



ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

16 October 2024 at 5:00pm

INDEX

12. CORPORATE SERVICES	
12.1.1 Monthly Financial Report for the period ending 31 August 2024	1
12.1.2 Monthly Financial Report for the period ending 30 September 2024	25
12.2.1 List of Payments – 1 August to 30 September 2024	49
12.3.1 Finance Policies and relevant Management Procedures	58
12.4.1 <i>CONFIDENTIAL: List of identifiable properties (provided under separate confidential cover, as per Local Government Act 1995 s5.23(2)(b))</i>	-
12.4.2 Town Planning Scheme Zone Map	115
12.4.3 Operational Guideline – Changing Methods of Valuation of Land	116
12.5.1 Budget Review – First Quarter	134
13. GOVERNANCE AND COMMUNITY	
13.1.1 <i>CONFIDENTIAL: Market Valuation Report for 2-6 (Lot 1) Eleanor Street, Mingenew (provided under separate confidential cover, as per Local Government Act 1995 s5.23(2)(b))</i>	-
13.2.1 <i>CONFIDENTIAL: Market Valuation Report for 70 (Lot 105) Midlands Road, Mingenew (provided under separate confidential cover, as per Local Government Act 1995 s5.23(2)(b))</i>	-
17. CONFIDENTIAL ITEMS	
17.1.1 <i>CONFIDENTIAL: Correspondence from landowner 5 Broad Street and 40 Oliver Street, Mingenew (provided under separate confidential cover, as per Local Government Act 1995 s5.23(2)(a) and (b))</i>	-

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 August 2024

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

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Net Current Assets Information	5
Note 3 Explanation of Material Variances	6

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

Note	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	2,617,171	2,612,421	2,611,420	(1,001)	(0.04%)	
Rates excluding general rates	68,963	68,963	68,963	0	0.00%	
Grants, subsidies and contributions	1,085,729	194,257	160,139	(34,118)	(17.56%)	▼
Fees and charges	301,888	120,907	120,283	(624)	(0.52%)	
Interest revenue	116,435	20,309	35,059	14,750	72.63%	▲
Other revenue	71,032	6,991	8,242	1,251	17.89%	▲
Profit on asset disposals	59,652	0	21,091	21,091	0.00%	▲
	4,320,870	3,023,848	3,025,197	1,349	0.04%	
Expenditure from operating activities						
Employee costs	(1,543,393)	(225,940)	(288,304)	(62,364)	(27.60%)	▲
Materials and contracts	(1,262,048)	(160,841)	(178,947)	(18,106)	(11.26%)	
Utility charges	(102,836)	(13,431)	(8,121)	5,310	39.54%	▼
Depreciation	(2,975,523)	0	0	0	0.00%	
Finance costs	(39,690)	153	(426)	(579)	(378.43%)	▲
Insurance	(176,783)	(89,574)	(84,946)	4,628	5.17%	
Other expenditure	(42,642)	(10,155)	(2,398)	7,757	76.39%	▼
Loss on asset disposals	(2,236)	0	0	0	0.00%	
	(6,145,151)	(499,788)	(563,142)	(63,354)	(12.68%)	
Non cash amounts excluded from operating activities	2(c) 2,918,107	0	(21,091)	(21,091)	0.00%	▼
Amount attributable to operating activities	1,093,826	2,524,060	2,440,964	(83,096)	(3.29%)	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,279,762	0	82,881	82,881	0.00%	▲
Proceeds from disposal of assets	140,500	0	21,091	21,091	0.00%	▲
	4,420,262	0	103,972	103,972	0.00%	
Outflows from investing activities						
Payments for property, plant and equipment	(5,324,419)	(9,496)	(46,061)	(36,565)	(385.06%)	▲
Payments for construction of infrastructure	(2,141,065)	(834,389)	(64,256)	770,133	92.30%	▼
	(7,465,484)	(843,885)	(110,317)	733,568	86.93%	
Amount attributable to investing activities	(3,045,222)	(843,885)	(6,345)	837,540	99.25%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	1,600,000	0	0	0	0.00%	
Transfer from reserves	332,075	0	0	0	0.00%	
	1,932,075	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(4,195)	(698)	(504)	194	27.79%	▼
Repayment of borrowings	(120,248)	0	0	0	0.00%	
Transfer to reserves	(431,236)	(8,000)	(7,271)	729	9.11%	
	(555,679)	(8,698)	(7,775)	923	10.61%	
Amount attributable to financing activities	1,376,396	(8,698)	(7,775)	923	10.61%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 575,000	575,000	1,605,680	1,030,680	179.25%	▲
Amount attributable to operating activities	1,093,826	2,524,060	2,440,964	(83,096)	(3.29%)	▼
Amount attributable to investing activities	(3,045,222)	(843,885)	(6,345)	837,540	99.25%	▼
Amount attributable to financing activities	1,376,396	(8,698)	(7,775)	923	10.61%	
Surplus or deficit after imposition of general rates	0	2,246,477	4,032,524	1,786,047	79.50%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

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

	Actual	Actual as at
	30 June 2024	31 August 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,104,768	5,401,134
Trade and other receivables	202,898	744,292
Inventories	7,580	12,551
Other assets	445,524	359,040
TOTAL CURRENT ASSETS	3,760,770	6,517,017
NON-CURRENT ASSETS		
Trade and other receivables	32,959	32,959
Other financial assets	62,378	62,378
Property, plant and equipment	9,571,259	9,617,320
Infrastructure	51,951,950	52,016,205
Right-of-use assets	20,879	20,879
TOTAL NON-CURRENT ASSETS	61,639,425	61,749,741
TOTAL ASSETS	65,400,195	68,266,758
CURRENT LIABILITIES		
Trade and other payables	331,126	185,803
Other liabilities	659,244	1,126,697
Lease liabilities	3,186	2,682
Borrowings	56,220	56,220
Employee related provisions	148,065	148,065
TOTAL CURRENT LIABILITIES	1,197,841	1,519,467
NON-CURRENT LIABILITIES		
Lease liabilities	17,521	17,521
Borrowings	85,175	85,175
Employee related provisions	46,686	46,686
TOTAL NON-CURRENT LIABILITIES	149,382	149,382
TOTAL LIABILITIES	1,347,223	1,668,849
NET ASSETS	64,052,972	66,597,909
EQUITY		
Retained surplus	42,945,789	45,483,455
Reserve accounts	1,100,188	1,107,459
Revaluation surplus	20,006,995	20,006,995
TOTAL EQUITY	64,052,972	66,597,909

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

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

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 12 September 2024

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease

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

2 NET CURRENT ASSETS INFORMATION

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

Note	Amended Budget Opening	Actual as at	Actual as at
	1 July 2024	30 June 2024	31 August 2024
	\$	\$	\$
Current assets			
Cash and cash equivalents	1,478,042	3,104,768	5,401,134
Trade and other receivables	107,349	202,898	744,292
Other financial assets	1,079,710	0	0
Inventories	8,331	7,580	12,551
Other assets	310,053	445,524	359,040
	<u>2,983,485</u>	<u>3,760,770</u>	<u>6,517,017</u>
Less: current liabilities			
Trade and other payables	(541,550)	(331,126)	(185,803)
Other liabilities	(635,245)	(658,244)	(1,126,697)
Lease liabilities	(4,195)	(3,186)	(2,682)
Borrowings	(56,220)	(56,220)	(56,220)
Employee related provisions	(222,202)	(148,065)	(148,065)
	<u>(1,459,412)</u>	<u>(1,196,841)</u>	<u>(1,519,467)</u>
Net current assets	1,524,073	2,563,929	4,997,550
Less: Total adjustments to net current assets	2(b) (949,073)	(958,249)	(965,026)
Closing funding surplus / (deficit)	575,000	1,605,680	4,032,524

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts	(1,092,437)	(1,100,188)	(1,107,459)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	4,195	3,186	2,682
- Current portion of borrowings	56,220	56,220	56,220
- Current portion of employee benefit provisions held in reserve	82,949	82,533	83,531
Total adjustments to net current assets	(949,073)	(958,249)	(965,026)

2(a)

Amended Budget Estimates	YTD Budget Estimates	YTD Actual
30 June 2025	31 August 2024	31 August 2024
\$	\$	\$

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals	(59,652)	0	(21,091)
Add: Loss on asset disposals	2,236	0	0
Add: Depreciation	2,975,523	0	0
Total non-cash amounts excluded from operating activities	2,918,107	0	(21,091)

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 local governments' operational cycle.

FM Reg 34 (2)(b) **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 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(34,118)	(17.56%)	▼
Less Financial Assistance Grant revenue than anticipated - (\$56,135);		Permanent	
More Direct Road Grant revenue than anticipated - \$15,145.		Timing	
Additional contributions as per Road Use Agreement - \$6,973.			
Interest revenue	14,750	72.63%	▲
More Rates Instalment Interest than anticipated - \$5,823;		Timing	
More Municipal Interest than anticipated - \$8,938.			
Other revenue	1,251	17.89%	▲
More Fuel Tax Credits (FTC) than anticipated - \$1,059.		Timing	
Profit on asset disposals	21,091	0.00%	▲
Sale of Skid Steer - \$21,091.		Timing	
Expenditure from operating activities			
Employee costs	(62,364)	(27.60%)	▲
Workers Comp premium increase due to the number of claims over the last 3yrs - (\$9,628).		Permanent	
Anticipated more capital works to be completed (additional operating works completed) - (\$41,186);		Timing	
More PWO annual leave taken than anticipated - (\$7,264).			
Utility charges	5,310	39.54%	▼
Fewer utilities charges than budgetted due to billing cycle - \$5,312.		Timing	
Finance costs	(579)	(378.43%)	▲
Accrued interest on loan from FY2024 not reversed in FY2025 - (\$495).		Timing	
Other expenditure	7,757	76.39%	▼
Fewer payments made under Community Grants Scheme than budgetted - \$7,674.		Timing	
Non cash amounts excluded from operating activities	(21,091)	0.00%	▼
Sale of Skid Steer - \$21,091.		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	82,881	0.00%	▲
Work recommenced on Daycare Centre earlier than anticipated - \$45,179;		Timing	
Revenue recognised against RRG projects earlier than anticipated - \$37,702.			
Proceeds from disposal of assets	21,091	0.00%	▲
Sale of Skid Steer - \$21,091.		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	(36,565)	(385.06%)	▲
Fewer sundry plant purchases than anticipated - \$3,750;		Timing	
Anticipated further progress on Hockey Oval toilets - \$5,746;			
Work recommenced on Daycare Centre earlier than anticipated - (\$46,090).			
Payments for construction of infrastructure	770,133	92.30%	▼
Anticipated further progress on Yandanooka NE & Coalseam (RRG) - \$768,887		Timing	
Outflows from financing activities			
Payments for principal portion of lease liabilities	194	27.79%	▼
Variance in amortisation schedule from financier - \$194.		Permanent	
Surplus or deficit at the start of the financial year	1,030,680	179.25%	▲
Advance Financial Assistance Grant received - \$743,785;			
Savings/carry forward on various other projects, including employee costs, materials & contractors - \$286,895.			
Surplus or deficit after imposition of general rates	1,786,047	79.50%	▲
Due to variances described above			

SHIRE OF MINGENEW

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
6	Disposal of Assets	14
7	Receivables	15
8	Other Current Assets	16
9	Payables	17
10	Borrowings	18
11	Lease Liabilities	19
12	Other Current Liabilities	20
13	Grants and contributions	21
14	Capital grants and contributions	22
15	Trust Fund	23
16	Budget Amendments	24

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

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

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.58 M	\$0.58 M	\$1.61 M	\$1.03 M
Closing	\$0.00 M	\$2.25 M	\$4.03 M	\$1.79 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$3.04 M	55.8%
Restricted Cash	\$2.41 M	44.2%

Refer to 3 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	\$0.04 M
0 to 30 Days	0.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.60 M	77.6%
Trade Receivable	\$0.14 M	% Outstanding
Over 30 Days		4.6%
Over 90 Days		0.1%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.09 M	\$2.52 M	\$2.44 M	(\$0.08 M)

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.61 M	
YTD Budget	\$2.61 M	(0.0%)

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.16 M	
YTD Budget	\$0.19 M	(17.6%)

Refer to 13 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.12 M	
YTD Budget	\$0.12 M	(0.5%)

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)
(\$3.05 M)	(\$0.84 M)	(\$0.01 M)	\$0.84 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.02 M	
Amended Budget	\$0.14 M	(85.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.06 M	
Amended Budget	\$2.14 M	(97.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.08 M	
Amended Budget	\$4.28 M	(98.1%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.38 M	(\$0.01 M)	(\$0.01 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.14 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$1.11 M
Net Movement	\$0.01 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.02 M

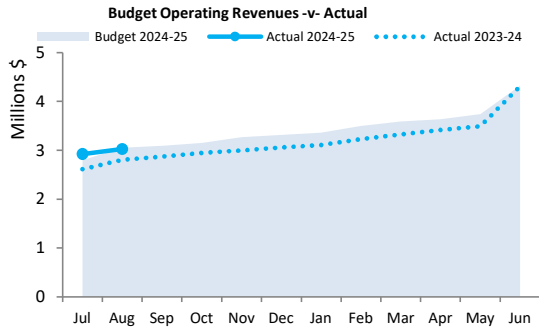
Refer to Note 11 - Lease Liabilities

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

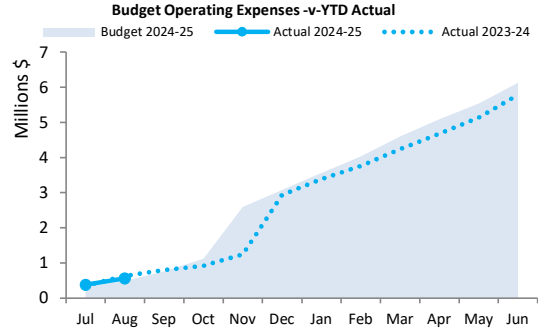
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

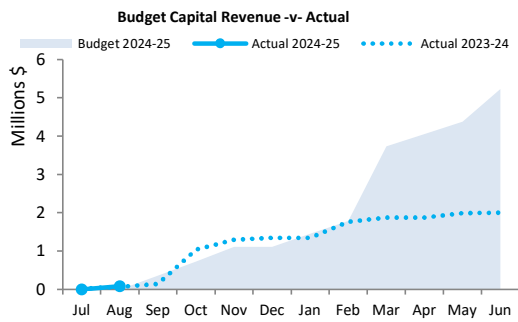


OPERATING EXPENSES

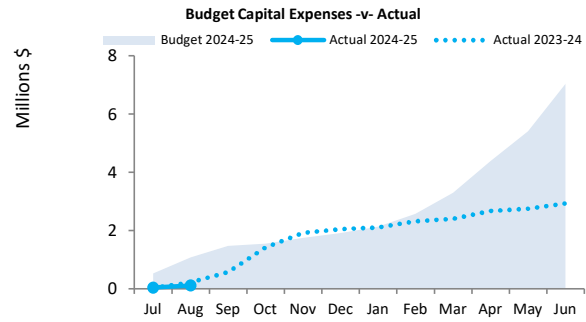


INVESTING ACTIVITIES

CAPITAL REVENUE

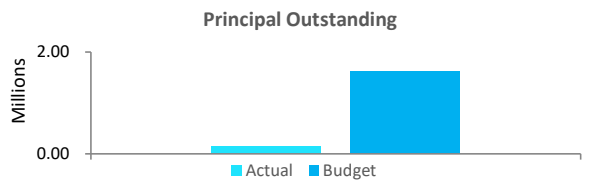
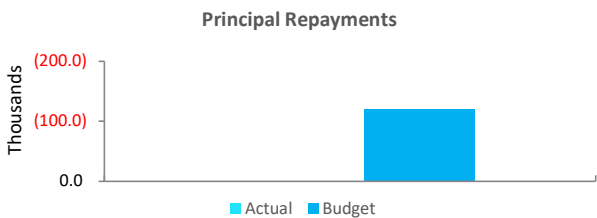


CAPITAL EXPENSES

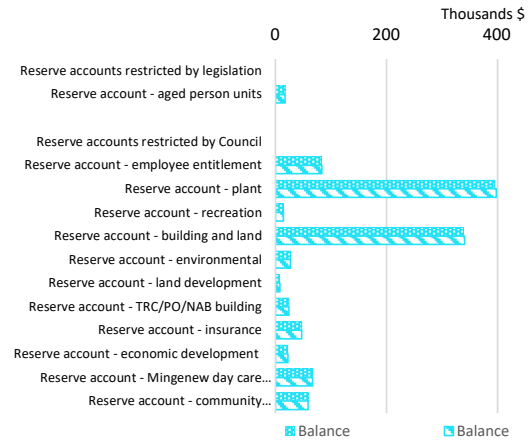


FINANCING ACTIVITIES

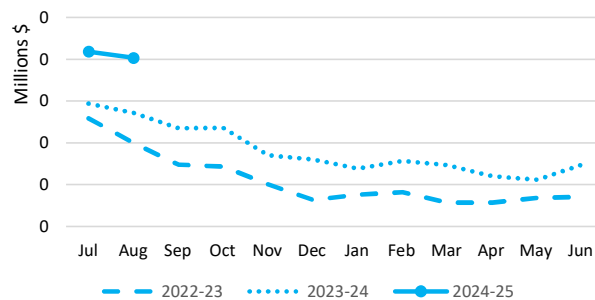
BORROWINGS



RESERVES



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 AUGUST 2024

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Float	Cash and cash equivalents	100		100	0			-
Municipal Fund	Cash and cash equivalents	3,039,030	1,254,545	4,293,575	0	NAB	4.35%	-
Reserve Fund	Cash and cash equivalents	0	1,107,459	1,107,459	0	NAB	5.12%	Jun 2025
Trust Fund	Cash and cash equivalents	0	0	50,001	50,001	NAB	4.10%	-
Total		3,039,130	2,362,004	5,451,135	50,001			
Comprising								
Cash and cash equivalents		3,039,130	2,362,004	5,451,135	50,001			
		3,039,130	2,362,004	5,451,135	50,001			

KEY INFORMATION

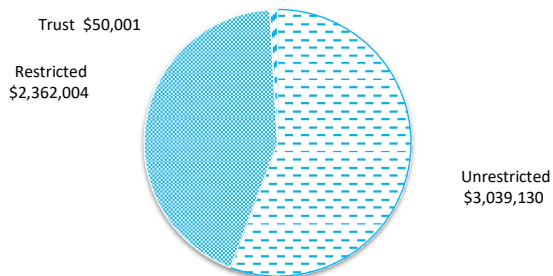
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



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

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Reserve account - aged person units	16,935	3,593	0	20,528	16,933	121	0	17,054
Reserve accounts restricted by Council								
Reserve account - employee entitlement	82,949	2,903	0	85,852	82,937	594	0	83,531
Reserve account - plant	394,913	313,822	(263,000)	445,735	394,837	2,826	0	397,663
Reserve account - recreation	14,276	500	0	14,776	14,274	102	0	14,376
Reserve account - building and land	338,301	11,841	0	350,142	338,255	2,420	0	340,675
Reserve account - environmental	26,859	940	0	27,799	26,855	192	0	27,047
Reserve account - land development	7,556	264	0	7,820	7,555	54	0	7,609
Reserve account - TRC/PO/NAB building	24,058	842	0	24,900	24,055	172	0	24,227
Reserve account - insurance	46,801	1,638	0	48,439	46,796	335	0	47,131
Reserve account - economic development	22,103	774	0	22,877	22,099	158	0	22,257
Reserve account - Mingenew day care centre redevelopment	66,739	2,336	(69,075)	0	66,739	297	0	67,036
Reserve account - community infrastructure fund contribution	50,947	91,783	0	142,730	58,853	0	0	58,853
	1,092,437	431,236	(332,075)	1,191,598	1,100,188	7,271	0	1,107,459

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	72,000	0	0	0
Buildings - non-specialised	2,661,000	0	0	0
Buildings - specialised	2,167,919	5,746	46,061	40,315
Furniture and equipment	20,000	0	0	0
Plant and equipment	403,500	3,750	0	(3,750)
Acquisition of property, plant and equipment	5,324,419	9,496	46,061	36,565
Infrastructure - roads	1,588,000	813,389	44,130	(769,259)
Infrastructure - footpaths	30,000	0	0	0
Infrastructure - parks & ovals	355,000	21,000	20,126	(874)
Infrastructure - other	168,065	0	0	0
Acquisition of infrastructure	2,141,065	834,389	64,256	(770,133)
Total of PPE and Infrastructure.	7,465,484	843,885	110,317	(733,568)
Total capital acquisitions	7,465,484	843,885	110,317	(733,568)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,279,762	0	82,881	82,881
Borrowings	1,600,000	0	0	0
Other (disposals & C/Fwd)	140,500	0	21,091	21,091
Reserve accounts				
Reserve account - plant	263,000	0	0	0
Reserve account - Mingenew day care centre redevelopment	69,075	0	0	0
Contribution - operations	1,113,147	843,885	6,345	(837,540)
Capital funding total	7,465,484	843,885	110,317	(733,568)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

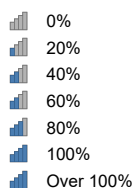
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

