



AGENDA

26th of April 2023

ORDINARY COUNCIL MEETING

To be held at the Shires Administration Building situated at Gascoyne Junction
commencing at 10.00am

DISCLAIMER

Disclaimer

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

Please note this agenda contains recommendations which have not yet been adopted by Council.

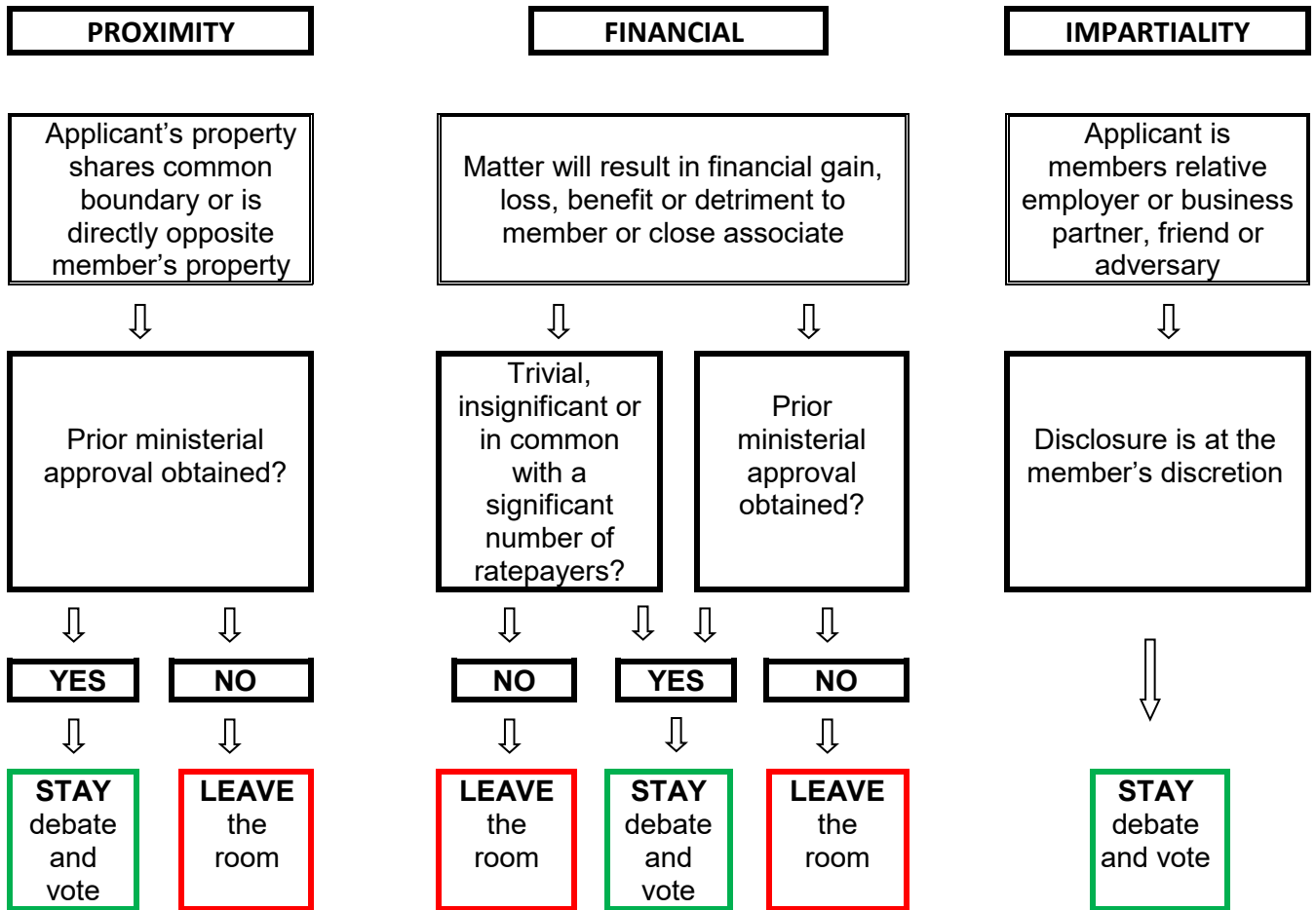
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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

5.65 - Members' interests in matters to be discussed at meetings to be disclosed.

(1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:

(Penalties apply).

(2) It is a defense to a prosecution under this section if the member proves that he or she did not know:

(a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.

(3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.70 - Employees to disclose interests relating to advice or reports.

(1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.

(2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.

(3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

5.71 - Employees to disclose interests relating to delegated functions.

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:

(a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply).

'Local Government (Administration) Regulations 1996 - Extract

In this clause and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996:

"Interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.



Shire of
UPPER GASCOYNE

SHIRE OF UPPER GASCOYNE

AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 26th of April 2023
COMMENCING AT 10.00 AM

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**SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 26th of April 2023
COMMENCING AT 10.00 AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Deputy President welcomed those present and declared the meeting open at ___am

2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr J. Caunt	Deputy Shire President
Cr A. McKeough	Councillor
Cr H. McTaggart	Councillor
Cr R. Hoseason-Smith	Councillor
Cr B. Walker	Councillor
Cr G. Watters	Councillor

Staff

John McCleary JP	Chief Executive Officer
Jarrod Walker	Manager of Works and Services
Sa Toomalatai	Manager of Finance and Corporate Services

Visitors

Joshua Kirk	Greenfield Technical Services
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2.2 Absentees

2.3 Leave of Absence previously approved

Cr D. Hammarquist

3. APPLICATION FOR LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

5. DISCLOSURE OF INTEREST

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

- Greenfield Technical Services

7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

8. MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 22nd of March 2023.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01042023			
MOVED:	CR:	SECONDED:	CR:
That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 22 nd of March 2023 be confirmed as a true and correct record of proceedings.			
FOR: CR		AGAINST: CR	
F/A:			

10. REPORTS OF OFFICERS

Council Resolution No: 02042023			
MOVED:	CR:	SECONDED:	CR:
That Council receive the Manager of Finance and Corporate Services Report, Manager of Works and the Chief Executive Officer reports as read.			
FOR: CR		AGAINST: CR	
F/A:			

10.1 **Manager of Finance and Corporate Services Report**

Today is the day of the Solar Eclipse and the Shire has just finished hosting a community bbq for the viewing. Our event was attended by 40-50 people, a combination of local residents and visitors to our town.

Everyone enjoyed a free sausage sizzle and were gifted a pair of customised solar eclipse glasses for the 'show'. At 11.26am Ainsley delivered a speech welcoming all to the viewing party in preparation of the solar spectacular. Watching the transition that took place as we saw the moon cover up 92% of the sun was absolutely amazing! Joining us for this momentous occasion was the Member for Durack, the Hon. Melissa Price and Senator Linda Reynolds from the WA Liberal Party. Star-struck staff were fortunate enough to get a photo with the MP and the Senator celebrating this huge milestone for the Gascoyne region.



On the corporate front, staff are gearing up for our interim audit that is scheduled for the first week of May, William Buck will send two of their auditors out to the Junction for an onsite visit that will last for three days. In addition, staff are also preparing for another round of budget deliberations as we begin work on our draft budget for the 2023/24 year.



Community Resource Centre Update

Author – Ainsley Hardie, Tourism & Community Development Officer

Community

March began with another GP Clinic with 10 local residents attending both from town and stations. A second meeting of the Gascoyne Town Team was also held with further steps taken to create and establish a community group to assist with delivering community events across the Upper Gascoyne.

We were notified that the judging for the National Tidy Towns Award we will need to be conducted again at the end of April due to the lead judge falling ill and being unable to complete the final three town visits. A new judging panel has been appointed and a video submission is being prepared with a zoom call on April 28. Gascoyne Junction has submitted projects for consideration in all nine categories and will automatically be considered for the overall title. A 20 minute presentation will also be given during the conference on the Friday showcasing Gascoyne Junction's application with a focus on the Two Rivers Memorial Park and the Gascoyne Junction Water Sustainability Project.

Both of these projects were also submitted for consideration for the National Local Government Awards in the Productivity through Infrastructure and Cohesive Community categories.

At the beginning of April, Billie hosted nine local children for a 'Crafternoon' of Easter fun at the CRC where they used food colouring to decorate and dye eggs. A colouring in competition was also held. There was lots of laughter and chatter around the table. A successful afternoon.



Tourism

Tourists are on the move, and despite road closures we are welcoming a steady stream of visitors to the area. The Solar Eclipse is the focus of many who are spending time in the Upper Gascoyne enroute with many planning to come back and spend time here after the event. It is pleasing to see. We are looking forward to a great season.

Marketing: March has continued to be a busy month with lots of promotional activities underway.

- Follow Up Highlight Reel on Caravan and Camping WA TV Program Channel 7
- EDM Australia's Golden Outback: Junction Pub and Tourist Park featured in Outback Pub edition.
- Sunday Times: Kingsford Smith Mail Run Easter Sunday
- Seniors Newspaper April: Under Gascoyne Skies Festival
- TV Commercial Launched Southern Market Channel 7
- Perth Caravan and Camping Show

The Perth Caravan and Camping Show was a success. 36,326 patrons attended the event over the five days. At the Visit Upper Gascoyne stand we spoke with 1740 people over the 5 days and distributed 2400 Visit Upper Gascoyne Wander Outback brochures. 6.6% of attendees left with a brochure, and we spoke just under 5% of all attendees. Our stand was also in prime location so many more eyes will have taken in our display over the 5 days.

In April we begin a focused social media campaign using content obtained through the Caravan and Camping WA visit. The campaign is designed to further identify and understand our market segments before the launch of the TV Campaign and to grow our audience reach through both facebook – Visit Upper Gascoyne and Instagram @shireofuppergascoyne

I attended meeting with GDC and DBCA in regards to the ongoing project of the state government funding for Mt Augustus National Park. I also attended a meeting with the Midwest, Pilbara and

Gascoyne Development Commission who have joint funding to undertake a project to establish a model for visitor data collection across the three regions. This is exciting with an outcome due in November. I will continue to attend and provide input into this project which is very exciting for creating a strong database of data for seeking funding moving forward. April sees the launch of our Visit Upper Gascoyne tourism data collection project in conjunction with tourism stakeholders across the Shire.

New Enterprise: Wooramulla Eco Cultural Journeys commences tours this month in the Upper Gascoyne and has been hosting industry stakeholders in the Upper Gascoyne showcasing the Kennedy Ranges. Helicopter flights over the Ranges are also imminent and will be trialed in school holidays and long weekends from Gascoyne Junction. Winnemia Campground will run a test over the Solar Eclipse event hosting guests and working as an overflow site if required over this peak period. The Junction Pub and Tourist Park will also be hosting the Gascoyne Dash and Gascoyne in May events utilising existing accommodation and an overflow space on the Old Junction Pub site.

Gascoyne Junction is a finalist in the 2023 Tiny Tourism Town Awards. Entering Gascoyne Junction this year was as a benchmark to see the progress we have made over the past two years. To become a finalist our submission needed to receive a score of 75% or above from the panellists to move to this final phase. We have been judged on Customer Reviews of tourism stakeholders in Gascoyne Junction and a Submission based on:

- an introduction to our town and demonstrating the commitment to growing tourism and identifying our target market clearly
- an editorial of high quality with thought, style and theme directed to a target market with a theme that reflects the brand and values of the town (attached)
- a video that is creative and interesting to evoke an emotional response that reflects the brand and values of the town with narrative and imagery connected.
- an Itinerary encouraging visitors to spend two days and one night in Gascoyne Junction (see attached) consistent with the target market and reflecting the brand and values that have been identified in the submission (attached)

My measure of success with this submission was to have completed the submission and process and to receive feedback. To see us receive over 75% and be considered a finalist is already a victory in my eyes and makes the process a resounding success.

Thank you to everyone for your support of the tourism industry in our area.



Community Resource Centre – Monthly Income Report – March 2023

Printed at: 13/04/23

SHIRE OF UPPER GASCOYNE

Page No : 1

General Ledger Detail Trial Balance

(frmGLTrialBalance)

Options : Year 22/23,From Month 09,To Month 09,By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOf	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
CRC INC	10841310	Commission Centrelink : CRC	-5,628.37	-720.00	-6,348.37
CRC INC	10841330	Transport Commission: CRC	-590.02	-84.16	-674.18
CRC INC	10841340	Postal Agency Commission: CRC	-4,636.95	-636.45	-5,273.40
CRC INC	10841360	Income from Events Held	-1,663.60	0.00	-1,663.60
CRC INC	10841380	Postal Agency Sales	-469.03	-48.00	-517.03
CRC INC	10841390	Sales: Books/Maps/Souvenirs/Sundries	-1,093.81	-13.59	-1,107.40
CRC INC	10841500	Grant: CRC Operating	-48,710.00	0.00	-48,710.00
CRC INC	10842600	CRC Income Misc.	-115.55	-29.52	-145.07
CRC INC	10842610	CRC Merchandise Sales	-3,545.88	-140.35	-3,686.23
Total	CRC INCOME		-66,453.21	-1,672.07	-68,125.28
Total for division	GEN		-66,453.21	-1,672.07	-68,125.28
Grand Total			-66,453.21	-1,672.07	-68,125.28

Community Resource Centre – Monthly Customer Service Stats – March 2023

CUSTOMER SERVICES & ENQUIRIES		2022.2023 TOTAL	2021.2022 TOTAL	YTD DIFF	Mar-23	Mar-22	MAR DIFF
Admin Support	Faxes	0	3	-3	0	2	-2
	Photocopying/Printing/Scanning/Emailing	20	40	-20	6	1	5
	Laminating/Binding	0	8	-8	0	1	-1
	Hot Office Bookings	0	2	-2	0	0	0
	External Training and Course	0	0	0	0	0	0
CRC	1:1 Assistance to Community Members	20	0	20	3	0	3
	Computer/Internet Access	27	50	-23	4	3	1
	Community Education Events	1	4	-3	0	1	-1
	Community Social Events	8	20	-12	1	1	0
	Community Economic Seminars	1	1	0	0	0	0
	Department of Human Services	13	21	-8	5	3	2
	Government Access Point	32	20	12	3	2	1
	Use of Paid WIFI Services	3	0	3	0	0	0
	Use of FREE WIFI Hub	13	0	13	0	0	0
Tourism	Road Condition Requests	580	944	-364	43	29	14
	General Tourism Information	648	745	-97	32	25	7
	Book Sales	18	43	-25	0	1	-1
	CRC Merchandise Sales	222	364	-142	5	5	0
	Walking Tours	61	0	61	0	0	0
Info	Phonebook Purchases	0	0	0	0	0	0
	Gassy Gossip yearly subscription	0	4	-4	0	0	0
	Gassy Gossip Advertisement	0	7	-7	0	0	0
Health	Video Conference/Telehealth	7	4	3	1	0	1
	RFDS Support	10	0	10	1	0	1
	Medical Clinic Visits	56	0	56	10	0	10
Agencies	Library	72	66	6	7	4	3
	Postage Sales	74	193	-119	7	24	-17
	Postage Collection	68	0	68	0	0	0
	Department of Transport	27	46	-19	1	9	-8
	Horizon Power	51	105	-54	7	21	-14
Total Customer Service Enquiries		2032	2690	-658	136	132	32

Community Sponsorship, Donations & Contributions for 2022/23

Applicant Name	Reason for Request	Date of Event	Approved Amount (ex GST)	Actual In-Kind Contribution	Total Contribution Amount to Date	Acquittal Completed	Notes
Winning Gymkhana Club	Winning Gymkhana	08/07/2022	\$ 1,000	\$ 0.00	\$ 1,000	12/07/2022	Event held and Evaluation Report received in July 2022.
Gascoyne Offroad Racing Club	Kickstarters Gascoyne Dash	30/07/2022	\$ 3,000	\$ 1,219.28	\$ 4,219.28	31/08/2022	Event held and Evaluation Report received in August 2022.
Junction Race Club - Races & Gymkhana	Junction Races & Gymkhana	20/08/2022	\$ 6,000 cash + \$ 2,400 in-kind	\$ 3,091.79	\$ 9,091.79	27/09/2022	Event held in August and Evaluation Report received in September 2022.
Gascoyne Food Council	Smoke & Stars GFC event	17/09/2022	\$ 1,000	\$ 0.00	\$ 1,000	10/02/2023	Contribution Paid, Event held in September. Evaluation Report received in February 2023.
Eastern Gascoyne Gymkhana Club	Landor Gymkhana	02/10/2022	\$ 1,000	\$ 0.00	\$ 1,000	14/11/2022	Event held and Evaluation Report received in November 2022.
Kennedy Range Campdraft Association	Kennedy Range Campdraft	01/10/2022 to 02/10/2022	\$ 10,000	\$ 0.00	\$ 10,000	04/10/2022	Event held and Evaluation Report received in October 2022.
Eastern Gascoyne Race Club	Landor Races	30/09/2022 to 03/10/2022	\$ 5,000	\$ 0.00	\$ 5,000	Due 02/11/2022	Contribution Paid, Event held in Sept/Oct 2022. Eval Report not yet received as at December 2022 OMC.
Carnarvon School of the Air	End of School Year Presentation - Book Award 2022		\$ 70.00	\$ 0.00	\$ 70.00	N/A	Minor donation only – Other. Councillor McTaggart presented award.
Gascoyne Junction Remote Community School	Contribution towards Installation of New Shade Structure over swing set	16/02/2023	\$ 3,000	\$ 0.00	\$ 3,000	06/04/2023	No actual event held, contribution towards school equipment. Acquittal form received April 2023.
TOTAL CONTRIBUTION AMOUNT YEAR TO DATE (ex GST)					\$ 34,381.07		

10.2 Manager of Works and Services Report

March/April has been another busy month for all of the works department. The town crew continue to keep the place looking great and have been busy preparing for the Solar Eclipse events and influx of tourists. Construction has begun on the CEO residence's shed and will be completed in the next few weeks along with the repairs associated with the storm damage in February. ABBL Contractors will begin replacing the airstrip fence next week which had been set back due to delays in procuring materials. In general, we have managed to recover well from the storm damage and the town looks great.

I would like to thank the office staff for their professionalism in dealing with all of the phone calls and inquiries regarding the road conditions. Once again we have suffered severe damage to parts of our road network from heavy rain and river flows just before the Easter and School Holidays and the addition of the Solar Eclipse. Our three grader drivers continue to do an amazing job in reopening roads as quickly as possible. Currently Thomas and Dameon are working in the east and up towards Mt Augustus while Ian has covered across from Gifford Creek to the Mount and down Cobra Dairy

Creek. We will work towards opening up the Mt Clere and Pingandy region in the coming weeks and once they are accessible. I would also like to thank Hastings for their assistance in reopening the top end of Ullawarra and Edmund Gifford Creeks roads with their graders and trucks.



Figure 1 Flooding on Mt Clere

The rainfall associated with the weather event at the start of April has significantly impacted our north eastern district enough to instigate another flood damage claim. Greenfields were quick to respond at our request and have completed a damage pickup on all roads that were accessible at the time. They will return to capture all remaining roads once conditions dry out. At this stage we are estimating a \$3.5M to \$4M claim. I will begin the process of initiating a claim with DFES/DRFAWA with the assistance of Greenfields.

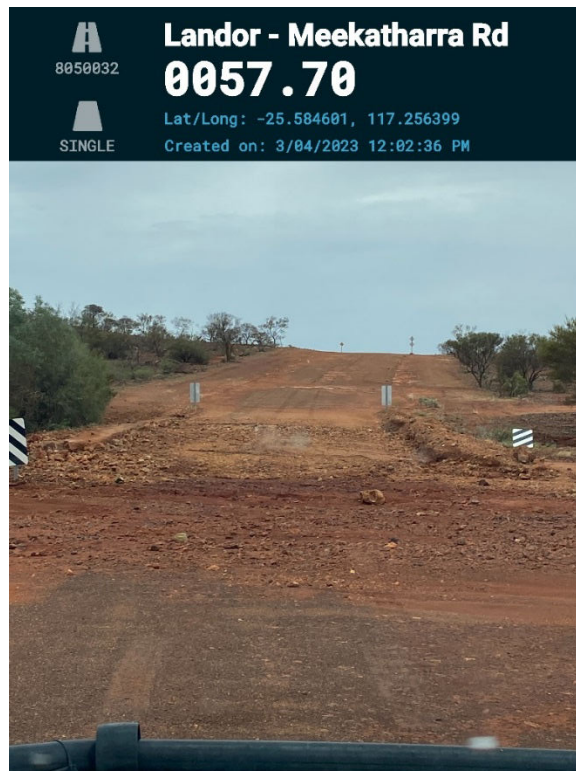


Figure 2 Damaged floodway Landor Meeka Rd

Prior to the rain event the works crew were extremely busy repairing blowouts on both Pimbee and Ullawarra roads. The blowouts were caused by a combination of dry conditions and increased heavy vehicle activity. The main areas were located within 35kms north and south of Gascoyne Junction. These repairs were considerably costly as we required up to four water carts to get on top of the damage. This has had serious impacts to our road maintenance budget to a point where we will need to consider reallocating funds within the budget to continue offering a level of service for the remainder of the financial year.

The Mt Sandiman project has slowly progressed due to the delays caused by the weather event also. Blasting was successful on 7th April and Tim Caunt has completed lowering the crest with his dozer. Once we have reinstated our road network from the rain damage we will return to complete the pavement and cement stabilising. I anticipate to complete this project by the end of May.



Figure 3 Blasted crest at Mt Sandiman

THEM Earthmoving have mobilised to site to begin the C'von Mullewa Road upgrades. They will concentrate on the section between Daurie and Congo Creeks before moving onto the Pells section. We are anticipating to complete approximately 16km of new bitumen. This will take us to 64kms of upgraded road to seal along our strategic route to Meekatharra since 2017.

