



# AGENDA

29<sup>th</sup> of June 2023

## ORDINARY COUNCIL MEETING

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

### DISCLAIMER

#### Disclaimer

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

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

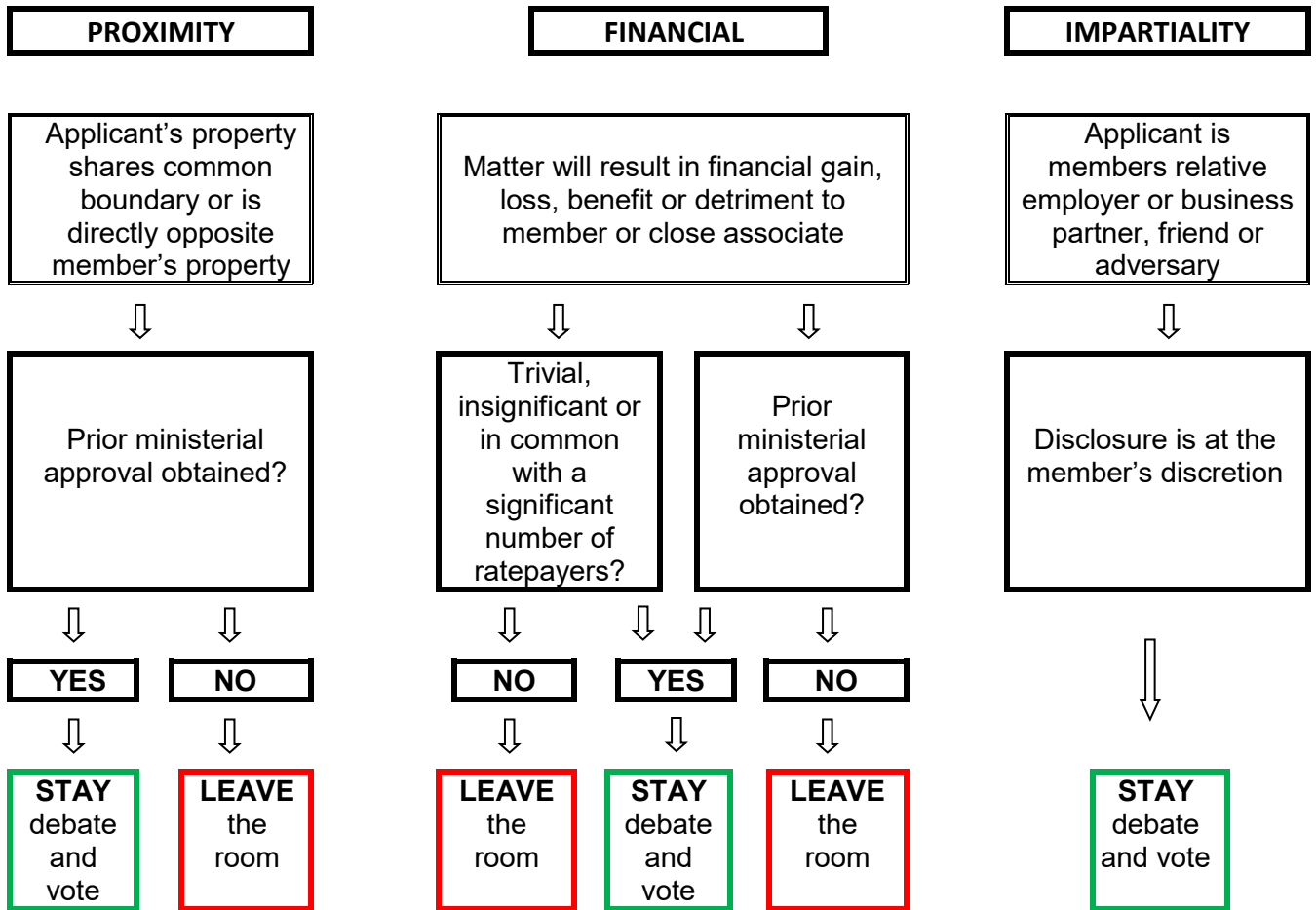
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John McCleary, JP  
CHIEF EXECUTIVE OFFICER

## \* Declaring an Interest



### Local Government Act 1995 - Extract

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

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

(Penalties apply).

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

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

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

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

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

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

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

#### 5.71 - Employees to disclose interests relating to delegated functions.

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

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

### 'Local Government (Administration) Regulations 1996 - Extract

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

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



Shire of  
UPPER GASCOYNE

SHIRE OF UPPER GASCOYNE

AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES  
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 29<sup>th</sup> of June 2023  
COMMENCING AT 10.00 AM

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**SHIRE OF UPPER GASCOYNE  
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES  
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 29<sup>th</sup> of June 2023  
COMMENCING AT 10.00 AM**

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**1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS**

The Deputy President welcomed those present and declared the meeting open at \_\_\_am

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

**2.1 Councillors**

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

**Staff**

John McCleary JP	Chief Executive Officer
Jarrod Walker	Manager of Works and Services
Cherie Walker	Acting Manager of Finance and Corporate Services

**Visitors**

Joshua Kirk	Greenfield Technical Services
Hayden Andrews	Greenfield Technical Services

**2.2 Absentees**

**2.3 Leave of Absence previously approved**

**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**



## Corporate Services Update

*On behalf of the entire team, we extend our deepest sympathies to Dot, Matthew, David, Melanie, and their families on the loss of Don Hammarquist JP OAM. Don was highly regarded by his fellow Councillors and Shire of Upper Gascoyne Staff, he will be dearly missed around the office and the wider Upper Gascoyne community. Don will be forever in our hearts.*

We sadly said our final goodbyes to Sa this month and we have been busy preparing for the End of Financial Year (EOFY), as the 30<sup>th</sup> of June is fast approaching which means that the corporate team is busy and will be kept on our 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!

The review process of our Interim Audit with William Buck is finished. Our audit file is currently sitting with the OAG pending their final review and sign off. I am hopeful this will be completed by the end of June early July.



## Community Resource Centre Update

Author – Ainsley Hardie, Tourism & Community Development Officer

### Medical Clinic

I have been working with the team at WACHS on a MOU to further clarify the agreement between our organisations as we move forward with our monthly clinics. On June 20 I was invited to attend the Gascoyne Midwest Regional Executive Meeting. It was a beneficial day where I was able to learn more about future plans happening across the health network, make valued connections and get a perspective of the challenges they are facing in their organisation with staffing.

I raised issues that had been brought to my attention by the local community. On June 28 we will be holding an additional clinic specifically for women's health. I have also been asked to collect information on what child and maternal health requirements we have across the Shire including child immunisations and we will work to have a clinic here soon if not tied in with our regular GP clinic. This is an area that is lacking in qualified staff and is a priority for WACHS to fill this gap and get critical health service delivered not only here but across the region.

The doctors conducting our clinics are really happy with how they are operating and we will all continue to work together to improve the services offered.

### Upcoming Meetings

In August the Shire will be hosting board meetings for Australia's Golden Outback, Regional Development Australia (Midwest) and the Gascoyne Development Commission. Spending time in the Upper Gascoyne is a wonderful opportunity for board members to acquaint themselves with local issues, and to get a strong sense of what our Shire has to offer and the understand the community and its needs.

### Disability, Accessibility & Inclusivity Policy

On June 19 I attended a workshop on updating the Shire Disability, Accessibility & Inclusivity Policy. With new technologies emerging it was insightful to see the ways in which we can best support those in our community. I look forward to presenting this policy for consideration to council in the next quarter.

### Events

The Outback Car Trek Car Rally raising funds for the RFDS came through Gascoyne Junction on Saturday June 3. All 65 vehicles refuelled in Gascoyne Junction and enjoyed morning tea provided by the Gascoyne Junction Remote Community School. A packed lunch was also supplied raising over \$4000 for the school. The event had media attention with a focus on Gascoyne Junction including a live cross during ABC Breakfast Radio on the Saturday morning. Many trekkers took photos of the Wander Outback maps and plan to return with extended family and a little longer to stay in the area. In June as of the time of preparing this report we still have a Supper Under the Stars with Astrotourism WA. We have had visitors change their travel plans to join us for the evening. A fun run as part of Save our Country Kids Week will be held on Sunday June 25 which is a campaign about being safe on country roads and finally at the conclusion of the council Meeting our annual Biggest Morning Tea.

### Tourism

We are seeing a decrease in the intrastate market so far this tourism season which is understandable given this is really the first season that WA residents have been able to confidently travel overseas and interstate since COVID. We are seeing an increase in visitors from the Eastern states who are slowly making their way west after leaving late April/early May.

### Digital Marketing Campaign

Website Usage: 4181								
Session Source	Google	Facebook	Facebook	Direct	Bing			
	1261	1249	907	563	109			
Page	Home	Road Report	Employment	Solar Eclipse	Camping	Rd Distances	Attractions	Contact
	642	520	160	158	158	151	122	195

User Data Facebook User Total: 1522 & 587 Conversions								
Session Source	Facebook	Direct	Not Set	Google	Facebook.com	Bing		
	907	560	21	21	8			
By Page	Home	Employment	Road Report	Camping	Not Set	Epic Road Trips	Tenders	Rd Distances
	653	577	99	63	48	21	18	13

### Awareness Ad Set Facebook

The video ad set has performed really well in its first full month from 01 May to 31 May. A huge 222,317 video plays with 134,775 impressions. The team are now adjusting the regions for the month of June as they continue to understand our target audience better and place our targeted ad campaign to those we are trying to entice to visit the Upper Gascoyne.

<b>Total Video Plays</b>	222,317	\$2.37 CPM
<b>Clicks</b>	2825	\$0.35 CPC
<b>Impressions</b>	134,776	\$992.12 TOTAL SPEND



**General Ledger Detail Trial Balance**

(frmGLTrialBalance)

Options : Year 22/23,From Month 11,To Month 11,By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)

RespOf	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
	CRC INC( 10841310	Commission Centrelink : CRC	-7,068.37	-720.00	-7,788.37
	CRC INC( 10841330	Transport Commission: CRC	-695.12	-44.64	-739.76
	CRC INC( 10841340	Postal Agency Commission: CRC	-5,935.30	-4,646.90	-10,582.20
	CRC INC( 10841360	Income from Events Held	-1,663.60	0.00	-1,663.60
	CRC INC( 10841380	Postal Agency Sales	-603.56	-101.47	-705.03
	CRC INC( 10841390	Sales: Books/Maps/Souvenirs/Sundries	-1,204.31	-85.77	-1,290.08
	CRC INC( 10841500	Grant: CRC Operating	-96,710.00	0.00	-96,710.00
	CRC INC( 10842600	CRC Income Misc.	-149.07	-124.91	-273.98
	CRC INC( 10842610	CRC Merchandise Sales	-3,928.20	-359.34	-4,287.54
Total	CRC INCOME		<u>-117,957.53</u>	<u>-6,083.03</u>	<u>-124,040.56</u>
Total for division GEN			<u>-117,957.53</u>	<u>-6,083.03</u>	<u>-124,040.56</u>
Grand Total			<u>-117,957.53</u>	<u>-6,083.03</u>	<u>-124,040.56</u>

CUSTOMER SERVICES & ENQUIRIES		2022.2023 TOTAL	2021.2022 TOTAL	YTD DIFF	May-23	May-22	MAY DIFF
Admin Support	Faxes	0	3	-3	0	0	0
	Photocopying/Printing/Scanning/Emailing	22	40	-18	2	4	-2
	Laminating/Binding	1	8	-7	1	2	-1
	Hot Office Bookings	0	2	-2	0	0	0
	External Training and Course	0	0	0	0	0	0
CRC	1:1 Assistance to Community Members	26	0	26	3	0	3
	Computer/Internet Access	31	50	-19	4	3	1
	Community Education Events	1	4	-3	0	0	0
	Community Social Events	13	20	-7	1	1	0
	Community Economic Seminars	1	1	0	0	1	-1
	Department of Human Services	16	21	-5	3	0	3
	Government Access Point	37	20	17	3	2	1
	Use of Paid WIFI Services	3	0	3	0	0	0
	Use of FREE WIFI Hub	22	0	22	9	0	9
Tourism	Road Condition Requests	709	944	-235	83	79	4
	General Tourism Information	872	745	127	129	73	56
	Book Sales	25	43	-18	4	1	3
	CRC Merchandise Sales	277	364	-87	32	22	10
	Walking Tours	66	0	66	0	0	0
Info	Phonebook Purchases	0	0	0	0	0	0
	Gassy Gossip yearly subscription	0	4	-4	0	0	0
	Gassy Gossip Advertisement	0	7	-7	0	0	0
Health	Video Conference/Telehealth	8	4	4	0	0	0
	RFDS Support	11	0	11	0	0	0
Agencies	Medical Clinic Visits	66	0	66	4	0	4
	Library	87	66	21	8	7	1
	Postage Sales	90	193	-103	8	11	-3
	Postage Collection	68	0	68	40	0	40
	Department of Transport	30	46	-16	1	5	-4
	Horizon Power	62	105	-43	7	6	1
<b>Total Customer Service Enquiries</b>		<b>2544</b>	<b>2690</b>	<b>-146</b>	<b>342</b>	<b>217</b>	<b>125</b>



I would like to open this report by offering my condolences to Dot Hammarquist and extended family for the passing of one of the Gascoyne's true statesmen Don Hammarquist. Don was the biggest promoter and lover of this region who dedicated much of his life to the Shire of Upper Gascoyne and to country racing in WA. He was a great friend and mentor of mine and he will be missed.

As we close out the 22-23 financial year we are busy preparing the budget and works program for 2023-24. I would like to thank Cherie Walker for her assistance as we await our newly appointed Manager of Finance to arrive. The next twelve months will be full on once again with a busy work schedule including resheeting sections of the Ullawarra, Pimbee and Cobra Dairy Creek roads and bitumen reseals. We will begin our 2023-24 campaign resheeting the Junction Race Club's race track and then onto the Dalgety Brook completing earthworks for the new concrete crossing. I am pleased to say that the Aboriginal Heritage survey on Dalgety Brook was completed and approval has been given to go ahead.

Much of June has been focused on Hastings once again. Unfortunately we saw a huge increase in heavy vehicles accessing the Yangibana project via routes contrary to the Road Use Agreement. This caused premature damage to Ullawarra Road and the south east end of Carnarvon Mullewa Road. Hastings have since redirected their HV's to the correct route. John and I made a special trip to Yangibana to inspect roads and drop in to see the team at Yangibana on 19<sup>th</sup> June but were disheartened to find the top end of Ullawarra and Edmund Gifford Creek in poor state clearly due to heavy vehicle use. This was extremely disappointing given Hastings sent Vince Catania to our last Council meeting to discuss alternative routes and issues surrounding access. However it must be said that the road crew (North Coast plant Hire) who have been engaged by Hastings to do maintenance works, have done a great job on the bottom half of Ullawarra Road,

they will continue north across to Cobra Dairy Creek road. Hastings will also get them to make the necessary repairs to Ullawarra road.

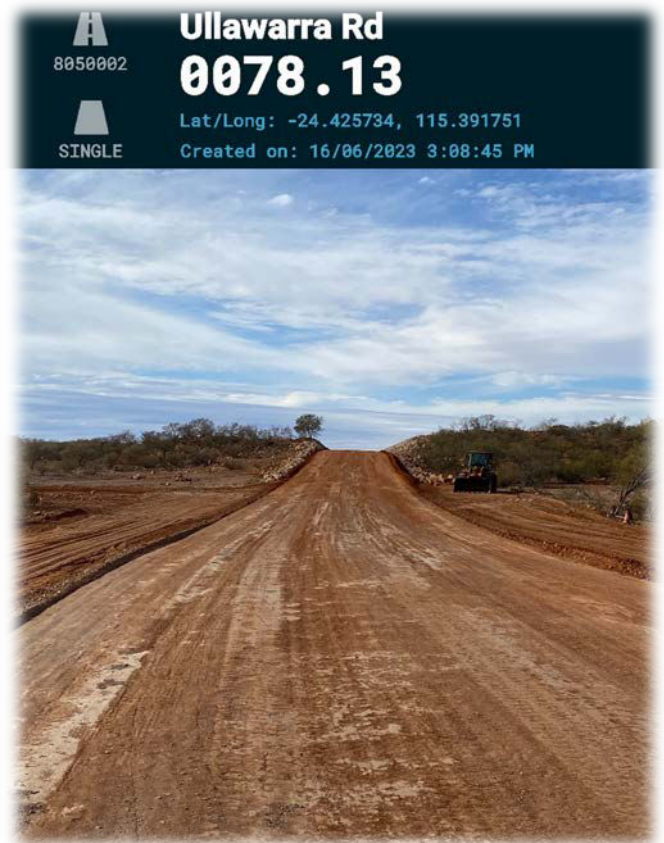
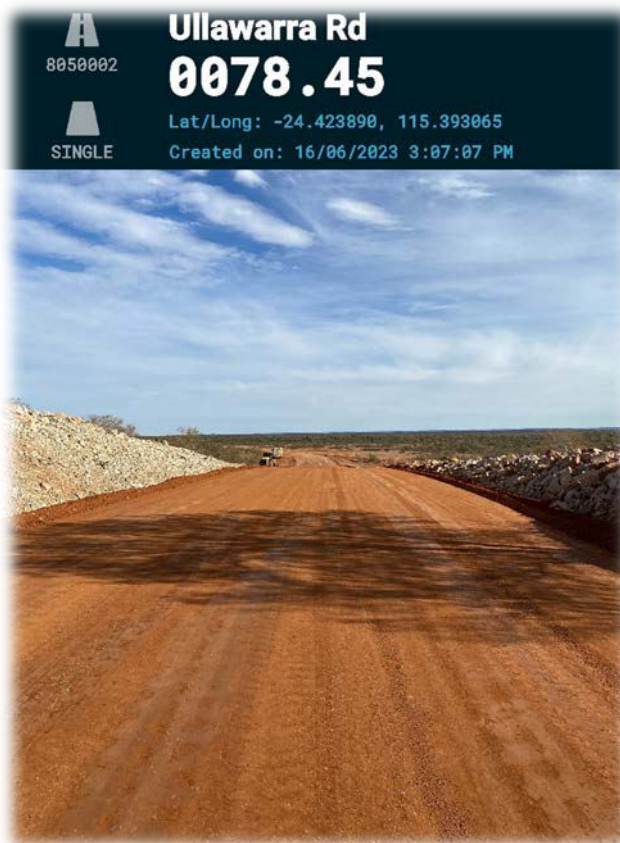
We had a huge contingent of tradesman here last week completing the CEO shed, pavilion shed and retaining wall, footpaths, insurance work. These works will complete our projects for 2022-23.



