, is entitled to attend that meeting in place of the committee member and act for the committee member, and while so acting has all the powers of that committee member.
- (3) If a deputy has commenced to act in place of a committee member at a Committee meeting and the committee member attends the meeting, the committee member will not assume the seat and the deputy will continue to act as the committee member for the duration of that meeting
- (4) Once a committee meeting has commenced a deputy member cannot assume the seat of a committee member who leaves the meeting.
- (5) A deputy who is one of two or more deputies of a committee member is not entitled to attend a meeting of the Committee in place of that committee member if the meeting is attended by another deputy of that committee member who has precedence over that deputy in the order of seniority determined under subclause (1).
- (6) A person who is a committee member is not eligible to be appointed a deputy for another committee member.

16.3 Presentation of Committee Reports

When the report or recommendations of a Committee are placed before the Council, the adoption of recommendations of the Committee is to be moved by;

- (a) the Presiding Member of the Committee if the presiding member is an Elected Member and is in attendance;
- (b) an Elected Member who is a member of the Committee, if the Presiding Member of the Committee is not an elected member, or is absent; or
- (c) otherwise, by an Elected Member who is not a committee member.

16.4 Reports of Committees—Questions

When a recommendation of any Committee is submitted for adoption by the Council, any Elected Member may direct questions specifically relating to the recommendation through the Presiding Member to the Presiding Member, any committee member or the CEO.

16.5 Permissible Motions on Recommendation From Committee

A recommendation made by or contained in the minutes of a Committee may be adopted by the Council without amendment or modification, failing which, it may be;

- (a) rejected by the Council and replaced by an alternative decision; or
- (b) amended or modified and adopted with such amendment or modification; or
- (c) referred back to the Committee for further consideration.

16.6 Standing Orders Apply to Committees

Where not otherwise specifically provided, this local law applies generally to the proceedings of Committees, except clause 8.1, in respect of the requirement to rise.

16.7 Observers at Committee Meetings

- (1) For the purposes of this part an observer is an Elected Member attending a committee meeting of which they are not a member and choosing to sit in their allocated seat in the meeting room.

(2) Observers may occupy their allocated seat in the meeting room. Should an observer choose to sit in their allocated seat in the meeting room they are subject to the obligations on all Elected Members under the Act and all associated regulations including the *Local Government (Rules of Conduct) Regulations 2007*.

(3) Observers choosing to sit in their allocated seat in the meeting room may not participate in debate. Questions and discussion of committee members take priority over questions from observers.

Part 17 - General administrative matters

17.1 Suspension of Standing Orders

(1) The Council or a Committee may decide, by simple majority vote, to suspend temporarily one or more clause(s) of this local law.

(2) The mover of a motion to suspend temporarily any one or more clause(s) of this local law shall either—

(a) State the specific clause or clauses of this local law to be suspended; or

(b) State clearly and concisely the reason for or purpose of the proposed suspension in a motion prefaced by the words “I move that such clause(s) of the Shire of Mingenew Standing Orders be suspended as will allow...”.

(3) Only the operation of the clauses so nominated or otherwise affected by any resolution to suspend this local law shall be suspended.

17.2 Cases not Provided for in Standing Orders

The Presiding Member is to decide questions of order, procedure, debate, or otherwise in cases where this local law and the Act and Regulations are silent. The decision of the Presiding Member in these cases is final, except where a motion referred to in clause 14.6 is moved and carried.

17.3 Enforcement

(1) The provisions of this local law shall be enforced by the Presiding Member of any Council or Committee but only following the specific direction of the Council or Committee by resolution by a simple majority.

(2) A breach of a provision of this local law by an Elected Member is dealt with in the Act and *Local Government (Rules of Conduct) Regulations 2007*.

(3) A person who breaches a provision of this local law commits an offence.

Penalty—\$1,000.00 and a daily penalty of \$100.00.

Part 18 - Common Seal

18.1 The Council's Common Seal

(1) The CEO is to have charge of the Common Seal of the Council, and is responsible for the safe custody and proper use of it.

(2) The Common Seal of the Council may only be used on the authority of the Council given either generally or specifically and every document to which the seal is affixed must be signed by the Shire President and the CEO or a senior officer authorised by him or her.

(3) The Common Seal of the Council is to be affixed to any local law which is made by the Council.

(4) The CEO is to record in a register each date on which the Common Seal of the Council was affixed to a document, the nature of the document, and the parties to any agreement to which the common seal was affixed.

(5) Any person who uses the Common Seal of the Council or a replica thereof without authority commits an offence.

The Common Seal of the Shire of Mingenew was affixed by authority of a resolution of the Council in the presence of—

Mrs MICHELLE BAGLEY, Shire President
Mr MARTIN WHITELEY, Chief Executive Officer

Dated: 04 October 2017.

The Common Seal of the Shire of Mingenew was affixed by authority of a resolution of the Council in the presence of:

M.A. Bagley

Cr Michelle BAGLEY
Shire President

Mr M Whitely

Mr M WHITELY
Chief Executive Officer

Dated: 4 / 10 / 2017