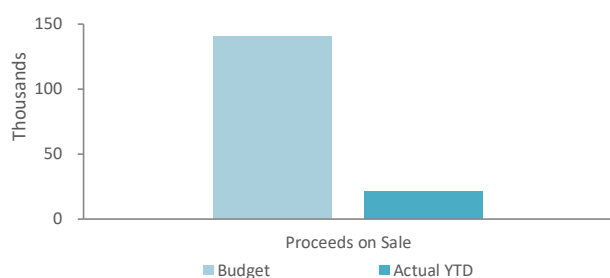


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description		Amended		YTD Actual	Variance (Under)/Over	
		Budget	YTD Budget			
		\$	\$	\$	\$	
Land - freehold						
█	LC999	Community Housing Project - Land Purchase (Budget Only)	72,000	0	0	0
█	Land - freehold Total		72,000	0	0	0
Buildings - non-specialised						
█	BC005	23 Field Street (Lot 5) - Residence - Building (Capital)	13,000	0	0	0
█	BC015	15 Field Street (Lot 256) - Residence - Building (Capital)	10,000	0	0	0
█	BC025	25 Shenton Street (Lot 66) - Residence - Building (Capital)	13,000	0	0	0
█	BC033	33 Victoria Road (Lot 89) - Residence - Building (Capital)	25,000	0	0	0
█	BC120	12 Victoria Road (Lot 66) - (APU) - Building (Capital)	1,000,000	0	0	0
█	BC999	GROH Housing	400,000	0	0	0
█	BC999	GROH Housing	400,000	0	0	0
█	BC998	Key Worker Accommodation	400,000	0	0	0
█	BC998	Key Worker Accommodation	400,000	0	0	0
█	Building - non-specialised Total		2,661,000	0	0	0
Buildings - specialised						
█	BC020	20 Victoria Road - Daycare Centre - Building (Capital)	1,000,000	0	46,061	(46,061)
█	BC098	Recreation Centre - Building (Capital)	1,090,000	0	0	0
█	BC082	82 Phillip Street (R03) - Autumn Centre - Building (Capital)	8,000	0	0	0
█	BC500	Public Conveniences - Building (Capital)	5,746	5,746	0	5,746
█	BC032	32 Bride Street (Lot 67) - Sports Club - Building (Capital)	9,500	0	0	0
█	BC598	Recreation Centre - Air Conditioner (capital)	5,000	0	0	0
█	BC016	16 Midlands Road - Railway Station - Building (Capital)	5,000	0	0	0
█	BC599	Airstrip Shed - Building (Capital)	8,888	0	0	0
█	BC021	21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	35,785	0	0	0
█	Building - specialised Total		2,167,919	5,746	46,061	(40,315)
Furniture & equipment						
█	FE005	Interpretive Signage at Railway Station	20,000	0	0	0
█	Furniture & equipment Total		20,000	0	0	0
Plant & equipment						
█	PE1	CEO Executive Vehicle - 1M1 - Capital	70,000	0	0	0
█	PE108	Works Supervisor Vehicle - MI108 - Capital	50,000	0	0	0
█	PE177	MCS Executive Vehicle - 177MI - Capital	45,000	0	0	0
█	PE255	Water Truck - MI255 - Capital	150,000	0	0	0
█	PE4541	Ride on Mower - MI4541 - Capital	25,000	0	0	0
█	PE998	Z335B Ztrac Mower - Capital	6,000	0	0	0
█	PE998	Peruzzo Panther Mower - Capital	25,000	0	0	0
█	PE998	Verti Drain implement (includes Verti Cut) - Capital	25,000	0	0	0
█	PE999	Single Drum Vibrating Roller - Capital	7,500	3,750	0	3,750
█	Plant & equipment Total		403,500	3,750	0	3,750
Infrastructure - roads						
█	RC000	Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	190,000	6,800	0	6,800
█	RC018	Strawberry North East Road (Capital)			0	
█	RC997	Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	0	6,428	(6,428)
█	RC003	Coalseam Road (Capital)	0	0	869	(869)
█	RC005	Yandanooka Melara Road (Capital)			5,559	
█	RC015	Morawa - Yandanooka Road (Capital)			0	
█	RRG002	Yandanooka North East Road (RRG)	450,000	388,330	35,117	353,213
█	RRG502	Yandanooka North East Road (RRG) Stage 2	427,500	267,761	1,600	266,161
█	RRG003	Coalseam Road (RRG)	150,500	150,498	985	149,513
█	RC999	Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	100,000	0	0	0
█	RC995	Road Construction - Urban - Sealed - Kerb Renewal - Council Funded (Budget Only)	10,000	0	0	0
█	Infrastructure - roads Total		1,588,000	813,389	44,130	769,259
Infrastructure - footpath						
█	FC000	Footpath Construction General (Budgeting Only)	30,000	0	0	0
█	Infrastructure - footpath Total		30,000	0	0	0

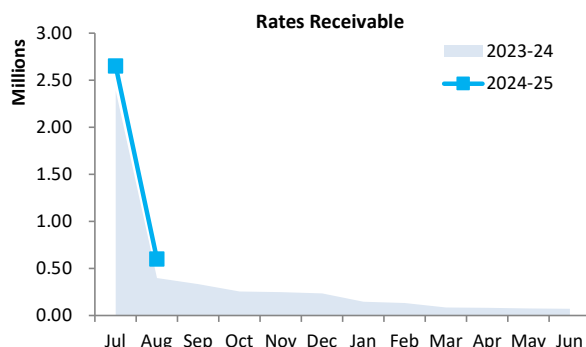
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Toyota Prado - 1MI	26,351	55,000	28,649	0	0	0	0	0
	Toyota RAV4 - 177MI	19,747	30,000	10,253	0	0	0	0	0
	Toyota Hilux Dual Cab Utility - 108MI	21,425	35,000	13,575	0	0	0	0	0
	Ride on Mower - MI4541	10,806	9,000	0	(1,806)	0	0	0	0
	Ztrak Mower Z335B	1,430	1,000	0	(430)	0	0	0	0
	Panther Flail Mower	3,325	9,000	5,675	0	0	0	0	0
	Single Drum Vibrating Roller	0	1,500	1,500	0	0	0	0	0
	Skid Steer - MI4650	0	0	0	0	0	21,091	21,091	0
		83,084	140,500	59,652	(2,236)	0	21,091	21,091	0



7 RECEIVABLES

Rates receivable	30 Jun 2024	31 Aug 2024
	\$	\$
Opening arrears previous year	57,681	64,650
Levied this year	2,372,994	2,611,420
Less - collections to date	(2,365,878)	(2,075,931)
Gross rates collectable	64,797	600,139
Allowance for impairment of rates receivable	(147)	(147)
Net rates collectable	64,650	599,992
% Collected	97.3%	77.6%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(5,382)	127,448	4,205	1,544	176	127,991
Percentage	(4.2%)	99.6%	3.3%	1.2%	0.1%	
Balance per trial balance						
Trade receivables						134,714
Other receivables						(484)
GST receivable						11,100
Allowance for credit losses of trade receivables						(1,030)
Total receivables general outstanding						144,300

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

	Opening Balance 1 July 2024	Asset Increase	Asset Reduction	Closing Balance 31 August 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel	7,580	4,971	0	12,551
Other assets				
Prepayments	9,844	28	0	9,872
Accrued income	435,680	0	(86,512)	349,168
Total other current assets	453,104	4,999	(86,512)	371,591

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(530)	1,300	0	0	0	770
Balance per trial balance						
Sundry creditors	(Sundry creditors \$770 + ESL creditors \$38,421 + Sundry Debtor accounts waiting for payment before allocating to bonds held/trust \$113)					39,304
Accrued salaries and wages						161
ATO liabilities						40,620
Receipts in advance						1,000
Other payables - bonds held						21,425
Prepaid rates						1,061
Accrued interest						288
Accrued expenses						81,944
Total payables general outstanding						185,803
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 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
		1 July 2024	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader	146	141,395	0	0	0	(56,220)	141,395	85,175	0	(1,811)
Housing - GROH	147	0	0	800,000	0	(32,014)	0	767,986	0	(18,247)
Housing - Key Workers	148	0	0	800,000	0	(32,014)	0	767,986	0	(18,247)
Total		141,395	0	1,600,000	0	(120,248)	141,395	1,621,147	0	(38,305)
Current borrowings		56,220					56,220			
Non-current borrowings		85,175					85,175			
		141,395					141,395			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

Particulars	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
Housing - GROH	0	800,000	WATC	Debenture	10	0	4.60	0	0	0
Housing - Key Workers	0	800,000	WATC	Debenture	10	0	4.60	0	0	0
	0	1,600,000				0		0	0	0

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Ricoh Multifunction	3	\$ 20,707	\$ 0	\$ 0	\$ (504)	\$ (4,195)	\$ 20,203	\$ 16,512	\$ (426)	\$ (1,385)
Total		20,707	0	0	(504)	(4,195)	20,203	16,512	(426)	(1,385)
Current lease liabilities		3,186					2,682			
Non-current lease liabilities		17,521					17,521			
		20,707					20,203			

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.

12 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 31 August 2024
		\$	\$	\$	\$	\$
Other liabilities						
Capital grant/contributions liabilities		659,244	0	550,333	(82,881)	1,126,696
Total other liabilities		659,244	0	550,333	(82,881)	1,126,696
Employee Related Provisions						
Provision for annual leave		111,126	0	0	0	111,126
Provision for long service leave		36,939	0	0	0	36,939
Total Provisions		148,065	0	0	0	148,065
Total other current liabilities		807,309	0	550,333	(82,881)	1,274,761

Amounts shown above include GST (where applicable)

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

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.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Amended	YTD	YTD
	1 July 2024	Liability	Liability	31 Aug 2024	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	438,710	39,483	20,148
Grants Commission - Roads	0	0	0	0	0	408,893	36,800	0
DFES - LGGS Operating Grant	0	4,949	(4,949)	0	0	24,149	5,000	4,949
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
MRWA - Street Light Subsidy	0	0	0	0	0	2,950	0	0
MRWA - Direct Grant	0	120,572	(120,572)	0	0	105,427	105,427	120,572
Traineeship contribution	0	0	0	0	0	7,000	0	0
Apprenticeship incentives	0	0	0	0	0	8,550	0	0
	1,000	125,521	(125,521)	1,000	1,000	995,679	186,710	145,669
Contributions								
Autumn Centre	0	0	0	0	0	50	50	0
Terra Mining - Road contribution	0	0	0	0	0	90,000	7,497	14,470
	0	0	0	0	0	90,050	7,547	14,470
TOTALS	1,000	125,521	(125,521)	1,000	1,000	1,085,729	194,257	160,139

14 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 Revenue
	1 July 2024		(As revenue)	31 Aug 2024	31 Aug 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
REDS - Daycare Centre	0	0	0	0	0	150,000	0	0
Lotterywest - Daycare Centre	0	275,000	(45,179)	229,821	229,821	500,000	0	45,179
TBC - Solar Energy	0	0	0	0	0	26,000	0	0
Saluting Their Service (DVA) - Cenotaph	0	0	0	0	0	17,095	0	0
DFES Resilience Fund - Rec Centre	470,000	0	0	470,000	470,000	470,000	0	0
DFES Community Benefit Fund - Water Park	150,000	0	0	150,000	150,000	125,000	0	0
DFES Disaster Ready Fund R2	0	0	0	0	0	545,000	0	0
Club Night Lights Program - Tennis Lights	0	0	0	0	0	25,000	0	0
TBC - Raw Water Scheme	0	0	0	0	0	26,667	0	0
TBC - Water Tank (Rec Centre)	0	0	0	0	0	30,000	0	0
TBC - Mingenew Spring	0	0	0	0	0	50,000	0	0
Heritage Grant - Interpretive Signage	0	0	0	0	0	20,000	0	0
Grants Commission - Bridges	9,244	0	0	9,244	9,244	0	0	0
Regional Road Group - Yandanooka NE Road 0.52-3.00	0	120,000	(35,117)	84,883	84,883	300,000	0	35,117
Regional Road Group - Yandanooka NE Road 3.00-5.50	0	114,000	(1,600)	112,400	112,400	285,000	0	1,600
Regional Road Group - Coalseam Road 23.57-24.37	0	41,333	(985)	40,348	40,348	100,333	0	985
Roads to Recovery - Yandanooka NE Road 0.52-3.00	0	0	0	0	0	150,000	0	0
Roads to Recovery - Yandanooka NE Road 3.00-5.50	0	0	0	0	0	142,500	0	0
Roads to Recovery - Coalseam Road 23.57-24.37	0	0	0	0	0	50,167	0	0
Roads to Recovery - Resheeting Strawberry NE Road	0	0	0	0	0	50,000	0	0
DFES Resilience Fund - Digital Sign	30,000	0	0	30,000	30,000	30,000	0	0
Housing Authority - 3x1x1 Aged Persons Units	0	0	0	0	0	985,000	0	0
	659,244	550,333	(82,881)	1,126,696	1,126,696	4,077,762	0	82,881
Capital contributions								
Community Resource Centre - Daycare Centre	0	0	0	0	0	150,000	0	0
Tennis Club - Tennis Lights	0	0	0	0	0	12,500	0	0
Sports Club - Air Conditioner	0	0	0	0	0	9,500	0	0
Beach Energy - Digital Sign	0	0	0	0	0	30,000	0	0
	0	0	0	0	0	202,000	0	0
TOTALS	659,244	550,333	(82,881)	1,126,696	1,126,696	4,279,762	0	82,881

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

15 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 31 August 2024
	\$	\$	\$	\$
Security Bond in lieu of Bank Guarantee - Terra Mining	1	50,000	0	50,001
	1	50,000	0	50,001

**SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 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 Balance \$
Budget adoption						
Grant funding - 3x1x1 Aged Persons Units	13210824	Capital revenue		985,000		985,000
Construction of 3x1x1 Aged Persons Units	13210824	Capital expenses			(985,000)	0
				985,000	(985,000)	0

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)
For the period ended 30 September 2024

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

TABLE OF CONTENTS

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Net Current Assets Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual (c)	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	2,617,171	2,612,546	2,614,579	2,033	0.08%	
Rates excluding general rates	68,963	68,963	68,963	0	0.00%	
Grants, subsidies and contributions	1,085,729	205,641	174,663	(30,978)	(15.06%)	▼
Fees and charges	301,888	139,144	135,339	(3,805)	(2.73%)	
Interest revenue	116,435	28,648	51,688	23,040	80.42%	▲
Other revenue	71,032	10,230	14,510	4,280	41.84%	▲
Profit on asset disposals	59,652	0	36,614	36,614	0.00%	▲
	4,320,870	3,065,172	3,096,356	31,184	1.02%	
Expenditure from operating activities						
Employee costs	(1,543,393)	(372,105)	(388,963)	(16,858)	(4.53%)	
Materials and contracts	(1,262,048)	(284,618)	(269,238)	15,380	5.40%	
Utility charges	(102,836)	(16,067)	(15,539)	528	3.29%	
Depreciation	(2,975,523)	0	0	0	0.00%	
Finance costs	(39,690)	(10,098)	(635)	9,463	93.71%	▼
Insurance	(176,783)	(89,574)	(85,883)	3,691	4.12%	
Other expenditure	(42,642)	(10,363)	(2,400)	7,963	76.84%	▼
Loss on asset disposals	(2,236)	0	0	0	0.00%	
	(6,145,151)	(782,825)	(762,658)	20,167	2.58%	
Non cash amounts excluded from operating activities	2(c) 2,918,107	0	(36,614)	(36,614)	0.00%	▼
Amount attributable to operating activities	1,093,826	2,282,347	2,297,084	14,737	0.65%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,279,762	359,296	186,607	(172,689)	(48.06%)	▼
Proceeds from disposal of assets	140,500	55,000	69,273	14,273	25.95%	▲
	4,420,262	414,296	255,880	(158,416)	(38.24%)	
Outflows from investing activities						
Payments for property, plant and equipment	(5,324,419)	(173,496)	(230,572)	(57,076)	(32.90%)	▲
Payments for construction of infrastructure	(2,141,065)	(968,886)	(170,990)	797,896	82.35%	▼
	(7,465,484)	(1,142,382)	(401,562)	740,820	64.85%	
Amount attributable to investing activities	(3,045,222)	(728,086)	(145,682)	582,404	79.99%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	1,600,000	0	0	0	0.00%	
Transfer from reserves	332,075	0	0	0	0.00%	
	1,932,075	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(4,195)	(1,047)	(760)	287	27.41%	▼
Repayment of borrowings	(120,248)	(28,053)	0	28,053	100.00%	▼
Transfer to reserves	(431,236)	(8,000)	(7,271)	729	9.11%	
	(555,679)	(37,100)	(8,031)	29,069	78.35%	
Amount attributable to financing activities	1,376,396	(37,100)	(8,031)	29,069	78.35%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 575,000	575,000	1,605,680	1,030,680	179.25%	▲
Amount attributable to operating activities	1,093,826	2,282,347	2,297,084	14,737	0.65%	
Amount attributable to investing activities	(3,045,222)	(728,086)	(145,682)	582,404	79.99%	▼
Amount attributable to financing activities	1,376,396	(37,100)	(8,031)	29,069	78.35%	▼
Surplus or deficit after imposition of general rates	0	2,092,161	3,749,051	1,656,890	79.20%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

	Actual 30 June 2024	Actual as at 30 September 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	3,104,768	5,250,377
Trade and other receivables	202,898	606,529
Inventories	7,580	5,922
Other assets	445,524	359,040
TOTAL CURRENT ASSETS	3,760,770	6,221,868
NON-CURRENT ASSETS		
Trade and other receivables	32,959	32,959
Other financial assets	62,378	62,378
Property, plant and equipment	9,571,431	9,769,346
Infrastructure	51,951,950	52,122,940
Right-of-use assets	20,707	20,707
TOTAL NON-CURRENT ASSETS	61,639,425	62,008,330
TOTAL ASSETS	65,400,195	68,230,198
CURRENT LIABILITIES		
Trade and other payables	331,126	135,854
Other liabilities	659,244	1,164,970
Lease liabilities	3,186	2,426
Borrowings	56,220	56,220
Employee related provisions	148,065	148,065
TOTAL CURRENT LIABILITIES	1,197,841	1,507,535
NON-CURRENT LIABILITIES		
Lease liabilities	17,521	17,521
Borrowings	85,175	85,175
Employee related provisions	46,686	46,686
TOTAL NON-CURRENT LIABILITIES	149,382	149,382
TOTAL LIABILITIES	1,347,223	1,656,917
NET ASSETS	64,052,972	66,573,281
EQUITY		
Retained surplus	42,945,789	45,458,827
Reserve accounts	1,100,188	1,107,459
Revaluation surplus	20,006,995	20,006,995
TOTAL EQUITY	64,052,972	66,573,281

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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 BASIS OF PREPARATION AND MATERIAL 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. Supplementary 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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 10 October 2024

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.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Estimation uncertainties and judgements made in relation to lease

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

2 NET CURRENT ASSETS INFORMATION

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

	Amended Budget Opening	Actual as at	Actual as at
Note	1 July 2024	30 June 2024	30 September 2024
	\$	\$	\$
Current assets			
Cash and cash equivalents	1,478,042	3,104,768	5,250,377
Trade and other receivables	107,349	202,898	606,529
Other financial assets	1,079,710	0	0
Inventories	8,331	7,580	5,922
Other assets	310,053	445,524	359,040
	<u>2,983,485</u>	<u>3,760,770</u>	<u>6,221,868</u>
Less: current liabilities			
Trade and other payables	(541,550)	(331,126)	(135,854)
Other liabilities	(635,245)	(658,244)	(1,164,970)
Lease liabilities	(4,195)	(3,186)	(2,426)
Borrowings	(56,220)	(56,220)	(56,220)
Employee related provisions	(222,202)	(148,065)	(148,065)
	<u>(1,459,412)</u>	<u>(1,196,841)</u>	<u>(1,507,535)</u>
Net current assets	1,524,073	2,563,929	4,714,333
Less: Total adjustments to net current assets	2(b) (949,073)	(958,249)	(965,282)
Closing funding surplus / (deficit)	575,000	1,605,680	3,749,051

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(1,092,437)	(1,100,188)	(1,107,459)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	4,195	3,186	2,426
- Current portion of borrowings	56,220	56,220	56,220
- Current portion of employee benefit provisions held in reserve	82,949	82,533	83,531
Total adjustments to net current assets	2(a) (949,073)	(958,249)	(965,282)

(c) Non-cash amounts excluded from operating activities

	Amended Budget Estimates	YTD Budget Estimates	YTD Actual
	30 June 2025	30 September 2024	30 September 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(59,652)	0	(36,614)
Add: Loss on asset disposals	2,236	0	0
Add: Depreciation	2,975,523	0	0
Total non-cash amounts excluded from operating activities	2,918,107	0	(36,614)

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 local governments' operational cycle.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 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 2024-25 year is \$20,000 or 15.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	(30,978)	(15.06%)	▼
Less Financial Assistance Grant revenue than anticipated - (\$56,135);		Permanent	
More Direct Road Grant revenue than anticipated - \$15,145.			
Additional contributions as per Road Use Agreement - \$13,951;		Timing	
Anticipated apprenticeship funding to be received - (\$3,887).			
Interest revenue	23,040	80.42%	▲
More Rates Instalment Interest than anticipated - \$4,171;		Timing	
More Municipal Interest than anticipated - \$19,164.			
Other revenue	4,280	41.84%	▲
Insurance claim reimbursement - \$785.		Permanent	
More Fuel Tax Credits (FTC) than anticipated - \$1,371;		Timing	
High than anticipated Community Housing reimbursements - \$2,220.			
Profit on asset disposals	36,614	0.00%	▲
Sale of Skid Steer - \$21,091;		Timing	
Profit on trade-in of CEO Exec Vehicle Toyota Prado - \$15,523.			
Expenditure from operating activities			
Finance costs	9,463	93.71%	▼
Borrowings for GROH and staff housing delayed - \$9,488.		Timing	
Other expenditure	7,963	76.84%	▼
Fewer payments made under Community Grants Scheme than budgetted - \$7,674.		Timing	
Non cash amounts excluded from operating activities	(36,614)	0.00%	▼
Profit on sale of Skid Steer - (\$21,091);		Timing	
Profit on trade-in of CEO Exec Vehicle Toyota Prado - (\$15,523).			
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(172,689)	(48.06%)	▼
Paid a deposit on commencement of contract with the builder for Daycare Centre - \$45,179;		Timing	
Less revenue recognised against RRG & R2R projects - (\$217,868).			
Proceeds from disposal of assets	14,273	25.95%	▲
Sale of Skid Steer - \$21,091;		Timing	
Sold CEO Exec Vehicle (Prado) for less than anticipated - (\$6,818).			
Outflows from investing activities			
Payments for property, plant and equipment	(57,076)	(32.90%)	▲
Paid a deposit on commencement of contract with the builder for Daycare Centre - (\$46,090);		Timing	
Work delayed on replacement of lights at Autumn Centre - \$4,000;			
Anticipated housing fencing to be completed - \$5,000;			
Anticipated trough to be installed at the Railway Station - \$5,000;			
Purchased executive vehicles earlier than budgetted - (179,054);			
Anticipated replacement water truck and roller to be purchased - \$153,750.			
Payments for construction of infrastructure	797,896	82.35%	▼
Anticipated further progress on RRG and RTR projects - \$644,366;		Timing	
Anticipated further progress on resheeting works - \$148,167.			
Outflows from financing activities			
Payments for principal portion of lease liabilities	287	27.41%	▼
Variance in amortisation schedule from financier - \$287.		Permanent	
Repayment of borrowings	28,053	100.00%	▼
Delay in the automatic payment for Loan 146 - \$28,053.			
Surplus or deficit at the start of the financial year	1,030,680	179.25%	▲
Advance Financial Assistance Grant received - \$743,785;			
Savings/carry forward on various other projects, including employee costs, materials & contractors - \$286,895.			
Surplus or deficit after imposition of general rates	1,656,890	79.20%	▲
Due to variances described above			