Hastings have begun maintenance grading works from Gascoyne Junction on the Ullawarra road. They will perform a grade and roll all the way to the Cobra Dairy Creek intersection as part of the commitment to the Road Use Agreement which stipulates their contribution of two full maintenance grades of Ullawarra road each year. This will also free our crew up to concentrate on other areas of the shire.

The new CCTV cameras have been installed at five of our road closure gate locations, two at the Mount and three in Gascoyne Junction. The cameras have been employed purely to deter people from driving on closed roads and to assist in prosecuting offenders that do ignore road closures. Images of offenders can be provided to the Police who can then issue infringements along with fines from the shire itself. The cameras can also be used to monitor heavy vehicle movements and assist police in emergencies, criminal offences.

10.3 Chief Executive Officers Report

This is a relatively short month for me what with Easter and taking holiday's to go overseas for a wedding. I would like to thank Jarrod and Sa for taking the reins whilst I have been away.

We have remained busy despite my absences with a number of administrative and project related tasks being undertaken.

Paul Kearney is now in town and has commenced with doing insurance related works associated with the Storm that decimated the town site; these include fencing at the Pub, Paul is also starting work on the CEO Shed. I am advised by our insurers that they would have a proposal to us regarding the repairs / removal of Mick's home.

I have had Stephen Vigilante undertake a site visit for the design / drawings for the Gascoyne River Walkway project. Once we get a design that Council is happy with we have a structural engineer to prepare the detailed plans and provide a Schedule of probable costs. We will use this information to seek grants for the construction of such.

Carnarvon-Mullewa Upgrade has commenced with THEM, Greenfields and the Shire undertaking a pre-start meeting with on the ground works scheduled to start after the Easter Break.

I am still struggling with Shire properties and land ownership. We have just been informed that the house Ainsley resides in is situated on land that the Shire does not own. Apparently we only ever had a lease that expired in 2004. I will work with our consultant Town Planner to attempt to get this resolved but it will take time as with all things related to land.

The recent rains have been welcomed however, there has been significant damage to our road infrastructure in the northern areas of our Shire. Greenfields are undertaking an inspection and taking photographs so that we can make a claim under DRFAWA.

Work is still happening with our Hatch Street Land Development, we have now got the Department of Lands ILUA Template, this has been forwarded to our solicitor to progress with the Yinggarda PBC. I am advised that the PBC have now got another solicitor so some of the work will need to start at the beginning.

Travis has now supplied the budget template for 2023/24 so we can now start to populate this in order to commence budget deliberations at the May meeting.

STATUS OF GRANTS FOR 2022

Submitted	Close Date	Project	Grant	Provider	Grant Amount	Project Cost	Result
4/2/2022	20/02/2022	Dalgety Brook Floodway	Bridges Renewable Program	Dept of Infrastructure, Transport, Regional Development and Communications	\$1,800,000	\$1,800,000	Approved
13/12/2021	N/A	Carnarvon / Mullewa Road Sealing Project	Ad hoc	Main Roads – State initiatives on Local Roads	Requested between 3.9 and 4.5 million	Ongoing	Approved
28/01/2023	N/A	Hatch Street Footpaths	WA Bicycle Network Grant	Dept of Transport	\$22,000	\$44,000	Successful
01/02/2023	N/A	Up-date current Local Planning Strategy	Ad Hoc	Dept of Planning, Lands & Heritage	Nil		Successful
13/02/2023	13/03/2023	Gascoyne Junction Community Gym	Horizon Power Community Grant	Horizon Power	\$10000	\$12000	Awaiting Outcome End April 2023
06/04/2023	06/09/2024.	Residential Land Development	Infrastructure Development Fund – Unlocking Regional Worker Accommodation Opportunities	Department of Planning, Lands and Heritage.	\$523,463.60 inc.I GST	\$743,463.60 inc.I GST	Pending
23/12/2022	09//01/2023	Water Treatment Plant – Reverse Osmosis	Development of Future Drought Fund Extension and Adoption of Drought Resilience Farming Practices Grants Program application	Department of Agriculture, Water and the Environment	\$400,000.00 inc.I GST	\$600,000.00 inc.I GST	Pending
18/04/2023	18/04/2023	Technology Equipment Upgrades	CRC Technology Grant	DPIRD	\$5167.00	\$5667.00	Pending
21/04/2023	21/04/2023	Save our Country Kids	Road Safety Commission SOCK Week	Narembeen CRC	\$1200	\$1200	Pending
17/04/2023	17/04/2023	Gascoyne Junction Rocks	National Science Week	WACC	\$4000	\$4500	Pending

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Sa Toomalatai – Manager of Finance & Corporate Services
Date:	12 April 2023
Matters for Consideration:	<p>To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 26th of April 2023 as attached – see Appendix 1.</p> <p>In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to Appendix 1.</p>
Background:	<p>The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.</p>
Comments:	<p>The list of accounts are for the month of March 2023.</p>
Statutory Environment:	<p>Local Government (Financial Management Regulations) 1996</p> <p>13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.</p> <p>(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —</p> <ul style="list-style-type: none">(a) the payee's name; and(b) the amount of the payment; and(c) the date of the payment; and(d) Sufficient information to identify the transaction. <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <ul style="list-style-type: none">(a) for each account which requires council authorisation in that month —<ul style="list-style-type: none">(i) the payee's name; and(ii) the amount of the payment; and(iii) sufficient information to identify the transaction; and(b) the date of the meeting of the council to which the list is to be presented.

	(3) A list prepared under sub regulation (1) or (2) is to be — (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and (b) recorded in the minutes of that meeting.												
Policy Implications:	Nil												
Financial Implications:	2022/2023 Budget												
Strategic Implications:	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.												
Risk:													
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)								
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation								
Consultation:	Nil												
Voting requirement:	Simple Majority												
Officer's Recommendation:	<p><i>That Council endorse the payments for the period 1st of March 2023 to the 31st of March 2023 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 31st of March 2023.</i></p> <table border="1"> <tr> <td><i>Municipal Fund Bank EFTs (15330 - 15451)</i></td> <td><i>\$1,619,189.84</i></td> </tr> <tr> <td><i>Payroll</i></td> <td><i>\$174,217.34</i></td> </tr> <tr> <td><i>BPAY/Direct Debit</i></td> <td><i>\$61,506.18</i></td> </tr> <tr> <td><i>TOTAL</i></td> <td><i>\$1,680,696.02</i></td> </tr> </table>					<i>Municipal Fund Bank EFTs (15330 - 15451)</i>	<i>\$1,619,189.84</i>	<i>Payroll</i>	<i>\$174,217.34</i>	<i>BPAY/Direct Debit</i>	<i>\$61,506.18</i>	<i>TOTAL</i>	<i>\$1,680,696.02</i>
<i>Municipal Fund Bank EFTs (15330 - 15451)</i>	<i>\$1,619,189.84</i>												
<i>Payroll</i>	<i>\$174,217.34</i>												
<i>BPAY/Direct Debit</i>	<i>\$61,506.18</i>												
<i>TOTAL</i>	<i>\$1,680,696.02</i>												
Council Resolution No: 03042023													
MOVED:	CR:	SECONED:	CR:										
FOR:	CR	AGAINST:	CR										
F/A:	0/0												

10.5 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Sa Toomalatai – Manager of Finance & Corporate Services
Date:	12 April 2023
Matters for Consideration:	<p>The Statement of Financial Activity for the period of March 2023, includes the following reports:</p> <ul style="list-style-type: none"> • Statement of Financial Activity • Significant Accounting Policies • Graphical Representation – Source Statement of Financial Activity • Net Current Funding Position • Cash and Investments • Major Variances • Budget Amendments • Receivables • Grants and Contributions • Cash Backed Reserve • Capital Disposals and Acquisitions • Trust Fund <p style="text-align: center;">see Appendix 2</p>
Background:	Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.
Comments:	The Statement of Financial Activity is for the month of March 2023
Statutory Environment:	<p>Local Government Act 1995 – Section 6.4</p> <p>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.</p>
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>
Risk:	

Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of March 2023.</i>			
Council Resolution No: 04042023					
MOVED:	CR:	SECONDED:	CR:		
FOR:	CR	AGAINST:	CR		
F/A: 0/0					

10.6 BUDGET VARIATION REQUEST

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Jarrold Walker – Manager of Works and Services
Date:	
Matters for Consideration:	Budget variation request to allocate funds to our Country Road Maintenance Account 012272
Background:	We have insufficient funds in Account 012272 Country Road Maintenance to continue providing ongoing road maintenance for the remainder of the financial year. We will need to consider reallocating funds from underspent accounts to continue to provide a satisfactory level of service to our road network.
Comments:	<p>Recent dry conditions and additional traffic volumes have caused significant unplanned damage to our road network which needed immediate repairs. Combined with increases to fuel, labour and plant hire costs we have depleted our funding allocation within our road maintenance budget. In order to continue to provide a satisfactory level of service to our road network and keep our works crew engaged we will need to consider reallocating funds from underspent accounts.</p> <p>We currently have a remaining road maintenance budget of \$112,090 and require approximately \$268,000. There are several budget accounts that are either underspent or we do not anticipate to utilise that could be reallocated to Account 012272 to make up the shortfall of approximately \$156,000.</p> <p>Below are the proposed accounts and amounts to be considered for reallocation.</p> <ul style="list-style-type: none"> ● C3362 Signage 22/23 \$45,711 ● 012274 Cement Stabilising Materials \$32,202 ● C3361 Grids 22-23 \$21,995 ● 0121062 Transport Consultancy \$20,000 ● C3360 Bundagee Wash Repairs \$33,842 <p style="text-align: right;">Total Reallocation \$153,750</p>

Statutory Environment:	<p>Local Government Act 1995 – Part 6 Financial Management, Division 4 General Financial Provisions, Section 6.8</p> <p>6.8. Expenditure from municipal fund not included in annual budget</p> <p>(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —</p> <p style="padding-left: 40px;">(b) is authorised in advance by resolution*; or</p> <p style="padding-left: 40px;">(c) is authorised in advance by the mayor or president in an emergency.</p> <p style="padding-left: 40px;">* <i>Absolute majority required.</i></p> <p>(1a) In subsection (1) —</p> <p style="padding-left: 40px;">additional purpose means a purpose for which no expenditure estimate is included in the local government’s annual budget.</p> <p>(2) Where expenditure has been incurred by a local government —</p> <p style="padding-left: 40px;">(a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and</p> <p style="padding-left: 40px;">(b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.</p>				
Policy Implications:	Nil				
Financial Implications:	There is nil financial implications on the budget bottom line if Council approve this budget variation request, however there is a risk of recording a further overspend on the road maintenance budget if the request is not approved.				
Strategic Implications:	Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management.				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:	Consultation has been made at the management level regarding the budget variations.
Voting requirement:	Absolute Majority
Officer's Recommendation:	<p><i>That Council authorise the CEO to –</i></p> <p><i>In accordance with section 6.8(1)(b) of the Local Government Act, adopt the following budget variations;</i></p> <ul style="list-style-type: none"> • <i>Reallocate \$45,711 of unspent funds from C3362 Signage 22/23 to 012272 Road Maintenance</i> • <i>Reallocate \$32,202 of unspent funds from C3364 Cement Stabilising Materials to 012272 Road Maintenance</i> • <i>Reallocate \$21,995 of unspent funds from 0121062 Transport Consultancy to 012272 Road Maintenance</i> • <i>Reallocate \$45,711 of unspent funds from C3360 Bundagee Wash to 012272 Road Maintenance</i>

Council Resolution No: 05042023

MOVED:	CR:	SECONDED:	CR:
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<p><i>That Council authorise the CEO to –</i></p> <p><i>In accordance with section 6.8(1)(b) of the Local Government Act, adopt the following budget variations;</i></p> <p>FOR:</p> <p>AGAINST:</p> <p>F/A:</p>

10.7 BUDGET VARIATION REQUEST

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Jarrold Walker – Manager of Works and Services
Date:	
Matters for Consideration:	Budget variation request to allocate funds to Depot Operating Costs for the removal of two redundant towers in the shire depot.
Background:	There are two redundant towers located in the shire depot yard of which one has been deemed unsafe by a suitably qualified inspector and the other is obstructing vehicle movements. There is an opportunity to engage the services of a crane and riggers to pull down the towers at a considerably reduce cost due to the contractor mobilising to another project in the area.
Comments:	<p>There are two redundant towers located in the shire depot yard of which one has been deemed unsafe by a suitably qualified inspector and the other is obstructing vehicle movements. There is an opportunity to engage the services of a crane and riggers to pull down the towers at a considerably reduce cost due to the contractor mobilising to another project in the area.</p> <p>Quotes were received from Geraldton Cranes and Gold Net (riggers) to remove the towers for the total sum of \$17,000. This cost has not been accounted for in our current budget. However we have unspent funds in Account 1CB50700 Council Offices Refurbishments of \$46,698 part of which could be considered for reallocation.</p>

Statutory Environment:	<p>Local Government Act 1995 – Part 6 Financial Management, Division 4 General Financial Provisions, Section 6.8</p> <p>6.8. Expenditure from municipal fund not included in annual budget</p> <p>(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —</p> <p style="padding-left: 40px;">(b) is authorised in advance by resolution*; or</p> <p style="padding-left: 40px;">(c) is authorised in advance by the mayor or president in an emergency.</p> <p style="padding-left: 40px;">* <i>Absolute majority required.</i></p> <p>(1a) In subsection (1) —</p> <p style="padding-left: 40px;">additional purpose means a purpose for which no expenditure estimate is included in the local government’s annual budget.</p> <p>(2) Where expenditure has been incurred by a local government —</p> <p style="padding-left: 40px;">(a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and</p> <p style="padding-left: 40px;">(b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.</p>				
Policy Implications:	Nil				
Financial Implications:	There is nil financial implications on the budget bottom line if Council approve this budget variation request, however there is a risk of recording a further overspend on the Depot Operating account if the request is not approved.				
Strategic Implications:	Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management.				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:	Consultation has been made at the management level regarding the budget variations.
Voting requirement:	Absolute Majority
Officer's Recommendation:	<p><i>That Council authorise the CEO to –</i></p> <p><i>In accordance with section 6.8(1)(b) of the Local Government Act, adopt the following budget variations;</i></p> <ul style="list-style-type: none"> • Reallocate \$17,000 from account 1CB50700 Council Office Refurbishments to 121061 Depot Operating Costs.

Council Resolution No: 06042023

MOVED:	CR:	SECONDED:	CR:
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That Council –

In accordance with section 6.8(1)(b) of the Local Government Act, adopt the following budget variations;

FOR: **AGAINST:**

F/A:

10.8 BUDGET VARIATION REQUEST

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Sa Toomalatai – Manager, Finance & Corporate Services
Date:	21 April 2023
Matters for Consideration:	Budget variation request to correct allocation at the Income/Expenditure level (I/E) for Country Road Maintenance budget at COA 1122720.
Background:	<p>At the March 2023 Ordinary Council Meeting, Council adopted the 2022/23 Budget Review (Council Resolution No: 06032023).</p> <p>The budget review included a \$125,000 increase to account 1122720 – Road Maintenance – Country. In the adopted budget review, this increase was reflected as an increase to I/E code 320 and disclosed as an increase in Employee Costs in the Rate Setting Statement by Nature and Type. This increase was intended to be reflected as an increase to I/E code 370 and disclosed as an increase in Materials and Contracts in the Rate Setting Statement by Nature and Type.</p> <p>This administrative error was noted when updating the budget in Synergysoft post the adoption of the Midyear Budget Review.</p>
Comments:	To correct this administrative error, Council will need to adopt the Officer Recommendation as stated below in this report.

Statutory Environment:	<p>Local Government Act 1995 – Part 6 Financial Management, Division 4 General Financial Provisions, Section 6.8</p> <p>6.8. Expenditure from municipal fund not included in annual budget</p> <p>(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —</p> <ul style="list-style-type: none"> (b) is authorised in advance by resolution*; or (c) is authorised in advance by the mayor or president in an emergency. <p><i>* Absolute majority required.</i></p> <p>(1a) In subsection (1) —</p> <p>additional purpose means a purpose for which no expenditure estimate is included in the local government’s annual budget.</p> <p>(2) Where expenditure has been incurred by a local government —</p> <ul style="list-style-type: none"> (a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and (b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council. 				
Policy Implications:	<p>Nil</p>				
Financial Implications:	<p>There is nil financial implication on this budget variation request as the reallocation will take place within the same COA.</p>				
Strategic Implications:	<p>Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management.</p>				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
<p>Not meeting Statutory Compliance</p>	<p>Rare (1)</p>	<p>Moderate (3)</p>	<p>Low (1-4)</p>	<p>Failure to meet Statutory, Regulatory or Compliance Requirements</p>	<p>Accept Officer Recommendation</p>

Consultation:	Consultation has taken place between the Council's Principal Accountant from RSM Australia and the Manager, Finance & Corporate Services.
Voting requirement:	Absolute Majority
Officer's Recommendation:	<p><i>That Council –</i></p> <p><i>In accordance with section 6.8(1)(b) of the Local Government Act, adopt the following budget variations;</i></p> <ul style="list-style-type: none"> • <i>Decreases the budget for account 1122720 Road Maintenance Country, IE Code 320 (Employee Costs) by \$125,000; and</i> • <i>Increase the budget for account 1122720 Road Maintenance Country, IE Code 370 (Contractors & Services) by \$125,000</i>

Council Resolution No: 07042023

MOVED:	CR:	SECONDED:	CR:
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<p><i>That Council –</i></p> <p><i>In accordance with section 6.8(1)(b) of the Local Government Act, adopt the following budget variations;</i></p> <ul style="list-style-type: none"> • <i>Decreases the budget for account 1122720 Road Maintenance Country, IE Code 320 (Employee Costs) by \$125,000; and</i> • <i>Increase the budget for account 1122720 Road Maintenance Country, IE Code 370 (Contractors & Services) by \$125,000</i> <p>FOR:</p> <p>AGAINST:</p> <p>F/A:</p>

10.9 COUNCILLOR MEETING FEES / ALLOWANCES																
Applicant:	Shire of Upper Gascoyne															
Disclosure of Interest:	Nil															
Author:	John McCleary – Chief Executive Officer															
Date:	13 April 2023															
Matters for Consideration:	Council to determine the Sitting Fees that will be payable in the 2023/24 financial year following the determination that was handed down by the Salaries and Allowances Tribunal in April 2023. In general SAT has increased attendance fees and allowances by 1.5%.															
Background:	It is a requirement that each financial year the Council is to determine the Councillors Meeting and Allowances.															
Comments:	<p>The State Government commissioned the Salaries and Allowances Tribunal to investigate the payments made to Councillors and to deliver an independent determination upon which future fee payments are to be based. This is similar to the annual determination made by the Salaries and Allowances Tribunal (SAT) on the remuneration to be payable to Chief Executive Officers. In both cases Councils have a statutory obligation to abide by these determinations and the respective payments are to be within the ranges set.</p> <p>With the Members Sitting Fees the SAT has established 4 bands into which local governments are placed depending on financial capacity and location. The Shire of Upper Gascoyne has been listed as a Band 4 Local Government.</p> <p>The tables copied below are extracts from the SAT determination for fees paid annually:</p> <p style="text-align: center;"><u>Council Meeting Attendance Fees</u></p> <p>The ranges of fees apply where a local government decides by an absolute majority that, instead of paying council members an attendance fee referred to in section 5.98 of the LG Act, it will pay all council members who attend council, committee or prescribed meetings an annual fee.</p> <p>Annual attendance fees in lieu of council meeting, committee meeting and prescribed meeting attendance fees – local governments</p> <table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th></th> <th colspan="2" style="text-align: center;">For a council member other than the mayor or president</th> <th colspan="2" style="text-align: center;">For a council member who holds the office of mayor or president</th> </tr> <tr> <th></th> <th style="text-align: center;"><i>Band Minimum</i></th> <th style="text-align: center;"><i>Maximum</i></th> <th style="text-align: center;"><i>Minimum</i></th> <th style="text-align: center;"><i>Maximum</i></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">\$25,600</td> <td style="text-align: center;">\$32,960</td> <td style="text-align: center;">\$25,600</td> <td style="text-align: center;">\$49,435</td> </tr> </tbody> </table>		For a council member other than the mayor or president		For a council member who holds the office of mayor or president			<i>Band Minimum</i>	<i>Maximum</i>	<i>Minimum</i>	<i>Maximum</i>	1	\$25,600	\$32,960	\$25,600	\$49,435
	For a council member other than the mayor or president		For a council member who holds the office of mayor or president													
	<i>Band Minimum</i>	<i>Maximum</i>	<i>Minimum</i>	<i>Maximum</i>												
1	\$25,600	\$32,960	\$25,600	\$49,435												

2	\$15,470	\$24,170	\$15,470	\$32,410
3	\$8,000	\$17,030	\$8,000	\$26,370
4	\$3,735	\$9,890	\$3,735	\$20,325

Annual President / Deputy President Allowance

Pursuant to section 5.98(5) of the LG Act, the mayor or president of a local government and the chairman of a regional local government are entitled, in addition to any fees or reimbursement of expenses payable under section 5.98(1) or (2), to be paid the annual allowance set by the local government or regional local government within the range determined.

(2) Pursuant to section 5.98A (1) of the LG Act, a local government may decide by an absolute majority to pay the deputy mayor or deputy president of the local government, an allowance of up to the 25 percent of the annual allowance to which the mayor or president of the local government is entitled under section 5.98(5) of the LG Act. This allowance is in addition to any fees or reimbursement of expenses payable to the deputy mayor, deputy president or deputy chairman under section 5.98 of the LG Act.

