



AGENDA

22nd of NOVEMBER 2023

ORDINARY COUNCIL MEETING

To be held at the Shires Administration Building situated at Gascoyne Junction
commencing at 10.45am

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.

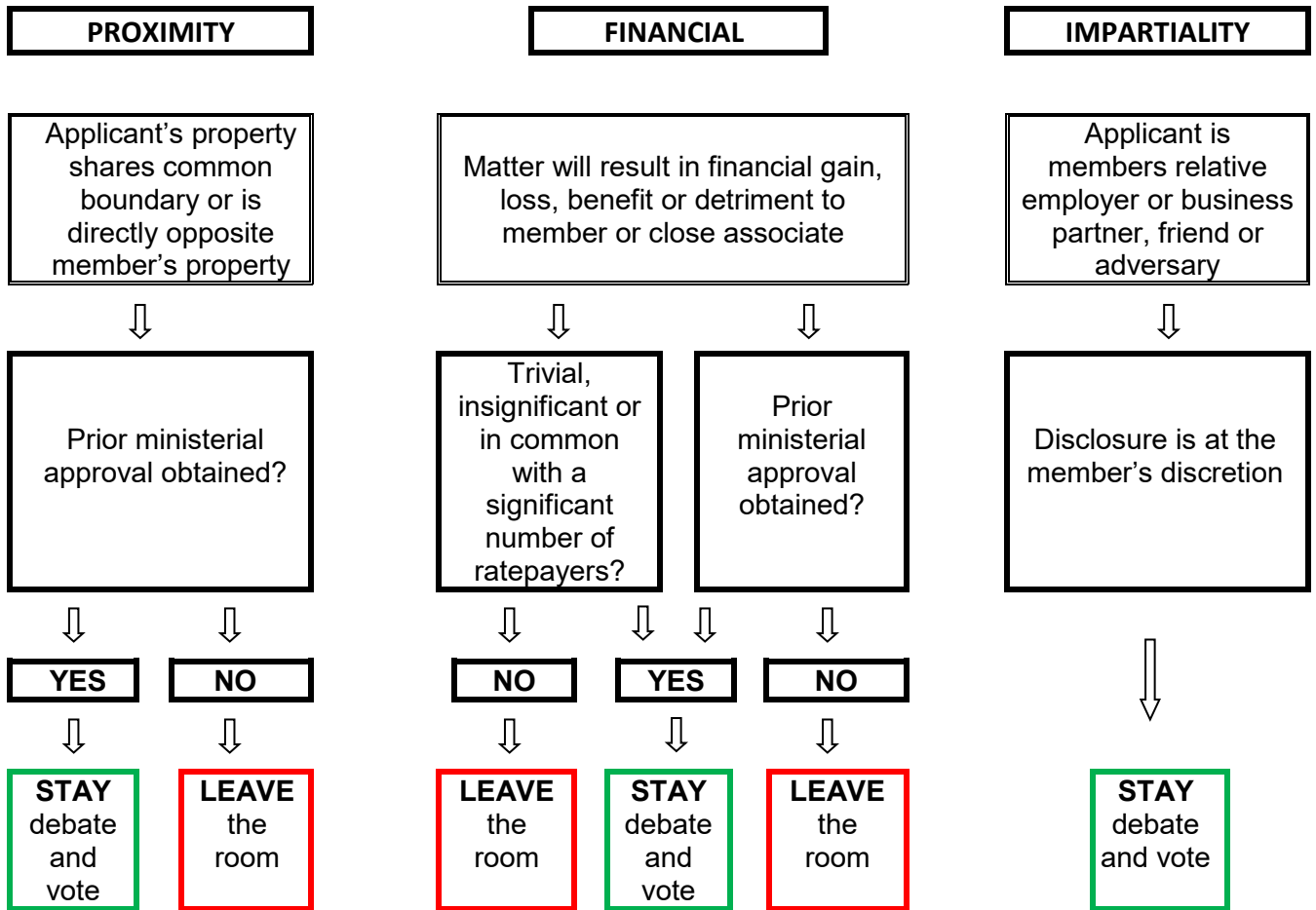
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In particular and without derogating in any way from the broader disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of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



John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

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

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

(Penalties apply).

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

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

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

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

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

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

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

5.71 - Employees to disclose interests relating to delegated functions.