SHIRE OF MINGENEW

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key Information	8
2	Key Information - Graphical	9
3	Cash and Financial Assets	10
4	Reserve Accounts	11
5	Capital Acquisitions	12
6	Disposal of Assets	14
7	Receivables	15
8	Other Current Assets	16
9	Payables	17
10	Borrowings	18
11	Lease Liabilities	19
12	Other Current Liabilities	20
13	Grants and contributions	21
14	Capital grants and contributions	22
15	Trust Fund	23
16	Budget Amendments	24

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.58 M	\$0.58 M	\$1.61 M	\$1.03 M
Closing	\$0.00 M	\$2.09 M	\$3.75 M	\$1.66 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.85 M	53.8%
Restricted Cash	\$2.45 M	46.2%

Refer to 3 - Cash and Financial Assets

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

Refer to 9 - Payables

Receivables		
	\$	%
Rates Receivable	\$0.55 M	79.4%
Trade Receivable	\$0.06 M	
Over 30 Days		29.1%
Over 90 Days		6.6%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.09 M	\$2.28 M	\$2.30 M	\$0.01 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$2.61 M	
YTD Budget	\$2.61 M	0.1%

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.17 M	
YTD Budget	\$0.21 M	(15.1%)

Refer to 13 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.14 M	
YTD Budget	\$0.14 M	(2.7%)

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)
(\$3.05 M)	(\$0.73 M)	(\$0.15 M)	\$0.58 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.07 M	
Amended Budget	\$0.14 M	(50.7%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$0.17 M	
Amended Budget	\$2.14 M	(92.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.19 M	
Amended Budget	\$4.28 M	(95.6%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.38 M	(\$0.04 M)	(\$0.01 M)	\$0.03 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.14 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$1.11 M
Net Movement	\$0.01 M

Refer to 4 - Cash Reserves

Lease Liability	
Principal repayments	(\$0.00 M)
Interest expense	(\$0.00 M)
Principal due	\$0.02 M

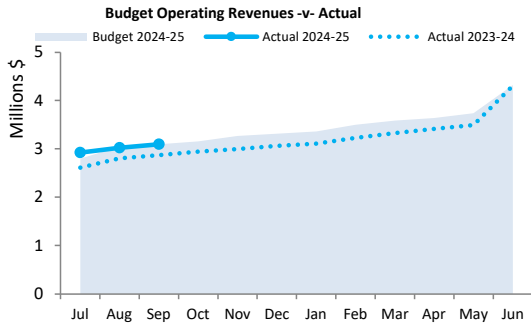
Refer to Note 11 - Lease Liabilities

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

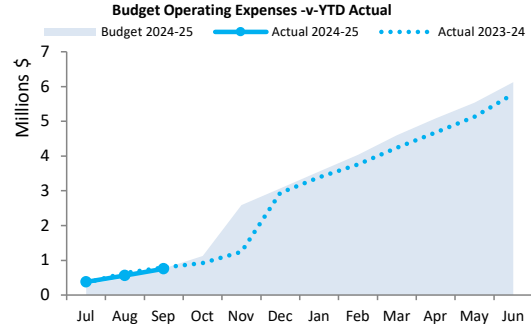
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

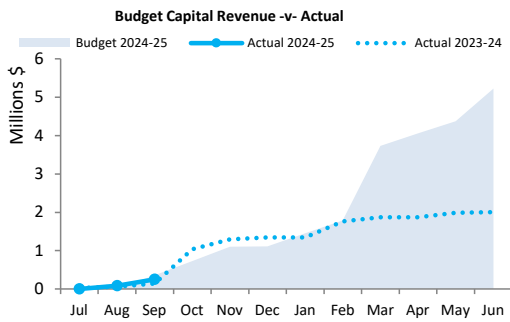


OPERATING EXPENSES

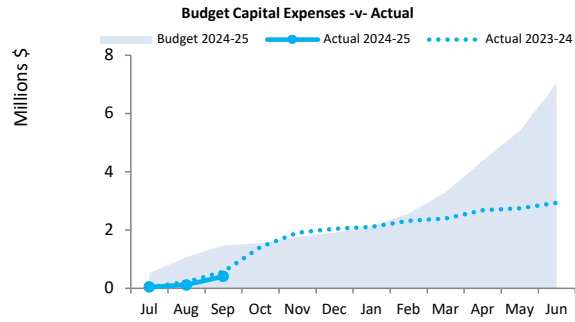


INVESTING ACTIVITIES

CAPITAL REVENUE

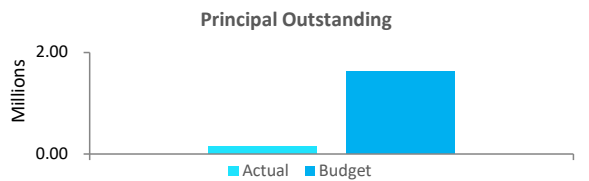
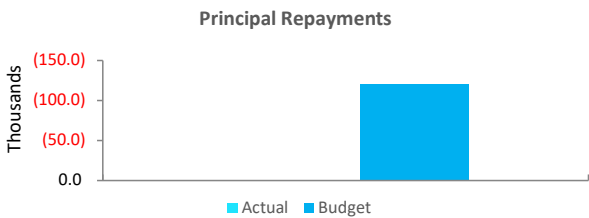


CAPITAL EXPENSES

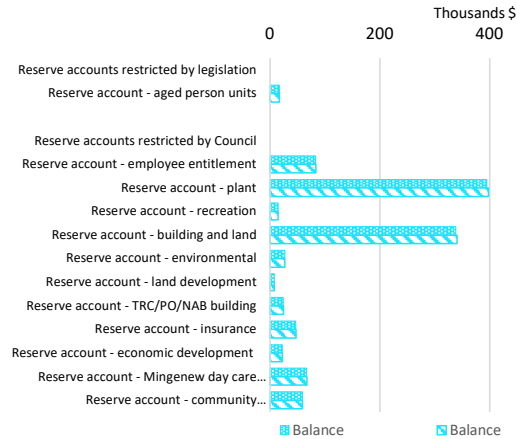


FINANCING ACTIVITIES

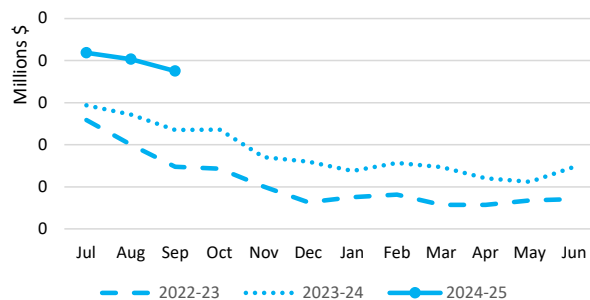
BORROWINGS



RESERVES



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 30 SEPTEMBER 2024

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Restricted	Total	Trust	Institution	Interest Rate	Maturity Date
Float	Cash and cash equivalents	\$ 100	\$	\$ 100	\$ 0			-
Municipal Fund	Cash and cash equivalents	2,849,733	1,293,085	4,142,818	0	NAB	4.35%	-
Reserve Fund	Cash and cash equivalents	0	1,107,459	1,107,459	0	NAB	5.12%	Jun 2025
Trust Fund	Cash and cash equivalents	0	0	50,001	50,001	NAB	4.10%	-
Total		2,849,833	2,400,544	5,300,378	50,001			
Comprising								
Cash and cash equivalents		2,849,833	2,400,544	5,300,378	50,001			
		2,849,833	2,400,544	5,300,378	50,001			

KEY INFORMATION

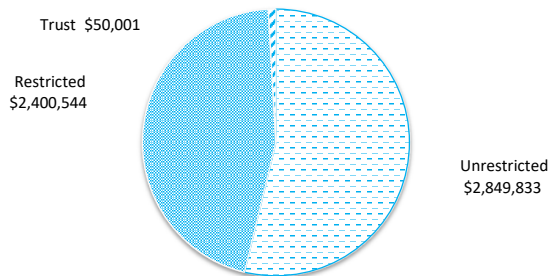
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 8 - Other assets.



SHIRE OF MINGENEW
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 SEPTEMBER 2024

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by legislation								
Reserve account - aged person units	16,935	3,593	0	20,528	16,933	121	0	17,054
Reserve accounts restricted by Council								
Reserve account - employee entitlement	82,949	2,903	0	85,852	82,937	594	0	83,531
Reserve account - plant	394,913	313,822	(263,000)	445,735	394,837	2,826	0	397,663
Reserve account - recreation	14,276	500	0	14,776	14,274	102	0	14,376
Reserve account - building and land	338,301	11,841	0	350,142	338,255	2,420	0	340,675
Reserve account - environmental	26,859	940	0	27,799	26,855	192	0	27,047
Reserve account - land development	7,556	264	0	7,820	7,555	54	0	7,609
Reserve account - TRC/PO/NAB building	24,058	842	0	24,900	24,055	172	0	24,227
Reserve account - insurance	46,801	1,638	0	48,439	46,796	335	0	47,131
Reserve account - economic development	22,103	774	0	22,877	22,099	158	0	22,257
Reserve account - Mingenew day care centre redevelopment	66,739	2,336	(69,075)	0	66,739	297	0	67,036
Reserve account - community infrastructure fund contribution	50,947	91,783	0	142,730	58,853	0	0	58,853
	1,092,437	431,236	(332,075)	1,191,598	1,100,188	7,271	0	1,107,459

5 CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	72,000	0	0	0
Buildings - non-specialised	2,661,000	5,000	0	(5,000)
Buildings - specialised	2,167,919	14,746	51,518	36,772
Furniture and equipment	20,000	0	0	0
Plant and equipment	403,500	153,750	179,054	25,304
Acquisition of property, plant and equipment	5,324,419	173,496	230,572	57,076
Infrastructure - roads	1,588,000	933,961	147,856	(786,105)
Infrastructure - footpaths	30,000	0	0	0
Infrastructure - parks & ovals	355,000	34,925	23,134	(11,791)
Infrastructure - other	168,065	0	0	0
Acquisition of infrastructure	2,141,065	968,886	170,990	(797,896)
Total of PPE and Infrastructure.	7,465,484	1,142,382	401,562	(740,820)
Total capital acquisitions	7,465,484	1,142,382	401,562	(740,820)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,279,762	359,296	186,607	(172,689)
Borrowings	1,600,000	0	0	0
Other (disposals & C/Fwd)	140,500	55,000	69,273	14,273
Reserve accounts				
Reserve account - plant	263,000	0	0	0
Reserve account - Mingenew day care centre redevelopment	69,075	0	0	0
Contribution - operations	1,113,147	728,086	145,682	(582,404)
Capital funding total	7,465,484	1,142,382	401,562	(740,820)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the 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. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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 *Local Government (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.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

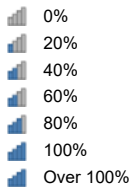
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

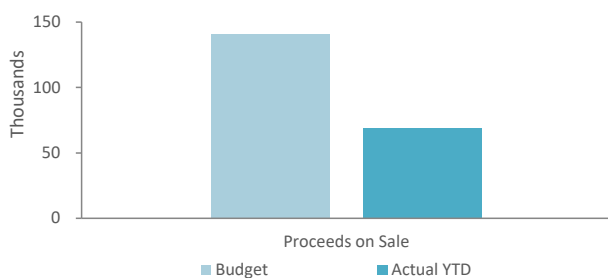


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

		Amended			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Land - freehold					
█	LC999 Community Housing Project - Land Purchase (Budget Only)	72,000	0	0	0
█	Land - freehold Total	72,000	0	0	0
Buildings - non-specialised					
█	BC005 23 Field Street (Lot 5) - Residence - Building (Capital)	13,000	0	0	0
█	BC015 15 Field Street (Lot 256) - Residence - Building (Capital)	10,000	5,000	0	5,000
█	BC025 25 Shenton Street (Lot 66) - Residence - Building (Capital)	13,000	0	0	0
█	BC033 33 Victoria Road (Lot 89) - Residence - Building (Capital)	25,000	0	0	0
█	BC120 12 Victoria Road (Lot 66) - (APU) - Building (Capital)	1,000,000	0	0	0
█	BC999 GROH Housing	400,000	0	0	0
█	BC999 GROH Housing	400,000	0	0	0
█	BC998 Key Worker Accommodation	400,000	0	0	0
█	BC998 Key Worker Accommodation	400,000	0	0	0
█	Building - non-specialised Total	2,661,000	5,000	0	5,000
Buildings - specialised					
█	BC020 20 Victoria Road - Daycare Centre - Building (Capital)	1,000,000	0	46,098	(46,098)
█	BC098 Recreation Centre - Building (Capital)	1,090,000	0	5,420	(5,420)
█	BC082 82 Phillip Street (R03) - Autumn Centre - Building (Capital)	8,000	4,000	0	4,000
█	BC500 Public Conveniences - Building (Capital)	5,746	5,746	0	5,746
█	BC032 32 Bride Street (Lot 67) - Sports Club - Building (Capital)	9,500	0	0	0
█	BC598 Recreation Centre - Air Conditioner (capital)	5,000	0	0	0
█	BC016 16 Midlands Road - Railway Station - Building (Capital)	5,000	5,000	0	5,000
█	BC599 Airstrip Shed - Building (Capital)	8,888	0	0	0
█	BC021 21 Victoria Road (Lot 83) - Administration Office - Building (Capital)	35,785	0	0	0
█	Building - specialised Total	2,167,919	14,746	51,518	(36,772)
Furniture & equipment					
█	FE005 Interpretive Signage at Railway Station	20,000	0	0	0
█	Furniture & equipment Total	20,000	0	0	0
Plant & equipment					
█	PE1 CEO Executive Vehicle - 1M1 - Capital	70,000	0	70,812	(70,812)
█	PE108 Works Supervisor Vehicle - M1108 - Capital	50,000	0	60,610	(60,610)
█	PE177 MCS Executive Vehicle - 177M1 - Capital	45,000	0	47,632	(47,632)
█	PE255 Water Truck - M1255 - Capital	150,000	150,000	0	150,000
█	PE4541 Ride on Mower - M14541 - Capital	25,000	0	0	0
█	PE998 Z335B Ztrac Mower - Capital	6,000	0	0	0
█	PE998 Peruzzo Panther Mower - Capital	25,000	0	0	0
█	PE998 Verti Drain implement (includes Verti Cut) - Capital	25,000	0	0	0
█	PE999 Single Drum Vibrating Roller - Capital	7,500	3,750	0	3,750
█	Plant & equipment Total	403,500	153,750	179,054	(25,304)
Infrastructure - roads					
█	RC000 Road Construction - Rural - Gravel - Council Funded (Budgeting Only)	190,000	148,167	0	148,167
█	RC018 <i>Strawberry North East Road (Capital)</i>			0	
█	RC997 Road Construction - Rural - Priority Wet Grading (Budgeting Only)	260,000	0	6,428	(6,428)
█	RC003 <i>Coalseam Road (Capital)</i>	0	0	869	
█	RC005 <i>Yandanooka Melara Road (Capital)</i>			5,559	
█	RC015 <i>Morawa - Yandanooka Road (Capital)</i>			0	
█	RRG002 Yandanooka North East Road (RRG)	450,000	367,535	87,503	280,032
█	RRG502 Yandanooka North East Road (RRG) Stage 2	427,500	267,761	52,940	214,821
█	RRG003 Coalseam Road (RRG)	150,500	150,498	985	149,513
█	RC999 Road Construction - Urban - Sealed - Council Funded (Budgeting Only)	100,000	0	0	0
█	RC995 Road Construction - Urban - Sealed - Kerb Renewal - Council Funded (Budgeting Only)	10,000	0	0	0
█	Infrastructure - roads Total	1,588,000	933,961	147,856	786,105
Infrastructure - footpath					
█	FC000 Footpath Construction General (Budgeting Only)	30,000	0	0	0
█	Infrastructure - footpath Total	30,000	0	0	0

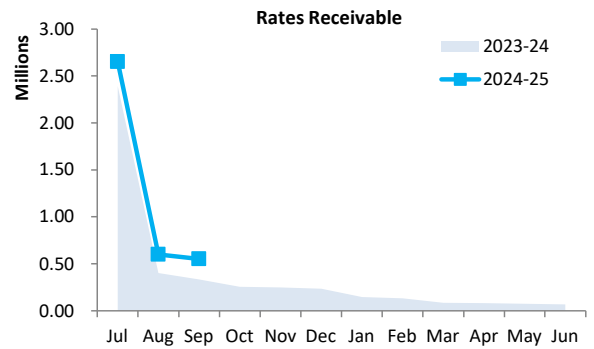
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
	Toyota Prado - 1MI	26,351	55,000	28,649	0	32,659	48,182	15,523	0
	Toyota RAV4 - 177MI	19,747	30,000	10,253	0	0	0	0	0
	Toyota Hilux Dual Cab Utility - 108MI	21,425	35,000	13,575	0	0	0	0	0
	Ride on Mower - MI4541	10,806	9,000	0	(1,806)	0	0	0	0
	Ztrak Mower Z335B	1,430	1,000	0	(430)	0	0	0	0
	Panther Flail Mower	3,325	9,000	5,675	0	0	0	0	0
	Single Drum Vibrating Roller	0	1,500	1,500	0	0	0	0	0
	Skid Steer - MI4650	0	0	0	0	0	21,091	21,091	0
		83,084	140,500	59,652	(2,236)	32,659	69,273	36,614	0



7 RECEIVABLES

Rates receivable	30 Jun 2024	30 Sep 2024
	\$	\$
Opening arrears previous year	57,681	64,650
Levied this year	2,372,994	2,614,579
Less - collections to date	(2,365,878)	(2,128,156)
Gross rates collectable	64,797	551,073
Allowance for impairment of rates receivable	(147)	(147)
Net rates collectable	64,650	550,926
% Collected	97.3%	79.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(4,952)	21,648	1,112	4,205	1,557	23,570
Percentage	(21.0%)	91.8%	4.7%	17.8%	6.6%	
Balance per trial balance						
Trade receivables	(Trade receivables \$23,570 + Pensioner rebates \$691)					24,262
Other receivables						(484)
GST receivable						32,855
Allowance for credit losses of trade receivables						(1,030)
Total receivables general outstanding						55,603

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 2024	Asset Increase	Asset Reduction	Closing Balance 30 September 2024
	\$	\$	\$	\$
Inventory				
Fuel	7,580	7,880	(9,538)	5,922
Other assets				
Prepayments	9,844	28	0	9,872
Accrued income	435,680	0	(86,512)	349,168
Total other current assets	453,104	7,908	(96,050)	364,962

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	770	0	0	0	770
Balance per trial balance						
Sundry creditors	(Trade payables \$770 + ESL creditors \$311 + Sundry Debtor accounts waiting for payment before allocating to bonds held/trust \$113)					1,194
Accrued salaries and wages						(59)
ATO liabilities						34,198
Receipts in advance						1,000
Other payables - bonds held						19,763
Prepaid rates						1,327
Accrued interest						288
Accrued expenses						78,143
Total payables general outstanding						135,854
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 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2024 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Grader	146	141,395	0	0	0	(56,220)	141,395	85,175	0	(1,811)
Housing - GROH	147	0	0	800,000	0	(32,014)	0	767,986	0	(18,247)
Housing - Key Workers	148	0	0	800,000	0	(32,014)	0	767,986	0	(18,247)
Total		141,395	0	1,600,000	0	(120,248)	141,395	1,621,147	0	(38,305)
Current borrowings		56,220					56,220			
Non-current borrowings		85,175					85,175			
		141,395					141,395			

All debenture repayments were financed by general purpose revenue.

New borrowings 2024-25

Particulars	Amount Borrowed		Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
Housing - GROH	0	800,000	WATC	Debenture	10	0	4.60	0	0	0
Housing - Key Workers	0	800,000	WATC	Debenture	10	0	4.60	0	0	0
	0	1,600,000				0		0	0	0

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

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.

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2024	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Ricoh Multifunction	3	20,707	0	0	(760)	(4,195)	19,947	16,512	(635)	(1,385)
Total		20,707	0	0	(760)	(4,195)	19,947	16,512	(635)	(1,385)
Current lease liabilities		3,186					2,426			
Non-current lease liabilities		17,521					17,521			
		20,707					19,947			

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.

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		659,244	0	692,333	(186,607)	1,164,970
Total other liabilities		659,244	0	692,333	(186,607)	1,164,970
Employee Related Provisions						
Provision for annual leave		111,126	0	0	0	111,126
Provision for long service leave		36,939	0	0	0	36,939
Total Provisions		148,065	0	0	0	148,065
Total other current liabilities		807,309	0	692,333	(186,607)	1,313,035

Amounts shown above include GST (where applicable)

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

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.

