# AGENDA

## 22nd of JUNE 2022

## ORDINARY COUNCIL MEETING

**To be held at the Shires Administration Building situated at Gascoyne Junction commencing at 8.30am**

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.

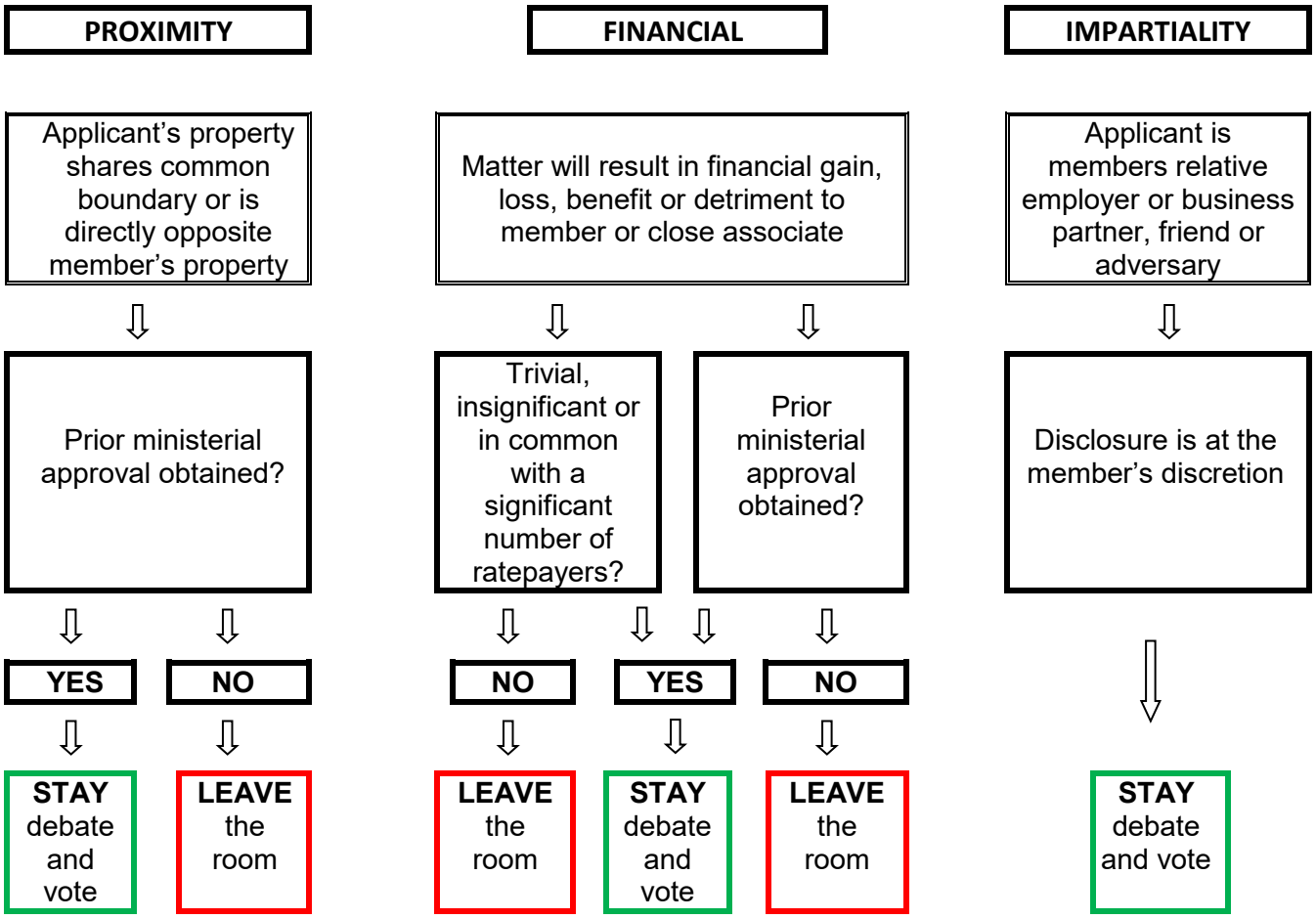
Please note this agenda contains recommendations which have not yet been adopted by Council.

No responsibility whatsoever is implied or accepted by the Shire of Upper Gascoyne for any act, omission, statement or intimation occurring during the Council/Committee meetings or during formal/informal conversations with staff. The Shire of Upper Gascoyne disclaims any liability for any loss whatsoever and however caused arising out of reliance by any person or legal entity on any such act, omission, statement or intimation. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broader disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of Upper Gascoyne during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Upper Gascoyne. The Shire of Upper Gascoyne warns that anyone who has an application lodged with the Shire of Upper Gascoyne must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attached to the decision made by the Shire of Upper Gascoyne in respect of the application.

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.*

# Table of Contents

1. DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS ....4
2. APOLOGIES AND APPROVED LEAVE OF ABSENCE....4
3. APPLICATION FOR LEAVE OF ABSENCE....4
4. PUBLIC QUESTION TIME....4
5. DISCLOSURE OF INTEREST....4
6. PETITIONS/DEPUTATIONS/PRESENTATIONS....4
7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION....4
8. MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS....4
9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETING....5
10. REPORTS OF OFFICERS....6
10.1 MANAGER OF FINANCE AND CORPORATE SERVICES REPORT....6
10.2 MANAGER OF WORKS AND SERVICES REPORTS....9
10.3 CHIEF EXECUTIVE OFFICERS REPORT....10
10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS....12
10.5 MONTHLY FINANCIAL STATEMENT....14
10.6 END OF FINANCIAL YEAR WRITE OFF OF SMALL RATES BALANCES....16
10.7 21/22 BUDGET AMENDMENT....18
10.8 DECISION CRITERIA FOR THE SUPPLY AND INSTALLATION OF BORE CASING AND BORE SCREENS....20
10.9 WALGA's PROPOSED ADVOCAY POSITION....24
10.10 ACTIVITIES ON THOROUGHFARES LOCAL LAW 2022....27
11. MATTERS BEHIND CLOSED DOORS....31
12. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN....31
13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION....31
14. ELECTED MEMBERS REPORT....31
15. STATUS OF COUNCIL RESOLUTIONS....31
16. STATUS OF PROJECTS....31
17. MEETING CLOSURE....31

**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 22nd of JUNE 2022 COMMENCING AT 8.30 AM**

## 1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

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

## 2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

**2.1** Councillors

| | |
|---|---|
| Cr D. Hammarquist OAM JP | Shire President |
| Cr J. Caunt | Vice President |
| Cr H. McTaggart | Councillor |
| Cr R. Hoseason-Smith | Councillor |
| Cr G. Watters | Councillor |
| Cr B. Walker | 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 |
| Travis Bate | RSM, Australia Pty Ltd |

**2.2** Absentees

**2.3** Leave of Absence previously approved

Councillor A. McKeough

## 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**

**6.1** Greenfield Technical Services – Joshua Kirk

**7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION**

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

Nil

**9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS**

**9.1** Ordinary Meeting of Council held on 25th of May 2022.

**OFFICER RECOMMENDATION / COUNCIL RESOLUTION**

| **Council Resolution No: 01062022** | | | |
|---|---|---|---|
| **MOVED:** | **CR:** | **SECONDED:** | **CR:** |
| That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 25th of May 2022 be confirmed as a true and correct record of proceedings.<br>**FOR: CR** **AGAINST: CR**<br>**F/A:** | | | |

**10. REPORTS OF OFFICERS**

| **Council Resolution No: 02062022** | | | |
|---|---|---|---|
| **MOVED:** | **CR:** | **SECONDED:** | **CR:** |
| That Council receive the Manager of Finance and Corporate Services, the Manager of Works & Services and the Chief Executive Officer reports as read.<br>**FOR: CR** **AGAINST: CR** | | | |

**F/A:**

## 10.1 Manager of Finance and Corporate Services Report

### Corporate Services Update

This month has been super busy with staff preparing for the End of Financial Year (EOFY), continuing to work on the 22/23 draft budget and our getting ready for our Interim Audit with William Buck.

Initially the interim audit was meant to take place onsite, however due to a member of the audit team being identified as a COVID close contact the day before the audit, the onsite visit had to be conducted offsite (remotely) at the last minute. Despite this hurdle, the interim audit still went ahead in early June and staff are currently in the process of finalising this with the auditors.

As mentioned above, we have also been occupied with work on the 22/23 draft budget – the Management team held a budget review meeting on the 9th of June which saw some more changes and updates being applied. The latest copy will be workshopped with Council and Travis Bate our Principal Accountant from RSM. The draft budget includes a range of significant projects that staff hope to deliver in the next financial year.

The 30th of June is fast approaching which means that the corporate team will be kept on their toes with implementing all of the usual EOFY procedures. We hope that this process will be a smooth transition into the new year and without any hassle or system glitches.

Gascoyne Junction
Community Resource Centre
Your local connection

### Community Resource Centre Update

**Author – Ainlsey Hardie, Tourism & Community Development Officer**

The CRC has been a busier space throughout May with more visitors arriving each week to explore our region. They walk through the doors gushing about what a beautiful and unexpected oasis this is, how beautiful the town looks and the roads are amazing. Our colleagues do a great job at making our job easy. We have started our free walking tours with administration staff joining the TCDO for the first tour just in case they need to fill in. We have conducted two to date, but with the route on our new town maps many are taking the tour themselves.

It was a pleasure to represent the Shire at the Aboriginal Cultural Heritage Workshop in Carnarvon. I returned to the team with piles of handouts, and a further smaller workshop for Shire staff was held before the first round of community feedback was required. If you have not already made yourself familiar with this new Act I would be happy to forward through the worksheets from the workshop.

The Medical Clinic is getting closer with the medical room looking like a clinic room. We are just waiting on a bed, and for the staff to be dropped into the schedule. The clinic will be free with all visits chargeable to Medicare.

After delays due to weather earlier in the year I attended the first two days of the Australian Rural Leadership Foundation with a focus on drought resilience in communities with fellow leaders from across the Gascoyne Murchison. I look forward to continuing to work with this group and to create a program that will assist our community to facilitate change.

Billie and I attended the 2022 Agents of Change CRC Conference which was professionally rewarding seeing how other CRCs support their communities. The theme of the conference was based on creating CRCs that can support digital literacy in our communities. We spoke with the Minister, representatives from NBN and the new Chair of Digital Strategy in the WA Government about the challenges of offering digital opportunities with the inconsistencies of our current services and the limitations. With more and more of our everyday life having to be accessed online our challenge is to provide a Digital Hub at the Gascoyne Junction CRC to ensure that our community has their needs met.

The Shire had two events come to the region in May. The first was the Carnarvon Horseman's Club Gascoyne Junction Gymkhana. Held in Hackers Hectare the event was well attended with locals joining the cheer squad on the same.

The same weekend Creality (formerly Gascoyne in May) returned to Gascoyne Junction before heading to Mt Augustus and Burringurrah the following weekend. The Shire provided the pavilion as a venue for the event. Due to road closures due to rain on the Thursday and Friday the program in the Junction was modified. The Friday night event was held at the Junction Pub and Tourist Park and was enjoyed by locals, visitors and performers that had the night off creating a great atmosphere. The rain had impacted on setting up and so the crew set up at the Pavilion throughout the day on Saturday with music and performers, and a fire breathing dragon. A smaller crowd was in attendance on Saturday. Creality have asked us to book them in for the same weekend in 2023.

Both groups have been asked to complete a feedback form on the event that can be used when making decisions for potential funding of future events.

**Tourism Update**

In the tourism space we have new signage ordered and on their way for the town entrance signs and orientating tourists in Gascoyne Junction. Our next project are our orientation to Shire signage. In collaboration with the Shire of Carnarvon we jointly launched the Festival of the Solar Eclipse which will be a series of events across both Shires. We have begun our AstroTourism WA accreditation process and will be hosting the team in late August to identify key sites in the Upper Gascoyne.

Collaborations have also commenced with the GDC in participating in a project that will aim at improving data collection in the region with the aim of identifying key infrastructure projects. After our visit to Meekatharra Shire ongoing discussions have continued looking at ways that we can continue to work together including joining together for professional development opportunities and setting up an agenda to create a working group with neighbouring shires and our tourism counterparts.

Australian Regional Tourism have launched The Agritourism Project and an introductory workshop was attended on May 10. The project is to work with local governments and prospective tourism operators to grow in this emerging sector. Further consultations will be occurring throughout the year with a full day session at their conference to be held in Ballarat this year. This information has been shared with our current stakeholders and interested new business in the region.

## Community Resource Centre – Monthly Income Report – May 2022

Printed at: 09/06/22 — SHIRE OF UPPER GASCOYNE
Page No : 1 — General Ledger Detail Trial Balance — (frmGLTrialBalance )
Options : Year 21/22,From Month 11,To Month 11,By Respsonsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

| RespOff | Account | Description | Opening Bal | Movement | Balance |
|---|---|---|---|---|---|
| Division | GEN | | | | |
| CRC INCO | 10841310 | Commission Centrelink : CRC | -7,120.38 | -720.00 | -7,840.38 |
| CRC INCO | 10841330 | Transport Commission: CRC | -708.71 | -45.88 | -754.59 |
| CRC INCO | 10841340 | Postal Agency Commission: CRC | -6,869.45 | -666.59 | -7,536.04 |
| CRC INCO | 10841360 | Income from Events Held | -90.91 | 0.00 | -90.91 |
| CRC INCO | 10841380 | Postal Agency Sales | -1,082.36 | -127.26 | -1,209.62 |
| CRC INCO | 10841390 | Sales: Books/Maps/Souvenirs/Sundries | -1,619.77 | -160.85 | -1,780.62 |
| CRC INCO | 10841500 | Grant: CRC Operating | -96,000.00 | 0.00 | -96,000.00 |
| CRC INCO | 10842600 | CRC Income Misc. | -81.03 | -2.00 | -83.03 |
| CRC INCO | 10842610 | CRC Merchandise Sales | -3,796.91 | -203.57 | -4,000.48 |
| Total | CRC INCOME | | -117,369.52 | -1,926.15 | -119,295.67 |
| Total for division | GEN | | -117,369.52 | -1,926.15 | -119,295.67 |
| Grand Total | | | -117,369.52 | -1,926.15 | -119,295.67 |

## Community Resource Centre – Monthly Customer Service Stats – May 2022

| CUSTOMER SERVICES & ENQUIRIES | 2021.2022 TOTAL | 2020.2021 TOTAL | YTD DIFF | May-22 | May-21 | MAY DIFF |
|---|---|---|---|---|---|---|
| Aus Government Info/Roads | 847 | 1318 | -471 | 79 | 81 | 4 |
| Government Access Point | 18 | 6 | 12 | 2 | 0 | 4 |
| Department of Human Services | 15 | 17 | -2 | 0 | 2 | 0 |
| Department of Transport | 38 | 54 | -16 | 5 | 3 | 3 |
| Computer/Internet Access | 44 | 19 | 25 | 3 | 0 | 1 |
| Faxes | 3 | 0 | 3 | 0 | 0 | 0 |
| General Tourism Information | 610 | 521 | 89 | 73 | 52 | 11 |
| Phonebook Purchases | 0 | 0 | 0 | 0 | 0 | 0 |
| Community Seminars | 1 | 1 | 0 | 1 | 0 | 0 |
| Gassy Gossip yearly subscription | 4 | 0 | 4 | 0 | 0 | 0 |
| Training/Courses | 4 | 0 | 4 | 0 | 0 | 0 |
| Hot Office Bookings | 2 | 2 | 0 | 0 | 0 | -1 |
| Library | 58 | 55 | 3 | 7 | 2 | 4 |
| Video Conference/Telehealth | 3 | 11 | -8 | 0 | 0 | -1 |
| Book Sales | 40 | 40 | 0 | 1 | 3 | 2 |

| | | | | | | |
|---|---|---|---|---|---|---|
| Photocopying/Printing/Scanning/Emailing | 36 | 26 | 10 | 4 | 1 | 0 |
| Laminating/Binding | 8 | 8 | 0 | 2 | 0 | 0 |
| CRC Merchandise Sales | 275 | 358 | -83 | 22 | 12 | 5 |
| Community Events | 17 | 8 | 9 | 1 | 0 | 0 |
| Gassy Gossip Advertisement | 6 | 4 | 2 | 0 | 0 | 0 |
| Postage | 178 | 81 | 97 | 11 | 6 | 4 |
| Horizon Power | 134 | 0 | 134 | 6 | 0 | 8 |
| **Total Customer Service Enquiries** | **2341** | **2529** | **-188** | **217** | **162** | 44 |

### 10.2 Manager of Works and Services Report

June as usual has been all about setting next financial year's budget. The team have been extremely busy squaring away 2021-22 works and finances at the same time planning for 2022-23. We are confident that we will bring a productive and sensible budget before Council this month.

The town crew have enjoyed the cooler weather which slows the lawns and gardens down so they can focus on spraying verges, fogging mosquitoes and the towns overall appearance. It is nice to have so many people commenting on how good the town looks and it is a credit to the town crew.

The oval reticulation upgrades have been started with the main lines to the oval replaced, controller and pump installed. The oval surfaced has been cored and fertilised. The contractor will return in August to replace the remaining PVC lines and sprinklers and install garden beds along the main street fencing.

The tourist stop is slowly taking shape. The bulk of the landscaping is complete, the grano workers are completing footpaths while the stone masons complete the rock pitching and facing the block wall. GBSC are still arranging for the carpark surface to be completed. The turf will arrive in August. New town signage has been ordered and will be installed once the tourist stop is complete.

THEM earthmoving have almost completed 6km of improvements to a sealed standard on the Carnarvon Mullewa road. Our original estimate of 8kms will not be achieved due to the extent of road works and culverts required in that section. Sealing is planned to commence on the 20th June. The additional 6km of seal will add to a further 18km of seal completed by the shire in the last year between Gascoyne Junction and Meekatharra.

We have had some great news regarding the successful application to the Building Better Regions/ HSVPP funding body to construct a new concrete low level crossing on the Dalgety Brook on the Dalgety Glenburgh road. HSVPP have awarded the shire $1.6M to construct the floodway and we hope to begin construction next year. This has been the culmination of some great work and effort by our team and is another opportunity to continue sealing from Gascoyne Junction to Meekatharra.

It has been another year of chasing our tails with regards to grading roads. We have spent the bulk of our time repairing washouts and damaged caused by people driving on closed roads. The rain has been a welcome relief but is a shame people still aren't getting the message or simply don't care. I am in the process of pricing remote cameras so we can start handing evidence to the Police to prosecute offenders.

We have replaced the Landor/Dalgety boundary grid as it was past its useful life. QEM completed the works last week at the same time as installing rock protection on the new sealed section on Landor Meekatharra road.

Our works crew have all but completed our construction program for the year. We have once again expended all of our funding commitments including an additional $600,000 worth of projects in the final six months of the financial year. This included $300,000 of resheeting and reforming on the Landor Mt Augustus road and $300,000 of new seal on the Landor Meekatharra road. This is in addition to the 13km of new seal on Carnarvon Mullewa road, reconstructing 5km to a sealed standard on Landor Meekatharra road and expending $1M worth of road maintenance. I would like to thank my team for their efforts and for the amazing work they do.

Figure 1: Landor Mt Augustus resheeting

## 10.3 Chief Executive Officers Report

The month has come and gone in the blink of an eye. I attended Perth for my PET Scan on the 30th of June only to be told the machine had broken down so I beat a hasty retreat back to Gascoyne Junction. I next attended on the 7th of June and returned home late that night. My results were provided on the 8th and once again I have had a clear scan with no evidence of disease, so march on.

Staff and myself have been working diligently to deliver the 22/23 Budget which incorporates some of the Councillors suggestions; relatively significant increases in the day to day operational costs (insurance, fuel, tyres, plant and equipment, etc.) have been included to account for the inflationary pressures we currently find ourselves in.

We have had a dearth of political visitations with Minister Alannah McTiernan; Sabina Winton, Dr David Honey and Neil Thomson all paying a visit to our part of the world. As most would be aware

we also received the news that our local member, Vincent Catania, has resigned. It is fitting that we put it on the record that Vince was a great supporter of our part of the world and made a significant contribution to the Shire. We wish Vince and his family all the very best in his future endeavours.

Movement is once again happening with the Two Rivers Memorial Park with the garden kerbs being installed and rock cladding of the limestone wall surrounding the aircraft. There is talk about the remaining bitumen being completed whilst Downer are in the area doing the Shires work and once completed the kerbing contractor will do his thing.

Don, Jarrod and myself will be attending the WALGA Zone Meeting and the Regional Road Group Meeting to be held in Shark Bay on the 24th of June 2022.

We have received confirmation that the Dalgety Brook Floodway Project has received funding under the HVSPP for approximately $1.6 million.

Carpet for the Council Chambers has been ordered with Barry Even coming out to the Junction on the 17th of June to measure up. I am continuing to work with our cabinet / furniture makers for the design of our new Council Chamber Desk and Side Board. I have taken on board suggestions by staff and Councillors to work on a design that is both unique and functional. I will be able to do a brief presentation at this Council Meeting.

I have been in discussions with DFES about the length of time being taken to reimburse expenditure on AGRN 951 and getting an AGRN for the April Event which looks like coming in north of $8 million.

I am still trying to organise a meeting with both Stephen Dawson (Emergency Services) and John Carey (Local Government / Housing) as there are various issues pertinent to our space that need to be addressed, it appears that we may be able to see Minister Dawson at the Carnarvon Long Table Lunch.

| 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 / HVSPP | Dept of Infrastructure, Transport, Regional Development and Communications | $1,800,000 | $1,800,000 | **Successful** |
| 4/2/2022 | 10/2/2022 | Landor / Meekatharra Road Seal Project | Building Better Regions Fund | Dept of Infrastructure, Transport, Regional Development and Communications | $4,734,371 | $5,216,078 (481,707 Shire Funds) | **Pending** |
| 4/2/2022 | 20 February 2022 | Landor / Meekatharra Road Seal Project | Remote Roads Upgrade Pilot Program | Dept of Infrastructure, Transport, Regional Development and Communications | $4,400,000 | $5,500,000 ($1,100,000 Shire Funds over 3 years) | **Unsuccessful** |
| 13/12/2021 | N/A | Carnarvon / Mullewa Road Sealing Project | Ad hoc | Main Roads – State initiatives on Local Roads | Requested between 4.5 million | Ongoing | **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:** | 9 June 2022 |
| **Matters for Consideration:** | To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 22nd June 2022 as attached – see ***Appendix 1***.<br><br>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***. |

| | |
|---|---|
| **Background:** | 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. |
| **Comments:** | The list of accounts are for the month of May 2022. |
| **Statutory Environment:** | Local Government (Financial Management Regulations) 1996<br><br>**13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**<br><br>(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 —<br>(a) the payee's name; and<br>(b) the amount of the payment; and<br>(c )the date of the payment; and<br>(d) Sufficient information to identify the transaction.<br><br>(2) A list of accounts for approval to be paid is to be prepared each month showing —<br>(a)for each account which requires council authorisation in that month —<br>(i) the payee's name; and<br>(ii) the amount of the payment; and<br>(iii) sufficient information to identify the transaction; and<br>(b) the date of the meeting of the council to which the list is to be presented.<br><br>(3) A list prepared under sub regulation (1) or (2) is to be —<br><br>(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and<br>(b) recorded in the minutes of that meeting. |
| **Policy Implications:** | Nil |
| **Financial Implications:** | 2021/2022 Budget |
| **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 | Risk Impact / | Risk Rating (Prior to | Principal Risk | Risk Action Plan (Controls or |
|---|---|---|---|---|---|

| | with existing controls) | Conseq uence | Treatment or Control) | | 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:** | *That Council endorse the payments for the period 1st of May 2022 to the 31st of May 2022 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 May 2022.* |

| | |
|---|---|
| *Municipal Fund Bank EFTs (14266 - 14379)* | *$3,338,650.73* |
| *Payroll* | *$116,117.06* |
| *BPAY/Direct Debit* | *$43,242.00* |
| ***TOTAL*** | ***$3,498,009.79*** |

**Council Resolution No: 03062022**

| | | | |
|---|---|---|---|
| **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:** | 9 June 2022 |
| **Matters for Consideration:** | The Statement of Financial Activity for the period of May 2022, include the following reports:<br>• Statement of Financial Activity<br>• Significant Accounting Policies<br>• Graphical Representation – Source Statement of Financial Activity<br>• Net Current Funding Position<br>• Cash and Investments<br>• Major Variances<br>• Budget Amendments<br>• Receivables<br>• Grants and Contributions<br>• Cash Backed Reserve<br>• Capital Disposals and Acquisitions<br>• Trust Fund<br><br>**see *Appendix 2*** |
| **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 May 2022. |
| **Statutory Environment:** | Local Government Act 1995 – Section 6.4<br><br>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34. |
| **Policy Implications:** | Nil |
| **Financial Implications:** | Nil |
| **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:** | Nil |
| **Voting requirement:** | Simple Majority |
| **Officer's Recommendation:** | *That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of May 2022.* |

**Council Resolution No: 04062022**

| | | | |
|---|---|---|---|
| **MOVED:** | **CR:** | **SECONDED:** | **CR:** |

**FOR:** **CR** **AGAINST:** **CR**

**F/A: 0/0**

| 10.6 END OF FINANCIAL YEAR WRITE OFF OF SMALL RATES BALANCES | |
|---|---|
| **Applicant:** | Shire of Upper Gascoyne |
| **Disclosure of Interest:** | None |
| **Author:** | Sa Toomalatai – Manager of Finance & Corporate Services |
| **Date:** | 9 June 2022 |
| **Matters for Consideration:** | Write of small rates balances of $35 or less |
| **Background:** | From time to time rate payers are late in paying their rates which can result in small amounts of interest being applied to the rate assessment. Given the relatively insignificant amounts of interest it is often not worth the time and effort to collect and will often lead to unnecessary animosity from rate payers.<br><br>As part of the end of financial year processes it is recommended that small balances of rates arrears under $35 be written off.<br><br>For Emergency Services Levy (ESL) balances of more than $2 the relevant minister needs to approve the write off. |
| **Comments:** | This is general housekeeping and does not have a material impact on the financial statements or budgeted rates revenue.<br><br>With the ESL balances of more than $2 I will assess the likelihood of recovery on individual assessments and make an application to the relevant minister at a later date. |
| **Statutory Environment:** | Local Government Act 1995<br>Fire and Emergency Services Act 1998<br>Fire and Emergency Services Regulations 1998 |
| **Policy Implications:** | Nil |
| **Financial Implications:** | A small write off for assessments with balances under $35 will result in a reduction of rate revenue less than $200. |
| **Strategic Implications:** | Nil |
| ***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:** | Absolute Majority |
| **Officer's Recommendation:** | *That council,*<br><br>*1) Write off rates balances of $35 or less on outstanding assessments.*<br><br>*2) Write off Emergency Services Levy and penalty interest balances of less than $2 on outstanding assessments.* |

| **Council Resolution No: 05062022** | | | |
|---|---|---|---|
| **MOVED:** | **CR:** | **SECONDED:** | **CR:** |
| **F/A: 0/0** | | | |

| 10. 7 21/22 BUDGET AMENDMENT | |
|---|---|
| **Applicant:** | Shire of Upper Gascoyne |
| **Disclosure of Interest:** | Amendment |
| **Author:** | John McCleary – Chief Executive Officer |
| **Date:** | 10 June 2022 |
| **Matters for Consideration:** | To authorise a budget amendment |
| **Background:** | As part of the Council Chambers redevelopment an allowance for carpet and stopping the ingress of Water via the outside portico was not included. |
| **Comments:** | Now that all the internal works are complete and the Audio Visual Equipment has been installed it is evident that in order to stop the echo within the room carpet will need to be laid to assist in dampening these reverberations.<br><br>Initially we bricked up the double doors leading out to the portico where the water was coming from, causing damage to the walls and the floor coverings. Unfortunately the water is still finding a way in because the portico area fills up and ponds due to it being lower than the surrounding areas. The only way to fix this problem is to raise this area so that no water can pond and gain entry into the building.<br><br>We have $25,000 sitting in the “Staff Retention” account which will not be used given the impact of Fringe Benefits Tax making the proposed program financially unworkable.<br><br>It is proposed to move the monies from the “Staff Retention” account into the Council Chamber Redevelopment Account and get the carpet ordered now, in the event the delivery time is months away and get the concreting works for the portico done as soon as possible in the event of rain as we do not want to see the new gyprock walls get impacted and damaged. |
| **Statutory Environment:** | Local Government Act 1995 – Part 6 Financial Management, Division 4 General Financial Provisions, Section 6.8<br>Local Government Act 1995 – Part 6, Section 6.11.<br>Local Government (Financial Management Regulations) 1996 – Part 3, Section 6.2 Regulation 27 |
| **Policy Implications:** | Nil |
| **Financial Implications:** | There is no overall change to the 21/22 budget as this is just a re-allocation. |
| **Strategic Implications:** | Nil |
| **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*:*** | | Staff<br>Elected members | | | |
| **Voting requirement:** | | Absolute Majority | | | |
| **Officer's Recommendation*:*** | | *That Council authorise the CEO to:*<br>*1. Transfer $25,000 from Account Number 041072 (Retention and Attraction Policy) to Account Number 041800 CB5070 (Office Refurbishment).* | | | |
| **Council Resolution No: 06062022** | | | | | |
| **MOVED:** | | **SECONDED:** | | | |