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

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

'Local Government (Administration) Regulations 1996 - Extract

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

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



SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 22nd of November
2023 COMMENCING AT 10.45 AM

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**AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 22nd of November 2023
COMMENCING AT 10.45 AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Shire 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	Shire President
Cr H. McTaggart	Deputy Shire President
Cr B. Walker	Councillor
Cr R. Hoseason-Smith	Councillor
Cr P. Windie	Councillor
Cr A. McKeough	Councillor
Cr W. Baston	Councillor

Staff

John McCleary JP	Chief Executive Officer
Jarrod Walker	Manager of Works and Services
Andrea Pears	Manager of Finance and Corporate Services

Visitors

Joshua Kirk	Greenfield Technical Services
Andrew Hammond	Hammond Woodhouse Advisory

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

- Greenfield Technical Services

recommendation for an unqualified (Clean) audit opinion and three best practice initiatives to improve our internal control and risk mitigation. Overall it was a very positive result and a tribute to the team. Once we receive the final audit documents and report in early November we will be putting our annual report together in readiness for holding an annual electors meeting in December finalising our statutory obligations.



Community Resource Centre Update

On October 22 thanks to a grant from Meeralinga, the Upper Gascoyne celebrated Children's Week with 11 children from across the Shire solving clues and completing challenges enroute to their final treasure at the Upper Gascoyne Treasure Hunt. This was a great fun day for the children and the parents who participated. On Halloween, Billie led the little ghosts and ghouls of the Upper Gascoyne around Gascoyne Junction trick or treating. 13 houses participated in this fun community event. Youth Group in November was based around Constructing and Creating with Lego Building and craft making.

The installation works of the EV Charging station is underway. This infrastructure was a topic of conversation at the recent AGO Board meeting I attended with Tourism WA and the network that is spreading across WA. Tourism operators in the Upper Gascoyne are being asked about charging options as the options for larger vehicles is increasing in the market. Being on the map as an EV Charging town helps with our tourism promotion message and also as a sustainable community.

Our new telescope has been collected and delivered safely and work is underway to create a series of events and activities around this in 2024 including onsite training early in the new year. I am pleased to advise that the Shire has been chosen as one of 17 locations across the state (one of only five north of Geraldton) to be the permanent home of a night sky camera which will be mounted on the Community Resource Centre. The camera is part of program run by the Perth Observatory and the Global Meteor Network. Each night pictures will be taken of the night sky every 3 minutes which can be watched live from anywhere in the world. Each day's recordings will also create a timelapse image of each night's sky. The data collected will help to monitor meteors and night sky phenomenon. Students across the world are using the data for scientific research with this a possibility for our local schools to participate.

Further from my visit to the Station Stays workshop at Bullara in October, I have obtained funding through Tourism WA to undertake a Tourism Capability and Development Mentoring Program for the Upper Gascoyne with at present seven potential businesses expressing an interest in being involved. This project has an aim of building our accommodation and experiences available across the Shire. An NFQ is being prepared ready to start the project in early 2024.

I represented the Shire at the Perth 4WD and Adventure Show. We had just under 1500 visitors through the display over the three day event with 700 brochures distributed. We received great feedback from visitors past who love our 'highway' like roads and the warm greetings received in our in our community. At the Perth Airport WA Tourism Awards we were finalists in the Marketing Campaign and Brand category for our Wander Outback campaign. It was humbling to be finalists in the category against larger competitors including WAITOC and the South West Regional Tourism Organisation. This was a great achievement in our first year of nominations and a fantastic benchmark from which to grow.

Gascoyne Junction has been recognised as finalists again this year in the 2023 Tidy Towns Sustainable Communities State Awards in the Waste Management category for the reduction of landfill by working with Woolworths on a new delivery method for groceries to the Shire and in the Young Legends category where Billie O’Sullivan is being recognised for her contribution to our community. Billie and I will attend the awards luncheon on November 24 and handover the State title to the new winner. A frame made of Gidgee wood from old fence posts at Winderie has been made to present to the State Winner in 2023.

Our GP Clinic’s continue to be heavily patronised. Work is underway to bring a monthly Physio visit to the clinic in 2024. Gavin Griffiths visited Gascoyne Junction in early November to look at our facilities. He will look to run a physio clinic and a Fit4Life program to assist with chronic disease prevention and assistance with exercise and diet programs.