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability (As revenue)	Liability	Current Liability	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	1 July 2024			30 Sep 2024	30 Sep 2024			
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General	0	0	0	0	0	438,710	39,483	10,512
Grants Commission - Roads	0	0	0	0	0	408,893	36,800	9,636
DFES - LGGS Operating Grant	0	0	0	0	0	24,149	5,000	4,949
FRRR - Town Centre Mural	1,000	0	0	1,000	1,000	0	0	0
MRWA - Street Light Subsidy	0	0	0	0	0	2,950	0	0
MRWA - Direct Grant	0	0	0	0	0	105,427	105,427	120,572
Traineeship contribution	0	0	0	0	0	7,000	1,750	0
Apprenticeship incentives	0	0	0	0	0	8,550	2,137	0
	1,000	0	0	1,000	1,000	995,679	190,597	145,669
Contributions								
Autumn Centre	0	0	0	0	0	50	50	50
Terra Mining - Road contribution	0	0	0	0	0	90,000	14,994	28,944
	0	0	0	0	0	90,050	15,044	28,994
TOTALS	1,000	0	0	1,000	1,000	1,085,729	205,641	174,663

14 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 Revenue
	1 July 2024		(As revenue)	30 Sep 2024	30 Sep 2024	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
REDS - Daycare Centre	0	25,000	0	25,000	25,000	150,000	0	0
Lotterywest - Daycare Centre	0	275,000	(45,179)	229,821	229,821	500,000	0	45,179
TBC - Solar Energy	0	0	0	0	0	26,000	0	0
Saluting Their Service (DVA) - Cenotaph	0	0	0	0	0	17,095	0	0
DFES Resilience Fund - Rec Centre	470,000	0	0	470,000	470,000	470,000	0	0
DFES Community Benefit Fund - Water Park	150,000	0	0	150,000	150,000	125,000	0	0
DFES Disaster Ready Fund R2	0	0	0	0	0	545,000	0	0
Club Night Lights Program - Tennis Lights	0	0	0	0	0	25,000	0	0
TBC - Raw Water Scheme	0	0	0	0	0	26,667	0	0
TBC - Water Tank (Rec Centre)	0	0	0	0	0	30,000	0	0
TBC - Mingenew Spring	0	0	0	0	0	50,000	0	0
Heritage Grant - Interpretive Signage	0	0	0	0	0	20,000	0	0
Grants Commission - Bridges	9,244	0	0	9,244	9,244	0	0	0
Regional Road Group - Yandanooka NE Road 0.52-3.00	0	120,000	(58,335)	61,665	61,665	300,000	99,990	58,335
Regional Road Group - Yandanooka NE Road 3.00-5.50	0	114,000	(35,294)	78,706	78,706	285,000	94,990	35,294
Regional Road Group - Coalseam Road 23.57-24.37	0	41,333	(985)	40,348	40,348	100,333	33,441	985
Roads to Recovery - Yandanooka NE Road 0.52-3.00	0	60,000	(29,167)	30,833	30,833	150,000	49,995	29,167
Roads to Recovery - Yandanooka NE Road 3.00-5.50	0	57,000	(17,647)	39,353	39,353	142,500	47,495	17,647
Roads to Recovery - Coalseam Road 23.57-24.37	0	0	0	0	0	50,167	16,720	0
Roads to Recovery - Resheeting Strawberry NE Road	0	0	0	0	0	50,000	16,665	0
DFES Resilience Fund - Digital Sign	30,000	0	0	30,000	30,000	30,000	0	0
Housing Authority - 3x1x1 Aged Persons Units	0	0	0	0	0	985,000	0	0
	659,244	692,333	(186,607)	1,164,970	1,164,970	4,077,762	359,296	186,607
Capital contributions								
Community Resource Centre - Daycare Centre	0	0	0	0	0	150,000	0	0
Tennis Club - Tennis Lights	0	0	0	0	0	12,500	0	0
Sports Club - Air Conditioner	0	0	0	0	0	9,500	0	0
Beach Energy - Digital Sign	0	0	0	0	0	30,000	0	0
	0	0	0	0	0	202,000	0	0
TOTALS	659,244	692,333	(186,607)	1,164,970	1,164,970	4,279,762	359,296	186,607

**SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2024**

15 TRUST FUND

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

Description	Opening Balance 1 July 2024	Amount Received	Amount Paid	Closing Balance 30 September 2024
	\$	\$	\$	\$
Security Bond in lieu of Bank Guarantee - Terra Mining	1	50,000	0	50,001
	1	50,000	0	50,001

**SHIRE OF MINGENEW
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 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 Balance \$
Budget adoption						
Grant funding - 3x1x1 Aged Persons Units	13210824	Capital revenue		985,000		985,000
Construction of 3x1x1 Aged Persons Units	13210824	Capital expenses			(985,000)	0
				985,000	(985,000)	0

List of Payments for the period 1 August to 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT18060	09/08/2024		Kyocera billing for July 2024	-405.75	
EFT18061	09/08/2024	SOUTH METROPOLITAN TAFE	Apprentice Certificate III Parks & Gardens Student Fees - Apprentice	-334.75	
EFT18062	09/08/2024	AUSTRALIA POST	Postage for the period of July 2024	-273.70	
EFT18063	09/08/2024	ABCO	Assorted cleaning products for public conveniences, turf bar, rec centre, autumn centre, railway station, Yandanooka hall, unmanned fuel site, admin, depot and bin liners for street rubbish collection	-3,882.39	
EFT18064	09/08/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	MI4541- JD Ztrak Mower - Wheels for deck	-130.50	
EFT18065	09/08/2024	BUNNINGS GERALDTON	Storm water pit, Cat 6 cable, Silt fence roll, hose clamp, entrance lever set and grate. Daycare project	-400.64	
EFT18066	09/08/2024	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF Return for Lot 32 Depot Hill Rd	-215.53	
EFT18067	09/08/2024	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-48.85	
EFT18068	09/08/2024	BREEZE CONNECT PTY LTD	Phone services for the period of July 2024	-252.97	
EFT18069	09/08/2024	CLEANAWAY	Management and Admin Charge July 2024	-9,748.86	
EFT18070	09/08/2024	BARBARA CARTER	Lunches and kitchen hire for seniors activities - 15/07/24 and 29/07/24	-330.00	
EFT18071	09/08/2024	LANDGATE	Mining tenements 6/06/24 to 2/07/24	-54.30	
EFT18072	09/08/2024	DAZ FAB ENGINEERING	Repair Bob Cat Broom Adapter plate	-643.50	
EFT18073	09/08/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18074	09/08/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 25/07/24	-88.44	
EFT18075	09/08/2024	GERALDTON MOWER & REPAIR SPECIALIST	Chainsaw and parts for vegetation removal (RRG)	-3,299.00	
EFT18076	09/08/2024	GREAT SOUTHERN FUEL SUPPLIES	Fuel usage for July 2024	-238.90	
EFT18077	09/08/2024	GERALDTON LOCK & KEY	Additional restricted keys cut [GLS36] for Mingenew Sports Club (Shire copies)	-85.80	
EFT18078	09/08/2024	JCI LOCKSMITHS	Cut entry keys for 32A Shenton Street and 34 William Street	-26.00	
EFT18079	09/08/2024	CANINE CONTROL	Contract Ranger Fire and Animal control services - 1-2 August 2024	-440.00	
EFT18080	09/08/2024	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	Local Government Careers Campaign - Supporter Sponsorship	-550.00	
EFT18081	09/08/2024	LATERAL ASPECT	Service Charges - Retainer Agreement July 2024	-4,583.33	
EFT18082	09/08/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18083	09/08/2024	MIDWEST AERO MEDICAL AIR AMBULANCE P/L	Contribution to medical services in Mingenew - July 2024	-1,500.00	
EFT18084	09/08/2024	MITCHELL & BROWN COMMUNICATIONS	Replacement exit lighting at Post Office / CRC Building	-2,009.34	
EFT18085	09/08/2024	MCLEODS	Legal Advice regarding the blocking of Boolinda Rd by CBH	-868.56	
EFT18086	09/08/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Senior Activities, Staff BBQ, Council Meeting, Admin, cleaning products for Admin and batteries for Depot - July 2024	-382.00	
EFT18087	09/08/2024	OFFICEWORKS	Stationery for admin, water for admin and depot	-1,359.49	

List of Payments for the period 1 August to 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT18089	09/08/2024	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	Notice of Motion to close roads (Watson Road) Geraldton Guardian 5 July 2024	-379.61	
EFT18090	09/08/2024	PEMCO DIESEL PTY LTD	MI027 CAT Truck - Seat air bag repairs	-1,019.37	
EFT18091	09/08/2024	PIXIES SCREEN PRINTS	Embroidery of Shire logo onto business shirts	-30.00	
EFT18092	09/08/2024	NUTRIEN AG SOLUTIONS LIMITED	Broadside chemical for weed control - Tennis Courts	-682.00	
EFT18093	09/08/2024	GRAHAM JOHN SPENCER	REFUND OF COMMUNITY BUS BOND MINUS CLEANING FEE	-212.00	
EFT18094	09/08/2024	TELSTRA LIMITED	Mobile Enhanced SMS - 27/07/24 to 26/08/24	-1,161.90	
EFT18095	09/08/2024	WALGA	Council Connect Domain Service	-55.00	
EFT18096	09/08/2024	WA CONTRACT RANGER SERVICES PTY LTD	Ranger Services - Animal Control and Fire Services to August 1 2024	-627.00	
EFT18097	15/08/2024	COURTYARD BY MARRIOTT	Accommodation for apprentice while attending TAFE	-2,669.00	
EFT18098	22/08/2024	FIVE STAR BUSINESS & COMMUNICATIONS	Kyocera billing for August 2024	-235.44	
EFT18099	22/08/2024	ACUMENTIS (WA) PTY TLD	Property valuation for Lot 4 Eleanor Street, Mingenew (unmanned fuel site - lease / disposal)	-1,659.90	
EFT18100	22/08/2024	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BSL: 18 SHENTON ST	-56.65	
EFT18101	22/08/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18102	22/08/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund - 26/07/24	-120.12	
EFT18103	22/08/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18104	22/08/2024	MINGENEW TYRE SERVICES PTY LTD	003MI Bus - 2 x new and rotate tyres	-2,852.48	
EFT18105	22/08/2024	NORTH MIDLANDS ELECTRICAL PTY LTD	Test electrical boxes and repair as required - Rec Centre	-3,689.83	
EFT18106	22/08/2024	SOUTHERN CROSS BROADBAND PTY LTD	Fixed wireless costs for August 2024	-460.00	
EFT18107	22/08/2024	TOTAL TOILETS (SP & KA GILBERT TRADING AS)	Septic pump out due to rain - Rec Centre	-5,868.72	
EFT18108	22/08/2024	TUNBRIDGE CONSTRUCTION & MAINTENANCE PTY LTD	Design and construction of RFT01 2023-24 Mingenew Early Childhood Education Facility - Deposit	-49,295.82	
EFT18109	22/08/2024	WESTRAC PTY LTD	MI255 - Cat Skid Steer Loader - Hydraulic fittings and parts	-1,629.69	
EFT18110	22/08/2024	WINC AUSTRALIA PTY LIMITED	Ricoh billing for August 2024	-351.15	
EFT18111	05/09/2024	AUSTRALIA POST	Postage for the period of August 2024	-134.82	
EFT18112	05/09/2024	ABCO	Cleaning products for Admin, Autumn centre, Rec centre, 32B Shenton St and public toilets	-948.08	
EFT18113	05/09/2024	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Deck for Z335E	-2,327.52	
EFT18114	05/09/2024	BUNNINGS GERALDTON	18, 200 X 50mm 3 meter Treated pine sleepers, 8, 50X50 x3mm 0.9m Galvanised steel upright sleeper corner post, 4 50X50x3mm 0.9 galvanised steel H Joiner posts upright sleeper for the Community Garden.	-979.24	
EFT18115	05/09/2024	BOC GASES	Gas cylinders: Oxy, acetylene, Argoshield, Cellamix	-48.85	
EFT18116	05/09/2024	CLEANAWAY	Domestic refuse collection for August 2024	-5,985.98	
EFT18117	05/09/2024	CORSIGN WA	Cones and traffic signs	-634.70	
EFT18118	05/09/2024	BARBARA CARTER	Kitchen hire and Seniors lunches 12/08/24 & 26/08/24	-290.00	

List of Payments for the period 1 August to 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT18119	05/09/2024	LANDGATE	SLIP Subscription 2024	-2,767.86	
EFT18120	05/09/2024	DONGARA BODY BUILDERS	003MI - Bus Annual Inspection	-249.15	
EFT18121	05/09/2024	DEPARTMENT OF FIRE AND EMERGENCY SERVICES (DFES)	2024/25 ESLB Contribution	-38,110.00	
EFT18123	05/09/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18124	05/09/2024	GH COUNTRY COURIERS	Community Pharmacy Assistance Fund 22/08/24	-120.12	
EFT18125	05/09/2024	GERALDTON PARTS (HOPPY'S)	Fuel pod 2 New pump	-392.62	
EFT18126	05/09/2024	INFINITUM TECHNOLOGIES	Managed Service Agreement 18/07/24 to 17/08/24	-5,985.61	
EFT18127	05/09/2024	CANINE CONTROL	Contract Ranger Services - Animal and fire control 19/08/24	-440.00	
EFT18128	05/09/2024	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for brush heads for bobcat broom	-99.44	
EFT18129	05/09/2024	STATE LIBRARY OF WESTERN AUSTRALIA	Better Beginnings Packs 2024/25	-33.00	
EFT18130	05/09/2024	LATERAL ASPECT	Service Charges - Retainer Agreement and Social Media - August 2024	-15,033.33	
EFT18131	05/09/2024	LA3 PTY LTD	Delivery of Mingenew Rec Centre & Evac Hub detailed drawings for pricing and Video for Expo	-5,962.00	
EFT18132	05/09/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18133	05/09/2024	ML COMMUNICATIONS	1MI - Removal of equipment prior to trade	-143.00	
EFT18134	05/09/2024	LGIS - WALGA AFT LGISWA	Local Govt special risks pro-rata contribution - 30/06/23 to 30/06/24	-1,030.26	
EFT18135	05/09/2024	GERALDTON TOYOTA	1MI 130000km Service	-414.33	
EFT18136	05/09/2024	MINGENEW MIDWEST EXPO	Home and Living Pavilion power connection - Expo	-85.00	
EFT18137	05/09/2024	MINGENEW SUPERMARKET PLUS LIQUOR (IGA)	Refreshments for Admin, seniors activities, staff BBQ, and council meeting for August 2024	-538.48	
EFT18138	05/09/2024	DONALD MARSH	Reimbursement of costs incurred for incident	-62.61	
EFT18140	05/09/2024	PEMCO DIESEL PTY LTD	MI372 Triton - Service and timing belt change	-5,899.99	
EFT18141	05/09/2024	NUTRIEN AG SOLUTIONS LIMITED	Glyphosate 450	-112.86	
EFT18142	05/09/2024	THURKLE'S EARTHMOVING & MAINTENANCE PTY LTD	Gravel stock piling for Yandanooka NE Rd (RRG)	-47,850.00	
EFT18143	05/09/2024	WALGA	2024 WALGA Local Government Convention Registration - staff & members	-3,887.40	
EFT18144	05/09/2024	WESTRAC PTY LTD	MI541 Cat Grader - Teeth for tines and shanks	-1,893.15	
EFT18145	06/09/2024	ZOE JONES	REFUND OF BOND FOR HIRE OF TURF BAR 8/09/24	-411.00	
EFT18146	11/09/2024	ELYSIAN CONSULTING PTY LTD	Prepare a business case for the transfer of land from the State to the Shire	-3,080.00	
EFT18147	11/09/2024	MINGENEW - IRWIN GROUP	REFUND OF BOND FOR HIRE OF MOBILE COOL ROOM AND CHAIRS - MIG 3/09/24	-320.00	
EFT18148	11/09/2024	JADE STARICK	REFUND OF COMMUNITY BUS BOND - 4/09/24	-300.00	
EFT18149	11/09/2024	RUMBOLD FORD PTY LTD	Supply of Ford Ranger 2024.05 Double CAB Pickup Wildtrak 2.0L, Ford Everest 2024.05 Ambiente 2.0L, and Ford Everest 2024.05 Platinum 3.0L	-145,191.88	

List of Payments for the period 1 August to 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT18150	20/09/2024	AIT SPECIALISTS PTY LTD	Professional services for determination of fuel tax credit for the period of August 2024	-272.14	
EFT18151	20/09/2024	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCITF RETURN FOR 86 MIDLANDS RD	-79.23	
EFT18152	20/09/2024	DONGARA MIDWEST WASTE	Pump out public conveniences (behind MIG) - 16/07/24	-3,000.00	
EFT18153	20/09/2024	ELDERS LIMITED	Droppers for pegging out the works - Yandanooka NE Rd	-336.90	
EFT18154	20/09/2024	GRACE FANNING	Payroll Deductions/Contributions	-747.61	
EFT18155	20/09/2024	GH COUNTRY COURIERS	Freight for electrical plug for mulcher	-188.76	
EFT18156	20/09/2024	CITY OF GREATER GERALDTON	Midwest Libraries Consortium - Subscription and Service Fees, 01/04/2024 to 31/03/2025	-1,875.07	
EFT18158	20/09/2024	HERSEY SAFETY PTY LTD	Disposable items for works PPE - Yandanooka NE Rd (RRG)	-520.60	
EFT18159	20/09/2024	DAVID HICKS	Expense claim for meals and travel to attend TAFE	-750.66	
EFT18160	20/09/2024	INDUSTRIAL POWER EQUIPMENT PTY LTD T/AS GARPEN	Starter motor for water pump road works	-103.00	
EFT18161	20/09/2024	CANINE CONTROL	Contract Ranger Services - 05/09/24	-440.00	
EFT18162	20/09/2024	PERTH KALEXPRESS AND QUALITY TRANSPORT	Freight for delivery of road signs - Yandanooka NE RD (RRG)	-164.44	
EFT18163	20/09/2024	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LG Professionals Annual State Conference 2024 - Staff	-1,600.00	
EFT18164	20/09/2024	LFA FIRST RESPONSE	Shire of Mingenew BFB - Replacement AED pads and biological hazard bags for Fast Attack and Fire Truck	-647.74	
EFT18165	20/09/2024	LENANE HOLDINGS	Pad foot roller hire - 20-31st August Yandanooka NE Rd (RRG)	-4,373.60	
EFT18166	20/09/2024	LGRCEU WA	Payroll Deductions/Contributions	-22.00	
EFT18167	20/09/2024	MINGENEW COMMUNITY RESOURCE CENTRE	Reimbursement of tourism services expenses as per agreement 22/07/24 to 01/09/24	-8,711.82	
EFT18168	20/09/2024	GERALDTON TOYOTA	105,000km service - 177MI	-571.95	
EFT18169	20/09/2024	MINGENEW HORSE AND PONY CLUB	Catering for council meetings August 2024	-210.00	
EFT18170	20/09/2024	MINGENEW TYRE SERVICES PTY LTD	JD Z335E Mower Tyre repair	-22.00	
EFT18171	20/09/2024	PEMCO DIESEL PTY LTD	MI572 JD Grader - Service	-10,355.67	
EFT18172	20/09/2024	NUTRIEN AG SOLUTIONS LIMITED	Weed spray	-112.86	
EFT18173	20/09/2024	SHIRE OF CHAPMAN VALLEY	Planning Services for July & August 2024	-5,921.25	
EFT18174	20/09/2024	SHIRE OF COOROW	HR tool box training - 6-7 August 2024	-747.00	
EFT18175	20/09/2024	SOUTHERN CROSS BROADBAND PTY LTD	Fixed Wireless costs for October 2024	-230.00	
EFT18176	20/09/2024	TELSTRA LIMITED	Mobile enhanced SMS - 27/08/24 to 26/09/24	-1,606.42	
EFT18177	20/09/2024	TOTAL UNIFORMS	Uniforms - 3 Shirts and 2 jackets - Works	-268.28	
EFT18178	20/09/2024	WESTRAC PTY LTD	MI541 CAT Grader - Wear plates for blade	-2,651.97	
EFT18179	20/09/2024	WORK HEALTH PROFESSIONALS PTY LTD	Audiometric testing for at risk employees - 3 September 2024	-957.00	
EFT18088	09/08/2024	FUELEX (OILTECH)	Fuel usage for July 2024	-13,154.44	-446,767.36

List of Payments for the period 1 August to 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT18139	05/09/2024	FUELEX (OILTECH)	Fuel usage for August 2024	-15,690.30	
EFT18157	20/09/2024	GREAT SOUTHERN FUEL SUPPLIES	Fuel usage for August 2024	-97.31	-28,942.05
DD10965.1	01/08/2024	NODE ONE PTY LTD	Fixed Wireless Services August 2024	-150.00	
DD10952.1	12/08/2024	SHIRE OF MINGENEW	CLEANING FEE DEDUCTED FROM COMM BUS BOND - GJ SPENCER	-88.00	
DD10937.1	25/08/2024	3E ADVANTAGE PTY LTD	Ricoh Copier Lease Payment July 2024	-511.50	
DD10962.1	14/08/2024	BEAM	Superannuation contribution & employee deductions for PPE110824	-10,758.52	
DD10988.1	15/08/2024	BUSINESS1300 PTY LTD	Live Answering Services August 2024	-100.93	
DD10968.1	19/08/2024	SYNERGY	Various electricity accounts for the period 25Jun to 13Aug inclusive	-4,088.39	
DD10974.1	21/08/2024	AUSTRALIAN TAXATION OFFICE	Jul24 BAS	-26,842.00	
DD10981.1	22/08/2024	WATER CORPORATION	Various water accounts for the period 10Jun to 31Aug inclusive	-4,404.16	
DD10998.1	26/08/2024	3E ADVANTAGE PTY LTD	RICOH Copier Lease Payment August 2024	-511.50	
DD10999.1	28/08/2024	BEAM	Superannuation contribution & employee deductions for PPE250824	-10,398.79	
DD11013.1	30/08/2024	WEST AUSTRALIAN NEWSPAPERS LIMITED	West Australian Newspaper subscription September 2024 to February 2025	-181.96	
DD11032.1	10/09/2024	SHIRE OF MINGENEW	Refund from trust for incorrectly allocated rates payment.	-300.00	
DD11040.1	11/09/2024	BEAM	Superannuation contribution & employee deductions for PPE080924	-10,399.08	
DD11051.1	16/09/2024	SYNERGY	Various electricity accounts for the period 29Jun24 to 10Sep24 inclusive.	-7,918.66	
DD11076.2	16/09/2024	BUSINESS1300 PTY LTD	Live Answering Services September 2024	-102.85	
DD11063.1	24/09/2024	AUSTRALIAN TAXATION OFFICE	Aug24 BAS	-27,046.00	
DD11072.1	25/09/2024	BEAM	Superannuation contribution & employee deductions for PPE220924	-10,583.55	
DD11076.1	25/09/2024	3E ADVANTAGE PTY LTD	RICOH Lease Payment September 2024	-511.50	-114,897.39
DD10948.1	21/08/2024	BP AUSTRALIA PTY LTD	BP Fuel purchased July 2024	-202.21	
DD11015.1	30/08/2024	NAB BUSINESS VISA	Credit Card Transactions August 2024	-1,790.61	
DD11028.1	20/09/2024	BP AUSTRALIA PTY LTD	BP Fuel August 2024	-513.54	
DD11090.1	30/09/2024	NAB BUSINESS VISA	Credit Card Transactions September 2024	-4,898.54	-7,404.90
DD10940.1	01/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 30/07/2024	-2,507.65	
DD10943.1	02/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 31/07/2024	-134.00	
DD10945.1	05/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 01/08/2024	-327.00	
DD10954.1	09/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 07/08/2024	-3,377.25	
DD10956.1	12/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 08/08/2024	-197.90	
DD10958.1	13/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 09/08/2024	-885.25	
DD10964.1	14/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 12/08/2024	-3,863.90	
DD10971.1	15/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 13/08/2024	-1,484.65	
DD10976.1	16/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 14/08/2024	-14,863.60	