Annual allowance for a mayor or president of a local government

<i>Band</i>	<i>Minimum</i>	<i>Maximum</i>
1	\$53,330	\$93,380
2	\$16,000	\$65,915
3	\$1,070	\$38,450
4	\$535	\$20,875

ICT Allowance formerly known as Communication Allowance

ICT expenses means –

- (a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the LG Regulations; or
 - (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the LG Regulations;
- (2) For the purposes of section 5.99A(b) of the LG Act, the minimum annual allowance for ICT expenses is \$500 and the maximum annual allowance for ICT expenses is \$3,500.

Currently all members receive \$3,500 per annum. Given that members are receiving the maximum amount now there is no ability to increase this allowance.

Councillors Travel Allowance

	This allowance is directly referred to section 30.6 of the Local Government Officers' (Western Australia) Interim Award 2021, as required by the SAT determination. The travel allowance has been determined to be at 103.52 cents per kilometer.				
Statutory Environment:	Local Government Act 1995				
Policy Implications:	Nil				
Financial Implications:	2022/23 Annual Budget				
Strategic Implications:	Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money.				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:	Salaries and Allowances Tribunal				
Voting requirement:	Absolute Majority				
Officer's Recommendation:	<p><i>That Council set the following Member Fees for the 2022/23 financial year:</i></p> <ol style="list-style-type: none"> 1. <i>Presidents Allowance \$20,875 per annum</i> 2. <i>Deputy Presidents Allowance (25%) \$5,218.75 per annum</i> 3. <i>Presidents meeting attendance fee \$20,325 per annum</i> 4. <i>Councillors meeting fees (annualised) \$9,890 per annum</i> 5. <i>Councillors ICT Allowance (annualised) \$3,500 per annum</i> 6. <i>Councillors Travel Allowance \$103.52 per kilometre</i> 				
Council Resolution No: 08042023					

MOVED:		SECONDED:	
FOR:		AGAINST:	CR
F/A:			

10.10 TENDER DECISION CRITERIA – CARNARVON/MULLEWA ROAD

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarrold Walker- Manager of Works and Services
Date:	20 th April 2023
Matters for Consideration:	To determine the tender decision criteria for supply and construction of concrete floodway at Dalgety Brook
Background:	The Shire have secured funds to construct a of reinforced concrete slab, edge wall and scour protection for the upgrade of the Dalgety Brook to a concrete floodway and will require suitably qualified contractors to perform the works.
Comments:	The anticipated cost to construct a of reinforced concrete slab, edge wall and scour protection for the upgrade of the Dalgety Brook to a concrete floodway will exceed \$250,000 and therefore we will need invite public tenders. Before going to tender, Council must endorsed a selection criteria.
Statutory Environment:	<p>Local Government (Functions & General) Regulations 1996 11. When tenders have to be publicly invited (1) Tenders are to be publicly invited according to the requirements of this Division before a local government enters into a contract for another person to supply goods or services if the consideration under the contract is, or is expected to be, more, or worth more, than \$250 000...</p> <p>15. Minimum time to be allowed for submitting tenders (1) If a notice under regulation 14(1) is given, the date and time referred to in regulation 14(3)(d) has to be at least 14 days after the notice is — (a) published on the local government’s official website; and (b) published in at least 3 of the ways prescribed in the Local Government (Administration) Regulations 1996 regulation 3A(2).</p>
Policy Implications:	Purchasing Policy
Financial Implications:	23/24 Budget
Strategic Implications:	<p>SCP – Objective 2 – Economic – Our Prosperity Strategy 2.1.1 – Provide appropriate transport network infrastructure, supporting our community, local pastoral and mining industries and tourism.</p> <p>Corporate Plan – 2.1.1.3 – Seal road between Gascoyne Junction and Meekatharra.</p>
Risk:	

Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)										
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation										
Consultation:		Greenfields Technical Services													
Voting requirement:		Simple Majority													
Officer's Recommendation:		<p><i>That Council:</i></p> <ol style="list-style-type: none"> 1. <i>Adopt the following tender decision making criteria for the supply and construction of a reinforced concrete slab, edge wall and scour protection for the upgrade of the Dalgety Brook to a concrete floodway:</i> <table border="0" style="margin-left: 20px;"> <tr> <td style="padding-right: 20px;">a) <i>Price</i></td> <td style="text-align: right;"><i>25%</i></td> </tr> <tr> <td>b) <i>Relevant previous similar experience</i></td> <td style="text-align: right;"><i>25%</i></td> </tr> <tr> <td>c) <i>Capacity to undertake work and tenderers resources</i></td> <td style="text-align: right;"><i>15%</i></td> </tr> <tr> <td>d) <i>Key personnel skills and experience</i></td> <td style="text-align: right;"><i>15%</i></td> </tr> <tr> <td>e) <i>Demonstrated understanding and methodology</i></td> <td style="text-align: right;"><i>20%</i></td> </tr> </table> 2. <i>That the tender run for 14 days after the notice is given.</i> 3. <i>That the CEO be authorised to accept the tender that provides the best value for money for the Shire.</i> 				a) <i>Price</i>	<i>25%</i>	b) <i>Relevant previous similar experience</i>	<i>25%</i>	c) <i>Capacity to undertake work and tenderers resources</i>	<i>15%</i>	d) <i>Key personnel skills and experience</i>	<i>15%</i>	e) <i>Demonstrated understanding and methodology</i>	<i>20%</i>
a) <i>Price</i>	<i>25%</i>														
b) <i>Relevant previous similar experience</i>	<i>25%</i>														
c) <i>Capacity to undertake work and tenderers resources</i>	<i>15%</i>														
d) <i>Key personnel skills and experience</i>	<i>15%</i>														
e) <i>Demonstrated understanding and methodology</i>	<i>20%</i>														
Council Resolution No: 09042023															
MOVED:				SECONDED:											
FOR: CR		AGAINST: CR													
F/A:															

11. MATTERS BEHIND CLOSED DOORS

MOVED: CR:

SECONDED: CR:

That Council go behind closed doors to discuss confidential items.

FOR:

AGAINST: CR

F/A:

MOVED: CR:

SECONDED:

That Council come out from behind closed doors.

FOR:

AGAINST: CR

F/A

12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

13.1 RATING FOR 2022- 2023

14. ELECTED MEMBERS REPORTS

- 14.1 Cr Caunt
- 14.2 Cr Walker
- 14.3 Cr McTaggart
- 14.4 Cr Hoseason-Smith
- 14.5 Cr McKeough
- 14.6 Cr Watters

15. STATUS OF COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer
05032023	Council Elections	Advice of resolution sent to WAEC	Close	CEO
06032023	Budget Review	Changes made to the budget document and the review sent to the DLGSC	Close	MFC
08032023	Change of Date – May OMC	All advertising completed	Close	CEO
09032023	CAR	Sent to the DLGSC	Close	CEO
10032023	Contract – AGRN 974	Letters for successful / unsuccessful sent out – contracts signed.	Close	CEO
11032023	Contract – Carnarvon-Mullewa Upgrade	Letters for successful / unsuccessful sent out – contracts signed.	Close	CEO

16. STATUS OF SHIRE PROJECTS

As per [Appendix 3](#).

17. MEETING CLOSURE

The Shire President closed the meeting at ____ pm.

APPENDIX 1

(List of Accounts Paid Report for March 2023)

Date: 20/04/2023
Time: 4:15:37PM

SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for payments made in
March 2023

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Greenfield Technical Services					
EFT15330	03/03/2023	Supervision - reinstate vehicle damaged section of Cobra/Dairy Creek Road	1		5,158.45
INV INV-3154	17/02/2023	Supervision - reinstate vehicle damaged section of Cobra/Dairy Creek Road	1	3,212.00	
INV INV-3153	17/02/2023	Supervision costs for grid installation on Carnarvon/Mullewa Road SLK102 for period 10/02/2023 to 15/02/2023	1	1,946.45	
Adroit Information Management					
EFT15331	03/03/2023	Records Management Consultancy Service - February 2023	1		1,501.50
INV AVR006	21/02/2023	Records Management Consultancy Service - February 2023	1	1,501.50	
Carnarvon Betta Home Living t/a Leading Edge Computers					
EFT15332	03/03/2023	Various Shire Properties - Materials for repairs to satellite set up on shire houses (storm related damage)	1		539.55
INV LE227911	20/02/2023	Various Shire Properties - Materials for repairs to satellite set up on shire houses (storm related damage)	1	539.55	
Boc Limited					
EFT15333	03/03/2023	Annual Container Rental for Dissolved Acetylene Size G & E, Oxygen Size G - 01.03.2023 to 29.02.2024	1		1,278.88
INV 4033326509	26/02/2023	Annual Container Rental for Dissolved Acetylene Size G & E, Oxygen Size G - 01.03.2023 to 29.02.2024	1	745.52	
INV 4033326509	26/02/2023	Annual Container Rental for Oxygen Medical Size D & C - 01.03.2023 to 29.02.2024	1	168.48	
INV 4033326509	26/02/2023	Annual Container Rental for Helium Gas - CRC - 01.03.2023 to 29.02.2024	1	422.66	
INV 4033326511	26/02/2023	Credit for Container Rental Oxygen Size G & Dissolved Acetylene Size G & E for adjustment to renewal date 31.03.2023	1	-62.13	
INV 4033326511	26/02/2023	Container Rental for Oxygen Medical Size C & D - adjustment to renewal date 31.03.2023	1	-28.08	
INV 4033326512	26/02/2023	Monthly Container Rental for Helium Gas - CRC - 29.01.2023 to 25.02.2023	1	32.43	
Carnarvon Growers Association Inc					
EFT15334	03/03/2023	Lot 23 Gregory Street - Supply replacement pump for retic	1		980.16
INV INV-39683721	02/2023	Lot 23 Gregory Street - Supply replacement pump for retic	1	980.16	
Carnarvon Menswear					
EFT15335	03/03/2023	Ian Golding - Staff Uniforms	1		363.65
INV 4704	08/02/2023	Ian Golding - Staff Uniforms	1	259.75	
INV 4705	08/02/2023	Staff Uniforms - Dameon Whitby	1	103.90	
Child Support Agency					
EFT15336	03/03/2023	Payroll deductions	1		387.29
INV DEDUCTIO01	03/2023	Payroll deductions		387.29	
Angela Duca					
EFT15337	03/03/2023	RATES REFUND A1022	1		1,075.80
INV DREQ-07.2	02/03/2023	RATES REFUND A1022	1	1,075.80	
Everywhere Travel					

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Everywhere Travel					
EFT15338	03/03/2023	Accommodation at Heritage Resort Shark Bay check in 7th Feb and Check out 9th Feb 2023 for Town Maintenance Supervisor attending Local Emergency Management Meeting and Recovery training.	1		382.00
INV I000032338	10/02/2023	Accommodation at Heritage Resort Shark Bay check in 7th Feb and Check out 9th Feb 2023 for Town Maintenance Supervisor attending Local Emergency Management Meeting and Recovery training.	1	382.00	
Gascoyne Office Equipment					
EFT15339	03/03/2023	Administration & CRC Printing Costs for January 2023	1		1,354.89
INV INVC7-832(31/01/2023		Administration & CRC Printing Costs for January 2023	1	1,354.89	
Autopro					
EFT15340	03/03/2023	P72 Water Wheel - X66 battery	1		240.00
INV 2069584	22/02/2023	P72 Water Wheel - X66 battery	1	240.00	
Pool & Spa Mart					
EFT15341	03/03/2023	Lot 19 Gregory Street - Supplies for maintaining Pool	1		183.30
INV 23697	08/02/2023	Lot 19 Gregory Street - Supplies for maintaining Pool	1	183.30	
Westrac Pty Ltd					
EFT15342	03/03/2023	P106 CAT Grader - 5000hr Maintenance Service	1		10,477.17
INV SI 1674484	26/02/2023	P106 CAT Grader - 5000hr Maintenance Service	1	10,477.17	
Horizon Power					
EFT15343	10/03/2023	Street Lighting Consumption 01.02.2023 to 28.02.2023	1		309.01
INV 21 016 0029	20/03/2023	Street Lighting Consumption 01.02.2023 to 28.02.2023	1	309.01	
Pivotel Satellite Pty Ltd					
EFT15344	10/03/2023	Satellite Phone Charges - Satelite Phone Charges - Usage 15.12.2022 to 14.01.2023 Service 15.01.2023 to 14.01.2023	1		770.47
INV 3527876	15/01/2023	Satellite Phone Charges - Satelite Phone Charges - Usage 15.12.2022 to 14.01.2023 Service 15.01.2023 to 14.01.2023	1	753.97	
INV 3526373	15/02/2023	Satellite Phone Charges for 0405 567 177 - Satelite Phone Charges - Usage 15.12.2022 to 14.01.2023 Service 15.01.2023 to 14.01.2023	1	16.50	
Telstra Limited					
EFT15345	10/03/2023	Shire Mobile Phones - Usage Charges - 18.01.2023 to 19.02.2023 Service Charges 20.02.2023 to 19.03.2023	1		668.67
INV 136 3333 68	20/02/2023	0455773318 - TCDO - Usage Charges - 20.01.2023 to 19.02.2023, Service Charges 20.02.2023 to 19.03.2023	1	55.99	
INV 136 3333 60	20/02/2023	Shire Mobile Phones - Usage Charges - 18.01.2023 to 19.02.2023 Service Charges 20.02.2023 to 19.03.2023	1	612.68	
RSM Australia Pty Ltd					
EFT15346	10/03/2023	Provide Accounting and Financial Services to the Shire of Upper gascoyne for 2022/23 as per contract under RFT 01 22-23. February 2023	1		8,708.34
INV GERI00447(23/02/2023		Provide Accounting and Financial Services to the Shire of Upper gascoyne for 2022/23 as per contract under RFT 01 22-23. February 2023	1	8,708.34	
Dust Up Projects					
EFT15347	10/03/2023	Freight from Carnarvon to Gascoyne Junction - 13.02.2023 to 27.02.2023	1		1,548.00

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Dust Up Projects					
INV INV-2817	06/03/2023	Freight from Carnarvon to Gascoyne Junction - 13.02.2023 to 27.02.2023	1	1,548.00	
Adroit Information Management					
EFT15348	10/03/2023	Records Management Review and Gap Analysis Report (cost as estimated in scope of works at 76.5 hours)	1		1,430.00
INV AVR006102	03/2023	Records Management Review and Gap Analysis Report (cost as estimated in scope of works at 76.5 hours)	1	1,430.00	
AMA Group Solutions Pty Ltd T/A Parins Truck Repairs					
EFT15349	10/03/2023	P111 - Mack Truck - Mechanical Repairs	1		5,337.22
INV 193198	03/03/2023	P111 - Mack Truck - Mechanical Repairs	1	5,337.22	
Thomas George Fletcher					
EFT15350	10/03/2023	Reimbursement of parts purchased for P58 Camp Trailer.	1		138.00
INV 343708	17/02/2023	Reimbursement of parts purchased for P58 Camp Trailer.	1	138.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT15351	10/03/2023	Fuel Card purchases for February 2023	1		1,303.87
INV 02218038	28/02/2023	Monthly rental of Type 20 Self Bunded Diesel Tank - March 2023	1	619.67	
INV 28022023	28/02/2023	Fuel Card purchases for February 2023	1	684.20	
Hodsh Pty Ltd - Trading as: Instant Racking					
EFT15352	10/03/2023	Shelving for Server Room Longspan 2545mm x 2000mm x 460mm depth (LS1240) 4 Levels	1		496.00
INV 00059484	28/02/2023	Shelving for Server Room Longspan 2545mm x 2000mm x 460mm depth (LS1240) 4 Levels	1	496.00	
DN & JA Williams					
EFT15353	10/03/2023	Craft Sales February 2023 - Honey Tubs	1		30.00
INV CRAFT SAI28	02/2023	Craft Sales February 2023 - Honey Tubs	1	30.00	
Market Creations Agency					
EFT15354	10/03/2023	Website Upgrades - Road Report Module	1		2,766.50
INV IW83-9	28/02/2023	Website Upgrades - Road Report Module	1	2,766.50	
Napa Auto Parts					
EFT15355	10/03/2023	Various vehicles Filter and brake Parts	1		1,401.00
INV 1810172893	28/02/2023	Various vehicles Filter and brake Parts	1	1,063.72	
INV 1810172928	28/02/2023	Various vehicles Filter and brake Parts	1	-114.00	
INV 1810172929	28/02/2023	Various vehicles Filter and brake Parts	1	326.14	
INV 1810172937	28/02/2023	Various vehicles Filter and brake Parts	1	61.89	
INV 1810173034	28/02/2023	Various vehicles Filter and brake Parts	1	63.25	
Perfect Computer Solutions Pty Ltd					
EFT15356	10/03/2023	I.T Support 16.02.2023 to 21.02.2023	1		637.50
INV RI27820	23/02/2023	I.T Support 16.02.2023 to 21.02.2023	1	552.50	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Perfect Computer Solutions Pty Ltd					
INV 27848	28/02/2023	Monthly monitoring, management and resolution of Disaster Recovery - February 2023	1	85.00	
Raw Creative					
EFT15357	10/03/2023	Shire of Upper Gascoyne Envelopes	1		1,963.00
INV 00003730	02/03/2023	Shire of Upper Gascoyne Envelopes	1	1,963.00	
Westrac Pty Ltd					
EFT15358	10/03/2023	P76 CAT Loader - Replace air conditioner compressor and dryer	1		3,497.53
INV SI 1672801	16/02/2023	P76 CAT Loader - Replace air conditioner compressor and dryer	1	3,081.82	
INV PI 7991887	27/02/2023	Stock - Grounding Tools	1	415.71	
Greenfield Technical Services					
EFT15359	10/03/2023	AGRN-951 Flood Damage Construction Package 2, Project Management for period: 24.01.2023 to 09.02.2023	1		67,200.00
INV INV-3092	16/01/2023	AGRN-951 Flood Damage Construction Package 2, Project Management for period: 04.01.2023 to 12.01.2023	1	22,751.85	
INV INV-3139	10/02/2023	AGRN-951 Flood Damage Construction Package 2, Project Management for period: 24.01.2023 to 09.02.2023	1	28,213.90	
INV INV-3108	10/02/2023	AGRN-951 Flood Damage Construction Package 2, Project Management for period: 01.01.2023 to 31.01.2023	1	16,234.25	
Them Earth Moving					
EFT15360	10/03/2023	AGRN-951 Supply plant and operators for road flood damage repairs for period: 24.01.2023 to 09.02.2023	1		260,193.18
INV 00000870	10/02/2023	AGRN-951 Supply plant and operators for road flood damage repairs for period: 24.01.2023 to 09.02.2023	1	236,607.25	
INV 00000871	10/02/2023	AGRN-951 Fuel levy against invoice 870 - Cobra - Dairy Creek Road.	1	23,585.93	
Greenfield Technical Services					
EFT15361	10/03/2023	AGRN-974 Flood Management, financial administration and site inspection - 01.01.2023 to 31.01.2023	1		1,959.10
INV INV-3106	10/02/2023	AGRN-974 Flood Management, financial administration and site inspection - 01.01.2023 to 31.01.2023	1	1,959.10	
Commonwealth Mastercard					
EFT15362	10/03/2023	Powerhouse Holdings - Brushcutter Honda UMK435 UU Bike handle & accessories.	1		3,966.65
INV EQ2012	31/01/2023	Kinnect Training - Onsite Screening Paperwork for Saliva, Urine & Breath Testing × 2	1	605.00	
INV 20338	02/02/2023	Postage for Books to Tidy Town Judges	1	28.70	
INV 2116288217	03/02/2023	Apple iCloud 50gb Data Storage - Monthly Fee February 2023	1	1.49	
INV RBS-11805303	03/02/2023	RB Sellers - Unifoms for John McCleary	1	220.00	
INV 215315	03/02/2023	Powerhouse Holdings - Brushcutter Honda UMK435 UU Bike handle & accessories.	1	1,465.85	
INV 111GU & 16	10/02/2023	Department of Transport - Special Plate Series	1	400.00	
INV INV-03758	10/02/2023	360 Print - A5 Magnetic 2023 Custom Calenders	1	83.60	
INV 10022023	10/02/2023	SPOT Device Subscription for Works Crew	1	313.57	
INV 351436643	13/02/2023	Kmart - Love heart lollipops for Valentine's Day	1	15.00	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Commonwealth Mastercard					
INV INV-AUS-7	16/02/2023	Starlink Office & CRC Administration Internet - 16.02.2023 to 15.03.2023	1	139.00	
INV 502994514	20/02/2023	SEEK Job Ad - Job ID: 61314187 Title: Plant Operator / All Rounder	1	412.50	
INV INV-AUS-7	21/02/2023	Starlink - CEO - Internet - 21.02.2023 to 20.03.2023	1	139.00	
INV 6202943	22/02/2023	SkyMesh - Service to provide additional data allowance for both CRC and Admin Offices 22.02.2023 to 21.03.2023	1	124.95	
INV 03706-6415	24/02/2023	Canva - Digital platform to create 2023 Community Calenders	1	17.99	
Westrac Pty Ltd					
EFT15363	14/03/2023	New Equipment - Supply and delivery of new 150M grader	1		606,728.24
INV 1800026162	07/02/2023	New Equipment - Supply and delivery of new 150M grader	1	606,728.24	
JLW Engineering					
EFT15364	17/03/2023	P74 Grid Roller - Refrabricate/repair tow hitch	1		3,377.00
INV 00067727	28/02/2023	P74 Grid Roller - Refrabricate/repair tow hitch	1	3,377.00	
AIT Specialists Pty Ltd					
EFT15365	17/03/2023	Monthly Fee for determination of Fuel Tax Credits 2022/2023 - February 2023	1		757.68
INV INV-12849	10/03/2023	Monthly Fee for determination of Fuel Tax Credits 2022/2023 - February 2023	1	757.68	
Australia Post					
EFT15366	17/03/2023	Freight & Postage for Admin & CRC - March 2023	1		31.92
INV 1012245905	03/03/2023	Freight & Postage for Admin & CRC - March 2023	1	31.92	
Blacktop Materials Engineering Pty Ltd					
EFT15367	17/03/2023	Gravel sample testing C'von Mullewa Rd bitumen project	1		14,685.00
INV 00014484	08/03/2023	Gravel sample testing C'von Mullewa Rd bitumen project	1	14,685.00	
Bt Equipment Pty Ltd T/as Tutt Byant Equipment					
EFT15368	17/03/2023	P89 Roller - 1000hr service kit	1		771.86
INV 008477852	03/03/2023	P89 Roller - 1000hr service kit	1	771.86	
Department of Mines, Industry Regulation and Safety (Building Commission)					
EFT15369	17/03/2023	Application Fees for Building Commission - Yangibana Pty Ltd to construct Mine Camp.	1		11,640.00
INV BSL 2023 01	16/03/2023	Application Fees for Building Commission - Yangibana Pty Ltd to construct Mine Camp.	1	11,640.00	
Carnarvon Auto Electrics					
EFT15370	17/03/2023	P128 Service Truck - Install spotlights, brake controller and wire up trailer plug	1		1,761.98
INV 39039080	07/03/2023	P128 Service Truck - Install spotlights, brake controller and wire up trailer plug	1	1,761.98	
Carnarvon Growers Association Inc					
EFT15371	17/03/2023	Watermelon crate packing containers	1		80.52
INV INV-397072	28/02/2023	Watermelon crate packing containers	1	80.52	