The works crew attended a Roads to Rehydration workshop organised by the Krystie Bremer from the Gascoyne Catchments Group and facilitated by the Shire. Richard Marver of Contour Consulting ran the workshop and discussed different techniques in the field to improve natural drainage to maximise rehydrating the landscape and minimise soil erosion.

We have completed the Blackspot project at Mt Sandiman. This project wasn't without plenty of hold ups and complications including rain, contractor unavailability and breakdowns. The crest is now much safer and has

been lowered by approximately 2m and widened to 10m. Signage and guide posts were being installed at the time of writing this report.



### 10.3 Chief Executive Officers Report

It is with a heavy heart that we must acknowledge the passing of our Shire President and friend, Mr Don Hammarquist, JP OAM. Don finally succumbed to the dreadful disease, Cancer, which he bravely fought for many years. I cannot thank Don enough for the support he provided to me and my team over the years, he was the Yang in our relationship. Although at times I get the blame for moving from one project to another at rapid pace, it must be said there was a pretty big set of hands pushing me along. Don's mantra was 'build it and they will come' and 'we deliver'. This was about getting things done now for the future to encourage growth and to spending any grant monies as soon as possible in order to demonstrate to funding bodies that we can deliver on projects on time and in budget. I was fortunate enough to be able to take Jarrod with me to see Don on the 1<sup>st</sup> of June and present him with the Freeman of the Shire Award and show him the Tidy Towns Award. It was quite an emotional reunion for all concerned but it was the best thing we could have done for him. My thanks go to Josh Kirk for flying us down and back, what an effort and it just proves the calibre of people we have working for us either as staff or contractors.

The commercial Land Project is moving along slowly with the DPLH completing their consultation requirements and we now wait for the State to determine the value of the land prior to selling it to us as free hold title. The same cannot be said for the residential land development with no action received from the Yinggarda PBC in relation to moving the ILUA forward.

I can advise that we have finished undertaking interviews for the Manager of Finance and Corporate Services. We received around 20 applications, we interviewed 3 people all of whom could have done the job, however;

a choice needed to made. Ms Andrea Pears was successful, Andrea is the current Finance Manager for the Shire of Shark Bay, and Andrea is very experienced and holds a Degree in Business and is a certified CPA. At the time of writing we have not landed on a start date. We are all excited about working with Andrea and I am certain she will bring another level of professionalism to this position.

You certainly tell it is winter as I have had numerous meetings the month, these include – Steve Post (Police Superintendent) and his entourage, Gaff Murray (Main Roads), Vince Catania (Hastings); Amanda Wilmont (GDC), Matt Derlagen (NAIF); and various others. I have attended the RRG Ands Zone Meetings in Exmouth along with the MWS, Shire President and Councillor McTaggart.

At the time of writing we have not been advised of the date and time of Don’s funeral, in conjunction with the Shire President I have decided that we will close up shop and all staff are invited to attend as Don had interactions with all staff and this will provide the opportunity for staff members to say their final goodbyes.

### STATUS OF GRANTS FOR 2022

Submitted	Close Date	Project	Grant	Provider	Grant Amount	Project Cost	Result
4/2/2022	20/02/2022	Dalgety Brook Floodway	Bridges Renewable Program	Dept of Infrastructure, Transport, Regional Development and Communications	\$1,800,000	\$1,800,000	Approved
13/12/2021	N/A	Carnarvon / Mullewa Road Sealing Project	Ad hoc	Main Roads – State initiatives on Local Roads	Requested between 3.9 and 4.5 million	Ongoing	Approved
28/01/2023	N/A	Hatch Street Footpaths	WA Bicycle Network Grant	Dept of Transport	\$22,000	\$44,000	Successful
01/02/2023	N/A	Up-date current Local Planning Strategy	Ad Hoc	Dept of Planning, Lands & Heritage	\$15,000	\$135,000	Successful
13/02/2023	13/03/2023	Gascoyne Junction Community Gym	Horizon Power Community Grant	Horizon Power	\$10000	\$12000	Successful
06/04/2023	06/09/2024.	Residential Land Development	Infrastructure Development Fund – Unlocking Regional Worker Accommodation Opportunities	Department of Planning, Lands and Heritage.	\$523,463.60 inc.I GST	\$743,463.60 inc.I GST	Pending
23/12/2022	09//01/2023	Water Treatment Plant – Reverse Osmosis	Development of Future Drought Fund Extension and Adoption of Drought Resilience Farming Practices Grants Program application	Department of Agriculture, Water and the Environment	\$400,000.00 inc.I GST	\$600,000.00 inc.I GST	Pending
18/04/2023	18/04/2023	Technology Equipment Upgrades	CRC Technology Grant	DPIRD	\$5167.00	\$5667.00	Successful
21/04/2023	21/04/2023	Save our Country Kids	Road Safety Commission SOCK Week	Narembeen CRC	\$1200	\$1200	Successful
17/04/2023	17/04/2023	Gascoyne Junction Rocks	National Science Week	WACC	\$4000	\$4500	Successful



10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Cherie Walker
<b>Date:</b>	21 June 2023
<b>Matters for Consideration:</b>	<p>To receive the List of Accounts Due &amp; Submitted to Ordinary Council Meeting on Thursday the 29<sup>th</sup> of June as attached – see <a href="#">Appendix 1</a>.</p> <p>In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to <a href="#">Appendix 1</a>.</p>
<b>Background:</b>	<p>The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.</p>
<b>Comments:</b>	The list of accounts are for the month of May 2023.
<b>Statutory Environment:</b>	<p>Local Government (Financial Management Regulations) 1996</p> <p><b>13. Payments from municipal fund or trust fund by CEO, CEO’s duties as to etc.</b></p> <p>(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —</p> <ul style="list-style-type: none"> <li>(a) the payee’s name; and</li> <li>(b) the amount of the payment; and</li> <li>(c) the date of the payment; and</li> <li>(d) Sufficient information to identify the transaction.</li> </ul> <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <ul style="list-style-type: none"> <li>(a) for each account which requires council authorisation in that month — <ul style="list-style-type: none"> <li>(i) the payee’s name; and</li> <li>(ii) the amount of the payment; and</li> <li>(iii) sufficient information to identify the transaction; and</li> </ul> </li> <li>(b) the date of the meeting of the council to which the list is to be presented.</li> </ul>

	(3) A list prepared under sub regulation (1) or (2) is to be —  (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and (b) recorded in the minutes of that meeting.												
<b>Policy Implications:</b>	Nil												
<b>Financial Implications:</b>	2022/2023 Budget												
<b>Strategic Implications:</b>	SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation. Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning. Strategy 4.2.3 Comply with statutory and legislative requirements.												
<b>Risk:</b>													
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								
<b>Consultation:</b>	Nil												
<b>Voting requirement:</b>	Simple Majority												
<b>Officer's Recommendation:</b>	<p><i>That Council endorse the payments for the period 1<sup>st</sup> of May 2023 to the 31<sup>st</sup> of May 2023 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 31<sup>st</sup> of March 2023.</i></p> <table border="1"> <tr> <td>Municipal Fund Bank EFTs ( )</td> <td>\$1,231,803.52</td> </tr> <tr> <td>Payroll</td> <td>\$99,795.33</td> </tr> <tr> <td>BPAY/Direct Debit</td> <td>\$45,065.48</td> </tr> <tr> <td><b>TOTAL</b></td> <td><b>\$1,376,664.33</b></td> </tr> </table>					Municipal Fund Bank EFTs ( )	\$1,231,803.52	Payroll	\$99,795.33	BPAY/Direct Debit	\$45,065.48	<b>TOTAL</b>	<b>\$1,376,664.33</b>
Municipal Fund Bank EFTs ( )	\$1,231,803.52												
Payroll	\$99,795.33												
BPAY/Direct Debit	\$45,065.48												
<b>TOTAL</b>	<b>\$1,376,664.33</b>												
<b>Council Resolution No: 03062023</b>													
<b>MOVED:</b>	<b>CR:</b>	<b>SECONED:</b>	<b>CR:</b>										
<b>FOR:</b>	<b>CR</b>	<b>AGAINST:</b>	<b>CR</b>										
<b>F/A:</b>	<b>0/0</b>												

<b>10.5 MONTHLY FINANCIAL STATEMENT</b>	
<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	None
<b>Author:</b>	Cherie Walker
<b>Date:</b>	21 June 2023
<b>Matters for Consideration:</b>	<p>The Statement of Financial Activity for the period of May 2023, includes the following reports:</p> <ul style="list-style-type: none"> <li>• Statement of Financial Activity</li> <li>• Significant Accounting Policies</li> <li>• Graphical Representation – Source Statement of Financial Activity</li> <li>• Net Current Funding Position</li> <li>• Cash and Investments</li> <li>• Major Variances</li> <li>• Budget Amendments</li> <li>• Receivables</li> <li>• Grants and Contributions</li> <li>• Cash Backed Reserve</li> <li>• Capital Disposals and Acquisitions</li> <li>• Trust Fund</li> </ul> <p style="text-align: center;"><b>see <a href="#">Appendix 2</a></b></p>
<b>Background:</b>	<p>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.</p>
<b>Comments:</b>	The Statement of Financial Activity is for the month of May 2023
<b>Statutory Environment:</b>	<p>Local Government Act 1995 – Section 6.4</p> <p>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.</p>
<b>Policy Implications:</b>	Nil
<b>Financial Implications:</b>	Nil
<b>Strategic Implications:</b>	<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>
<b>Risk:</b>	



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
<b>Consultation:</b>		Nil			
<b>Voting requirement:</b>		Simple Majority			
<b>Officer's Recommendation:</b>		<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of May 2023.</i>			
<b>Council Resolution No: 04062023</b>					
<b>MOVED:</b>	<b>CR:</b>	<b>SECONDED:</b>	<b>CR:</b>		
<b>FOR: CR</b>		<b>AGAINST: CR</b>			
<b>F/A: 0/0</b>					

## 10.6 BUDGET VARIATION

<b>Applicant:</b>	Shire of Upper Gascoyne				
<b>Disclosure of Interest:</b>	Nil				
<b>Author:</b>	John McCleary – Chief Executive Officer				
<b>Date:</b>					
<b>Matters for Consideration:</b>	To transfer funds into the Building reserve				
<b>Background:</b>	The Shire has received \$220,000 from LGIS as payment for the loss of the 'Old CEO's' residence situated on Scott Street.				
<b>Comments:</b>	<p>It is proposed that the residence be demolished as the cost to repair and make good as a modern home are cost prohibitive.</p> <p>At this stage we have not settled on a location to commence construction of a Workers Accommodation facility; as such, it is recommended that we put this money into the building reserve so we can access it when the time is right.</p>				
<b>Statutory Environment:</b>	Local Government Act 1995				
<b>Policy Implications:</b>	Nil				
<b>Financial Implications:</b>	Increase our building reserve account.				
<b>Strategic Implications:</b>	Nil				
<b>Risk:</b>					
<b>Risk</b>	<b>Risk Likelihood (based on history and with existing controls)</b>		<b>Risk Rating (Prior to Treatment or Control)</b>	<b>Principal Risk</b>	<b>Risk Action Plan (Controls or Treatment proposed)</b>
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation



## 10.7

## AWARD CONTRACT – CONSTRUCTION OF DALGETY BROOK CONCRETE FLOODWAY

<b>Applicant:</b>	Shire of Upper Gascoyne
<b>Disclosure of Interest:</b>	Nil
<b>Author:</b>	Jarrold Walker – MWS
<b>Date:</b>	20/06/2023
<b>Matters for Consideration:</b>	Award contract for the construction of Dalgety Brook concrete floodway.
<b>Background:</b>	<p>The Shire of upper Gascoyne sort to engage a suitably qualified and experienced contractor to complete the concrete work associated with the upgrade of the Dalgety Brook floodway from an unsealed floodway to a two-lane concrete floodway. The works are funded via the Federal Government Bridges for Renewal Program (BRP). Greenfields Technical Services provided a tender evaluation report, please see attached <a href="#">APPENDIX 3</a></p>
<b>Comments:</b>	<p>The tender was advertised in The West Australian on Saturday 27<sup>th</sup> May and closed on 2.00 pm AWST Tuesday 13 June 2023 to the Shire's electronic Tenderlink portal. Submissions were opened by representatives of the Shire at the Shire's office shortly after the closing time.</p> <p>Four (4) tender submissions were received as follows:</p> <ul style="list-style-type: none"> <li>• Busselton Civil (<b>Busselton</b>)</li> <li>• Exmouth Civil (<b>Exmouth</b>)</li> <li>• Neo Civil (Neo)</li> <li>• Yuin Contracting (<b>Yuin</b>)</li> </ul> <p><b>Busselton</b> also provided an alternative tender.</p>
<b>Statutory Environment:</b>	<p>Local Government (Functions &amp; General) Regulations 1996 Reg. 18</p> <p>(4) Tenders that have not been rejected under subregulation (1), (2), or (3) are to be assessed by the local government by means of a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept and it is to decide which of them (if any) it thinks it would be most advantageous to the local government to accept.</p>
<b>Policy Implications:</b>	NIL
<b>Financial Implications:</b>	NIL. Funded via the Federal Government Bridges for Renewal Program (BRP).
<b>Strategic Implications:</b>	Forms part of the Community Strategic Plan to seal between Gascoyne Junction and Meekatharra boundary
<b>Risk:</b>	



**10.8 PUBLIC TENDER DECISION CRITERIA FOR DISPOSAL OF 950H WHEEL LOADER**

<b>Applicant:</b>	Shire of Upper Gascoyne				
<b>Disclosure of Interest:</b>					
<b>Author:</b>	Jarrod Walker				
<b>Date:</b>	21/06/2023				
<b>Matters for Consideration:</b>	Council to determine decision selection criteria for the public tender of the disposal of Shire of Upper Gascoyne's 2013 CAT 950H Wheel Loader				
<b>Background:</b>	The Shire of Upper Gascoyne wishes to replace the current 950H wheel loader which has reached 9200 hrs. Westrac have inspected the loader and tendered a trade in price on the 20 <sup>th</sup> June 2023. The CEO wishes to use this trade in price as a reserve price and conduct a public tender to dispose of the 950H loader.				
<b>Comments:</b>	As per the Local Government Act 1995, Council must determine in writing a selection criteria prior to conducting a public tender. The recommended selection criteria is:  PRICE 100%				
<b>Statutory Environment:</b>	Local Government Act 1995 Local Government (Functions & General) Regulations 1996 Reg. 14 (2a) If a local government — (a) is required to invite a tender; or (b) 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.				
<b>Policy Implications:</b>	NIL				
<b>Financial Implications:</b>	Future budget				
<b>Strategic Implications:</b>	Shire assets to be of good quality and condition to maintain top efficiencies.				
<b>Risk:</b>	LOW				
<b>Risk</b>	<b>Risk Likelihood (based on history and with existing controls)</b>	<b>Risk Impact / Consequence</b>	<b>Risk Rating (Prior to Treatment or Control)</b>	<b>Principal Risk</b>	<b>Risk Action Plan (Controls or Treatment proposed)</b>
	Rare (1)	Moderate (1)	Low (1-4)	Failure to meet Statutory, Regulatory or	Accept Officer Recommendation

Not meeting Statutory Compliance				Compliance Requirements	
<b>Consultation:</b>		Westrac			
<b>Voting requirement:</b>		Simple majority			
<b>Officer's Recommendation:</b>		<p><i>That Council:</i>  <i>Adopt selection criteria as recommended by Works Manager:</i>  1. Price 100%</p>			
<b>Council Resolution No: 07062023</b>					
<b>MOVED:</b>		<b>SECONDED:</b>			
<b>FOR: CR</b>		<b>AGAINST: CR</b>			
<b>F/A:</b>					



## 10.9 ATTENDANCE AT WALGA ANNUAL CONFERENCE

<b>Applicant:</b>	Shire of Upper Gascoyne				
<b>Disclosure of Interest:</b>	John McCleary- CEO – potential attendee Alys McKeough – Shire Councillor – potential attendee				
<b>Author:</b>	John McCleary – Chief Executive Officer				
<b>Date:</b>	22 June 2023				
<b>Matters for Consideration:</b>	To authorise or otherwise Shire Councillor(s) and Staff to attend the WALGA State Conference.				
<b>Background:</b>	This year the WALGA Local Government Convention will be held on the 17-19 of September 2023 at the Crown Perth.				
<b>Comments:</b>	Nil				
<b>Statutory Environment:</b>	Nil				
<b>Policy Implications:</b>	Nil				
<b>Financial Implications:</b>	Nil as an allowance has been made in the 2023/24 Annual Budget.				
<b>Strategic Implications:</b>	Nil				
<b>Risk:</b>					
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

<b>Consultation:</b>	Nil		
<b>Voting requirement:</b>	Simple Majority		
<b>Officer's Recommendation:</b>	<i>That the Council authorise :</i> 1. 2. <i>to attend the WALGA Local Government Convention to be held on the 17-19<sup>th</sup> of September 2023.</i>		
<b>Council Resolution No: 08072022</b>			
<b>MOVED:</b>		<b>SECONDED:</b>	
<b>F/A: 0/0</b>			

## 11. MATTERS BEHIND CLOSED DOORS

<b>MOVED: CR:</b>	<b>SECONDED: CR:</b>
That Council go behind closed doors to discuss confidential items.	
<b>FOR:</b>	<b>AGAINST: CR</b>
<b>F/A:</b>	

### 11.1 PURCHASE NEW 966GC WHEEL LOADER

<b>MOVED: CR:</b>	<b>SECONDED:</b>
That Council come out from behind closed doors.	
<b>FOR:</b>	<b>AGAINST: CR</b>
<b>F/A</b>	

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

**15. STATUS OF COUNCIL MEETING RESOLUTIONS**

<b>Resolution N°</b>	<b>Subject</b>	<b>Status</b>	<b>Open / Close</b>	<b>Responsible Officer</b>

**16. MEETING CLOSURE**

The Shire President closed the meeting at \_\_\_\_ pm.