List of Payments for the period 1 August to 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Total
DD10978.1	19/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 15/08/2024	-444.55	
DD10980.1	20/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 16/08/2024	-1,358.20	
DD10986.1	22/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 20/08/2024	-87.00	
DD10992.1	23/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 21/08/2024	-404.35	
DD10994.1	26/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 22/08/2024	-1,326.60	
DD10996.1	27/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 23/08/2024	-5,668.65	
DD11001.1	29/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 27/08/2024	-2,050.75	
DD11010.1	30/08/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 28/08/2024	-1,544.80	
DD11021.1	02/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 29/08/2024	-2,453.45	
DD11023.1	03/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 30/08/2024	-2,318.40	
DD11025.1	04/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 02/09/2024	-1,749.55	
DD11027.1	05/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 03/09/2024	-25.60	
DD11037.1	06/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 04/09/2024	-1,481.40	
DD11039.1	09/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 06/09/2024	-3,590.60	
DD11045.1	11/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 09/09/2024	-590.20	
DD11047.1	12/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 10/09/2024	-1,604.90	
DD11050.1	13/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 11/09/2024	-6.90	
DD11053.1	16/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 12/09/2024	-2,943.30	
DD11061.1	17/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 13/09/2024	-2,362.85	
DD11057.1	18/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 16/09/2024	-11,217.95	
DD11065.1	19/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 17/09/2024	-455.85	
DD11067.1	20/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 18/09/2024	-17.10	
DD11069.1	24/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 19/09/2024	-684.05	
DD11074.1	25/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 20/09/2024	-1,227.80	
DD11078.1	26/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 24/09/2024	-2,705.15	
DD11086.1	27/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 25/09/2024	-3,375.85	
DD11088.1	30/09/2024	DEPARTMENT OF TRANSPORT	DOT LICENSING TRANSACTIONS: 26/09/2024	-1,322.70	-80,659.70
			Net Salaries August 2024	90,652.48	
			Net Salaries September 2024	89,199.59	179,852.07
				-498,819.33	-498,819.33

Card Payments for the period 1 August to 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Total
EFT18088		FUELEX (OILTECH)			-13,154.44
	1/07/2024		MI029 / MI599 / Mobile Tank 2	-599.45	
	2/07/2024		MI108 / MI177	-173.12	
	3/07/2024		MI4541	-69.25	
	4/07/2024		MI028 / MI278 / Mobile Tank 1 / MI196	-954.17	
	5/07/2024		1MI / MI108	-308.05	
	8/07/2024		MI4650 / MI5005 / Mobile Tank 1 / ?	-665.91	
	9/07/2024		MI108	-112.20	
	10/07/2024		1MI / MI177 / MI473 / ?	-694.78	
	11/07/2024		MI108 / MI4541 / MI4650 / Mobile Tank 1 / ?	-466.13	
	12/07/2024		MI029 / MI196 / MI599	-281.75	
	13/07/2024		MI108	-102.53	
	15/07/2024		Mobile Tank 1 / ?	-244.20	
	16/07/2024		MI028 / MI029 / MI278 / MI5005	-283.88	
	17/07/2024		1MI / MI108 / MI125 / MI177 / Mobile Tank 1 / MI196 / Misc Plant - Works	-1,697.95	
	18/07/2024		MI262 / MI599	-307.61	
	20/07/2024		MI108	-117.45	
	22/07/2024		MI108 / MI4650 / Mobile Tank 1	-342.45	
	23/07/2024		MI278 / Mobile Tank 1	-795.62	
	24/07/2024		MI108 / MI4650 / MI473 / ?	-513.67	
	25/07/2024		1MI / MI029 / MI108 / MI177 / MI4541 / Mobile Tank 1 / MI196	-729.14	
	26/07/2024		MI108 / Mobile Tank 1 / MI196 / MI599	-1,046.15	
	28/07/2024		MI108	-73.30	
	29/07/2024		1MI / MI028 / MI4541 / Mobile Tank 1 / 003MI	-1,214.24	
	30/07/2024		MI177 / MI278	-151.62	
	31/07/2024		MI029 / MI108 / MI4541 / MI4650 / MI196	-1,209.82	
EFT18139		FUELEX (OILTECH)			-15,690.30
	1/08/2024		MI278 / MI372 / MI473 / MI541	-755.49	
	2/08/2024		MI283 / 108MI	-179.42	
	4/08/2024		108MI	-104.33	
	5/08/2024		1MI / MI4541 / MI473 / MI4855	-663.27	
	6/08/2024		MI027 / MI029 / MI278 / PMisc / 108MI / 177MI	-1,408.07	
	7/08/2024		MI028 / MI4541 / Mobile Tank 1 / MI572	-520.75	
	8/08/2024		MI027 / MI029 / MI262 / MI283 / MI372 / MI5005 / MI599 / PMisc / MI4855	-1,750.44	
	9/08/2024		MI029 / MI278 / MI572 / 108MI	-805.70	

Card Payments for the period 1 August to 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Total
	11/08/2024		1MI / 108MI	-250.86	
	12/08/2024		MI599	-31.57	
	13/08/2024		MI027 / MI029 / MI278 / PMisc / 108MI / 177MI	-767.38	
	14/08/2024		Mobile Tank 1 / MI196 / Pmisc / 177MI / MI4855	-1,068.90	
	15/08/2024		MI027 / 108MI	-664.65	
	16/08/2024		MI196 / 108MI	-156.00	
	17/08/2024		1MI	-209.89	
	18/08/2024		108MI	-115.09	
	19/08/2024		MI028 / MI4541 / MI599	-244.37	
	20/08/2024		MI029 / MI262	-256.56	
	21/08/2024		1MI / MI029 / MI278 / Mobile Tank 1 / MI572 / 177MI	-1,204.20	
	22/08/2024		MI278 / 108MI / MI4855	-240.98	
	23/08/2024		MI029 / MI372 / MI196 / 108MI	-451.69	
	25/08/2024		108MI	-102.36	
	26/08/2024		1MI / MI027 / MI028 / Mobile Tank 1 / MI599	-1,293.97	
	27/08/2024		Mobile Tank 2 / 108MI	-516.13	
	28/08/2024		MI029 / Mobile Tank 1 / 108MI / 177MI	-518.47	
	29/08/2024		1MI / Mobile Tank 1 / 108MI	-931.50	
	30/08/2024		MI283 / MI196 / 108MI	-268.47	
	31/08/2024		1MI	-209.79	
EFT18157	20/09/2024	GREAT SOUTHERN FUEL SUPPLIES	Fuel usage 01/08/24 to 31/08/24		-97.31
	30/08/2024		108MI	-97.31	
		Total EFT Purchasing Cards		-28,942.05	-28,942.05
DD10948.1		BP FUEL JULY 2024			-202.21
	11/07/2024		177MI	-73.56	
	15/07/2024		177MI	-70.16	
	28/07/2024		177MI	-58.49	
DD11015.1		NAB	Credit Card Transactions August 2024		-1,790.61
	31/07/2024	Garmin	Monthly subscription	-110.00	
	1/08/2024	2024 McIntosh & Sons	2024 Expo Tickets general admission x 15	-257.85	
	5/08/2024	Easypark	Parking S Noon	-10.53	
	6/08/2024	Dragonfly Trading Pty Ltd	Plastic Toilet Seat for MIG toilet	-25.30	
	8/08/2024	Zoom	Monthly subscription	-25.37	
	9/08/2024	Local Government Management	LG Professionals Membership Matt Fanning	-560.00	
	9/08/2024	Bunnings	Cable ties & USB adaptor accessory for Expo	-42.45	

Card Payments for the period 1 August to 30 September 2024

Chq/EFT	Date	Name	Description	Amount	Total
	12/08/2024	Kevrek Australia Pty Ltd	500kg Drum Lifter	-220.00	
	12/08/2024	Complete Industrial Supplies	Flat Web Lifting Slings x 3	-101.20	
	12/08/2024	Mingenew Midwest expo	Meal M Fanning and S Noon during Expo	-29.00	
	16/08/2024	Local Government Management	Young Professionals Membership - L Higgins	-150.00	
	26/08/2024	Nanutarra Roadhouse	Fuel for 1MI	-222.91	
	30/08/2024	NAB	CARD FEES	-36.00	
DD11028.1		BP Australia Pty Ltd	Fuel Purchased August 2024		-513.54
	22/08/2024		1MI	-274.46	
	25/08/2024		1MI	-176.32	
	30/08/2024		177MI	-62.76	
DD11090.1		NAB	Credit Card Transactions September 2024		-4,898.54
	29/08/2024	Bunnings	Hose reel for 25 Shenton St	-132.05	
	30/08/2024	Geraldton Ag Service	Tow chain	-365.86	
	2/09/2024	Courtyard	Meals & laundry D Hicks during x training	-183.82	
	2/09/2024	KFC Ascot	Meal CEO	-15.45	
	2/09/2024	Garmin	Monthly subscription	-110.00	
	3/09/2024	ASN Conferences Pty Ltd	IPWEA Intl Asset Management Congress M Fanning	-1,290.94	
	4/09/2024	Lion's Bakery Nollamara	Meal CEO & Shire President	-23.06	
	4/09/2024	Crown Promenade	Accommodation CEO & Shire President Meeting with Minister Beazley	-428.17	
	4/09/2024	Crown Junction Grill	Meal CEO & Shire President - Meeting with the Minister	-132.50	
	4/09/2024	Crown Promenade	Meal CEO & Shire President	-104.18	
	9/09/2024	Bunnings	Replacement of stainless steel insert sink plugs at 25 Shenton	-26.46	
	9/09/2024	Zoom	Monthly subscription	-25.37	
	9/09/2024	Coles Express Wonthella	Fuel 1MI	-76.93	
	10/09/2024	Dropbox	Annual Subscription	-856.54	
	11/09/2024	Shire of Mingeneew	Plate swap 108MI / 1IHC835 & 177MI / 1IHC825	-77.60	
	12/09/2024	Pirger	Hose Assembly for Loader	-182.35	
	12/09/2024	Bunnings	Indoor Blind for Daycare & Mr Sheen	-134.98	
	16/09/2024	Bunnings	Strip Mounting Extreme Scotch	-7.52	
	16/09/2024	Bunnings	Bolt cutters, garden sprayer Screwdriver set	-218.51	
	16/09/2024	Mach 1 Auto Parts	Animal Repeller Black x 3	-20.85	
	16/09/2024	Paper Plus Office Nationals	USB 2.0 Lead Plug-a-play Mini 0.5m	-17.41	
	19/09/2024	Shire of Mingeneew	Community Bus registration	-17.10	
	23/09/2024	Mitchell & Brown	Bissell Spot Clean Turbo for Admin	-329.65	
	25/09/2024	Bunnings	Galv Plate extensions x 2, Hex nuts & bolts, cable clips, washers	-85.24	
	30/09/2024	NAB	CARD FEE	-36.00	
		Total Direct Debit Purchasing Cards		-7,404.90	-7,404.90



COUNCIL POLICY

1.3.1

Finance

Title: 1.3.1 PURCHASING POLICY

Adopted: 20 April 2020

Reviewed: Annually (last reviewed 14-16 December-October, 2022-2024)

Associated Legislation: Local Government Act 1995 s5.42, s5.44, s5.46, s6.2(4a), s6.8
Local Government (Functions and General) Regulations 1996 Part 4
Local Government (Financial Management) Regulations 1996 Part 4
State Records Act 2000

Associated Documentation: Shire of Mingenew Delegations Register
Shire of Mingenew Code of Conduct
[Department of Local Government, Sporting and Cultural Industries Guideline No. 11 – Use of Corporate Credit Card](#)

Review Responsibility: [Governance Officer/Manager Governance and Community Finance and Administration](#)
[Manager Corporate Services](#)

Delegation: Chief Executive Officer

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Last Adopted: April 2020

POLICY STATEMENT

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

1. PURCHASING

1.1 OBJECTIVES

The Shire's purchasing activities will:

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

- i) Ensure records evidence purchasing activities in accordance with the State Records Act 2000 and the Shire's Record~~K~~-Keeping Plan;
- j) Ensure confidentiality that protects commercial-in-confidence information and only releases information where appropriately approved.

1.2 ETHICS & INTEGRITY

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

1.3 VALUE FOR MONEY

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

1.3.1 Assessing Value for Money

Value for money assessment will consider:

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

1.4 PURCHASING THRESHOLDS AND PRACTICES

1.4.1 Defining the Purchasing Value

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

- a) The appropriate purchasing threshold and practice is applied in all purchasing activities; and

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

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

Strategic Purchasing Value Assessments

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

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

Individual Purchasing Value Assessments

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

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

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

1.4.2. Table of Purchasing Thresholds and Practices

Supplier Order of Priority

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

Priority 1:	<p>Existing Prequalified Supplier Panel or other Contract Current contracts, including a Panel of Prequalified Suppliers or contracted supplier, must be used where the Shire's supply requirements can be met through the existing contract.</p> <p>If the Shire does not have a current contract relevant to the required supply, then a relevant WALGA PSA may be used.</p>
Priority 2:	<p>Local Suppliers Where the Purchasing Value does not exceed the tender threshold and a relevant local supplier is capable of providing the required supply, the Shire will ensure that wherever possible quotations are obtained from local suppliers permanently located within the District as a first priority, and those permanently located within surrounding Districts as the second priority.</p>

	If no relevant local supplier is available, then a relevant WALGA PSA may be used.
Priority 3:	<p>Tender Exempt - WALGA Preferred Supplier Arrangement (PSA) Use a relevant WALGA PSA regardless of whether or not the Purchasing Value will exceed the tender threshold.</p> <p>However, if a relevant PSA exists but an alternative supplier is considered to provide best value, then the CEO, or an officer authorised by the CEO, must approve the alternative supplier. Reasons for not using a PSA may include:</p> <ol style="list-style-type: none"> i. Local supplier availability (that are not within the PSA); or, ii. Social procurement – preference to use Aboriginal business or Disability Enterprise. <p>If no relevant WALGA PSA is available, then a relevant State Government CUA may be used.</p>
Priority 4:	<p>Tender Exempt - WA State Government Common Use Arrangement (CUA) Use a relevant CUA regardless of whether or not the Purchasing Value will exceed the tender threshold.</p> <p>However, if a relevant CUA exists, but an alternative supplier is considered to provide best value for money, then the proposed alternative supplier must be approved by the CEO, or an officer authorised by the CEO.</p> <p>If no relevant CUA is available, then a Tender Exempt <i>[F&G Reg.11(2)]</i> arrangement may be used.</p>
Priority 5:	<p>Other Tender Exempt arrangement <i>[F&G Reg. 11(2)]</i> Regardless of whether or not the Purchasing Value will exceed the tender threshold, the Shire will investigate and seek quotations from tender exempt suppliers, and will specifically ensure that wherever possible quotations are obtained from a WA Disability Enterprise and / or an Aboriginal Owned Business that is capable of providing the required supply.</p>
Priority 6:	<p><u>Other Suppliers</u> Where there is no relevant existing contract or tender exempt arrangement available, purchasing activity from any other supplier is to be in accordance with relevant Purchasing Value Threshold and Purchasing Practice specified in the table below.</p>

Purchasing Practice Purchasing Value Thresholds

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

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

Purchase Value Threshold (<i>ex GST</i>)	Purchasing Practice
	<ul style="list-style-type: none"> • Pre-determined selection criteria that assesses all best and sustainable value considerations. <p>The purchasing decision is to be evidenced in accordance with the Shire's internal procedures and its Recordk Keeping Plan.</p>
<p>Emergency Purchases (<i>Within Budget</i>) Refer to Clause 1.4.3</p>	<p>Where goods or services are required for an emergency response and are within scope of an established Panel of Pre-qualified Supplier or existing contract, the emergency supply must be obtained from the Panel or existing contract using relevant unallocated budgeted funds.</p> <p>If there is no existing Panel or contract, then clause 1.4.2(1) Supplier Order of Priority will apply wherever practicable.</p> <p>However, where due to the urgency of the situation; a contracted or tender exempt supplier is unable to provide the emergency supply <u>OR</u> compliance with this Purchasing Policy would cause unreasonable delay, the supply may be obtained from any supplier capable of providing the emergency supply. However, an emergency supply is only to be obtained to the extent necessary to facilitate the urgent emergency response and must be subject to due consideration of best value and sustainable practice.</p> <p>The rationale for policy non-compliance and the purchasing decision must be evidenced in accordance with the Shire's internal procedures and its Recordk Keeping Plan.</p>
<p>Emergency Purchases (<i>No budget allocation available</i>) Refer for Clause 1.4.3</p>	<p>Where no relevant budget allocation is available for an emergency purchasing activity then, in accordance with s.6.8 of the <i>Local Government Act 1995</i>, the President must authorise, in writing, the necessary budget adjustment prior to the expense being incurred.</p> <p>The CEO is responsible for ensuring that an authorised emergency expenditure under s.6.8 is reported to the next ordinary Council Meeting.</p> <p>The Purchasing Practices prescribed for Emergency Purchases (within budget) above, then apply.</p>
<p>LGIS Services Section 9.58(6)(b) Local Government Act</p>	<p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p>

1.4.3. Emergency Purchases

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

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

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

1.4.4. Inviting Tenders Though not Required to do so

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

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

1.4.5. Expressions of Interest

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

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

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

1.4.6. Unique Nature of Supply (Sole Supplier)

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

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

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

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

1.4.7. Anti-Avoidance

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

1.4.8. Contract Renewals, Extensions and Variations

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

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

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

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

2. SUSTAINABLE PROCUREMENT

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

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

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

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

2.1. LOCAL ECONOMIC BENEFIT

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

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

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

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

2.2. SOCIALLY SUSTAINABLE PROCUREMENT

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

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

Aboriginal Businesses

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

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

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

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

Australian Disability Enterprises

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

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

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

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

2.3. ENVIRONMENTALLY SUSTAINABLE PROCUREMENT

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

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

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

3. RECORD-KEEPING

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

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

4. PURCHASING POLICY NON-COMPLIANCE

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

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

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

If non-compliance with; legislation, this Purchasing Policy or the Code of Conduct, is identified it must be reported to the Chief Executive officer or the ~~Finance and Administration~~ Manager [Corporate Services](#).

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

Where a breach is substantiated it may be treated as:

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

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



COUNCIL POLICY
Finance

1.3.2

Title: 1.3.2 ASSET MANAGEMENT
Adopted: 21 March 2018
Reviewed: Annually (last reviewed ~~14 December~~ ~~6 October, 2022~~ 2024)
Associated Legislation: Local Government Act 1995
 Local Government (Financial Management) Regulations 1996
 Government of WA, Department of Local Government, Sport and Cultural Industries,
Associated Documents: Department of Local Government, Sport and Cultural Industries - Integrated Planning and Reporting, Asset Management Guidelines September 2016.
 Strategic Community Plan ~~2019-2023 -- 2029~~2033 (including Corporate Business Plan)
~~Corporate Business Plan 2019-2023~~
 Long Term Financial Plan to ~~2012-2025 - 2022~~ 2036
 Asset Management Plan 2019 - 2034
 Disability and Access Inclusion Plan
Review Responsibility: ~~Finance & Administration~~-Manager Corporate Services
Delegation:

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Previous Policy Number/s 3011

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

Policy Statement:
The Shire of Mingenew delivers a variety of services to the community and in doing so, must ensure that the assets supporting these services are:
 a) Managed in a way that promotes maximum performance for the most cost-effective 'Life Cycle' cost;
 b) Meeting community expectations of time, quality, and value for money.