Carnarvon Electrics

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Carnarvon Electrics					
EFT15372	17/03/2023	Lot 19 Gregory Street - Replace and install electrical switches and lights	1		10,741.25
INV 12791	11/03/2023	Lot 45 Gregory Street - Install new lights and fans throughout the house	1	2,307.89	
INV 12794	11/03/2023	Lot 50 Hatch Street - Check rangehood for blowing globes	1	214.50	
INV 12795	11/03/2023	CRC Building Operating Costs - Replace outside lights	1	1,538.90	
INV 12793	11/03/2023	P53 Camp Trailer - Repair broken active conductor on main circuit breaker	1	620.40	
INV 12796	11/03/2023	Pavilion - Repair 10amp Switch.	1	389.21	
INV 12790	11/03/2023	Town Oval - Replace Socket Outlet	1	588.34	
INV 12792	11/03/2023		1	1,040.13	
INV 12788	11/03/2023	Lot 19 Gregory Street - Replace and install electrical switches and lights	1	2,913.03	
INV 12789	11/03/2023	Lot 17 Gregory Street - Replace Fan/light in 2 bedrooms, replace light in driveway and hallway.	1	1,128.85	
Carnarvon Auto Service Pty Ltd t/a Carnarvon Tyres & Towing					
EFT15373	17/03/2023	Tyres for Grader and Dolly	1		2,628.25
INV 00004744	28/02/2023	Tyres for Grader and Dolly	1	2,628.25	
Child Support Agency					
EFT15374	17/03/2023	Payroll deductions	1		387.29
INV DEDUCTIO	15/03/2023	Payroll deductions		387.29	
Everywhere Travel					
EFT15375	17/03/2023	Australia Tidy Towns Awards - Flights and Accommodation	1		9,916.00
INV I000032970	10/03/2023	Australia Tidy Towns Awards - Flights and Accommodation	1	9,916.00	
Gascoyne Office Equipment					
EFT15376	17/03/2023	Printing Service Agreement for February 2023	1		1,212.02
INV INVC7-833	28/02/2023	Printing Service Agreement for February 2023	1	1,212.02	
Geraldton Fuel Company T/as Refuel Australia					
EFT15377	17/03/2023	Supply bulk fuel to Depot Self Bunded Tank - 15748.00 litres of diesel @ 1.9313	1		61,817.29
INV 02240012	07/03/2023	Supply bulk fuel Mt Augustus Tank - 9670 litres of diesel @ 1.9493 inc GST	1	18,849.73	
INV 02239413	08/03/2023	Supply bulk fuel to Depot Self Bunded Tank - 15748.00 litres of diesel @ 1.9313	1	30,414.11	
INV 02239411	08/03/2023	Supply bulk fuel to P52 Camp Trailer with 4000 litre diesel tank - 1700 litres of diesel @ 1.9313	1	12,553.45	
Kennedy Vinciullo					
EFT15378	17/03/2023	Legal Fees - Prepare a deed of release for CEO Long Service Liability	1		5,181.00
INV 1090	04/11/2022	Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes -11.10.2022 to 03.11.2022	1	1,031.25	
INV 1284	14/03/2023	Legal Fees - Prepare a deed of release for CEO Long Service Liability	1	3,107.50	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Kennedy Vinciullo					
INV 1287	14/03/2023	Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes - 06.12.2022 to 09.03.2023	1	1,042.25	
Autopro					
EFT15379	17/03/2023	Parts for Mazda BT50 & P58 Camper Trailer	1		274.62
INV 2069843	02/03/2023	Parts for Mazda BT50 & P58 Camper Trailer	1	274.62	
Xpress Enterprises Pty Ltd T/A Hosexpress					
EFT15380	17/03/2023	P109 Rubbish Truck - Supply and install hydraulic bin lifter valve block	1		6,591.78
INV 61485	03/02/2023	P109 Rubbish Truck - Supply and install hydraulic bin lifter valve block	1	6,452.30	
INV 62260	13/03/2023	P106 Ford Ranger - Supply crane hoist hose	1	139.48	
J & K Hopkins					
EFT15381	17/03/2023	Avon Workstation 2400L x 2400R x 750D with drawers on left side.	1		3,188.00
INV T13632	13/03/2023	Avon Workstation 2400L x 2400R x 750D with drawers on left side.	1	3,188.00	
Jolly's Tyre Service					
EFT15382	17/03/2023	P100 Grader Tyres	1		2,037.00
INV 155136	08/03/2023	P100 Grader Tyres	1	2,037.00	
The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park					
EFT15383	17/03/2023	Accommodation for Hydrogeologists. (Global Groundwater Solutions) 06.03.2023 to 09.03.2023	1		1,314.50
INV 50620202	07/03/2023	Refreshments for February 4th Storm Cleanup	1	152.00	
INV 50620201	07/03/2023	Staff Morning tea for January & February	1	288.00	
INV 50520203	07/03/2023	Council Meeting 8th February 2023 - Refreshments	1	154.50	
INV 50620204	13/03/2023	Accommodation for Hydrogeologists. (Global Groundwater Solutions) 06.03.2023 to 09.03.2023	1	720.00	
Market Force					
EFT15384	17/03/2023	Advert for Saturday West Australian 18th Feb for Plant Operator/All Rounder position	1		1,182.13
INV 47009	23/02/2023	Advert for Saturday West Australian 18th Feb for Plant Operator/All Rounder position	1	1,182.13	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT15385	17/03/2023	P109 Rubbish Compactor & P57 Dolly - Tyres	1		16,304.90
INV INV-0957	28/02/2023	P109 Rubbish Truck - Repair wiring for hydraulic Solinoid	1	720.59	
INV INV-0955	28/02/2023	P109 Rubbish Compactor & P57 Dolly - Tyres	1	6,288.83	
INV INV-0974	07/03/2023	P128 Service Truck - Install towbar	1	1,056.00	
INV INV-0975	07/03/2023	P74 Grid Roller - Repair blocked grease line	1	506.00	
INV INV-0976	07/03/2023	P113 Hilux - Replace and adjust brakes	1	924.00	
INV INV-0977	07/03/2023	P85 Hilux - Replace filters, check over vehicle. Wash and degrease engine bay	1	748.00	

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The Trustee For Perarda Family & Co T/A Pridham					
Mechanical					
INV INV-0978	07/03/2023	P105 Roller - Repair faulty door locking mechanism	1	330.00	
INV INV-0979	08/03/2023	P106 CAT Grader - Repair broken wires	1	132.00	
INV INV-0980	08/03/2023	P41 Tipper Truck - Adjust hand brake.	1	132.00	
INV INV-0981	08/03/2023	P72 Water Wheel Trailer - Repair exhause leak and shut off solenoid	1	671.00	
INV INV-0982	08/03/2023	P18 CAT Loader - Repair starter motor	1	671.00	
INV INV-0983	08/03/2023	P103 Ford Ranger - Inspect vehicle, replace brake globe and perished hose.	1	660.00	
INV INV-0984	08/03/2023	P101 John Deere Tractor - Repair damaged arical.	1	264.00	
INV INV-0985	08/03/2023	P50 Camp Trailer - Remove heat shroud, broken tab causing loud noises.	1	198.00	
INV INV-0986	08/03/2023	P117 Ford Ranger Wildtrak - Change Oils and filers, inspect for any issues	1	704.24	
INV INV-0987	08/03/2023	P58 Camp Trailer - Inspect and repair wires	1	407.00	
INV INV-0988	08/03/2023	P104 Ford Ranger - Change Engine Oil and Filters, inspect vehicle for faults. Degrease and wash engine	1	704.24	
INV INV-0990	09/03/2023	P44 Mazda Tray Top - Reset timing belt	1	198.00	
INV INV-0991	09/03/2023	P89 Roller - repair misfiring fault	1	330.00	
INV INV-0992	09/03/2023	P83 Mazda Ute - Change engine oils and gilter. Degrease and wash engine. Inspect for faults	1	660.00	
Porter Consulting Engineers					
EFT15386	17/03/2023	Provide a Residential Development Servicing Report and Opinion of Probable Costs for Scott Street/Hatch Street, Gascoyne Junction. Includes the RDAP Application process as per service agreement.	1		550.00
INV 0023103	28/02/2023	Provide a Residential Development Servicing Report and Opinion of Probable Costs for Scott Street/Hatch Street, Gascoyne Junction. Includes the RDAP Application process as per service agreement.	1	550.00	
Raw Creative					
EFT15387	17/03/2023	Wander Outback Shire of Upper Gascoyne Brochures Reprint & Additional Artwork	1		4,303.00
INV 00003705	10/02/2023	Wander Outback Shire of Upper Gascoyne Brochures Reprint & Additional Artwork	1	4,238.00	
INV 00003706	10/02/2023	Poster for Under Gascoyne Skies	1	65.00	
Sunny Sign Company Pty Ltd					
EFT15388	17/03/2023	Directional signs	1		7,731.90
INV 493176	13/02/2023	Directional signs	1	7,731.90	
Talis Consultants					
EFT15389	17/03/2023	Heavy Vehicle Allowance - traffic count data for APM ending 28.02.2023	1		2,410.38
INV 28062	28/02/2023	Heavy Vehicle Allowance - traffic count data for APM ending 28.02.2023	1	2,410.38	
Illion Tenderlink					
EFT15390	17/03/2023	Public Tenders for RFT 07 & RFT 08	1		360.80
INV AU-542352	28/02/2023	Public Tenders for RFT 07 & RFT 08	1	360.80	

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Team Global Express					
EFT15391	17/03/2023	Freight from Perth to Carnarvon 27th & 28th February 2023	1		227.31
INV 1071-MWB:05/03/2023		Freight from Perth to Carnarvon 27th & 28th February 2023	1	176.90	
INV 1072-MWB:12/03/2023		Freight for Works Department 03.03.2023	1	50.41	
Tropics Hardware					
EFT15392	17/03/2023	Parks and Gardens Equipment & Workshop Equipment.	1		431.85
INV 595894	17/02/2023	Parks and Gardens Equipment & Workshop Equipment.	1	431.85	
Tuffa Products Pty Ltd					
EFT15393	17/03/2023	Works - Prestart Books	1		1,752.30
INV INV002171:16/02/2023		Works - Prestart Books	1	1,752.30	
West Australian Newspapers Ltd					
EFT15394	17/03/2023	Plant Operator All Rounder Publication Midwest Times for Wednesday 22nd February 2023	1		886.07
INV 1019950920:28/02/2023		Plant Operator All Rounder Publication Midwest Times for Wednesday 22nd February 2023	1	886.07	
Westrac Pty Ltd					
EFT15395	17/03/2023	P105 Roller - 278-8744 Kit Solenoid	1		260.99
INV PI 8048399	14/03/2023	P105 Roller - 278-8744 Kit Solenoid	1	260.99	
Greenfield Technical Services					
EFT15396	17/03/2023	AGRN-951 Flood Damage Construction Package 2, Project Management for period: 10.02.2023 to 16.02.2023	1		12,621.40
INV INV-3158	24/02/2023	AGRN-951 Flood Damage Construction Package 2, Project Management for period: 10.02.2023 to 16.02.2023	1	12,621.40	
Them Earth Moving					
EFT15397	17/03/2023	AGRN 951- Supply plant and operators for flood damage repairs on Cobra/Dairy Creek Road for period: 10.02.2023 to 15.02.2023	1		111,657.98
INV 00000862	24/01/2023	AGRN-951 Supply plant and operators for road flood damage repairs for period: 13.01.2023 to 23.01.2023	1	15,064.78	
INV 00000872	17/02/2023	AGRN 951- Supply plant and operators for flood damage repairs on Cobra/Dairy Creek Road for period: 10.02.2023 to 15.02.2023	1	87,846.00	
INV 00000873	17/02/2023	AGRN 951 - Fuel Levy - Cobra/Dairy Creek Road for the period: 10/02/2023 to 15/02/2023	1	8,747.20	
Greenfield Technical Services					
EFT15398	17/03/2023	AGRN-974 Flood Damage Construction Project Management for period 01.02.2023 to 28.02.2023	1		1,603.53
INV INV-3169	10/03/2023	AGRN-974 Flood Damage Construction Project Management for period 01.02.2023 to 28.02.2023	1	1,603.53	
Them Earth Moving					
EFT15399	17/03/2023	RFT 08 20-21 - Reinstate damaged section of Cobra Dairy Creek Rd- vehicle damage	1		41,853.90
INV 00000875	17/02/2023	RFT 08 20-21 - Reinstate damaged section of Cobra Dairy Creek Rd- vehicle damage	1	41,853.90	
Woolworths Limited					
EFT15400	15/03/2023	Council meeting supplies - February 2023	1		223.00
INV TI-0079A-D:02/02/2023		Council meeting supplies - February 2023	1	113.30	
INV TI-0079A-E:20/02/2023		Admin Council and Staff amenities	1	109.70	

Gregory James Watters

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Gregory James Watters					
EFT15401	24/03/2023	March 2023 - Monthly Councillor Fees for Councilor Cr G Watters	1		1,689.64
INV COUNCIL	122/03/2023	March 2023 - Monthly Councillor Fees for Councilor Cr G Watters	1	1,689.64	
Leanne Alys McKeough					
EFT15402	24/03/2023	March 2023 - Monthly meeting fee for Councillor Alys McKeough	1		1,301.50
INV COUNCIL	122/03/2023	March 2023 - Monthly meeting fee for Councillor Alys McKeough	1	1,301.50	
Abbl Contracting & Maintenance					
EFT15403	24/03/2023	Supply and install 2.1m chain mesh at airstrip - insurance repairs - 30% claim of quoted works for the purchase of materials	1		22,951.50
INV 1139	17/03/2023	Supply and install 2.1m chain mesh at airstrip - insurance repairs - 30% claim of quoted works for the purchase of materials	1	22,951.50	
Adroit Information Management					
EFT15404	24/03/2023	Records management gap analysis - Preparation of Archiving notes and advice	1		429.00
INV AVR	006216/03/2023	Records management gap analysis - Preparation of Archiving notes and advice	1	429.00	
Argent Minerals Limited					
EFT15405	24/03/2023	Rates refund for assessment A6322 LOT E09/02517 MINING TENEMENT	1		11,294.12
INV A6344	21/03/2023	Rates refund for assessment A6344 LOT E09/02622 MINING TENEMENT		960.93	
INV A6322	21/03/2023	Rates refund for assessment A6322 LOT E09/02517 MINING TENEMENT		10,333.19	
Auswest Building Certifiers					
EFT15406	24/03/2023	Provide certificate of design compliance for class 10a shed at 31 Gregory Street, Gascoyne Junction. (CEO residence)	1		395.00
INV INV-0153	17/03/2023	Provide certificate of design compliance for class 10a shed at 31 Gregory Street, Gascoyne Junction. (CEO residence)	1	395.00	
B&L Building					
EFT15407	24/03/2023	Construction of Shed at Lot 17, 31 Gregory Street, CEO residence - Claim #1 for materials	1		23,722.00
INV 0001017	20/03/2023	Construction of Shed at Lot 17, 31 Gregory Street, CEO residence - Claim #1 for materials	1	23,722.00	
Blanche Maree Walker					
EFT15408	24/03/2023	March 2023 - Monthly Councillor Fees for Councilor Cr B Walker	1		1,103.50
INV COUNCIL	122/03/2023	March 2023 - Monthly Councillor Fees for Councilor Cr B Walker	1	1,103.50	
Canine Control A Division Of Trepheene Pty Ltd					
EFT15409	24/03/2023	Animal Control - 28.02.2023 to 01.03.2023	1		2,200.00
INV 4409	04/03/2023	Animal Control - 28.02.2023 to 01.03.2023	1	2,200.00	
Carnarvon Timber & Hardware					
EFT15410	24/03/2023	72 x Premix cement bag 20kg	1		691.92
INV 10810768	15/03/2023	72 x Premix cement bag 20kg	1	691.92	
Carnarvon Menswear					
EFT15411	24/03/2023	Staff Uniforms for CSOF	1		557.43
INV 5137	20/03/2023	Staff Uniforms for CSOF	1	324.75	

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Carnarvon Menswear					
INV 5140	21/03/2023	Staff Uniforms for MFCS	1	199.88	
INV 5142	21/03/2023	Embroidery of Shire logos on uniform for MFCS	1	32.80	
JW & JP Caunt					
EFT15412	24/03/2023	March 2023 - Monthly Councillor Fees for Councilor Cr J Caunt	1		1,621.05
INV COUNCIL	22/03/2023	March 2023 - Monthly Councillor Fees for Councilor Cr J Caunt	1	1,621.05	
Everywhere Travel					
EFT15413	24/03/2023	Accommodation for Ainsley Hardie and Cherie Walker to attend Caravan and Camping Show.	1		4,830.00
INV I000032926	10/03/2023	checking in Tuesday 21st and checking out Monday 27th March Flight and Accommodation for Billie O'Sullivan to attend Caravan and Camping Show.	1	1,658.00	
INV I000032925	10/03/2023	Accommodation for Ainsley Hardie and Cherie Walker to attend Caravan and Camping Show.	1	3,172.00	
		checking in Tuesday 21st and checking out Monday 27th March			
Gascoyne Office Equipment					
EFT15414	24/03/2023	Insurance repair work - Realign Internet and TV signal dish on Shire Properties.	1		5,494.56
INV INVC7-841	28/02/2023	Insurance repair work - Realign Internet and TV signal dish on Shire Properties.	1	3,027.26	
INV INVC7-841	13/03/2023	Insurance - Realign Internet and TV Dishes at the Junction Pub and Roadhouse.	1	2,467.30	
Donald Raymond Hammarquist					
EFT15415	24/03/2023	March 2023 - Monthly Councillor Fees for Councilor D Hammarquist	1		3,673.92
INV COUNCIL	22/03/2023	March 2023 - Monthly Councillor Fees for Councilor D Hammarquist	1	3,673.92	
Kennedy Vinciullo					
EFT15416	24/03/2023	Legal fees - 12 Hatch Street, Gascoyne Junction - 21.11.2022 to 29.11.2022	1		2,758.25
INV 1089	04/11/2022	Legal fees - 12 Hatch Street, Gascoyne Junction - 23.10.2022 to 04.11.2022	1	891.00	
INV 1175	30/11/2022	Legal fees - 12 Hatch Street, Gascoyne Junction - 21.11.2022 to 29.11.2022	1	1,867.25	
Industrial Power Equipment Pty Ltd T/A Garpen					
EFT15417	24/03/2023	Workshop Equipment	1		2,313.00
INV SI-0020907121	03/2023	Workshop Equipment	1	2,313.00	
Hamish McTaggart					
EFT15418	24/03/2023	March 2023 - Monthly Councillor Fees for Councilor Cr H McTaggart	1		1,123.31
INV COUNCIL	22/03/2023	March 2023 - Monthly Councillor Fees for Councilor Cr H McTaggart	1	1,123.31	
Perfect Computer Solutions Pty Ltd					
EFT15419	24/03/2023	I.T Support for Administration office - 03.03.2023 to 13.03.2023	1		552.50
INV 27862	16/03/2023	I.T Support for Administration office - 03.03.2023 to 13.03.2023	1	552.50	
Ray Hoseason-Smith					
EFT15420	24/03/2023	March 2023 - Monthly Councillor Fees for Councilor Cr R Hoseason-Smith	1		1,319.35
INV COUNCIL	22/03/2023	March 2023 - Monthly Councillor Fees for Councilor Cr R Hoseason-Smith	1	1,319.35	
R & L Couriers					