Community Resource Centre – Monthly Customer Service Stats – October 2023

CUSTOMER SERVICES & ENQUIRIES		2023.2024	2022.2023	YTD	Oct-23	Oct-22	OCT DIFF
		TOTAL	TOTAL	DIFF			
Admin Support	Faxes	1	0	1	1	0	1
	Photocopying/Printing/Scanning/Emailing	11	25	-14	4	3	1
	Laminating/Binding	0	1	-1	0	0	0
	Hot Office Bookings	3	1	2	0	0	0
	External Training and Course	1	0	1	1	0	1
CRC	1:1 Assistance to Community Members	19	30	-11	5	2	3
	Computer/Internet Access	21	34	-13	2	2	0
	Community Education Events	1	2	-1	0	1	-1
	Community Social Events	4	16	-12	2	5	-3
	Community Economic Seminars	0	1	-1	0	1	-1
	Department of Human Services	9	16	-7	0	0	0
	Government Access Point	24	37	-13	9	4	5
	Use of Paid WIFI Services	3	3	0	0	0	0
	Use of FREE WIFI Hub	24	27	-3	7	6	1
Tourism	Road Condition Requests	367	830	-463	36	48	-12
	General Tourism Information	1054	1036	18	73	72	1
	Book Sales	12	29	-17	0	2	-2
	CRC Merchandise Sales	176	308	-132	17	24	-7
Info	Walking Tours	67	70	-3	0	0	0
	Phonebook Purchases	0	0	0	0	0	0
	Gassy Gossip yearly subscription	0	0	0	0	0	0
Health	Gassy Gossip Advertisement	0	0	0	0	0	0
	Video Conference/Telehealth	1	8	-7	0	2	-2
	RFDS Support	9	11	-2	3	3	0
Agencies	Medical Clinic Visits	35	82	-47	7	6	1
	Library	40	93	-53	11	7	4
	Postage Sales	55	94	-39	9	8	1
	Postage Collection	68	68	0	71	49	22
	Department of Transport	18	34	-16	5	1	4
	Horizon Power	20	68	-48	6	5	1
Total Customer Service Enquiries		2043	2924	-881	269	251	18

Community Resource Centre – Monthly Income Report – October 2023

Printed at: 15/11/23

SHIRE OF UPPER GASCOYNE

Page No: 1

General Ledger Detail Trial Balance

(frmGLTrialBalance)

Options: Year 23/24, From Month 04, To Month 04, 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	-2,224.80	-741.60	-2,966.40
CRC INC	10841330	Transport Commission: CRC	-419.13	-145.95	-565.08
CRC INC	10841340	Postal Agency Commission: CRC	-2,021.15	-666.67	-2,687.82
CRC INC	10841350	CRC Room Hire Income	-109.10	0.00	-109.10
CRC INC	10841380	Postal Agency Sales	-336.97	-79.63	-416.60
CRC INC	10841390	Sales: Books/Maps/Souvenirs/Sundries	-573.58	-46.26	-619.84
CRC INC	10841500	Grant: CRC Operating	0.00	-48,000.00	-48,000.00
CRC INC	10842590	Community Fund Monies Held in Trust Transferred to CRC	0.00	-462.26	-462.26
CRC INC	10842600	CRC Income Misc.	-236.11	138.55	-97.56
CRC INC	10842610	CRC Merchandise Sales	-3,414.67	-222.19	-3,636.86
Total	CRC INCOME		<u>-9,335.51</u>	<u>-50,226.01</u>	<u>-59,561.52</u>
Total for division	GEN		<u>-9,335.51</u>	<u>-50,226.01</u>	<u>-59,561.52</u>
Grand Total			<u>-9,335.51</u>	<u>-50,226.01</u>	<u>-59,561.52</u>

10.2 Manager of Works and Services Report

The installation of the electric vehicle charging station in front of the CRC has begun. The base slab and power supply have been installed with the new unit expected to be completed by the end of the month.

The footpath and crossover in front of the DBCA building have been completed along with filling in the redundant workshop pit and concrete apron at the CEO's new shed.

Unfortunately November saw a few separate medical emergencies involving the RFDS. Shire staff and members of the community did a great job to assist the patients and the RFDS team with limited training and resources. Once again it highlights the need for a full time nursing station here in town.

As per usual, the Telstra mobile network was faulty during the incidents and hampered efforts at times. The network has been intermittent or non-existent since August this year. We have contacted Telstra several times but the issues still remain. The installation of Starlink on admin buildings, staff houses and several vehicles has been a saviour.

The new Dalgety Brook concrete floodway is nearly fully completed. The approaches will be stabilised and sealed by the end of the month. The crew will then finish off the drainage and rehabilitate the detours before a final tidy up. We will also restabilise and reseal two floodways 25km east of town along with resealing various sections of the Carnarvon Mullewa (east) road.