# **APPENDIX 1**

**(List of Accounts Paid Report for May 2023)**

Date: 30/05/2023  
Time: 12:04:23PM

SHIRE OF UPPER GASCOYNE  
List of Accounts Due and Submitted - May 2023

USER: Corporate Services  
PAGE: 1

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
<b>RSM Australia Pty Ltd</b>					
EFT15528	05/05/2023	Provide Accounting and Financial Services to the Shire of Upper gascoyne for 2022/23 as per contract under RFT 01 22-23. April 2023	1		9,805.59
<b>Greenfield Technical Services</b>					
EFT15529	05/05/2023	Oversee sub-contractor 'Vigilante Landscape Architecture' in the delivery of a design & concept plan for the River Stairway/Walkway.	1		4,454.34
<b>Dust Up Projects</b>					
EFT15530	05/05/2023	Frieight from Carnarvon to Gascoyne Junction 27.03.2023 to 11.04.2023	1		2,502.50
<b>DEPUTY COMMISSIONER OF TAXATION</b>					
EFT15531	05/05/2023	Payment of March 2023 BAS Return	1		151,970.00
<b>Carnarvon Growers Association Inc</b>					
EFT15532	05/05/2023	Shire housing and town oval reticulation maintenance	1		4,789.56
<b>Everywhere Travel</b>					
EFT15533	05/05/2023	Flight and accommodation for Dark Sky Event band Mucky Duck	1		3,093.22
<b>Gascoyne Earthmoving</b>					
EFT15534	05/05/2023	Mount Sandiman Hill Realignment - Bull Dozer works	1		31,328.00
<b>Carnarvon IGA</b>					
EFT15535	05/05/2023	BBQ Supplies for 2023 Eclipse event.	1		136.21
<b>Jarrahar Contracting</b>					
EFT15536	05/05/2023	Trailer towed from Geraldton P96	1		1,980.00
<b>The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park</b>					
EFT15537	05/05/2023	Tidy Town National Judge Dinner	1		154.00
<b>Landgate</b>					
EFT15538	05/05/2023	Mining Tenements Chargeable Schedule No. M2023/4 Dated 10.03.2023 to 12.04.2023	1		42.15
<b>Outback Floral Designs</b>					
EFT15539	05/05/2023	Large Wreath ANZAC Day	1		150.00
<b>Officeworks</b>					
EFT15540	05/05/2023	Pago Enduro Heavy Duty Ergonomic Chair & Freight	1		616.83
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT15541	05/05/2023	I.T Support for CRC office - 19.04.2023 and monthly disaster monitoring	1		212.50
<b>R &amp; L Couriers</b>					
EFT15542	05/05/2023	Freight from Instant Racking Geraldton to Gascoyne Junction	1		143.00
<b>Tourism Council</b>					
EFT15543	05/05/2023	2023 Visitor Centre Golden Membership	1		1,331.00
<b>Town Planning Innovations Pty Ltd</b>					
EFT15544	05/05/2023	Subdivision application for Lot 45 Gregory Street - Drafting and Document Search	1		254.43
<b>Horizon Power</b>					
EFT15545	05/05/2023	Street Lighting - 01.04.2023 to 30.04.2023	1		331.09
<b>Horizon Power (non-energy)</b>					

Date: 30/05/2023  
Time: 12:04:23PM

SHIRE OF UPPER GASCOYNE  
List of Accounts Due and Submitted - May 2023

USER: Corporate Services  
PAGE: 2

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
<b>Horizon Power (non-energy)</b>					
EFT15546	05/05/2023	Ready Purchase Power 27.04.2023	1		925.00
<b>Telstra Limited</b>					
EFT15547	05/05/2023	Telstra Mobile accounts - Usage Charges - 20.03.2023 to 19.04.2023, Service Charges 20.04.2023 to 19.05.2023	1		951.84
<b>Commonwealth Mastercard</b>					
EFT15548	02/05/2023	SPOT Device - Subscription for Works Crew	1		2,479.81
<b>AIT Specialists Pty Ltd</b>					
EFT15549	12/05/2023	Monthly Fee for determination of Fuel Tax Credits 2022/2022 - April 2023	1		420.86
<b>Australia Post</b>					
EFT15550	12/05/2023	Freight & Postage for Administration & CRC - April 2023	1		124.36
<b>Carnarvon Betta Home Living t/a Leading Edge Computers</b>					
EFT15551	12/05/2023	2 x Boom 3 portable speakers	1		498.00
<b>Canine Control A Division Of Trepheene Pty Ltd</b>					
EFT15552	12/05/2023	Animal Control - 28 & 29 April 2023	1		2,200.00
<b>Carnarvon Motor Group</b>					
EFT15553	12/05/2023	Hilux 2.8L DSL E/C/C 6AT SR	1		77,759.48
<b>Carnarvon Growers Association Inc</b>					
EFT15554	12/05/2023	Town Oval Reticulation fittings.	1		1,232.09
<b>Chappy &amp; Karens Diesel Detailing</b>					
EFT15555	12/05/2023	Repairs to Fogger machine.	1		462.00
<b>Child Support Agency</b>					
EFT15556	12/05/2023	Payroll deductions	1		387.29
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT15557	12/05/2023	Fuel Card purchases April 2023	1		1,730.93
<b>Media Junction WA</b>					
EFT15558	12/05/2023	Television Commercial Production	1		6,105.00
<b>Mucky Duck Bush Band</b>					
EFT15559	12/05/2023	Balance Community Bush Dance Gascoyne Junction	1		2,560.00
<b>Powerhouse Holding Australia Pty Ltd</b>					
EFT15560	12/05/2023	Honda UMK435 Bike Handle Brushcutter & Honda HRU196 Buffalo Pro - Blade Brake	1		2,048.00
<b>Vanguard Press</b>					
EFT15561	12/05/2023	Warehousing and Transport Visit Upper Gascoyne Borchure - March	1		1,413.50
<b>Westrac Pty Ltd</b>					
EFT15562	12/05/2023	P100 CAT Grader - 9000 hr service - Partial service completed	1		3,388.44
<b>Greenfield Technical Services</b>					
EFT15563	12/05/2023	On demand flood damage inspection retainer fee	1		9,350.00
<b>Them Earth Moving</b>					
EFT15564	12/05/2023	Pimbee & Ullawarra Road - Water cart hire - maintenance	1		25,660.25

**Greenfield Technical Services**

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Greenfield Technical Services</b>					
EFT15565	12/05/2023	Provide Engineering Consultancy services in project managing the Carnarvon/Mullewa Road Sealing Program for the Shire of Upper Gascoyne.	1		14,288.56
<b>Them Earth Moving</b>					
EFT15566	12/05/2023	C3367 - Carnarvon/Mullewa Road - Sealing Project (SIP funded) - Progress Claim 1	1		431,834.71
<b>Abbl Contracting &amp; Maintenance</b>					
EFT15567	12/05/2023	Supply and install 2.1m chain mesh at airstrip - insurance	1		56,254.00
<b>Woolworths Limited</b>					
EFT15568	15/05/2023	Woolworths - Easter event supplies and Admin supplies	1		207.40
<b>Dust Up Projects</b>					
EFT15569	19/05/2023	Freight from Carnarvon to Gascoyne Junction ending 20.03.2023 to 03.05.2023	1		846.00
<b>John Leslie Mcclary</b>					
EFT15570	19/05/2023	Waste & Environment Summit - Shark Bay 10 & 11 May 2023 - Meal Allowance	1		148.25
<b>Australia's Golden Outback</b>					
EFT15571	19/05/2023	Gascoyne Murchison Stand Perth Caravan and Camping Show AGO	1		1,680.80
<b>Cherie Jessica Walker</b>					
EFT15572	19/05/2023	Reimbursement for purchase made on behalf of the shire. Gift Cards for resignation and recognition of a well done job for Tidy Towns award.	1		604.84
<b>Everywhere Travel</b>					
EFT15573	19/05/2023	Accommodation for Sean Walker to attend Gascoyne Waste and Environment Summit in Denham checking in 10th May and Checking out 14th May.	1		1,099.30
<b>Geraldton Fuel Company T/as Refuel Australia</b>					
EFT15574	19/05/2023	Supply bulk fuel to Mt Augustus Tank - 12,150.00 litres of diesel @ 1.7777	1		37,655.97
<b>Autopro</b>					
EFT15575	19/05/2023	Vehicle Repairs and Maintenance	1		475.83
<b>House Legal Pty Ltd</b>					
EFT15576	19/05/2023	Review and Update ILUA - Hatch Street Land Development	1		605.00
<b>Ilda Joan Williams</b>					
EFT15577	19/05/2023	April Craft Sales, 1 x Small Purse, 2 x Hand Towels, 1 x Crap Bag	1		66.85
<b>Jolly's Tyre Service</b>					
EFT15578	19/05/2023	P105 Roller - GALAXY 13/80-20 Smooth Compactor 13/80-20 TR78A Tube	1		5,803.71
<b>Media Junction WA</b>					
EFT15579	19/05/2023	Advertising Campaign April, 2023 TV Channel 7 Wander Outback	1		2,860.00
<b>DN &amp; JA Williams</b>					
EFT15580	19/05/2023	April Craft Sales - 2 x Honey Pots	1		30.00
<b>Local Government Professionals Australia WA</b>					
EFT15581	19/05/2023	Manager of Finance & Corporate Services advert	1		165.00
<b>Raw Creative</b>					
EFT15582	19/05/2023	Design and Artwork Story VH-DMT Aircraft Two Rivers Memorial Park	1		617.50
<b>Rural Press Pty Ltd</b>					



Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
<b>Rural Press Pty Ltd</b>					
EFT15583	19/05/2023	Seniors Newspaper Advertising Under Gascoyne Skies Festival - Wander Outback	1		660.00
<b>Sean Walker</b>					
EFT15584	19/05/2023	Waste & Environment Summit - Shark Bay 10 to 13 May 2023 - Meal Allowance	1		295.25
<b>Stone Echo Mining and Civil Pty Ltd</b>					
EFT15585	19/05/2023	Drilling and Blasting - Mount Sandiman Hill Realignment (State Blackspot)	1		92,833.40
<b>Team Global Express</b>					
EFT15586	19/05/2023	Freight for Parts - 20.04.2023	1		31.99
<b>Mativa Toomalatai</b>					
EFT15587	19/05/2023	Reimbursement for Purchase of Gift Card for Sean Walker - Tidy Town Awards	1		107.95
<b>WA LOCAL GOVERNMENT</b>					
EFT15588	19/05/2023	Waste and Environment Summit.	1		250.00
<b>West Australian Newspapers Ltd</b>					
EFT15589	19/05/2023	Midwest Times advert for May council meeting date change as per order ID 4744085	1		271.24
<b>Westrac Pty Ltd</b>					
EFT15590	19/05/2023	P100 CAT Grader - 8500hr service	1		9,012.59
<b>Paul D Kearney - Carpenter &amp; Joiner</b>					
EFT15591	24/05/2023	Scott & Hatch Street - Construct Non-provisional items of footpath as per attached Quote.	1		43,084.80
<b>Telstra Limited</b>					
EFT15592	24/05/2023	Telstra Fixed line accounts - Usage Charges - 02.04.2023 to 01.05.2023 Service Charges 02.05.2023 to 01.06.2023	1		597.55
<b>John Leslie Mcclery</b>					
EFT15593	26/05/2023	Travel and Meal Allowances for Tidy Towns award 16.05.2023 to 21.05.2023	1		788.65
<b>Ainsley Mia Hardie</b>					
EFT15594	26/05/2023	Travel and Meal Allowances for WA Regional Tourism Conference and Tidy Towns award 15.05.2023 to 21.05.2023	1		731.35
<b>B&amp;L Building</b>					
EFT15595	26/05/2023	Build Shed as per NON-PROVISIONAL items only, at CEO Residence as per attached quote. Progress payment 2	1		25,000.00
<b>Child Support Agency</b>					
EFT15596	26/05/2023	Payroll deductions	1		387.29
<b>Kennedy Vinciullo</b>					
EFT15597	26/05/2023	Provide legal advice on 'Worker Status' under Road Use Agreement with Hastings. Note: Costs incurred for this service to be recovered from Hastings.	1		3,687.75
<b>Ilda Joan Williams</b>					
EFT15598	26/05/2023	C3365 Mount Sandiman Hill Realignment (State Blackspot) - Labour Hire	1		2,810.50
<b>Interact Digital</b>					
EFT15599	26/05/2023	Video creation and platform set up, Management and Optimisation,Linkedin and Facebook Ad Spend	1		3,300.00
<b>Norwest Refrigeration Services</b>					
EFT15600	26/05/2023	Airconditioning repairs and maintenance - Pavillion, 6 Scott Street & Chambers	1		836.83
<b>Outback Builders WA</b>					
EFT15601	26/05/2023	Remove and replace tiled floor and subfloor to bathroom and shower area 1 x ensuite Gascoyne junctionaccomidation unit. Inclusive of materials, travel and labour.	1		5,592.89

Date: 30/05/2023  
Time: 12:04:23PM

SHIRE OF UPPER GASCOYNE  
List of Accounts Due and Submitted - May 2023

USER: Corporate Services  
PAGE: 5

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
<b>Perfect Computer Solutions Pty Ltd</b>					
EFT15602	26/05/2023	I.T Support 08.05.2023 to 16.05.2023	1		340.00
<b>The Trustee For Perarda Family &amp; Co T/A Pridham Mechanical</b>					
EFT15603	26/05/2023	P83 Mazda BT50 - Investigate Tacho - not working - Labour	1		132.00
<b>Them Earth Moving</b>					
EFT15604	26/05/2023	Rubbish Tip Maintenance - Excavate new industrial waste pit	1		4,537.50
<b>Team Global Express</b>					
EFT15605	26/05/2023	Freight - 12.05.2023	1		811.75
<b>U 2 Bobcat Hire</b>					
EFT15606	26/05/2023	C3365 Mount Sandiman Hill Realignment (State Blackspot) - Excavator hire	1		5,129.41
<b>Water Corporation</b>					
EFT15607	26/05/2023	Water Usage & Service Charge - Roadhouse - Water Consumption 13.03.2023 to 08.05.2023 - Service Charges 01.05.2023 to 30.06.2023 56 Days	1		17,757.87
<b>Greenfield Technical Services</b>					
EFT15608	26/05/2023	C3367 - Provide Engineering Consultancy services in project managing the Carnarvon/Mullewa Road Sealing Program for the Shire of Upper Gascoyne. 26.04.2023 to 09.05.2023	1		57,599.51
<b>Greenfield Technical Services</b>					
EFT15609	26/05/2023	Project Management Costs - April 2023 Flood Damage Event 06.04.2023 to 11.04.2023	1		34,345.28
<b>Greenfield Technical Services</b>					
EFT15610	26/05/2023	AGRN1021 Project Management Costs - March/April 2022 Flood Damage Event 01.04.2023 to 30.04.2023	1		6,254.35
<b>Greenfield Technical Services</b>					
EFT15611	26/05/2023	AGRN-974 Flood Damage Construction Project Management for period 01.04.2023 to 30.04.2023	1		5,137.55
<b>Pivotel Satellite Pty Ltd</b>					
EFT15612	26/05/2023	Satellite Phone accounts - Usage 15.04.2023 to 14.05.2023 Service 15.05.2023 to 14.06.2023	1		779.82
<b>Telstra Limited</b>					
EFT15613	26/05/2023	Telstra Mobile - Usage Charges - 20.04.2023 to 19.05.2023, Service Charges 20.05.2023 to 19.06.2023	1		463.46
<b>Wa Treasury Corporation</b>					
DD10371.1	02/05/2023	Loan 30 Repayment Interest and Principle	1		23,806.54
<b>Super Directions Fund</b>					
DD10373.1	10/05/2023	Superannuation contributions	1		286.38
<b>The Trustee For Aware Super</b>					
DD10373.2	10/05/2023	Superannuation contributions	1		4,852.09
<b>Australian Retirement Trusts</b>					
DD10373.3	10/05/2023	Superannuation contributions	1		924.48
<b>MLC Masterkey Super</b>					
DD10373.4	10/05/2023	Superannuation contributions	1		827.92
<b>ANZ Smart Choice Super</b>					
DD10373.5	10/05/2023	Superannuation contributions	1		394.35
<b>Australian Super</b>					

Date: 30/05/2023  
Time: 12:04:23PM

SHIRE OF UPPER GASCOYNE  
List of Accounts Due and Submitted - May 2023

USER: Corporate Services  
PAGE: 6

<b>Cheque /EFT No</b>	<b>Date</b>	<b>Name Invoice Description</b>	<b>Bank Code</b>	<b>INV Amount</b>	<b>Amount</b>
		<b>Australian Super</b>			
DD10373.6	10/05/2023	Superannuation contributions	1		266.46
		<b>AMP Flexible Super</b>			
DD10373.7	10/05/2023	Superannuation contributions	1		720.53
		<b>NGS Super</b>			
DD10373.8	10/05/2023	Superannuation contributions	1		350.17
		<b>CBUS</b>			
DD10373.9	10/05/2023	Superannuation contributions	1		308.94
		<b>Department of Transport (AGENT CHARGES)</b>			
DD10387.1	11/05/2023	Motor Vehicle License Fees - CRC Collection for period 10.05.2023	1		30.50
		<b>Super Directions Fund</b>			
DD10398.1	24/05/2023	Superannuation contributions	1		286.37
		<b>The Trustee For Aware Super</b>			
DD10398.2	24/05/2023	Superannuation contributions	1		7,663.44
		<b>Australian Retirement Trusts</b>			
DD10398.3	24/05/2023	Superannuation contributions	1		1,254.87
		<b>MLC Masterkey Super</b>			
DD10398.4	24/05/2023	Superannuation contributions	1		1,051.98
		<b>ANZ Smart Choice Super</b>			
DD10398.5	24/05/2023	Superannuation contributions	1		394.35
		<b>Australian Super</b>			
DD10398.6	24/05/2023	Superannuation contributions	1		266.47
		<b>AMP Flexible Super</b>			
DD10398.7	24/05/2023	Superannuation contributions	1		720.53
		<b>NGS Super</b>			
DD10398.8	24/05/2023	Superannuation contributions	1		350.17
		<b>CBUS</b>			
DD10398.9	24/05/2023	Superannuation contributions	1		308.94

Date: 30/05/2023  
Time: 12:04:23PM

**SHIRE OF UPPER GASCOYNE**  
**List of Accounts Due and Submitted - May 2023**

USER: Corporate Services  
PAGE: 7

<b>Cheque /EFT</b>	<b>Name</b>	<b>Bank</b>	<b>INV</b>	
<b>No</b>	<b>Date</b>	<b>Code</b>	<b>Amount</b>	<b>Amount</b>

---

**TOTAL INVOICES BY PAYMENT TYPE**

Direct Debit / BPAY	45,065.48
EFT	1,231,803.52

**REPORT TOTALS**

<b>Bank Code</b>	<b>Bank Name</b>	<b>TOTAL</b>
1	MUNICIPAL FUND BANK	<b>1,276,869.00</b>
<b>TOTAL</b>		<b>1,276,869.00</b>
<b>TOTAL CREDIT NOTES</b>		<b>0.00</b>
<b>TOTAL PAYMENTS LESS CREDIT NOTES</b>		<b>1,276,869.00</b>

Date: 23/06/2023

SHIRE OF UPPER GASCOYNE



Time 2:15 PM

Shire Legal Expenses for the Period 01/05/2023 to 31/05/2023

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
16/05/2023	HEN01	1367	Kennedy Vinciullo Provide legal advice on 'Worker Status' under Road Use Agreement with Hastings. Note: Costs incurred for this service to be recovered from	3,352.50
NIL Expenditure to report for Legal Expenses during the Period 01/04/2023 to 30/04/2023				3,352.50
<b>Total Running Balance for Legal Services provided from 1st July 2022 to 30th June 2023</b>				<b>23,359.65</b>

Date: 23/06/2023

SHIRE OF UPPER GASCOYNE

Time 2:15 PM

Shire Rates Debt Collection Expenses for the Period 01/05/2023 to 31/05/2023

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
NIL Expenditure to report for Rates Debt Collection during the Period 01/04/2023 to 31/05/2023				0.00
<b>Total Running Balance for Debt Collection Services provided from 1st July 2022 to 30th June 2023</b>				<b>1,808.00</b>

# **APPENDIX 2**

**(Monthly Financial Report for May 2023)**



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

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[www.uppergascoyne.wa.gov.au](http://www.uppergascoyne.wa.gov.au)

# **SHIRE OF UPPER GASCOYNE**

## **MONTHLY FINANCIAL REPORT**

**For the Period Ending 31 May 2023**



**SHIRE OF UPPER GASCOYNE**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ending 31 May 2023**  
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Statement of Comprehensive Income by Program  
Rate Setting Statement  
Statement of Capital Acquisitions and Funding

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Grants and Contributions	Note 12
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**RSM Australia Pty Ltd**

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# **Compilation Report**

## **To the Council**

### **Shire of Upper Gascoyne**

#### **Scope**

We have compiled the accompanying special purpose financial statements.