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R & L Couriers					
EFT15421	24/03/2023	CRC Freight - K-Mart Geraldton	1		35.75
INV INV-9897	28/02/2023	CRC Freight - K-Mart Geraldton	1	35.75	
Team Global Express					
EFT15422	24/03/2023	Freight for Administration and Parts - 13.03.2023 to 16.03.2023	1		729.78
INV 1073-MWB:19/03/2023	19/03/2023	Freight for Administration and Parts - 13.03.2023 to 16.03.2023	1	729.78	
Westrac Pty Ltd					
EFT15423	24/03/2023	Stock Parts - supply various parts	1		134.29
INV PI 8060442	16/03/2023	Stock Parts - supply various parts	1	134.29	
William Buck Audit (WA) Pty Ltd					
EFT15424	24/03/2023	Audit Building Better Regions Fund grant for Two Rivers Memorial Park project (visitors stop) and issue an Independant Auditors Report for acquittal of grant funds.	1		2,530.00
INV 4768	14/03/2023	Audit Building Better Regions Fund grant for Two Rivers Memorial Park project (visitors stop) and issue an Independant Auditors Report for acquittal of grant funds.	1	2,530.00	
Gascoyne Group Pty Ltd T/A Junction Contracting Services					
EFT15425	24/03/2023	Watercart hire Carnarvon/Mullewa Daurie-Congo Resheeting - 20.02.2023 to 01.03.2023	1		53,882.51
INV 00000103	03/03/2023	Labour hire- C'von Mullewa Rd - Resheeting	1	12,698.51	
INV 00000104	03/03/2023	Watercart hire Carnarvon/Mullewa Daurie-Congo Resheeting - 20.02.2023 to 01.03.2023	1	41,184.00	
Gascoyne Earthmoving					
EFT15426	24/03/2023	Mount Sandiman Hill Realignment (State Blackspot) - Bulldozer works 11.03.2023	1		5,837.70
INV INV-0050	17/03/2023	Mount Sandiman Hill Realignment (State Blackspot) - Bulldozer works 11.03.2023	1	5,837.70	
Water Corporation					
EFT15427	24/03/2023	Lot 500 Scott St - Water Consumption 09.01.2023 to 13.03.2023 (DBCA)	1		19,038.93
INV 90 06798 20	14/03/2023	CRC, Office & Depot - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	710.44	
INV 90 06798 21	14/03/2023	Water Usage - Depot - Water Consumption 09.01.2023 to 13.03.2023 63 Days	1	64.33	
INV 90 067989 2	14/03/2023	10 Scott Street - Service Charges 01.03.2023 to 30.04.2023 63 Days	1	46.08	
INV 90 06798 23	14/03/2023	Lot 17 Gregory St - CEO: John - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	1,370.07	
INV 90 06798 24	14/03/2023	Lot 19 Gregory St - Works Supervisor: Jarrod - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	3,991.98	
INV 90 06798 26	14/03/2023	Lot 21 Gregory St - CSO: Cherie - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	244.20	
INV 90 06798 29	14/03/2023	Lot 23 Gregory St - MCS&F: Sa - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	171.81	
INV 90 06798 33	14/03/2023	Lot 39 Gregory St - Road Crew: Leeson - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	660.19	
INV 90 06798 36	14/03/2023	Sports Ground - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	33.56	

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Water Corporation					
INV 90 06798 40	14/03/2023	Lot 45 Gregory St - Ainsley Hardie - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	277.21	
INV 90 09451 13	14/03/2023	Lot 69 Gregory Street - Town Oval - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	5.72	
INV 90 10415 04	14/03/2023	Lot 40 Gregory St - Town Maint: Nat & Alli - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	354.62	
INV 90 17484 51	14/03/2023	Duplex Lot 49 - Road Crew: Dameon - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	51.80	
INV 90 17484 52	14/03/2023	Lot 50, 22 Hatch Street: Cynthia - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	1,317.31	
INV 90 17484 56	14/03/2023	Lot 52 Hatch Street - Billie - Water Consumption 09.01.2023 to 13.03.2023 Service Charges 01.03.2023 to 30.04.2023 63 Days	1	150.86	
INV 90 18531 25	14/03/2023	Lot 48 Hatch St - Road Crew: Nicho - Service Charges 01.03.2023 to 30.04.2023	1	46.08	
INV 90 18531 26	14/03/2023	Lot 48 Hatch St - Road Crew: Ian - Service Charges 01.03.2023 to 30.04.2023	1	46.08	
INV 90 18692 33	14/03/2023	Lot 48 Hatch Street (Duplex South) - Road Crew: Ian and Nicho - Water Consumption 09.01.2023 to 13.03.2023	1	194.31	
INV 90 06798 39	14/03/2023	Water Usage & Service Charge.01.2023 to 13.03.2023	1	1,185.93	
INV 90 024508 0	14/03/2023	Lot 500 Scott St - Water Consumption 09.01.2023 to 13.03.2023 (DBCA)	1	8,116.35	
Pivotel Satellite Pty Ltd					
EFT15428	24/03/2023	Satellite Phone Charges for works department - 15.03.2023 to 14.04.2023	1		900.73
INV 3546849	15/03/2023	Satellite Phone Charges for 0405 567 177 J Walker - 15.03.2023 to 14.04.2023	1	16.50	
INV 3548341	15/03/2023	Satellite Phone Charges for works department - 15.03.2023 to 14.04.2023	1	884.23	
Telstra Limited					
EFT15429	24/03/2023	Telstra Fixed Line Accounts - Usage Charges - 02.02.2023 to 01.03.2023 Service Charges 02.03.2023 to 01.04.2023	1		586.56
INV K 753 062 6	09/03/2023	Telstra Fixed Line Accounts - Usage Charges - 02.02.2023 to 01.03.2023 Service Charges 02.03.2023 to 01.04.2023	1	586.56	
Wajarri Yamaji Aboriginal Corporation					
EFT15430	24/03/2023	Archaeological Survey Dalgety Brook and gravel pit - 50% upfront payment	1		12,894.68
INV INV-0522	23/03/2023	Archaeological Survey Dalgety Brook and gravel pit - 50% upfront payment	1	12,894.68	
Activ8me					
EFT15431	27/03/2023	Office Administration Internet 13.03.2023 to 12.04.2023	1		129.95
INV 4228736	13/03/2023	Office Administration Internet 13.03.2023 to 12.04.2023	1	129.95	
RSM Australia Pty Ltd					
EFT15432	30/03/2023	Provide Accounting and Financial Services to the Shire of Upper gascoyne for as per contract under RFT 01 22-23.- March	1		10,511.20
INV GRI004651	21/03/2023	Provide Accounting and Financial Services to the Shire of Upper gascoyne for as per contract under RFT 01 22-23.- March	1	10,511.20	
Dust Up Projects					
EFT15433	30/03/2023	Freight from Carnarvon to Gascoyne Junction from 07.03.2023 to 22.03.2023	1		1,157.00
INV INV-2852	26/03/2023	Freight from Carnarvon to Gascoyne Junction from 07.03.2023 to 22.03.2023	1	1,157.00	

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SHIRE OF UPPER GASCOYNE
List of Accounts Due & Submitted to Council for payments made in
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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Nicholas Joseph Mcgrade					
EFT15434	30/03/2023	Refund of Bond Payment recieved from N. McGade for house # 18a Hatch Street, Gascoyne Junction 6705	1		500.00
INV DREQ-08/2(24/03/2023		Refund of Bond Payment recieved from N. McGade for house # 18a Hatch Street, Gascoyne Junction 6705	1	500.00	
Ainsley Mia Hardie					
EFT15435	30/03/2023	Meal allowance for Ainsley Hardie - Caravan and Camping Show 2023 - 21.03.2023 to 27.03.2023	1		883.75
INV EXPENSE C27/03/2023		Parking fee for Shire Vehicle at Perth Accomodation for the Caravan and Camping Show 2023	1	125.00	
INV TD 2022/10 30/03/2023		Meal allowance for Ainsley Hardie - Caravan and Camping Show 2023 - 21.03.2023 to 27.03.2023	1	758.75	
Alison Watson					
EFT15436	30/03/2023	Reimbursement for Staff Uniforms - Alison Watson and Nathaniel Rogers	1		362.85
INV EXPENCE F23/03/2023		Reimbursement for Staff Uniforms - Alison Watson and Nathaniel Rogers	1	362.85	
Billie O'Sullivan					
EFT15437	30/03/2023	Meal allowance for Billie O'Sullivan - Caravan and Camping Show 2023 - 23.03.2023 to 27.03.2023	1		595.76
INV EXPENCE C23/03/2023		Reimbursement of Expences - Uber Transport from Terminal 2, Perth Airport to Claremont Showgrounds for Perth Caravan and Camping Show 2023	1	48.81	
INV TD 2022/10 30/03/2023		Meal allowance for Billie O'Sullivan - Caravan and Camping Show 2023 - 23.03.2023 to 27.03.2023	1	546.95	
Carnarvon Timber & Hardware					
EFT15438	30/03/2023	Stock on Hand - Gas Bottles	1		1,758.50
INV 10811864	22/03/2023	Stock on Hand - Gas Bottles	1	1,758.50	
Cherie Jessica Walker					
EFT15439	30/03/2023	Meal allowance for Billie O'Sullivan - Caravan and Camping Show 2023 - 21.03.2023 to 27.03.2023	1		845.95
INV TD 2022/10 30/03/2023		Meal allowance for Billie O'Sullivan - Caravan and Camping Show 2023 - 21.03.2023 to 27.03.2023	1	845.95	
Child Support Agency					
EFT15440	30/03/2023	Payroll deductions	1		387.29
INV DEDUCTIO29/03/2023		Payroll deductions		387.29	
Everywhere Travel					
EFT15441	30/03/2023	First Aid Training - Accommodation Sean Walker - 19.03.2023 to 22.03.2023	1		649.00
INV I000032936	10/03/2023	First Aid Training - Accommodation Sean Walker - 19.03.2023 to 22.03.2023	1	479.00	
INV I000033230	22/03/2023	First Aid Training - Accommodation Sean Walker - 22.03.2023	1	170.00	
Gascoyne Group Pty Ltd T/A Junction Contracting Services					
EFT15442	30/03/2023	Water cart hire for road maintenance - Ullawarra & Pimbee Road - 07.03.2023 to 15.03.2023	1		44,497.89
INV 00000105	17/03/2023	Water cart hire for road maintenance - Ullawarra & Pimbee Road - 07.03.2023 to 15.03.2023	1	44,497.89	
Geraldton Fuel Company T/as Refuel Australia					
EFT15443	30/03/2023	Supply bulk fuel to Depot Self Bunded Tank - 7559 litres of diesel @ 1.8640	1		14,089.98
INV 02248479	21/03/2023	Supply bulk fuel to Depot Self Bunded Tank - 7559 litres of diesel @ 1.8640	1	14,089.98	
Grants Empire					

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Grants Empire					
EFT15444	30/03/2023	Key Worker Housing - Infrastructure Development Grant - Payment 1 of 2	1		2,640.00
INV 00002159	24/03/2023	Key Worker Housing - Infrastructure Development Grant - Payment 1 of 2	1	2,640.00	
Norwest Refrigeration Services					
EFT15445	30/03/2023	Lot 21 Gregory Street - Replace faulty aircon unit in bedroom 2. Inclusive of materials, labour, accomodation and 1/2 travel.	1		2,690.32
INV 00040332	18/03/2023	Lot 21 Gregory Street - Replace faulty aircon unit in bedroom 2. Inclusive of materials, labour, accomodation and 1/2 travel.	1	2,690.32	
Sean Walker					
EFT15446	30/03/2023	Meal allowance for Sean Walker - First Aid Training Carnarvon 26.03.2023 to 30.03.2023	1		449.75
INV TD 2022/10	30/03/2023	Meal allowance for Sean Walker - First Aid Training Carnarvon 26.03.2023 to 30.03.2023	1	449.75	
Shire Of Carnarvon					
EFT15447	30/03/2023	Contribution to the community emergency services manager (CESM) Michael Antony - For July 2022 to 31 December 2022	1		8,725.76
INV 47489	21/03/2023	Contribution to the community emergency services manager (CESM) Michael Antony - For July 2022 to 31 December 2022	1	8,725.76	
St Johns Ambulance Carnarvon					
EFT15448	30/03/2023	First Aid Training - Sean Walker - Advanced Resuscitation 22.03.2023	1		340.00
INV FAINV0106	20/03/2023	First Aid Training - Sean Walker - Provide first aid in remote situations - 20 & 21.03.2023	1	165.00	
INV FAINV0106	22/03/2023	First Aid Training - Sean Walker - Advanced Resuscitation 22.03.2023	1	175.00	
Mativa Toomalatai					
EFT15449	30/03/2023	MFCS has already booked and paid for return airfare, reimbursement uinder Retention Policy.	1		398.00
INV FLIGHT CL	21/03/2023	MFCS has already booked and paid for return airfare, reimbursement uinder Retention Policy.	1	398.00	
Tropics Hardware					
EFT15450	30/03/2023	Admin & Depot Operating Costs.	1		1,032.90
INV 598982	23/03/2023	Admin & Depot Operating Costs.	1	1,032.90	
Commonwealth Mastercard					
EFT15451	31/03/2023	Perth Expo - Display Equipment Hire: Table Chairs and Brochure Stands	1		2,220.19
INV INV-AUS-6	08/02/2023	Starlink - Finance Manager Internet - 08.02.2023 to 07.03.2023	1	139.00	
INV 759613-799	25/02/2023	Starlink - Works Supervisor Home Internet - 25.02.2023 to 24.03.2023	1	139.00	
INV 1106387205	03/03/2023	Apple iCloud 50gb Data Storage - Monthly Fee March 2023	1	1.49	
INV 78617	07/03/2023	Perth Expo - Display Equipment Hire: Table Chairs and Brochure Stands	1	672.76	
INV 10809625	07/03/2023	Carnarvon Timber & Hardware - Vacuum Head for Pool.	1	50.00	
INV 800099-713	08/03/2023	Finance Manager Home Internet - 08.03.2023 to 07.04.2023	1	139.00	
INV INV-AUS-8	10/03/2023	Starlink - Replacement of Sean Walker Ethernet Adapter.	1	60.00	
INV 832281-524	16/03/2023	Starlink Internet Admin & CRC Officer - 16.03.2023 TO 15.04.2023	1	139.00	
INV 3774	17/03/2023	Twin Eagle Imports - Pnumatic push-in quick connect grab kits	1	598.00	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Commonwealth Mastercard					
INV 6258395	22/03/2023	SkyMesh service to provide additional data allowance for both CRC and Admin Offices 22.03.2023 to 21.04.2023	1	124.95	
INV 03734-6420	24/03/2023	Canva - Monthly subscription for Canva software 24.03.2023 to 23.04.2023	1	17.99	
INV 870842-994	25/03/2023	Works Supervisor Home Internet - 25.03.2023 to 24.04.2023	1	139.00	
Super Directions Fund					
DD10259.1	01/03/2023	Superannuation contributions	1		286.38
INV SUPER	01/03/2023	Superannuation contributions	1	286.38	
Colonial First State					
DD10259.2	01/03/2023	Superannuation contributions	1		205.80
INV SUPER	01/03/2023	Superannuation contributions	1	205.80	
HostPlus					
DD10259.3	01/03/2023	Superannuation contributions	1		444.68
INV SUPER	01/03/2023	Superannuation contributions	1	444.68	
The Trustee For Aware Super					
DD10259.4	01/03/2023	Superannuation contributions	1		4,929.17
INV DEDUCTIO	01/03/2023	Payroll deductions	1	300.00	
INV DEDUCTIO	01/03/2023	Payroll deductions	1	184.68	
INV DEDUCTIO	01/03/2023	Payroll deductions	1	153.72	
INV DEDUCTIO	01/03/2023	Payroll deductions	1	460.68	
INV SUPER	01/03/2023	Superannuation contributions	1	3,830.09	
Australian Retirement Trusts					
DD10259.5	01/03/2023	Superannuation contributions	1		694.88
INV DEDUCTIO	01/03/2023	Payroll deductions	1	169.48	
INV SUPER	01/03/2023	Superannuation contributions	1	525.40	
MLC Masterkey Super					
DD10259.6	01/03/2023	Superannuation contributions	1		827.92
INV DEDUCTIO	01/03/2023	Payroll deductions	1	201.93	
INV SUPER	01/03/2023	Superannuation contributions	1	625.99	
ANZ Smart Choice Super					
DD10259.7	01/03/2023	Superannuation contributions	1		394.35
INV DEDUCTIO	01/03/2023	Payroll deductions	1	96.18	
INV SUPER	01/03/2023	Superannuation contributions	1	298.17	
Australian Super					
DD10259.8	01/03/2023	Superannuation contributions	1		266.46

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Australian Super					
INV SUPER	01/03/2023	Superannuation contributions	1	266.46	
AMP Flexible Super					
DD10259.9	01/03/2023	Superannuation contributions	1		677.91
INV SUPER	01/03/2023	Superannuation contributions	1	677.91	
Wa Treasury Corporation					
DD10271.1	07/03/2023	Repayment of Loan 28 Principal and Interest 07.03.2023	1		33,533.60
INV LOAN 28 07/03/2023	07/03/2023	Repayment of Loan 28 Principal and Interest 07.03.2023	1	33,533.60	
Super Directions Fund					
DD10285.1	15/03/2023	Superannuation contributions	1		286.38
INV SUPER	15/03/2023	Superannuation contributions	1	286.38	
HostPlus					
DD10285.2	15/03/2023	Superannuation contributions	1		444.68
INV SUPER	15/03/2023	Superannuation contributions	1	444.68	
The Trustee For Aware Super					
DD10285.3	15/03/2023	Superannuation contributions	1		4,973.27
INV DEDUCTIO	15/03/2023	Payroll deductions	1	300.00	
INV DEDUCTIO	15/03/2023	Payroll deductions	1	184.68	
INV DEDUCTIO	15/03/2023	Payroll deductions	1	153.72	
INV DEDUCTIO	15/03/2023	Payroll deductions	1	460.68	
INV SUPER	15/03/2023	Superannuation contributions	1	3,874.19	
Australian Retirement Trusts					
DD10285.4	15/03/2023	Superannuation contributions	1		694.88
INV DEDUCTIO	15/03/2023	Payroll deductions	1	169.48	
INV SUPER	15/03/2023	Superannuation contributions	1	525.40	
MLC Masterkey Super					
DD10285.5	15/03/2023	Superannuation contributions	1		827.92
INV DEDUCTIO	15/03/2023	Payroll deductions	1	201.93	
INV SUPER	15/03/2023	Superannuation contributions	1	625.99	
ANZ Smart Choice Super					
DD10285.6	15/03/2023	Superannuation contributions	1		394.35
INV DEDUCTIO	15/03/2023	Payroll deductions	1	96.18	
INV SUPER	15/03/2023	Superannuation contributions	1	298.17	
Australian Super					

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Australian Super					
DD10285.7	15/03/2023	Superannuation contributions	1		266.46
INV SUPER	15/03/2023	Superannuation contributions	1	266.46	
AMP Flexible Super					
DD10285.8	15/03/2023	Superannuation contributions	1		677.91
INV SUPER	15/03/2023	Superannuation contributions	1	677.91	
NGS Super					
DD10285.9	15/03/2023	Superannuation contributions	1		350.17
INV SUPER	15/03/2023	Superannuation contributions	1	350.17	
Department of Transport (AGENT CHARGES)					
DD10298.1	22/03/2023	Motor Vehicle License Fees - CRC Collection for period 20.03.2023	1		189.45
INV 20427	20/03/2023	Motor Vehicle License Fees - CRC Collection for period 20.03.2023	1	189.45	
Super Directions Fund					
DD10308.1	29/03/2023	Superannuation contributions	1		286.38
INV SUPER	29/03/2023	Superannuation contributions	1	286.38	
Prime Super Fund Pty Ltd					
DD10308.2	29/03/2023	Superannuation contributions	1		341.77
INV SUPER	29/03/2023	Superannuation contributions	1	341.77	
The Trustee For Aware Super					
DD10308.3	29/03/2023	Superannuation contributions	1		5,004.80
INV DEDUCTIO	29/03/2023	Payroll deductions	1	300.00	
INV DEDUCTIO	29/03/2023	Payroll deductions	1	191.95	
INV DEDUCTIO	29/03/2023	Payroll deductions	1	126.87	
INV DEDUCTIO	29/03/2023	Payroll deductions	1	488.18	
INV SUPER	29/03/2023	Superannuation contributions	1	3,897.80	
Australian Retirement Trusts					
DD10308.4	29/03/2023	Superannuation contributions	1		670.19
INV DEDUCTIO	29/03/2023	Payroll deductions	1	163.46	
INV SUPER	29/03/2023	Superannuation contributions	1	506.73	
MLC Masterkey Super					
DD10308.5	29/03/2023	Superannuation contributions	1		827.92
INV DEDUCTIO	29/03/2023	Payroll deductions	1	201.93	
INV SUPER	29/03/2023	Superannuation contributions	1	625.99	
ANZ Smart Choice Super					

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List of Accounts Due & Submitted to Council for payments made in
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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
ANZ Smart Choice Super					
DD10308.6	29/03/2023	Superannuation contributions	1		394.35
INV DEDUCTIO	29/03/2023	Payroll deductions	1	96.18	
INV SUPER	29/03/2023	Superannuation contributions	1	298.17	
Australian Super					
DD10308.7	29/03/2023	Superannuation contributions	1		266.46
INV SUPER	29/03/2023	Superannuation contributions	1	266.46	
AMP Flexible Super					
DD10308.8	29/03/2023	Superannuation contributions	1		720.53
INV SUPER	29/03/2023	Superannuation contributions	1	720.53	
NGS Super					
DD10308.9	29/03/2023	Superannuation contributions	1		350.17
INV SUPER	29/03/2023	Superannuation contributions	1	350.17	
NGS Super					
DD10259.10	01/03/2023	Superannuation contributions	1		350.17
INV SUPER	01/03/2023	Superannuation contributions	1	350.17	
CBUS					
DD10259.11	01/03/2023	Superannuation contributions	1		308.94
INV SUPER	01/03/2023	Superannuation contributions	1	308.94	
CBUS					
DD10285.10	15/03/2023	Superannuation contributions	1		308.94
INV SUPER	15/03/2023	Superannuation contributions	1	308.94	
CBUS					
DD10308.10	29/03/2023	Superannuation contributions	1		308.94
INV SUPER	29/03/2023	Superannuation contributions	1	308.94	

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List of Accounts Due & Submitted to Council for payments made in
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Cheque /EFT		Name		Bank	INV	
No	Date	Invoice Description		Code	Amount	Amount

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	61,506.18
EFT	1,619,189.84

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,680,696.02
TOTAL		1,680,696.02
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		1,680,696.02

Date: 21/04/2023

SHIRE OF UPPER GASCOYNE



Time 12:05 PM

Shire Legal Expenses for the Period 01/03/2023 to 31/03/2023

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
04/11/2022	Kennedy Vinciullo	1089	Provision of legal services rendered regarding 12 Hatch Street, Gascoyne Junction for period 23.10.2022 to 04.11.2022.	891.00
30/11/2022	Kennedy Vinciullo	1175	Provision of legal services rendered regarding 12 Hatch Street, Gascoyne Junction for period 21.11.2022 to 29.11.2022.	1,867.25
14/03/2023	Kennedy Vinciullo	1284	Prepare Deed of Release for CEO Long Service Leave payment	3,107.50
NIL Expenditure to report for Legal Expenses during the Period 01/03/2023 to 31/03/2023				5,865.75
Total Running Balance for Legal Services provided from 1st July 2022 to 30th June 2023				20,007.15

Date: 21/04/2023

SHIRE OF UPPER GASCOYNE

Time 12:05 PM

Shire Rates Debt Collection Expenses for the Period 01/03/2023 to 31/03/2023

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
NIL Expenditure to report for Rates Debt Collection during the Period 01/03/2023 to 31/03/2023				0.00
Total Running Balance for Debt Collection Services provided from 1st July 2022 to 30th June 2023				1,808.00

APPENDIX 2

(Monthly Financial Report for March 2023)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 March 2023

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61(0) 8 9920 7400

F +61(0) 8 9920 7450

www.rsm.com.au

Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

The specific purpose for which the special purpose financial report has been prepared is to provide information relating to the financial performance and financial position of the Shire that satisfies the information needs of the Council and the *Local Government Act 1995* and associated regulations.