**FOR:** **CR** **AGAINST:** **CR**

**F/A:**

| 10.8 | DECISION CRITERIA FOR THE SUPPLY AND INSTALLATION OF BORE CASING AND BORE SCREENS |
|---|---|
| **Applicant:** | Shire of Upper Gascoyne |
| **Disclosure of Interest:** | Nil |
| **Author:** | Sean Walker- Manager, Works & Services |
| **Date:** | 15 June 2022 |
| **Matters for Consideration:** | For Council to determine the decision criteria around sourcing and installing bore casing and screens for the deep water project. |
| **Background:** | The Shire has identified the lack of a reliable water source for the town's reticulation and potable water supply. The existing bore located directly north of the town site in the Gascoyne River is not reliable and there has been a request to relocate this bore by DWER. Attempts to relocate the existing bore have been hamstrung by insufficient water supply in the immediate surrounds and a lack of support from the Yinggarda Aboriginal Corporation to access proposed locations. Another long term option was required.<br><br>On March 10th 2022, **Austral Drilling** was awarded the tender RFT 04 21-22 Exploration Drilling Program at a cost of $427,845.33. This tender involved simply drilling a pilot hole and conducting basic logging of the hole to ascertain whether it was worth drilling another hole in the future and casing it. At the current high price of drilling a pilot hole, it was recommended that we case it to save redrilling another hole in the future.<br><br>Upon recommendation by Richard of Global Groundwater it has become apparent that casing of the bore will produce accurate bore logging and water analysis of water available. Through discussion with Austral Drilling and Bore casing stockists, it was revealed that the option of purchasing the bore casing and then paying a restock fee should it not be required was not an option.<br><br>Whilst drilling a pilot hole and conducting bore logging would reveal good results, casing the bore and then bore logging would yield highly accurate results and will result in a water source of some description regardless of water quality. The cost of remobilising **Austral Drilling** and drilling another bore hole in the future is far greater than simply purchasing the bore casing and casing the first pilot hole. To save costs, it was recommended that we case the bore hole instead of simply drilling a pilot hole and capping it. |

| | |
|---|---|
| **Comments:** | In May 2022, the Shire received formal approval from the Department of Infrastructure, Transport, Regional Development and Communications (DITRDC) to reallocate funds granted under Phase 3 of the LRCI program, to the –<br>• Oval Refurbishment (for retic and turf upgrade) and the;<br>• Exploration Drilling program<br>The total grant funds allocated under Phase 3 is $1,249,746 and of this amount, the Exploration Drilling program has been assigned $1,164,746. This amount in addition to the existing budget of $250,000 (transfer from the Economic Development Reserve) has been allocated to the job no. RC09, under GL account 11111860 for the "Out of Town Water Supply Project", giving an overall total budget of $1,414,746 for this project.<br><br>The total cost of drilling the bore, casing the bore and undertaking the necessary testing and report writing comes to $863,940.11 - $427,845.33 (Drilling) + estimated $312,696.78 (casing, screen and geophysical log) + $123,398.00 (supervise drilling and casing of the bore, conduct test pumping and create, lodge the required completion report as stipulated by DWER) with an additional $85,000 for the upgrade of the oval reticulation totalling $948,940.11 leaving $465, 805.89 for the supply and installation of pumping equipment and associated infrastructure.<br>In a nutshell the original tender was only for the drilling and we were under the impression we could purchase the casing material and return these if the water proved to be of an unusable quality; however, we have now been advised that this is not the case and we have to purchase the casing / screens outright. Given the nature of drilling, the bore the casing will need to be installed at the same time by the driller; as such these costs will need to be combined in order to get the job done in the most economical way. In addition we omitted to include the cost of engaging the Hydrologist to carry out the required supervision, testing and report writing.<br><br>Given that we have already awarded the tender to Austral Drilling and issued them with Purchase Order and the estimated cost of supplying the casing/screens and installation of such are over the $250,000 purchasing threshold it is recommended that we go to public tender for the supply and installation of the casing and screens. |
| **Statutory Environment:** | Local Government (Functions & General) Regulations 1996<br>Reg 14 (2a) If a local government —<br>(a) is required to invite a tender; or<br>(b) not being required to invite a tender, decides to invite a tender, the local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted. |
| **Policy Implications:** | Purchasing Policy |

| | |
|---|---|
| **Financial Implications:** | **Austral Drilling** was awarded the tender RFT 04 21-22 Exploration Drilling Program at a cost of **$427,845.33 Inc. G.S.T.**<br><br>As a variation**, Austral Drilling** has estimated that to case, screen and conduct a geophysical log of the bore hole would come at a cost of **$312,696.78 inc GST.** Should we just drill a pilot hole, not case it, and Austral Drilling were to return at a later date to drill and case a new hole, it would come at an additional cost upwards of **$740,000 Inc. G.S.T..**<br><br>**Global Groundwater** has been our primary Hydrogeologist for the duration of the project and has estimated that to Supervise the drilling and casing of the bore hole, conduct test pumping, and to create and lodge the required completion report as stipulated by DWER will cost **$123,398.00 inc GST**. Awarding the Supervision of this project to a different Hydrogeological contractor without any knowledge of the project to date would be counter-productive and have a harmful financial impact. |
| **Strategic Implications:** | **Civic Leadership**<br><br>**Objective 4:**<br>*To provide Good Governance to the Upper Gascoyne Shire area through:*<br>• *Detailed and professional administration;*<br>• *High levels of accountability;*<br>• *Compliance with statutory requirements;*<br>• *High-quality forward planning, particularly for assets and finances;*<br>• *Openness and transparency and enhanced consultations and public participation;*<br>• *Provision of quality customer services, good financial management and pursuit of excellence in professional administration and communication.*<br>**Economic**<br><br>**Objective 1:**<br><br>*To develop and maintain a viable water source for the Parks and Gardens of the township of Gascoyne Junction.* |
| **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:** | Absolute Majority | | | | |
| **Officer's Recommendation:** | *That Council:*<br>1. *authorises the CEO to go to Public Tender for the supply and installation of bore casing and screens for the deep water bore; and*<br>2. *Adopts the following Decision Criteria:*<br>• *Price 30%*<br>• *Availability 40%*<br>• *Safety 10%*<br>• *Experience 20%* | | | | |
| **Council Resolution No: 07062022** | | | | | |
| **MOVED:** | | **SECONDED:** | | | |
| **FOR: CR** | | | **AGAINST: CR** | | |
| **F/A:** | | | | | |

| 10.9 | WALGA's PROPOSED ADVOCAY POSITION |
|---|---|
| **Applicant:** | Shire of Upper Gascoyne |
| **Disclosure of Interest:** | Nil |
| **Author:** | John McCleary – Chief Executive Officer |
| **Date:** | 15 June 2022 |
| **Matters for Consideration:** | To consider supporting DFES or the State Government to take responsibility of the local Bush Fire Brigade, under WALGA's new Proposed Advocacy Position, in line with other State Governments. |
| **Background:** | WALGA is seeking the views of the sector on a new Advocacy Position on the management of Bushfire Brigades. This matter will be of most relevance to those 111 Local Governments that manage brigades, however the views of all members have been sought.<br><br>WALGA have allowed for a 6 week consultation on this matter, to enable consultation with local volunteers and communities, and for Councils to make a decision. An Item will go to WALGA State Council in September 2022.<br><br>Western Australian Local Governments have extensive roles and responsibilities embedded in the State Emergency Management Framework across the emergency management spectrum of prevention, preparedness, response, and recovery. Under the Bush Fires Act 1954, Local Governments have responsibility for bushfire and the management of volunteer Bush Fire Brigades (BFBs). 111 Local Governments manage 563 BFBs involving approximately 20,000 volunteers.<br><br>As part of WALGA's 2021 Emergency Management Survey, Local Governments were asked about their level of satisfaction with current arrangements for managing BFBs. 92 Local Governments (69 of which manage BFBs) provided the following feedback:<br><br>• 93% were not wholly satisfied with the current arrangements for the management of BFBs; and<br>• 51% expressed that their Local Government does not support the requirements for Local Governments to manage BFBs.<br><br>The State Government is currently drafting the Consolidated Emergency Services Act (CES Act), which consolidates the Fire Brigades Act 1942, Bush Fires Act 1954 and Fire and Emergency Services Act 1998 into a single piece of legislation, anticipated to be released as a Green Bill for consultation in early 2023.The introduction of the Work Health and Safety Act 2020 has also shone a spotlight on Local Government responsibilities for managing volunteer BFBs. |

| | | | | | | |
|---|---|---|---|---|---|---|
| **Comments:** | | Options for future management of BFBs<br><br>Four options are identified for the future management of BFBs:<br><br>1. Status quo - continue with the current arrangements for management of BFBs whereby the majority are managed by Local Government and transfer arrangements are negotiated on an ad hoc basis between DFES and Local Governments (or their BFBs).<br><br>2. Improvements - continue with the current arrangements for Local Government management of BFBs with additional support provided by the State Government with respect to increased funding and better access to training resources and other support.<br><br>3. Hybrid Model - Local Government continues to manage BFBs where they have the capacity, capability and resources to do so; however where they do not have the capacity, capability and resources, responsibility for management of BFBs is transferred to DFES.<br><br>4. Transfer - Responsibility for management of all BFBs is transferred to the State Government, consistent with the arrangements in other States and Territories.<br><br>See attached ***APPENDIX 3 and 4*** | | | | |
| **Statutory Environment:** | | Fire Brigades Act 1942<br>Bush Fires Act 1954<br>Fire and Emergency Services Act 1998 | | | | |
| **Policy Implications:** | | Nil | | | | |
| **Financial Implications:** | | Current DFES funding for the BFB is $5,200 per annum. Transferring the management of the BFB to DFES or State Government will remove the financial burden on the Shire of Upper Gascoyne that may arise in future Bushfires, and shift it to an organisation with Firefighting as its core business such as DFES or the State Government. | | | | |
| **Strategic Implications:** | | Transferring the management of the BFB to DFES or State Government will ensure that correctly trained staff will manage and operate the BFB. The core business of the Shire of Upper Gascoyne is not fighting fires, however it is the core business of DFES or a State Government run Fire Division. | | | | |
| **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) | Nil | Nil |
| **Consultation*:*** | Various staff members, brigade members, DFES personnel. | | | | |
| **Voting requirement:** | Simple Majority | | | | |
| **Officer's Recommendation*:*** | *That Council endorse the transfer of the management of the Bush Fire Brigade from the Local Government to the State Government to align with other arrangements within all the other State Governments.* | | | | |
| **Council Resolution No: 08062022** | | | | | |
| **MOVED:** | | **SECONDED:** | | | |
| **FOR:** **CR** | | | **AGAINST:** **CR** | | |
| **F/A:** | | | | | |

| 10. 10 | ACTIVITIES ON THOROUGHFARES LOCAL LAW 2022 |
|---|---|
| **Applicant:** | Shire of Upper Gascoyne |
| **Disclosure of Interest:** | Nil |
| **Author:** | Philip Swain – Health & Building Officer |
| **Date:** | 16 June 2022 |
| **Matters for Consideration:** | Council is requested to make, in accordance with the Local Government Act 1995, a new local law for the Shire of Upper Gascoyne. |
| **Background:** | The Shire of Upper Gascoyne has no existing Local Laws, either current or repealed. The remote nature of the Shire and the sparse population have not necessitated the introduction of local laws to control and manage activities within the local environs in the past.<br><br>More recently, activities including tourism and mining have had localised impacts that require some intervention by the Shire to assist in managing scarce resources. Most specifically, the Shire has in recent years experienced damage to the road network due to cars, caravans, trucks and machinery being driven on closed roads. |

| | |
|---|---|
| **Comments:** | In accordance with guidelines issued by the Western Australian Local Government Association (WALGA) the Shire's local laws should aim to satisfy the following objectives:<br><br>a) the use of plain English in all local laws that they are easy to read and readily understandable to both the public and the members of Administration;<br>b) relevance to the needs of the Shire of Upper Gascoyne;<br>c) compliance with the *Local Government Act 1995 (WA)* and other legislation;<br>d) deletion of legislative duplication;<br>e) avoidance of legislative inconsistency between other local laws, State and Federal legislation;<br>f) the creation of laws that can stand alone without the need to be cross-referenced.<br><br>Furthermore, all local laws are required to be consistent with National Competition Policy and unless justified under a Public Benefit Test, should not contain provisions that restrict competition. Generally, new local laws are adopted following models developed by the WALGA to minimise legal costs and the complications of the benefit tests. The Shire's draft *Activities on Thoroughfares Local Law 2022* is based on the WALGA model of a similar name, however a number of Divisions of the template local law have been removed, as they are not relevant within the Shire.<br><br>The draft local law contains provisions that relate to general restrictions on activities within public thoroughfares, protections for public works conducted on thoroughfares, property numbering provisions, signage on thoroughfares and prohibitions relating to driving on thoroughfares. The local law also creates a permit system to allow for the Shire to approve certain activities, as there may be exceptional circumstances where a blanket ban, without the ability to vary, would be regarded as unacceptable. And the local law also creates a series of offences relating to the provisions including the ability to issue infringements in accordance with the Act.<br><br>Following the discussion period, only minor grammatical and formatting amendments have been requested by the Minister via the Department of Local Government, Sports and Cultural Industries. The Shire has advertised the local law in accordance with the requirements of the Act and can now make the Act by adopting the same with an absolute majority. |

| | |
|---|---|
| **Statutory Environment:** | It is a requirement of the Local Government Act that at a Council meeting the person presiding is to give notice to the meeting of the purpose and effect of any proposed local law including any amendment. The Local Government (Functions and General) Regulations 1996 Part 1A - Local Laws, prescribe the following:<br><br>***Notice of purpose and effect of proposed local law - s. 3.12(2)***<br>*For the purpose of section 3.12, the person presiding at a council meeting is to give notice of the purpose and effect of a local law by ensuring that -*<br>*(a) the purpose and effect of the proposed local law is included in the agenda for that meeting; and*<br>*(b) the minutes of the meeting of the council include the purpose and effect of the proposed local law.*<br><br>The intended Purpose and Effect of the Shire of Upper Gascoyne, Activities on Thoroughfares Local Law 2022 are:<br><br>**Purpose:** The purpose of the local law is to provide for the regulation, control and management of activities on thoroughfares within the district of the Shire of Upper Gascoyne.<br><br>**Effect:** The effect of the local law is to control and manage the impacts of activities on thoroughfares within the district of the Shire of Upper Gascoyne<br><br>Council gave notice of the Purpose and Effect of the proposed local law in the Agenda for the meeting of 18th August 2021 and the same was subsequently minuted.<br><br>Where it has been determined that a local law should be adopted a local government is required give state-wide notice of the proposed local law. The Shire gave State-wide public notice of the draft local law 18th September 2021. No submissions were received during the six (6) week submission period. The law also requires the approval, under the Act, of the Local Government Minister and hence consultation with the Department of Local Government, Sports and Cultural Industries. To finalise the adoption of the local law must be printed in the government gazette and Administration needs to forward an Explanatory Memorandum of the local law process followed, to the Minister, within 10 business days of the gazettal. |
| **Policy Implications:** | The following current Council policies may impact upon the Shire's new Local Law:<br><br>12.1 Use of Heavy Vehicle Combinations on Local Roads Policy;<br>12.2 Road Closure Policy; and<br>12.3 Traffic Sign Policy. |
| **Financial Implications:** | Direct costs associated with this report will be limited to consultant fees to draft the local laws and reports. New local laws attract additional advertising costs associated with the State-wide and local public notice of the same. Once the local law adoption has been made by Council, there will be gazettal costs to finalise the adoption process. These costs will be borne via budgeted expenditure. |

| | |
|---|---|
| **Strategic Implications:** | The Strategic Community Plan includes Objective 4 - Civic Leadership, which includes the following aims:<br><br>*To provide Good Governance to the Upper Gascoyne Shire area through:*<br>• *High levels of accountability;*<br>• *Compliance with statutory requirements;*<br>• *High-quality forward planning, particularly for assets and finances;*<br>• *Openness and transparency and enhanced consultations and public participation.* |
| **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*:*** | The adoption of a Shire of Upper Gascoyne Local Law is both a legislative and consultative process. |
| **Voting requirement:** | Absolute Majority |
| **Officer's Recommendation*:*** | *That Council makes the Activities on Thoroughfares Local Law 2022, as contained in Attachment A, in accordance with section 3.12 of the Local Government Act 1995.* |

| **Council Resolution No: 09062022** | | | |
|---|---|---|---|
| **MOVED:** | | **SECONDED:** | |

**FOR:** **CR** **AGAINST:** **CR**

**F/A:**

## 11. MATTERS BEHIND CLOSED DOORS

Nil

## 12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

## 14. ELECTED MEMBERS REPORTS

14.1 Cr Hammarquist OAM JP

14.2 Cr Caunt

14.3 Cr McTaggart

14.4 Cr Hoseason-Smith

14.5 Cr Watters

14.6 Cr Walker

## 15. STATUS OF COUNCIL MEETING RESOLUTIONS

| Resolution Nº | Subject | Status | Open / Close | Responsible Officer |
|---|---|---|---|---|
| 07082021 | Activities in Thoroughfares Local | Subject to an agenda item at this meeting. | Open | CEO |

## 16. STATUS OF SHIRE PROJECTS

As per ***Appendix 5***.

## 17. MEETING CLOSURE

The Shire President closed the meeting at ____ pm.