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

#### **The responsibility of the Shire**

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

#### **Our responsibility**

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

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

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

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



Signed at GERALDTON

RSM Australia Pty Ltd  
Chartered Accountants

Date 21<sup>st</sup> June 2023

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

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

**Statement of Financial Activity**

Statements are presented on page 8 showing a surplus/(deficit) as at 31 May 2023 of **-\$1,050,371**

**Significant Revenue and Expenditure**

	<b>Collected / Completed %</b>	<b>Annual Budget \$</b>	<b>YTD Budget \$</b>	<b>YTD Actual \$</b>
<b>Significant Projects</b>				
Out of Town Water Supply Project	87%	1,365,731	1,251,921	1,194,252
RRG - Landor Meeka Bitumen Seal	103%	995,505	913,803	1,028,292
Bridges Renewal Program- Concrete Crossing: Dalget	2%	611,505	305,752	11,886
Blackspot - Mt Sandiman Hill Realignment	80%	254,192	233,352	202,674
	<b>76%</b>	<b>3,226,933</b>	<b>2,704,828</b>	<b>2,437,105</b>
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	40%	18,897,568	17,471,776	7,617,427
Non-operating Grants, Subsidies and Contributions	40%	8,237,042	6,309,777	3,322,271
	<b>40%</b>	<b>27,134,610</b>	<b>23,781,553</b>	<b>10,939,698</b>
<b>Rates Levied</b>	<b>104%</b>	<b>1,384,149</b>	<b>1,377,486</b>	<b>1,443,635</b>

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

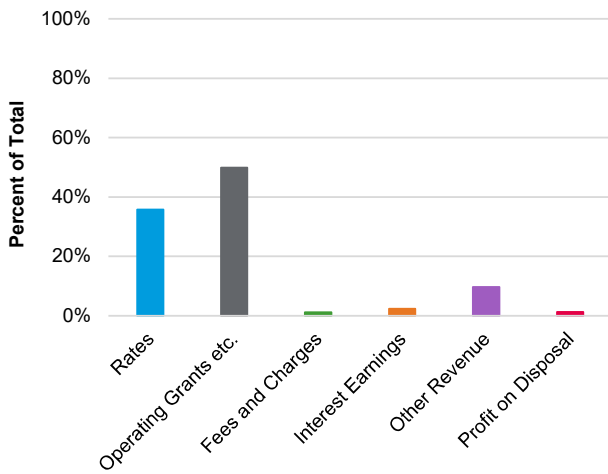
**Financial Position**

<b>Account</b>	<b>Difference to Prior Year %</b>	<b>Current Year 31 May 23 \$</b>	<b>Prior Year 31 May 22 \$</b>
Adjusted Net Current Assets	30%	(1,050,372)	3,452,799
Cash and Equivalent - Unrestricted	(8%)	(220,679)	2,705,213
Cash and Equivalent - Restricted	90%	1,566,977	1,736,009
Receivables - Rates	888%	176,375	19,858
Receivables - Other	21%	305,322	1,457,213
Payables	163%	(1,942,461)	(1,188,267)

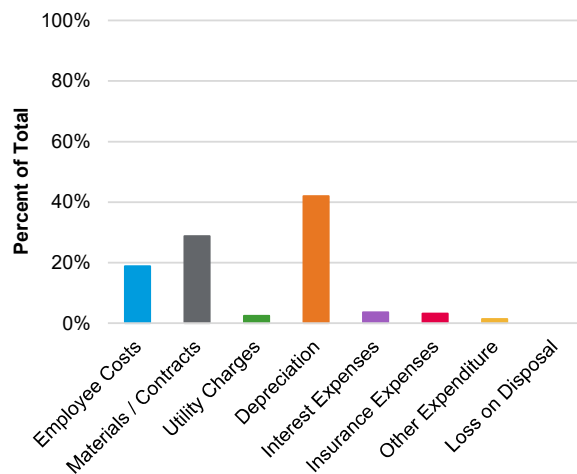
*% - Compares current YTD actuals to prior year actuals*

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

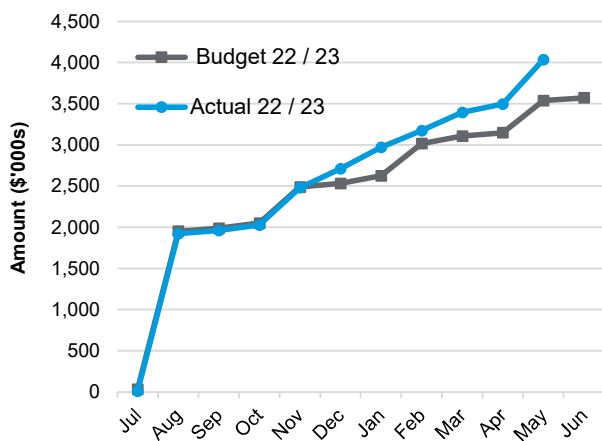
**Operating Income (exc. Flood Damage)**



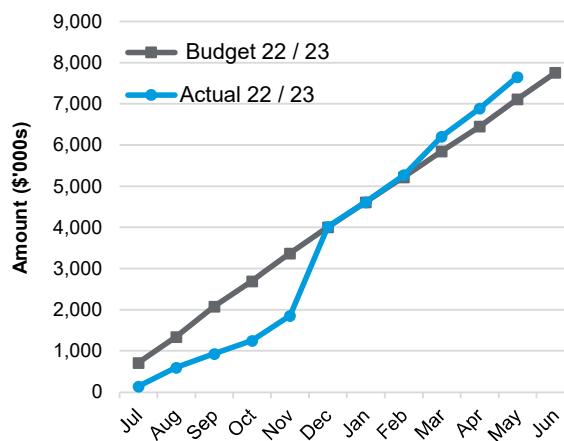
**Operating Expenditure (exc. Flood Damage)**



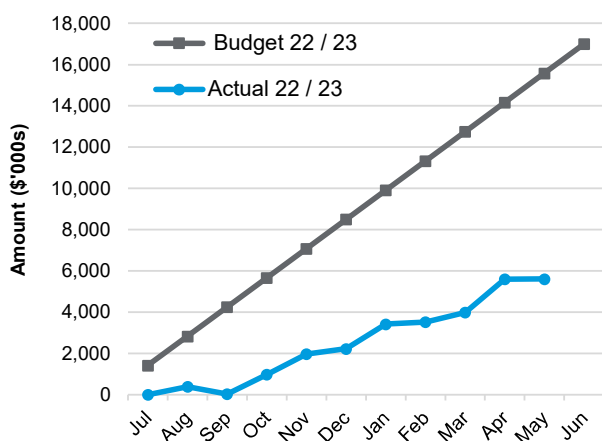
**Operating Revenues (exc. Flood Damage)**



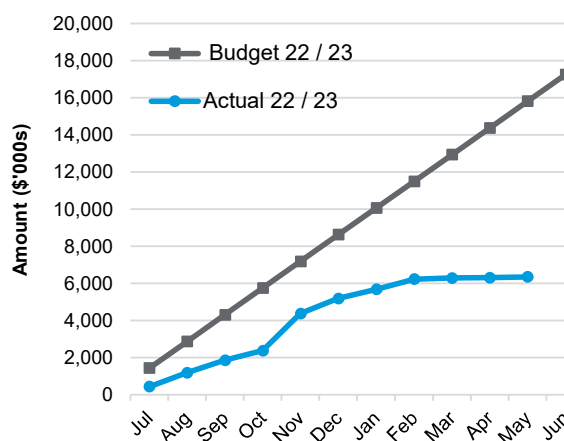
**Operating Expenses (exc. Flood Damage)**



**Flood Damage Revenue**



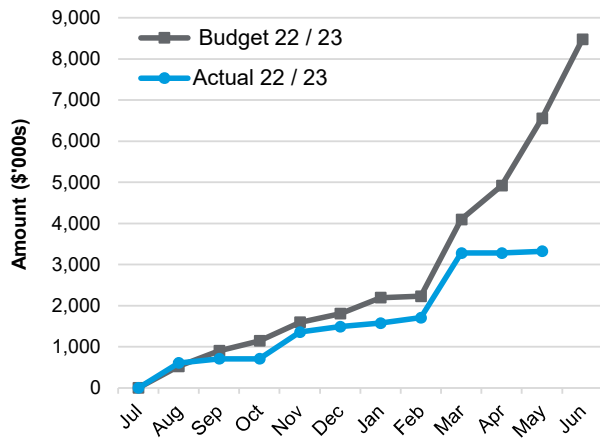
**Flood Damage Expenses**



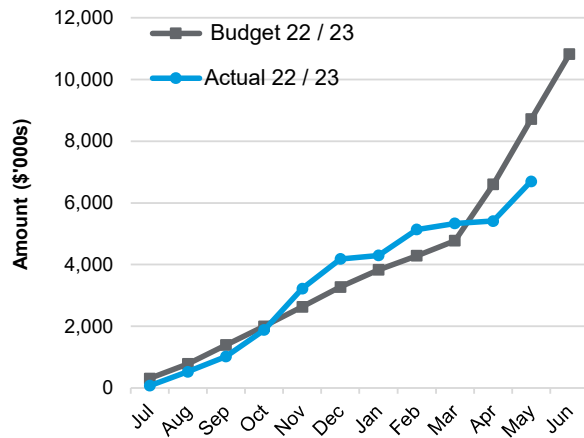
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

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

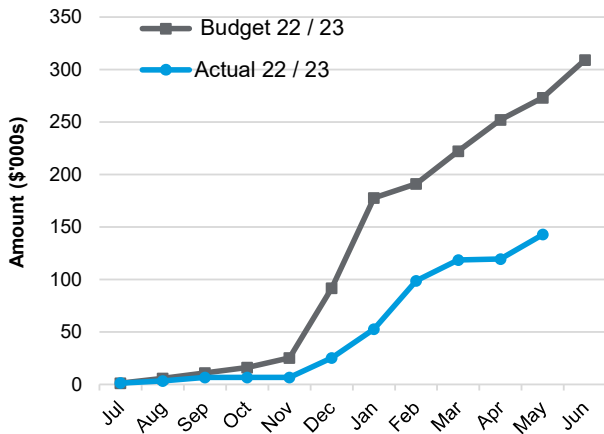
**Capital Revenue**



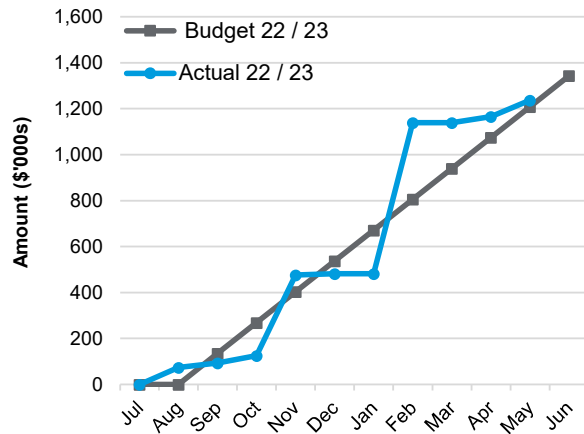
**Capital Expenditure**



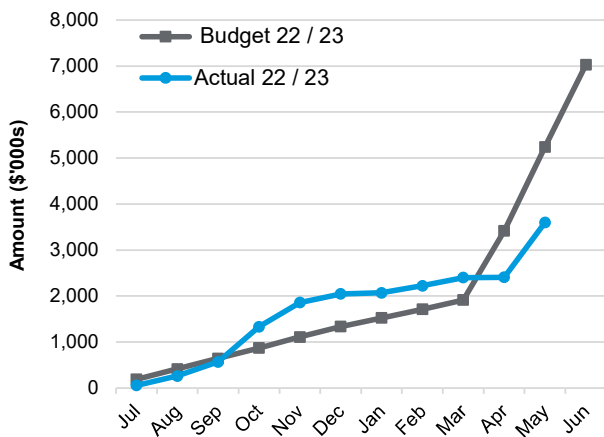
**Land and Buildings**



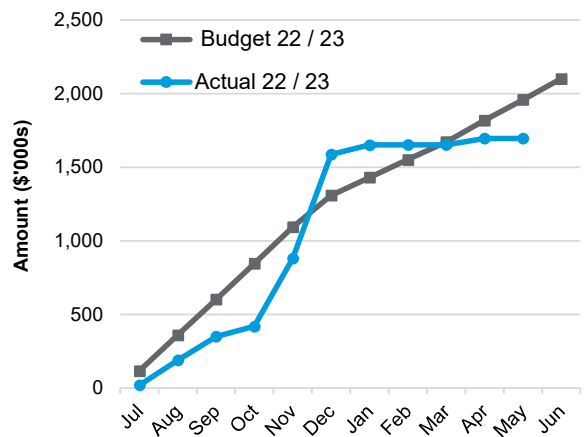
**Plant and Equipment**



**Roads**



**Other Infrastructure**



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

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

**NATURE OR TYPE**

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
<b>Revenue</b>							
Rates	10	1,384,149	1,377,486	<b>1,443,635</b>	66,149	5%	▲
Grants, Subsidies and Contributions	12(a)	1,895,316	1,886,382	<b>2,010,975</b>	124,593	7%	▲
Fees and Charges		53,027	49,231	<b>47,586</b>	(1,645)	(3%)	
Interest Earnings		11,000	9,837	<b>92,893</b>	83,056	844%	▲
Other Revenue		176,062	162,238	<b>387,898</b>	225,660	139%	▲
		<b>3,519,554</b>	<b>3,485,174</b>	<b>3,982,987</b>			
<b>Expenses</b>							
Employee Costs		(1,409,495)	(1,295,952)	<b>(1,439,293)</b>	(143,341)	(11%)	▼
Materials and Contracts		(2,418,597)	(2,219,781)	<b>(2,201,309)</b>	18,472	1%	
Utility Charges		(170,508)	(148,123)	<b>(184,605)</b>	(36,482)	(25%)	▼
Depreciation on Non-current Assets		(3,233,745)	(2,964,269)	<b>(3,209,708)</b>	(245,439)	(8%)	▼
Interest Expenses		(185,672)	(170,040)	<b>(272,502)</b>	(102,462)	(60%)	▼
Insurance Expenses		(235,725)	(235,671)	<b>(244,962)</b>	(9,291)	(4%)	
Other Expenditure		(82,800)	(63,424)	<b>(103,657)</b>	(40,233)	(63%)	▼
		<b>(7,736,542)</b>	<b>(7,097,260)</b>	<b>(7,656,035)</b>			
<b>Other Income and Expenses</b>							
Grants, Subsidies and Contributions	12(b)	8,237,042	6,309,777	<b>3,322,271</b>	(2,987,506)	(47%)	▼
Profit on Disposal of Assets	8	51,724	51,724	<b>51,905</b>	181	0%	
(Loss) on Disposal of Assets	8	(22,591)	(22,591)	-	22,591	100%	
		<b>8,266,175</b>	<b>6,338,910</b>	<b>3,374,177</b>			
<b>Flood Damage</b>							
Reimbursements	12(c)	17,002,252	15,585,394	<b>5,606,452</b>	(9,978,942)	(64%)	▼
Materials and Contracts		(17,246,915)	(15,809,673)	<b>(6,349,607)</b>	9,460,066	60%	▲
		<b>(244,663)</b>	<b>(224,279)</b>	<b>(743,155)</b>			
<b>Net Result</b>							
		<b>3,804,524</b>	<b>2,502,545</b>	<b>(1,042,026)</b>			