The responsibility of the Shire

The Shire is solely responsible for the information contained in the special purpose financial report and have determined that the accounting policies used are consistent and are appropriate to satisfy the requirements of the Council and the *Local Government Act 1995* and associated regulations.

Our responsibility

On the basis of information provided by the Shire, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies adopted as set out in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Management provided, into a financial report. Our procedures do not include any verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than the Shire of Upper Gascoyne, may suffer arising from negligence on our part.

This report was prepared for the benefit of the Council of the Shire of Upper Gascoyne and the purpose identified above. We do not accept responsibility to any other person for the content of the report.



Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 20th April 2023

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

RSM Australia Pty Ltd is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction.

RSM Australia Pty Ltd ACN 009 321 377 atf Birdanco Practice Trust ABN 65 319 382 479 trading as RSM

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2023
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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2023
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 31 March 2023 of -\$1,316,452

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
Out of Town Water Supply Project	84%	1,365,731	1,024,299	1,151,215
RRG - Landor Meeka Bitumen Seal	103%	995,505	742,848	1,028,292
Bridges Renewal Program- Concrete Crossing: Dalget	2%	611,505	-	11,722
Blackspot - Mt Sandiman Hill Realignment	19%	254,192	189,623	47,842
	69%	3,226,933	1,956,770	2,239,072
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	29%	18,897,568	14,260,298	5,438,316
Non-operating Grants, Subsidies and Contributions	40%	8,237,042	3,854,815	3,281,512
	32%	27,134,610	18,115,113	8,719,828
Rates Levied				
	104%	1,384,149	1,352,152	1,440,228

% - Compares current YTD actuals to the Annual Budget

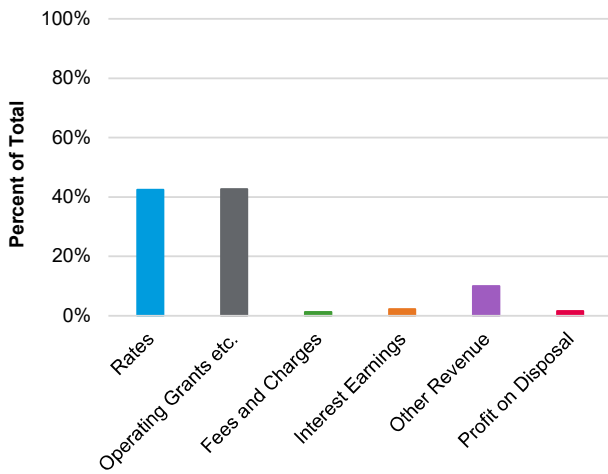
Financial Position

Account	Difference to Prior Year %	Current Year 31 Mar 23 \$	Prior Year 31 Mar 22 \$
Adjusted Net Current Assets	3,724%	(1,316,451)	35,350
Cash and Equivalent - Unrestricted	(38%)	(665,830)	1,772,068
Cash and Equivalent - Restricted	106%	1,839,504	1,735,967
Receivables - Rates	1,602%	214,587	13,395
Receivables - Other	70%	228,496	327,873
Payables	77%	(1,803,200)	(2,351,627)

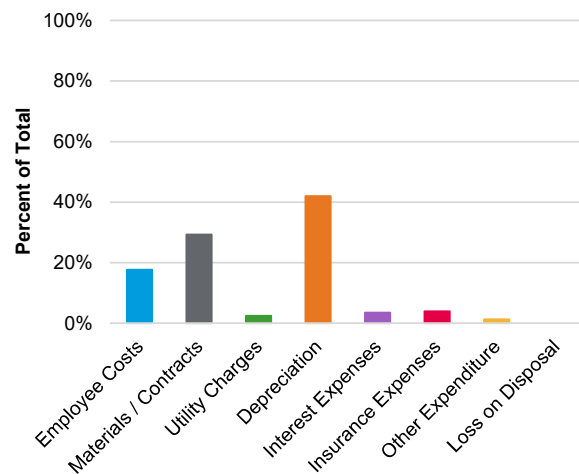
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2023
SUMMARY GRAPHS - OPERATING

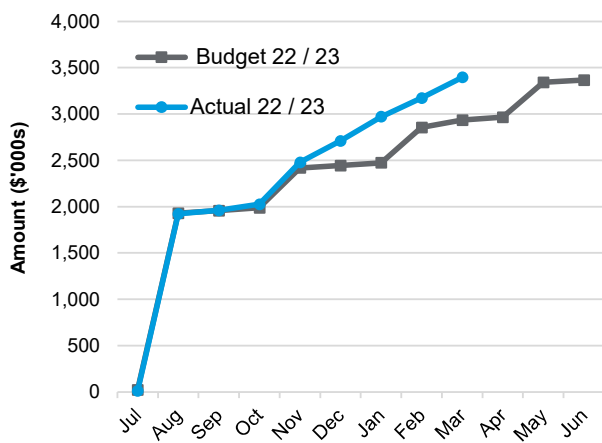
Operating Income (exc. Flood Damage)



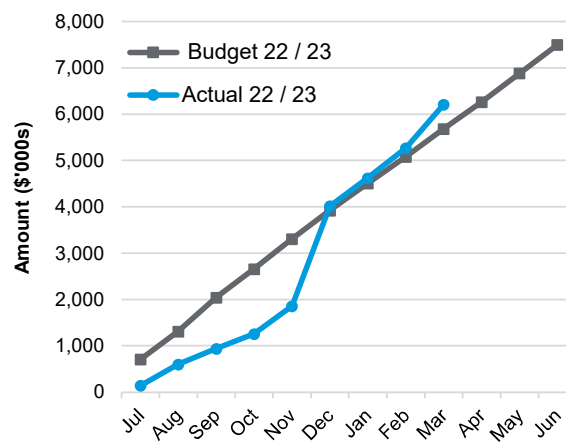
Operating Expenditure (exc. Flood Damage)



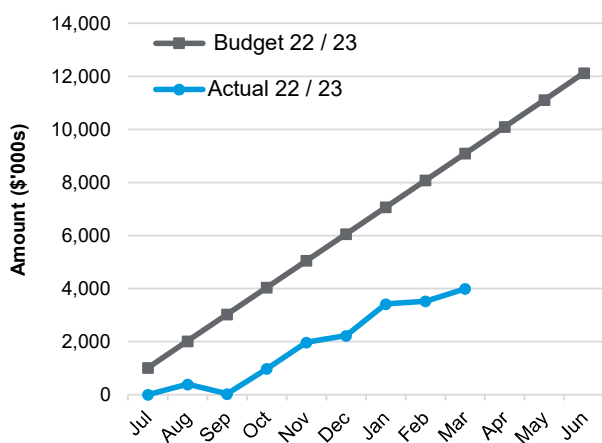
Operating Revenues (exc. Flood Damage)



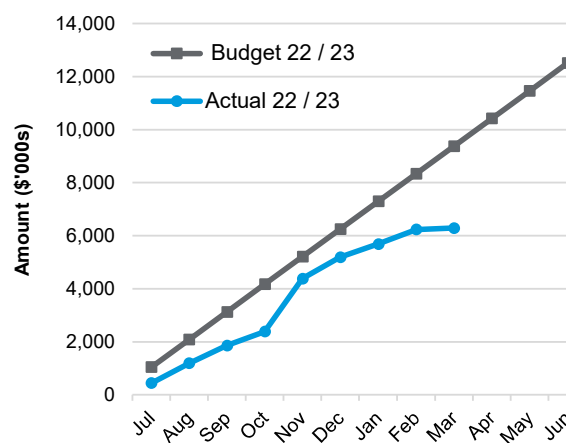
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue



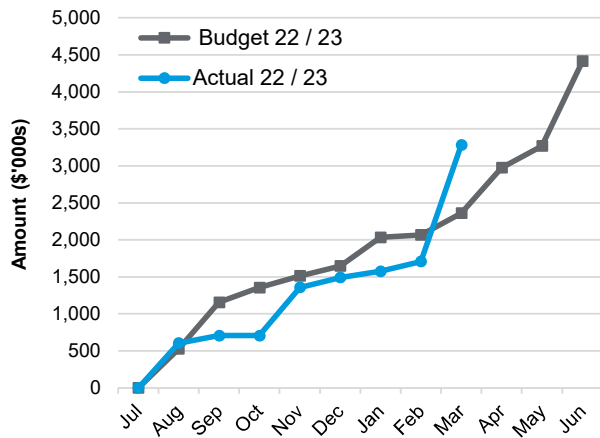
Flood Damage Expenses



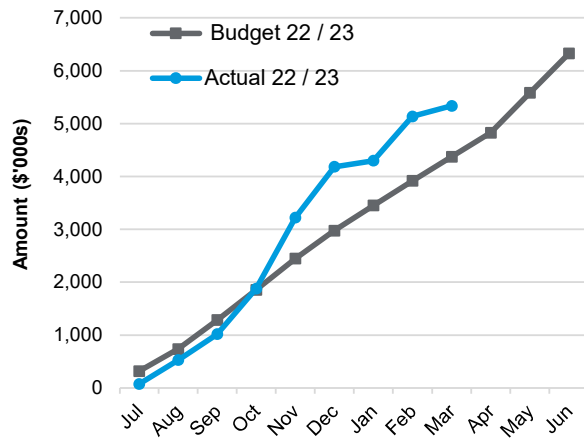
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 March 2023
SUMMARY GRAPHS - CAPITAL

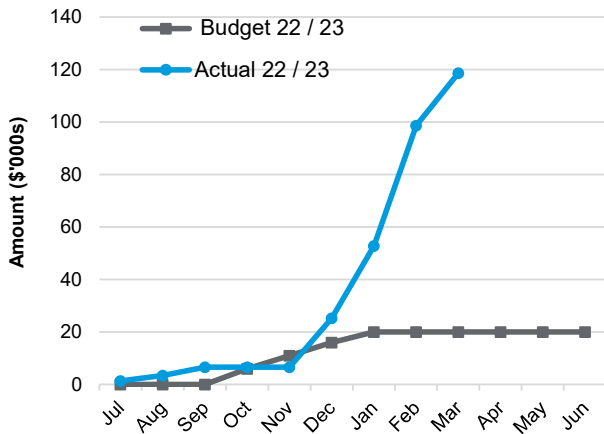
Capital Revenue



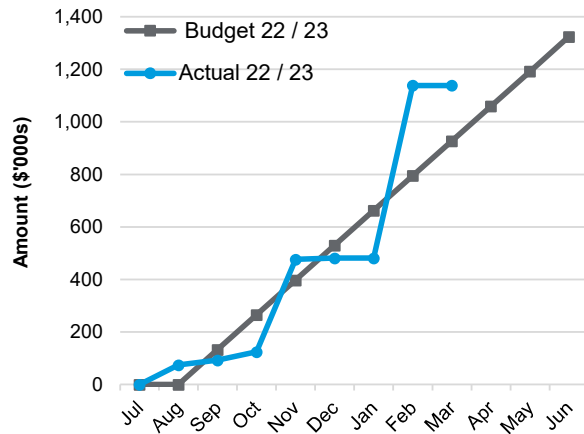
Capital Expenditure



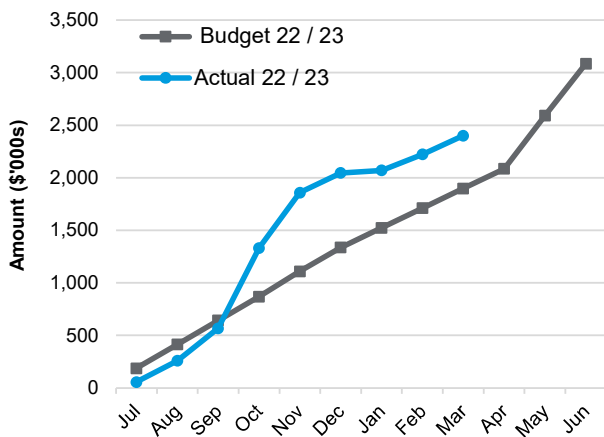
Land and Buildings



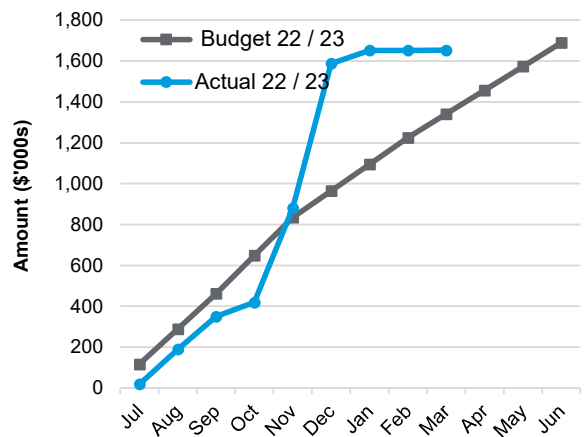
Plant and Equipment



Roads



Other Infrastructure



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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 March 2023

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	1,384,149	1,352,152	1,440,228	88,076	7%	▲
Grants, Subsidies and Contributions	12(a)	1,895,316	1,508,612	1,447,621	(60,991)	(4%)	▼
Fees and Charges		53,027	48,389	43,621	(4,768)	(10%)	▼
Interest Earnings		11,000	8,503	74,539	66,036	777%	▲
Other Revenue		176,062	136,297	336,980	200,683	147%	▲
		3,519,554	3,053,953	3,342,989			
Expenses							
Employee Costs		(1,534,495)	(1,030,803)	(1,098,434)	(67,631)	(7%)	▼
Materials and Contracts		(2,175,049)	(1,749,973)	(1,819,609)	(69,636)	(4%)	▼
Utility Charges		(170,508)	(120,805)	(149,194)	(28,389)	(24%)	▼
Depreciation on Non-current Assets		(3,233,745)	(2,425,311)	(2,604,054)	(178,743)	(7%)	▼
Interest Expenses		(185,672)	(143,003)	(215,394)	(72,391)	(51%)	▼
Insurance Expenses		(235,725)	(235,579)	(244,962)	(9,383)	(4%)	▼
Other Expenditure		(82,800)	(54,656)	(79,345)	(24,689)	(45%)	▼
		(7,617,994)	(5,760,130)	(6,210,993)			
Other Income and Expenses							
Grants, Subsidies and Contributions	12(b)	8,237,042	3,854,815	3,281,512	(573,303)	(15%)	▼
Profit on Disposal of Assets	8	51,724	51,724	51,723	(1)	(0%)	▼
(Loss) on Disposal of Assets	8	(6,903)	-	-	-		
		8,281,863	3,906,539	3,333,236			
Flood Damage							
Reimbursements	12(c)	17,002,252	12,751,686	3,990,695	(8,760,991)	(69%)	▼
Materials and Contracts		(17,246,915)	(12,935,187)	(6,288,721)	6,646,466	51%	▲
		(244,663)	(183,501)	(2,298,026)			
Net Result							
		3,938,760	1,016,861	(1,832,794)			

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 March 2023
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		12,000	9,000	118,653	109,653	1218%
General Purpose Funding		2,508,823	2,195,915	2,427,046	231,131	11%
Law, Order and Public Safety		29,131	21,131	23,807	2,676	13%
Health		1,000	747	483	(264)	(35%)
Education and Welfare		144,776	134,056	77,757	(56,299)	(42%)
Community Amenities		5,760	5,760	5,015	(745)	(13%)
Recreation and Culture		20,100	16,481	15,212	(1,269)	(8%)
Transport		620,605	532,344	558,827	26,483	5%
Economic Services		111,419	87,593	78,549	(9,044)	(10%)
Other Property and Services		65,940	50,926	37,640	(13,286)	(26%)
		3,519,554	3,053,953	3,342,989		
Expenses						
Governance		(646,116)	(501,775)	(398,214)	103,561	21%
General Purpose Funding		(232,926)	(177,978)	(301,278)	(123,300)	(69%)
Law, Order and Public Safety		(138,194)	(95,585)	(136,526)	(40,941)	(43%)
Health		(28,907)	(21,578)	(10,862)	10,716	50%
Education and Welfare		(585,288)	(439,085)	(245,430)	193,655	44%
Housing		(256,065)	(188,147)	(299,487)	(111,340)	(59%)
Community Amenities		(100,079)	(75,137)	(108,962)	(33,825)	(45%)
Recreation and Culture		(386,218)	(295,171)	(330,078)	(34,907)	(12%)
Transport		(4,413,231)	(3,311,432)	(3,553,005)	(241,573)	(7%)
Economic Services		(734,323)	(558,925)	(580,219)	(21,294)	(4%)
Other Property and Services		(96,647)	(95,317)	(246,931)	(151,614)	(159%)
		(7,617,994)	(5,760,130)	(6,210,993)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	8,237,042	3,854,815	3,281,512	(573,303)	(15%)
Profit on Disposal of Assets	8	51,724	51,724	51,724	0	0%
(Loss) on Disposal of Assets	8	(6,903)	-	-	-	
		8,281,863	3,906,539	3,333,237		
Flood Damage - Transport						
Reimbursements	12(c)	17,002,252	12,751,686	3,990,695	(8,760,991)	69%
Materials and Contracts		(17,246,915)	(12,935,187)	(6,288,721)	6,646,466	51%
		(244,663)	(183,501)	(2,298,026)		
Net Result						
		3,938,760	1,016,861	(1,832,793)		

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF UPPER GASCOYNE
RATE SETTING STATEMENT
For the Period Ending 31 March 2023

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
	Note	\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	3	2,591,240	2,591,240	2,591,240			
Revenue from Operating Activities							
Grants, Subsidies and Contributions		18,897,568	14,260,298	5,438,316	(8,821,982)	(62%)	▼
Fees and Charges		53,027	48,389	43,621	(4,768)	(10%)	
Interest Earnings		11,000	8,503	74,539	66,036	777%	▲
Other Revenue		176,062	136,297	336,980	200,683	147%	▲
Profit on Disposal of Assets		51,724	51,724	51,723	(1)	(0%)	
		19,189,381	14,505,211	5,945,179			
Expenditure from Operating Activities							
Employee Costs		(1,534,495)	(1,030,803)	(1,098,434)	(67,631)	(7%)	▼
Materials and Contracts		(19,421,964)	(14,685,160)	(8,108,330)	6,576,830	45%	▲
Utility Charges		(170,508)	(120,805)	(149,194)	(28,389)	(24%)	▼
Depreciation on Non-current Assets		(3,233,745)	(2,425,311)	(2,604,054)	(178,743)	(7%)	▼
Interest Expenses		(185,672)	(143,003)	(215,394)	(72,391)	(51%)	▼
Insurance Expenses		(235,725)	(235,579)	(244,962)	(9,383)	(4%)	
Other Expenditure		(82,800)	(54,656)	(79,345)	(24,689)	(45%)	
(Loss) on Disposal of Assets		(6,903)	-	-	-		
		(24,871,812)	(18,695,317)	(12,499,714)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		3,233,745	2,425,311	2,604,054			
(Profit) / Loss on Asset Disposal		(44,821)	(51,724)	(51,723)			
Movement in Employee Provision Reserve		171,078	-	107			
Net Amount from Operating Activities		(2,322,429)	(1,816,519)	(4,002,097)			
Investing Activities							
Grants, Subsidies and Contributions	12(b)	8,237,042	3,854,815	3,281,512	(573,303)	(15%)	▼
Proceeds from Disposal of Assets	8	241,410	7,500	221,409	213,909	2852%	▲
Land and Buildings	9(a)	(306,030)	(125,730)	(118,515)	7,215	6%	
Plant and Equipment	9(b)	(1,343,389)	(1,007,542)	(1,138,883)	(131,341)	(13%)	▼
Furniture and Equipment	9(c)	(40,000)	(26,000)	(25,598)	402	2%	
Infrastructure Assets - Roads	9(d)	(7,128,602)	(1,990,330)	(2,399,471)	(409,141)	(21%)	▼
Infrastructure Assets - Other	9(e)	(2,101,632)	(1,673,303)	(1,653,059)	20,244	1%	
Net Amount from Investing Activities		(2,441,201)	(960,590)	(1,832,604)			
Financing Activities							
Repayment of Debentures	11	(126,841)	(105,013)	(105,013)	-	0%	
Principal payments of finance lease payments		(6,791)	(3,380)	(5,635)	(2,255)	(67%)	
Transfer from Reserves	7	1,270,388	476,777	600,000	123,223	(26%)	
Transfer to Reserves	7	(348,515)	(1,402)	(2,571)	(1,169)	(83%)	
Net Amount from Financing Activities		788,241	366,982	486,781			
Surplus / (Deficit) before Rates		(1,384,149)	181,113	(2,756,680)			
Total Amount raised from Rates		1,384,149	1,352,152	1,440,228	88,076	(7%)	▼
Closing Surplus / (Deficit)	3	-	1,533,265	(1,316,452)			

* - Note 2 provides an explanation for the relevant variances shown above.