Achieving this objective in an affordable and sustainable manner requires a strategic and long-term approach to asset planning and management. The Shire aims to deliver this through:
 a) Agreed levels of service that are cost effective and relevant;
 b) The adoption of a continuous improvement approach to asset management;
 c) Community and key stakeholder consultation in regard to expected levels of service; and
 d) Endeavouring to achieve Asset Ratio benchmarks as set by the Department of Local Government, Sport and Cultural Industries (although these ratios are no longer required to be included in the Annual Financial Statements)



1.3.2 ASSET MANAGEMENT PROCEDURE

Relevant Council Policy

1.3.2 Asset Management

Adoption Date: 16 March 2018

Appendix:

Relevant CEO Directive

N/A

Review: ~~8 November 2022~~ 16 October 2024

Objective:

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

Legislation:

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

Definitions:

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

Responsibilities

~~Councillors~~ Elected Members



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

Chief Executive Officer

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

Procedures:

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

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



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



COUNCIL POLICY
Finance

1.3.3

Title: 1.3.3 INVESTMENT OF SURPLUS FUNDS
Adopted: 21 March 2018
Reviewed: Annually (last reviewed 14 December 2022 6 October 2024)
Associated Legislation: Local Government Act 1995 (s.14)
 Banking Act 1995,
 The Trustees Act 1962 (s18)
 Local Government (Financial Management) Regulations 1996 (r19, 19C,
 r28 and r49)
Associated Documents: Code of Conduct
Investment of Surplus Funds Management Procedure
Review Responsibility: ~~Finance and Administration~~ Manager Corporate Services
Delegation: Chief Executive Officer

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Previous Policy Number/s 3002

Objective:

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

Policy Statement:

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

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

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



1.3.3 INVESTMENT OF SURPLUS FUNDS ~~MANAGEMENT~~ MANAGEMENT PROCEDURE

Relevant Council Policy

Relevant CEO Directive

1.3.3 Investment

N/A

Approval Date: 16 March 2018

Review Date: ~~8 November 2022~~ 16 October 2024

Appendix-

Objective:

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

Legislation:

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

Procedures:

1. Principles and Ethics

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



2. Investments

2.1 Approved Investments

- a) Without approval from Council, investments are limited to:
 - I. State/Commonwealth Government Bonds with a term of maturity not exceeding three years;
 - II. Fixed term deposits placed with an authorised institution* for a term not exceeding 3 years; and
 - III. Interest-bearing deposits placed with an authorised institution*.

*** ~~ⓧ~~ *Authorised Institution as defined in the Bank Act 1959 (Commonwealth) section 5.

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2.2 Prohibited Investments

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

*Authorised Institution as defined in the Bank Act 1959 (Commonwealth) section 5.

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2.3 Quotations

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

3. Risk Management

3.1 Risk Management Controls

- a) Risk Management Controls include:-
 - I. Authority to invest;
 - II. Development of investment control frameworks- portfolio credit framework, counterparty credit framework and term to maturity framework;
 - III. Documented investment procedures;
 - IV. Investment Register;
 - V. Monthly statements from counterparties;
 - VI. Monthly bank reconciliations for each account;
 - VII. Fraud- 2 signatories required to authorise investment as per [CD1/CEOD1.2.26 Power to Invest and Manage Investments](#) ~~Apply money from the Municipal Account~~ delegation.
 - VIII. Monthly report to Council



3.2 Investment Control Frameworks-

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

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

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

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

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

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

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

3.3 Investment Advisor

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

4. Liquidity

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

- a) Historical seasonality in the Shire's cash-flow;
- b) Known or projected major capital expenditure;



c) Holding contingency reserves adequate to cover a major unexpected short-term demand on the Shire.

5. **Separate and Common Accounts**

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

6. **Reporting and Review**

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

7. **Reference Material**

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

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



COUNCIL POLICY
Finance

1.3.4

Title: 1.3.4 SIGNIFICANT ACCOUNTING POLICIES
Adopted: 21 March 2018
Reviewed: Annually (last reviewed 146 December October 20222024)
Associated Legislation: Local Government Act 1995
 Local Government (Financial Management) Regulations 1996
 Australian Accounting Standards
Associated Documentation: Annual Report
 Finance Reports
Review Responsibility: ~~Finance and Administration~~ Manager Corporate Services
Delegation: -

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Previous Policy Number/s 3007, 3008

Objective:

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

Policy Statement:

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



COUNCIL POLICY
Finance

1.3.5

Title: 1.3.5 CORPORATE CREDIT CARD
Adopted: 22 August 2018
Reviewed: Annually (last reviewed ~~14-16 December October, 2022~~2024)
Associated Legislation: Local Government Act 1995
 Local Government (Financial Management) Regulation 11(1) (a)
Associated Documents: Corporate Credit Card ~~Management~~ Management Procedure
 Code of Conduct
 Purchasing Policy
Review Responsibility: ~~Finance and Administration~~ Manager Corporate Services
Delegation: N/A

Previous Policy Number/s 3010

Objective:

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

Policy Statement:

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

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

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

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

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

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

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1.3.5 CORPORATE CREDIT CARD MANAGEMENT PROCEDURE

Relevant Council Policy
1.3.5 Corporate Credit Card Policy
Approval Date: 09 August 2018

Relevant CEO Directive
Nil
Review: Biennial – ~~8 November 2022~~ **16 October 2024**

Appendix-

1. Corporate Credit Card User Agreement

Objective:

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

Legislation:

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

Procedures:

1. Authorised Use and Limits

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

2. Purchasing

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



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

3. Financial Institution

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

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

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

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

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

5. Ethics & Integrity

Code of Conduct



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

6. Insufficient Documentation to Substantiate Expense Claims

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

7. Roles, Responsibilities and Obligations

7.1 Cardholders Responsibilities and Obligations

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

7.2 ~~Finance & Administration~~ Manager Corporate Services Responsibilities



- a) The ~~Finance & Administration~~ Manager Corporate Services must;
 - I. Arrange the issue and cancellation of Corporate Credit Cards when requested by the Chief Executive Officer;
 - II. Arrange for all cardholders to sign the Corporate Credit Cardholder Agreement (refer to Appendix 1) on receipt of the issue of the new card and ensure the signed agreement is placed on the employee's personnel file. This agreement must set out the cardholder's responsibilities and legal obligations when using the Corporate Credit Card and the actions that will be taken in the event that the cardholder fails to comply with the terms and conditions of the Agreement.
 - III. Maintain a register of all cardholders which includes, card number, expiry date of the credit card, credit limit and details of goods and services the cardholder has authority to purchase; the signature of the cardholder when issued and returned.
 - IV. Provide of copy of the Corporate Credit Card Policy and Management Management Procedure when amended to cardholders.
 - V. Process payments of Corporate Credit Cards. This includes ensuring all receipts and tax invoices have been attached and the relevant authorising officers have signed off on the statements;
 - VI. Reconcile the corporate credit card statements to the total monthly payment made to the Shire's financial institution.
 - VII. Review the transactions and supporting documents on each corporate credit card statement, and report any irregularities or discrepancies to the CEO.
 - VIII. ~~The Finance & Administration Manager is to r~~Review six monthly the operation of the credit card payment process and report to the CEO as to the level of compliance of the cardholders to the conditions of use and the credit card provider's level of performance.
 - IX. Ensure under no circumstances, the reward scheme or cash withdrawal feature be used on Council Corporate Credit Cards.
 - X. On cessation of a cardholders employment ~~the Finance & Administration Manager is to~~cancel the account with the financial institution, and destroy the card.
 - XI. destroy all surrendered cards by cutting them diagonally in half (including any chip on the card).



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

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

CORPORATE CARD USER AGREEMENT

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

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



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

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

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

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

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

Signature

Date



Western Australia

Oaths, Affidavits and Statutory Declarations Act 2005

Statutory Declaration

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

sincerely declare as follows:

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

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

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

At _____ {place}

On _____ {date}

By _____ {Signature of person making the declaration}

In the presence of

_____ {Signature of authorised witness}

_____ {Name of authorised witness}

_____ {Qualification as such a witness}



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

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

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

Or

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

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

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

Last updated on 31 October 2017



COUNCIL POLICY
Finance

1.3.6

Title:	1.3.6 RELATED PARTIES DISCLOSURE
Adopted:	21 November 2018
Last Reviewed:	Annually (last reviewed 14 December 2022 <u>16 October 2024</u>)
Associated Legislation:	Australian Accounting Standard AASB124
Associated Documents:	Related Party Disclosures- Procedure Related Party Disclosures- Declaration Form Code of Conduct Declarations of Interest
Review Responsibility:	Finance and Administration Manager <u>Corporate Services</u>
Delegation:	Nil

Objective:

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

Policy Statement:

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

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

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

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

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

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

- I. Their spouse or domestic partner (including married, de-facto, civil union partnership, but excluding separated or divorced spouse or partner);



- II. Their children, including children of their spouse/partner (whether step, adopted, dependant/non-dependant, adult children living/not living at home);
- III. Their dependants, including dependants of their spouse/partner (i.e. family members financially supported by them or their spouse/partner and may include siblings, elderly parents/grandparents or disabled family members); and
- IV. Entities (including sole proprietors, partnerships, companies and trusts) in which KMP and/or his/her close family members have control or joint control (i.e. hold 50% or more of the shares or 50% or more voting power).

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

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

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

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

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

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

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



1.3.6 RELATED PARTIES DISCLOSURE MANAGEMENT PROCEDURE

Relevant Council Policy

1.3.6 Related Parties Disclosure

Adoption Date: 21 November 2018 - CEO

Relevant CEO Directive

N/A

Review: ~~8 November 2022~~ 16 October 2024 (no change)

Appendix: Related Parties Disclosure Form

Objective:

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

Legislation:

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

Definitions:

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



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

Procedures:

1. Identifying Key Management Personnel and Related Parties

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



- f) Should a KMP have any uncertainty as to whether a transaction may constitute a related party transaction they should contact the Chief Executive Officer or the Manager Governance and Community ~~Manager~~ for clarification;
- g) Disclosure by personnel who are temporarily appointed to KMP positions is to be guided by the Related Party Disclosure Policy. Judgement decisions on disclosures of such personnel to determine if they meet the definition of a KMP are:
 - Did the acting KMP fill a vacant role or did they just act while the position holder was on leave?
 - Did the acting KMP only complete the operational tasks of the KMP position holder while they were on leave?
 - Did the acting KMP attend key meetings such as monthly executive management team meetings?
 - Was the acting KMP involved in operational / strategic planning?
 - Was the acting KMP involved in determining the budget?
 - Did the acting KMP approve anything above their 'normal' delegation?
 - -Did the acting KMP just fill-in for someone for a few weeks over Christmas when no key meetings / decisions were made?

2. Identification of Related Party Transactions:

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

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

3. Register of Related Party Disclosures and Transactions

- a) Officers will use the declarations of KMP to establish a list of related parties for the purposes of identifying transactions and reporting under AASB 124.



- b) Maintain the Register
 - I. The ~~Finance and Admin~~ Manager Corporate Services is responsible for maintaining and keeping an up to date register of related party transactions that captures and records the information for each existing related party transaction (including ordinary citizen transactions assessed as being **material** in nature) during a financial year.
- c) Contents of a Register
 - I. The contents of the register of related party transactions must detail for each related party transaction the following:
 - i. The description of the related party transaction;
 - ii. The name of the related party;
 - iii. The nature of the related party's relationship with the Shire of Mingenew; and
 - iv. A description of the transactional documents that are the subject of the related party transaction.
 - II. The Manager Governance and Community ~~Manager~~ and ~~Finance and Admin~~ Manager Corporate Services are jointly responsible for ensuring that the information is disclosed in the Shire's annual Financial Statements to the extent, and in the manner stipulated, by AASB 124.

5. Related Party Disclosures and Annual Financial Statements

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

- a) As per AASB124.17, Key Management Personnel compensation in total and for each of the following categories:
 - I. short-term employee benefits;
 - II. post-employment benefits;
 - III. other long-term benefits; and
 - IV. termination benefits;Key management personnel (KMP) are not named – disclosure is on an aggregate basis only. Short-term employee benefits include non-monetary benefits.

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



- Settlement of liabilities on behalf of the entity, or by the entity or on behalf of that related party.
- III. The following information, at a minimum, is to be disclosed:
 - I. the amount of the transactions;
 - II. the amount of outstanding balances, including commitments, and terms and conditions (i.e. secured or unsecured) and the nature of consideration to be provided in settlement; and details of guarantees given or received;
 - III. provisions for doubtful debts related to the amount of outstanding balances; and
 - IV. the expense recognised during the period relating to bad or doubtful debts due from related parties.
- c) As per AASB124.19, separately disclose all the information required by Paragraph 18 of the AASB124 at the following levels:
- I. subsidiaries;
 - II. associates;
 - III. joint ventures in which the entity is a joint venturer;
 - IV. key management personnel of the entity or its parent; and
 - V. other related parties.
- d) As per AASB124.24, items of a similar nature in aggregate, except when separate disclosure is necessary for an understanding of the effects of related party transactions on the financial statements of the entity.
- e) If a KMP or close associate is named individually in disclosure reports, the KMP will be given a copy of intended disclosure for review and information purposes. Feedback must be provided within 7 days.
- 6. Frequency of disclosures:**
- Councillors and KMP will be required to complete a *Related Party Disclosures - Declaration* form annually. Furthermore, all Councillors must make disclosures immediately prior to any ordinary or extraordinary election. Disclosures must be made immediately prior to the termination of employment of/by a KMP.
- 7. Materiality**
- Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

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

- Significance in terms of size;
- Was it carried out on non-market terms;
- Is it outside normal day-to-day council operations;
- Was it subject to council approval;
- Did it provide a financial benefit not available to the general public;



- Was the transaction likely to influence decisions of users of the Annual Financial Statements.

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

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

8. Confidentiality:

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



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

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

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

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

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

1. CLOSE MEMBERS OF THE FAMILY

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

Name of Family Member	Relationship to you

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

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

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



3. ORDINARY CITIZEN TRANSACTIONS – NOT PROVIDED AT ARMS LENGTH

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

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

4. LEASING AGREEMENTS – DOMESTIC RESIDENTIAL

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

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

5. LEASING AGREEMENTS – COMMERCIAL

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

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



6. TRADING ARRANGEMENTS

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

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

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

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

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

8. PURCHASE OF PROPERTY

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

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



9. SALE OF PROPERTY

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

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

10. FEES AND CHARGES

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

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

11. SELF-SUPPORTING LOANS

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

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

12. OTHER AGREEMENTS

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

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



DECLARATION

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

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

OPTION 1 – HANDWRITTEN SIGNATURE

Signed: _____ Date: _____

OR

OPTION 2 – ELECTRONIC SIGNATURE

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

(tick appropriate option)

option)



COUNCIL POLICY
Finance

1.3.7

Title: 1.3.7 REGIONAL PRICE PREFERENCE
Adopted: <2009
Reviewed: Annually (last reviewed ~~14 December 2022~~ 16 October 2024)
Associated Legislation: Local Government Act (1995) as amended;
 State Records Act 2000
 Local Government (Functions and General) Regulations 1996, Part 4A
Associated Documentation: Shire of Mingenew Code of Conduct
 Shire of Mingenew Policy 1.3.1- Purchasing
~~Shire of Mingenew Management Procedure 1.3.1- Purchasing~~
Review Responsibility: ~~Council~~ Manager Corporate Services
Delegation: Chief Executive Officer

Previous Policy Number/s – 3008

Objective:

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

Policy:

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

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

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

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

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

Stipulated Area-

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

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

Stipulated Area-

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

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

Stipulated Area-

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

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

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

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

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

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



COUNCIL POLICY
Finance

1.3.8

Title:	1.3.8 EMPLOYEE SUPERANNUATION
Adopted:	20 March 2019
Reviewed:	19 October 2022 (Amended) Annually (last reviewed 16 October 2024)
Associated Legislation:	Superannuation Guarantee Contribution (Administration) Act 1992
Associated Documents:	Shire of Mingenew – Authority to Deduct From Pay Form Shire of Mingenew – Induction Documentation Shire of Mingenew – Contract of Employment
Review Responsibility:	Finance and Administration Manager <u>Corporate Services</u>
Delegation:	-N/A

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Objective:

To detail the arrangements and contributions the Shire will make to employee superannuation.

Policy Statement:

- This Policy applies to all employees whether full time, part time or casual.
- Employees will have freedom of choice over the complying fund that their Superannuation Guarantee Contributions (SGC) are paid in to.
- Employees may elect to contribute additional superannuation, either as a deduction (after tax) or as a salary sacrifice (before tax).
- The Shire will pay:
 1. The statutory SGC amount, and
 2. Match an employee's contribution to a maximum of 5% of the employee's gross salary;
- Employees can voluntarily contribute more than the threshold but will not receive a further contribution from the Shire.
- The additional contribution and the voluntary contribution can be deposited into the employee's fund of choice.



COUNCIL POLICY Finance

1.3.9

Title:	1.3.9 DEBT COLLECTION POLICY
Adopted:	9 October 2019
Reviewed:	Annually (last reviewed 14 December 2022 <u>16 October 2024</u>)
Associated Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations
Associated Documents:	Code of Conduct
Review Responsibility:	Finance and Administration Manager <u>Corporate Services</u>
Delegation:	Chief Executive Officer

Previous Policy Number (2.3.2 – CEO Directive)

Objective:

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

Policy Statement:

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

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

1. Sundry Debtors

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

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



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

2. Rates Arrears

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

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

3. Bad Debts

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



COUNCIL POLICY
Finance

1.3.910

Title:	1.3.9 FEES AND CHARGES POLICY
Adopted:	August-18 September 2019
Reviewed:	Annually (last reviewed 14 December 2022 16 October 2024)
Associated Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulation Code of Conduct
Associated Documents:	Fees and Charges Procedure Fees and Charges list
Review Responsibility:	Finance & Administration -Manager <u>Corporate Services</u>
Delegation:	N/A

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

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

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

- In setting the level of a fee or charge (s6.17 of the Act) for a service or for goods the Shire is required to take into consideration the following factors:
- a) The cost to the local government of providing the service or goods;
 - b) The importance of the service or goods to the community; and
 - c) The price at which the service or goods could be provided by an alternative provider.

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

In addition to this, the National Competition Policy requires that the local government review its fees, charges and services with a view to identifying whether these should be adjusted to ensure they are not



unfair and uncompetitive when compared with the private sector. While many of the services provided by the Shire are specific to local government, there are others, which may be provided by the private sector.

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

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

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

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



1.3.9-10 FEES AND CHARGES PROCEDURE

Relevant Council Policy

1.23.9-10 Fees and Charges Policy

~~Adoption/Approval~~ Date: ~~To be confirmed~~18 September 2019

Appendix - Nil

Relevant CEO Directive

~~Nil/N/A~~

Review: ~~9 November 2022~~ 16 October 2024 (no change)

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Objective:

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

Legislation:

Local Government Act 1995 s5.94, s6.16 and s6.17
Local Government (Financial Management) Regulation
National Competition Policy

Procedures:

1. Use of and Admission to Shire Property or Facilities

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

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

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

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

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



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

2. Supplying a Service

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

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

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

3. Information from Shire Records

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

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

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

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

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

5. Goods

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

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

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

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6. Infringements

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

- Dog;
- Cat;
- Fire Break.

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

7. Sporting Clubs

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

Council will determine the annual sporting club contributions via the budget process and the fees will be charged respectively (as at 30 June).

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



1.3.11 FINANCIAL HARDSHIP POLICY
Finance

1.3.11

Title: 1.3.11 FINANCIAL HARDSHIP POLICY
 Adopted: 15 April 2020
 Reviewed: Annually (last reviewed ~~14 December 2022~~ 16 October 2024)
 Associated Legislation: Local Government Act 1995
 Associated Documentation: 1.3.9 Debt Collection Policy
 Review Responsibility: Finance and Administration Manager Corporate Services
 Delegation: Chief Executive Officer

Previous Policy Number/s N/A

Objectives:

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

Scope:

This policy applies to ~~all ratepayers and residents of the Shire of Mingenew, experiencing financial hardship and is applicable to outstanding rates, debtors and service charges:~~

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

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

Policy Statement:

- ~~1. Payment difficulties, hardship and vulnerability~~

~~Payment difficulties, or short-term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates, debtor or service charge debt.~~

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

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2. Anticipated Financial Hardship

The Shire recognise that some ratepayers or debtors may experience financial hardship and respect the probability that additional financial difficulties will arise when rates notices are received.

At the time the debt falls into arrears, communication to the ratepayer or debtor to advise the terms of this policy and encourage, subject to eligibility, application for hardship consideration. Where possible and appropriate, provide contact information for a recognised financial counsellor and/or other relevant support services.

3. 2 Financial Hardship Criteria

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

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

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

34. Payment Arrangements

Payment arrangements ~~facilitated in accordance with Clause 2 of this Policy, and may be made in accordance with~~ Section 6.49 of the Act are to include of an agreed payment frequency and amount. ~~These arrangements will consider the following~~ Applications will be considered in context of:

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

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

45. Interest Charges

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

56. Deferment of Rates Pension / Concession / Seniors Cardholders

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Persons who hold a Pension Card, State Concession Card, or Commonwealth Seniors Health Care Card may be eligible to claim a Rate Rebate, Emergency Services Levy Rebate or Deferment of Rates.

Ratepayers who hold Pension Card, State Concession Card, Seniors Card or Commonwealth Seniors Health Care Card and who are experiencing financial hardship may also apply for consideration under this policy.

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

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

67. Debt ~~recovery~~ Recovery

Debt recovery processes may be suspended whilst negotiating a suitable payment arrangement with a ratepayer or debtor.

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

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

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

78. Review

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

89. Communication and Confidentiality

The Shire will maintain confidentiality about any financial hardship matter -communications at all times and undertakes to communicate with a nominated support person or other third party at the ratepayer's or debtor's request.

The Shire will advise ratepayers or debtors of this policy and its application, when communicating in any format (i.e. verbal or written), that has an outstanding rates or service charge debt.