# APPENDIX 1

**(List of Accounts Paid Report for May 2022)**

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Water Corporation** | | | |
| EFT14266 | 02/05/2022 | Application number CW2947066-3 for Lot 4 Pimbee Road, Relocation of Existing Water Service (Tourist Precinct) | 1 | | 10,419.01 |
| INV 90 24556 82 | 22/04/2022 | Application number CW2947066-3 for Lot 4 Pimbee Road, Relocation of Existing Water Service (Tourist Precinct) | 1 | 10,419.01 | |
| | | **Greenfield Technical Services** | | | |
| EFT14267 | 06/05/2022 | AGRN 908 Flood Damage Construction Package 2, Project Management for period 14.04.2022 to 21.04.2022 | 1 | | 18,603.75 |
| INV INV-2448 | 28/04/2022 | AGRN 908 Flood Damage Construction Package 2, Project Management for period 14.04.2022 to 21.04.2022 | 1 | 18,603.75 | |
| | | **Them Earth Moving** | | | |
| EFT14268 | 06/05/2022 | AGRN 908 Supply plant and operators for flood damage repairs on various roads for period 31.03.2022 to 13.04.2022 - Package Two. | 1 | | 517,562.10 |
| INV 00000745 | 19/04/2022 | AGRN 908 Supply plant and operators for flood damage repairs on various roads for period 31.03.2022 to 13.04.2022 - Package Two. | 1 | 349,160.90 | |
| INV 00000746 | 21/04/2022 | AGRN 908 Supply plant and operators for flood damage repairs for various roads for the period 14.04.2022 to 19.04.2022 - Package Two | 1 | 168,401.20 | |
| | | **Gregory James Watters** | | | |
| EFT14269 | 06/05/2022 | Greg Watters - Councillor Fees for April 2022 | 1 | | 1,669.81 |
| INV COUNCIL A | 27/04/2022 | Greg Watters - Councillor Fees for April 2022 | 1 | 1,669.81 | |
| | | **RSM Australia Pty Ltd** | | | |
| EFT14270 | 06/05/2022 | Accounting Services for April 2022 including onsite visit by Principal Accountant for Budget Workshop | 1 | | 9,266.93 |
| INV GERI00166( | 29/04/2022 | Accounting Services for April 2022 including onsite visit by Principal Accountant for Budget Workshop | 1 | 9,266.93 | |
| | | **Quantum Surveys Pty Ltd** | | | |
| EFT14271 | 06/05/2022 | Survey Pegging of Carnarvon/Mullewa Road (Pells project) | 1 | | 37,499.55 |
| INV 00010680 | 29/04/2022 | Survey Pegging of Carnarvon/Mullewa Road (Pells project) | 1 | 37,499.55 | |
| | | **Greenfield Technical Services** | | | |
| EFT14272 | 06/05/2022 | Engineering Consultancy Services for the upgrade of Carnarvon/Mullewa Road (Pells project) for period 14.02.2022 to 31.03.2022 | 1 | | 14,080.28 |
| INV INV-2433 | 18/04/2022 | Engineering Consultancy Services for the upgrade of Carnarvon/Mullewa Road (Pells project) for period 14.02.2022 to 31.03.2022 | 1 | 10,098.00 | |
| INV INV-2432 | 18/04/2022 | Engineering Consultancy Services for the upgrade of Carnarvon/Mullewa Road (Pells project) for the period 01.03.2022 to 31.03.2022 | 1 | 3,982.28 | |
| | | **Leanne Alys Mckeough** | | | |
| EFT14273 | 06/05/2022 | Alys McKeough - Councillor Fees for April 2022 | 1 | | 1,281.67 |
| INV COUNCIL A | 27/04/2022 | Alys McKeough - Councillor Fees for April 2022 | 1 | 1,281.67 | |
| | | **Aprilla Grids Pty Ltd** | | | |
| EFT14274 | 06/05/2022 | Complete grid assembly | 1 | | 66,937.20 |
| INV 5110 | 17/02/2022 | Complete grid assembly | 1 | 66,937.20 | |
| | | **Bennalong Wa Pty Ltd** | | | |
| EFT14275 | 06/05/2022 | Freight for VMS Trailer - Perth to Gascoyne Junction | 1 | | 1,439.90 |
| INV INV-3407 | 20/04/2022 | Freight for VMS Trailer - Perth to Gascoyne Junction | 1 | 1,439.90 | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Carnarvon Betta Home Living** | | | |
| EFT14276 | 06/05/2022 | New Kitchen Urn and Kettles (replace old & damaged stock in admin office, depot and CRC) | 1 | | 198.90 |
| INV 3571001473 | 26/04/2022 | New Kitchen Urn and Kettles (replace old & damaged stock in admin office, depot and CRC) | 1 | 198.90 | |
| | | **Blacktop Materials Engineering Pty Ltd** | | | |
| EFT14277 | 06/05/2022 | Material testing for Carnarvon Mullewa Road (Pells project) | 1 | | 1,226.50 |
| INV 00013680 | 11/04/2022 | Material testing for Carnarvon Mullewa Road (Pells project) | 1 | 1,226.50 | |
| | | **Blanche Maree Walker** | | | |
| EFT14278 | 06/05/2022 | B Walker - Councillor Fees for April 2022 | 1 | | 1,083.67 |
| INV COUNCIL A | 27/04/2022 | B Walker - Councillor Fees for April 2022 | 1 | 1,083.67 | |
| | | **Carnarvon Motor Group** | | | |
| EFT14279 | 06/05/2022 | P113 Toyota Hilux 4x4 - Repairs and warranty work | 1 | | 78.01 |
| INV JC32615 | 06/04/2022 | P113 Toyota Hilux 4x4 - Repairs and warranty work | 1 | 78.01 | |
| | | **Carnarvon Growers Association Inc** | | | |
| EFT14280 | 06/05/2022 | Davey XP350P8C - Pressure pump with tank. | 1 | | 554.29 |
| INV INV-383249 | 12/04/2022 | Davey XP350P8C - Pressure pump with tank. | 1 | 554.29 | |
| | | **Carnarvon Auto Service Pty Ltd** | | | |
| EFT14281 | 06/05/2022 | Supply and fit tyres for various Shire vehicles | 1 | | 2,976.89 |
| INV 00002912 | 31/03/2022 | Supply and fit tyres for various Shire vehicles | 1 | 2,976.89 | |
| | | **JW & JP Caunt** | | | |
| EFT14282 | 06/05/2022 | J. Caunt - Councillor Fees for April 2022 | 1 | | 1,501.59 |
| INV COUNCIL A | 27/04/2022 | J. Caunt - Councillor Fees for April 2022 | 1 | 1,501.59 | |
| | | **ClientSAT** | | | |
| EFT14283 | 06/05/2022 | Satellite Phone Repairs | 1 | | 565.00 |
| INV 00009660 | 26/02/2022 | Satellite Phone Repairs | 1 | 565.00 | |
| | | **Elders Ltd** | | | |
| EFT14284 | 06/05/2022 | Ratchet tie down straps 10x 2.5T, 5x 1.5T | 1 | | 312.70 |
| INV EE 86030 | 14/04/2022 | Ratchet tie down straps 10x 2.5T, 5x 1.5T | 1 | 312.70 | |
| | | **Eastman Poletti Sherwood** | | | |
| EFT14285 | 06/05/2022 | Progress Claim 8 - Provision for Project Management of Gascoyne Junction Tourist Stop project. | 1 | | 10,161.73 |
| INV 2990 | 14/04/2022 | Progress Claim 8 - Provision for Project Management of Gascoyne Junction Tourist Stop project. | 1 | 10,161.73 | |
| | | **Department Of Fire And Emergency Services** | | | |
| EFT14286 | 06/05/2022 | 2021/22 Adjustment - ESL Income - Local Government Option B | 1 | | 88.00 |
| INV 152625A | 22/11/2021 | 2021/22 Adjustment - ESL Income - Local Government Option B | 1 | 88.00 | |
| | | **Gascoyne Tropical Nursery** | | | |
| EFT14287 | 06/05/2022 | Supply plants for CRC garden | 1 | | 726.00 |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Gascoyne Tropical Nursery** | | | |
| INV 30 | 04/04/2022 | Supply plants for CRC garden | 1 | 726.00 | |
| | | **GERALDTON TROPHY & ENGRAVING CENTRE** | | | |
| EFT14288 | 06/05/2022 | CRC Community Tennis Event - Supplies and Trophies | 1 | | 97.95 |
| INV 00005460 | 26/04/2022 | CRC Community Tennis Event - Supplies and Trophies | 1 | 97.95 | |
| | | **Donald Raymond Hammarquist** | | | |
| EFT14289 | 06/05/2022 | Don Hammarquist - Councillor Fees for April 2022 | 1 | | 4,157.76 |
| INV COUNCIL /27/04/2022 | | Don Hammarquist - Councillor Fees for April 2022 | 1 | 4,157.76 | |
| | | **Hema Maps** | | | |
| EFT14290 | 06/05/2022 | CRC Stock - Tourism Maps | 1 | | 251.16 |
| INV INV-11335228/04/2022 | | CRC Stock - Tourism Maps | 1 | 251.16 | |
| | | **Kennedy Vinciullo** | | | |
| EFT14291 | 06/05/2022 | Legal Fees for Rates Debt Recovery | 1 | | 3,476.95 |
| INV 714 | 07/04/2022 | Legal Fees for Rates Debt Recovery | 1 | 755.00 | |
| INV 712 | 07/04/2022 | Legal Fees for Rates Debt Recovery | 1 | 866.65 | |
| INV 713 | 07/04/2022 | Legal Fees for Rates Debt Recovery | 1 | 905.95 | |
| INV 711 | 07/04/2022 | Legal Fees for Rates Debt Recovery | 1 | 894.35 | |
| INV 739 | 08/04/2022 | Legal Fees for Rates Debt Collection | 1 | 55.00 | |
| | | **HISCO PTY LTD** | | | |
| EFT14292 | 06/05/2022 | Ice Machine Bags for Depot | 1 | | 130.31 |
| INV 1231897 | 14/04/2022 | Ice Machine Bags for Depot | 1 | 130.31 | |
| | | **Autopro** | | | |
| EFT14293 | 06/05/2022 | P115 Flat Top Trailer (Water Wheel Pump) - 12v Faucet pump | 1 | | 66.50 |
| INV 2055085 | 12/04/2022 | P115 Flat Top Trailer (Water Wheel Pump) - 12v Faucet pump | 1 | 66.50 | |
| | | **The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park** | | | |
| EFT14294 | 06/05/2022 | Accommodation and Meals for Councillors - 27th April 2022 Council Meeting (includes meals for Road Inspection and Lunch with YMAC members) | 1 | | 2,385.00 |
| INV 50520242 | 29/04/2022 | Accommodation and Meals for Councillors - 27th April 2022 Council Meeting (includes meals for Road Inspection and Lunch with YMAC members) | 1 | 2,385.00 | |
| | | **Hamish McTaggart** | | | |
| EFT14295 | 06/05/2022 | H McTaggart - Councillor Fees for April 2022 | 1 | | 1,103.47 |
| INV COUNCIL /27/04/2022 | | H McTaggart - Councillor Fees for April 2022 | 1 | 1,103.47 | |
| | | **Mustang Three Pty Ltd** | | | |
| EFT14296 | 06/05/2022 | Teardrop Banners for display at the front of the CRC building (CRC and Tourism Designs) | 1 | | 1,188.00 |
| INV 49944 | 13/04/2022 | Teardrop Banners for display at the front of the CRC building (CRC and Tourism Designs) | 1 | 1,188.00 | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Officeworks** | | | |
| EFT14297 | 06/05/2022 | Various Office Supplies | 1 | | 997.99 |
| INV 600519559 | 29/04/2022 | Various Office Supplies | 1 | 997.99 | |
| | | **Perfect Computer Solutions Pty Ltd** | | | |
| EFT14298 | 06/05/2022 | I.T Support for the period 25.02.2022 to 18.03.2022 | 1 | | 255.00 |
| INV 27147 | 24/03/2022 | I.T Support for the period 25.02.2022 to 18.03.2022 | 1 | 170.00 | |
| INV 27226 | 28/04/2022 | Monthly I.T Monitoring April 2022 | 1 | 85.00 | |
| | | **Repco Pty Ltd** | | | |
| EFT14299 | 06/05/2022 | P58 Camp Trailer & P79 Drop Deck Trailer with container Porta Cabin - Supply Filters | 1 | | 344.70 |
| INV 4610523566 | 24/03/2022 | P58 Camp Trailer & P79 Drop Deck Trailer with container Porta Cabin - Supply Filters | 1 | 170.28 | |
| INV 4610523786 | 28/03/2022 | P115 14 x 7 Flat Top Trailer & P52 Camp Trailer - Supply Filters | 1 | 100.37 | |
| INV 4610524359 | 05/04/2022 | P52 Camp Trailer - Supply Filters | 1 | 74.05 | |
| | | **Ray Hoseason-Smith** | | | |
| EFT14300 | 06/05/2022 | R. Hoseason-Smith - Councillor Fees for April 2022 | 1 | | 1,299.51 |
| INV COUNCIL A | 27/04/2022 | R. Hoseason-Smith - Councillor Fees for April 2022 | 1 | 1,299.51 | |
| | | **Toll Ipec Pty Ltd** | | | |
| EFT14301 | 06/05/2022 | Freight for Admin Office & CRC for the period 05.04.2022 to 06.04.2022 - Flags and State Library Exchange | 1 | | 141.28 |
| INV 1030-MWB3 | 17/04/2022 | Freight for Admin Office & CRC for the period 05.04.2022 to 06.04.2022 - Flags and State Library Exchange | 1 | 141.28 | |
| | | **Tropics Hardware** | | | |
| EFT14302 | 06/05/2022 | Lot 17 & 21 Gregory Street - Supply materials and parts for maintenance on housing | 1 | | 398.20 |
| INV 558063 | 30/03/2022 | Lot 17 & 21 Gregory Street - Supply materials and parts for maintenance on housing | 1 | 398.20 | |
| | | **Westrac Pty Ltd** | | | |
| EFT14303 | 06/05/2022 | P100 Grader - 7000hr Service Maintenance - Scheduled service 17-18th March 2022 | 1 | | 4,488.10 |
| INV SI 1613616 | 06/04/2022 | P100 Grader - 7000hr Service Maintenance - Scheduled service 17-18th March 2022 | 1 | 4,418.60 | |
| INV PI 6903526 | 14/04/2022 | P87 Grader - Supply parts for repairs and maintenance | 1 | 69.50 | |
| | | **Horizon Power** | | | |
| EFT14304 | 06/05/2022 | Street Light Electricity Consumption 01.04.2022 to 30.04.2022 | 1 | | 312.66 |
| INV 21 013 0510 | 03/05/2022 | Street Light Electricity Consumption 01.04.2022 to 30.04.2022 | 1 | 312.66 | |
| | | **Telstra Corporation Ltd** | | | |
| EFT14305 | 06/05/2022 | Mobile Phone Service for TCDO - Usage Charges 20.03.2022 to 19.04.2022, Service Charges 20.04.2022 to 19.05.2022 | 1 | | 55.99 |
| INV 136 3333 68 | 20/04/2022 | Mobile Phone Service for TCDO - Usage Charges 20.03.2022 to 19.04.2022, Service Charges 20.04.2022 to 19.05.2022 | 1 | 55.99 | |
| | | **Greenfield Technical Services** | | | |
| EFT14306 | 11/05/2022 | Road flood damage inspection and preparation of an EPAR cost estimate for the March/April 2022. | 1 | | 55,933.61 |
| INV INV-2502 | 30/04/2022 | Road flood damage inspection and preparation of an EPAR cost estimate for the March/April 2022. | 1 | 34,617.53 | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Greenfield Technical Services** | | | |
| INV INV-2486 | 30/04/2022 | Carnarvon/Mullewa Road Bitumen Upgrade (Pells Project) - Engineering Consultancy Services for period 01.04.2022 to 30.04.2022 | 1 | 1,882.10 | |
| INV INV-2485 | 30/04/2022 | Carnarvon/Mullewa Road Bitumen Upgrade (Pells Project) - Engineering Consultancy Services for period 01.04.2022 to 30.04.2022 | 1 | 19,433.98 | |
| | | **Dust Up Projects** | | | |
| EFT14307 | 11/05/2022 | Freight costs from Carnarvon to Gascoyne Junction for period ending 25.04.2022 | 1 | | 875.80 |
| INV INV-2431 | 25/04/2022 | Freight costs from Carnarvon to Gascoyne Junction for period ending 25.04.2022 | 1 | 875.80 | |
| | | **AIT Specialists Pty Ltd** | | | |
| EFT14308 | 11/05/2022 | Monthly Fee for determination of Fuel Tax Credits - March 2022 | 1 | | 1,583.89 |
| INV INV-12382 | 20/01/2022 | Monthly Fee for determination of Fuel Tax Credits - December 2021 | 1 | 603.57 | |
| INV INV-12485 | 03/05/2022 | Monthly Fee for determination of Fuel Tax Credits - March 2022 | 1 | 980.32 | |
| | | **Boc Limited** | | | |
| EFT14309 | 11/05/2022 | Medical Oxygen Container Rental 01.05.2022 to 31.07.2022 | 1 | | 76.86 |
| INV 4031086167 | 28/04/2022 | Medical Oxygen Container Rental 01.05.2022 to 31.07.2022 | 1 | 42.12 | |
| INV 4031086174 | 28/04/2022 | Helium Gas Container rental 29.03.2022 to 27.04.2022 | 1 | 34.74 | |
| | | **Carnarvon Sports** | | | |
| EFT14310 | 11/05/2022 | Purchase tennis balls for Community Tennis Event on 06.05.2022 | 1 | | 30.00 |
| INV 3415 | 05/05/2022 | Purchase tennis balls for Community Tennis Event on 06.05.2022 | 1 | 30.00 | |
| | | **Carnarvon Auto Service Pty Ltd** | | | |
| EFT14311 | 11/05/2022 | P76 Loader & P95 ISUZU Service Truck - Tyres and fitting | 1 | | 5,339.70 |
| INV 00002837 | 21/03/2022 | P76 Loader & P95 ISUZU Service Truck - Tyres and fitting | 1 | 3,092.00 | |
| INV 00002919 | 04/04/2022 | Tyres and repairs for various vehicles & plant | 1 | 961.45 | |
| INV 00003026 | 27/04/2022 | Tyres and repairs for various vehicles & plant | 1 | 1,286.25 | |
| | | **Gascoyne Group Pty Ltd** | | | |
| EFT14312 | 11/05/2022 | Landor/Meekatharra R2R project - Double road train sidetipper hire including accommodation and mobilisation 08.03.2022 to 30.03.2022 | 1 | | 150,461.30 |
| INV 00000072 | 04/04/2022 | Water Cart Hire - Landor Meekatharra Road Bitument Works 10.02.2022 to 11.02.2022 & 08.03.2022 to 29.03.2022 | 1 | 63,924.30 | |
| INV 00000071 | 04/04/2022 | Landor/Meekatharra R2R project - Double road train sidetipper hire including accommodation and mobilisation 08.03.2022 to 30.03.2022 | 1 | 72,380.00 | |
| INV 00000073 | 04/04/2022 | Landor/Mount Augustus (Indigenous Access Road Project) - Road train sidetipper hire 26.03.2022 to 29.03.2022 | 1 | 14,157.00 | |
| | | **Geraldton Fuel Company T/as Refuel Australia** | | | |
| EFT14313 | 11/05/2022 | Supply bulk fuel to Depot Self Bunded Tank - 4600 litres of diesel @ 1.9976 | 1 | | 33,679.20 |
| INV 02021322 | 14/04/2022 | Repairs to fuel bowser at Tourist Precinct - replace nozzle, display and filter. | 1 | 3,095.40 | |
| INV 02005368 | 30/04/2022 | Type 20 Self bunded diesel tank hire for May 2022. | 1 | 619.67 | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Geraldton Fuel Company T/as Refuel Australia** | | | |
| INV 30042022 | 30/04/2022 | Fuel Card Purchases for April 2022 | 1 | 552.53 | |
| INV 02028304 | 02/05/2022 | Supply bulk fuel to P78 Camp Trailer with 4000 litre diesel tank - 2500 litres of diesel @ 2.0196 | 1 | 5,049.00 | |
| INV 02028305 | 02/05/2022 | Supply bulk fuel to P54 Camp Trailer with 4000 litre diesel tank - 3000 litres of diesel @ 2.0196 | 1 | 6,058.80 | |
| INV 02028306 | 02/05/2022 | Supply bulk fuel to P52 Camp Trailer with 4000 litre diesel tank - 1400 litres of diesel @ 2.0196 | 1 | 2,827.44 | |
| INV 02028301 | 02/05/2022 | Supply bulk fuel to Depot Self Bunded Tank - 4600 litres of diesel @ 1.9976 | 1 | 9,188.96 | |
| INV 02028323 | 03/05/2022 | Supply bulk fuel to P53 Camp Trailer with 4000 litre diesel tank - 300 litres of diesel @ 2.0488 | 1 | 614.64 | |
| INV 02028320 | 03/05/2022 | Supply bulk fuel to P58 Camp Trailer with 4000 litre diesel tank - 2500 litres of diesel @ 2.0488 | 1 | 5,122.00 | |
| INV 02028709 | 07/05/2022 | Supply Mobile Grease XHP 222 20KG | 1 | 550.76 | |
| | | **Kennedy Vinciullo** | | | |
| EFT14314 | 11/05/2022 | Gascoyne Junction Tourist Pub and Roadhouse - Lease Dispute - Legal Fees | 1 | | 3,530.70 |
| INV 777 | 29/04/2022 | Legal Fees - Rates Debt Collection | 1 | 121.00 | |
| INV 776 | 29/04/2022 | Legal Fees - Rates Debt Collection | 1 | 467.20 | |
| INV 785 | 30/04/2022 | Gascoyne Junction Tourist Pub and Roadhouse - Lease Dispute - Legal Fees | 1 | 2,942.50 | |
| | | **The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park** | | | |
| EFT14315 | 11/05/2022 | Sandwiches and ANZAC Biscuits for ANZAC Day | 1 | | 378.00 |
| INV 50520243 | 22/04/2022 | Sandwiches and ANZAC Biscuits for ANZAC Day | 1 | 378.00 | |
| | | **Landgate** | | | |
| EFT14316 | 11/05/2022 | Mining Tenement Schedule No. M2022/4 Dated 16.03.2022 to 07.04.2022 | 1 | | 75.15 |
| INV 374312 | 28/04/2022 | Mining Tenement Schedule No. M2022/4 Dated 16.03.2022 to 07.04.2022 | 1 | 75.15 | |
| | | **Toll Ipec Pty Ltd** | | | |
| EFT14317 | 11/05/2022 | General Freight for Works Department 23.03.2022 - Hersey Safety | 1 | | 273.91 |
| INV 1029-MWB3 | 10/04/2022 | General Freight for Works Department 23.03.2022 - Hersey Safety | 1 | 226.41 | |
| INV 1029-MWB3 | 10/04/2022 | General Freight for Administration 07.04.2022 - ABCO | 1 | 25.05 | |
| INV 1031-MWB3 | 24/04/2022 | Freight for Parts and Repairs 14.04.2022 - Westrac | 1 | 22.45 | |
| | | **Tuffa Products Pty Ltd** | | | |
| EFT14318 | 11/05/2022 | Light Vehicle Prestart booklet x 50 | 1 | | 907.50 |
| INV INV001947 | 20/04/2022 | Light Vehicle Prestart booklet x 50 | 1 | 907.50 | |
| | | **Westrac Pty Ltd** | | | |
| EFT14319 | 11/05/2022 | P36 Prime Mover - Parts | 1 | | 1,773.63 |
| INV PI 6941972 | 28/04/2022 | P36 Prime Mover - Parts | 1 | 764.73 | |
| INV PI 6947798 | 30/04/2022 | P76 Loader - 500 hour Servicing Kit | 1 | 560.58 | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Westrac Pty Ltd** | | | |
| INV PI 6947799 | 30/04/2022 | P36 Prime Mover - 500 hour Servicing Kit | 1 | 448.32 | |
| | | **Dalwallinu Concrete P/L Trading as Dallcon** | | | |
| EFT14320 | 13/05/2022 | Carnarvon/Mullewa Road - Pells - Supply and deliver concrete culverts | 1 | | 36,432.00 |
| INV 316763 | 30/04/2022 | Carnarvon/Mullewa Road - Pells - Supply and deliver concrete culverts | 1 | 36,432.00 | |
| | | **The Trustee For Perarda Family & Co T/A Pridham Mechanical** | | | |
| EFT14321 | 13/05/2022 | Supply Engine for 2019 Ford Ranger Ute GU85 P103 | 1 | | 12,477.30 |
| INV INV-0651 | 04/05/2022 | Supply Engine for 2019 Ford Ranger Ute GU85 P103 | 1 | 12,477.30 | |
| | | **Commonwealth Mastercard** | | | |
| EFT14322 | 03/05/2022 | SPOT - Service Contract annual fees for 3 Spot Devices (Payment Receipt) | 1 | | 2,725.61 |
| INV 1965312875 | 03/04/2022 | Apple - iCloud 50gb Storage for Manager, Works & Services - April 2022 fee | 1 | 1.49 | |
| INV 05042022 | 05/04/2022 | SPOT - Service Contract annual fees for 3 Spot Devices (Payment Receipt) | 1 | 1,130.12 | |
| INV 21477 | 08/04/2022 | Geraldton Caravan Park - Accomodation for TCDO 27.04.2022 to 29.04.2022 | 1 | 299.00 | |
| INV AU0001599 | 13/04/2022 | RM Williams - CEO Uniforms | 1 | 745.00 | |
| INV WC37336 | 26/04/2022 | Kinnect Training - Drug and Alcohol Testing Course 16.06.2022 | 1 | 650.00 | |
| INV 21477 | 29/04/2022 | Geraldton Caravan Park - Refund of security bond for Accommodation for TCDO | 1 | -100.00 | |
| | | **Greenfield Technical Services** | | | |
| EFT14323 | 20/05/2022 | Provide Engineering Consultancy Services for the upgrade of Carnarvon/Mullewa Road (Pells Project) for period 01.04.2022 to 30.04.2022 | 1 | | 54,920.01 |
| INV INV-2484 | 30/04/2022 | Provide Engineering Consultancy Services for the upgrade of Carnarvon/Mullewa Road (Pells Project) for period 01.04.2022 to 30.04.2022 | 1 | 23,235.71 | |
| INV INV-2487 | 04/05/2022 | Provide emergency road flood damage inspections services on an "on call basis" - Retainer Fee | 1 | 10,000.00 | |
| INV INV-2507 | 10/05/2022 | Carnarvon/Mullewa Road Bitumen Upgrade (Pells Project) - Engineering Consultancy Services for period 22.04.2022 to 04.05.2022 | 1 | 21,684.30 | |
| | | **Rock On** | | | |
| EFT14324 | 20/05/2022 | Sale of 1 x Rock On Magnet in April 2022 | 1 | | 5.00 |
| INV CRAFT SAI | 21/04/2022 | Sale of 1 x Rock On Magnet in April 2022 | 1 | 5.00 | |
| | | **Breathalyser Sales and Service Pty Ltd** | | | |
| EFT14325 | 20/05/2022 | Calibration on AlcoQuant 6020 with freight | 1 | | 115.50 |
| INV INV37616 | 11/05/2022 | Calibration on AlcoQuant 6020 with freight | 1 | 115.50 | |
| | | **Canine Control A Division Of Trephleene Pty Ltd** | | | |
| EFT14326 | 20/05/2022 | Animal Control Services provided from 02.05.2022 to 03.05.2022. | 1 | | 2,200.00 |
| INV 3925 | 04/05/2022 | Animal Control Services provided from 02.05.2022 to 03.05.2022. | 1 | 2,200.00 | |
| | | **Carnarvon Growers Association Inc** | | | |
| EFT14327 | 20/05/2022 | Supply Silvan #WP12-1 12LT Backpack Sprayer | 1 | | 477.97 |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Carnarvon Growers Association Inc** | | | |
| INV INV-38427 | 09/05/2022 | Supply Silvan #WP12-1 12LT Backpack Sprayer | 1 | 413.60 | |
| INV INV-38432 | 10/05/2022 | P54 Camp Trailer - Fittings | 1 | 64.37 | |
| | | **Carnarvon Fresh IGA** | | | |
| EFT14328 | 20/05/2022 | Supply food items for Community Tennis Event - Sausage Sizzle | 1 | | 156.61 |
| INV 06-3686 | 05/05/2022 | Supply food items for Community Tennis Event - Sausage Sizzle | 1 | 156.61 | |
| | | **Carnarvon Menswear** | | | |
| EFT14329 | 20/05/2022 | Administration Staff Uniforms | 1 | | 706.75 |
| INV 1401 | 05/05/2022 | Administration Staff Uniforms | 1 | 359.01 | |
| INV 1496 | 15/05/2022 | Uniform Order for Corporate and CRC Staff | 1 | 347.74 | |
| | | **Child Support Agency** | | | |
| EFT14330 | 20/05/2022 | Payroll deductions | 1 | | 373.95 |
| INV DEDUCTIO | 11/05/2022 | Payroll deductions | | 373.95 | |
| | | **Dean Contracting Pty Ltd** | | | |
| EFT14331 | 20/05/2022 | Indigenous Access Road Project - Stabilise 300m floodway at the Landor - Meekatharra/Dalgety Downs - Landor Intersection. | 1 | | 30,800.00 |
| INV INV-0511 | 13/05/2022 | Indigenous Access Road Project - Stabilise 300m floodway at the Landor - Meekatharra/Dalgety Downs - Landor Intersection. | 1 | 30,800.00 | |
| | | **Gascoyne Office Equipment** | | | |
| EFT14332 | 20/05/2022 | Photocopier Service agreement - November 2021 to March 2022 | 1 | | 8,491.27 |
| INV INVC7-669 | 29/04/2022 | Photocopier Service agreement - November 2021 to March 2022 | 1 | 8,491.27 | |
| | | **Geraldton Building Services & Cabinets Pty Ltd** | | | |
| EFT14333 | 20/05/2022 | Construction of Gascoyne Junction Tourist Stop as per RFT06-20/21 - Progress Payment Claim 11 | 1 | | 116,548.10 |
| INV 61955L | 30/04/2022 | Construction of Gascoyne Junction Tourist Stop as per RFT06-20/21 - Progress Payment Claim 11 | 1 | 116,548.10 | |
| | | **Autopro** | | | |
| EFT14334 | 20/05/2022 | P79 Drop Deck Trailer with Cabin - Replacement Battery | 1 | | 202.64 |
| INV 2056004 | 02/05/2022 | P79 Drop Deck Trailer with Cabin - Replacement Battery | 1 | 202.64 | |
| | | **Ilda Joan Williams** | | | |
| EFT14335 | 20/05/2022 | Sale of 1 x Hand Towel in April 2022 | 1 | | 19.95 |
| INV CRAFT SAI | 01/04/2022 | Sale of 1 x Hand Towel in April 2022 | 1 | 19.95 | |
| | | **DN & JA Williams** | | | |
| EFT14336 | 20/05/2022 | Sale of 2 x Honey Tubs in April 2022 | 1 | | 30.00 |
| INV CRAFT SAI | 14/04/2022 | Sale of 2 x Honey Tubs in April 2022 | 1 | 30.00 | |
| | | **Metrocount** | | | |
| EFT14337 | 20/05/2022 | Supply Road Pod V5900 plus accessories | 1 | | 5,305.30 |
| INV INV030748 | 12/05/2022 | Supply Road Pod V5900 plus accessories | 1 | 5,305.30 | |
| | | **Perfect Computer Solutions Pty Ltd** | | | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Perfect Computer Solutions Pty Ltd** | | | |
| EFT14338 | 20/05/2022 | Supply Acer 24" Monitors for Admin office | 1 | | 1,450.00 |
| INV 27239 | 12/05/2022 | Supply Acer 24" Monitors for Admin office | 1 | 1,450.00 | |
| | | **PR Power Pty Ltd** | | | |
| EFT14339 | 20/05/2022 | P79 Drop Deck Trailer with Cabin - Replacement Alternator | 1 | | 569.60 |
| INV 34720 | 04/05/2022 | P79 Drop Deck Trailer with Cabin - Replacement Alternator | 1 | 569.60 | |
| | | **Raw Creative** | | | |
| EFT14340 | 20/05/2022 | Supply Hema Maps for CRC | 1 | | 2,260.00 |
| INV 00003491 | 04/05/2022 | Supply Hema Maps for CRC | 1 | 2,260.00 | |
| | | **Redfish Technologies** | | | |
| EFT14341 | 20/05/2022 | Flights, Accommodation and installation of I.T. network in Council Chambers | 1 | | 6,426.20 |
| INV IV000039151 | 11/05/2022 | Flights, Accommodation and installation of I.T. network in Council Chambers | 1 | 6,426.20 | |
| | | **Toll Ipec Pty Ltd** | | | |
| EFT14342 | 20/05/2022 | Freight for Parts and Repairs 29.04.2022 to 02.04.2022 - Westrac | 1 | | 1,010.13 |
| INV 1032-MWB3 | 01/05/2022 | Freight for Parts - 28.04.2022 - Westrac | 1 | 34.06 | |
| INV 1033-MWB3 | 08/05/2022 | General Freight for Works Department - 27.04.2022 - Redfish Technologies & 04.05.2022 PR Power | 1 | 99.85 | |
| INV 1033-MWB3 | 08/05/2022 | Freight for Parts and Repairs 29.04.2022 to 02.04.2022 - Westrac | 1 | 876.22 | |
| | | **Tropics Hardware** | | | |
| EFT14343 | 20/05/2022 | 50 x Fly Nets | 1 | | 837.20 |
| INV 562151 | 02/05/2022 | 50 x Fly Nets | 1 | 450.00 | |
| INV 563102 | 09/05/2022 | Gardening Tools | 1 | 214.70 | |
| INV 564846 | 16/05/2022 | Fork Digging Blue Handle | 1 | 93.50 | |
| INV 564847 | 16/05/2022 | Lot 19 Gregory Street - Shower Head | 1 | 79.00 | |
| | | **Westrac Pty Ltd** | | | |
| EFT14344 | 20/05/2022 | Supply bolts and cutting edges for workshop stock. | 1 | | 11,234.81 |
| INV PI 6957234 | 03/05/2022 | Supply cutting edges, nuts and bolts for workshop stock. | 1 | 2,244.33 | |
| INV PI 6961847 | 04/05/2022 | Supply bolts and cutting edges for workshop stock. | 1 | 4,793.16 | |
| INV PI 6971085 | 07/05/2022 | Parts Stock - Cutting Edges | 1 | 3,191.26 | |
| INV PI 6980966 | 10/05/2022 | Workshop Equipment - Torq Wrench | 1 | 807.98 | |
| INV PI 6989613 | 12/05/2022 | Workshop Equipment - Filter Strap | 1 | 57.39 | |
| INV PI 6993929 | 13/05/2022 | P76 Caterpillar Loader - Halogen Lamps | 1 | 14.07 | |
| INV PI 6993928 | 13/05/2022 | P76 Caterpillar Loader - Halogen Lamps | 1 | 126.62 | |
| | | **Greenfield Technical Services** | | | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Greenfield Technical Services** | | | |
| EFT14345 | 20/05/2022 | AGRN 951 Flood Damage Construction Package 1, Project Management for period 23.02.2022 to 08.03.2022 | 1 | | 76,393.42 |
| INV INV-2387 | 14/03/2022 | AGRN 951 Flood Damage Construction Package 1, Project Management for period 23.02.2022 to 08.03.2022 | 1 | 44,831.60 | |
| INV INV-2442 | 19/04/2022 | AGRN 951 Flood Damage Construction Package 1, Project Management for period 23.03.2022 | 1 | 4,391.75 | |
| INV INV-2471 | 30/04/2022 | AGRN 951 Flood Damage Construction Package 2, Project Management for period: 01.04.2022 to 30.04.2022 | 1 | 1,316.98 | |
| INV INV-2470 | 30/04/2022 | AGRN 951 - Flood Damage Reinstatement Works, Project Management for period: 01.04.2022 to 30.04.2022 | 1 | 25,853.09 | |
| | | **Quadrio Earthmoving Pty Ltd** | | | |
| EFT14346 | 20/05/2022 | AGRN 951 Supply plant and operators for flood damage repairs on various roads for period 23.03.2022 to 05.04.2022 | 1 | | 364,843.60 |
| INV 00011211 | 13/04/2022 | AGRN 951 Supply plant and operators for flood damage repairs on various roads for period 23.03.2022 to 05.04.2022 | 1 | 194,894.70 | |
| INV 00011215 | 22/04/2022 | AGRN 951- Supply plant and operators for flood damage repairs for period: 06.04.2022 to 19.04.2022 | 1 | 76,795.40 | |
| INV 00011213 | 28/04/2022 | AGRN 951 Supply plant and operators for flood damage repairs on Dalgety Downs/Landor Road for period: 20.04.2022 to 26.04.2022 | 1 | 93,153.50 | |
| | | **Greenfield Technical Services** | | | |
| EFT14347 | 20/05/2022 | AGRN 908 - Flood Damage Construction Package 2, Project Management for period: 01.04.2022 to 30.04.2022 | 1 | | 19,166.06 |
| INV INV-2468 | 30/04/2022 | AGRN 908 - Flood Damage Construction Package 2, Project Management for period: 01.04.2022 to 30.04.2022 | 1 | 19,166.06 | |
| | | **Greenfield Technical Services** | | | |
| EFT14348 | 20/05/2022 | AGRN 974 Flood Damage Construction, Project Management for period 01.03.2022 to 30.04.2022 | 1 | | 1,133.83 |
| INV INV-2469 | 30/04/2022 | AGRN 974 Flood Damage Construction, Project Management for period 01.03.2022 to 30.04.2022 | 1 | 1,133.83 | |
| | | **Dust Up Projects** | | | |
| EFT14349 | 27/05/2022 | Freight from Carnarvon to Gascoyne Junction ending 15.05.2022 | 1 | | 1,504.40 |
| INV INV-2451 | 16/05/2022 | Freight from Carnarvon to Gascoyne Junction ending 15.05.2022 | 1 | 1,504.40 | |
| | | **AIT Specialists Pty Ltd** | | | |
| EFT14350 | 27/05/2022 | Monthly Fee for determination of Fuel Tax Credits - April 2022 | 1 | | 212.19 |
| INV INV-12507 | 17/05/2022 | Monthly Fee for determination of Fuel Tax Credits - April 2022 | 1 | 212.19 | |
| | | **Child Support Agency** | | | |
| EFT14351 | 27/05/2022 | Payroll deductions | 1 | | 373.95 |
| INV DEDUCTIO | 25/05/2022 | Payroll deductions | | 373.95 | |
| | | **Downer Edi Works Pty Ltd** | | | |
| EFT14352 | 27/05/2022 | Sealing Landor/Meekatharra Road (R2R Project) - Supply and deliver aggregate and bitumen seal. | 1 | | 287,958.00 |
| INV 6013205 | 14/04/2022 | Sealing Landor/Meekatharra Road (R2R Project) - Supply and deliver aggregate and bitumen seal. | 1 | 287,958.00 | |
| | | **Gascoyne Tropical Nursery** | | | |
| EFT14353 | 27/05/2022 | Tourism Precinct - Supply Various Plants | 1 | | 1,335.00 |
| INV 43 | 05/05/2022 | Tourism Precinct - Supply Various Plants | 1 | 1,335.00 | |
| | | **Gascoyne Group Pty Ltd** | | | |
| EFT14354 | 27/05/2022 | Water cart hire - Landor/Mt Augustus Road resheeting (IAS Project) - 07.04.2022 to 11.05.2022 | 1 | | 67,485.00 |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Gascoyne Group Pty Ltd** | | | |
| INV 00000076 | 12/05/2022 | Water Cart Hire - Landor/Meekatharra Road (R2R Project). For period 10.04.2022 to 13.04.2022 | 1 | 10,527.00 | |
| INV 00000077 | 12/05/2022 | Water cart hire - Landor/Mt Augustus Road resheeting (IAS Project) - 07.04.2022 to 11.05.2022 | 1 | 51,799.00 | |
| INV 00000078 | 12/05/2022 | Double road train side tipper hire includes accommodation and mobilisation for period 10.11.2022 to 11.02.2022 - Landor/Meekatharra Road (R2R Project) | 1 | 5,159.00 | |
| | | **Kennedy Vinciullo** | | | |
| EFT14355 | 27/05/2022 | Legal fees for Rates Debt Recovery | 1 | | 493.12 |
| INV 799 | 12/05/2022 | Legal fees for Rates Debt Recovery | 1 | 493.12 | |
| | | **Hersey's Safety Pty Ltd** | | | |
| EFT14356 | 27/05/2022 | Workshop Equipment & OHS supplies | 1 | | 12,261.17 |
| INV 48724 | 11/05/2022 | Workshop Equipment - supply 1/2 inch breaker bar | 1 | 44.00 | |
| INV 48722 | 11/05/2022 | Workshop Equipment - supply various items. | 1 | 861.85 | |
| INV 47229 | 11/05/2022 | Workshop Equipment - supply various items. | 1 | 1,191.52 | |
| INV INV-0839 | 12/05/2022 | Workshop Equipment & OHS supplies | 1 | 10,163.80 | |
| | | **Autopro** | | | |
| EFT14357 | 27/05/2022 | 30T recovery strap | 1 | | 379.83 |
| INV 2056788 | 18/05/2022 | 30T recovery strap | 1 | 379.83 | |
| | | **Ivan Bilcich** | | | |
| EFT14358 | 27/05/2022 | Gascoyne Junction Tourism Stop - Supply and install concrete crossovers x 2 | 1 | | 67,870.00 |
| INV 00123 | 20/05/2022 | Gascoyne Junction Tourism Stop - Supply and install concrete crossovers x 2 | 1 | 67,870.00 | |
| | | **Jolly's Tyre Service** | | | |
| EFT14359 | 27/05/2022 | P117 Ford Ranger Wildtrack - Supply Cooper LT265/60R18 AT3 tyres and fitting/disposal | 1 | | 1,712.00 |
| INV 150864 | 19/05/2022 | P117 Ford Ranger Wildtrack - Supply Cooper LT265/60R18 AT3 tyres and fitting/disposal | 1 | 1,712.00 | |
| | | **Paul D Kearney - Carpenter & Joiner** | | | |
| EFT14360 | 27/05/2022 | Progress Payment 1 - Relining of Council Chambers | 1 | | 29,598.50 |
| INV 85 | 20/05/2022 | Progress Payment 1 - Relining of Council Chambers | 1 | 29,598.50 | |
| | | **Kingsford Bakery** | | | |
| EFT14361 | 27/05/2022 | Catering for Community Event - Social Tennis | 1 | | 25.20 |
| INV 5973 | 05/05/2022 | Catering for Community Event - Social Tennis | 1 | 25.20 | |
| | | **Landgate** | | | |
| EFT14362 | 27/05/2022 | Consultancy Services - Provide Indicative Gross Rental Valuation for Yangibana Mining Camp (Hastings) | 1 | | 302.50 |
| INV 374556 | 13/05/2022 | Consultancy Services - Provide Indicative Gross Rental Valuation for Yangibana Mining Camp (Hastings) | 1 | 302.50 | |
| | | **Moray & Agnew Lawyers** | | | |
| EFT14363 | 27/05/2022 | Legal Expenses for the Raod Use & Maintenance Deed with Hastings Technology. | 1 | | 5,607.36 |
| INV 653312 | 29/04/2022 | Legal Expenses for the Raod Use & Maintenance Deed with Hastings Technology. | 1 | 5,607.36 | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Sean Walker** | | | |
| EFT14364 | 27/05/2022 | Reimbursement for Tip Fees paid to Shire of Carnarvon for disposal of Asbestos from Council Chambers. | 1 | | 231.60 |
| INV 28906 | 19/05/2022 | Reimbursement for Tip Fees paid to Shire of Carnarvon for disposal of Asbestos from Council Chambers. | 1 | 231.60 | |
| | | **Toll Ipec Pty Ltd** | | | |
| EFT14365 | 27/05/2022 | Freight for Parts - 04.05.2022 to 12.05.2022 - various suppliers. | 1 | | 178.44 |
| INV 1034-MWB3 | 15/05/2022 | Freight for Parts - 04.05.2022 to 12.05.2022 - various suppliers. | 1 | 154.68 | |
| INV 1034-MWB3 | 15/05/2022 | Freight for Admin - 09.05.2022 - Redfish Technologies | 1 | 23.76 | |
| | | **Trackcare Wa Inc** | | | |
| EFT14366 | 27/05/2022 | Sponsorship Model A40 Rally | 1 | | 5,000.00 |
| INV INV-0626 | 20/05/2022 | Sponsorship Model A40 Rally | 1 | 5,000.00 | |
| | | **Tropics Hardware** | | | |
| EFT14367 | 27/05/2022 | Council Offices Refurbishment - Paint roller sleeves | 1 | | 12.30 |
| INV 566267 | 19/05/2022 | Council Offices Refurbishment - Paint roller sleeves | 1 | 12.30 | |
| | | **Westrac Pty Ltd** | | | |
| EFT14368 | 27/05/2022 | P87 Grader - 10 000hr Service | 1 | | 10,119.52 |
| INV SI 1620642 | 19/05/2022 | P87 Grader - 10 000hr Service | 1 | 10,119.52 | |
| | | **Blacktop Materials Engineering Pty Ltd** | | | |
| EFT14369 | 27/05/2022 | Carnarvon/Mullewa Road Upgrade (Pells Project) - Mongers east end gravel sampling and testing | 1 | | 1,556.50 |
| INV 00013776 | 19/05/2022 | Carnarvon/Mullewa Road Upgrade (Pells Project) - Mongers east end gravel sampling and testing | 1 | 1,556.50 | |
| | | **Them Earth Moving** | | | |
| EFT14370 | 27/05/2022 | Carnarvon/Mullewa Road Bitumen Upgrade (Pells Project) - Supply of plant and labour hire for period 05.05.2022 to 18.05.2022 | 1 | | 1,087,904.40 |
| INV 00000747 | 22/04/2022 | Carnarvon/Mullewa Road Bitumen Upgrade (Pells Project) - Supply plant and operators for road upgrade 30.03.2022 to 07.04.2022 | 1 | 35,996.40 | |
| INV 00000748 | 06/05/2022 | Carnarvon/Mullewa Road Bitumen Upgrade (Pells Project), provision of plant and labour hire for period 21.04.2022 to 04.05.2022 | 1 | 482,790.55 | |
| INV 00000754 | 20/05/2022 | Carnarvon/Mullewa Road Bitumen Upgrade (Pells Project) - Supply of plant and labour hire for period 05.05.2022 to 18.05.2022 | 1 | 569,117.45 | |
| | | **Telstra Corporation Ltd** | | | |
| EFT14371 | 30/05/2022 | Shire Telephone Services - Usage Charges 02.04.2022 to 01.05.2022, Service Charges 02.05.2022 to 01.06.2022 | 1 | | 1,074.40 |
| INV K 794 658 4 | 09/05/2022 | Shire Telephone Services - Usage Charges 02.04.2022 to 01.05.2022, Service Charges 02.05.2022 to 01.06.2022 | 1 | 559.69 | |
| INV 136 3333 60 | 20/05/2022 | Shire Mobile Phone Costs - Usage Charges 20.04.2022 to 19.05.2022, Service Charges 20.05.2022 to 19.06.2022 | 1 | 514.71 | |
| | | **Gregory James Watters** | | | |
| EFT14372 | 30/05/2022 | G Watters - Councillor Fees for May 2022 | 1 | | 1,366.84 |
| INV COUNCIL M | 25/05/2022 | G Watters - Councillor Fees for May 2022 | 1 | 1,366.84 | |
| | | **Leanne Alys Mckeough** | | | |
| EFT14373 | 30/05/2022 | L. McKeogh - Councillor Fees for May 2022 | 1 | | 1,083.67 |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Leanne Alys Mckeough** | | | |
| INV COUNCIL M | 25/05/2022 | L. McKeogh - Councillor Fees for May 2022 | 1 | 1,083.67 | |
| | | **Blanche Maree Walker** | | | |
| EFT14374 | 30/05/2022 | B. Walker - Councillor Fees for May 2022 | 1 | | 1,083.67 |
| INV COUNCIL M | 25/05/2022 | B. Walker - Councillor Fees for May 2022 | 1 | 1,083.67 | |
| | | **JW & JP Caunt** | | | |
| EFT14375 | 30/05/2022 | J Caunt - Councillor Fees for May 2022 | 1 | | 1,590.70 |
| INV COUNCIL M | 25/05/2022 | J Caunt - Councillor Fees for May 2022 | 1 | 1,590.70 | |
| | | **Donald Raymond Hammarquist** | | | |
| EFT14376 | 30/05/2022 | D. Hammarquist - Councillor Fees for May 2022 | 1 | | 3,591.42 |
| INV COUNCIL M | 25/05/2022 | D. Hammarquist - Councillor Fees for May 2022 | 1 | 3,591.42 | |
| | | **Hamish McTaggart** | | | |
| EFT14377 | 30/05/2022 | H. McTaggart - Councillor Fees for May 2022 | 1 | | 1,632.19 |
| INV COUNCIL M | 25/05/2022 | H. McTaggart - Councillor Fees for May 2022 | 1 | 1,632.19 | |
| | | **Ray Hoseason-Smith** | | | |
| EFT14378 | 30/05/2022 | R. Hoseason-Smith - Councillor Fees for May 2022 | 1 | | 1,083.67 |
| INV COUNCIL M | 25/05/2022 | R. Hoseason-Smith - Councillor Fees for May 2022 | 1 | 1,083.67 | |
| | | **Water Corporation** | | | |
| EFT14379 | 30/05/2022 | Shire Properties - Water Consumption for 16.03.2022 to 15.05.2022, Service Charges for 01.05.2022 to 30.06.2022 | 1 | | 12,407.12 |
| INV MAR 2022 1 | 17/05/2022 | Shire Properties - Water Consumption for 16.03.2022 to 15.05.2022, Service Charges for 01.05.2022 to 30.06.2022 | 1 | 12,407.12 | |
| | | **Commonwealth Mastercard** | | | |
| EFT14380 | 31/05/2022 | Nature's Botanical - Bug Repellent | 1 | | 1,830.69 |
| INV AC0048879 | 01/05/2022 | Spot Device - Subscription service for 3 Devices on Contract Number CONTR0051678238 | 1 | 398.75 | |
| INV 10806 | 02/05/2022 | Nature's Botanical - Bug Repellent | 1 | 488.05 | |
| INV 60376 | 03/05/2022 | Geraldton Floral Studio - Sympathy Wreath for Mick Cragan | 1 | 113.95 | |
| INV 2135407795 | 03/05/2022 | Apple - iCloud 50gb storage from 03.05.2022 to 02.06.2022 for Works Manager phone. | 1 | 1.49 | |
| INV 21477 | 06/05/2022 | Geraldton Caravan Park - Refund of overpayment for Accommodation for TCDO | 1 | -3.00 | |
| INV 243866 | 10/05/2022 | Atrium Hotel Mandurah - 2x Nights Accommodation for TCDO attending CRC Conference on 02/06/2022 | 1 | 278.00 | |
| INV 243867 | 10/05/2022 | Atrium Hotel Mandurah - 2x Nights Accommodation for CRC CSO attending CRC Conference on 02/06/2022 | 1 | 278.00 | |
| INV 160977 | 17/05/2022 | Energise Cafe - Lunch for Shire President, CEO and TCDO attending tourism collaboration meeting at Meekatharra Shire on 17th May 2022. | 1 | 30.50 | |
| INV 5703827 | 22/05/2022 | SkyMesh - Monthly Data Service for CRC and Admin office from 22.05.2022 to 21.06.2022 | 1 | 124.95 | |
| INV AUBW3541 | 27/05/2022 | BIG W - Fly Nets for sale at the CRC | 1 | 120.00 | |
| | | **Activ8me** | | | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Activ8me** | | | |
| DD9715.2 | 02/05/2022 | Internet Service - Shire Admin Office for the period 13.04.2022 to 12.05.2022 | 1 | | 129.95 |
| INV 3562895 | 13/04/2022 | Internet Service - Shire Admin Office for the period 13.04.2022 to 12.05.2022 | 1 | 129.95 | |
| | | **SUPER DIRECTIONS FUND** | | | |
| DD9741.1 | 11/05/2022 | Superannuation contributions | 1 | | 264.80 |
| INV SUPER | 11/05/2022 | Superannuation contributions | 1 | 264.80 | |
| | | **CBUS** | | | |
| DD9741.2 | 11/05/2022 | Superannuation contributions | 1 | | 288.46 |
| INV SUPER | 11/05/2022 | Superannuation contributions | 1 | 288.46 | |
| | | **The Trustee For Aware Super** | | | |
| DD9741.3 | 11/05/2022 | Superannuation contributions | 1 | | 5,647.13 |
| INV DEDUCTIO | 11/05/2022 | Payroll deductions | 1 | 596.75 | |
| INV DEDUCTIO | 11/05/2022 | Payroll deductions | 1 | 300.00 | |
| INV DEDUCTIO | 11/05/2022 | Payroll deductions | 1 | 232.77 | |
| INV DEDUCTIO | 11/05/2022 | Payroll deductions | 1 | 153.72 | |
| INV SUPER | 11/05/2022 | Superannuation contributions | 1 | 4,363.89 | |
| | | **CBH Sunsuper** | | | |
| DD9741.4 | 11/05/2022 | Superannuation contributions | 1 | | 490.50 |
| INV DEDUCTIO | 11/05/2022 | Payroll deductions | 1 | 163.50 | |
| INV SUPER | 11/05/2022 | Superannuation contributions | 1 | 327.00 | |
| | | **MLC Masterkey Super** | | | |
| DD9741.5 | 11/05/2022 | Superannuation contributions | 1 | | 809.72 |
| INV DEDUCTIO | 11/05/2022 | Payroll deductions | 1 | 202.43 | |
| INV SUPER | 11/05/2022 | Superannuation contributions | 1 | 607.29 | |
| | | **ANZ SMART CHOICE SUPER** | | | |
| DD9741.6 | 11/05/2022 | Superannuation contributions | 1 | | 377.20 |
| INV DEDUCTIO | 11/05/2022 | Payroll deductions | 1 | 94.30 | |
| INV SUPER | 11/05/2022 | Superannuation contributions | 1 | 282.90 | |
| | | **SUNSUPER** | | | |
| DD9741.7 | 11/05/2022 | Superannuation contributions | 1 | | 163.50 |
| INV SUPER | 11/05/2022 | Superannuation contributions | 1 | 163.50 | |
| | | **Australian Super** | | | |
| DD9741.8 | 11/05/2022 | Superannuation contributions | 1 | | 239.40 |
| INV SUPER | 11/05/2022 | Superannuation contributions | 1 | 239.40 | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **Australian Super** | | | |
| | | **AMP Flexible Super** | | | |
| DD9741.9 | 11/05/2022 | Superannuation contributions | 1 | | 585.75 |
| INV SUPER | 11/05/2022 | Superannuation contributions | 1 | 585.75 | |
| | | **Wa Treasury Corporation** | | | |
| DD9744.1 | 02/05/2022 | Repayment Principal & Interest on Laon 30 | 1 | | 23,806.54 |
| INV 30042022 | 02/05/2022 | Repayment Principal & Interest on Laon 30 | 1 | 23,806.54 | |
| | | **Activ8me** | | | |
| DD9750.1 | 27/05/2022 | Shire Office Internet Service for period 13.05.2022 to 12.06.2022 | 1 | | 129.95 |
| INV 3625328 | 13/05/2022 | Shire Office Internet Service for period 13.05.2022 to 12.06.2022 | 1 | 129.95 | |
| | | **Activ8me** | | | |
| DD9750.2 | 17/05/2022 | Finance Manager - Residential Internet Service for period 03.05.2022 to 02.06.2022 | 1 | | 69.95 |
| INV 3607757 | 03/05/2022 | Finance Manager - Residential Internet Service for period 03.05.2022 to 02.06.2022 | 1 | 69.95 | |
| | | **Activ8me** | | | |
| DD9750.3 | 22/05/2022 | CEO - Residential Internet Service for period 08.05.2022 to 07.06.2022 | 1 | | 154.95 |
| INV 3616635 | 08/05/2022 | CEO - Residential Internet Service for period 08.05.2022 to 07.06.2022 | 1 | 154.95 | |
| | | **Activ8me** | | | |
| DD9750.4 | 19/05/2022 | Manager of Works - Residential Internet Service for period 05.05.2022 to 04.06.2022 | 1 | | 129.95 |
| INV 3611505 | 05/05/2022 | Manager of Works - Residential Internet Service for period 05.05.2022 to 04.06.2022 | 1 | 129.95 | |
| | | **Woolworths Limited** | | | |
| DD9751.1 | 16/05/2022 | April 2022 Council Meeting Supplies | 1 | | 94.30 |
| INV 120464671 | 27/04/2022 | April 2022 Council Meeting Supplies | 1 | 94.30 | |
| | | **Department of Transport (AGENT CHARGES)** | | | |
| DD9757.1 | 18/05/2022 | Motor Vehicle License fees - CRC Collections for period:16.05.2022 | 1 | | 18.30 |
| INV 19481 | 16/05/2022 | Motor Vehicle License fees - CRC Collections for period:16.05.2022 | 1 | 18.30 | |
| | | **SUPER DIRECTIONS FUND** | | | |
| DD9761.1 | 25/05/2022 | Superannuation contributions | 1 | | 264.80 |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 264.80 | |
| | | **CBUS** | | | |
| DD9761.2 | 25/05/2022 | Superannuation contributions | 1 | | 288.46 |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 288.46 | |
| | | **Colonial First State** | | | |
| DD9761.3 | 25/05/2022 | Superannuation contributions | 1 | | 385.00 |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 385.00 | |
| | | **The Trustee For Aware Super** | | | |
| DD9761.4 | 25/05/2022 | Superannuation contributions | 1 | | 5,647.13 |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|
| | | **The Trustee For Aware Super** | | | |
| INV DEDUCTIO | 25/05/2022 | Payroll deductions | 1 | 596.75 | |
| INV DEDUCTIO | 25/05/2022 | Payroll deductions | 1 | 300.00 | |
| INV DEDUCTIO | 25/05/2022 | Payroll deductions | 1 | 232.77 | |
| INV DEDUCTIO | 25/05/2022 | Payroll deductions | 1 | 153.72 | |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 4,363.89 | |
| | | **CBH Sunsuper** | | | |
| DD9761.5 | 25/05/2022 | Superannuation contributions | 1 | | 473.08 |
| INV DEDUCTIO | 25/05/2022 | Payroll deductions | 1 | 157.69 | |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 315.39 | |
| | | **MLC Masterkey Super** | | | |
| DD9761.6 | 25/05/2022 | Superannuation contributions | 1 | | 769.24 |
| INV DEDUCTIO | 25/05/2022 | Payroll deductions | 1 | 192.31 | |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 576.93 | |
| | | **ANZ SMART CHOICE SUPER** | | | |
| DD9761.7 | 25/05/2022 | Superannuation contributions | 1 | | 377.20 |
| INV DEDUCTIO | 25/05/2022 | Payroll deductions | 1 | 94.30 | |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 282.90 | |
| | | **SUNSUPER** | | | |
| DD9761.8 | 25/05/2022 | Superannuation contributions | 1 | | 157.69 |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 157.69 | |
| | | **Australian Super** | | | |
| DD9761.9 | 25/05/2022 | Superannuation contributions | 1 | | 239.40 |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 239.40 | |
| | | **NGS Super** | | | |
| DD9741.10 | 11/05/2022 | Superannuation contributions | 1 | | 326.95 |
| INV SUPER | 11/05/2022 | Superannuation contributions | 1 | 326.95 | |
| | | **AMP Flexible Super** | | | |
| DD9761.10 | 25/05/2022 | Superannuation contributions | 1 | | 585.75 |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 585.75 | |
| | | **NGS Super** | | | |
| DD9761.11 | 25/05/2022 | Superannuation contributions | 1 | | 326.95 |
| INV SUPER | 25/05/2022 | Superannuation contributions | 1 | 326.95 | |