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

SHIRE OF UPPER GASCOYNE
 STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
 For the Period Ending 31 March 2023
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	306,030	118,515	(187,515)
Plant and Equipment	9(b)	1,343,389	1,138,883	(204,506)
Furniture and Equipment	9(c)	40,000	25,598	(14,402)
Infrastructure Assets - Roads	9(d)	7,128,602	2,399,471	(4,729,131)
Infrastructure Assets - Other	9(e)	2,101,632	1,653,059	(448,573)
Total Capital Expenditure		<u>10,919,653</u>	<u>5,335,525</u>	(5,584,128)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		8,237,042	3,281,512	(4,955,530)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		241,410	221,409	(20,001)
Council Contribution - Reserves		1,102,660	600,000	(502,660)
Council Contribution - Operations		1,338,541	1,232,604	(105,937)
Total Capital Acquisitions Funding		<u>10,919,653</u>	<u>5,335,525</u>	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

1. SIGNIFICANT ACCOUNTING POLICIES

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 Regulation 34* .

The material variance adopted by the Shire of Upper Gascoyne for the 2022/23 year is \$25,000 or 10%, whichever is greater. Items considered to be of material variance are disclosed in Note 2.

The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation. The preparation also requires management to make judgements, estimates and assumptions which effect the application of policies and the reported amounts in the statements and notes. These estimated figures are based on historical experience or other factors believed to be reasonable under the circumstances. Therefore, the actual results may differ from these reported amounts.

Actual and Budget comparatives are presented in year to date format unless otherwise stated.

Preparation

Prepared by: Kate Peacock
Reviewed by: Travis Bate
Date prepared: 20 Apr 23

(a) Basis of Preparation

The following financial statements are special purpose financial statements that have been prepared in accordance with the Australian Accounting Standards, Authoritative Interpretations, the *Local Government Act 1995* , and regulations, within the context in which they relate to local governments and not-for-profit entities.

With the exception of the rate setting information, the following report has been prepared on an accrual basis with balances measured at historical cost unless subject to fair value adjustments. Items subject to fair value adjustments include certain non-current assets, financial assets, and financial liabilities. Items such as assets, liabilities, equity, income and expenses have been recognised in accordance with the definitions and recognition criteria set out in the Framework for the Preparation and Presentation of Financial Statements.

These financial statements comply with, and supersede, the Australian Accounting Standards with the *Local Government (Financial Management) Regulations 1996* where applicable. Further information is provided in Note 1(i).

The functional and presentation currency of the report is Australian dollars.

(b) The Local Government Reporting Entity

The Australian Accounting Standards define local government as a reporting entity which can be a single entity or a group comprising a parent and all its subsidiaries. All funds controlled by the Shire in order to provide its services have formed part of the following report. Transactions and balances related to these controlled funds, such as transfers to and from reserves, were eliminated during the preparation of the report.

Funds held in Trust, which are controlled but not owned by the Shire, do not form part of the financial statements. Further information on the Shire funds in Trust are provided in Note 5.

(c) Rounding of Amounts

The Shire is an entity to which the *Local Government (Financial Management) Regulations 1996* applies and, accordingly amounts in the financial report have been rounded to the dollar except for amounts shown as a rate in the dollar. Where total assets exceed \$10,000,000 in the prior audited annual financial report, the amounts may be rounded to the nearest \$1,000.

(d) Goods and Services Tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST where applicable.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, bonds and deposits, overdrafts, excess rates, unspent grant funds, on call deposits, and term deposits with maturities equal to or less than three months. Cash and cash equivalents are typically characterised as highly liquid investments with little risk of experiencing material changes in value. Further information is provided in Note 1(f).

(f) Financial Instruments

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

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

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise principally through the provision of goods and services to customers but also incorporate other types of contractual monetary assets.

After initial recognition these are measured at amortised cost using the effective interest method, less provision for impairment. Any change in their value is recognised in the statement of comprehensive income.

In some circumstances, the Shire renegotiates repayment terms with customers which may lead to changes in the timing of the payments, the Shire does not necessarily consider the balance to be impaired, however assessment is made on a case-by-case basis.

Impairment of Financial Assets

At the end of the annual reporting period the Shire assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired.

If there is objective evidence that an impairment loss on financial assets carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial assets original effective interest rate.

Impairment of loans and receivables are reduced through the use of an allowance account, all other impairment losses on financial assets at amortised cost are taken directly to the asset. Subsequent recoveries of amounts previously written off are credited against other expenses in the statement of comprehensive income.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Inventories

General

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 related to completion and its sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Shire's intentions to release for sale.

(h) Fixed Assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of Land, Buildings, Infrastructure and Investment Properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires Land, Buildings, Infrastructure, Investment Properties and Vested Improvements to be shown at fair value.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

As a result of amendments to the *Local Government (Financial Management) Regulations 1996*, effective from 1 July 2019, vested land, including land under roads, are treated as right-of-use assets measured at zero cost. Therefore, the previous inconsistency with AASB 1051 in respect of non-recognition of land under roads acquired on or after 1 July 2008 has been removed, even though measurement at zero cost means that land under roads is still not included in the statement of financial position.

Vested improvements from 1 July 2019

The measurement of vested improvements at fair value in accordance with *Local Government (Financial Management) Regulation 17A(2)(iv)* is a departure from AASB 16 which would have required the Shire to measure the vested improvements as part of the related right-of-use assets at zero cost.

(i) Depreciation of Non-current Assets

Fixed assets, excluding freehold land, are depreciated on a straight-line basis over the asset's useful life to Shire, commencing when the asset is ready for use. The estimated useful lives used for each class of depreciable asset are shown below in years:

Asset	Years
Buildings	20 to 50 years
Furniture and equipment	1 to 20 years
Plant and equipment	1 to 25 years
Other infrastructure	5 to 50 years
Sealed roads and streets	
formation	not depreciated
pavement	39 years
seal	20 years
Gravel Roads	
formation	not depreciated
pavement	28 years
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Killili Bridge	100 years
Footpaths - slab	40 years
Drainage	30 - 108 years

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

Land Under Local Government Control

Regulation 16 in the *Local Government (Financial Management) Regulations 1996* prohibit certain assets to be included in the financial report of a local government and require other assets to be included. The regulation therefore supersedes the reporting requirements of AASB 1051 *Land Under Roads (p.15)* and AASB 116 *Property, Plant and Equipment (p.7)*.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Trade and Other Payables

Trade and other payables are unpaid current liabilities owed for goods and services provided to the Shire prior to the end of the financial year. The amounts are unsecured and are normally paid within 30 days of recognition.

(k) Employee Benefits

Provision is made for the Shire's liability for employee benefits arising from services rendered by employees to the end of the annual reporting period. Employee benefits that are expected to be wholly settled within one year are measured at the amounts expected to be paid when the liability is settled.

Employee benefits expected to be settled more than one year after the end of the reporting period have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may satisfy vesting requirements. Cash flows are discounted using market yields on 10 year Australia Government Bonds. Changes in the measurement of the liability are recognised in the statement of comprehensive income.

(l) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. Subsequent measurement is at amortised cost using the effective interest method. The annual government guarantee fee is expensed in the year incurred.

Borrowings are classified as current liabilities unless the Shire has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset are capitalised as part of the cost of that asset. All other borrowing costs are recognised as an expense in the period in which they are incurred.

(m) Provisions

Provisions are recognised when: The Shire has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(n) Contract Liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

With respect to transfers for recognisable non-financial assets, contract liabilities represent performance obligations which are not yet satisfied.

Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(o) Current and Non-current Classification

The report classifies current and non-current balances as defined by the *Local Government (Financial Management) Regulations 1996*, *AASB 101 Presentation of Financial Statements*, or by another applicable regulation or interpretation.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Service Charges

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Program Classifications (Function / Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and rate payers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue. Costs incurred in obtaining general purpose funding (rates and general purpose grants), including costs of property valuations and rates assessments and collections.

LAW, ORDER AND PUBLIC SAFETY

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Control the quality of food and water. Environmental Health Officer twice per year.

Provide a range of appropriate services via the Community Resource Centre.

HOUSING

Provide housing for staff.

COMMUNITY AMENITIES

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Maintenance of public use buildings and areas including various sporting facilities. Provision and maintenance of parks, gardens.

TRANSPORT

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting, etc.

ECONOMIC SERVICES

Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns / Refunds / Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of revenue recognition
Rates	General Rates.	Over time	Payment dates adopted by Council during the year.	None.	Adopted by council annually.	When taxable event occurs.	Not applicable.	When rates notice is issued.
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government.	Over time	Fixed terms transfer of funds based on agreed milestones and reporting.	Contract obligation if project not complete.	Set by mutual agreement with the customer.	Based on the progress of works to match performance obligations.	Returns limited to repayment of transaction price of terms breached.	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared.
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable.	Not applicable.	Cash received.	On receipt of funds.	Not applicable.	When assets are controlled.
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue.	None.	Set by State legislation or limited by legislation to the cost of provision.	Based on timing of issue of the associated rights.	No refunds.	On payment and issue of the licence, registration or approval.
Other inspections.	Regulatory Food, Health and Safety.	Single point in time.	Full payment prior to inspection.	None.	Set by State legislation or limited by legislation to the cost of provision.	Applied fully on timing of inspection .	Not applicable.	Revenue recognised after inspection event occurs.
Waste management collections.	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Adopted by council annually.	Apportioned equally across the collection period.	Not applicable.	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees.	Waste treatment, recycling and disposal service at disposal sites.	Single point in time.	Payment in advance at gate or on normal trading terms if credit provided .	None.	Adopted by council annually.	Based on timing of entry to facility.	Not applicable.	On entry to facility .
Property hire and entry.	Use of halls and facilities.	Single point in time.	In full in advance.	Refund if event cancelled within 7 days.	Adopted by council annually.	Based on timing of entry to facility.	Returns limited to repayment of transaction price.	On entry or at conclusion of hire.
Fees and charges for other goods and services.	Cemetery services, library fees, reinstatements and private works	Single point in time.	Payment in full in advance.	None.	Adopted by council annually.	Applied fully based on timing of provision .	Not applicable.	Output method based on provision of service or completion of works.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Mar 23		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					Favourable / (Unfavourable)
Rates	1,440,228	1,384,149	4%	56,079	Increase in revenue received for UV Mining interim rates at this period end date.
Operating Grants, Subsidies and Contributions	5,438,316	14,260,298	(62%)	(8,821,982)	Timing variance only due to Flood Damage Claims.
Fees and Charges	43,621	48,389	0%	(4,768)	Decrease in revenue due to timing of invoices issued for DoE at this period end date
Interest Earnings	74,539	8,503	777%	66,036	Increase in revenue received for Interest earned on Investments at this period end date.
Other Revenue	336,980	136,297	147%	200,683	Increase in revenue received for Private Works at this period end date.
Non Operating Grants, Subsidies and Contributions	3,281,512	3,854,815	0%	(573,303)	Decrease due to Capital Grant revenue not yet received at this period end date.
Profit on Disposal of Assets	51,723	51,724	0%	(1)	Minor variance only.
Total Revenues	10,666,919	19,744,175	(46%)	(9,077,256)	

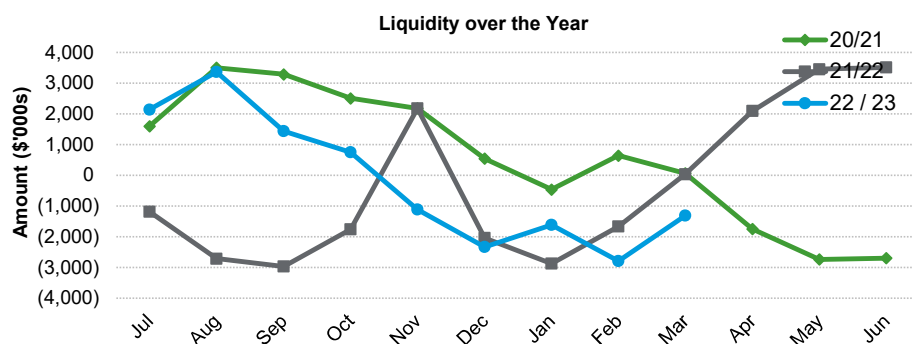
(b) (Expenses) / (Applications)

	31 Mar 23		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					Favourable / (Unfavourable)
Employee Costs	(1,098,434)	(1,030,803)	(7%)	(67,631)	Timing variance only with Employee costs at this period end date.
Materials and Contracts	(8,108,330)	(14,685,160)	45%	6,576,830	Timing variance only due to Flood Damage Claims
Utility Charges	(149,194)	(120,805)	(24%)	(28,389)	Water costs are increased at this period end date due to increase in rates charged for the Tourist Park & Tavern. This expense is recovered from the Lease holder.
Depreciation on Non-current Assets	(2,604,054)	(2,425,311)	(7%)	(178,743)	Timing variance only, will monitor for next quarter.
Interest Expenses	(215,394)	(143,003)	(51%)	(72,391)	Increase in Interest due to Flood Damage Overdraft account.
Insurance Expenses	(244,962)	(235,579)	(4%)	(9,383)	Insurance costs less than budget - identified savings to date. Will pick up in next budget review process with management team.
Other Expenditure	(79,345)	(54,656)	(45%)	(24,689)	Increase in costs due to Building Fees (offset by increase in revenue for building applications) and misallocation at I/E code level of other costs that should be materials and contract services. Journal to be processed to correct misallocation.
Total Expenses	(12,499,714)	(18,695,317)	33%	6,195,603	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Mar 23 \$	Prior Year Closing 30 Jun 22 \$	This Time Last Year 31 Mar 22 \$
Current Assets				
Cash Unrestricted	4	2,648,825	7,216,747	2,843,499
Cash Restricted	4	1,839,504	2,436,574	1,735,967
Receivables - Rates	6(a)	214,587	51,923	13,395
Receivables - Other	6(b)	228,496	521,054	327,873
Interest / ATO Receivable		216,722	66	153,035
Provision for Doubtful Debts		(119,882)	(119,882)	(116,443)
Accrued Income		130,534	-	-
Contract Assets		211,561	1,715,110	-
Inventories		139,445	135,451	107,732
Total Current Assets		5,509,792	11,957,042	5,065,058
Current Liabilities				
Sundry Creditors		(253,428)	(1,056,991)	(1,851,125)
Revenue Received in Advance			(1,089,268)	-
Obligations / ARWC		(213,236)	-	-
Deposits and Bonds		(50,642)	(50,642)	(100,642)
GST Payable		(177,306)	-	(105,741)
PAYG Withholding Tax		(78,357)	-	(45,577)
Loan Liability		(21,828)	(126,842)	(21,593)
Accrued Expenses		-	(980,230)	-
Retentions held for Gascoyne River Bridge P		-	-	(6,171)
Accrued Salaries and Wages		-	(33,704)	-
Accrued Time in Lieu		229	(3,635)	(2,878)
Overdraft	4	(3,314,655)	(2,814,946)	(1,071,431)
Lease Liability		(1,060)	(6,693)	(9,952)
Suspense		-	-	563
Contract Liabilities		(730,849)	(730,849)	-
Total Payables		(4,841,132)	(6,893,802)	(3,215,110)
Provisions		(276,724)	(276,724)	(207,948)
Total Current Liabilities		(5,117,856)	(7,170,526)	(3,423,058)
Less: Cash Reserves	7	(1,839,056)	(2,436,485)	(1,735,407)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Add: Loan Principal (Current)		21,828	126,842	21,593
Add: Employee Leave Reserve	7	97,581	97,474	109,664
Add: Movement in Employee Leave Reserve		12,700	12,700	-
Add: Current Portion of Lease Liability		1,060	6,693	-
Net Funding Position		(1,316,451)	2,591,240	35,350



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	Amount		Rate	Date
				\$		%	
Cash and Cash Equivalents							
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	85,010			85,010	CBA	0.00	N/A
Online Saver	2,563,816			2,563,816	CBA	2.50	N/A
SUG Reserve Account		1,839,145		1,839,145	CBA	0.20	N/A
WANDRRA Account	(3,314,655)			(3,314,655)	CBA	1.10	N/A
Total Cash and Financial Assets	(665,830)	1,839,145	-	1,173,315			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

Funds held at balance date over which the Shire has no control, and which are not included in the statements, are as follows:

Description	Opening	Amount	Amount	Closing
	Balance	Received	Paid	Balance
	01 Jul 22			31 Mar 23
	\$	\$	\$	\$
SUG Trust Fund	-	100,203	-	100,203
Total Funds in Trust	-	100,203	-	100,203

Comments / Notes

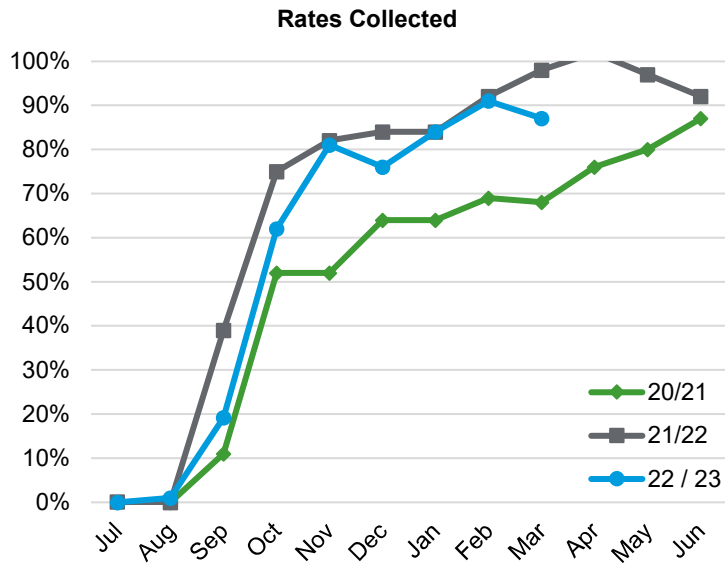
Yangibana Trust Liability held of \$100,000

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

6. RECEIVABLES

(a) Rates Receivable

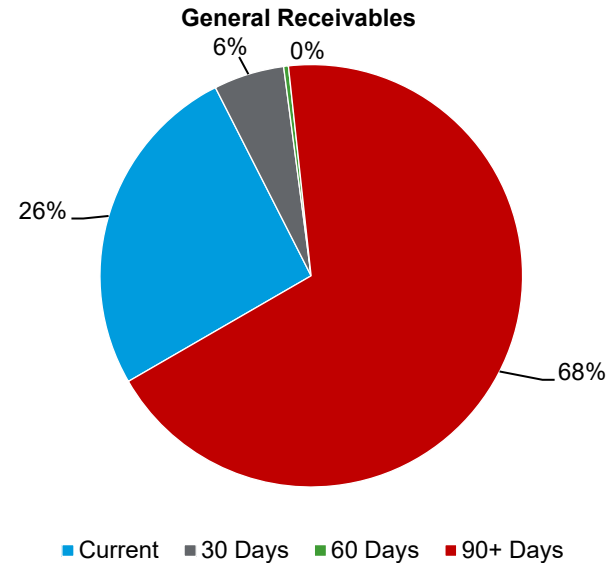
	31 Mar 23
	\$
Rates Receivables	214,587
Rates Received in Advance	-
Total Rates Receivable Outstanding	<u>214,587</u>
Closing Balances - Prior Year	51,923
Rates Levied this year	1,440,228
Service charges levied this year	14,222
Closing Balances - Current Month	<u>(214,587)</u>
Total Rates Collected to Date	<u>1,291,786</u>
<i>Percentage Collected</i>	<i>87%</i>



Comments / Notes

(b) General Receivables

	31 Mar 23
	\$
Current	59,026
30 Days	12,358
60 Days	825
90+ Days	156,287
Total General Receivables Outstanding	<u>228,496</u>