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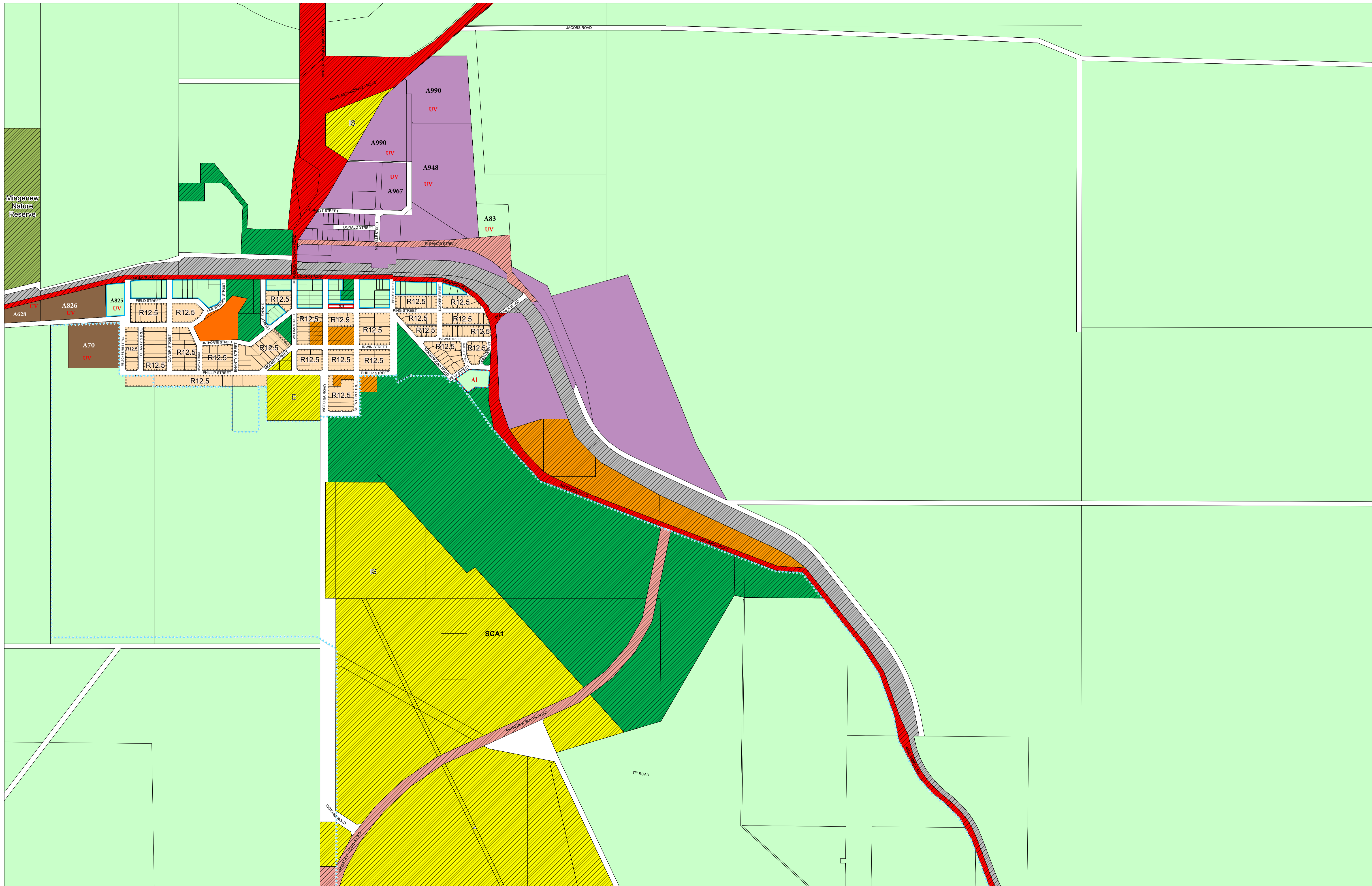
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The Shire recognises that applicants ~~for financial hardship consideration are during the times of a declared State of Emergency are~~ experiencing additional stressors, and may have complex needs, and will provide additional time to respond to communications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

~~9~~ Conflict of Interest

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

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LEGEND

LOCAL SCHEME RESERVES

	Civic and Community		Public Purposes
	Environmental Conservation Reserve		CE Cemetery
	Local Distributor Road		E Education
	Local Road		IS Infrastructure Services
	Primary Distributor Road		Railways
	Public Open Space		

LOCAL SCHEME ZONES

	General Industry		Rural Townsite
	Residential		Special Use
	Rural		Tourism
	Rural Residential		

OTHER CATEGORIES
(see scheme text for additional information)

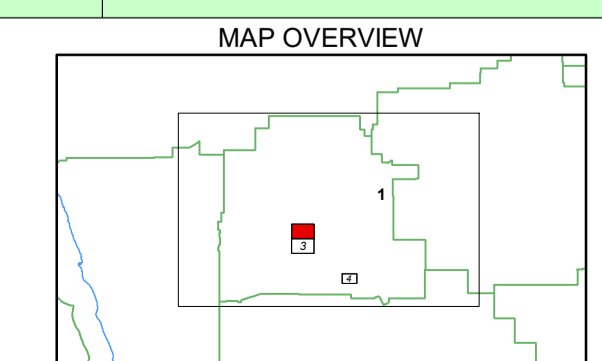
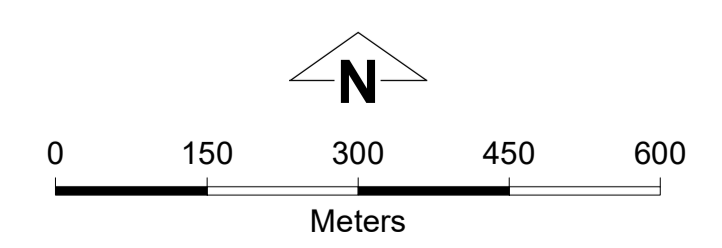
	Scheme Area Boundary
	Local Government Boundary
	R20 R Codes
	A1 Additional Uses
	SU1 Special Use Area
	SCA1 Special Control Area - Public Drinking Water Source Area
	No Zone

VERSION No 1

This electronic planning map has been prepared and made available for public inspection by the Western Australian Planning Commission pursuant to section 267B of the Planning and Development Act 2005. Whilst all care has been taken to accurately portray the original map, spatial data can be subject to modification over time. If you wish to use a copy of this map in any proceedings, a copy certified by the Commission (or its delegates) under section 267C is evidence of the contents of the electronic map or a part of the map. If you have questions about the publication or certification of a map, or suspect any omissions or errors in this electronic planning map, please advise the Department of Planning, Lands and Heritage at spatialdata@dph.wa.gov.au

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Produced by Data Analytics,
Department of Planning, Lands and Heritage.

Shire of Mingenew
Local Planning Scheme No. 4
(District Scheme)



Authorised: T.Servaas
Plot Date: 20 November 2023
G.Gazette: Wednesday, 8 January 2020
Local Planning Scheme Map No. 2 of 4
MAP: Mingenew Townsite North

Shire of Mingenew
Local Planning Scheme No. 4
(District Scheme)



Government of **Western Australia**
Department of **Local Government and Communities**

Local Government Operational Guidelines

Number 02 – March 2012

Changing Methods of Valuation of Land

1. Introduction

For most local governments, rates are the principal source of revenue. With limited alternatives, local governments need to optimise this source to generate revenue for their operations.

A key to optimising the rating system is to ensure that the appropriate method of valuation of land is used as the basis for rates. Urban land that is rated on its unimproved value (UV) would normally attract a lesser rate assessment than it would if rated on its gross rental value (GRV). Generally, this is also the case if rural land is rated on its GRV rather than its UV.

Applying the appropriate method of valuation to each property will also minimise complaints from ratepayers of inconsistent and inequitable treatment.

1.1 Purpose of Guidelines

The purpose of these guidelines is to facilitate changes to the method of valuation of land by:

- setting out a process to identify and make changes to methods of valuation;
- encouraging local governments to introduce appropriate systems to identify and record land use changes that may affect the predominant use of land;
- specifying and documenting factors that should be considered when determining the predominant use of land as publicly accessible policies;
- proposing when and how local governments should consult with affected ratepayers in the process of changing methods of valuation; and
- specifying the information needs of

the Department of Local Government and Communities and the Minister for Local Government.

1.2 Development of Guidelines

The guidelines are a continuation of work undertaken by a Government committee appointed in November 2000 to consider problems arising from mixed uses on rural land which were, for the most part, faced by local governments in the south west of the State and on the fringe of the metropolitan area. The Local Government (Non Urban) Valuation Review Committee (the committee), completed its report in April 2001 after consulting with 33 local governments.

The guidelines borrow from the research and findings of the committee and take into account:

- observations made by Departmental officers;
- difficulties raised by local government officers; and
- complaints received from ratepayers about unfair treatment.

1.3 Legislation

Under section 6.28 of the *Local Government Act 1995* (the Act), the Minister for Local Government is responsible for determining the method of valuation of land to be used by a local government as the basis for a rate.

In determining the method of valuation, the Minister is to have regard to the general principle that the basis for a rate on any land is to be:

- where the land is used predominantly for rural purposes, the UV of the land; and
- where the land is used predominantly for nonrural purposes, the GRV of the land.

1.4 Role of Local Government

Each local government has a role in ensuring that the rating principles of the Act are correctly applied to rateable land within their district such that rural land is rated on its UV and non-rural land is rated on its GRV.

To this end, local governments should have systems and procedures in place to:

- identify and record any changes in land use;
- review the predominant use of land affected by significant land use changes; and
- ensure timely applications for the Minister's approval.

These systems and procedures are discussed in the following guidelines.

1.5 Principles to Observe

In implementing suitable systems and procedures, local governments should observe the principles of:

- objectivity;
- fairness and equity;
- consistency;
- transparency; and
- administrative efficiency.

The prospects for a satisfactory outcome will be significantly improved if these principles are correctly applied.

Objectivity

As far as possible the predominant use of land should be reviewed and determined on the basis of an objective assessment of relevant criteria. External parties should be able to understand how and why a particular determination was made.

Fairness and equity

Rating principles should be applied fairly and equitably. Each property should make a fair contribution to rates based on a method of valuation that appropriately reflects predominant use.

Consistency

Rating principles should be applied, and determinations should be made, in a consistent manner. Like properties should be treated in a like manner.

Transparency

Systems and procedures for determining the method of valuation of land should be clearly documented and available for the public to inspect. This is fundamental to the "good government" principle upon which the Act is based. The right to govern accompanies the obligation to do so openly and fairly.

Administrative efficiency

Rating principles and procedures should be applied and implemented in an efficient and cost-effective manner.

2. Overview of the Process for Changing the Method of Valuation

There are several steps in the process of changing the method of valuation of land for rating purposes. Each step is important in achieving a successful outcome.

- Step 1 Identifying land use changes that may affect predominant use.
- Step 2 Reviewing predominant use.
- Step 3 Consulting affected parties.
- Step 4 Changing the method of valuation.

2.1 Step 1 – Identifying Land Use Changes that may Affect Predominant Use

New developments and changes to land use can alter the predominant use of land and thereby the method of valuation that is used to rate it. It is important that local governments are able to readily identify and record within their rating systems significant changes to the use of land.

Means of identifying and recording changes in land use

There are several ways to identify and record changes to land use for rating purposes. They include, but are not limited, to the following –

- (a) Development and other statutory approvals;
- (b) Property inspections; and
- (c) Land use surveys.

(a) Development and other statutory approvals

Statutory approvals are the easiest way to identify changes to land use since the necessary information is already in the possession of the local government.

Planning, building and health approvals are especially effective.

Establishing a link between the planning, building and health approval systems and the rating system will enable a local government to readily identify approved changes to land use that may affect the predominant use of land. The approval of a subdivision, zoning or building application or a change in land use should trigger a review process that concludes with an assessment of the need for a valuation or rating change.

Local governments that have not linked these systems should consider doing so.

(b) Property inspections

Property inspections provide another means of keeping track of land use changes. Persons carrying out inspections should possess information about approved developments on the inspected properties so that they can report any unauthorised change in land uses. These reports should be used to update the rate record.

(c) Land use surveys

A land use survey can be a very important means of updating land use for rating purposes (valuation changes and differential rates) particularly in areas that have been subject to significant growth and development. A survey has the added benefit of enabling a local government to monitor compliance with town planning

schemes, building approvals and other legislation.

In local governments that have experienced significant growth or diversification in land uses and have been unable to keep track of land use changes across their district, a land use survey offers the opportunity to bring record systems up-to-date. Internal systems can then be used to maintain the accuracy of the local government's records.

Local governments should consider conducting a land use survey of their district (or part of it e.g. the area outside townsites) as the starting point for maintaining an accurate rate record.

2.2 Step 2 – Reviewing Predominant Use

Reviewing predominant use of land by individual lot or other means

The Act does not define the term "land" for the purpose of determining predominant use. Legal advice suggests that the term could be applied to a lot, part of a location or any part of a local government's district. It is for those administering the provisions of section 6.28 to define the term according to the prevailing circumstances.

Thus, where a local government identifies new developments or land uses, it can decide whether to review the predominant use of the affected land only, or a larger or smaller area of land. It has several options for doing so:

(a) By portion of a lot (split valuation)

Where a local government identifies that a rateable property contains distinctly

rural and non-rural uses on separately identifiable portions of the property, it may consider applying different methods of valuation to those distinct portions. This is commonly referred to as "split valuations".

Example 1:

A modern winery has over 90% of the land covered by vines for grape production. However, the remaining land has significant "non-rural" development including, restaurant, tearooms, sales office, onsite manufacturing/processing, chalets/accommodation and tourist attractions. These developments are clustered together on a separate part of the property. In this scenario, it may be difficult to make an objective assessment of predominant use and the option of split valuations may provide a fair and reasonable solution.

Example 2:

A large wheat/sheep farm contains a transport depot, mechanical workshop, small processing plant and sales outlet all located together on the property. In the interests of rating fairness the local government may consider applying GRVs to the non-rural uses leaving the working farm on UV.

Split valuations should only be considered as an option where the predominant use of a property cannot be determined objectively and fairly or where it is appropriate to do so for reasons of rating fairness.

They must be used consistently and fairly particularly in relation to properties of a similar type and use.

Where split valuations are used, the UV and GRV areas will need to be defined with reasonable precision. This may involve a limited Global Positioning Survey (GPS) being undertaken or the area being surveyed by a licensed surveyor so that Landgate can prepare a technical description of the areas. This will be at the local government's cost.

(b) By individual lot (spot valuation)

Individual lots are generally the smallest units of land for which a local government will review predominant use.

Spot valuations, as they are commonly referred to, are most frequently used in situations where there are a number of individual lots within a valuation area that are used for purposes that are not consistent with the predominant use of land within that valuation area.

Example:

In a predominantly rural area valued on UV, there are a number of non-rural uses including service stations, road houses, tourist accommodation and small commercial or industrial operations. The local government has the option of applying GRVs to each of these properties or leaving them on UV.

Spot valuations can be effective in promoting rating equity by ensuring that properties with similar uses are rated on the same method of valuation regardless of their location within the district.

However, they also can be more labour intensive and less administratively efficient than other options.

Spot valuations must be used consistently and fairly.

(c) By subdivision

This may be a suitable option where:

- the majority of lots within a subdivision are used for a purpose that is not consistent with the purpose for which the subdivision is valued; or
- land within an approved subdivision can only be used for a purpose that is not consistent with the purpose for which the land is valued.

Example 1:

Houses have recently been built on three two hectare lots within a 10 lot special rural subdivision currently valued on UV. Four of the lots already have houses on them. The local government could decide to review the predominant use of each of the seven lots with houses on them on the basis of their residential development or review the predominant use of all of the land within the subdivision on the basis that the subdivision is now predominantly non-rural.

Example 2:

A residential subdivision is approved on the fringes of the metropolitan area on land valued on UV. The local planning scheme does not permit the land to be used for rural purposes. The local government could decide to change the method of valuation of the approved subdivision to GRV on the basis that the development has changed the predominant use to non-rural.

While it can be more administratively efficient than other options, care should be taken to ensure that it is used fairly and consistently.

(d) By townsite or land outside the townsite

A number of local governments have adopted a very simple approach to defining land for valuation purposes. "Land" is either land within a townsite in which case it is predominantly non-rural and rated on its GRV or it is land outside a townsite and is predominantly rural and rated on its UV.

This option is suitable for local governments with few rural uses within townsites and few non-rural uses outside townsites. However, it is less suited to situations where land uses are more complex and varied and where in the interests of equity and consistency, another approach is desirable.

In areas where this option is currently being used and there are significant changes to land uses, local governments must decide whether to remain with this option or use spot valuations.

(e) By whole district

Whole districts are the largest unit of land for which a local government will determine predominant use. It is an option used by highly urbanised metropolitan and regional local governments. It is unlikely to be an option for local governments that are not in this situation.

Checking the district for like property

When a local government identifies the need to review the predominant use of land of a particular type, in the interests of equity, it should check its district to identify

properties of a similar type that should also be reviewed. Typically a local government would only do this when a property in a rural setting was developed or used for a non-rural purpose.

Example 1:

A council has approved a service station on a major highway outside a townsite. The property is rated on its UV and the predominant use needs to be reviewed.

However, there are two other service stations on major highways in the district rated on UV. The predominant use of each of these properties should be simultaneously reviewed to ensure fairness and consistency.

Example 2:

A fringe metropolitan local government is advised that the Western Australia Planning Commission has approved a new special rural subdivision with lots of between one and two hectares that cannot be used for rural pursuits under its planning scheme. The land is currently valued on its UV and the officer identifies a need to review the predominant use. However, there are several other subdivisions on UV rated land with similar sized lots and restrictions. For equity reasons, they should be reviewed together.

When predominant use should be reviewed

Local governments can begin to review the predominant use of land when it is apparent that the use of land has changed or is about to change. However, an application to change the method of valuation should not be made until a change in the predominant use of the land has actually occurred or substantially commenced.

Reviews of predominant use can be prompted by any of the following.

(a) Building and development approvals

The issuing of planning, building and other development approvals give a clear indication of what improvements are occurring or are likely to occur on the land. A review of predominant use can begin at this stage but an application to change the method of valuation should be left until development has substantially commenced.

Example:

A building licence is issued for the construction of six chalets on land in a rural area. The local government begins the review as soon as the licence is issued but waits until the floor and walls of the chalets have been completed before making application to change the method of valuation from UV to GRV. By this stage it is clear that a change from a rural to a non-rural use is inevitable.

(b) Town planning scheme amendments

Town planning scheme amendments can restrict the type of development that is permitted on land. Some planning

schemes for example, impose significant restrictions on the clearing of land and the use of livestock and other activities usually associated with the rural use of land. This can effectively restrict the use of affected land to a non-rural purpose eg residential, commercial etc.

A review of land affected by such restrictions can begin when the planning scheme amendment is approved but an application to change the method of valuation should be left until the land has been subdivided or substantially developed.

Example:

A planning scheme imposes clearing restrictions on two vacant rural lots, each of five hectares. An area of one hectare is left on each lot for development. The local government begins the review when the scheme amendment is approved but waits until the owners obtain building licences and construct houses to plate height before applying to change the method of valuation from UV to GRV.

(c) Subdivision of land

The subdivision of land into smaller lots often leads to a change in the predominant use of the land. For example, the subdivision of a broad acre farm into small rural/residential lots may signal a change to a non-rural use. A review of the predominant use of land affected by a subdivision application can begin when the application receives conditional approval. However, an application to change the method of valuation of the land should not be made until the WA Planning Commission has endorsed the surveyed plan of subdivision.

In the case of farmland that has been subdivided into smaller rural/residential lots, local governments should carry out an inspection of the subdivided land to ensure it is no longer used for farming purposes before making application for approval. There are instances where subdivided land has continued to be used for rural purposes after the subdivision is approved.

Example 1:

A large track of land on the outskirts of Perth is cleared and subdivided into residential blocks. Road and drainage works are carried out and real estate agents appointed to pre-sell the land on a stage by stage basis prior to the issue of titles. The local government applies to change the method of valuation of the new lots to GRV as the predominant use of the land is no longer rural.

Example 2:

Part of a farm is subdivided into rural/residential lots. The land has been rezoned to special rural zone. However, the land is still used for farming purposes and, while this remains the case, an application should not be made to change the method of valuation from UV to GRV.

Predominant use – factors to be considered

Assessing the predominant use of land is fundamental to determining the method of valuation to be used for rating purposes. The Act does not define the term “predominant”. Consequently, an assessment has to be made on a case by case basis as a question of “fact and degree” as to whether or not the use of a¹²⁴

particular property should be categorised as predominantly rural or non-rural.

Local governments should take all relevant factors into consideration, including the following:

(a) Activity conducted on the land

Many activities may be associated with the use of a property. The nature, scale and extent of each activity should be taken into account in any assessment of predominant use.

Example:

A house is situated on a two hectare property. On the property, there is a vegetable patch and some fruit trees. The occupier also keeps live stock, including a cow, two sheep, two horses and several chickens and ducks. There is no doubt some rural activities are undertaken on the property. However, these activities are undertaken on a small scale. The produce is mainly for personal consumption. Although from time to time the occupier may sell some produce at a roadside stall, the occupier is not deriving his/her livelihood from “working the land”. The predominant use can be said to be residential.

(b) Development on the land

The nature, scale and extent of the development of a property can give an indication of the nature, scale and intensity of associated uses. They can also affect the capacity for a property to be used for other purposes.

Example 1:

More than half of a small rural property is occupied by chalets and associated developments. The rest of the lot is used occasionally to graze sheep and cattle. Given the scale of the chalet development it would be difficult to determine that the predominant use is rural.

Example 2:

A large rural property is used for growing wheat and grazing sheep and next to the farmhouse is two chalets for holiday accommodation (eg farm stays). It would be difficult to assess the property as having a predominant non-rural use when the majority of the land is being used for primary production.

Note. In Example 2 even though the main income may be derived from rental of holiday accommodation, it would be difficult to sustain an argument that the predominant use is non-rural when only a very small portion is used for holiday accommodation. A split valuation may offer a better alternative.

(c) Income

Where a property is used for two or more different purposes, the income generated from each use can be a guide to assessing the predominant use of the land.

Example:

A portion of a property is being used for an agricultural purpose and the remainder is being used for holiday accommodation. The income generated from the holiday accommodation is significantly more than that from the agricultural pursuit. The predominant use could arguably be said to be non-rural.

Note 1.

Care should be taken to ensure the “rural” component of the income is not abnormally affected, at the time of assessment by drought, short term market fluctuations or transitional phases from one type of rural activity to another. For example, the progressive down-sizing of a sheep flock prior to converting the property to beef production.

Note 2.