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

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

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

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
<b>Revenue</b>						
Governance		12,000	11,000	<b>128,098</b>	117,098	1065%
General Purpose Funding		2,508,823	2,500,584	<b>2,806,749</b>	306,165	12%
Law, Order and Public Safety		29,131	29,131	<b>28,572</b>	(559)	(2%)
Health		1,000	913	<b>483</b>	(430)	(47%)
Education and Welfare		144,776	139,182	<b>133,672</b>	(5,510)	(4%)
Community Amenities		5,760	5,760	<b>5,015</b>	(745)	(13%)
Recreation and Culture		20,100	16,649	<b>23,776</b>	7,127	43%
Transport		620,605	618,109	<b>562,179</b>	(55,930)	(9%)
Economic Services		111,419	102,912	<b>239,136</b>	136,224	132%
Other Property and Services		65,940	60,934	<b>55,307</b>	(5,627)	(9%)
		<b>3,519,554</b>	<b>3,485,174</b>	<b>3,982,987</b>		
<b>Expenses</b>						
Governance		(646,116)	(601,676)	<b>(552,415)</b>	49,261	8%
General Purpose Funding		(232,926)	(212,528)	<b>(386,706)</b>	(174,178)	(82%)
Law, Order and Public Safety		(138,194)	(105,723)	<b>(193,842)</b>	(88,119)	(83%)
Health		(28,907)	(26,552)	<b>(19,338)</b>	7,214	27%
Education and Welfare		(585,288)	(537,614)	<b>(301,944)</b>	235,670	44%
Housing		(256,065)	(228,823)	<b>(372,882)</b>	(144,059)	(63%)
Community Amenities		(100,079)	(92,890)	<b>(134,176)</b>	(41,286)	(44%)
Recreation and Culture		(386,218)	(357,325)	<b>(409,214)</b>	(51,889)	(15%)
Transport		(4,531,779)	(4,161,956)	<b>(4,256,718)</b>	(94,762)	(2%)
Economic Services		(734,323)	(678,206)	<b>(698,646)</b>	(20,440)	(3%)
Other Property and Services		(96,647)	(93,967)	<b>(330,154)</b>	(236,187)	(251%)
		<b>(7,736,542)</b>	<b>(7,097,260)</b>	<b>(7,656,035)</b>		
<b>Other Income and Expenses</b>						
Grants, Subsidies and Contributions	12(b)	8,237,042	6,309,777	<b>3,322,271</b>	(2,987,506)	(47%)
Profit on Disposal of Assets	8	51,724	51,724	<b>51,906</b>	182	0%
(Loss) on Disposal of Assets	8	(22,591)	(22,591)	-	22,591	100%
		<b>8,266,175</b>	<b>6,338,910</b>	<b>3,374,178</b>		
<b>Flood Damage - Transport</b>						
Reimbursements	12(c)	17,002,252	15,585,394	<b>5,606,452</b>	(9,978,942)	64%
Materials and Contracts		(17,246,915)	(15,809,673)	<b>(6,349,607)</b>	9,460,066	60%
		<b>(244,663)</b>	<b>(224,279)</b>	<b>(743,155)</b>		
<b>Net Result</b>						
		<b>3,804,524</b>	<b>2,502,545</b>	<b>(1,042,025)</b>		

\* - 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 2023

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
	Note	\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	3	2,591,240	2,591,240	2,591,240			
<b>Revenue from Operating Activities</b>							
Grants, Subsidies and Contributions		18,897,568	17,471,776	7,617,427	(9,854,349)	(56%)	▼
Fees and Charges		53,027	49,231	47,586	(1,645)	(3%)	
Interest Earnings		11,000	9,837	92,893	83,056	844%	▲
Other Revenue		176,062	162,238	387,898	225,660	139%	▲
Profit on Disposal of Assets		51,724	51,724	51,905	181	0%	
		<b>19,189,381</b>	<b>17,744,806</b>	<b>8,197,709</b>			
<b>Expenditure from Operating Activities</b>							
Employee Costs		(1,409,495)	(1,295,952)	(1,439,293)	(143,341)	(11%)	▼
Materials and Contracts		(19,665,512)	(18,029,454)	(8,550,916)	9,478,538	53%	▲
Utility Charges		(170,508)	(148,123)	(184,605)	(36,482)	(25%)	▼
Depreciation on Non-current Assets		(3,233,745)	(2,964,269)	(3,209,708)	(245,439)	(8%)	▼
Interest Expenses		(185,672)	(170,040)	(272,502)	(102,462)	(60%)	▼
Insurance Expenses		(235,725)	(235,671)	(244,962)	(9,291)	(4%)	
Other Expenditure		(82,800)	(63,424)	(103,657)	(40,233)	(63%)	▼
(Loss) on Disposal of Assets		(22,591)	(22,591)	-	22,591	100%	
		<b>(25,006,048)</b>	<b>(22,929,524)</b>	<b>(14,005,642)</b>			
<b>Excluded Non-cash Operating Activities</b>							
Depreciation and Amortisation		3,233,745	2,964,269	3,209,708			
(Profit) / Loss on Asset Disposal		(29,133)	(29,133)	(51,905)			
Movement in Employee Provision Reserve		171,078	-	(17,441)			
<b>Net Amount from Operating Activities</b>		<b>(2,440,977)</b>	<b>(2,249,582)</b>	<b>(2,667,572)</b>			
<b>Investing Activities</b>							
Grants, Subsidies and Contributions	12(b)	8,237,042	6,309,777	3,322,271	(2,987,506)	(47%)	▼
Proceeds from Disposal of Assets	8	241,410	7,500	221,591	214,091	2855%	▲
Land and Buildings	9(a)	(289,030)	(273,030)	(142,793)	130,237	48%	▲
Plant and Equipment	9(b)	(1,343,389)	(1,209,051)	(1,236,581)	(27,531)	(2%)	▼
Furniture and Equipment	9(c)	(40,000)	(40,000)	(25,598)	14,402	36%	
Infrastructure Assets - Roads	9(d)	(7,027,054)	(5,240,182)	(3,597,124)	1,643,058	31%	▲
Infrastructure Assets - Other	9(e)	(2,101,632)	(1,960,527)	(1,696,096)	264,431	13%	▲
<b>Net Amount from Investing Activities</b>		<b>(2,322,653)</b>	<b>(2,405,513)</b>	<b>(3,154,329)</b>			
<b>Financing Activities</b>							
Repayment of Debentures	11	(126,841)	(126,841)	(126,841)	-	0%	
Principal payments of finance lease payments		(6,791)	(3,380)	(6,760)	(3,380)	(100%)	
Transfer from Reserves	7	1,270,388	476,777	873,909	397,132	(83%)	
Transfer to Reserves	7	(348,515)	(1,402)	(3,652)	(2,250)	(161%)	
<b>Net Amount from Financing Activities</b>		<b>788,241</b>	<b>345,154</b>	<b>736,655</b>			
<b>Surplus / (Deficit) before Rates</b>		<b>(1,384,149)</b>	<b>(1,718,701)</b>	<b>(2,494,006)</b>			
Total Amount raised from Rates		1,384,149	1,377,486	1,443,635	66,149	(5%)	▼
<b>Closing Surplus / (Deficit)</b>	3	<b>-</b>	<b>(341,215)</b>	<b>(1,050,371)</b>			

\* - 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 2023  
**CAPITAL ACQUISITIONS AND FUNDING**

<b>Asset Group</b>	<b>Note</b>	<b>Annual Budget \$</b>	<b>YTD Actual Total \$</b>	<b>Var \$</b>
Land and Buildings	9(a)	289,030	<b>142,793</b>	<b>(146,237)</b>
Plant and Equipment	9(b)	1,343,389	<b>1,236,581</b>	<b>(106,808)</b>
Furniture and Equipment	9(c)	40,000	<b>25,598</b>	<b>(14,402)</b>
Infrastructure Assets - Roads	9(d)	7,027,054	<b>3,597,124</b>	<b>(3,429,930)</b>
Infrastructure Assets - Other	9(e)	2,101,632	<b>1,696,096</b>	<b>(405,536)</b>
<b>Total Capital Expenditure</b>		<u>10,801,105</u>	<u><b>6,698,192</b></u>	<b>(4,102,913)</b>
<b>Capital Acquisitions Funded by:</b>				
Capital Grants and Contributions		8,237,042	<b>3,322,271</b>	<b>(4,914,771)</b>
Borrowings		-	-	-
Other (Disposals and C/Fwd)		200,000	<b>221,591</b>	21,591
Council Contribution - Reserves		1,102,660	<b>891,637</b>	<b>(211,023)</b>
Council Contribution - Operations		1,261,403	<b>2,262,692</b>	1,001,289
<b>Total Capital Acquisitions Funding</b>		<u>10,801,105</u>	<u><b>6,698,192</b></u>	

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

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

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

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

**Preparation**

Prepared by: Kate Peacock  
Reviewed by: Travis Bate  
Date prepared: 21 Jun 23

**(a) Basis of Preparation**

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

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

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

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

**(b) The Local Government Reporting Entity**

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

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

**(c) Rounding of Amounts**

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

**(d) Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of GST where applicable.

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(e) Cash and Cash Equivalents**

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

**(f) Financial Instruments**

**Other financial assets at amortised cost**

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

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

**Financial assets at fair value through profit and loss**

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

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

**Financial liabilities**

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

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

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

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

**Loans and Receivables**

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

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

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

**Impairment of Financial Assets**

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

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs related to completion and its sale.

**Land Held for Resale**

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

**(h) Fixed Assets**

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

**Initial recognition and measurement between mandatory revaluation dates**

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

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

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

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

**Revaluation**

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

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Fixed Assets (Continued)**

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

**Land under roads**

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

**Vested improvements from 1 July 2019**

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

**(i) Depreciation of Non-current Assets**

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

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

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

**Land Under Local Government Control**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Trade and Other Payables**

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

**(k) Employee Benefits**

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

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

**(l) Interest-bearing Loans and Borrowings**

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

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

**Borrowing Costs**

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

**(m) Provisions**

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

**(n) Contract Liabilities**

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

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

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

**(o) Current and Non-current Classification**

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Nature or Type Classifications (Continued)**

**Non-operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

**Insurance**

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

**Loss on Asset Disposal**

Loss on the disposal of fixed assets.

**Depreciation on Non-current Assets**

Depreciation expense raised on all classes of assets.

**Interest Expenses**

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

**Other Expenditure**

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Program Classifications (Function / Activity)**

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

**GOVERNANCE**

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

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER AND PUBLIC SAFETY**

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

**HEALTH**

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

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

**HOUSING**

Provide housing for staff.

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

Tourism and area promotion. Building Control.

**OTHER PROPERTY AND SERVICES**

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



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

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Revenue Recognition Policy**

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

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

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

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 May 23		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					<b>Favourable / (Unfavourable)</b>
Rates	1,443,635	1,377,486	5%	66,149	Increase in revenue received for UV Mining interim rates at this period end date.
Operating Grants, Subsidies and Contributions	7,617,427	17,471,776	(56%)	(9,854,349)	Timing variance only due to Flood Damage Claims. Refer to Note 12 for further detail.
Interest Earnings	92,893	9,837	844%	83,056	Increase in revenue received for Interest earned on Investments at this period end date.
Other Revenue	387,898	162,238	139%	225,660	Increase in revenue received for Private Works and insurance reimbursements at this period end date.
Non Operating Grants, Subsidies and Contributions	3,322,271	6,309,777	0%	(2,987,506)	Decrease due to Capital Grant revenue not yet received at this period end date. Refer to Note 12 for further detail.
<b>Total Revenues</b>	<b>12,963,616</b>	<b>25,432,069</b>	<b>(49%)</b>	<b>(12,468,453)</b>	

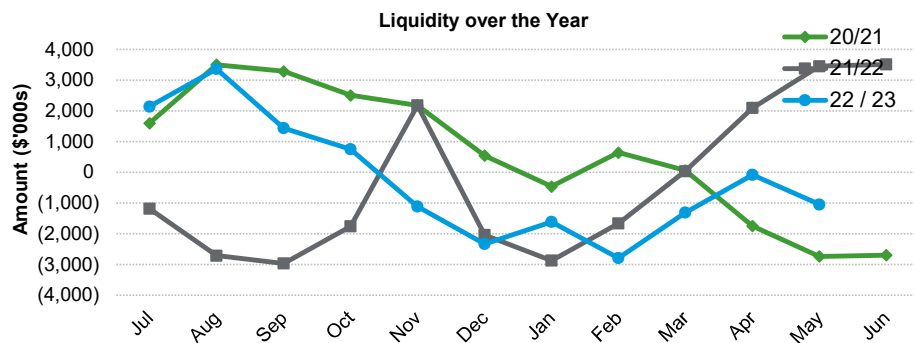
(b) (Expenses) / (Applications)

	31 May 23		Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
	YTD Actual \$	YTD Budget \$			
					<b>Favourable / (Unfavourable)</b>
Employee Costs	(1,439,293)	(1,295,952)	(11%)	(143,341)	Increase in Employee Costs due to unanticipated payouts of leave entitlements as a result of employee resignations in Works Department and LSL for CEO. LSL payout to be recovered from Leave Reserve fund.
Materials and Contracts	(8,550,916)	(18,029,454)	53%	9,478,538	Timing variance only due to Flood Damage Claims
Utility Charges	(184,605)	(148,123)	(25%)	(36,482)	Water costs are increased at this period end date due to increase in rates charged for the Tourist Park & Tavern. This expense is recovered from the Lease holder.
Depreciation on Non-current Assets	(3,209,708)	(2,964,269)	(8%)	(245,439)	Depreciation rates to be reviewed and monitored.
Interest Expenses	(272,502)	(170,040)	(60%)	(102,462)	Increase in Interest due to Flood Damage Overdraft account.
Other Expenditure	(103,657)	(63,424)	(63%)	(40,233)	Increase in costs due to Building Fees (offset by increase in revenue for building applications) and misallocation at I/E code level of other costs that should be materials and contract services. Journal to be processed to correct misallocation.
<b>Total Expenses</b>	<b>(14,005,642)</b>	<b>(22,906,933)</b>	<b>39%</b>	<b>8,901,291</b>	

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

**3. NET CURRENT FUNDING POSITION**

	Note	Current Month 31 May 23 \$	Prior Year Closing 30 Jun 22 \$	This Time Last Year 31 May 22 \$
<b>Current Assets</b>				
Cash Unrestricted	4	1,884,846	7,216,747	5,182,235
Cash Restricted	4	1,566,977	2,436,574	1,736,009
Receivables - Rates	6(a)	176,375	51,923	19,858
Receivables - Other	6(b)	305,322	521,054	1,457,213
Interest / ATO Receivable		154,778	66	233,540
Provision for Doubtful Debts		(119,882)	(119,882)	(116,443)
Accrued Income		130,534	-	-
Contract Assets		211,561	1,715,110	-
Inventories		138,767	135,451	107,732
<b>Total Current Assets</b>		<b>4,449,277</b>	<b>11,957,042</b>	<b>8,620,144</b>
<b>Current Liabilities</b>				
Sundry Creditors		(804,628)	(1,056,991)	(606,950)
Revenue Received in Advance		-	(1,089,268)	-
Obligations / ARWC		-	-	-
Deposits and Bonds		(51,242)	(50,642)	(100,642)
GST Payable		(1,485)	-	(101,921)
PAYG Withholding Tax		(45,736)	-	(29,886)
Loan Liability		(24,264)	(126,842)	(126,842)
Accrued Expenses		-	(980,230)	-
Retentions held for Gascoyne River Bridge P		(6,171)	-	(6,171)
Accrued Salaries and Wages		-	(33,704)	-
Accrued Time in Lieu		(750)	(3,635)	(2,137)
Overdraft	4	(2,105,524)	(2,814,946)	(2,477,022)
Lease Liability		(67)	(6,693)	1,127
Suspense		(544)	-	(6,897)
Contract Liabilities		(730,849)	(730,849)	-
<b>Total Payables</b>		<b>(3,771,261)</b>	<b>(6,893,802)</b>	<b>(3,457,341)</b>
Provisions		(276,724)	(276,724)	(207,948)
<b>Total Current Liabilities</b>		<b>(4,047,985)</b>	<b>(7,170,526)</b>	<b>(3,665,289)</b>
Less: Cash Reserves	7	(1,566,228)	(2,436,485)	(1,735,923)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Add: Loan Principal (Current)		24,264	126,842	126,188
Add: Employee Leave Reserve	7	80,033	97,474	110,179
Add: Movement in Employee Leave Reserve		12,700	12,700	-
Add: Current Portion of Lease Liability		67	6,693	-
<b>Net Funding Position</b>		<b>(1,050,372)</b>	<b>2,591,240</b>	<b>3,452,799</b>



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

**4. CASH AND FINANCIAL ASSETS**

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	Amount		Rate	Date
				\$		%	
<b>Cash and Cash Equivalents</b>							
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	455,682			455,682	CBA	0.00	N/A
Online Saver	1,429,164			1,429,164	CBA	2.50	N/A
SUG Reserve Account		1,566,228		1,566,228	CBA	0.20	N/A
WANDRRA Account	(2,105,524)			(2,105,524)	CBA	1.10	N/A
<b>Total Cash and Financial Assets</b>	<b>(220,679)</b>	<b>1,566,228</b>	<b>-</b>	<b>1,345,550</b>			

**Comments / Notes**

No Financial Assets held at reporting date

**5. TRUST FUND**

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

Description	Opening	Amount	Amount	Closing
	Balance	Received	Paid	Balance
	01 Jul 22			31 May 23
	\$	\$	\$	\$
SUG Trust Fund	-	100,749	-	100,749
<b>Total Funds in Trust</b>	<b>-</b>	<b>100,749</b>	<b>-</b>	<b>100,749</b>

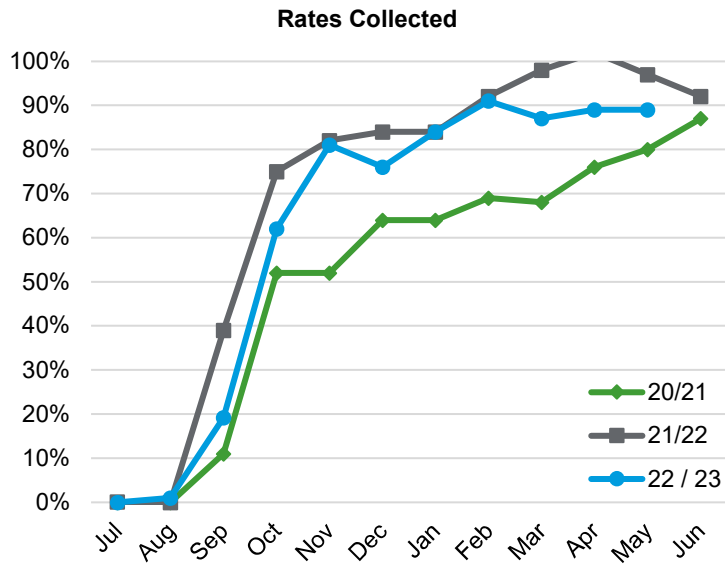
**Comments / Notes**

Yangibana Trust Liability held of \$100,000

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

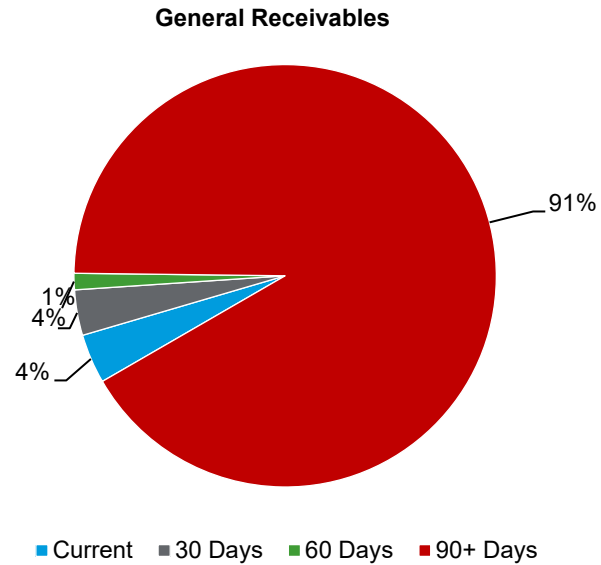
**6. RECEIVABLES**

<b>(a) Rates Receivable</b>	<b>31 May 23</b>
	<b>\$</b>
Rates Receivables	176,375
Rates Received in Advance	-
<b>Total Rates Receivable Outstanding</b>	<b><u>176,375</u></b>
Closing Balances - Prior Year	51,923
Rates Levied this year	1,437,335
Service charges levied this year	14,222
Closing Balances - Current Month	<u>(176,375)</u>
<b>Total Rates Collected to Date</b>	<b><u>1,327,106</u></b>
<i>Percentage Collected</i>	<i>89%</i>