Figure 1 Preparing for restabilising and reforming floodway

MTF are well progressed on the Landor Meekatharra bitumen upgrade. They have managed to achieve very good compaction results and will be completed by the 20th Dec. The bitumen crew will arrive on the 27th November to completed reseals and the Dalgety Brook before sealing approximately 12km of the Landor Meeka road.

Resheeting and reforming sections of the Cobra Dairy Creek is nearly completed. We have several sections on the south end needing reforming before we repair blowouts. We will then move onto the C'von Mullewa road to repair blown out sections before we demobilise for Christmas. When we return next year we will head towards Cobra Mount Augustus road to complete our RRG program for the 23-24 financial year.

10.3 Chief Executive Officers Report

This month has been focused on Administrative tasks and Health related issues. I took a week off and went to Perth / Collie and had my 6 monthly PET scan. The results can back positive with no further evidence of disease. Whilst in Perth I picked up the Shires new telescope and brought this back. We are now waiting on members of the Perth Observatory to come to Gascoyne Junction where they will show us how to operate the telescope. I also went into Carnarvon and visited the dermatologist to keep a check on my skin as part of the monitoring regime.

As with most months I have been busy with Hastings and establishing another Road User Agreement. It has been very difficult to get them to commit to a certain process in order to move this forward. I am seeking a meeting with their CEO and others for the week commencing on the 4th of December so we can move this along.

Administratively I have been busy putting the Annual Report and Delegation Register together. This is the first year we have had to report against the new Community Strategic Plan and this has taken sometime to reformat and report.

This are moving along with the Commercial Development albeit at a glaucous pace. I am now being told that it could take up to 2 years to do a re-zoning. This is a work in progress but I will try every trick in the book to reduce this time frame.

I have been working with various colleagues to bring the issue of Miscellaneous Mining Licences to the table as rateable properties. It appears that there is no legal impairment and this would provide additional revenue that is badly needed.

The Shire have negotiated with Mr Clive Price to re-purchase the vacant Hatch Street Lot. These negotiations have now concluded and the necessary paperwork has been submitted to our lawyer to progress the sale. This purchase will ensure the Shire has sufficient land available to build any further staff homes into the future.

We have had two major medical emergencies in the last two weeks which further highlights the need for a nursing post and a patient transfer vehicle. It is unrealistic to expect staff to attend to these emergencies given our very limited training and availability.

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears
Date:	14 November 2023
Matters for Consideration:	<p>To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 22nd of November as attached – see Appendix 1.</p> <p>In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to Appendix 1.</p>
Background:	The local government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.
Comments:	The list of accounts are for the month of October 2023.
Statutory Environment:	<p>Local Government (Financial Management Regulations) 1996</p> <p>13. Payments from municipal fund or trust fund by CEO, CEO’s duties as to etc.</p> <p>(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be</p>

	<p>prepared each month showing for each account paid since the last such list was prepared —</p> <p>(a) the payee’s name; and</p> <p>(b) the amount of the payment; and</p> <p>(c)the date of the payment; and</p> <p>(d) Sufficient information to identify the transaction.</p> <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <p>(a)for each account which requires council authorisation in that month —</p> <p style="padding-left: 40px;">(i) the payee’s name; and</p> <p style="padding-left: 40px;">(ii) the amount of the payment; and</p> <p style="padding-left: 40px;">(iii) sufficient information to identify the transaction; and</p> <p>(b) the date of the meeting of the council to which the list is to be presented.</p> <p>(3) A list prepared under sub regulation (1) or (2) is to be —</p> <p>(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and</p> <p>(b) recorded in the minutes of that meeting.</p>				
Policy Implications:	Nil				
Financial Implications:	2023/2024 Budget				
Strategic Implications:	<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:	Nil												
Voting requirement:	Simple Majority												
Officer's Recommendation:	<p><i>That Council endorse the payments for the period 1st of October 2023 to the 31st of October 2023 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 31st of October 2023.</i></p> <table border="1"> <tr> <td>Municipal Fund Bank EFTs ()</td> <td>\$ 1,286,911.59</td> </tr> <tr> <td>Cheque</td> <td>\$ 63,326.96</td> </tr> <tr> <td>Payroll</td> <td>\$ 87,163.62</td> </tr> <tr> <td>BPAY/Direct Debit</td> <td>\$ 43,334.01</td> </tr> <tr> <td>TOTAL</td> <td>\$ 1,480,736.18</td> </tr> </table>			Municipal Fund Bank EFTs ()	\$ 1,286,911.59	Cheque	\$ 63,326.96	Payroll	\$ 87,163.62	BPAY/Direct Debit	\$ 43,334.01	TOTAL	\$ 1,480,736.18
Municipal Fund Bank EFTs ()	\$ 1,286,911.59												
Cheque	\$ 63,326.96												
Payroll	\$ 87,163.62												
BPAY/Direct Debit	\$ 43,334.01												
TOTAL	\$ 1,480,736.18												
Council Resolution No: 03112023													
MOVED:	CR:	SECONED:	CR:										
FOR:	CR	AGAINST:	CR										
	F/A: 0/0												