| Cheque /EFT No | Date | Name / Invoice Description | Bank Code | INV Amount | Amount |
|---|---|---|---|---|---|

**TOTAL INVOICES BY PAYMENT TYPE**

| | |
|---|---|
| Direct Debit / BPAY | 43,242.00 |
| EFT | 3,340,481.42 |

**REPORT TOTALS**

| Bank Code | Bank Name | TOTAL |
|---|---|---|
| 1 | MUNICIPAL FUND BANK | **3,383,723.42** |
| **TOTAL** | | **3,383,723.42** |

| | |
|---|---|
| **TOTAL CREDIT NOTES** | **0.00** |
| **TOTAL PAYMENTS LESS CREDIT NOTES** | **3,383,723.42** |

Date: 9/06/2022

Time 6:46 PM

## SHIRE OF UPPER GASCOYNE

### Shire Legal Expenses for the Period 01/05/2022 to 31/05/2022

| Invoice Date | Creditor | Invoice No. | Invoice Description | Invoice Amount |
|---|---|---|---|---|
| 29/04/2022 | Moray & Agnew Lawyers | 653312 | Legal Expenses for the Raod Use & Maintenance Deed with Hastings Technology. Expenses to be reimbursed by Hastings. | 5,607.36 |
| | | | Total Expenditure to report for Legal Expenses during the Period 01/05/2022 to 31/05/2022 | 5,607.36 |
| | | | **Total Running Balance for Legal Services provided from 1st July 2021 to 31st May 2022** | **20,547.56** |

Date: 9/06/2022

Time 6:46 PM

## SHIRE OF UPPER GASCOYNE

### Shire Rates Debt Collection Expenses for the Period 01/05/2022 to 31/05/2022

| Invoice Date | Creditor | Invoice No. | Invoice Description | Invoice Amount |
|---|---|---|---|---|
| 12/05/2022 | Kennedy Vinciullo | 799 | Search, Travel and Service fees for General Procedure Claims (GPC) for rates debt collection. | 493.12 |
| | | | Total Expenditure to report for Rates Debt Collection during the Period 01/05/2022 to 31/05/2022 | 493.12 |
| | | | **Total Running Balance for Debt Collection Services provided from 1st July 2021 to 31st May 2022** | **6,105.67** |

# APPENDIX 2

**(Monthly Financial Report for May 2022)**

**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 May 2022

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

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

Date 14th June 2022

RSM Australia Pty Ltd
Chartered Accountants

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 May 2022**
**CONTENTS PAGE**


| General | Note |
|---|---|
| Compilation Report | |
| Contents Page | |
| Executive Summary | |
| **Financial Statements** | |
| Statement of Comprehensive Income by Nature or Type | |
| Statement of Comprehensive Income by Program | |
| Rate Setting Statement | |
| Statement of Capital Acquisitions and Funding | |
| **Notes to the Statement of Financial Activity** | |
| Significant Accounting Policies | Note 1 |
| Explanation of Material Variances | Note 2 |
| Net Current Funding Position | Note 3 |
| Cash and Investments | Note 4 |
| Trust Fund | Note 5 |
| Receivables | Note 6 |
| Cash Backed Reserves | Note 7 |
| Capital Disposals | Note 8 |
| Capital Acquisitions | Note 9 |
| Rating Information | Note 10 |
| Information on Borrowings | Note 11 |
| Grants and Contributions | Note 12 |
| Budget Amendments | Note 13 |

**SHIRE OF UPPER GASCOYNE**
**MONTHLY FINANCIAL REPORT**
**For the Period Ending 31 May 2022**

## EXECUTIVE SUMMARY

### Statement of Financial Activity

Statements are presented on page 8 showing a surplus as at 31 May 2022 of $3,452,798

### Significant Revenue and Expenditure

| Significant Projects | Collected / Completed % | Annual Budget $ | YTD Budget $ | YTD Actual $ |
|---|---|---|---|---|
| Staff Housing | 100% | 379,518 | 379,518 | 379,365 |
| HVSPP | 57% | 2,285,332 | 2,094,884 | 1,311,426 |
| Out of Town Water Supply Project | 0% | 1,400,000 | - | 2,520 |
| Tourist Stop | 82% | 1,497,483 | 1,497,483 | 1,221,119 |
| | 52% | 5,562,333 | 3,971,885 | 2,914,430 |
| **Grants, Subsidies and Contributions** | | | | |
| Operating Grants, Subsidies and Contributions | 163% | 3,940,013 | 3,905,911 | 6,438,905 |
| Non-operating Grants, Subsidies and Contributions | 74% | 10,608,674 | 8,225,460 | 7,813,093 |
| | 98% | 14,548,687 | 12,131,371 | 14,251,998 |
| **Rates Levied** | 123% | 481,034 | 480,697 | 589,476 |