**Comments / Notes**

<b>(b) General Receivables</b>	<b>31 May 23</b>
	<b>\$</b>
Current	11,590
30 Days	10,631
60 Days	3,840
90+ Days	279,262
<b>Total General Receivables Outstanding</b>	<b><u>305,322</u></b>



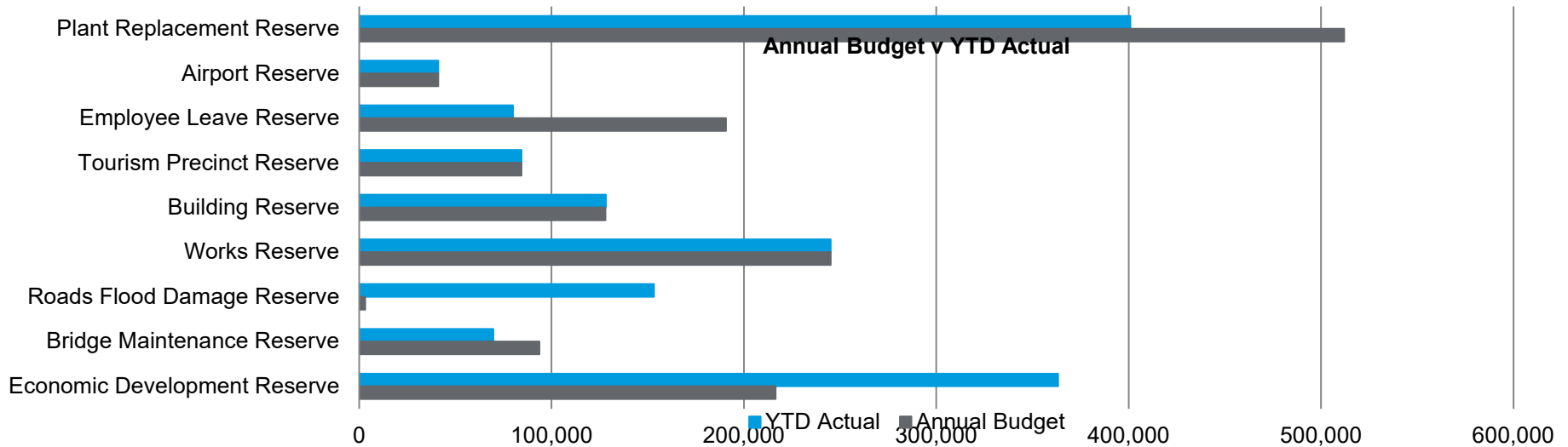
**Comments / Notes**

Amounts shown above include GST (where applicable)

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

**7. CASH BACKED RESERVES**

Reserve Name	Annual Budget				YTD Actual				
	Balance 01 Jul 22 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 May 23 \$
Plant Replacement Reserve	999,553	(600,000)	820	111,665	512,038	(600,000)	1,289	-	400,842
Airport Reserve	41,068	-	34	-	41,102	-	65	-	41,134
Employee Leave Reserve	97,474	(17,728)	80	110,850	190,676	(17,728)	287	-	80,033
Tourism Precinct Reserve	84,314	-	69	-	84,383	-	104	-	84,418
Building Reserve	127,886	-	105	-	127,991	-	389	-	128,275
Works Reserve	244,946	-	201	-	245,147	-	203	-	245,149
Roads Flood Damage Reserve	153,002	(150,000)	126	-	3,128	-	243	-	153,245
Bridge Maintenance Reserve	69,679	-	57	24,000	93,736	-	108	-	69,787
Economic Development Reserve	618,563	(502,660)	508	100,000	216,411	(256,181)	964	-	363,346
<b>Total Cash Backed Reserves</b>	<b>2,436,485</b>	<b>(1,270,388)</b>	<b>2,000</b>	<b>346,515</b>	<b>1,514,612</b>	<b>(873,909)</b>	<b>3,652</b>	<b>-</b>	<b>1,566,228</b>



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

8. DISPOSAL OF ASSETS

Annual Budget

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
<b>Transport</b>				
<b>Plant and Equipment</b>				
Grader P87	180,688	170,000	-	(10,688)
Ute P83	10,000	5,000	-	(5,000)
Pool car P104	26,903	20,000		(6,903)
Forklift P77	3,846	5,000	1,154	-
<b>Total Disposal of Assets</b>	<b>221,437</b>	<b>200,000</b>	<b>1,154</b>	<b>(22,591)</b>
<b>Total Profit or (Loss)</b>				<b>(21,437)</b>

YTD Actual

	WDV \$	Proceeds \$	Profit \$	(Loss) \$
<b>Transport</b>				
<b>Plant and Equipment</b>				
87 - Grader CAT	161,189	205,000	43,811	
Toyota Hilux	5,000	8,909	3,909	
Mitsubishi Forklift	3,497	7,500	4,003	-
Utility(Mazda) BT-50 2WD Traytop	-	182	182	
<b>Total Disposal of Assets</b>	<b>169,686</b>	<b>221,591</b>	<b>51,905</b>	<b>-</b>
<b>Total Profit or (Loss)</b>				<b>51,905</b>

Comments / Notes

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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Governance</b>				
Office Refurbishment	73,500	73,500	43,474	30,026
<b>CRC, Education and Welfare</b>				
CRC Building Improvements	25,000	25,000	21,899	3,101
<b>Housing</b>				
Internal Refurbishment of L99 Gregory Street	11,530	11,530	9,400	2,130
New Shed at L17/18 Gregory Street	70,000	54,000	44,652	9,348
Septic System Upgrade at L40 Gregory Stree	12,000	12,000	10,909	1,091
Septic System Upgrade at L21 Gregory Stree	12,000	12,000	10,909	1,091
Housing Improvements	10,000	10,000	-	10,000
<b>Economic Services</b>				
Residential Land Development	75,000	75,000	1,550	73,450
<b>Total Land and Buildings</b>	<b>289,030</b>	<b>273,030</b>	<b>142,793</b>	<b>130,237</b>

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Transport</b>				
New Grader	550,000	502,132	551,571	(49,439)
Works Caravan	75,000	66,715	53,991	12,724
Side Tipper	100,000	89,632	88,390	1,242
Forklift	40,000	34,632	47,200	(12,568)
Ute ( Thomas)	70,000	62,132	70,704	(8,572)
Service Truck	180,000	162,965	200,200	(37,235)
Small Excavator	85,000	75,882	68,200	7,682
New Pool Car	55,000	48,381	-	48,381
New Tractor for P&G	135,000	121,714	105,842	15,872
Message Board	35,000	30,047	32,095	(2,048)
20kva Generator	18,389	14,821	18,389	(3,568)
<b>Total Plant and Equipment</b>	<b>1,343,389</b>	<b>1,209,051</b>	<b>1,236,581</b>	<b>(27,531)</b>

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
<b>Governance</b>				
Furniture and Equipment	40,000	40,000	25,598	14,402
<b>Total Furniture and Equipment</b>	<b>40,000</b>	<b>40,000</b>	<b>25,598</b>	<b>14,402</b>



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

9. CAPITAL ACQUISITIONS (Continued)

(c) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
<b>Transport</b>				
Carnarvon/Mullewa Road - Pells	200,000	200,000	188,027	11,973
Signage 22 / 23	74,289	68,120	74,288	(6,168)
Grids 22 / 23	93,005	85,260	93,044	(7,784)
LRCI Phase Three Project - Bitumen Viveash	80,000	73,337	111,850	(38,513)
RRG - Landor Meeka Bitumen Seal	995,505	913,803	1,028,292	(114,489)
Blackspot - Mt Sandiman Hill Realignment	254,192	233,352	202,674	30,678
RRG - Carnarvon/Mullewa Resheeting	588,000	539,707	598,231	(58,524)
Bundagee	186,558	171,017	186,557	(15,540)
Bridges Renewal Program- Concrete Crossin	611,505	305,752	11,886	293,866
Indigenous Access Roads Project	-	-	18,303	(18,303)
Carnarvon-Mullewa Road program (2022-23)	3,900,000	2,605,834	1,027,892	1,577,942
Scott Street - Footpath Construction	44,000	44,000	39,168	4,832
Pimbee Rd - Resheeting (RRG)	-	-	10,338	(10,338)
Landor/Meekatharra (R2R)	-	-	6,572	(6,572)
<b>Total Infrastructure - Roads</b>	<b>7,027,054</b>	<b>5,240,182</b>	<b>3,597,124</b>	<b>1,643,058</b>

(d) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
<b>Recreation and Culture</b>				
In Town Water Supply	27,550	25,256	-	25,256
Out of Town Water Supply Project	1,365,731	1,251,921	1,194,252	57,669
Oval Refurbishment	88,976	88,975	73,479	15,496
Pavilion Infrastructure Upgrades	75,000	50,000	-	50,000
<b>Law, Order and Public Safety</b>				
New Water Tank	15,085	15,085	-	15,085
<b>Transport</b>				
Solar Street Lighting for Hatch Street	30,000	30,000	27,273	2,727
<b>Economic Services</b>				
Tourist Stop	499,290	499,290	401,092	98,198
<b>Total Infrastructure - Other</b>	<b>2,101,632</b>	<b>1,960,527</b>	<b>1,696,096</b>	<b>264,431</b>

<b>Total Capital Expenditure</b>	<b>10,801,105</b>	<b>8,722,790</b>	<b>6,698,192</b>	<b>2,024,598</b>
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SHIRE OF UPPER GASCOYNE  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the Period Ending 31 May 2023

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	YTD Actual Revenue \$
<b>General Rates</b>								
GRV Town	147,952	0.105000	13	12,674	12,674	-	-	12,674
UV Rural	1,628,871	0.070000	25	114,021	114,021	-	-	114,021
UV Mining	3,454,711	0.298000	165	1,159,504	1,036,065	-	-	1,036,065
<b>Total General Rates</b>				<b>1,286,199</b>	<b>1,162,760</b>	-	-	<b>1,162,760</b>
<b>Minimum Rates</b>								
GRV Town	27,247	500	12	6,000	6,000	-	-	6,000
UV Rural	33,915	900	13	11,700	11,700	-	-	11,700
UV Mining	111,928	950	75	71,250	71,250	191,270	655	263,175
<b>Total Minimum Rates</b>				<b>88,950</b>	<b>88,950</b>	<b>191,270</b>	<b>655</b>	<b>280,875</b>
<b>Total General and Minimum Rates</b>				<b>1,375,149</b>	<b>1,251,710</b>	<b>191,270</b>	<b>655</b>	<b>1,443,635</b>
<b>Other Rate Revenue</b>								
Rates Write-off				(5,000)				-
Interim and Back Rates				11,000				-
Facilities Fees (Ex Gratia)				3,000				-
<b>Total Rate Revenue</b>				<b>1,384,149</b>				<b>1,443,635</b>

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 22 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
<b>Housing</b>								
Loan 29 Staff Housing	208,200	-	(35,372)	(35,371)	172,828	172,829	(5,963)	(5,963)
Loan 30 Staff Housing	385,571	-	(43,538)	(43,538)	342,033	342,033	(4,074)	(4,074)
<b>Economic Services</b>								
Loan 28 Tourism Precinct	391,498	-	(47,932)	(47,932)	343,566	343,566	(19,135)	(25,635)
<b>Total Repayments</b>	<b>985,269</b>	<b>-</b>	<b>(126,841)</b>	<b>(126,841)</b>	<b>858,428</b>	<b>858,428</b>	<b>(29,171)</b>	<b>(35,672)</b>

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

**12. GRANTS, SUBSIDIES AND CONTRIBUTIONS**

**(a) Operating Grants, Subsidies and Contributions**

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>General Purpose Funding</b>				
General Commission Grants	Government of WA	1,108,674	1,108,674	1,270,221
<b>Law, Order and Public Safety</b>				
Grant (DFES) Operating	DFES	16,000	16,000	19,345
<b>Education and Welfare</b>				
CRC Operating Grant	Dep. of Regional Dev.	99,000	95,990	96,710
CRC Misc Small Operating		5,000	5,000	-
Other Community Grants		1,000	913	-
<b>Recreation and Culture</b>				
Library Operating Grants		5,000	5,000	5,000
<b>Transport</b>				
FAGS Roads	Government of WA	323,093	323,093	161,547
MRWA Direct Grant	MRWA	267,549	267,549	273,303
<b>Economic Services</b>				
Contributions for Projects		10,000	9,163	-
Town Planning Schemes and Strategies		-	-	135,000
<b>Other Property and Services</b>				
Diesel Fuel Rebate	ATO	60,000	55,000	49,850
<b>Total Operating Grants, Subsidies and Contributions</b>		<b>1,895,316</b>	<b>1,886,382</b>	<b>2,010,975</b>

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

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
<b>Governance</b>				
LCRI Capital Grant Funds - Administration		37,148	37,148	73,166
<b>Law, Order &amp; Public Safety</b>				
DFES Fire Control Grant		15,085	15,085	-
<b>Recreation and Culture</b>				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		1,147,265	-	87,997
<b>Transport</b>				
HVSPP Funding		611,505	611,505	-
Roads to Recovery		654,057	654,057	384,851
Regional Road Group Funding		698,013	698,013	741,495
LCRI Grant Funds - Sealing Landor/Meekatharra		90,000	90,000	52,408
Blackspot Program Grant Funds (FEDs and State)		169,461	169,461	135,568
State Initiative Program (Road Projects)		4,093,372	3,313,372	1,560,000
Footpath Construction		22,000	22,000	14,000
<b>Economic Services</b>				
Capital Grant Tourism Infrastructure Projects		699,136	699,136	272,786
<b>Total Non-Operating Grants, Subsidies and Contributions</b>		<b>8,237,042</b>	<b>6,309,777</b>	<b>3,322,271</b>
<b>Total Grants, Subsidies and Contributions</b>		<b>10,132,358</b>	<b>8,196,159</b>	<b>5,333,246</b>

**(c) Flood Damage Reimbursements**

<b>Transport</b>				
Grant (DRFAWA) AGRN 951		4,874,137	4,467,958	4,137,845
Grant (DRFAWA) AGRN 974		1,939,992	1,778,326	1,468,607
Grant (DRFAWA) AGRN 1021		10,188,123	9,339,110	-
<b>Total Flood Damage Reimbursements</b>		<b>17,002,252</b>	<b>15,585,394</b>	<b>5,606,452</b>

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

9 BUDGET AMENDMENTS

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

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

9 BUDGET AMENDMENTS

GL Code/IE	Description	Council Resolution	Non Cash Adjustment \$	Increase in Cash \$	Decrease in Cash \$	Running Balance \$	Comment
111300	Library Operating Costs				(5,300)	(3,747,038)	Redfish Invoice for CRC and Library IT
111313	Library Operating Grants			5,000		(3,742,038)	Received Library Grant
111400	Museum Operating Costs				(3,000)	(3,745,038)	Museum pieces from Mooka
111801	Pavilion Infrastructure				(5,000)	(3,750,038)	Shed only
121064	Works Freight Costs				(20,000)	(3,770,038)	
121085	Killili Bridge Insurance			6,247		(3,763,791)	
123018	Grant: State Initiative Program (Road Projects)			3,900,000		136,209	Carnarvon-Mullewa Road program (2022-23 and
123019	Grant: Footpath Construction			22,000		158,209	
124009	Grant (DRFAWA) AGRN 951			4,874,137		5,032,346	Claim income for 22/23
124015	Insurances: Plant Operation			9,191		5,041,537	
124031	Proceeds from Plant Sales			41,410		5,082,947	Update budget to match actuals
124034	Profit on Sale of Plant & Equipment		50,570			5,082,947	Update budget to match actuals
124035	Profit on Asset Disposals: Plant		15,688			5,082,947	Update budget to match actuals
124701	Tropical Low Damage Event February 2021 - AGRN951				(4,744,800)	338,147	Claim cost 22/23
126010	Airstrip Operating Costs			1,422		339,569	
130115	Sundry Costs: Tourism Promotion				(10,000)	329,569	Increase budget for additional digital marketing and
130152	Tourism Signage Maintenance				(10,000)	319,569	
130156	Tourism Training/Travel/Conference Costs				(6,000)	313,569	Attend Tidy Towns National Awards event
130201	Gascoyne Junction Tourism Stop				(272,979)	40,590	Update budget to match actuals
131200	Building Licensing Revenue			19,445		60,035	
134220	Tourism Precinct Insurance Expense			1,787		61,822	
134240	Tourism Precinct Repairs & Maintenance			4,200		66,022	
134240	Tourism Precinct Repairs & Maintenance			5,712		71,734	
134240	Tourism Precinct Repairs & Maintenance			88		71,823	
141025	Insurances: Works Staff			17,827		89,650	
141029	Travel/Training/Medicals: Works				(1,000)	88,650	Attend Tidy Towns National Awards event
141034	Phone Costs:Satellite & Works Manager/Two Way Radio Licences				(2,025)	86,625	
142005	Fuel & Oil for Road Maintenance Plant (Depot)				(50,000)	36,625	
CB5070	Council Offices Refurbishment				(70,500)	(33,875)	Increase to cover overspend on refurb for WMGR office and \$45k for refurb of CEO office
CN2148	Scott Street - Footpath Construction				(44,000)	(77,875)	Construct FP along Scott Street. 50% grant
C3362	Signage 22/23	5042023			(45,711)	(123,586)	
C3661	Grids 22/23	5042023			(21,995)	(145,581)	
11210620	Transport Consultancy	5042023			(20,000)	(165,581)	
C3360	Bundagee Wash	5042023			(33,842)	(199,423)	
12272	Road Maintenance	5042023		121,548		(77,875)	
1CB50700	Council Office Refurbishments	6042023			(17,000)	(94,875)	
121061	Depot Operating Costs	6042023		17,000		(77,875)	
10122720/320	Road Maintenance (Employee Costs)	7042023			(125,000)	(202,875)	
10122720/370	Road Maintenance (Contractors & Services)	7042023		125,000		(77,875)	
<b>Total Amendments</b>			<b>66,258</b>	<b>9,717,125</b>	<b>(9,597,054)</b>	<b>120,071</b>	
<b>YTD Amendments</b>			<b>66,258</b>	<b>9,677,366</b>	<b>(9,755,241)</b>	<b>(77,875)</b>	
<b>Movement in Employee Benefits - prior year audit adjustment</b>						<b>77,875</b>	

# **APPENDIX 3**

**(Award Contract – Construction of Dalgety Brook Concrete  
Floodway)**



**SHIRE OF UPPER GASCOYNE**

**CONSTRUCT DALGETY BROOK CONCRETE FLOODWAY**

**TENDER ASSESSMENT REPORT**

**RFT 09 22-23**

**GERALDTON**

8/81 Forrest Street, PO Box 2840, Geraldton, WA 6531  
P 08 9921 5547

**PERTH**

8/339 Cambridge Street, Wembley, WA 6014  
P 08 9921 5547



Revision Status						
Rev	Date	Purpose	Prepared	Reviewed	Approved	Details
A	18/06/23	Issued for review	JK			
B	19/06/23	Issued for external review	JK	JW	JM	
C						

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## 1.0 BACKGROUND

The Shire of Upper Gascoyne (Shire) seeks to engage an experienced construction to complete the concrete work associated with the upgrade of the Dalgety Brook floodway from the current unsealed floodway standard to a two-lane concrete floodway. The works are funded via the Federal Government Bridges Renewal Program (BRP).