10.5 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Andrea Pears
Date:	14 November 2023
Matters for Consideration:	<p>The Statement of Financial Activity for the period of October 2023, includes the following reports:</p> <ul style="list-style-type: none"> • Statement of Financial Activity • Significant Accounting Policies • Graphical Representation – Source Statement of Financial Activity • Net Current Funding Position • Cash and Investments • Major Variances • Budget Amendments • Receivables • Grants and Contributions • Cash Backed Reserve • Capital Disposals and Acquisitions • Trust Fund <p>see Appendix 2</p>
Background:	<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>
Comments:	The Statement of Financial Activity is for the month of October 2023
Statutory Environment:	<p>Local Government Act 1995 – Section 6.4</p> <p>Local Government (Financial Management Regulations) 1996 – Sub-regulation 34.</p>
Policy Implications:	Nil
Financial Implications:	Nil
Strategic Implications:	<p>SCP – Objective 4 – Our Leadership – 4.2 An efficient and effective organisation.</p> <p>Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning.</p> <p>Strategy 4.2.3 Comply with statutory and legislative requirements.</p>
Risk:	

Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of October 2023.</i>			
Council Resolution No: 04112023					
MOVED:	CR:	SECONDED:	CR:		
FOR: CR		AGAINST: CR			
F/A: 0/0					

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	John McCleary – CEO – John is the author of this report.
Author:	John McCleary – Chief Executive Officer
Date:	14 November 2023
Matters for Consideration:	To accept the Shire of Upper Gascoyne Annual Report for the financial year ending 30 June 2023, containing the audited financials and the auditor's independent report for the financial year as provided in Appendix 3 .
Background:	<p>Section 5.53 requires the local government prepare an annual report for each financial year.</p> <p>Among other things, the annual report should contain the auditor's report for the financial year.</p> <p>Section 5.54 provides that the local government accept the annual report by no later than 31 December after that financial year.</p> <p>The CEO must give local public notice of the availability of the report as soon as practical after the report is accepted.</p> <p>An independent Audit as required under section 7.9 of the Local Government Act 1995 was carried out by the Office of the Auditor General.</p> <p>Section 5.27 Electors' General Meetings states that a general meeting of electors of the district must be held once every financial year and that a general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.</p>
Comments:	<p>A copy of the Annual Report and Annual Financial Report for the 2022/23 financial year together with the Auditor's Independent Report have been provided to Council as part of this agenda.</p> <p>It must be noted that the Annual Financial Report including the Auditors Independent Report for the year ending 30 June 2023 has already been reviewed and accepted by the Audit Committee prior to the Ordinary Meeting of Council. The Office of the Auditor General (OAG) has given the Shire a clean bill of health with no adverse findings.</p> <p>The Audit Committee has referred the 2022/23 Annual Financial Report to be included in with the 2022/23 Annual Report for further review by Council.</p>

Statutory Environment:	<p>Local Government Act 1995 – Division 3 – Conduct of Audit:</p> <ul style="list-style-type: none"> Section 7.9 Audit to be conducted <p>Local Government Act 1995 – Division 5 – Annual Reports and Planning:</p> <ul style="list-style-type: none"> Section 5.53 Annual Reports Section 5.54 Acceptance of Annual Reports Section 5.55 Notice of Annual Reports <p>Local Government Act 1995 – Division 2 – Council meetings, Committees and their meetings and Electors’ meetings:</p> <ul style="list-style-type: none"> Section 5.27 Electors’ General Meetings Section 5.29 Convening Electors’ Meetings 				
Policy Implications:	Nil				
Financial Implications:	Council has made an appropriate allowance for the costs associated with Auditing as required under the Local Government Act 1995.				
Strategic Implications:	Nil				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:	Office of the Auditor General (OAG) William Buck - Auditors				
Voting requirement:	Absolute Majority				
Officer’s Recommendation:	<p><i>That Council:</i></p> <p>1. Accepts the Annual Report together with Annual Financial Report including the Independent Auditors Report for the period 1st July 2022 to 30th June 2023.</p> <p>2. Sets the date for the Annual Meeting of Electors to be held on the 12th of December 2023, commencing at 9.30am in the Shire Council Chambers.</p>				
Council Resolution No: 05112023					