*% - Compares current YTD actuals to the Annual Budget*

### Financial Position

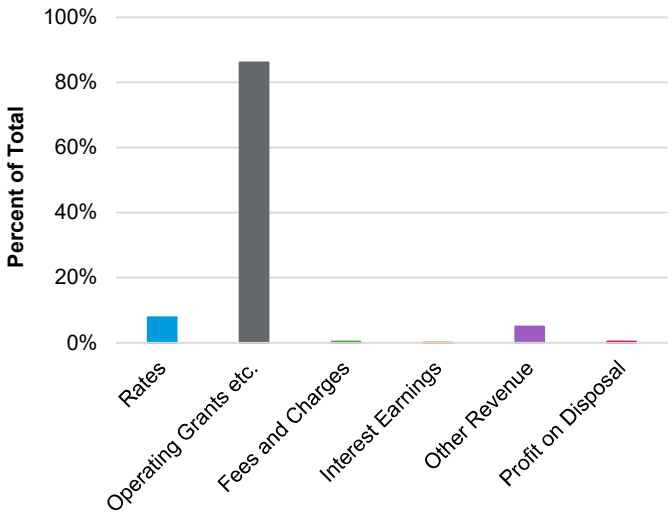
| Account | Difference to Prior Year % | Current Year 31 May 22 $ | Prior Year 31 May 21 $ |
|---|---|---|---|
| Adjusted Net Current Assets | (126%) | 3,452,799 | (2,743,662) |
| Cash and Equivalent - Unrestricted | 389% | 5,182,235 | 1,333,465 |
| Cash and Equivalent - Restricted | (52%) | (741,013) | 1,421,976 |
| Receivables - Rates | 19% | 19,858 | 106,533 |
| Receivables - Other | 221% | 1,457,213 | 659,075 |
| Payables | 14% | 1,188,268 | 8,365,516 |

*% - Compares current YTD actuals to prior year actuals*

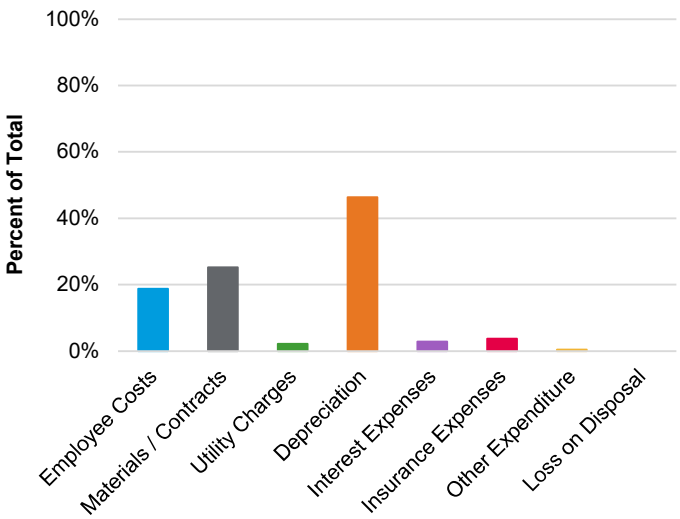
**SHIRE OF UPPER GASCOYNE**
**MONTHLY FINANCIAL REPORT**
**For the Period Ending 31 May 2022**

## SUMMARY GRAPHS - OPERATING

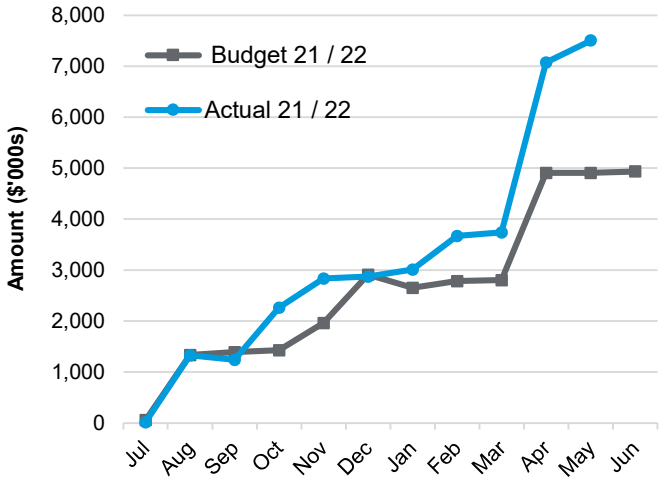
### Operating Income (exc. Flood Damage)



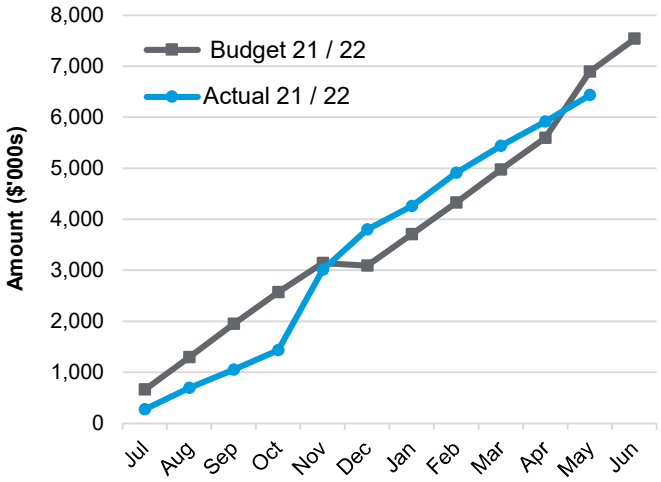

### Operating Expenditure (exc. Flood Damage)



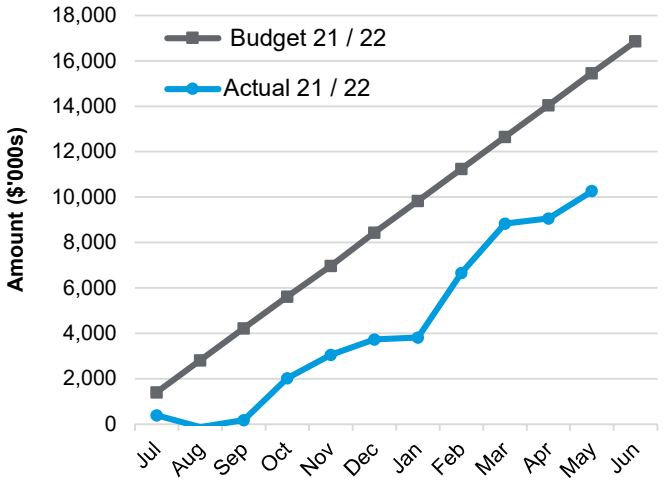

### Operating Revenues (exc. Flood Damage)



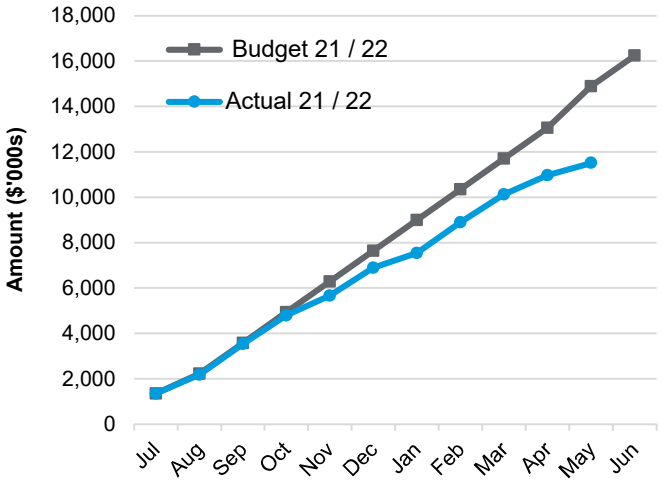

### Operating Expenses (exc. Flood Damage)




### Flood Damage Revenue




### Flood Damage Expenses

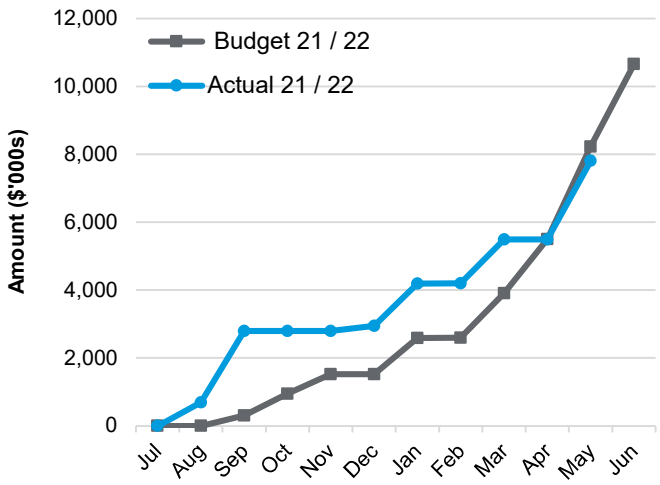



This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

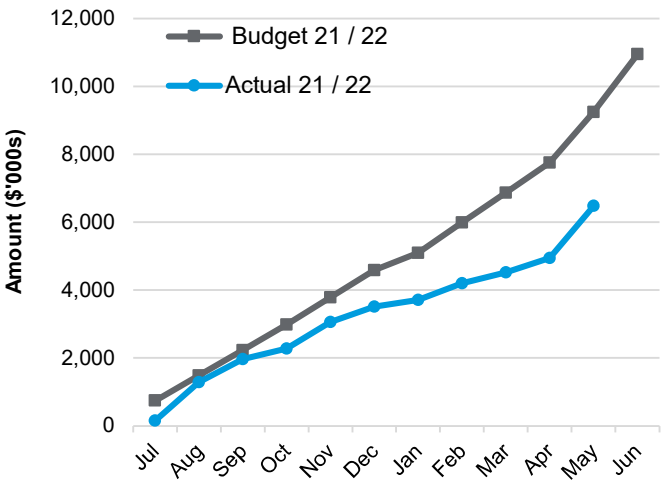
**SHIRE OF UPPER GASCOYNE**
**MONTHLY FINANCIAL REPORT**
**For the Period Ending 31 May 2022**

## SUMMARY GRAPHS - CAPITAL

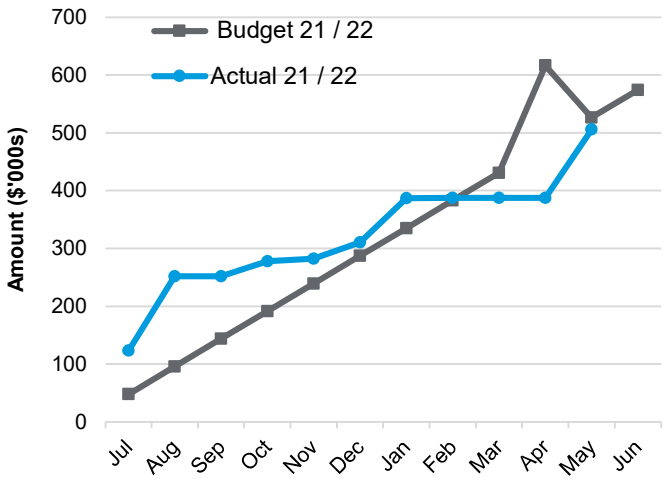
### Capital Revenue



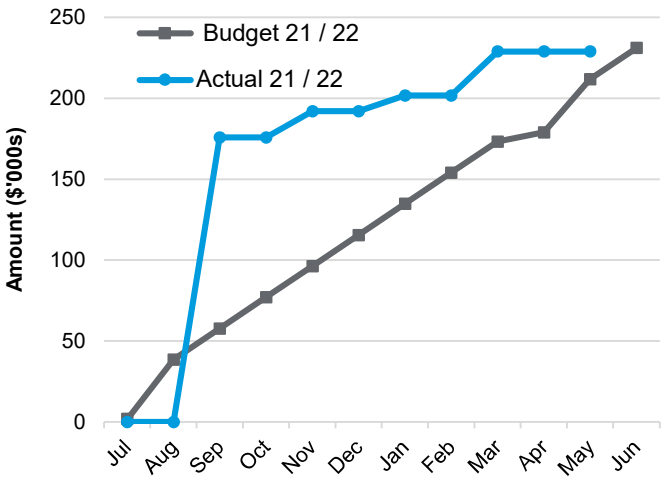

### Capital Expenditure



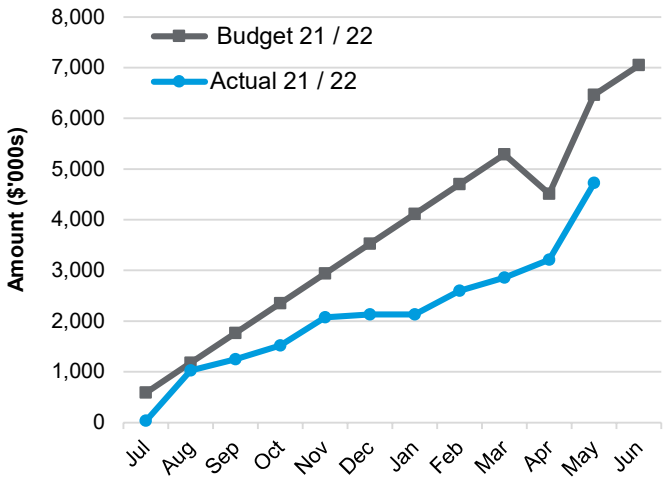

### Land and Buildings



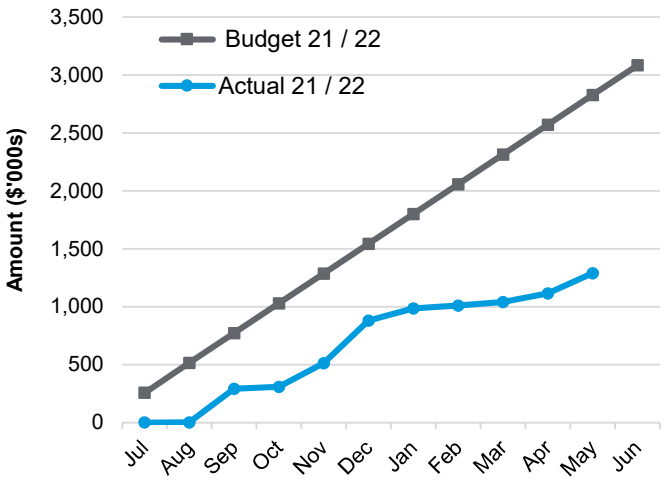

### Plant and Equipment




### 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 May 2022**

| NATURE OR TYPE | Note | Annual Budget $ | YTD Budget $ | YTD Actual $ | Var* $ | Var* % | Var |
|---|---|---|---|---|---|---|---|
| **Revenue** | | | | | | | |
| Rates | 10 | 481,034 | 480,697 | **589,476** | 108,779 | 23% | ▲ |
| Grants, Subsidies and Contributions | 12(a) | 3,940,013 | 3,905,911 | **6,438,905** | 2,532,994 | 65% | ▲ |
| Fees and Charges | | 28,346 | 25,258 | **28,696** | 3,438 | 14% | |
| Interest Earnings | | 19,000 | 17,500 | **6,977** | (10,523) | (60%) | |
| Other Revenue | | 435,852 | 443,645 | **374,508** | (69,137) | (16%) | ▼ |
| | | **4,904,245** | **4,873,011** | **7,438,562** | | | |
| **Expenses** | | | | | | | |
| Employee Costs | | (1,466,180) | (1,346,875) | **(1,204,822)** | 142,053 | 11% | ▲ |
| Materials and Contracts | | (2,340,761) | (2,151,047) | **(1,616,507)** | 534,540 | 25% | ▲ |
| Utility Charges | | (158,087) | (126,428) | **(146,113)** | (19,685) | (16%) | |
| Depreciation on Non-current Assets | | (3,208,500) | (2,931,781) | **(2,969,830)** | (38,049) | (1%) | ▼ |
| Interest Expenses | | (44,959) | (40,340) | **(187,716)** | (147,376) | (365%) | ▼ |
| Insurance Expenses | | (246,051) | (245,847) | **(245,069)** | 778 | 0% | |
| Other Expenditure | | (71,450) | (54,582) | **(35,214)** | 19,368 | 35% | |
| | | **(7,535,988)** | **(6,896,900)** | **(6,405,270)** | | | |
| **Other Income and Expenses** | | | | | | | |
| Grants, Subsidies and Contributions | 12(b) | 10,608,674 | 8,225,460 | **7,813,093** | (412,367) | (5%) | ▼ |
| Profit on Disposal of Assets | 8 | 33,000 | 33,000 | **33,000** | - | 0% | |
| (Loss) on Disposal of Assets | 8 | (2,000) | (2,000) | **-** | 2,000 | 100% | |
| | | **10,639,674** | **8,256,460** | **7,846,093** | | | |
| **Flood Damage** | | | | | | | |
| Reimbursements | 12(c) | 16,863,723 | 15,458,410 | **10,265,777** | (5,192,633) | (34%) | ▼ |
| Employee Costs | | (73,837) | (67,683) | **-** | 67,683 | 100% | ▲ |
| Materials and Contracts | | (16,173,678) | (14,825,866) | **(11,516,569)** | 3,309,297 | 22% | ▲ |
| | | **616,208** | **564,861** | **(1,250,792)** | | | |
| **Net Result** | | **8,624,139** | **6,797,432** | **7,628,593** | | | |

**SHIRE OF UPPER GASCOYNE**
**STATEMENT OF COMPREHENSIVE INCOME**
**For the Period Ending 31 May 2022**

| REPORTING PROGRAM | Note | Annual Budget $ | YTD Budget $ | YTD Actual $ | Var* $ | Var* % |
|---|---|---|---|---|---|---|
| **Revenue** | | | | | | |
| Governance | | 23,694 | 22,944 | **21,394** | (1,550) | (7%) |
| General Purpose Funding | | 1,874,612 | 1,872,362 | **4,420,168** | 2,547,806 | 136% |
| Law, Order and Public Safety | | 41,735 | 40,818 | **47,176** | 6,358 | 16% |
| Health | | 1,000 | 913 | **180** | (733) | (80%) |
| Education and Welfare | | 148,015 | 140,146 | **131,981** | (8,165) | (6%) |
| Housing | | 600 | 550 | **665** | 115 | 21% |
| Community Amenities | | 4,200 | 4,200 | **4,119** | (81) | (2%) |
| Recreation and Culture | | 15,740 | 13,164 | **18,778** | 5,614 | 43% |
| Transport | | 2,517,302 | 2,516,052 | **2,617,809** | 101,757 | 4% |
| Economic Services | | 202,470 | 191,997 | **102,083** | (89,914) | (47%) |
| Other Property and Services | | 74,877 | 69,865 | **74,208** | 4,343 | 6% |
| | | **4,904,245** | **4,873,011** | **7,438,562** | | |
| **Expenses** | | | | | | |
| Governance | | (642,983) | (595,635) | **(834,927)** | (239,292) | (40%) |
| General Purpose Funding | | (88,033) | (79,153) | **(227,884)** | (148,731) | (188%) |
| Law, Order and Public Safety | | (143,534) | (112,620) | **(133,721)** | (21,101) | (19%) |
| Health | | (24,538) | (22,531) | **(13,777)** | 8,754 | 39% |
| Education and Welfare | | (512,602) | (471,289) | **(167,193)** | 304,096 | 65% |
| Housing | | (283,876) | (253,397) | **(259,326)** | (5,929) | (2%) |
| Community Amenities | | (100,167) | (91,898) | **(63,525)** | 28,373 | 31% |
| Recreation and Culture | | (263,346) | (243,452) | **(248,037)** | (4,585) | (2%) |
| Transport | | (4,631,039) | (4,248,385) | **(3,809,208)** | 439,177 | 10% |
| Economic Services | | (780,511) | (712,465) | **(559,772)** | 152,693 | 21% |
| Other Property and Services | | (65,359) | (66,075) | **(87,900)** | (21,825) | (33%) |
| | | **(7,535,988)** | **(6,896,900)** | **(6,405,270)** | | |
| **Other Income and Expenses** | | | | | | |
| Grants, Subsidies and Contributions | 12(b) | 10,608,674 | 8,225,460 | **7,813,093** | (412,367) | (5%) |
| Profit on Disposal of Assets | 8 | 33,000 | 33,000 | **33,000** | - | 0% |
| (Loss) on Disposal of Assets | 8 | (2,000) | (2,000) | **-** | 2,000 | 100% |
| | | **10,639,674** | **8,256,460** | **7,846,093** | | |
| **Flood Damage - Transport** | | | | | | |
| Reimbursements | 12(c) | 16,863,723 | 15,458,410 | **10,265,777** | (5,192,633) | 34% |
| Employee Costs | | (73,837) | (67,683) | **-** | 67,683 | 100% |
| Materials and Contracts | | (16,173,678) | (14,825,866) | **(11,516,569)** | 3,309,297 | 22% |
| | | **616,208** | **564,861** | **(1,250,792)** | | |
| **Net Result** | | **8,624,139** | **6,797,432** | **7,628,594** | | |

* - 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 May 2022**

| | Note | Annual Budget $ | YTD Budget $ | YTD Actual $ | Var* $ | Var* % |
|---|---|---|---|---|---|---|
| **Opening Funding Surplus / (Deficit)** | 3 | (577,196) | (577,196) | **(577,197)** | | |
| **Revenue from Operating Activities** | | | | | | |
| Governance | | 23,694 | 22,944 | **21,394** | (1,550) | (7%) |
| General Purpose Funding | | 1,393,578 | 1,391,665 | **3,830,692** | 2,439,027 | 175% |
| Law, Order and Public Safety | | 41,735 | 40,818 | **47,176** | 6,358 | 16% |
| Health | | 1,000 | 913 | **180** | (733) | (80%) |
| Education and Welfare | | 148,015 | 140,146 | **131,981** | (8,165) | (6%) |
| Housing | | 600 | 550 | **665** | 115 | 21% |
| Community Amenities | | 4,200 | 4,200 | **4,119** | (81) | (2%) |
| Recreation and Culture | | 15,740 | 13,164 | **18,778** | 5,614 | 43% |
| Transport | | 19,361,025 | 18,007,462 | **12,916,586** | (5,090,876) | (28%) |
| Economic Services | | 202,470 | 191,997 | **102,083** | (89,914) | (47%) |
| Other Property and Services | | 74,877 | 69,865 | **74,208** | 4,343 | 6% |
| | | **21,266,934** | **19,883,724** | **17,147,864** | | |
| **Expenditure from Operating Activities** | | | | | | |
| Governance | | (642,983) | (595,635) | **(834,927)** | (239,292) | (40%) |
| General Purpose Funding | | (88,033) | (79,153) | **(227,884)** | (148,731) | (188%) |
| Law, Order and Public Safety | | (143,534) | (112,620) | **(133,721)** | (21,101) | (19%) |
| Health | | (24,538) | (22,531) | **(13,777)** | 8,754 | 39% |
| Education and Welfare | | (512,602) | (471,289) | **(167,193)** | 304,096 | 65% |
| Housing | | (283,873) | (253,397) | **(259,326)** | (5,929) | (2%) |
| Community Amenities | | (100,167) | (91,898) | **(63,525)** | 28,373 | 31% |
| Recreation and Culture | | (263,346) | (243,452) | **(248,037)** | (4,585) | (2%) |
| Transport | | (20,880,560) | (19,143,934) | **(15,325,777)** | 3,818,157 | 20% |
| Economic Services | | (780,511) | (712,465) | **(559,772)** | 152,693 | 21% |
| Other Property and Services | | (65,359) | (66,075) | **(87,900)** | (21,825) | (33%) |
| | | **(23,785,506)** | **(21,792,449)** | **(17,921,839)** | | |
| **Excluded Non-cash Operating Activities** | | | | | | |
| Depreciation and Amortisation | | 3,208,500 | 2,931,781 | **2,969,830** | | |
| (Profit) / Loss on Asset Disposal | | (31,000) | (33,000) | **(33,000)** | | |
| Employee Provision Reserve | | (12,436) | 269 | **5** | | |
| **Net Amount from Operating Activities** | | **646,492** | **990,325** | **2,162,859** | | |
| **Investing Activities** | | | | | | |
| Grants, Subsidies and Contributions | 12(b) | 10,608,674 | 8,225,460 | **7,813,093** | (412,367) | (5%) |
| Proceeds from Disposal of Assets | 8 | 53,000 | 22,083 | **48,000** | 25,917 | 117% |
| Land and Buildings | 9(a) | (574,318) | (440,318) | **(506,140)** | (65,822) | (15%) |
| Plant and Equipment | 9(b) | (231,120) | (178,933) | **(229,005)** | (50,072) | (28%) |
| Furniture and Equipment | 9(c) | (10,000) | (10,000) | **-** | 10,000 | 100% |
| Infrastructure Assets - Roads | 9(d) | (7,048,389) | (5,779,387) | **(4,723,143)** | 1,056,244 | 18% |
| Infrastructure Assets - Other | 9(e) | (3,084,825) | (2,836,316) | **(1,289,751)** | 1,546,565 | 55% |

**SHIRE OF UPPER GASCOYNE**
**RATE SETTING STATEMENT**
**For the Period Ending 31 May 2022**

| | Note | Annual Budget $ | YTD Budget $ | YTD Actual $ | Var* $ | Var* % |
|---|---|---|---|---|---|---|
| **Net Amount from Investing Activities** | | **(286,978)** | **(997,411)** | **1,113,054** | | |
| **Financing Activities** | | | | | | |
| Repayment of Debentures | 11 | (123,011) | (136,601) | **(136,601)** | - | 0% |
| Transfer from Reserves | 7 | 648,709 | - | **301,285** | 301,285 | |
| Transfer to Reserves | 7 | (789,050) | - | **(78)** | (78) | |
| **Net Amount from Financing Activities** | | **(263,352)** | **(136,601)** | **164,606** | | |
| **Surplus / (Deficit) before Rates** | | (481,034) | (720,883) | **2,863,322** | | |
| Total Amount raised from Rates | | 481,034 | 480,697 | **589,476** | 108,779 | (23%) |
| **Closing Surplus / (Deficit)** | 3 | **-** | **(240,186)** | **3,452,798** | | |

* - 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 May 2022**

## CAPITAL ACQUISITIONS AND FUNDING

| Asset Group | Note | Annual Budget $ | YTD Actual Total $ | Var $ |
|---|---|---|---|---|
| Land and Buildings | 9(a) | 574,318 | **506,140** | (68,178) |
| Plant and Equipment | 9(b) | 231,120 | **229,005** | (2,115) |
| Furniture and Equipment | 9(c) | 10,000 | **-** | (10,000) |
| Infrastructure Assets - Roads | 9(d) | 7,048,389 | **4,723,143** | (2,325,246) |
| Infrastructure Assets - Other | 9(e) | 3,084,825 | **1,289,751** | (1,795,074) |
| **Total Capital Expenditure** | | 10,948,652 | **6,748,039** | (4,200,613) |
| **Capital Acquisitions Funded by:** | | | | |
| Capital Grants and Contributions | | 10,608,674 | **6,398,754** | (4,209,920) |
| Borrowings | | - | **-** | - |
| Other (Disposals and C/Fwd) | | 53,000 | **48,000** | (5,000) |
| Council Contribution - Reserves | | 150,000 | **301,285** | 151,285 |
| Council Contribution - Operations | | 136,978 | **(0)** | (136,978) |
| **Total Capital Acquisitions Funding** | | 10,948,652 | **6,748,039** | |

**SHIRE OF UPPER GASCOYNE**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the Period Ending 31 May 2022**

## 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 2020/21 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: | 14 Jun 22 |