The work comprises minor site preparation of the concrete slab foundation, supply and construction of concrete edge walls upstream and downstream, construction of the concrete floodway slab, construction of the reinforced concrete box culverts and associated end treatments and construction of the scour protection.

Before the concrete works commence, the Shire's works crew will complete the bulk earthworks and site preparation work. Following the completion of the concrete works, the Shire's works crew will complete the cement-stabilised pavement work to tie the new concrete floodway into the remainder of the road carriageway.

The works will be completed by one contractor.

All works are required to be completed by May 2024.

## 2.0 INVITE TENDERS

Greenfield Technical Services (Greenfield), acting on instruction from the Shire prepared the Request for Tender (RFT) documents for **RFT 09 22-23 Construct Dalgety Brook Concrete Floodway**.

The RFT was advertised in *The West Australian* newspaper on Saturday 27 May 2023. No tender addendums were issued.

The RFT specified that all tenders were to be submitted no later than 2.00 pm AWST Tuesday 13 June 2023 to the Shire's electronic Tenderlink portal. Submissions were opened by representatives of the Shire at the Shire's office shortly after the closing time.

## 3.0 TENDER SUBMISSIONS

Four (4) tender submissions were received as follows:

- Busselton Civil (**Busselton**)
- Exmouth Civil (**Exmouth**)
- Neo Civil (**Neo**)
- Yuin Contracting (**Yuin**)

**Busselton** also provided an alternative tenderer which is described in Section 8.

## 4.0 TENDER EVALUATION

The tender evaluation was conducted following the process outlined in the RFT document and involved various considerations as detailed in the following section.

The conforming tenders have been evaluated against one another to provide the Shire with an assessment of the value-for-money that each tenderer provides the Shire.

All estimated tender costs given in the following section are excluding GST unless otherwise indicated.

### 4.1 COMPLIANCE CRITERIA

Tenders were assessed based on the compliance criteria provided in the tender document as shown in the table below.

Criteria	Busselton	Exmouth	Neo	Yuin
Compliance with the Conditions of the RFT	Y	Y	Y	Y
Complete Respondent's Offer	Y	Y	Y	Y
Compliances with the specifications contained in this request	Y	Y	Y	Y
Complete Pricing Schedule	Y	Y	Y*	Y
<b>Risk Assessment</b>				
Provide an outline of the organisation structure inclusive of any branches and number of personnel	Y	Y	Y	Y
Attach current ASIC company extracts search including latest annual return.	Y	Y	Y	Y
Provide the organisation's Directors/Company Owners and any other positions held with other organisations.	Y	Y	Y	Y
Provide a summary of how many years your organisation has been in business.	Y	Y	Y	Y
Are you acting as an agent for another party?	N	N	N	N
Are you acting as a trustee of a trust?	N	N	N	N
Do you intend to subcontract any of the Requirements?	N	N	N	N
<b>Financial Position</b>				
Does the tenderer have the ability to pay all debts in full as and when they fall due?	Y	Y	Y	Y
Does the tenderer have any current litigation, claim or judgement as a result of which you may be liable for \$50,000 or more?	N	N	N	N
Will the tenderer cooperate with an	Y	Y	Y	Y

independent financial assessor during the conduct of financial assessments (if required)?				
<b>Conflict of Interest</b>				
Will any actual or potential conflict of interest in the performance of the Tenderer's obligations under the Contract exist if awarded the Contract, or are any such conflicts of interest likely to arise during the Contract?	N	N	N	N
<b>Insurance</b>				
Does the tenderer maintain the minimum insurance requirements of this request?	Y	Y	Y	Y
<b>Critical Assumptions</b>	N/A	Y	Y*	Y

Table 1: Summary of compliance criteria items

Various minor items were identified as a result of the compliance criteria evaluation as summarised below.

- **Busselton Civil**
  - The contractor has indicated that they would be engaging subcontractor resources but did not provide any information in the relevant schedule.
  - The tenderer did not indicate whether they were providing a list of critical assumptions in the compliance criteria table nor did they provide any such assumptions.
- **Exmouth**
  - The tenderer indicated that they intended to supply a list of critical assumptions. However, nothing was provided in their tender.
- **Neo**
  - The contractor has included two additional items in the pricing schedule as follows:
    - Price for the survey and set out work: this is being arranged directly by the Shire and therefore is not required to be borne by the contractor.
    - Supply and installation of guideposts: these are not required and will be installed by the Shire's works crew as part of the finishing work.
    - As such, neither of these two additional items was included.
  - The tenderer indicated that they intended to supply a list of critical assumptions. However, nothing was provided in their tender.
- **Yuin**
  - **Yuin** did not provide any information or attachments pertaining to the "Demonstrated understanding and methodology" section of the tender evaluation despite indicating they had completed this section.

Additionally, **Yuin** has provided a list of critical assumptions as follows:

1. Yuin Contracting will be permitted to base their camp and lay down area within 300m of the Dalgety Brook Crossing.
2. Yuin's machinery can be inspected at the Dalgety Brook site.

3. Weather permitting, the Crossing work site will be ready for our work to begin by the first week of August.
4. The Upper Gascoyne Shire will prepare a road base 10m wide so our sidewall trenching machine has room to cut the trench vertically.
5. We are carrying out all work on previously disturbed ground so we are presuming no heritage issues that cause work to be halted, but if there is a temporary pause, the Upper Gascoyne Shire covers the daily expenses of a full crew on site which is \$9700 + gst. If some crew could continue other work on-site while the issue is resolved, we would only charge for the section of the job that is paused.

## 4.2 TENDERED PRICES

The pricing evaluation follows below.

The estimated total cost of each tender submission (ex-GST) is given below. Detailed pricing of each tender is given in Appendix A. Please note that the prices shown in the figure below are excluding any adjustment for local price preference; refer to Section 5.0 for commentary on local price preference.

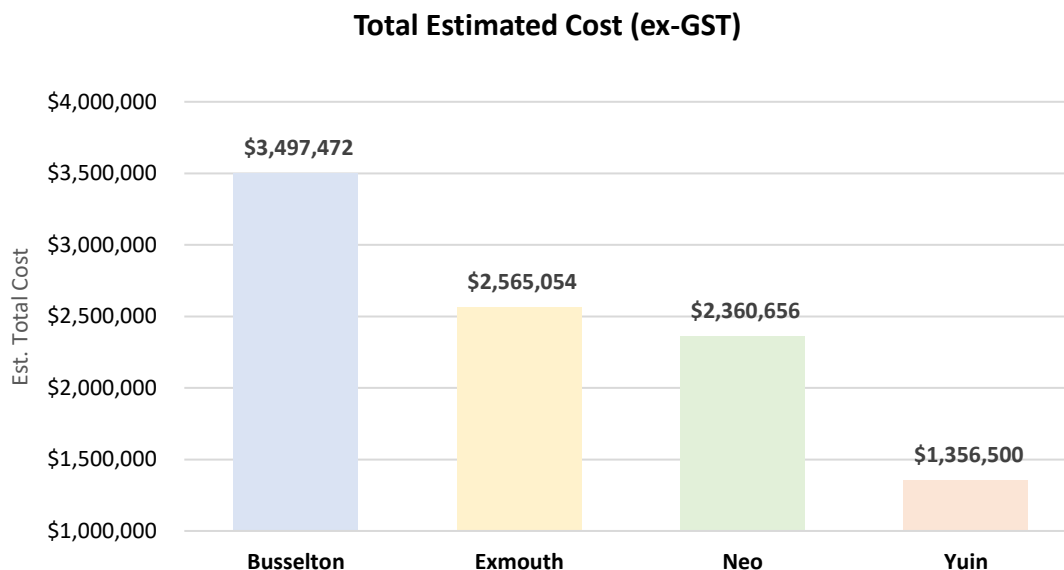


Figure 1: Total estimated tender cost

**Yuin's** tendered price was the cheapest tenderer. The other tenderers were more expensive as follows:

- **Neo** was approx. 74% more expensive,
- **Exmouth** was approx. 89% more expensive, and
- **Busselton** was approx. 158% more expensive.

## 4.3 ASSESSMENT CRITERIA

Tenders were also evaluated based on each tenderer's submitted response to the tender evaluation criteria as described in the RFT documents (included for reference in Appendix B).

Details of the evaluation scoring are given in Appendix A and summarised below. Note, that price was a weighted component of the assessment criteria.

Tender	Busselton	Exmouth	Neo	Yuin
<b>Total Tendered Price</b>	\$3,497,472	\$2,565,054	\$2,360,656	\$1,356,500
Price (25%)	9.7	13.2	14.4	25.0
Relevant previous similar experience (25%)	22.0	21.0	22.0	23.0
Capacity to undertake work and tenderers resources (15%)	9.0	7.0	11.0	11.0
Key personnel skills and experience (15%)	11.0	12.0	12.0	12.0
Demonstrated understanding and methodology (20%)	20.0	20.0	20.0	10.0
<b>Total Score (100%)</b>	<b>71.7</b>	<b>73.2</b>	<b>79.4</b>	<b>81.0</b>

Table 2: Summary of total tender scores

The following section provides a summary of areas where individual tenderers scored less relative to other tender submissions. The detailed tender evaluation can be found in Appendix A.

**Relevant previous similar experience (25%)**

- **Busselton** and **Neo** both scored highly however they did not provide detailed information on their previous experience with similar work in similar areas.
- **Exmouth** did have previous experience with similar work in similar areas but did not provide many examples nor details of how they worked collaboratively with their clients to achieve project outcomes.
- **Yuin** only provided basic details of their previous experience and limited information about how they worked collaboratively with their clients however they have had extensive experience at similar work in similar areas.

**Capacity to undertake work and tenderer's resources (15%)**

- All four tenderers provided basic details on the resources (plant and equipment) they intended to supply for the work.
- **Exmouth** indicated they would seek accommodation and supporting facilities from the nearby station homestead however it is unclear whether they had approached either Dalgety Downs or Glenburgh Station to make initial enquiries.

- **Busselton** and **Exmouth** both listed numerous competing priorities that may overlap with the Shire's work and did not provide any details as to how they would manage these competing priorities.
- **Exmouth** and **Yuin** only provided limited details of their capacity to provide backup resources (plant and equipment).

#### **Key personnel skills and experience (15%)**

- All four tenderers nominated personnel who have significant experience in civil and concrete construction work. However, only **Exmouth** and **Yuin** nominated personnel with demonstrated experience at similar work in similar areas.
- **Busselton, Exmouth** and **Yuin** all only provided limited information about their capacity to provide backup for their key personnel.

#### **Demonstrated understanding and methodology (20%)**

- **Busselton, Exmouth** and **Neo** all provided detailed statements demonstrating their understanding of the work and provided thorough methodologies which would be suitable for the work.
- **Yuin** did not provide a response to this criteria however from the information they did provide as well as the Shire's knowledge of the previous similar work this tenderer has completed in the local area, the tenderer has still obtained a score for this element. Given the capacity and experience of this tenderer, had they provided a detailed response for this element, their total tender score would have been substantially higher.

## **5.0 LOCAL PREFERENCE POLICY**

Only **Exmouth** claimed they are eligible for consideration under the Shire's Local Preference Policy as they are based in Exmouth.

Greenfield's understanding of the Shire's Policy is that this qualifies **Exmouth** for local preference. As a result of this preference, **Exmouth's** tender receives a discount of \$29,850.54 resulting in their tendered price for comparison purposes being \$2,535,203.81. Please note, this adjusted price is still approx. 87% more than the cheapest tendered price (**Yuin**).

## **6.0 COMMENTARY**

### **6.1 GENERAL COMMENTS**

The Shire received a good level of interest in the work and has received four well-prepared and detailed tender submissions from four tenderers all of whom have good experience in public infrastructure concrete work. Greenfield is aware of and/or has worked with **Exmouth** and **Yuin** on previous jobs.

### **6.2 TENDER PRICING**

The cheapest tendered price (**Yuin**) is significantly less than the other two tendered prices. This is possibly a reflection of **Yuin** having a better understanding of the type and nature of the work due to their involvement with similar works for the Shire over many years. **Yuin** is also based in the Murchison which is likely to reduce mobilisation/demobilisation costs.

Of the other three tenderers, **Exmouth** and **Neo** provided similar prices whilst **Busselton** were significantly more expensive than all other tenderers.



### 6.3 QUALITATIVE SCORES

The qualitative scores for all tenderers were relatively high and it was clear from the information provided and the Shire's previous experience, all four of these tenderers are likely to have the skills, experience and key personnel to complete this work successfully.

A point of differentiation between the tenderers was that **Neo** and **Yuin** indicated that they did not have any current commitments and were likely to be able to complete this work in the short-term. **Busselton** and **Exmouth** both have numerous current commitments and it was unclear how the Shire's work would fit within their existing priorities.

Another difference was that whilst Busselton, Exmouth and Neo provided details on their proposed work methodology and information demonstrating their understanding of the scope of work, **Yuin** did not submit information specifically addressing this point. However, from the information they did provide, and the Shire's knowledge of this contractor from previous similar work, there was sufficient information available to have a good level of confidence that this tenderer could complete the work to the required outcomes.

### 7.0 ALTERNATIVE TENDER

**Busselton** has also provided an alternative tender for a price of \$2,999,327.23 compared to their conforming tendered price of \$3,497,472.22. Whilst the details on their alternative tender are relatively limited, the key differences between their alternative and conforming tenders appear to be:

- Alternative concrete specifications to be agreed upon for on-site concrete batching.
- Scour protection rock to be locally sourced and sorted with assistance from the Shire
- Shire to be responsible for providing a suitable water source within 50km of the work site.

Given that the price of the alternative tender is still approx. 121% more than the cheapest tender, Greenfield does not believe that this alternative tender offers any advantage to the Shire.

### 8.0 RECOMMENDATION

Based on the tender evaluation scores and the accompanying commentary provided within this report, Greenfield recommends that the Council award **RFT 09 22-23 Construct Dalgety Brook Concrete Floodway** as follows:

- **Yuin Pastoral**

**Note**, **Yuin's** tendered price includes the cost of the supply of the reinforced concrete box culvert units. These materials have already been procured and paid for by the Shire so before formal contract award, the Shire will need to request that **Yuin** revise their price to omit the cost of these materials.

If **Yuin** is unavailable, then the next highest-ranked tenderers are **Neo** or **Exmouth**.

#### **Notes:**

1. The above recommendation represents Greenfield's assessment based on the quality and completeness of the information provided in each tender submission along with our experience working with some or all of the tenderers on other projects. It is provided in good faith and may form part of the information available to the Council in making their considerations, deliberations and decision. Council will make their own decision based on various factors one of which may be this report.
2. The actual final cost of the works (contract) may vary from the estimated contract / tendered value due to the critical assumptions provided by the contractor. Any Council resolution should allow for this potential variance.



Any enquiries regarding the tender process and/or this tender report should be addressed to Joshua Kirk via email ([josh.kirk@greenfieldtech.com.au](mailto:josh.kirk@greenfieldtech.com.au)) or phone (0498 999 484).