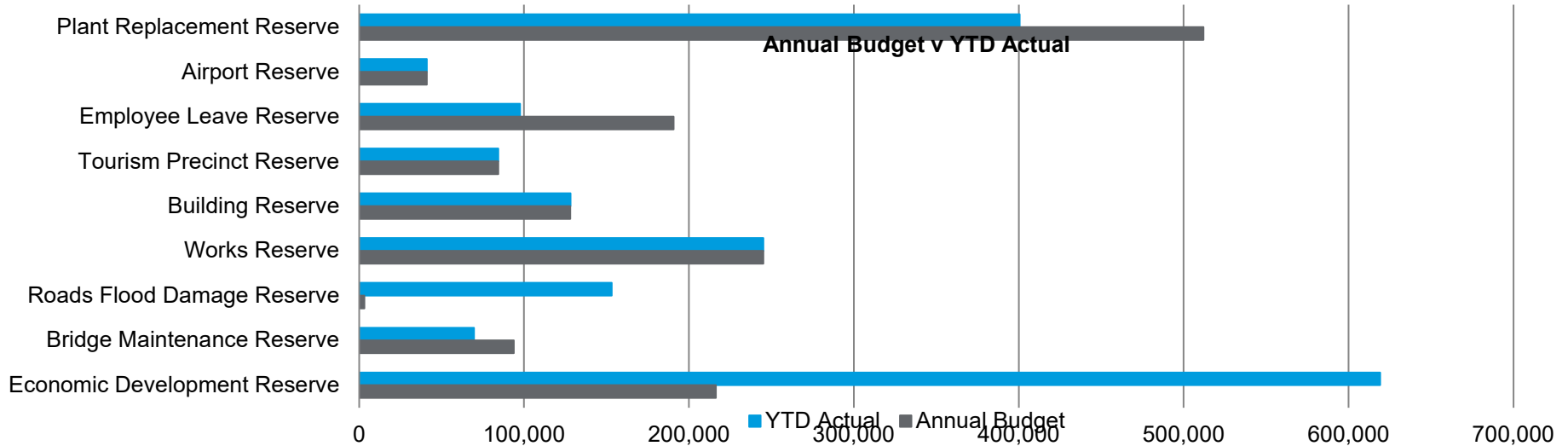
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual				
	Balance 01 Jul 22 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 Mar 23 \$
Plant Replacement Reserve	999,553	(600,000)	820	111,665	512,038	(600,000)	1,024	-	400,576
Airport Reserve	41,068	-	34	-	41,102	-	44	-	41,113
Employee Leave Reserve	97,474	(17,728)	80	110,850	190,676	-	107	-	97,581
Tourism Precinct Reserve	84,314	-	69	-	84,383	-	104	-	84,418
Building Reserve	127,886	-	105	-	127,991	-	265	-	128,151
Works Reserve	244,946	-	201	-	245,147	-	138	-	245,084
Roads Flood Damage Reserve	153,002	(150,000)	126	-	3,128	-	165	-	153,168
Bridge Maintenance Reserve	69,679	-	57	24,000	93,736	-	73	-	69,752
Economic Development Reserve	618,563	(502,660)	508	100,000	216,411	-	651	-	619,214
Total Cash Backed Reserves	2,436,485	(1,270,388)	2,000	346,515	1,514,612	(600,000)	2,571	-	1,839,056



SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 March 2023

8. DISPOSAL OF ASSETS

Annual Budget

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Transport				
Plant and Equipment				
Grader P87	161,189	205,001	43,812	
Ute P83	5,000	8,909	3,909	
Pool car P104	26,903	20,000		(6,903)
Forklift P77	3,497	7,500	4,003	-
Total Disposal of Assets	196,589	241,410	51,724	(6,903)
Total Profit or (Loss)				44,821

YTD Actual

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
Transport				
Plant and Equipment				
87 - Grader CAT	161,189	205,000	43,811	
Toyota Hilux	5,000	8,909	3,909	
Mitsubishi Forklift	3,497	7,500	4,003	-
Total Disposal of Assets	169,686	221,409	51,723	-
Total Profit or (Loss)				51,723

Comments / Notes

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 March 2023

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Office Refurbishment	90,500	73,000	43,474	29,526
CRC, Education and Welfare				
CRC Building Improvements	25,000	-	21,899	(21,899)
Housing				
Internal Refurbishment of L99 Gregory Street	11,530	11,530	9,400	2,130
New Shed at L17/18 Gregory Street	50,000	22,000	21,925	75
Septic System Upgrade at L40 Gregory Stree	12,000	9,600	10,909	(1,309)
Septic System Upgrade at L21 Gregory Stree	12,000	9,600	10,909	(1,309)
Housing Improvements	30,000	-	-	-
Economic Services				
Residential Land Development	75,000	-	-	-
Total Land and Buildings	306,030	125,730	118,515	7,215

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
New Grader	550,000	412,500	551,571	(139,071)
Works Caravan	75,000	56,250	26,996	29,254
Side Tipper	100,000	75,000	88,390	(13,390)
Forklift	40,000	30,000	47,200	(17,200)
Ute (Thomas)	70,000	52,500	-	52,500
Service Truck	180,000	135,000	200,200	(65,200)
Small Excavator	85,000	63,750	68,200	(4,450)
New Pool Car	55,000	41,250	-	41,250
New Tractor for P&G	135,000	101,250	105,842	(4,592)
Message Board	35,000	26,250	32,095	(5,845)
20kva Generator	18,389	13,792	18,389	(4,597)
Total Plant and Equipment	1,343,389	1,007,542	1,138,883	(131,341)

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Furniture and Equipment	40,000	26,000	25,598	402
Total Furniture and Equipment	40,000	26,000	25,598	402

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 March 2023

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Carnarvon/Mullewa Road - Pells	200,000	200,000	188,027	11,973
Signage 22 / 23	120,000	89,929	74,288	15,641
Grids 22 / 23	115,000	86,238	93,044	(6,806)
Grids 21/22	-	-	-	-
Signage 21/22	-	-	-	-
LRCI Phase Three Project - Bitumen Viveash	80,000	60,003	111,850	(51,847)
RRG - Landor Meeka Bitumen Seal	995,505	742,848	1,028,292	(285,444)
Blackspot - Mt Sandiman Hill Realignment	254,192	189,623	47,842	141,781
RRG - Carnarvon/Mullewa Resheeting	588,000	438,886	598,231	(159,345)
Bundagee	220,400	165,303	186,557	(21,254)
Bridges Renewal Program- Concrete Crossin	611,505	-	11,722	(11,722)
Indigenous Access Roads Project	-	-	18,303	(18,303)
Carnarvon-Mullewa Road program (2022-23)	3,900,000	17,500	24,403	(6,903)
Scott Street - Footpath Construction	44,000	-	-	-
Pimbee Rd - Resheeting (RRG)	-	-	10,338	(10,338)
Landor/Meekatharra (R2R)	-	-	6,572	(6,572)
Total Infrastructure - Roads	7,128,602	1,990,330	2,399,471	(409,141)

(d) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Recreation and Culture				
In Town Water Supply	27,550	20,664	-	20,664
Out of Town Water Supply Project	1,365,731	1,024,299	1,151,215	(126,916)
Oval Refurbishment	88,976	88,975	73,479	15,496
Pavilion Infrastructure Upgrades	75,000	-	-	-
Law, Order and Public Safety				
New Water Tank	15,085	15,085	-	15,085
Transport				
Solar Street Lighting for Hatch Street	30,000	24,990	27,273	(2,283)
Economic Services				
Tourist Stop	499,290	499,290	401,092	98,198
Total Infrastructure - Other	2,101,632	1,673,303	1,653,059	20,244
Total Capital Expenditure	10,919,653	4,822,905	5,335,525	(512,621)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
General Rates								
GRV Town	147,952	0.105000	13	12,674	12,674	-	-	12,674
UV Rural	1,628,871	0.070000	25	114,021	114,021	-	-	114,021
UV Mining	3,454,711	0.298000	165	1,159,504	1,029,765	-	-	1,029,765
Total General Rates				1,286,199	1,156,460	-	-	1,156,460
Minimum Rates								
GRV Town	27,247	500	12	6,000	6,000	-	-	6,000
UV Rural	33,915	900	13	11,700	11,700	-	-	11,700
UV Mining	111,928	950	75	71,250	71,250	194,163	655	266,068
Total Minimum Rates				88,950	88,950	194,163	655	283,768
Total General and Minimum Rates				1,375,149	1,245,410	194,163	655	1,440,228
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim and Back Rates				11,000				-
Facilities Fees (Ex Gratia)				3,000				-
Total Rate Revenue				1,384,149				1,440,228

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 22 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Housing								
Loan 29 Staff Housing	208,200	-	(35,372)	(35,371)	172,828	172,829	(5,963)	(5,963)
Loan 30 Staff Housing	385,571	-	(21,710)	(43,538)	363,861	342,033	(2,096)	(4,074)
Economic Services								
Loan 28 Tourism Precinct	391,498	-	(47,932)	(47,932)	343,566	343,566	(19,135)	(25,635)
Total Repayments	985,269	-	(105,013)	(126,841)	880,256	858,428	(27,193)	(35,672)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	1,108,674	831,507	912,279
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	16,000	8,000	14,600
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	95,990	48,710
CRC Misc Small Operating		5,000	5,000	-
Other Community Grants		1,000	747	-
Recreation and Culture				
Library Operating Grants		5,000	5,000	5,000
Transport				
FAGS Roads	Government of WA	323,093	242,322	161,547
MRWA Direct Grant	MRWA	267,549	267,549	273,303
Economic Services				
Contributions for Projects		10,000	7,497	-
Other Property and Services				
Diesel Fuel Rebate	ATO	60,000	45,000	32,183
Total Operating Grants, Subsidies and Contributions		1,895,316	1,508,612	1,447,621

(b) Non-operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Governance				
LCRI Capital Grant Funds - Administration		37,148	37,148	-
Law, Order & Public Safety				
DFES Fire Control Grant		15,085	15,085	-
Recreation and Culture				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		1,147,265	-	87,997
Transport				
HVSPF Funding		611,505	-	-
Roads to Recovery		654,057	588,000	469,666
Regional Road Group Funding		698,013	488,613	741,495
LCRI Grant Funds - Sealing Landor/Meekatharra		90,000	90,000	-
Blackspot Program Grant Funds (FEDs and State)		169,461	169,461	135,568
State Initiative Program (Road Projects)		4,093,372	1,753,372	1,560,000
Footpath Construction		22,000	14,000	14,000
Economic Services				
Capital Grant Tourism Infrastructure Projects		699,136	699,136	272,786
Total Non-Operating Grants, Subsidies and Contributions		8,237,042	3,854,815	3,281,512
Total Grants, Subsidies and Contributions		10,132,358	5,363,427	4,729,133

(c) Flood Damage Reimbursements

Transport				
Grant (DRFAWA) AGRN 951		4,874,137	3,655,602	2,531,109
Grant (DRFAWA) AGRN 974		1,939,992	1,454,994	1,459,586
Grant (DRFAWA) AGRN 1021		10,188,123	7,641,090	-
Total Flood Damage Reimbursements		17,002,252	12,751,686	3,990,695

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

9 BUDGET AMENDMENTS

GL Code	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$	Comment
Opening Surplus Adjustment					(197,946)	(197,946)	
Adopted Budget						-	
	Transfer to Plant Replacement Reserve	07082022		18,389		(179,557)	
11280200	Purchase Plant and Equipment (20kva Generator)	07082022			(18,389)	(197,946)	
	Transfer to Plant Replacement Reserve	10092022		30,000		(167,946)	
11342600	Tourism Precinct Legal Fees	10092022			(30,000)	(197,946)	
	Transfer from Economic Development Reserve	07102022			(75,000)	(272,946)	
11313720	Purchase of Land	07102022		75,000		(197,946)	
10122840	Bundagee Wash	09102022			(100,400)	(298,346)	
11230140	Regional Road Group Grant Funds	09102022		34,343		(264,003)	
11229100	Roads to Recovery Grant Funds	09102022		66,057		(197,946)	
Total Amendments				223,789	(421,735)	(197,946)	
Amendments midyear budget review							
325101	Transfer from Flood Damage Reserve			50,000		(147,946)	
325101	Transfer from Economic Dev Reserve for TRMP			177,660		29,714	
12272	Road Maintenance - Country				(125,000)	(95,286)	Increase budget by 125k / YTD actual=780k
12274	Cement Stabiliser (Materials only)			32,203		(63,083)	
12284	Road Construction				(3,900,000)	(3,963,083)	Carnarvon-Mullewa Road program (2022-23 and
31205	Rates: UV Mining Interim			130,000		(3,833,083)	
41002	Council Conference and Training			10,000		(3,823,083)	
41008	Insurances: Council Members			767		(3,822,316)	
41011	Sundry Costs: Council Members			9,000		(3,813,316)	
41016	Other Council Travel Expenses				(7,000)	(3,820,316)	Attend Tidy Towns National Awards event
41052	Insurances: Admin			5,097		(3,815,219)	
41057	Travel/Training/Medicals: Admin				(10,000)	(3,825,219)	Attend Tidy Towns National Awards event
41067	Consultants: Admin			20,000		(3,805,219)	
41800	Governance Furniture & Equipment			50,000		(3,755,219)	Deferring the purchase of furniture for the Council Chambers. Reallocate savings to office refurb for CEO office.
51002	Insurances: Fire Control				(1,124)	(3,756,343)	
84120	Insurances: CRC			1,539		(3,754,804)	
84126	Community Event Expenses CRC				(10,000)	(3,764,804)	
84144	Christmas Function Expenses GEN			1,515		(3,763,289)	
84144	Christmas Function Expenses GEN			3,502		(3,759,787)	
92190	Minor Capital Expenditure - Housing			16,000		(3,743,787)	Transfer savings here due to deferral of minor purchases for housing to travel budgets for Tidy Towns event
94300	Capital: Lot 17 Gregory Street - Ceo'S Residence				(20,000)	(3,763,787)	Transfer from SC13 to SC05
94300	Capital: Housing Improvements - Asset Renewal (Temp Budget)			20,000		(3,743,787)	Transfer from SC13 to SC05
111145	Pavilion Operating Costs			4,720		(3,739,067)	
111161	Oval Maintenance			3,107		(3,735,960)	
111168	Opex: Two Rivers Memorial Park Tourist Stop Public Amenities			10,000		(3,725,960)	Transfer from TS01 to TS02
111168	Opex: Two Rivers Memorial Park Tourist Stop Gardens				(10,000)	(3,735,960)	Transfer from TS01 to TS02
111168	Opex: Two Rivers Memorial Park Tourist Stop Buildings and Gardens Maintenance				(5,778)	(3,741,738)	


SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 March 2023

9 BUDGET AMENDMENTS

GL Code	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$	Comment
111300	Library Operating Costs				(5,300)	(3,747,038)	Redfish Invoice for CRC and Library IT
111313	Library Operating Grants			5,000		(3,742,038)	Received Library Grant
111400	Museum Operating Costs				(3,000)	(3,745,038)	Museum pieces from Mooka
111801	Pavilion Infrastructure				(5,000)	(3,750,038)	Shed only
121064	Works Freight Costs				(20,000)	(3,770,038)	
121085	Killili Bridge Insurance			6,247		(3,763,791)	
123018	Grant: State Initiative Program (Road Projects)			3,900,000		136,209	Carnarvon-Mullewa Road program (2022-23 and
123019	Grant: Footpath Construction			22,000		158,209	
124009	Grant (DRFAWA) AGRN 951			4,874,137		5,032,346	Claim income for 22/23
124015	Insurances: Plant Operation			9,191		5,041,537	
124031	Proceeds from Plant Sales			41,410		5,082,947	Update budget to match actuals
124034	Profit on Sale of Plant & Equipment		50,570			5,082,947	Update budget to match actuals
124035	Profit on Asset Disposals: Plant		15,688			5,082,947	Update budget to match actuals
124701	Tropical Low Damage Event February 2021 - AGRN951				(4,744,800)	338,147	Claim cost 22/23
126010	Airstrip Operating Costs			1,422		339,569	
130115	Sundry Costs: Tourism Promotion				(10,000)	329,569	Increase budget for additional digital marketing and
130152	Tourism Signage Maintenance				(10,000)	319,569	
130156	Tourism Training/Travel/Conference Costs				(6,000)	313,569	Attend Tidy Towns National Awards event
130201	Gascoyne Junction Tourism Stop				(272,979)	40,590	Update budget to match actuals
131200	Building Licensing Revenue			19,445		60,035	
134220	Tourism Precinct Insurance Expense			1,787		61,822	
134240	Tourism Precinct Repairs & Maintenance			4,200		66,022	
134240	Tourism Precinct Repairs & Maintenance			5,712		71,734	
134240	Tourism Precinct Repairs & Maintenance			88		71,823	
141025	Insurances: Works Staff			17,827		89,650	
141029	Travel/Training/Medicals: Works				(1,000)	88,650	Attend Tidy Towns National Awards event
141034	Phone Costs:Satellite & Works Manager/Two Way Radio Licences				(2,025)	86,625	
142005	Fuel & Oil for Road Maintenance Plant (Depot)				(50,000)	36,625	
CB5070	Council Offices Refurbishment				(70,500)	(33,875)	Increase to cover overspend on refurb for WMGR office and \$45k for refurb of CEO office
CN2148	Scott Street - Footpath Construction				(44,000)	(77,875)	Construct FP along Scott Street. 50% grant
			66,258	9,453,577	(9,333,506)	120,071	
			66,258	9,677,366	(9,755,241)	(77,875)	
						77,875	

APPENDIX 3

(Status of Shire Projects)

SHIRE OF UPPER GASCOYNE				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE	
2022/23 ANNUAL BUDGET - PROJECTS				In Progress		
PROGRESS REPORT				Completed		
				On-Hold		
PROJECT	PERSON RESPONSIBLE	BUDGET 2022/23	ACTUAL YEAR TO DATE	STATUS		
COMPLETED PROJECTS						
New Tourist Stop at the old caravan park site	John McCleary	\$ 226,311.00	\$ 328,828.25	Completed	Project work completed finance pending on invoices.	
Electrical Upgrade - TDCO House	Sean Walker	\$ 4,500.00	\$ 2,538.68	Completed	Waiting on invoice	
Landor/Meeka Seal	Jarrold Walker	\$ 995,000.00	\$ 977,853.17	Completed	Works completed	
Septic System Upgrades - L40 & L21 Gregory Street	Sean Walker	\$ 24,000.00	\$ 24,000.00	Completed	Works completed waiting on invoice	
CRC Building Improvements	Sean Walker	\$ 25,000.00	\$ 22,550.00	Completed	Waiting on invoice	
Admin Office Refurbishment	Sean Walker	\$ 20,000.00	\$ 45,100.00	Completed	Waiting on invoice	
Repairs to Lot 39 Gregory Street - Painting	Sean Walker	\$ 11,530.00	\$ 11,374.00	Completed	Painting to occur Wednesday 14th December 2022.	
Fire Water Tank	Sean Walker	\$ 15,000.00	\$ 15,000.00	Completed	Pad installed December and tank installed January 2023 - Waiting on invoice	
Intergrated Planning Review	John McCleary/ Sa Toomalatai	\$ 40,000.00	\$ 26,162.31	Completed	Onsite visit completed, strategic workshop completed and waiting on Moore Australia to compile results.	
Solar Street Light - Hatch Street	Sean Walker	\$ 30,000.00	\$ 30,000.00	Completed	Lights installed, waiting to be painted	
Chambers Refurbishment -	John McCleary	\$ 20,000.00	\$ 6,515.91	Completed	Completed all invoices paid	
Solar Cameras	Jarrold Walker	\$ 65,000.00		Completed	Po issued to Redfish works to start Feb 2023	
Intergrated Planning Review	John McCleary/ Sa Toomalatai	\$ 40,000.00	\$ 26,162.31	Completed	Onsite visit completed, strategic workshop completed and waiting on Moore Australia to compile results.	
Out of Town Water Supply Project (700m Bore)	Sean Walker	\$ 1,365,731.00	\$ 151,215.04	Completed	Drilling completed Pump Testing to commence January 2023	
Chambers Refurbishment -	John McCleary	\$ 20,000.00	\$ 6,515.91	Completed	Still waiting on PCS to install IT equipment December 2022	
Oval retic upgrades	Sean Walker	\$ 88,976.00	\$ 70,873.59	Completed	Completed all invoices paid	
PROJECTS NOT STARTED						
Black Spot Mt Sandiman	Jarrold Walker	\$ 254,000.00		Not Yet Started	Yingarrda approved works - works to commence April 2023	
Group Housing Concept Plan	John McCleary	\$ 10,000.00		Not Yet Started	TBC Project	
Dalgety Brook Floodway	Jarrold Walker	\$ 611,000.00		Not Yet Started	Works to commence approx August 2023	
River Gauge	Jarrold Walker	\$ 15,000.00		Not Yet Started	Satellite operated rain/river gauge. Quotes requested	
PROJECTS IN PROGRESS						
Amalgamation of Depot and Admin Lots	John McCleary			In Progress	Crossland and Hardy P/L engaged to provide services to amalgamate lots. Carry over project from 20/21. Emailed Phil Swain	
New Shed Gregory Street Lot 17 Gregory Street	Sean Walker	\$ 50,000.00		In Progress	Po issued	
Pavilion Storage Shed and Retaining Wall	Sean Walker	\$ 70,000.00		In Progress	Po issued awaiting start date and materials	
Infrastructure Revaluations	Jarrold/Sean/Sa	\$ 20,000.00		In Progress	Issued PO's Griffin Valuers works to commence in April and report due 30 June 2023	
Records Management	Sa/Cynthia	\$ 50,000.00	\$ 10,045.75	In Progress	Shire has engaged Kim Bolton services to commence a Gap Analysis to be finished by Feb/march 2023	
R2R Carnarvon Mullewa resheet	Jarrold Walker	\$ 588,000.00	\$173,924.02	In Progress	50% complete, finish March/April 2023	
New Land Development	John McCleary			In Progress		
PROJECTS ON HOLD/DEFERRED/DISCONTINUED						
River Pump for new Town water supply	Jarrold Walker & Sean Walker			On-Hold	On HOLD. Pending outcome of Alternative town Water Supply.	
2 x Patio installs	Sean			On-Hold	TBC Project	