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

10.7 TRANSFER MONIES FROM BUILDING RESERVE	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	John McCleary – Chief Executive Officer
Date:	14 November 2023
Matters for Consideration:	To determine to transfer \$250,000 from the Building Reserve for the purposes of purchasing land / residential house on 24 (Lot 51) Hatch Street and undertaking repairs.
Background:	<p>The CEO was approached by the owner of the property, Mr Todd Quadrio, to see if the Shire were interested in purchasing the property for \$300,000.</p> <p>The CEO brought this Council's attention at the Ordinary Meeting Council held on the 25th of October 2023. Council authorised the CEO to negotiate a price, subject to Council approval.</p> <p>The CEO contacted Ms Georgia Smith and offered \$120,000, subject to Council approval, this offer was rejected and a counter offer of \$150,000 plus all legal and settlement costs which are estimated at \$5,000.</p>
Comments:	<p>Given the cost of purchasing and setting up a new home is around \$550,000 and the cost of purchasing and renovating the Hatch Street house is in the order \$250,000 I believe that this opportunity represents value for money and assists the Shire with meeting its Strategic Housing Plan.</p> <p>The Shire received \$220,000 payout for "Mick's" House as compensation for its</p> <p>It is my recommendation that Council support the offer and authorise the CEO formalise the offer and purchase the residence.</p>
Statutory Environment:	<p>Section 6.8 of the Local Government Act 1995:</p> <p>Expenditure from municipal fund not included in annual Budget</p> <p>(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —</p> <p>(b) is authorised in advance by resolution*</p>
Policy Implications:	Nil
Financial Implications:	Building Reserve
Strategic Implications:	SCP – Economic – Strategy 2.2.3 – Corporate Business Plan – 2.2.3.3 – Increase and upgrade Shire Residential Stock.

Risk:					
Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Councillors and Staff			
Voting requirement:		Absolute Majority			
Officer's Recommendation:		<p><i>That Council:</i></p> <ol style="list-style-type: none"> 1. Authorise the CEO to formally accept the offer of \$150,000 for Lot 51 Hatch Street-Gascoyne Junction; 2. Authorise the CEO to transfer \$250,000 from the Building Reserve into the Municipal Account for the purpose of purchasing Lot 51, incidentals associated with the sale and undertaking renovations of said premise. 			
Council Resolution No: 06112023					
MOVED:		SECONDED:			
FOR: CR		AGAINST: CR			
F/A:					

10.8 2022 DELEGATION REGISTER REVIEW

Applicant:	Shire of Upper Gascoyne	
Disclosure of Interest:	Nil	
Author:	John McCleary – Chief Executive Officer	
Date:	14 November 2023	
Matters for Consideration:	To review the existing delegations register as provided in Appendix 4 .	
Background:	Section 5.42 of the Local Government Act 1995 provides that a local government may delegate the exercise of some of its powers and duties to the Chief Executive Officer. Section 5.43 sets out those powers and duties which may not be delegated. Section 5.46(1) requires the CEO to keep a register of all delegations and section 5.46 (2) of the Act provides that delegations be reviewed at least once every financial year.	
Comments:	<p>The previous Delegation Register was adopted by Council at the September 2022 meeting, therefore the delegations require review this calendar year.</p> <p>No changes have been made from the 2022 document.</p>	
Statutory Environment:	5.42. Delegation of some powers and duties to CEO	
	(1)	A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under this Act other than those referred to in section 5.43 and this power of delegation. <i>*Absolute majority required.</i>
	(2)	A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.
	5.46. Register of, and records relevant to, delegations to CEO and employees.	
	(1)	The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.
	(2)	At least once every financial year, delegations made under this Division are to be reviewed by the delegator.
Policy Implications:	Nil.	
Financial Implications:	Nil.	
Strategic Implications:	Nil.	
Risk:		

Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil.			
Voting requirement:		Absolute Majority			
Officer's Recommendation:		<i>That Council endorse the Delegation Review Register of the Shire of Upper Gascoyne as listed in the document contained in Appendix 4 of this Agenda.</i>			
Council Resolution No: 07112023					
MOVED:		SECONDED:			
FOR:		AGAINST:	CR		
F/A: 5/0					

Applicant:	Shire of Upper Gascoyne				
Disclosure of Interest:	Nil				
Author:	Andrea Pears – Manager of Finance & Corporate Services				
Date:	16 November 2023				
Matters for Consideration:	To review existing Policy 2.3 Bank Account Signing Authority and adopt changes to policy as provided in Appendix 5 .				
Background:	In keeping with 'good practice' the Shires Policies are reviewed to ensure that they are relevant and up-to date.				
Comments:	As part of the Shire's Annual Audit Review it was recommended that for best practise we review our Bank Account Signing structure. Therefore we recommend to remove List B Shire President, Deputy President and councillors 1-5 as signatures for Cheques and merge List C to List A to reflect dual signatories in line with EFT authorisation policy.				
Statutory Environment:	Nil				
Policy Implications:	Nil				
Financial Implications:	Nil				
Strategic Implications:	Strategy 4.2.2 – Maintain accountability and financial responsibility through effective planning. Link – Corporate Plan 4.2.2.2 – Maintain effective policies, procedures and practices.				
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)		Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)		Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation

Consultation:	Staff
Voting requirement:	Simple Majority
Officer's Recommendation:	<i>That Council endorse and adopt the changes to the policy 2.3 Bank Account Signing Authority contained within the Shire of Upper Gascoyne's Policy Manual as provided in Appendix 5.</i>
Council Resolution No: 08112023	
MOVED:	SECONDED:
FOR: CR	AGAINST: CR
F/A:	

11. MATTERS BEHIND CLOSED DOORS

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

11.1 CEO Performance Appraisal

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

12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

14. ELECTED MEMBERS REPORTS

14.1 Cr J Caunt – Nil to Report

14.2 Cr H McTaggart – Nil to Report

14.3 Cr B Walker - Nil to Report

14.4 Cr W Baston - Nil to Report

14.5 Cr R Hoseason-Smith - Nil to Report

14.6 Cr P Windie – Nil to Report

14.7 Cr A McKeough – Attended the Gascoyne Catchments Group Annual Forum in Coral Bay which was informative and another fantastic event.

15. OUTSTANDING COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer
05102023	2024 Council Meeting Dates	Advertised	Close	SCSO
06102023	2023 Christmas Shut Down	Advertised	Close	SCSO
07102023	Application to change valuation method – Yangibana	The application has been sent to the Department of Local Government.	Open	Consultant
08102023	Provision of Water Cart Services	Contract Awarded	Close	MW&S
09102023	Pimbee Road Works	Purchase Order provided to contractor	Close	MW&S

16. STATUS OF SHIRE PROJECTS

As per [Appendix 6](#)

17. MEETING CLOSURE

The Shire President closed the meeting at _____pm.

APPENDIX 1

(List of Accounts Paid Report for October 2023)

Date: 13/11/2023
Time: 8:27:12AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Paid October 2023