**APPENDIX A - TENDER ASSESSMENT DETAILS**

## APPENDIX B - TENDER ASSESSMENT CRITERIA

<b>A. Relevant previous similar experience</b> Tenderers must provide the following information in the schedules listed as part of fulfilling this requirement or where a schedule is not listed, a separate attachment.		<b>Weighting</b> <b>&lt; 25% &gt;</b> <b>Tick if attached</b>
	<ul style="list-style-type: none"> <li>- Provide details of the tenderer's previous experience at completing similar works in similar areas. Complete the pro-forma at <b>Schedule 6</b> as part of providing this information.</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>- Provide details of how the tenderer has worked collaboratively with the Client to achieve outcomes on previous similar projects including how any issues were managed.</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>- Provide referees who can substantiate previous experience and demonstrated capability of the organisation. Complete the pro-forma at <b>Schedule 5</b> as part of providing this information.</li> </ul>	<input type="checkbox"/>
<b>B. Capacity to undertake work and tenderer's resources</b> Tenderers must provide the following information in the schedules listed as part of fulfilling this requirement or where a schedule is not listed, a separate attachment.		<b>Weighting</b> <b>&lt; 15% &gt;</b> <b>Tick if attached</b>
	<ul style="list-style-type: none"> <li>- Provide details of the resources the tenderer proposes to use for the works (personnel, plant, equipment)</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>- Provide detail of the tenderer's proposed supporting facilities for the works (meals / accommodation arrangements, office facilities, testing facilities). Complete the pro-forma at <b>Schedule 10</b> as part of providing this information.</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>- Provide information demonstrating the capacity of organisation to resource the work in the context of the tenderer's current and potential future works. Complete the pro-forma at <b>Schedule 7</b> as part of providing this information.</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>- Provide information about the capacity of the tenderer to provide back-up plant and equipment should the need arise.</li> </ul>	<input type="checkbox"/>
<b>C. Key personnel skills and experience</b> Tenderers must provide the following information in the schedules listed as part of fulfilling this requirement or where a schedule is not listed, a separate attachment.		<b>Weighting</b> <b>&lt; 15% &gt;</b> <b>Tick if attached</b>
	<ul style="list-style-type: none"> <li>- Provide details of the tenderer's key personnel, their experience in similar work and any technical / professional qualifications relevant</li> </ul>	<input type="checkbox"/>

	to the work	
	<ul style="list-style-type: none"> <li>- Provide information about the capacity of the tenderer to provide back-up resources for key personnel should the need arise.</li> </ul>	<input type="checkbox"/>
<b>D. Demonstrated understanding and methodology</b> Tenderers must provide the following information in the schedules listed as part of fulfilling this requirement or where a schedule is not listed, a separate attachment.		<b>Weighting</b> <b>&lt; 20% &gt;</b> <b>Tick if attached</b>
	<ul style="list-style-type: none"> <li>- Provide information demonstrating the tenderer's understanding of the scope of work including any specific site considerations and/or constraints that the tenderer believes may need to be considered and allowed for.</li> </ul>	<input type="checkbox"/>
	<ul style="list-style-type: none"> <li>- Provide the tenderer's proposed methodology for completing the work demonstrating how the tenderer will meet the technical specifications.</li> </ul>	<input type="checkbox"/>

RFT 09 22-23 Construct Dalgety Brook Concrete Floodway					Busselton		Exmouth		Neo		Yuin	
ITEM	DESCRIPTION	UNIT	QTY	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	
<b>1.0 PRELIMINARIES</b>												
1.01	Allow for all costs related to programs and testing	Item	1	\$ 36,112.88	\$ 36,112.88	\$ -	\$ -	\$ 45,250.00	\$ 45,250.00	\$ 8,600.00	\$ 8,600.00	
1.02	Allow for all costs related to survey information and setting out of the works	Item	1	Arranged and funded by Shire directly		Arranged and funded by Shire directly		Arranged and funded by Shire directly		Arranged and funded by Shire directly		
1.03	Allow for all costs related to the contractor's accommodation and living facilities	Item	1	\$ 155,250.00	\$ 155,250.00	\$ 166,320.00	\$ 166,320.00	\$ 191,692.00	\$ 191,692.00	\$ 95,400.00	\$ 95,400.00	
1.04	Allow for all costs related to the contractor's site facilities and supervision	Item	1	\$ 213,727.50	\$ 213,727.50	\$ 206,300.00	\$ 206,300.00	\$ 148,713.00	\$ 148,713.00	\$ 2,700.00	\$ 2,700.00	
1.05	Allow for all incidental fees and charges related to the works	Item	1	\$ -	\$ -	\$ -	\$ -	\$ 15,388.00	\$ 15,388.00	\$ 3,500.00	\$ 3,500.00	
1.06	Allow for all costs related to protection of utilities and services and public and private property	Item	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,900.00	\$ 3,900.00	
1.07	Allow for all costs related to working under the Shire's traffic management plan	Item	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	
1.08	Allow for all insurances as required under the contract	Item	1	\$ 24,359.81	\$ 24,359.81	\$ -	\$ -	\$ 15,300.00	\$ 15,300.00	\$ 14,900.00	\$ 14,900.00	
1.09	Allow for all costs related to environmental protection as required under the contract	Item	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,300.00	\$ 5,300.00	
1.1	Allow for all costs associated with sourcing and supply fresh water for the works	Item	1	\$ 115,000.00	\$ 115,000.00	\$ 107,800.00	\$ 107,800.00	\$ 39,639.00	\$ 39,639.00	\$ 104,000.00	\$ 104,000.00	
1.11	Allow for all costs related to provision of access for others	Item	1	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
1.12	Allow for all costs related to occupational health & safety matters	Item	1	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 10,600.00	\$ 10,600.00	
1.13	Allow for all costs related to mobilisation and demobilisation	Item	1	\$ 392,150.00	\$ 392,150.00	\$ 93,250.00	\$ 93,250.00	\$ 114,372.00	\$ 114,372.00	\$ 55,600.00	\$ 55,600.00	
<b>SUBTOTAL - PRELIMINARIES</b>				\$	<b>936,600.19</b>	\$	<b>574,670.00</b>	\$	<b>570,354.00</b>	\$	<b>307,500.00</b>	
<b>2.0 PAVEMENTS &amp; SCOUR PROTECTION</b>												
2.0.1	Excavate, prepare, form, place, finish and cure 40MPa reinforced concrete edge wall complete on downstream side of crossing (250mm thick x 850mm deep with F81 mesh) – refer to drawings Excavation shall include for excavating in any insitu rock foundation material that may be encountered	m	225	\$ 525.64	\$ 118,269.00	\$ 464.95	\$ 104,613.75	\$ 599.98	\$ 134,996.00	\$ 457.78	\$ 103,000.00	
2.0.2	Excavate, prepare, form, place, finish and cure 40MPa reinforced concrete edge wall complete on upstream side of crossing (250mm thick x 850mm deep with F81 mesh) – refer to drawings Excavation shall include for excavating in any insitu rock foundation material that may be encountered	m	225	\$ 525.64	\$ 118,269.00	\$ 464.95	\$ 104,613.75	\$ 599.98	\$ 134,996.00	\$ 457.78	\$ 103,000.00	
2.0.3	Prepare, form, place, finish and cure 40MPa reinforced concrete slab complete (200mm thick x 8m wide with F81 mesh) – refer to drawings	m2	1,800	\$ 470.41	\$ 846,738.00	\$ 437.60	\$ 787,680.00	\$ 356.48	\$ 641,664.00	\$ 280.56	\$ 505,000.00	
2.0.4	Construct downstream rock batter protection light class rock. Wide and slope of rock batter varies. Batter width varies between 2.5m – 4.2m	m2	712	\$ 437.62	\$ 311,585.44	\$ 250.81	\$ 178,577.55	\$ 354.64	\$ 252,504.00	\$ 120.51	\$ 85,800.00	
2.0.5	Minor earthworks to achieve tie-in of toe of downstream rock batter	m2	2075	\$ 10.19	\$ 21,144.25	\$ 8.10	\$ 16,800.00	\$ 0.29	\$ 602.00	\$ 9.93	\$ 20,600.00	
2.0.6	Construct upstream rock batter protection light class rock. Wide and slope of rock batter varies. Batter width varies between 2.5m – 4.0m	m2	707	\$ 438.81	\$ 310,238.67	\$ 251.17	\$ 177,575.18	\$ 354.64	\$ 250,730.00	\$ 121.64	\$ 86,000.00	
2.0.7	Minor earthworks to achieve tie-in of toe of upstream rock batter	m2	2500	\$ 8.46	\$ 21,150.00	\$ 6.72	\$ 16,800.00	\$ 0.24	\$ 600.00	\$ 4.16	\$ 10,400.00	
<b>SUBTOTAL - PAVEMENTS AND SCOUR PROTECTION</b>				\$	<b>1,747,394.36</b>	\$	<b>1,386,660.23</b>	\$	<b>1,416,092.00</b>	\$	<b>913,800.00</b>	
<b>3.0 DRAINAGE</b>												
3.0.1	CH 367: Supply and construct 3x1200x300 reinforced concrete box culvert structure complete with insitu base slabs as per drawings.	Item	1	\$ 253,462.87	\$ 253,462.87	\$ 194,954.44	\$ 194,954.44	\$ 122,610.00	\$ 122,610.00	\$ 39,600.00	\$ 39,600.00	
3.0.2	CH 392: Supply and construct 3x1200x300 reinforced concrete box culvert structure complete with insitu base slabs as per drawings.	Item	1	\$ 253,462.87	\$ 253,462.87	\$ 194,954.44	\$ 194,954.44	\$ 122,580.00	\$ 122,580.00	\$ 39,600.00	\$ 39,600.00	
3.0.3	CH 422: Supply and construct 3x1200x300 reinforced concrete box culvert structure complete with insitu base slabs as per drawings.	Item	1	\$ 253,462.87	\$ 253,462.87	\$ 194,954.44	\$ 194,954.44	\$ 122,510.00	\$ 122,510.00	\$ 39,600.00	\$ 39,600.00	
<b>SUBTOTAL - DRAINAGE</b>				\$	<b>760,388.61</b>	\$	<b>584,863.32</b>	\$	<b>367,700.00</b>	\$	<b>118,800.00</b>	
<b>4 SIGNAGE AND MISCELLANEOUS</b>												
4.0.1	Supply and install sign G9-21-2 (Road Subject to Flooding) (Ch 200 & Ch 550)	Ea	2	\$ 3,750.00	\$ 7,500.00	\$ 2,596.80	\$ 5,193.60	\$ 1,085.00	\$ 2,170.00	\$ 1,850.00	\$ 3,700.00	
4.0.2	Supply and install sign G9-22-1 (Depth marker) (Ch 320 & Ch 440)	Ea	2	\$ 2,450.00	\$ 4,900.00	\$ 1,866.80	\$ 3,733.60	\$ 1,085.00	\$ 2,170.00	\$ 1,100.00	\$ 2,200.00	
4.0.3	Supply and install sign WS-7-1B (Floodway) (Ch 0 & Ch 750)	Ea	2	\$ 2,450.00	\$ 4,900.00	\$ 1,816.80	\$ 3,633.60	\$ 1,085.00	\$ 2,170.00	\$ 1,300.00	\$ 2,600.00	
4.0.4	Clean up site to the satisfaction of the Superintendent	Item	1	\$ 35,789.06	\$ 35,789.06	\$ 6,300.00	\$ 6,300.00	\$ -	\$ -	\$ 7,900.00	\$ 7,900.00	
<b>SUBTOTAL - SIGNAGE AND MISCELLANEOUS</b>				\$	<b>53,089.06</b>	\$	<b>18,860.80</b>	\$	<b>6,510.00</b>	\$	<b>16,400.00</b>	
<b>TOTAL PRICE - CONSTRUCT DALGETY BROOK CONCRETE FLOODWAY</b>				\$	<b>3,497,472.22</b>	\$	<b>2,565,054.35</b>	\$	<b>2,360,656.00</b>	\$	<b>1,356,500.00</b>	
<b>LOCAL PREFERENCE POLICY</b>	CLAIMED (YES / NO)			NO		YES		NO		NO		
	VALID (YES / NO / NA)			N/A		YES		N/A		N/A		
	BASE DISCOUNT AMT			-		6700		-		-		
	PLUS 1% OF EXCESS ABOVE \$250K			-		\$ 23,150.54		-		-		
	TOTAL DISCOUNT (MAX OF \$50K OR CAL. AMT)			-		\$ 29,850.54		-		-		
	ADJUSTED PRICE			\$	<b>3,497,472.22</b>	\$	<b>2,535,203.81</b>	\$	<b>2,360,656.00</b>	\$	<b>1,356,500.00</b>	

Tender Criteria	Weighting	Busseton		Exmouth		Neo		Yuin	
<b>Price</b>	<b>25</b>	<b>9.7</b>		<b>13.2</b>		<b>14.4</b>		<b>25.0</b>	
<b>Relevant previous similar experience</b>	<b>25</b>	<b>22</b>		<b>21</b>		<b>22</b>		<b>23</b>	
Provide details of the tenderer's previous experience at completing similar works in similar areas. Complete the pro-forma at Schedule 6 as part of providing this information.	15	12	Tenderer has provided an extensive list of previous projects most of which involve concrete and culvert and drainage work for local governments and/or public infrastructure.  No specific experience noted regarding concrete work in remote areas such as this project location	12	Tenderer has provided numerous examples of concrete work in remote areas in the Shire of Carnarvon. They have also indicated they have completed work for various projects in remote areas of the Shire of Exmouth and surrounding areas.	12	Tenderer has provided an extensive list of previous projects most of which involve concrete and culvert and drainage work for local governments and/or public infrastructure.  No specific experience noted regarding concrete work in remote areas such as this project location	15	Basic details provided of the tenderer's previous experience however the previous jobs have all been in the Murchison or Upper Gascoyne Shire's including several jobs for the Shire of Upper Gascoyne of which the Shire has always been pleased with the outcomes
Provide details of how the tenderer has worked collaboratively with the Client to achieve outcomes on previous similar projects including how any issues were managed.	10	10	Tenderer has provided snapshots of previous recent projects outlining how they have worked successfully with clients to achieve outcomes.  Referees provided.	9	Basic details provided for most projects about the scope and extent of previous projects. More information demonstrating the tenderer's ability and experience in working collaboratively with clients for the Carnarvon concrete works.  Referees provided.	10	Tenderer has provided snapshots of previous recent projects outlining how they have worked successfully with clients to achieve outcomes.  Referees provided.	8	Limited details provided on previous projects and how the contractor works collaboratively with clients.  Referees provided
<b>Capacity to undertake work and tenderers resources</b>	<b>15</b>	<b>9</b>		<b>7</b>		<b>11</b>		<b>11</b>	
Provide details of the resources the tenderer proposes to use for the works (personnel, plant, equipment)	5	3	Basic details provided of the proposed resources the tenderer will use for the work.	3	Basic details provided of the proposed resources the tenderer will use for the work.	3	Basic details provided of the proposed resources the tenderer will use for the work.	3	Basic details provided of the proposed resources the tenderer will use for the work.
Provide detail of the tenderer's proposed supporting facilities for the works (meals / accommodation arrangements, office facilities, testing facilities). Complete the pro-forma at Schedule 10 as part of providing this information.	3	2	Basic information provided on the tenderer's proposed supporting facilities however sufficient information provided suggesting the contractor would have the equipment necessary to complete the work. They have indicated they have spoken to the nearby station (presumably Dalgety Downs) regarding accommodation.	1	Very basic details provided indicating they propose to use the nearby station for accommodation and supporting facilities. It is assumed this is Dalgety Downs Station homestead however it is unclear whether the tenderer has already tentatively enquired about these arrangements or not.	2	Basic information provided on the tenderer's proposed supporting facilities however sufficient information provided suggesting the contractor would have the equipment necessary to complete the work	2	Basic details provided of their mobile camp which will be positioned close to the work. The tenderer has used this on previous similar jobs which worked well
Provide information demonstrating the capacity of organisation to resource the work in the context of the tenderer's current and potential future works. Complete the pro-forma at Schedule 7 as part of providing this information.	5	2	Tenderer has indicated they have three current commitments but not provided any details on how they would manage the competing priorities with the Shire's work.	2	Tenderer has indicated they have five current commitments but not provided any details on how they would manage the competing priorities with the Shire's work.	4	Tenderer has indicated that they do not have any current commitments. The Shire may wish to verify this if this tenderer was to be considered for award.	5	No firm current commitments until December 2023
Provide information about the capacity of the tenderer to provide back-up plant and equipment should the need arise.	2	2	Supplied plant list appears to have sufficient backup capacity for additional machinery if required	1	Basic details provided of available backup resources suggesting that the contractor may be able to cover unforeseen resourcing issues.	2	Supplied plant list appears to have sufficient backup capacity for additional machinery if required	1	Basic details provided of backup resources
<b>Key personnel skills and experience</b>	<b>15</b>	<b>11</b>		<b>12</b>		<b>12</b>		<b>12</b>	
Provide details of the tenderer's key personnel, their experience in similar work and any technical / professional qualifications relevant to the work	10	8	Nominated key personnel all appear to have significant experience in civil construction works throughout WA. However, it is unclear how much experience the nominated resources have in working in remote areas of WA on similar concrete projects	9	Nominated key personnel all appear to have significant experience in civil construction works throughout WA. Most of the personnel have worked in remote areas around Exmouth and the north-west of WA	8	Nominated key personnel all appear to have significant experience in civil construction works throughout WA. Very limited details provided on the nominated personnel's experience with concrete floodways in remote areas such as the project location	10	Basic details provided of the tenderer's resources all of whom have experience in similar work in similar remote areas.
Provide information about the capacity of the tenderer to provide back-up resources for key personnel should the need arise.	5	3	Basic details provided on available backup personnel	3	Basic details provided on available backup personnel	4	Various backup personnel nominated for blue-collar positions suggesting that the contractor could respond to unforeseen resource requirements	2	Limited backup resources available given the nature of the family business
<b>Demonstrated understanding and methodology</b>	<b>20</b>	<b>20</b>		<b>20</b>		<b>20</b>		<b>10</b>	
Provide information demonstrating the tenderer's understanding of the scope of work including any specific site considerations and/or constraints that the tenderer believes may need to be considered and allowed for.	10	10	Tenderer has provided detailed information pertaining to the scope of work and outlining their understanding of the requirements.	10	Tenderer has provided detailed information pertaining to the scope of work and outlining their understanding of the requirements.	10	Tenderer has provided detailed information pertaining to the scope of work and outlining their understanding of the requirements.	5	Tenderer has not provided any information pertaining specifically to this criteria. However, the tenderer has provided basic details about their previous experience with similar work

Tender Criteria	Weighting	Busseton	Exmouth	Neo	Yuin
Provide the tenderer's proposed methodology for completing the work demonstrating how the tenderer will meet the technical specifications.	10	10 Detailed proposed methodology for the work provided suggesting that the tenderer has a good level of experience and knowledge with this type of work.	10 Detailed proposed methodology for the work provided suggesting that the tenderer has a good level of experience and knowledge with this type of work.	10 Detailed proposed methodology for the work provided suggesting that the tenderer has a good level of experience and knowledge with this type of work.	5 No specific details regarding the tenderer's methodology has been provided.  However, the Shire is aware that the tenderer has completed numerous similar concrete crossings in the Upper Gascoyne and Murchison from similar designs and on similar specifications.
<b>Total Tender Score (out of 100%)</b>		<b>71.7</b>	<b>73.2</b>	<b>79.4</b>	<b>81.0</b>





## APPENDIX C - DECLARATION OF CONFIDENTIALITY AND INTEREST

**Request Number: RFT 09 22-203**

**Request Title: Construct Dalgety Brook Concrete Floodway**

Greenfield Technical Services hereby declare that:

- a) The Company nor any of its representatives involved in this request process have no pecuniary interest in any of the Tenderers that have submitted a bid for the above named Tender, and that should that situation change; Greenfield Technical Services shall inform the Shire immediately in writing.
- b) The Company nor any of its representatives involved in this request process have no conflict in this Tender evaluation. Should any of the Tenderers be personally known to any of the Company's representatives involved in the tender process, the Company shall declare such knowledge to the Shire prior to the evaluation process.
- c) The Company and its representatives involved in the request process agree to keep all information relating to the Tender evaluation process confidential. Under no circumstances will the details of other Tenders be discussed, disclosed or allowed to be discussed to other Tenderers.
- d) The Company and its representatives involved in the request process shall keep the results of the Tender evaluation process confidential. No indication of the likely recommendation will be discussed, disclosed or allowed to be disclosed without written approval with any party.

NAME: JOSHUA KIRK

POSITION: DIRECTOR

DATE: 19 June 2023

SIGNED: Joshua Kirk