### (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.

## 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.

## 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.

## 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)* .

## 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.

## 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.

## 1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

### (q) 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.

## 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 May 2022**

## 2. EXPLANATION OF MATERIAL VARIANCES

### (a) Operating Revenues / Sources

| | 31 May 22 YTD Actual $ | YTD Budget $ | Budget to Actual YTD % | Budget to Actual YTD $ | Components of Variance $ | Explanation |
|---|---|---|---|---|---|---|
| | | | | | Favourable / (Unfavourable) | |
| General Purpose Funding | 4,420,168 | 1,872,362 | 136% | 2,547,806 | (5,973) | *Interest received on Investments less than anticipated at end of this period.* |
| | | | | | 892 | *Received more than anticipated from Rates Penalty Interest at end of this period.* |
| | | | | | 2,449,854 | *Advance payment of 2022/23 Financial Assistance Grants in April 2022.* |
| | | | | | (4,509) | *Received less than anticipated income from interest on reserve account.* |
| | | | | | 5,000 | *No Rates written off year to date.* |
| | | | | | 112,106 | *Interim Rates for UV Mining more than anticipated at this period end date.* |
| | | | | | 1,000 | *Write off Penalty Interest, less than anticipated at end of this period.* |
| | | | | | (9,015) | *Back rates tracking over budget at this period end date.* |
| | | | | | (1,548) | *Minor differences.* |
| Governance | 21,394 | 22,944 | (7%) | (1,550) | (628) | *Increase in Insurance reimbursements for approved claims.* |
| | | | | | (750) | *Fees and charges under budget.* |
| | | | | | (172) | *Minor differences.* |
| Law, Order, Public Safety | 173,461 | 40,818 | 0% | 132,643 | 126,285 | *DFES Fire Control Grant. YTD budget $0.* |
| | | | | | 5,166 | *Fire control costs reimbursed above budget at period end date.* |
| | | | | | 176 | *ESL collections more than anticipated at this period end date.* |
| | | | | | 759 | *ESL commission more than anticipated at this period end date.* |
| | | | | | 257 | *Minor differences.* |
| Health | 180 | 913 | (80%) | (733) | (733) | *Minor differences - less than anticipated income in Health Inspection Fees.* |
| Education and Welfare | 131,981 | 140,146 | (6%) | (8,165) | (699) | *Received less in Commission fees paid to date at this period end.* |
| | | | | | (3,337) | *Decrease in Merchandise sales at this period end date.* |
| | | | | | (969) | *Decrease in Sales at this period end date for books and maps at the CRC.* |
| | | | | | (687) | *Decrease in small miscellaneous grants for CRC.* |
| | | | | | (1,486) | *Decrease in Community Grants received at this period end date.* |
| | | | | | (987) | *Minor differences.* |
| Housing | 665 | 550 | 0% | 115 | 115 | *Minor differences.* |
| Community Amenities | 4,119 | 4,200 | 0% | (81) | (81) | *Minor differences - less than anticipated income received for Rubbish Disposal fees.* |
| Recreation and Culture | (69,219) | 1,148,133 | (106%) | (1,217,352) | (1,222,966) | *LRCI Funds not yet received for Oval Refurbishment and Out of Town Water Supply projects.* |
| | | | | | 5,807 | *More than anticipated income received at this period end date for Oval revenue.* |
| | | | | | (271) | *Less than anticipated income received at this period end date for hire of pavilion.* |
| | | | | | (200) | *Less than anticipated income received at this period end date for Caravan Park fees.* |
| | | | | | 278 | *Minor differences.* |
| Transport | 18,803,027 | 23,156,703 | (19%) | (4,353,676) | (739,461) | *Received less than anticipated income for HVSPP DRFAWA.* |
| | | | | | (5,192,633) | *Less than anticipated flood damage recoup income at this period end date - budget profiling issue and delay in turnaround time for processing claim approvals.* |
| | | | | | 1,000,000 | *Above budget year to date receipt of State Initiative Program grant.* |
| | | | | | 834,291 | *Advance payment of 2022/23 Financial Assistance Grants in April 2022.* |
| | | | | | (82,500) | *Below budget receipts of LRCI Grants in relation to road projects at period end.* |
| | | | | | (180,000) | *Below budget receipts of Indigenous Access Roads Grants at period end.* |
| | | | | | 6,927 | *Income from Hastings road user agreement more than anticipated.* |
| | | | | | (300) | *Minor differences.* |
| Economic Services | 1,990,447 | 2,133,247 | (7%) | (142,800) | 22,787 | *More than anticipated income received at this period end date for Contributions to Economic development projects.* |
| | | | | | (112,657) | *Less than anticipated income received to date for the Tourist Precinct at this year end.* |
| | | | | | (52,886) | *Tourism Infrastructure projects grant below budget at period end date.* |
| | | | | | (44) | *Minor differences.* |

**SHIRE OF UPPER GASCOYNE**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the Period Ending 31 May 2022**

## 2. EXPLANATION OF MATERIAL VARIANCES

### (a) Operating Revenues / Sources (Continued)

| | 31 May 22 YTD Actual $ | YTD Budget $ | Budget to Actual YTD % | Budget to Actual YTD $ | Components of Variance $ | Explanation |
|---|---|---|---|---|---|---|
| | | | | Favourable / (Unfavourable) | | |
| Other Property and Services | 74,208 | 69,865 | 6% | 4,343 | (2,581) | *Income for diesel fuel rebates less than anticipated at this period end date.* |
| | | | | | 7,148 | *Received more than anticipated workers compensation recoups at this period end date.* |
| | | | | | (223) | *Minor differences.* |
| **Total Revenues** | **25,595,145** | **28,589,881** | **(10%)** | **(3,039,448)** | | |

### (b) (Expenses) / (Applications)

| | 31 May 22 YTD Actual $ | YTD Budget $ | Budget to Actual YTD % | Budget to Actual YTD $ | Components of Variance $ | Explanation |
|---|---|---|---|---|---|---|
| | | | | Favourable / (Unfavourable) | | |
| General Purpose Funding | (227,884) | (79,153) | (188%) | (148,731) | (1,085) | *Debt collection costs are tracking over budget at this period end date.* |
| | | | | | (147,534) | *Interest expense is tracking over budget at this period end date - relates to overdraft.* |
| | | | | | (532) | *WATC Guarantee fee tracking over budget year to date - budget profiling issue only.* |
| | | | | | (490) | *Valuation costs tracking over budget year to date.* |
| | | | | | 1,573 | *Admin overhead costs are tracking under budget this period end date.* |
| | | | | | (663) | *Various Minor differences.* |
| Governance | (834,927) | (595,635) | (40%) | (239,292) | 6,129 | *General Council Member Costs tracking under budget at this period end date.* |
| | | | | | (3,046) | *Employee Costs for Administration Staff tracking over budget at this period end date - due to vacant position in Finance/Corporate Team.* |
| | | | | | (1,736) | *Legal costs tracking over budget.* |
| | | | | | 5,226 | *Website costs tracking under budget at this period end date.* |
| | | | | | 257,938 | *Admin Overhead allocations in this program tracking under budget at this period end date.* |
| | | | | | (668,438) | *Admin Overhead allocations redistributed in this program tracking under budget at this period end date.* |
| | | | | | 786 | *FBT tracking under budget at this period end date - next instalment due in June.* |
| | | | | | (4,700) | *Insurances for Admin tracking over budget.* |
| | | | | | 28,407 | *Consultants tracking under budget at this period end date.* |
| | | | | | 4,477 | *Admin Office Op Costs tracking under budget at this period end date.* |
| | | | | | 12,534 | *Staff Training: Travel and Accommodation expenses tracking under budget at this period end date.* |
| | | | | | 22,913 | *Staff retention and attraction costs tracking under budget at this period end date.* |
| | | | | | 7,985 | *Bank charges tracking under budget at this period end date.* |
| | | | | | 12,486 | *Computer operation costs tracking under budget at this period end date.* |
| | | | | | 6,994 | *Phone, fax and internet costs tracking under budget at this period end date.* |
| | | | | | 10,087 | *Motor vehicle expenses for admin vehicles tracking under budget at this period end date.* |
| | | | | | 52,240 | *Audit Costs under budget at this period end date.* |
| | | | | | (3,282) | *Insurances claim costs tracking over budget.* |
| | | | | | 3,269 | *Minor furniture and equipment expenses tracking under budget.* |
| | | | | | 1,251 | *Depreciation costs tracking under budget at this period end.* |
| | | | | | 3,960 | *Freight and postage expenses tracking under budget at this period end.* |
| | | | | | (1,388) | *Other Council Travel expenses overbudget at this period end.* |
| | | | | | 3,040 | *Council Conference and Training expenses under budget at this period end.* |
| | | | | | 1,413 | *Councillor allowances tracking under budget at this period end.* |
| | | | | | 1,227 | *Advertising tracking under budget at this period end.* |
| | | | | | 936 | *Minor differences.* |

## 2. EXPLANATION OF MATERIAL VARIANCES (Continued)

### (b) (Expenses) / (Applications) (Continued)

| | 31 May 22 YTD Actual $ | YTD Budget $ | Budget to Actual YTD % | Budget to Actual YTD $ | Components of Variance $ | Explanation |
|---|---|---|---|---|---|---|
| | | | | Favourable / (Unfavourable) | | |
| Law, Order, Public Safety | (133,721) | (112,620) | (19%) | (21,101) | 4,763 | *Other Fire Control expenses and insurance are tracking under budget this period end date.* |
| | | | | | (12,500) | *Bio-Security control costs tracking over budget at this period end date.* |
| | | | | | (9,461) | *Admin overhead costs tracing over budget at this period end date.* |
| | | | | | (7,167) | *Bush Fire Incident Expenses - claimed back from DFES for January 2022 fire event.* |
| | | | | | 320 | *ES Levy payments are tracking under budget this period end date.* |
| | | | | | 205 | *Animal control costs are tracking under budget this period end date.* |
| | | | | | 2,968 | *Shire fire control costs and insurances tracking under budget at this period end date.* |
| | | | | | (230) | *Minor differences.* |
| Health | (13,777) | (22,531) | 39% | 8,754 | 6,075 | *Mosquito Fogger expenses are tracking under budget this period end date.* |
| | | | | | 1,626 | *Aged Community Assistance costs tracking under budget year to date (maintenance assistance for aged residents)* |
| | | | | | 989 | *Health Inspection Costs tracking under budget at this period end date.* |
| | | | | | 64 | *Minor differences.* |
| Education and Welfare | (167,193) | (471,289) | 65% | 304,096 | 5,000 | *Minor equipment purchases are tracking under budget at this period end date.* |
| | | | | | 8,678 | *General operational costs for the CRC are tracking under budget at this period end date.* |
| | | | | | 1,512 | *CRC Marketing and Promotion tracking under budget year to date.* |
| | | | | | 4,393 | *Community Events and Other expenses tracking under budget at year end.* |
| | | | | | 257,169 | *Admin Overhead allocations for this program tracking under budget at this period end date.* |
| | | | | | 738 | *Depreciation tracking under budget at this period end date.* |
| | | | | | 890 | *Salaries and Superannuation for CRC staff tracking under budget at year end,* |
| | | | | | 4,485 | *CRC Staff Training costs tracking under budget at this period end date.* |
| | | | | | 5,465 | *CRC Freight and Postage tracking under budget at this period end date.* |
| | | | | | 9,380 | *CRC Community Events Shire Labour tracking under budget at this period end date.* |
| | | | | | 4,765 | *CRC Printing and Consumables tracking under budget at this period end date.* |
| | | | | | 1,669 | *CRC Equipment Maintenance tracking under budget at this period end date.* |
| | | | | | (48) | *Minor differences.* |
| Housing | (259,326) | (253,397) | (2%) | (5,929) | 23,113 | *Staff Housing maintenance costs are tracking under budget at this period end date.* |
| | | | | | (15,822) | *Housing Utilities and Insurance are tracking over budget at this period end date.* |
| | | | | | (2,262) | *Depreciation on staff housing - original budget allocation not accounted for, actual depreciation expenditure has been recorded* |
| | | | | | 7,337 | *Minor Capital Housing tracking under budget at this period end date.* |
| | | | | | (18,876) | *Admin overheads for this program tracking over budget at this period end date.* |
| | | | | | 582 | *Minor differences.* |
| Community Amenities | (63,525) | (91,898) | 31% | 28,373 | 1,838 | *Rubbish bin purchases tracking under budget at this period end date.* |
| | | | | | (7,046) | *Rubbish collection costs are tracking over budget at this period end date.* |
| | | | | | 4,860 | *Rubbish Truck operation and maintenance costs tracking over budget at this period end date.* |
| | | | | | 15,174 | *Rubbish Tip maintenance costs tracking under budget at this period end date.* |
| | | | | | 37 | *Depreciation under budget at this period end date.* |
| | | | | | 8,792 | *Public Toilet operating costs tracking under budget at year end.* |
| | | | | | (9,461) | *Admin Overhead tracking over budget at year end.* |
| | | | | | 9,592 | *Tree Lopping expenses tracking under budget at this period end date.* |
| | | | | | 4,588 | *Sewerage/Septic Pumping tracking under budget at this period end date.* |
| | | | | | (0) | *Minor differences.* |

## 2. EXPLANATION OF MATERIAL VARIANCES (Continued)

### (b) (Expenses) / (Applications) (Continued)

| | 31 May 22 YTD Actual $ | YTD Budget $ | Budget to Actual YTD % | Budget to Actual YTD $ | Components of Variance $ | Explanation |
|---|---|---|---|---|---|---|
| | | | | Favourable / (Unfavourable) | | |
| Recreation & Culture | (248,037) | (243,452) | (2%) | (4,585) | (2,809) | *Pavilion operating costs are tracking over budget at this period end date.* |
| | | | | | (20,602) | *Overall Depreciation for Rec & Culture is tracking over budget at this period end date.* |
| | | | | | (1,376) | *Oval maintenance costs are tracking over budget at this period end date.* |
| | | | | | 17,621 | *Community Donations tracking under budget at this period end date - to be adjusted at budget review.* |
| | | | | | 1,573 | *Admin overheads are tracking under budget at this period end date.* |
| | | | | | 1,672 | *Minor furniture purchases for Pavilion tracking under budget at this period end date.* |
| | | | | | 269 | *Library and Museum Costs tracking under budget at this period end date* |
| | | | | | (118) | *Workshop stock costs are tracking over budget at this period end date.* |
| | | | | | (816) | *Various Minor differences.* |
| Transport | (15,325,777) | (19,143,934) | 20% | 3,818,157 | 3,665,972 | *Flood Damage expenditure is tracking under budget at this period end date.* |
| | | | | | 9,036 | *Depot Operating Costs tracking under budget year to date only.* |
| | | | | | 113,042 | *Country road maintenance expenditure tracking under budget at this period end date.* |
| | | | | | 4,343 | *Street Maintenance - Town expenditure tracking under budget at this period end date.* |
| | | | | | 37,936 | *Consulting Transport tracking under budget at this period end date.* |
| | | | | | (31,417) | *Depreciation tracking over budget at this period end date.* |
| | | | | | 344 | *Underspend on Street Lighting costs at period end.* |
| | | | | | 2,000 | *Less than anticipated loss on Disposal of Assets Sold.* |
| | | | | | 14,630 | *Freight costs tracking under budget at period end date.* |
| | | | | | 4,894 | *Airstrip Op Costs tracking under budget at this period end date.* |
| | | | | | 4,276 | *Traffic signs and equipment maintenance tracking under budget at this period end.* |
| | | | | | 5,013 | *Grid maintenance tracking under budget at this period end date.* |
| | | | | | (3,491) | *Workshop equipment tracking under budget at this period end date.* |
| | | | | | (9,343) | *Expenses relating to private works tracking over budget at this period end date* |
| | | | | | 924 | *Various Minor differences.* |
| Economic Services | (559,772) | (712,465) | 21% | 152,693 | 15,826 | *Tourism related expenses are tracking under budget at this period end date.* |
| | | | | | 46,788 | *Tourism signage expenses are tracking under budget at this period end date.* |
| | | | | | (40,872) | *Depreciation tracking over budget year to date.* |
| | | | | | 17,335 | *Tourism precinct legal expenses tracking under budget at this period end date.* |
| | | | | | 93,588 | *Admin overhead costs are tracking under budget at this period end date.* |
| | | | | | 10,231 | *Tourism precinct expenses tracking under budget at this period end date.* |
| | | | | | 9,559 | *Land development costs are tracking under budget at this period end date.* |
| | | | | | 239 | *Various Minor differences.* |

**SHIRE OF UPPER GASCOYNE**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the Period Ending 31 May 2022**

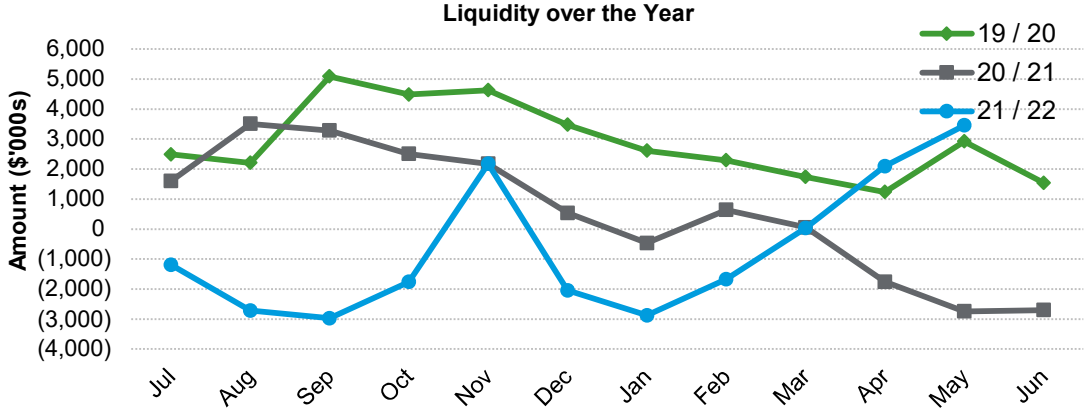
## 2. EXPLANATION OF MATERIAL VARIANCES (Continued)
### (b) (Expenses) / (Applications) (Continued)

| | 31 May 22 YTD Actual $ | YTD Budget $ | Budget to Actual YTD % | Budget to Actual YTD $ | Components of Variance $ | Explanation |
|---|---|---|---|---|---|---|
| | | | | Favourable / (Unfavourable) | | |
| Other Property and Services | (87,900) | (66,075) | (33%) | (21,825) | (9,008) | *Allocated Payroll Overheads tracking under budget at year end.* |
| | | | | | 32,578 | *Employee Costs for Works Staff tracking over budget at this year end.* |
| | | | | | (4,226) | *OSH costs tracking over budget at year end.* |
| | | | | | 17,919 | *Training and Travel costs for Works staff tracking under budget at year end.* |
| | | | | | 6,413 | *Relocation costs for works staff tracking under budget at year end.* |
| | | | | | (1,463) | *Workers Compensation costs tracking over budget at year end - offset for this expense is pending reimbursement from LGIS for approved WC claims.* |
| | | | | | 1,723 | *Staff uniform costs tracking under budget for Works staff at year end.* |
| | | | | | 73,944 | *Admin Overhead allocations tracking under budget at year end.* |
| | | | | | (82,316) | *Fuel and Oils tracking over budget at year end.* |
| | | | | | (52,333) | *Allocated Plant Operating Costs tracking under budget at year end.* |
| | | | | | 4,644 | *Tyres and Tubes for plant tracking under budget at period end date.* |
| | | | | | (1,508) | *Plant Parts and Repairs tracking over budget at period end.* |
| | | | | | (5,557) | *Parts - Stock tracking over budget at year end.* |
| | | | | | 69,116 | *Plant Depreciation tracking under budget at this period end date.* |
| | | | | | (86,705) | *Allocated Plant Depreciation tracking under budget at this period end date.* |
| | | | | | 22,002 | *Freight costs tracking under budget at period end date.* |
| | | | | | (11,343) | *Insurance claim expense for plant over budget at period end date.* |
| | | | | | 3,922 | *Utility costs for Works staff tracking under budget at this period end date.* |
| | | | | | 373 | *Minor differences.* |
| **Total Expenses** | **(17,921,839)** | **(21,792,449)** | **18%** | **3,842,237** | | |

**SHIRE OF UPPER GASCOYNE**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the Period Ending 31 May 2022**

## 3. NET CURRENT FUNDING POSITION

| | Note | Current Month 31 May 22 $ | Prior Year Closing 30 Jun 21 $ | This Time Last Year 31 May 21 $ |
|---|---|---|---|---|
| **Current Assets** | | | | |
| Cash Unrestricted | 4 | 5,182,235 | 3,237,358 | 3,223,436 |
| Cash Restricted | 4 | 1,736,009 | 2,036,612 | 1,421,976 |
| Receivables - Rates | 6(a) | 19,858 | 66,317 | 106,533 |
| Receivables - Other | 6(b) | 1,457,213 | 777,052 | 659,075 |
| Interest / ATO Receivable | | 233,540 | 51,385 | 222,746 |
| Provision for Doubtful Debts | | (116,443) | (116,443) | (96,189) |
| Accrued Income | | - | 2,631,538 | 1,110,367 |
| Inventories | | 107,732 | 102,670 | 139,547 |
| **Total Current Assets** | | **8,620,145** | **8,786,489** | **6,787,491** |
| **Current Liabilities** | | | | |
| Sundry Creditors | | (606,950) | (2,229,472) | (395,054) |
| Revenue Received in Advance | 6(a) | - | (212) | (6,726) |
| Obligations / ARWC | | - | (2,788,897) | (5,585,814) |
| Deposits and Bonds | | (100,642) | (50,642) | (50,642) |
| GST Payable | | (101,921) | - | 3,115 |
| PAYG Withholding Tax | | (29,886) | - | (26,102) |
| Loan Liability | | (126,842) | (133,365) | (123,011) |
| Accrued Expenses | | - | (212,442) | - |
| Retentions held for Gascoyne River Bridge F | | (6,171) | (6,171) | |
| Accrued Salaries and Wages | | - | (50,456) | - |
| Accrued Time in Lieu | | (2,137) | - | - |
| Suspense | | (6,897) | - | (100,202) |
| Overdraft | 4 | (2,477,022) | (1,887,991) | (1,889,971) |
| Lease Liability | | 1,127 | | |
| Unearned Revenue | | - | - | - |
| Total Payables | | (3,457,342) | (7,359,648) | (8,174,407) |
| Provisions | | (207,948) | (207,948) | (191,109) |
| **Total Current Liabilities** | | **(3,665,290)** | **(7,567,596)** | **(8,365,516)** |
| Less: Cash Reserves | 7 | (1,735,923) | (2,037,129) | (1,371,334) |
| Less: Land Held for Resale | | (2,500) | (2,500) | (7,500) |
| Less: Deposit on Disposal of Asset | | - | | |
| Add: Loan Principal (Current) | | 126,188 | 133,365 | 123,011 |
| Add: Employee Leave Reserve | 7 | 110,179 | 110,174 | 90,186 |
| **Net Funding Position** | | **3,452,799** | **(577,197)** | **(2,743,662)** |



**SHIRE OF UPPER GASCOYNE**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the Period Ending 31 May 2022**

## 4. CASH AND FINANCIAL ASSETS

| | Unrestricted | Restricted | Trust | Total Amount | Institution | Interest Rate | Maturity Date |
|---|---|---|---|---|---|---|---|
| **Cash and Cash Equivalents** | $ | $ | $ | $ | | % | |
| Cash on Hand | 900 | | | 900 | N/A | 0.00 | N/A |
| Municipal Fund | 185,056 | | | 185,056 | CBA | 0.00 | N/A |
| Online Saver | 4,996,279 | | | 4,996,279 | CBA | 0.10 | N/A |
| SUG Reserve Account | | 1,736,009 | | 1,736,009 | CBA | 0.10 | N/A |
| WANDRRA Account | | (2,477,022) | | (2,477,022) | CBA | 0.10 | N/A |
| **Financial Assets at Amortised Cost** | | | | | | | |
| Fixed Term Deposit | | | | - | | | |
| **Total Cash and Financial Assets** | **5,182,235** | **(741,013)** | **-** | **4,441,222** | | | |

**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 Balance 01 Jul 21 $ | Amount Received $ | Amount Paid $ | Closing Balance 31 May 22 $ |
|---|---|---|---|---|
| | - | - | - | - |
| **Total Funds in Trust** | **-** | **-** | **-** | **-** |

**Comments / Notes**
No Funds held in Trust at Reporting Date

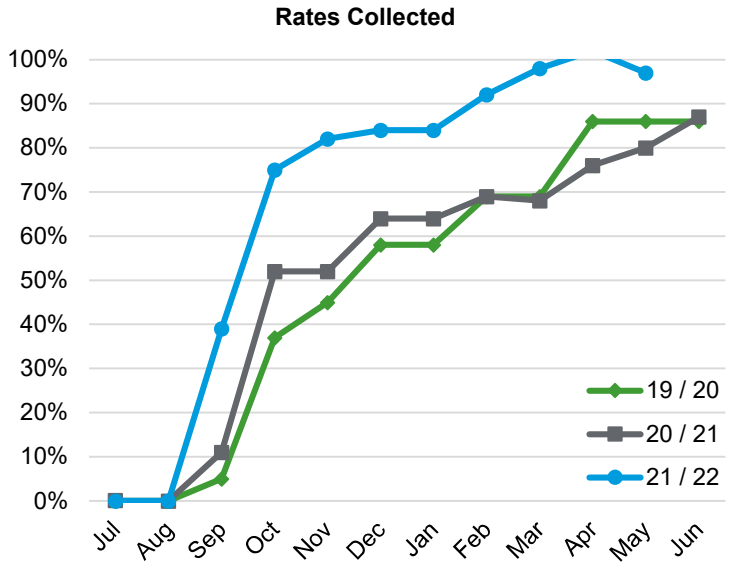
**SHIRE OF UPPER GASCOYNE**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the Period Ending 31 May 2022**

## 6. RECEIVABLES

### (a) Rates Receivable

| | 31 May 22 |
|---|---|
| | $ |
| Rates Receivables | 19,858 |
| Rates Received in Advance | - |
| **Total Rates Receivable Outstanding** | **19,858** |

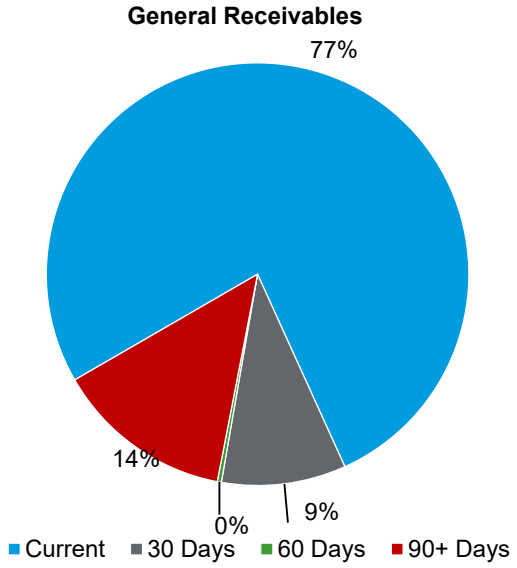
| | |
|---|---|
| Closing Balances - Prior Year | 66,317 |
| Rates Levied this Year | 586,592 |
| Closing Balances - Current Month | (19,858) |
| **Total Rates Collected to Date** | **633,050** |
| *Percentage Collected* | *97%* |




**Comments / Notes**

### (b) General Receivables

| | 31 May 22 |
|---|---|
| | $ |
| Current | 1,115,510 |
| 30 Days | 138,914 |
| 60 Days | 4,452 |
| 90+ Days | 198,338 |
| **Total General Receivables Outstanding** | **1,457,213** |