Local governments have no legislative power to require information on income generated by various activities undertaken on land. It can request this information but there is no obligation on an owner/occupier to provide such information. Local governments also need to be mindful of the sensitivity of supplying such information and ensure the management and publication of such information protects an individual’s privacy and/or commercial confidentiality.

(d) Town planning scheme restrictions

A town planning scheme can effectively restrict the use of land to a rural or non-rural purpose and should be considered in assessing predominant use.

Example:

Some town planning schemes prohibit the keeping of live stock on certain small rural holdings. In addition, severe limitations may be placed on clearing of the land so that only a building envelope for a house may be cleared. It is arguable that these restrictions effectively determine that the land cannot be used for rural purposes.

Note.

Where rural land is re-zoned for nonrural purposes but continues to be used for rural purposes it should retain its rural (UV) valuation.

Vacant land

As vacant land is generally not used for any purpose, it is arguable what the predominant use of such land might be. In determining the "predominant use" of vacant land consideration should be given to the predominant use of the surrounding land and any planning/development restrictions that apply to the vacant land in question.

Example:

A vacant two hectare property is situated in a special rural zone. The surrounding properties are of a similar size and zoning and most of them are developed for residential purposes with people living on them. Most of the residents of these properties keep some animals and grow produce mainly for personal consumption. However, due to the small scale of the "rural activities" the predominant use is residential. As the majority of

the surrounding properties are used predominantly for non-rural purposes, the vacant land could be deemed to be predominantly non-rural.

Rating of mining, petroleum and resource interests

As of 1 July 2012, local governments will be able to apply gross rental valuations to mining, petroleum and resource interests. This policy will be trialled for three years, ending on 30 June 2015.

Gross Rental Valuations can apply to land defined as a relevant interest under section 6.29(1) of the *Local Government Act 1995*, such as a mining tenement held under the *Mining Act 1978*, or a permit, drilling reservation, leave or licence held under the *Petroleum and Geothermal Energy Resources Act 1967*, or any other type of mining, petroleum or resource interest used for the extraction, processing or refining of minerals or petroleum as defined under the above legislation.

However, gross rental valuations will only apply to the above in respect of particular improvements such as accommodation, recreation and administration facilities, associated buildings and maintenance workshops that are expected to be situated permanently (a minimum of 12 months).

It should be noted that nothing in this policy affects existing gross rental valuation arrangements between a proponent and a local government, or from a proponent and a local government reaching an agreement to include any other type of improvements for gross rental valuation.

2.3 Step 3 – Consulting Affected Parties

Valuer General (VG)

Prior to making any significant changes to valuation systems, local governments should liaise with the VG to obtain an indication of the notional values and likely costs associated with supplying additional valuations. The notional values will assist local governments to model the effects of the changes for the local government and ratepayers alike. This will assist decision making.

It should be noted that there is no requirement for the VG to supply these additional values, therefore a charge on a fee for service basis applies. Where there is no Water Corporation requirement for a GRV, additional values supplied would be charged at the full prescribed rate. No valuation subsidy is available.

Where a local government wishes to undertake analysis of the likely impacts resulting from a change to the method of valuation, it may be more cost effective to request the VG to supply values for a random or a representative sample of the affected properties.

Consulting Ratepayers

Community participation in the decisions and affairs of the local government is a key principle of the Act. In keeping with this principle, affected property owners should be informed of proposed changes to the method of valuing their properties and provided with an opportunity to comment especially where the changes are expected to significantly alter the rates payable.

For this comment to be meaningful, the information disseminated should include reasons for seeking to change the method of valuation, an indication of the overall likely impact of such changes and details of how to comment on the proposed changes.

It should be noted that where the need to change the method of valuation is being driven by frontal development (e.g. large scale subdivisions in metropolitan fringe local governments) a modified consultation process may be more appropriate.

(a) When to consult and inform

Each local government should decide on the extent of consultation required in each situation. The following examples highlight some of the scenarios, which should prompt a local government to inform and/or consult ratepayers about proposed changes –

- the local government believes there is inequity in the rating of some properties within the district and is considering changing the method of valuing them to address this inequity;
- there may be some doubt about the predominant use of the land;
- the proposed changes are likely to have a significant impact on ratepayers; or
- information is required to make an assessment of the appropriate valuation system to be used.

This consultation should take place prior to Council's final decision to seek approval for the proposed changes.

(b) Methods

Many options exist for consulting or informing the community or special interest groups therein. For example:

- letters to each affected landowner;
- advertisements in local news papers/news letters;
- public meetings/workshops; and/or
- use of the Internet.

2.4 Suggested Information to be Provided to Property Owners

- a) General advice to the district (via advertisement) of Council's decision to undertake the review and the rationale for the review. (Could be based on the discussion paper presented to Council.)
- b) Advice to the affected property owners of a land use study. (Should include rationale for the review and details of the review process.)
- c) Advice to the affected property owners on the outcome of the land use study as it relates to their property, the likely impact that any change in valuation method will have on their property, the details of how to lodge an objection to the determined land use and appeal procedures.
- d) The outcome of any objections or appeals.

2.5 Step 4 – Changing the Method of Valuation

Making recommendation to council

Changes to the method of valuing land may have significant impacts on ratepayers and a local government's rate revenue.

Accordingly, the council should consider any proposal for change before it is presented to the Minister for a decision.

The officer's report to the council should include the following information –

- details of the property(s) involved, including size and current uses;
- details of improvements on the land;
- current system of valuation used and the proposed change;
- indication of the likely impact that the change would have on the rate assessment of the affected property(s);
- details of consultation undertaken with affected ratepayers and their views;
- a statement indicating whether similar properties in the district are valued on the same system;
- whether consideration should be given to phasing in the effects of the valuation change; and
- the date when the proposed change should take effect.

Where valuation changes are proposed on a "by lot" basis, it may be appropriate to present the above information in a table format showing details for each lot with a map for information purposes.

If changes are proposed affecting a larger area with many properties it is recommended that a map identifying the properties concerned is provided to council.

Note.

The above information forms the basis of the information required for an application to the Minister.

Making a submission to the Minister

Applications should be made to the Department of Local Government and Communities. They can be made at any time during a financial year. The Act does not place any limitation on when a new valuation can apply.

For administrative purposes, it may be simpler for new valuations to be made effective from 1 July each financial year. To ensure this occurs, it is important that the Department receives applications no later than April in any year. This will allow sufficient time to obtain the Minister's approval, obtain technical descriptions from Landgate and advertise the changes in the Government Gazette prior to the new financial year. However this would depend on whether the VG can provide the new valuations.

(a) Content of submission

The Department's role is to assess applications and prepare a report for the Minister's consideration.

Applications must include the following information:

Assessment of predominant use

The local government's assessment of the predominant use of the property (ie an explanation of the factors that were considered when determining the predominant use). The officer's report to council together with an extract from the Council minutes of the item and Council's resolution should be included in the submission.

Description of the land

The description of the affected land must be accurate and clear. If details are provided in a table form, information should include certificate of title details, lot or location numbers, location names and street names.

Plans of individual lots or certificates of titles may also be provided. Where the land involves a subdivision, a copy of the approved subdivisional plan should be provided showing the lots involved. Other cadastral plans may also be provided showing relevant properties. If a plan is used to depict the land the land area must be clearly marked and the markings must follow cadastral boundaries or GPS readings.

Impact on rate assessment

Proposals for change should include information on the likely impact on the rate assessments of the affected land. This may require valuations for the properties to be obtained from the VG (based on the proposed valuation method). However, if the VG is not prepared to provide valuations, indicative comparisons could be made with similar land. If the impact is substantial it may be appropriate to include evidence that the landowner has been advised of the proposed changes.

Like land to be included

Information is to be included confirming that council has considered whether there are other similar properties in the district that should also have their system of valuation changed. This is to ensure that the local government has treated similar properties in the district consistently, equitably and with fairness. If other properties have already had their system

of valuation changed, this fact should also be disclosed to show that the property(s) currently under consideration are being brought into line with the others.

Effective date

It is possible for changes to take effect from the commencement of a particular financial year or during the financial year. Local governments should specify the date that they would like the Minister to approve as the date from which the change is to take effect (i.e. an effective date of the Minister's approval, or date of gazettal). The effective date cannot be retrospective because approvals cannot be granted retrospectively.

Rating of mining, petroleum and resource interests submission content

The following detailed information is required to be submitted with an application:

Description of the land

A full description and plan of the improvements to be rated on gross rental value are required, as well as any maps and diagrams of the land, where possible, to help identify any improvements.

Impact on rate assessment

An estimated gross rental valuation from the VG for the subject site, at the local government's expense, should also be included in the submission so that a comparison can be made to the site's existing rates.

Consultation with affected parties

Local governments are required to consult with the proponents of such facilities to achieve a common understanding, and ideally, reach an agreement on the improvements that are subject to the proposal.

Submissions will require evidence that the proponent has been informed of the estimated gross rental valuation, as well as any copies of objections or comments the proponent has submitted in response.

Determining the application

The Minister will determine the method of valuing the land in accordance with the provisions of section 6.28.

Action following the Minister's decision

Following the Minister's approval, the Department may need to obtain technical descriptions of the land from Landgate so that it may be included in a notice published in the Government Gazette. The effective date of the change is either the date of publication of the notice or such other date as may be determined by the Minister and specified in the notice.

The Department will write to the local government and the VG enclosing a copy of the notice. This signifies that the action has been completed.

3. Implementation Options

3.1 Phasing in of Valuations

Section 6.31 of the Act provides that valuations can be phased in, in accordance with Schedule 6.1. In particular, clause 2 of Schedule 6.1 deals with phasing in of valuations where a determination is made by the Minister under section 6.28 of the Act to change the method of valuing land from UV to GRV.

It is recommended that officers inform their council about the option to phase in valuations pursuant to Schedule 6.1 when submitting proposals for council approval.

Where changes are made which result in significant increases in rate assessments on properties, local governments are urged to consider phasing in the valuations.

3.2 Differential Rating

Changes to the method of valuing land can result in increases or decreases in rate assessments. For example, the conversion of small rural holdings to GRV could lead to a significant increase or decrease in the rate assessment (depending on the geographic location and property values) and consequently an increase or reduction in revenue for the local government. Differential rating can be used to modify the impact of the change.

3.3 Concessions

Section 6.47 of the Act enables a council to grant a concession on rates. There is no limit on the amount of the concession. For example, it can be 1% to 100% of the total rates assessed on a property. Granting concessions can offset sharp increases or decreases in rate assessments following a change to the method of valuation.

To grant a concession, a schedule showing the full details of the property, the person(s) and the amount of the concession must be submitted for the council's approval each financial year.

4. Differential Rating

4.1 Recommendations of the Local Government (Non Urban) Valuation Review Committee

The Local Government (Non Urban) Valuation Review Committee in its report recommended the use of a tiered approach to UV-based rating using the differential rating provisions of the Act. The proposal recognises that there is considerable variation in scale, nature and intensity of commercial use on some rural properties. It recommended that properties be categorised into groups according to the level and scale of non-rural activity. A progressively higher rate in the dollar could then be applied (for example, up to 5 times higher) depending on the level of non-rural activity.

The Committee recommended the following possible rating groups.

- Non-rural (GRV) – For example, include service large scale mining activity with significant infrastructure and high density caravan parks.
- Rural (UV) – For example, broad acre farms, vineyards, poultry farms, piggeries, farms with small scale ancillary development.
- Associated Rural (UV times 2) – For example, low density holiday chalets on rural properties, small scale retail outlet for goods produced on-site – for example, cellar door sales associated with small scale wine production or a craft shop selling goods produced on-site, etc.
- Associated Rural (UV 5 times) – for example, small hotel or resort style accommodation, wine production, other rural related activities such as a small restaurant associated with the agricultural activity on the property.

Local governments are free to consider an approach of this kind to address perceived rating anomalies or inequities within their districts. Before doing so however, local governments should satisfy themselves (and if necessary, the Minister) that the method of valuation of the land they intend to rate is the correct method in terms of the Act. Differential rating should not be used as a substitute for properly applying the principles of section 6.28.

5. Conclusion

Local governments have an obligation to ensure that rateable land in their district is valued on the appropriate method for rating purposes. As the use of land can change from time to time, it is important for local governments to have a system in place to detect land use changes so that it can modify the valuation method accordingly. Having this information up to date will avoid criticism from ratepayers about the equities of their rating policies.

These guidelines are also available on the Department's website at www.dlgc.wa.gov.au



About the Guideline series

This document and others in the series are intended as a guide to good practice and should not be taken as a compliance requirement. The content is based on Department officer knowledge, understanding, observation of, and appropriate consultation on contemporary good practice in local government. Guidelines may also involve the Department's views on the intent and interpretation of relevant legislation.

All guidelines are subject to review, amendment and re-publishing as required. Therefore, comments on any aspect of the guideline are welcome. Advice of methods of improvement in the area of the guideline topic that can be reported to other local governments will be especially beneficial.

For more information about this and other guidelines, contact the Local Government Regulation and Support Branch at:

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SHIRE OF MINGENEW
STATEMENT OF BUDGET REVIEW - FIRST QUARTER
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

Budget v Actual						
Note	Adopted Budget	Amended Budget (a)	Year to Date Actual	Estimated Year at End Amount (b)	1st Quarter Amendment (a) - (b)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Revenue from operating activities						
	2,482,424	2,482,424	2,478,612	2,482,424	0	
	203,710	203,710	204,929	203,710	0	
1.1	1,085,729	1,085,729	174,663	1,100,874	15,145	▲
1.2	301,888	301,888	135,339	308,180	6,292	▲
1.3	116,435	116,435	51,688	120,606	4,171	▲
	71,032	71,032	14,510	71,032	0	
1.4	59,652	59,652	36,614	80,743	21,091	▲
	<u>4,320,870</u>	<u>4,320,870</u>	<u>3,096,356</u>	<u>4,367,569</u>	<u>46,699</u>	
Expenditure from operating activities						
1.5	(1,543,392)	(1,543,392)	(388,963)	(1,567,975)	(24,583)	▲
1.6	(1,262,048)	(1,262,048)	(269,238)	(1,280,849)	(18,801)	▲
	(102,836)	(102,836)	(15,539)	(102,836)	0	
	(2,975,523)	(2,975,523)	0	(2,975,523)	0	
	(39,690)	(39,690)	(635)	(39,690)	0	
1.7	(176,783)	(176,783)	(85,883)	(177,537)	(754)	▲
	(42,642)	(42,642)	(2,400)	(42,642)	0	
	(2,236)	(2,236)	0	(2,236)	0	
	<u>(6,145,151)</u>	<u>(6,145,151)</u>	<u>(762,658)</u>	<u>(6,189,289)</u>	<u>(44,138)</u>	
1.8	2,918,107	2,918,107	(36,614)	2,897,016	(21,091)	▼
Amount attributable to operating activities						
	<u>1,093,826</u>	<u>1,093,826</u>	<u>2,297,084</u>	<u>1,075,296</u>	<u>(18,530)</u>	
INVESTING ACTIVITIES						
Inflows from investing activities						
	3,294,762	4,279,762	186,607	4,279,762	0	
1.9	140,500	140,500	69,273	161,591	21,091	▲
	<u>3,435,262</u>	<u>4,420,262</u>	<u>255,880</u>	<u>4,441,353</u>	<u>21,091</u>	
Outflows from investing activities						
	(3,915,919)	(4,900,919)	(51,518)	(4,900,919)	0	
	(403,500)	(403,500)	(179,054)	(403,500)	0	
	(20,000)	(20,000)	0	(20,000)	0	
	(1,618,000)	(1,618,000)	(147,855)	(1,618,000)	0	
	(523,065)	(523,065)	(23,134)	(523,065)	0	
	<u>(6,480,484)</u>	<u>(7,465,484)</u>	<u>(401,562)</u>	<u>(7,465,484)</u>	<u>0</u>	
Amount attributable to investing activities						
	<u>(3,045,222)</u>	<u>(3,045,222)</u>	<u>(145,682)</u>	<u>(3,024,131)</u>	<u>21,091</u>	
FINANCING ACTIVITIES						
Cash inflows from financing activities						
	1,600,000	1,600,000	0	1,600,000	0	
	332,075	332,075	0	332,075	0	
	<u>1,932,075</u>	<u>1,932,075</u>	<u>0</u>	<u>1,932,075</u>	<u>0</u>	
Cash outflows from financing activities						
	(4,195)	(4,195)	(760)	(4,195)	0	
	(120,248)	(120,248)	0	(120,248)	0	
1.10	(431,236)	(431,236)	(7,271)	(452,327)	(21,091)	▲
	<u>(555,679)</u>	<u>(555,679)</u>	<u>(8,031)</u>	<u>(576,770)</u>	<u>(21,091)</u>	
Amount attributable to financing activities						
	<u>1,376,396</u>	<u>1,376,396</u>	<u>(8,031)</u>	<u>1,355,305</u>	<u>(21,091)</u>	
MOVEMENT IN SURPLUS OR DEFICIT						
1.11	575,000	575,000	1,605,680	1,670,211	1,095,211	▲
	1,093,826	1,093,826	2,297,084	1,075,296	(18,530)	
	(3,045,222)	(3,045,222)	(145,682)	(3,024,131)	21,091	
	1,376,396	1,376,396	(8,031)	1,355,305	(21,091)	
3(a),1.12	<u>(0)</u>	<u>(0)</u>	<u>3,749,051</u>	<u>1,076,681</u>	<u>1,076,681</u>	▲

SHIRE OF MINGENEW

NOTES TO THE REVIEW OF THE ANNUAL BUDGET - FIRST QUARTER
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

1 BUDGET AMENDMENTS

		<u>Amendments</u>	
		\$	
Revenue from operating activities			
1.1	Grants, subsidies and contributions Main Roads Direct Grant greater than budgeted - \$15,145.	15,145	▲
1.2	Fees and charges Additional employee rent - \$6,292.	6,292	▲
1.3	Interest revenue Additional ratepayers on instalments - \$4,171.	4,171	▲
1.4	Profit on asset disposals Disposal of Skid Steer Loader - \$21,091.	21,091	▲
Expenditure from operating activities			
1.5	Employee costs Increase in Workers Compensation premium - (\$24,583).	(24,583)	▲
1.6	Materials and contracts Increase in audit fees - (\$6,292); Repairs to 33 Victoria Road blocked sewer system - (\$7,000); Replace leaking pipe from meter at 34 William Street - (\$4,000); Valuation costs of Lot 4 Eleanor Street - (\$1,509).	(18,801)	▲
1.7	Insurance Premium greater than budgeted for Sports Club - (\$754).	(754)	▲
1.8	Non-cash amounts excluded from operating activities Profit on disposal of Skid Steer Loader - (\$21,091).	(21,091)	▼
Inflows from investing activities			
1.9	Proceeds from disposal of assets Disposal of Skid Steer Loader - \$21,091.	21,091	▲
Cash outflows from financing activities			
1.10	Transfers to reserve accounts Transfer proceeds of Skid Steer Loader to the Plant Reserve fund - (\$21,091).	(21,091)	▲
1.11	Surplus or deficit at the start of the financial year Advance payment Financial Assistance Grant in 2023/24 - \$743,785; Other savings/carry forward on various other projects, including employee costs, materials & contracts - \$351,426.	1,095,211	▲
1.12	Surplus or deficit after imposition of general rates Due to variances described above.	1,076,681	▲

SHIRE OF MINGENEW

NOTES TO THE REVIEW OF THE ANNUAL BUDGET - FIRST QUARTER
FOR THE PERIOD ENDED 30 SEPTEMBER 2024

2 BUDGET AMENDMENTS

GL Account Code	Job number	IE Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			Opening surplus after budget amendments		Opening Surplus(Deficit)				0	
3090410		5810	SEN HOUSE - Grant Income	13210824	Capital Revenue		985,000		985,000	
	BC120	2100	12 Victoria Road (Lot 66) - (APU) - Building (Capital)	13210824	Capital Expenditure			(985,000)	0	
			Opening surplus after EOY process		Opening Surplus(Deficit)		1,095,211		1,095,211	Amendment to opening surplus (includes Advance FAGs payment - \$743,785)
3030146		3620	RATES - Instalment Interest Received		Operating Revenue		4,171		1,099,382	Additional ratepayers on instalments
2040284		2100	OTH GOV - Audit Fees		Operating Expenditure			(6,292)	1,093,090	Increase in annual audit
3090120		3430	STF HOUSE - Fees & Charges		Operating Revenue		6,292		1,099,382	Additional employee rent
2090189	SHM033	2100	33 Victoria Road (Lot 89) - Residence - Staff Housing Maintenance		Operating Expenditure			(7,000)	1,092,382	Repair blocked sewerage system
2090389	CHM034	2100	34 William Street (Lot 12) - Residence - Community Housing Maintenance		Operating Expenditure			(4,000)	1,088,382	Replace leaking pipe from meter
2110388	BO032	2600	32 Bride Street (Lot 67) - Sports Club - Building Operations		Operating Expenditure			(754)	1,087,628	Insurance greater than budgeted
3120210		3100	ROADM - Direct Road Grant (MRWA)		Operating Revenue		15,145		1,102,773	Grant greater than budgeted
5120350		5000	PLANT - Proceeds on Disposal of Assets		Capital Revenue	21,091			1,102,773	Disposal of Skid Steer
5120351		5100	PLANT - Realisation on Disposal of Assets		Capital Revenue	(21,091)			1,102,773	Disposal of Skid Steer
3120390		3700	PLANT - Profit on Disposal of Assets		Operating Revenue		21,091		1,123,864	Disposal of Skid Steer
4120381		4400	PLANT - Transfers to Reserve		Capital Expenditure			(21,091)	1,102,773	Disposal of Skid Steer
2130652		2102	ECON DEV - Consultants		Operating Expenditure			(1,509)	1,101,264	Valuation of Lot 4 Eleanor St
2140200		2002	ADMIN - Employee Costs		Operating Expenditure			(9,559)	1,091,705	Worker Compensation increase premium
2140300		2002	PWO - Employee Costs		Operating Expenditure			(15,024)	1,076,681	Worker Compensation increase premium
Amended Budget Cash Position						0	2,126,910	(1,050,229)	1,076,681	