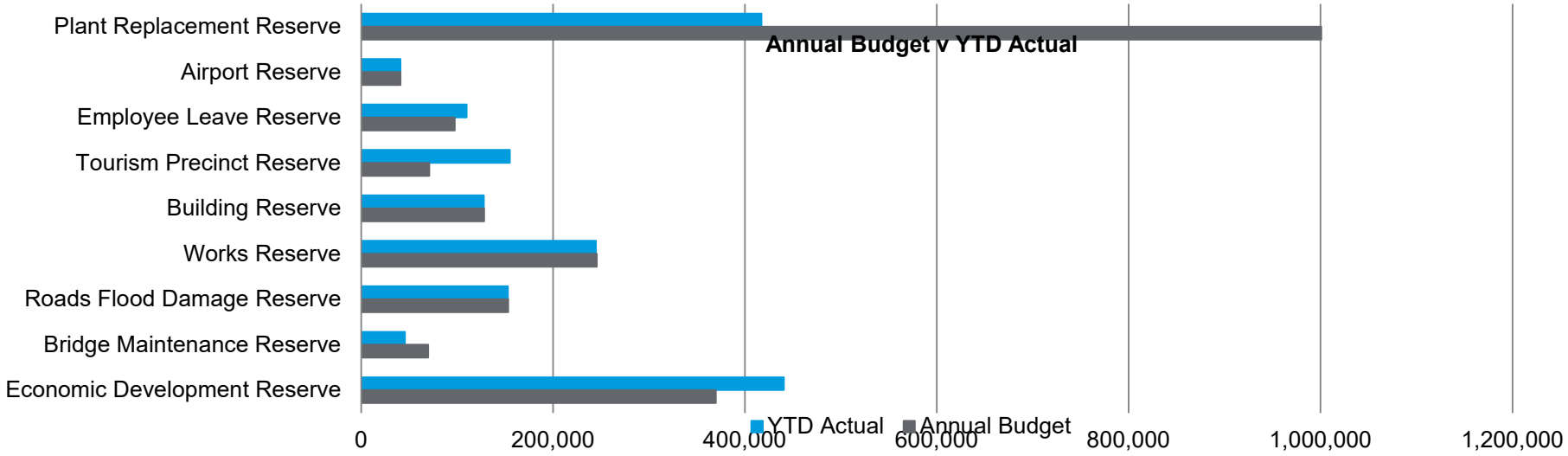



**Comments / Notes**
Amounts shown above include GST (where applicable)

**SHIRE OF UPPER GASCOYNE**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the Period Ending 31 May 2022**

## 7. CASH BACKED RESERVES

| | Annual Budget | | | | | YTD Actual | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Reserve Name** | **Balance 01 Jul 21** | **Transfers from** | **Interest Received** | **Transfer to** | **Balance 30 Jun 22** | **Transfers from** | **Interest Received** | **Transfer to** | **Balance 31 May 22** |
| | **$** | **$** | **$** | **$** | **$** | **$** | **$** | **$** | **$** |
| Plant Replacement Reserve | 567,262 | (150,000) | 1,393 | 582,270 | 1,000,925 | (150,000) | 21 | - | 417,283 |
| Airport Reserve | 41,067 | - | 101 | - | 41,168 | - | 2 | - | 41,069 |
| Employee Leave Reserve | 110,174 | (12,705) | 269 | - | 97,738 | - | 5 | - | 110,179 |
| Tourism Precinct Reserve | 280,360 | (210,000) | 688 | - | 71,048 | (125,281) | 16 | - | 155,095 |
| Building Reserve | 153,885 | (26,004) | 378 | - | 128,259 | (26,004) | 6 | - | 127,887 |
| Works Reserve | 244,941 | - | 601 | - | 245,542 | - | 5 | - | 244,946 |
| Roads Flood Damage Reserve | 152,995 | - | 376 | - | 153,371 | - | 7 | - | 153,002 |
| Bridge Maintenance Reserve | 45,678 | - | 112 | 24,000 | 69,790 | - | 2 | - | 45,680 |
| Economic Development Reserve | 440,767 | (250,000) | 1,082 | 177,780 | 369,629 | - | 16 | - | 440,783 |
| **Total Cash Backed Reserves** | **2,037,129** | **(648,709)** | **5,000** | **784,050** | **2,177,470** | **(301,285)** | **78** | **-** | **1,735,923** |



## 8. DISPOSAL OF ASSETS

### Annual Budget

| | WDV | Proceeds | Profit | (Loss) |
|---|---|---|---|---|
| **Transport** | **$** | **$** | **$** | **$** |
| **Plant and Equipment** | | | | |
| Roller P27 | 15,000 | 48,000 | 33,000 | - |
| Ute P44 | 7,000 | 5,000 | - | (2,000) |
| **Total Disposal of Assets** | **22,000** | **53,000** | **33,000** | **(2,000)** |
| | | | | |
| **Total Profit or (Loss)** | | | | **31,000** |

### YTD Actual

| | WDV | Proceeds | Profit | (Loss) |
|---|---|---|---|---|
| **Transport** | **$** | **$** | **$** | **$** |
| **Plant and Equipment** | | | | |
| Roller P27 * | 15,000 | 48,000 | 33,000 | - |
| **Total Disposal of Assets** | **15,000** | **48,000** | **33,000** | **-** |
| | | | | |
| **Total Profit or (Loss)** | | | | **33,000** |

*

## 9. CAPITAL ACQUISITIONS

### (a) Land and Buildings

| | Annual Budget | YTD Budget | YTD Actual | YTD Variance |
|---|---|---|---|---|
| **Governance** | $ | $ | $ | $ |
| Office Refurbishment | 134,000 | - | 99,985 | (99,985) |
| **CRC, Education and Welfare** | | | | |
| CRC Building Improvements | 25,000 | 25,000 | - | 25,000 |
| **Housing** | | | | |
| New Staff House | 379,518 | 379,518 | 379,365 | 153 |
| Residential Land Development | - | - | 2,520 | (2,520) |
| Internal Refurbishment of L99 Gregory Street | 35,800 | 35,800 | 24,270 | 11,530 |
| **Total Land and Buildings** | **574,318** | **440,318** | **506,140** | **(65,822)** |

### (b) Plant and Equipment

| | Annual Budget | YTD Budget | YTD Actual | YTD Variance |
|---|---|---|---|---|
| **Transport** | $ | $ | $ | $ |
| Side Tipper | 11,000 | 9,167 | 9,750 | (583) |
| Message Board | 28,000 | 23,333 | 27,260 | (3,927) |
| Padfoot Roller | 175,720 | 146,433 | 175,720 | (29,287) |
| Generator | 16,400 | - | 16,275 | (16,275) |
| **Total Plant and Equipment** | **231,120** | **178,933** | **229,005** | **(33,797)** |

### (c) Furniture and Equipment

| | Annual Budget | YTD Budget | YTD Actual | YTD Variance |
|---|---|---|---|---|
| **Governance** | $ | $ | $ | $ |
| Furniture and Equipment | 10,000 | 10,000 | - | 10,000 |
| **Total Furniture and Equipment** | **10,000** | **10,000** | **-** | **10,000** |

## 9. CAPITAL ACQUISITIONS (Continued)

### (c) Infrastructure - Roads

| Transport | Annual Budget $ | YTD Budget $ | YTD Actual $ | YTD Variance $ |
|---|---|---|---|---|
| HVSPP | 2,285,332 | 2,094,884 | 1,311,426 | 783,458 |
| Sealing Landor/Meekatharra Road | 50,000 | 45,833 | 593 | 45,240 |
| Landor/Meekatharra | 588,057 | 539,756 | 757,373 | (217,617) |
| Signage 20 / 21 | - | - | 4,830 | (4,830) |
| Signage 21 / 22 | 100,000 | 91,684 | 69,769 | 21,915 |
| Grids 21 / 22 | 100,000 | 91,663 | 60,852 | 30,811 |
| Carnarvon/Mullewa Rd | 1,125,000 | 1,032,235 | 1,183,649 | (151,414) |
| Landor/Meekatharra - Indigenous Access Rd | 300,000 | 200,000 | 155,671 | 44,329 |
| Carnarvon/Meekatharra - Pells | 2,500,000 | 1,683,332 | 1,178,981 | 504,351 |
| **Total Infrastructure - Roads** | **7,048,389** | **5,779,387** | **4,723,143** | **507,564** |

### (d) Other Infrastructure

| | Annual Budget $ | YTD Budget $ | YTD Actual $ | YTD Variance $ |
|---|---|---|---|---|
| **Recreation and Culture** | | | | |
| In Town Water Supply | 41,000 | 35,440 | 13,415 | 22,025 |
| Out of Town Water Supply Project | 1,400,000 | 1,283,337 | 34,664 | 1,248,673 |
| Oval Refurbishment | 85,000 | 42,500 | 497 | 42,003 |
| **Law, Order and Public Safety** | | | | |
| Fire Control | 126,285 | - | - | - |
| **Transport** | | | | |
| Depot Infrastructure | 17,557 | 17,556 | 17,557 | (1) |
| Fuel Bowser Upgrade | - | - | - | |
| **Economic Services** | | | | |
| Tourist Stop | 1,497,483 | 1,497,483 | 1,221,119 | 276,364 |
| Tourist Precinct Solar Project | 2,500 | 2,500 | 2,500 | - |
| **Total Infrastructure - Other** | **3,084,825** | **2,836,316** | **1,289,751** | **1,547,061** |
| **Total Capital Expenditure** | **10,948,652** | **9,244,954** | **6,748,039** | **1,965,007** |

**SHIRE OF UPPER GASCOYNE**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the Period Ending 31 May 2022**

## 10. RATING INFORMATION

| General Rates | Rateable Value $ | Valuation $ | Number of Properties # | Annual Budget Revenue $ | Rate Revenue $ | Interim Rates $ | Back Rates $ | YTD Actual Revenue $ |
|---|---|---|---|---|---|---|---|---|
| GRV Town | 147,258 | 0.087241 | 19 | 12,847 | 13,096 | - | - | 13,096 |
| UV Rural | 2,725,380 | 0.046865 | 27 | 127,725 | 81,376 | - | - | 81,376 |
| UV Mining | 2,026,672 | 0.139300 | 114 | 271,048 | 420,233 | - | - | 420,233 |
| **Total General Rates** | | | | **411,620** | **514,705** | **-** | **-** | **514,705** |
| **Minimum Rates** | | | | | | | | |
| GRV Town | 2,495 | 200 | 4 | 800 | 824 | - | - | 824 |
| UV Rural | 19,660 | 412 | 11 | 4,532 | 4,944 | - | - | 4,944 |
| UV Mining | 84,089 | 450 | 63 | 27,900 | 28,800 | 78,449 | (51,313) | 55,936 |
| **Total Minimum Rates** | | | | **33,232** | **34,568** | **78,449** | **(51,313)** | **61,704** |
| **Total General and Minimum Rates** | | | | **444,852** | **549,273** | **78,449** | **(51,313)** | **576,409** |
| **Other Rate Revenue** | | | | | | | | |
| Rates Write-off | | | | (5,000) | | | | - |
| Interim and Back Rates | | | | 38,298 | | | | (64,456) |
| Facilities Fees (Ex Gratia) | | | | 2,884 | | | | 2,884 |
| **Total Rate Revenue** | | | | **481,034** | | | | **514,837** |

**SHIRE OF UPPER GASCOYNE**
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**
**For the Period Ending 31 May 2022**

## 11. INFORMATION ON BORROWINGS

### (a) Debenture Repayments

| | | | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---|---|---|---|---|---|---|---|---|
| | 01 Jul 21 | New Loans | YTD Actual | Annual Budget | YTD Actual | Annual Budget | YTD Actual | Annual Budget |
| | $ | $ | $ | $ | $ | $ | $ | $ |
| **Housing** | | | | | | | | |
| Loan 29 Staff Housing | 245,268 | - | (37,068) | (34,337) | 208,200 | 279,605 | (894) | 4,265 |
| Loan 30 Staff Housing | 429,381 | - | (43,810) | (43,069) | 385,571 | 471,709 | 741 | 4,544 |
| **Economic Services** | | | | | | | | |
| Loan 28 Tourism Precinct | 443,983 | - | (55,723) | (45,605) | 388,260 | 489,588 | (4,134) | 20,419 |
| | | | | - | | | | |
| **Total Repayments** | **1,118,632** | **-** | **(136,601)** | **(123,011)** | **982,031** | **1,240,902** | **(4,287)** | **29,228** |

## 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 | 1,369,578 | 1,369,578 | 3,819,432 |
| **Law, Order and Public Safety** | | | | |
| Grant (DFES) Operating | DFES | 3,668 | 2,751 | 3,108 |
| **Education and Welfare** | | | | |
| CRC Operating Grant | Dep. of Regional Dev. | 100,930 | 96,000 | 96,000 |
| CRC Misc Small Operating | | - | - | - |
| Other Community Grants | | 2,500 | 2,288 | 802 |
| **Recreation & Culture** | | | | |
| Library Operating Grants | | 4,140 | 4,140 | 4,880 |
| **Transport** | | | | |
| FAGS Roads | Government of WA | 499,000 | 499,000 | 1,333,291 |
| MRWA Direct Grant | MRWA | 251,120 | 251,120 | 251,120 |
| HVSPP DRFAWA Contribution | | 1,616,871 | 1,616,871 | 877,410 |
| **Economic Services** | | | | |
| Contributions for Projects | | 32,206 | 9,163 | 443 |
| **Other Property and Services** | | | | |
| Diesel Fuel Rebate | ATO | 60,000 | 55,000 | 52,419 |
| **Total Operating Grants, Subsidies and Contributions** | | **3,940,013** | **3,905,911** | **6,438,905** |

### (b) Non-operating Grants, Subsidies and Contributions

| Program / Details | Grant Provider | Annual Budget $ | YTD Budget $ | YTD Actual $ |
|---|---|---|---|---|
| **Recreation and Culture** | | | | |
| LCRI Grant - Oval Refurbishment | | 35,254 | 32,316 | (87,997) |
| LCRI Grant - Out of Town Water Supply | | 1,202,894 | 1,102,653 | - |
| **Law, Order & Public Safety** | | | | |
| DFES Fire Control Grant | | 126,285 | - | 126,285 |
| **Transport** | | | | |
| HVSPP Funding | | 2,428,684 | 2,428,684 | 2,428,384 |
| Roads to Recovery | | 588,057 | 588,057 | 588,057 |
| Regional Road Group Funding | | 750,000 | 750,000 | 750,000 |
| LCRI Grant Funds - Sealing Landor/Meekatharra | | 90,000 | 82,500 | - |
| Indigenous Access Roads - Funded Income | | 300,000 | 300,000 | 120,000 |
| State Initiative Program (Road Projects) | | 2,500,000 | 1,000,000 | 2,000,000 |
| **Economic Services** | | | | |
| Tourism Infrastructure Projects | | 2,585,000 | 1,938,750 | 1,885,864 |
| Regional Grant Scheme | | 2,500 | 2,500 | 2,500 |
| **Total Non-Operating Grants, Subsidies and Contributions** | | **10,608,674** | **8,225,460** | **7,813,093** |
| **Total Grants, Subsidies and Contributions** | | **14,548,687** | **12,131,371** | **14,251,998** |

### (c) Flood Damage Reimbursements

| | | | |
|---|---|---|---|
| **Transport** | | | |
| Grants DRFAWA March 2020 (AGRN 908) | 10,502,990 | 9,627,739 | 8,501,774 |
| Grant (DRFAWA) AGRN 951 | 6,300,126 | 5,775,110 | 1,764,003 |
| Grant (DRFAWA) AGRN TBA - May 24th 2021 Flood Event | 60,607 | 55,561 | - |
| **Total Flood Damage Reimbursements** | **16,863,723** | **15,458,410** | **10,265,777** |

**SHIRE OF UPPER GASCOYNE**
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**
**FOR THE YEAR ENDING 30 JUNE 2022**

## 9 BUDGET AMENDMENTS

| GL | Description | Council Resolution | Non Cash Adjustment $ | Increase in Cash $ | Decrease in Cash $ | Running Balance $ |
|---|---|---|---|---|---|---|
| | Opening Surplus Adjustment | Budget Review | | | (223,623) | (223,623) |
| **Operating Income** | | | | | | |
| 41100 | Other Income: Insurance Reimbursement | Budget Review | | | (64,000) | |
| | | | | | | (287,623) |
| 51006 | Other Income: Fire Control Costs Reimbursed | Budget Review | | 25,871 | | (261,752) |
| 84138 | Other Income: Postal Agency Sales | Budget Review | | 500 | | (261,252) |
| 84143 | Other Income: Christmas Function Income | Budget Review | | 1,884 | | (259,368) |
| 84160 | Grants: CRC Misc Small Operating | Budget Review | | | (20,000) | (279,368) |
| 111313 | Library Operating Grants | Budget Review | | 375 | | (278,993) |
| 124005 | Grants DRFAWA March 2020 (AGRN 908) | Budget Review | | 127,880 | | (151,113) |
| 124023 | Other Income: Miscellaneous Reimbursements | Budget Review | | 3,810 | | (147,303) |
| 126100 | Income from Private Works | Budget Review | | 94,834 | | (52,469) |
| 130110 | Contributions Received for Projects | Budget Review | | 22,206 | | (30,263) |
| 133172 | Old Police Station (Lease) Recoveries | Budget Review | | 2,000 | | (28,263) |
| 91010 | Income Staff Housing | Budget Review | | 600 | | (27,663) |
| 141033 | Workers Compensation Recoups | Budget Review | | 10,000 | | (17,663) |
| 122923 | Reimbursement for Road Projects | Budget Review | | 25,319 | | 7,656 |
| 141053 | Other Income: Other Income and Reimbursements: Works | Budget Review | | 127 | | 7,783 |
| **Operating Expenses** | | | | | | |
| 2022 | Allocated Plant Operating Costs | Budget Review | | 97,927 | | 105,710 |
| 2026 | Allocated Plant Depreciation | Budget Review | | 23,428 | - | 129,138 |
| 12272 | Road Maintenance - Country | Budget Review | | | (100,000) | 29,138 |
| 12273 | Street Maintenance - Town | Budget Review | | 60,000 | | 89,138 |
| 12274 | Cement Stabiliser (Materials Only) | Budget Review | | 100,000 | | 189,138 |
| 41003 | Election Costs | Budget Review | | 5,082 | | 194,220 |
| 41008 | Insurances: Council Members | Budget Review | | 2,703 | | 196,923 |
| 41014 | Governance & Policy Development | Budget Review | | 30,000 | | 226,923 |
| 41056 | Records Storage | Budget Review | | 8,000 | | 234,923 |
| 41057 | Travel/Training/Medicals: Admin | Budget Review | | 20,000 | | 254,923 |
| 41061 | Phone/Fax/Internet Costs: Admin | Budget Review | | | (2,000) | 252,923 |
| 41063 | Advertising | Budget Review | | | (5,000) | 247,923 |
| 41067 | Consultants: Admin | Budget Review | | 10,000 | | 257,923 |
| 41068 | Public Relations Expenditure - Admin | Budget Review | | 3,500 | | 261,423 |
| 41069 | Freight & Postage Costs Admin | Budget Review | | | (4,000) | 257,423 |
| 41089 | Insurance Claim Costs | Budget Review | | | (4,846) | 252,577 |
| 51002 | Insurances: Fire Control | Budget Review | | 1,496 | | 254,073 |
| 52001 | Animal Control Costs - Ranger | Budget Review | | | (5,000) | 249,073 |
| 73010 | Aged Care Community Assistance (formerly medical expenses) | Budget Review | | 1,500 | | 250,573 |
| 84108 | Freight & Postage CRC | Budget Review | | | (7,000) | 243,573 |
| 84109 | Minor Equipment (Non Capital) CRC | Budget Review | | 20,000 | | 263,573 |
| 84120 | Insurances: CRC | Budget Review | | 51 | | 263,624 |
| 84127 | Other Expenses CRC | Budget Review | | | (500) | 263,124 |
| 84144 | Christmas Function Expenses GEN | Budget Review | | 1,143 | | 264,267 |
| 91025 | Staff Residences Garden Maintenance | Budget Review | | | (36,200) | 228,067 |

## 9 BUDGET AMENDMENTS

| GL | Description | Council Resolution | Non Cash Adjustment $ | Increase in Cash $ | Decrease in Cash $ | Running Balance $ |
|---|---|---|---|---|---|---|
| 92140 | Lot 56 Gregory Street Insurance & Utilities Expenses | Budget Review | | 300 | | 228,367 |
| 101080 | Tree Lopping | Budget Review | | | (5,000) | 223,367 |
| 101105 | Sewerage/Septic Pumping | Budget Review | | 13,000 | | 236,367 |
| 111145 | Pavilion Operating Costs | Budget Review | | | (10,000) | 226,367 |
| 111162 | Parks, Gardens & Reserves Maintenance | Budget Review | | | (10,000) | 216,367 |
| 111168 | Tourist Stop Buildings and Gardens Maintenance | Budget Review | | 51,500 | | 267,867 |
| 111300 | Library Operating Costs | Budget Review | | | (1,000) | 266,867 |
| 121064 | Works Freight Costs | Budget Review | | | (10,000) | 256,867 |
| 121081 | Workshop Equipment | Budget Review | | 5,000 | | 261,867 |
| 121085 | Kilili Bridge Insurance | Budget Review | | 2,474 | | 264,341 |
| 124015 | Insurances: Plant Operation | Budget Review | | | (1,038) | 263,303 |
| 124700 | March 2020 DRFAWA AGRN908 | Budget Review | | 27,339 | | 290,642 |
| 126200 | Expenses Relating to Private Works | Budget Review | | | (76,123) | 214,519 |
| 130150 | Kennedy Loop Road - Tourist Trail | Budget Review | | 10,000 | | 224,519 |
| 134220 | Tourism Precinct Insurance Expense | Budget Review | | 1,632 | | 226,151 |
| 134240 | Tourism Precinct Repairs & Maintenance | Budget Review | | | (34,000) | 192,151 |
| 134260 | Tourism Precinct Legal Fees | Budget Review | | | (10,000) | 182,151 |
| 136501 | Insurance: Tourism and Area Promotion | Budget Review | | | (1,505) | 180,646 |
| 141025 | Insurances: Works Staff | Budget Review | | | (3,395) | 177,251 |
| 141026 | Occupational Safety & Health: Works | Budget Review | | | (3,000) | 174,251 |
| 141030 | Camping Costs: Works Staff | Budget Review | | | (26,000) | 148,251 |
| 142003 | Parts & Repairs | Budget Review | | | (20,000) | 128,251 |
| 142005 | Fuel & Oil for Road Maintenance Plant (Depot) | Budget Review | | | (40,000) | 88,251 |
| 142006 | Parts - Stock: Ground Engaging Tools | Budget Review | | | (5,000) | 83,251 |
| MM1262 | MV Costs: GU31 Mazda 2018 BT50 4WD Traytop | Budget Review | | | (10,000) | 73,251 |
| 51013 | Bush fire Incident Expenses | Budget Review | | | (25,871) | 47,380 |
| 112113 | Tourism Precinct Other Operating Expense | Budget Review | | | (141) | 47,239 |
| 141032 | Workers Compensation Payments | Budget Review | | | (12,096) | 35,143 |
| 142008 | Right of Use Asset Depreciation Expense | Budget Review | (3,878) | | | 35,143 |
| 142009 | Lease Interest Expense | Budget Review | | | (116) | 35,027 |
| | **Capital Income** | | | | | |
| 123016 | LRCI Grant Funds - Bitumen Project Viveash Way | Budget Review | | 90,000 | | 125,027 |
| CN2123 | Landor/Mt Augustus - Indigenous Access Road | Budget Review | | 300,000 | | 425,027 |
| 124011 | LRCI Capital Grant Funds - Depot Infrastructure Project | Budget Review | | | (90,000) | 335,027 |
| 132200 | Regional Grant Scheme | Budget Review | | 2,500 | | 337,527 |
| 123018 | Grant: State Initiative Program (Road Project) | Budget Review | | 2,500,000 | | 2,837,527 |
| 51031 | Grant DFES - Fire Control | Budget Review | | 126,285 | | 2,963,812 |
| | **Capital Expenses** | | | | | |
| 12284 | Roads Infrastructure Assets | | | | (2,500,000) | 463,812 |
| 41800 | Governance: Furniture, Fixtures & Fittings | Budget Review | | 10,000 | | 473,812 |
| 94300 | Buildings | 8102021 | | | (26,004) | 447,808 |
| | | Budget Review | | | (8,000) | 439,808 |
| 111186 | Rec & Culture Capital Expenses | 6122021 | | 124,000 | | 563,808 |
| 128020 | Purchase Plant & Equipment | Budget Review | | 265,800 | | 829,608 |

**SHIRE OF UPPER GASCOYNE**
**NOTES TO AND FORMING PART OF THE BUDGET REVIEW**
**FOR THE YEAR ENDING 30 JUNE 2022**

## 9 BUDGET AMENDMENTS

| GL | Description | Council Resolution | Non Cash Adjustment $ | Increase in Cash $ | Decrease in Cash $ | | Running Balance $ |
|---|---|---|---|---|---|---|---|
| 128031 | Depot Infrastructure | Budget Review | | 322,443 | | | 1,152,051 |
| CB5070 | Council Offices Refurbishment | 6122021 | | | (4,000) | | 1,148,051 |
| CB5070 | Council Offices Refurbishment | Budget Review | | | (10,000) | | 1,138,051 |
| 132302 | Tourist Precinct Solar Project | Budget Review | | | (2,500) | | 1,135,551 |
| CN2123 | Landor/Mt Augustus - Indigenous Access Road | Budget Review | | | (300,000) | | 835,551 |
| 55100 | Fire Control | Budget Review | | | (126,285) | | 709,266 |
| 113137( | Residential Land Development | | | 1,150,000 | | | 1,859,266 |
| RC09 | Out of Town Water Supply | | | | (1,150,000) | | 709,266 |
| **Reserve Transfers** | | | | | | | |
| | Transfers to Reserves | Budget Review | | | (755,270) | | (46,004) |
| | Transfers from Reserves | Budget Review | | 46,004 | | | - |
| **Total Budget Amendments** | | | (3,878) | 4,598,513 | (4,598,513) | - | |

# APPENDIX 3

**(Arrangements for Management of Volunteer Bush Fire Brigades:)**

# Arrangements for Management of Volunteer Bush Fire Brigades: Proposed Advocacy Position

May 2022

em@walga.asn.au www.walga.asn.au 08 9213 2000

# Table of Contents


**Table of Contents** 1

**Executive Summary** 2

**How to Comment on This Paper** 2

**Introduction** 3

**Background** 4

**Current Arrangements in WA** 5

**Considerations for Future Bush Fire Brigade Management Arrangements** 5

*Local Government Views* 5

*Recommendations of Previous Reviews* 6

*Work Health and Safety Act 2020* 6

*Volunteer Insurance* 7

*Sector Capacity, Capability and Resourcing* 7

*Bush Fire Service and Volunteerism* 7

**Options for future management of BFBs** 8

**Proposed Position** 8

**Management of Bush Fire Brigades** 9

**How to Provide a Response to this Paper and Proposed Position** 10

**APPENDIX ONE - Proposed Emergency Management Advocacy Position Statements** 11


# Acknowledgement


*The WA Local Government Association (WALGA) acknowledges the Traditional Owners of the land and pays respects to Elder's past, and present. WALGA acknowledges the continuing knowledge and cultural practices that they bring to the Local Government and Emergency Management sectors to support resilient and sustainable land management on WA landscapes.*

## Executive Summary

Western Australian Local Governments have extensive roles and responsibilities prescribed in the State Emergency Management Framework (State Framework) across the emergency management activities of prevention, preparedness, response, and recovery. Relevantly, pursuant to the *Bush Fires Act 1954*, Local Governments have responsibility for bushfire and the management of volunteer Bush Fire Brigades (BFBs).

This Paper proposes a new Advocacy Position on the management of BFBs to guide the Association's emergency management advocacy on behalf of Local Government, and in particular its engagement with the State Government on the development of the *Consolidated Emergency Services Act* which is expected to be released for stakeholder consultation in early 2023.

## How to Comment on This Paper

Local Governments are encouraged to provide a written response to this Paper or to complete the survey. Formal Council resolutions will assist the Association understand the sentiment of the sector on this important issue.

The Paper outlines the proposed Advocacy Position, followed by the background and rationale for the new position.

Questions are provided at the end of the Paper to guide feedback.

For further information please contact WALGA's Resilient Communities Policy Manager, Susie Moir via 9213 2058 or smoir@walga.asn.au

Feedback should be provided in response to the questions via email to em@walga.asn.au by **5pm Friday 8 July 2022.**

## Introduction

This Paper seeks Local Government's views on a new WALGA Advocacy Position on the management of volunteer bush fire brigades (BFBs).

WALGA Advocacy Positions guide WALGA's policy, advocacy and capacity building activities and support a consistent and whole-of-sector approach.

The introduction of the *Work Health and Safety Act 2020* has shone a spotlight on Local Government responsibilities for managing BFBs. In addition, the State Government is currently drafting the *Consolidated Emergency Services Act*, which consolidates the *Fire Brigades Act 1942, Bush Fires Act 1954* and *Fire and Emergency Services Act 1998* into a single piece of legislation, anticipated to be released as a Green Bill in early 2023. Therefore consultation on a new Advocacy Position with respect to management of BFBs is timely.

In 2012, 2019 and 2021, WALGA undertook comprehensive consultation with Local Government in relation to emergency management matters.

In 2021 WALGA undertook a comprehensive Local Government Emergency Management Survey to ascertain the sector's sentiment with respect to their emergency management responsibilities. 104 Local Governments responded to the Survey. Responses were provided by:

- 36 Chief Executive Officers
- 18 Community Emergency Services Managers
- 50 Local Government officers

As part of the survey Local Governments were asked about their level of satisfaction with current arrangements for managing BFBs. 92 Local Governments (69 of which manage BFBs) provided the following feedback:

- 93% were not wholly satisfied with the current arrangements for the management of BFBs; and
- 51% expressed that their Local Government does not support the requirements for Local Governments to manage BFBs.

These Survey responses reinforce that it is timely to engage with the sector on this issue.

WALGA has been undertaking a process to update our Advocacy Positions, and as a result has prepared eight new Advocacy Position Statements relating to Emergency Management, which will be considered at the July 2022 State Council meeting, as listed in Appendix 1. These new Advocacy Positions are based on previous State Council endorsed submissions, recommendations from significant reviews and inquiries, and information and priorities captured in sector-wide consultations.

A comprehensive Advocacy Position regarding the *Consolidated Emergency Services Act*, is outlined in Appendix 1, Advocacy Position 8.4.

## Background

FESA (now the Department of Fire and Emergency Services (DFES)) was established in 1999 for the purpose of improving coordination of the State's emergency services, replacing the Fire Brigades and Bush Fires Boards[1]. DFES provides strategic leadership for emergency services across WA. DFES manages the career fire and rescue service, as well as a number of volunteer emergency services: Volunteer Fire and Emergency Services (VFES); Volunteer Fire and Rescue Service (VFRS); State Emergency Services (SES); and Marine Rescue Western Australia.

Around Australia:

- WA is the only State in Australia in which Local Governments manage bushfire volunteers (pursuant to the *Bush Fire Act 1954)*.
- In New South Wales, the NSW Rural Fire Service, which makes up the world's largest firefighting volunteer services, is managed by the NSW Government[2].
- Similarly, the Victorian Government manages the Country Fire Authority which manages regional fire services in Victoria[3].
- In South Australia, the *Fire and Emergency Services Act 2005* (SA) provides for the South Australian Country Fire Service (SACFS) being established as a body corporate, currently managing 14,000 volunteers. The SACFS is responsible to the Minister for Emergency Services[4].
- In Queensland, the *Fire and Emergency Services Act 1990* (Qld) provides for the establishment of rural fire brigades, with the Commissioner responsible for the efficiency of rural fire brigades[5].
- The Tasmanian Fire Service sits under the State Fire Commission, established under the *Fire Service Act 1979*[6], with more than 200 fire brigades across Tasmania, 350 career firefighters and 5000 volunteers.
- The ACT Rural Fire Service sits under the ACT Emergency Services Agency[7] and is responsible for all bush and grass fires in rural ACT areas, through 450 volunteers in eight brigades.
- Bushfires NT is a division of the Department of Environment, Parks and Water Security, which is responsible for administration of the *Bushfires Management Act 2016*[8]. The Minister appoints members of the Bushfires Council and regional bushfires committees.

---

[1] https://www.dfes.wa.gov.au/site/about-us/corporate-information/corporate-history/corporate-history.html
[2] https://www.rfs.nsw.gov.au/about-us/history
[3] https://www.cfa.vic.gov.au/about-us/who-we-are
[4] Part_B_2015_South_Australian_Country_Fire_Service.pdf (audit.sa.gov.au)
[5] Fire and Emergency Services Act 1990 (legislation.qld.gov.au)
[6] TFSAnnualReport2021.pdf (fire.tas.gov.au)
[7] Emergencies Act 2004 | Acts
[8] Legislation Database (nt.gov.au)

## Current Arrangements in WA

In Western Australia 111 Local Governments manage 563 BFBs involving approximately 20,000 volunteers. The Bush Fire Service is the largest volunteer emergency service by a significant margin:

- Bush Fire Service: 19,639 volunteers
- Fire and Rescue Service: 2,486 volunteers
- State Emergency Services: 2001 volunteers
- Volunteer Fire and Emergency Services: 926 volunteers
- Emergency Services Cadet Corps: 2,261 volunteers
- Marine Rescue Service: 1,559 volunteers[9].

The number of BFBs managed by Local Governments varies from one up to 20. For example, the Shire of Cranbrook, which has a population of 1000 people, annual revenue of $8 million and 29 employees manages 11 BFBs. The City of Mandurah, population 88,000, annual revenue of $116 million and 678 employees, manages one BFB.

DFES also manages some BFBs. This includes seven bushfire brigades within the Kimberley and seven bushfire brigades within the Pilbara regions, under Memorandums of Understanding (MOU) with relevant Local Governments which make DFES responsible for the day-to-day management of the BFB and all response activities, excluding in relation to land tenure managed by the Department of Biodiversity, Conservation and Attractions.

Under this arrangement, Local Governments maintain responsibility for administering the *Bushfires Act* and carry out activities such as inspecting fire breaks and issuing burning permits.

The Local Government Grants Scheme (LGGS) Manual (Appendix 1) outlines five different 'profiles' for Bush Fire Brigades, as follows:

- Farmer Response Rural Brigades
- Pastoral Emergency Management
- Rural Brigades
- Settlement Brigades (Rural/Semi Rural)
- Urban Brigades (Defensive/Structural/Breathing Apparatus).

## Considerations for Future Bush Fire Brigade Management Arrangements

### Local Government Views

As part of WALGA's 2021 Emergency Management Survey, Local Governments were asked about their level of satisfaction with current arrangements for managing BFBs. 92 Local Governments (69 of which manage BFBs) provided the following feedback:

- 93% were not wholly satisfied with the current arrangements for the management of BFBs; and
- 51% expressed that their Local Government does not support the requirements for Local Governments to manage BFBs.

[9] DFES Volunteering, April 2022

Detailed comments provided in the WALGA survey indicated a strong preference for the State Government to be responsible for all emergency management matters in Western Australia, including the management of BFBs.

## Recommendations of Previous Reviews

Over the years there have been many calls for transformational change to the State Emergency Management Framework, in particular rural fire management.

The Ferguson Report on the 2016 Waroona Bushfire recommended that the State Government establish a rural fire service to address perceived issues in rural fire management, including insufficient capacity and unsuitable governance to deliver rural fire services. In 2017 the State Government hosted a bushfire mitigation summit at which a number of options were considered by stakeholders: a rural fire service operated within DFES; a rural fire service operated within DFES with autonomy; and a dedicated rural fire service that operated independently. Options to transfer the management of all BFBs under one umbrella – DFES or other – were also explored.

The 2017 Economic Regulation Authority Review of the Emergency Services Levy (ESL) considered the extent to which the ESL should be available to fund the administrative and/ or operational costs of a rural fire service, although it was outside the terms of reference for the ERA to examine the merits of a rural fire service or form a view on the best model of a rural fire service[10]. A number of Local Governments provided submissions to the ERA Review that supported the creation of a rural fire service[11].

### *Work Health and Safety Act 2020*

The requirements of the *Work Health and Safety Act 2020*, enacted in March 2022, have heightened concerns in the sector regarding risk and liability in the management of BFBs, resourcing requirements and training and competency.

The shared responsibility for the health and safety of BFB volunteers adds further complexity to the management of BFBs and responsibilities. Local Governments, DFES, and in some cases the Department of Biodiversity, Conservation and Attractions (DBCA), have a shared duty of care to BFB volunteers due to Controlling Agency activities at incidents, and funding mechanisms (LGGS) for BFB operations and capital equipment.

DFES has a role as the lead fire and emergency services agency in WA for preparing training resources and standard operating procedures. DFES is currently developing additional resources suited to each of the above BFB 'profiles', specifically the management and training of BFBs. These additional resources will be discussed further with the sector in the coming months.

Whether the management structure for BFBs could be aligned to reflect the current operations of different brigade 'profiles', as provided in the LGGS Manual and outlined on Page 5 of this Paper, would require further discussion between DFES and the Local Government sector. This could allow for scalability of BFBs depending on location, resources and capabilities.

---

[10] ERA Review of the ESL, 2017, pg 185
[11] ERA ESL Review – summary of submissions to issues paper and draft report

## Volunteer Insurance

Local Governments are responsible for providing compensation for injury caused to present and former BFB volunteers as a result of their duties. The commercial insurance market ceased writing injury insurance for volunteers in 2012, therefore a self-insurance mutual scheme was implemented to ensure that Local Governments continue to meet this obligation.

Since 2012, due to the high cost of claims, the aggregate limit of liability has increased from $250,000 to $750,000. In addition, the annual cost of insurance has nearly doubled (92%) from $47.50 to $91.20 per volunteer, and it is expected that this trend will continue[12].

## Sector Capacity, Capability and Resourcing

Local Governments vary in their capability, capacity, and resources to manage BFBs, as well as their other extensive legislative responsibilities and requirements[13].

By way of overview, Local Governments in Western Australia:

- vary in size from less than 1.5 to over 370,000 square kilometres;
- have populations of just over 100 to more than 220,000 people;
- employ fewer than 10 to over 1000 staff; and
- have revenue (2019-20) ranging from just over $2 million to just over $225 million[14].

## Bush Fire Service and Volunteerism

The localised culture and history of BFBs in WA has had a large influence on the way that Local Governments engage with and manage BFBs. Many BFBs operate in an independent and self-sufficient way, which Local Governments encourage and support, as this contributes to expansion of the volunteer network in the local community, while also building community networks and resilience.

Communities, and therefore many Local Governments, have a significant interest in volunteering and BFBs, with some Local Governments very involved in the establishment, management and operation of their local BFBs. Therefore it is essential that any future management arrangements, including the transfer of responsibility for management of BFBs to the State Government, should be a voluntary process available to Local Governments that do not have the capacity, capability or resources to manage BFBs. It is also essential that the integrity of the Bush Fire Service is maintained, whatever the arrangements for the management of BFBs.

---

[12] Data provided by LGIS, 17 May 2022
[13] 2021 Local Government Emergency Management Capability report - SEMC
[14] Department of Local Government, Sport and Cultural Industries

## Options for future management of BFBs

Four options are identified for the future management of BFBs:

1. Status quo - continue with the current arrangements for management of BFBs whereby the majority are managed by Local Government and transfer arrangements are negotiated on an ad hoc basis between DFES and Local Governments (or their BFBs).

2. Improvements - continue with the current arrangements for Local Government management of BFBs with additional support provided by the State Government with respect to increased funding and better access to training resources and other support.

3. Hybrid Model - Local Government continues to manage BFBs where they have the capacity, capability and resources to do so; however where they do not have the capacity, capability and resources, responsibility for management of BFBs is transferred to DFES.

4. Transfer - Responsibility for management of all BFBs is transferred to the State Government, consistent with the arrangements in other States and Territories.

## Proposed Position

Based on the feedback received from Local Governments in the WALGA Emergency Management Survey and the other considerations outlined above, it is considered appropriate for the Association to **support a hybrid model** for the management of BFBs.

A hybrid model would enable the continued management of BFBs by those Local Governments with capacity, capability and resources to do so, while providing a framework for the transfer of the management of BFBs to the State Government where a Local Government does not.

Whatever the arrangements for future management of BFBs, it is apparent that Local Governments with responsibility for management of BFBs require **additional support and resourcing** which should be provided by the State Government, including:

- development of a suite of guidelines and resources to assist Local Governments in their management of BFBs, particularly with respect to the discharge of obligations under the *Work Health and Safety Act 202*1;
- expansion of the Community Emergency Services Manager Program (CESM) so that every Local Government with responsibility for managing BFBs has access to the Program if they wish to participate;
- universal access to DFES training for BFBs; and
- development of mandatory and minimum training requirements including recognition of competency for volunteers.

Based on the previous commentary, the following Advocacy Position is proposed:

## Management of Bush Fire Brigades

**1. The Association advocates that the State Government must provide for:**

**a) A clear pathway for Local Governments to transfer responsibility for the management of Bush Fire Brigades to the State Government when ongoing management is beyond the capacity, capability and resources of the Local Government;**

**b) The co-design of a suite of relevant guidelines and materials to assist those Local Governments that manage Bush Fire Brigades;**

**c) Mandatory and minimum training requirements for Bush Fire Brigade volunteers supported by a universally accessible training program managed by the Department of Fire and Emergency Services (DFES); and**

**d) The recognition of prior learning, experience and competency of Bush Fire Brigade volunteers.**

**2. That a Working Group comprising representatives of WALGA and DFES be established to develop a process and timeline for the transfer of responsibility for Bush Fire Brigades in accordance with 1(a).**

**3. Where management of Bush Fire Brigades is transferred to DFES in accordance with 1(a), DFES should be resourced to undertake the additional responsibility.**

## How to Provide a Response to this Paper and Proposed Position

WALGA strongly encourages all Local Governments, and particularly those with responsibility for managing Bush Fire Brigades to provide a response to this Paper and the proposed Advocacy Position. Council endorsed responses are preferred but not essential.

The following questions are provided for Local Governments to consider:

1. Does your Local Government manage BFBs?
2. Does your Local Government support the proposed Advocacy Position on arrangements for the management of Bush Fire Brigades? Why or why not?
3. Does your Local Government have any further suggestions or changes to the proposed Advocacy Position?
4. For Local Governments that manage BFBs, is your Local Government's preference to continue to manage BFBs or to transfer responsibility to the State Government?
5. Is your response endorsed by Council? If so, please include the Council paper and resolution.
6. Do you have any further comments to make?

Responses can be provided by way of written submission or by completion of the online survey.

Please provide written submissions by **5pm Friday 8 July 2022** to em@walga.asn.au (Subject line: Bush Fire Brigade Advocacy Position).

WALGA will review the feedback received and prepare a report for consideration by WALGA Zones and State Council in September 2022.

# APPENDIX ONE - Proposed Emergency Management Advocacy Position Statements

## (Positions to be considered at July 2022 State Council Meeting)

## 8 Emergency Management

Local Governments in Western Australia play a significant role in emergency management. Both Commonwealth and State Government policy identify Local Government as a key player in community disaster resilience, preparedness and response. Local Governments however face a few challenges in addressing their emergency management responsibilities, and these challenges differ greatly across the State.

### 8.1 Emergency Management Principles

1. The State Government bears fundamental responsibility for emergency management and has the role of providing strategic guidance, support and services for emergency management activities in Western Australia.
2. The State Government should provide financial and resourcing support as necessary to enable Local Governments to adequately deliver their extensive emergency management roles and responsibilities under the State Emergency Management Framework.
3. The Local Government Sector should be engaged as a partner in policy and legislative reviews that impact Local Government emergency management roles and responsibilities.

### 8.2 State Emergency Management Framework

Local Governments are supported to undertake their emergency management responsibilities by a simple and streamlined State Emergency Management Framework with the primary objectives of:

1. Protecting people, the economy, and the natural environment from disasters;
2. Supporting communities in preventing, preparing for, responding to and recovering from emergencies;
3. Clearly outlining roles, responsibilities and accountabilities for Local Government and other emergency management stakeholders;
4. Scalability and adaptability that supports Local Governments of varied capacity and capability; and
5. Supporting agency interoperability through common systems and approaches to key activities including data management, communications, and hazard management.

### 8.3 Sustainable Grant Funding Model for Emergency Management

Local Government should be empowered to discharge its emergency management responsibilities through sustainable grant funding models that support a shared responsibility and all hazards approach to prevention, preparedness, response and recovery from natural disasters. A sustainable grant funding model for Local Government emergency management:

1. empowers Local Governments to undertake proactive approaches to preparedness, prevention, response and recovery;

2. supports the resilience of local communities through capacity-building activities and programs;

3. is responsive to the variations in Local Government resourcing and context

4. develops the skills, capacity and capability of the emergency management workforce; and

5. is consistent, flexible, timely, accessible, scalable, strategic and the guidance provided is comprehensive.

### 8.4 Consolidated Emergency Services Act

1. The Association advocates for the development of a Consolidated Emergency Services Act to provide a comprehensive and contemporary legislative framework to support the effective delivery of emergency services in Western Australia. The Legislation should clearly define the roles and responsibilities of all emergency management stakeholders including Local Government.
2. The Local Government sector seeks ongoing engagement in the scoping and co-design of the Act and associated Regulations and supporting materials such as Guidelines and fact sheets.
3. The Association advocates for DFES to undertake a full costing analysis of the new Act and to provide to Local Government details of the cost implications prior to the release of any Exposure Draft Bill.
4. Any new or increased responsibilities placed on Local Government by the Consolidated Emergency Services Act must be accompanied by funding and resource support to enable Local Governments to adequately discharge those responsibilities.
5. The Association recognises that in addition to the Consolidated Emergency Services Act, the Regulations and other supporting materials that are developed to support it provide a key resource for Local Governments in understanding and discharging their legislative obligations.
6. The Association advocates for the Act to provide clear guidelines for the process for transferring responsibility for bushfire incident response from Local Government to DFES.

### 8.5 Resource Sharing

Local Governments and the Association support resource sharing across the Local Government Sector for the purpose of emergency management, to support Local Governments to undertake effective and timely response and recovery to emergencies as well as conduct business as usual. The Association will endeavour to facilitate support to the sector in undertaking resource sharing arrangements.

### 8.6 Lessons Learnt Management

The Association advocates for the implementation of a transparent and contemporary assurance framework for emergency management lessons management overseen by the State Emergency Management Committee. Findings from inquiries and reviews, and progress on implementation of recommendations, should be publicly reported regularly and consistently.

### 8.7 Emergency Services Levy

Local Government requests the implementation of the recommendations from the 2017 Economic Regulation Authority (ERA) Review of the Emergency Services Levy, which supported increased transparency and accountability in the administration and distribution of the ESL through:

1. Expansion of the ESL to fund Local Government emergency management activities across prevention, preparedness and response.

2. Administration of the ESL by an independent organisation that is funded through consolidated revenue, with regular independent reviews of expenditure and assessment of the effectiveness of ESL funding expenditure to support prevention, preparedness and response activities.

3. The ESL administration fee should recompense Local Governments for the complete cost of administering the ESL.

4. Public disclosure of the allocation and expenditure of the ESL.

5. Public disclosure by the State Government on the progress of implementation of each of the ERA Review recommendations.

6. A review of the role, responsibilities and reporting arrangements of the Community Emergency Services Manager (CESM) Program.

### 8.8 Local Government Grants Scheme (LGGS)

Local Government supports:

1. A full, independent review of the LGGS to investigate and analyse how ESL funds are allocated to Local Government via the LGGS;
2. A redesign of the LGGS to remove the ineligible and eligible list and create a sustainable, modern, equitable grants program that funds Local Government emergency management activities across prevention, preparedness and response
3. An audit of existing buildings, facilities, appliances, vehicles, and major items of equipment for both Local Government Volunteer Bushfire Brigades (BFB) and State Emergency Services (SES) to inform the preparation of a Comprehensive Asset Management Plan and to guide future funding requests;
4. in the interim, an immediately increase in the quantum of State Government funding to enable the provision of funding of operating and capital grant applications in full, to provide all resources necessary for the safe and efficient operation of Local Government Bushfire Brigades, in accordance with obligations of the Work Health and Safety 2020 legislation.

### 8.9 Expansion of the Community Emergency Services Manager (CESM) Program

That the Association advocates for an expansion of the Community Emergency Service Manager (CESM) Program, as follows:

1. All Local Governments should have the option of participating in the CESM Program.
2. The full cost of the CESM Program should be funded through the Emergency Services Levy.

### 8.10 Management of Bush Fire Brigades

*To be developed.*

# APPENDIX 4

**(Proposed Advocacy Position on Arrangements for Management of Volunteer Bush Fire Brigades)**

# INFOPAGE

**To:** **All Local Governments**

**From: Susie Moir, Resilient Communities Policy Manager**

**Date: 20 May 2022**

**Reference:** **05-024-02-0059SM**

**Priority: High**

**Subject:** **Proposed Advocacy Position on Arrangements for Management of Volunteer Bushfire Brigades**

| | |
|---|---|
| Operational Area: | **CEO, Emergency Management** |
| Key Issues: | • The Association is consulting the Local Government sector on a proposed Advocacy Position on the arrangements for management of volunteer Bush Fire Brigades.<br>• Responses to the proposed Advocacy Position Paper are requested by **8 July 2022**.<br>• Sector feedback will inform a final position to be considered by WALGA State Council in September 2022. |
| Action Required: | • Local Governments are encouraged to provide a written response or submit a response through the survey.<br>• A formal Council resolution will assist the Association understand the sentiment of the sector. |

**Background**

Western Australian Local Governments have extensive roles and responsibilities embedded in the State Emergency Management Framework across the emergency management spectrum of prevention, preparedness, response, and recovery. Under the *Bush Fires Act 1954*, Local Governments have responsibility for bushfire and the management of volunteer Bush Fire Brigades (BFBs). 111 Local Governments manage 563 BFBs involving approximately 20,000 volunteers.

As part of WALGA's 2021 Emergency Management Survey, Local Governments were asked about their level of satisfaction with current arrangements for managing BFBs. 92 Local Governments (69 of which manage BFBs) provided the following feedback:

- 93% were not wholly satisfied with the current arrangements for the management of BFBs; and
- 51% expressed that their Local Government does not support the requirements for Local Governments to manage BFBs.

The State Government is currently drafting the *Consolidated Emergency Services Act* (CES Act), which consolidates the *Fire Brigades Act 1942*, *Bush Fires Act 1954* and Fire and Emergency Services Act 1998 into a single piece of legislation, anticipated to be released as a Green Bill for consultation in early 2023.

The introduction of the *Work Health and Safety Act 2020* has also shone a spotlight on Local Government responsibilities for managing volunteer BFBs.

**Comment**

The development of the CES Act represents a important and timely opportunity for the sector to determine its position on the management of volunteer BFBs. An endorsed advocacy position will guide the Association in its engagement with the State Government on this issue.

WALGA has prepared the attached proposed Advocacy Position for the sector's consideration.

An six week period for sector consultation is designed to enable Local Governments to engage with relevant stakeholders, including volunteers, and for Councils to consider their position. Feedback on the proposed position will be reviewed and inform a final position to be considered by WALGA State Council in September 2022.

**Further information**

Please contact WALGA's Resilient Communities Policy Manager, Susie Moir smoir@walga.asn.au or 9213 2058.

ONE70
LV1, 170 Railway Parade, West Leederville, WA 6007
PO Box 1544, West Perth, WA 6872
T: (08) 9213 2000 F: (08) 9213 2077 info@walga.asn.au
**www.walga.asn.au**

# APPENDIX 5

**(Shire Projects Schedule)**

| SHIRE OF UPPER GASCOYNE<br>2021/22 ANNUAL BUDGET - PROJECTS PROGRESS REPORT | | | | Not Yet Started<br>In Progress<br>Completed<br>On-Hold | MONTHLY DESK TOP PROGRESS UPDATE |
|---|---|---|---|---|---|
| **PROJECT** | **PERSON RESPONSIBLE** | **TARGET COMPLETION DATE** | **DAYS UNTIL COMPLETION** | **STATUS** | **As at 17/06/2022** |
| **COMPLETED PROJECTS** | | | | | |
| Pad Foot Roller | Jarrod Walker | 24/09/2021 | -266 | Completed | Due to arrive late September |
| 5 Kilometres of seal for the Carnarvon / Mullewa Road | Jarrod Walker | 08/12/2021 | -191 | Completed | Anticipate completion by 8th December 2021. |
| New House – Hatch Street - Stage 3 Ground Works & Installation | Sean Walker | 31/05/2022 | -17 | Completed | In progress. Construction complete, awaiting cleaning and handover by Modular. Landscaping to commence 2022 in cooler weather.. Carry over project from 20/21. |
| 5 Kilometres of seal for the Carnarvon / Mullewa Road | Jarrod Walker | 08/12/2021 | -191 | Completed | Anticipate completion by 8th December 2021. |
| New Fuel Bowser | Jarrod Walker | 30/11/2021 | -199 | Completed | Quotes have been sorced ready to order |
| Message Board | Jarrod Walker | 30/11/2021 | -199 | Completed | Ordered waiting for it to arrive |
| Water Wheel / Trailer | Jarrod Walker | | | Completed | |
| **PROJECTS NOT STARTED** | | | | | |
| **PROJECTS IN PROGRESS** | | | | | |
| Amalgamation of Depot and Admin Lots | John McCleary | TBC | | In Progress | Crossland and Hardy P/L enagaged to provide services to amalgamate lots. Carry over project from 20/21. Emailed Phil Swain |
| New Tourist Stop at the old caravan park site | John McCleary | 31/12/2021 | -168 | In Progress | Works in progress. Carry over project from 20/21. |
| River Pump for new Town water supply | Jarrod Walker & Sean Walker | | | In Progress | On HOLD. Pending outcome of Alternative town Water Supply. |
| Further consultation with website designers to complete installation of other modules for website. | Management Team and CSOA | TBC | | In Progress | Will arrange onsite visit with Market Creations and work through improvement of road map tool along with other issues around website functionality. |
| Chambers Refurbishment | John McCleary/Sean | 30/06/2022 | 13 | In Progress | Works nearing completion |
| Repairs to Lot 39 Gregory Street - Painting and Reticulation | Sean Walker | 28/02/2022 | -109 | In Progress | Reticulation installation has begun. Painting to occur June/July. |
| Alternative town water supply | Jarrod Walker | TBC | | In Progress | Contractor appointed, funding secured, waiting on quotes for the project management componet. |
| Land and Buildings Revaluations | Sa/Jarrod and Sean | 30/06/2022 | 13 | In Progress | PO has been issued to Griffin Valuations. Valuer will be onsite in June to do the Fair Value assessments on shire L&B assets. Report to be prepared and issued by Valuers in first week of July. |
| Fire Water Tank | Sean Walker | 30/06/2022 | 13 | In Progress | Quotes sourced only one response and one declined to quote. DEFES to pay by 30th June 2022 waiting on confirmed start date. Pending Alternative town water supply project. |
| New Service Truck | Jarrod Walker | 30/11/2021 | -199 | In Progress | Ordered final payment in 2022/23 budget |
| Intergrated Planning Review | John McCleary/ Sa Toomalatai | 30/06/2022 | 13 | In Progress | IPR has been postponed to 2022/23 budget. CEO sourcing quotes from consultants in preparation of doing the review in later half of 2022. |
| New Land Development | John McCleary | 30/06/2022 | 13 | In Progress | Waiting on response from Ynggarda Aboriginal Corporation & Martin Baston |
| **PROJECTS ON HOLD/DEFERRED/DISCONTINUED** | | | | | |
| New Ute for Thomas | Jarrod Walker | 30/11/2021 | -199 | Deferred | Deferred to 2022/23 Budget |