USER: Corporate Services
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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Eastern Goldfields Exploration Pty Ltd					
15833	30/10/2023	Rates refund for assessment A5990 LOT E09/02081 MINING TENEMENT	1		143.65
INV A5990	30/06/2021	Rates refund for assessment A5990 LOT E09/02081 MINING TENEMENT		143.65	
Dalara Pty Ltd (junction Hotel)					
15834	30/10/2023	Rates refund for assessment A1006 LOT 27 CARNARVON/MULLEWA RD, GASCOYNE JUNCTION WA 6705	1		193.00
INV A1006	30/06/2021	Rates refund for assessment A1006 LOT 27 CARNARVON/MULLEWA RD, GASCOYNE JUNCTION WA 6705		100.00	
INV A1006	16/03/2023	Rates refund for A1006 Lot 27 Carnarvon/Mullewa Road, Gascoyne Junction - Overpayment made on 16/11/2022.		93.00	
Michael John Brown					
15835	30/10/2023	Rates refund for assessment A6034 LOT P09/00490 MINING TENEMENT	1		43.81
INV A6034	30/06/2021	Rates refund for assessment A6034 LOT P09/00490 MINING TENEMENT		43.81	
Mineral Developments Pty Ltd					
15858	30/10/2023	Rates refund for assessment A6041 LOT E09/02136 MINING TENEMENT	1		739.01
INV A6040	30/06/2021	Rates refund for assessment A6040 LOT E09/02133 MINING TENEMENT		298.77	
INV A6041	30/06/2021	Rates refund for assessment A6041 LOT E09/02136 MINING TENEMENT		440.24	
Dcm Mining Services Pty Ltd					
15859	30/10/2023	Rates refund for assessment A6050 LOT E09/02166 MINING TENEMENT	1		209.64
INV A6050	30/06/2021	Rates refund for assessment A6050 LOT E09/02166 MINING TENEMENT		209.64	
Lithium Australia NL					
15860	30/10/2023	Rates refund for assessment A6118 LOT E09/02168 MINING TENEMENT	1		610.27
INV A6118	30/06/2021	Rates refund for assessment A6118 LOT E09/02168 MINING TENEMENT		610.27	
William Robert Lambert					
15861	30/10/2023	Rates refund for assessment A6136 LOT E52/03468 MINING TENEMENT	1		285.89
INV A6136	30/06/2021	Rates refund for assessment A6136 LOT E52/03468 MINING TENEMENT		175.94	
INV A6141	30/06/2021	Rates refund for assessment A6141 LOT E52/03387 MINING TENEMENT		109.95	
Pure Manganese Pty Ltd					
15862	30/10/2023	Rates refund for assessment A6156 LOT E09/02217 MINING TENEMENT	1		664.74
INV A6156	30/06/2021	Rates refund for assessment A6156 LOT E09/02217 MINING TENEMENT		405.72	
INV A6163	30/06/2021	Rates refund for assessment A6163 LOT E52/03523 MINING TENEMENT		259.02	
MMM Resources Pty Ltd					
15863	30/10/2023	Rates refund for assessment A6191 LOT E52/03661 MINING TENEMENT	1		774.86
INV A6191	30/06/2021	Rates refund for assessment A6191 LOT E52/03661 MINING TENEMENT		774.86	
Power Metals Pty Ltd					
15864	30/10/2023	Rates refund for assessment A6193 LOT E09/02244 MINING TENEMENT	1		156.69

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Power Metals Pty Ltd					
INV A6193	30/06/2021	Rates refund for assessment A6193 LOT E09/02244 MINING TENEMENT		156.69	
Goldfields Consolidated Pty Ltd					
15865	30/10/2023	Rates refund for assessment A6198 LOT E09/02256 MINING TENEMENT	1		931.07
INV A6198	30/06/2021	Rates refund for assessment A6198 LOT E09/02256 MINING TENEMENT		812.02	
INV A6199	30/06/2021	Rates refund for assessment A6199 LOT E09/02287 MINING TENEMENT		119.05	
Central Stockcare Pastoral Pty Ltd					
15866	30/10/2023	Rates refund for assessment A1053 LOT JPAST/N050329 ULLAWARRA RD, MINNIE CREEK STATION WA 6705	1		3,937.46
INV A1053	30/06/2022	Rates refund for assessment A1053 LOT JPAST/N050329 ULLAWARRA RD, MINNIE CREEK STATION WA 6705		3,937.46	
Bagden Pty Ltd					
15867	30/10/2023	Rates refund for assessment A1054 LOT JPAST/N049430 EDMUND/GIFFORD RD, WANNA STATION WA 6705	1		4,881.93
INV A1054	30/06/2022	Rates refund for assessment A1054 LOT JPAST/N049430 EDMUND/GIFFORD RD, WANNA STATION WA 6705		4,881.93	
Smith Wright P/I Atft Smith Wright Unit Trust					
15868	30/10/2023	Rates refund for assessment A1061 LOT JPAST/N050304 COBRA/DAIRY CREEK RD, YINNETHARRA STATION WA 6705	1		5,806.76
INV A1059	30/06/2022	Rates refund for assessment A1059 LOT JPAST/N050303 COBRA/DAIRY CREEK RD, MT PHILLIP STATION WA 6705		1,089.80	
INV A1061	30/06/2022	Rates refund for assessment A1061 LOT JPAST/N050304 COBRA/DAIRY CREEK RD, YINNETHARRA STATION WA 6705		4,716.96	
Michael & Colleen Bleechmore					
15869	30/10/2023	Rates refund for assessment A1078 LOT JPAST/N049962 COBRA/DAIRY CREEK RD, DAIRY CREEK STATION WA 6705	1		2,022.88
INV A1078	30/06/2022	Rates refund for assessment A1078 LOT JPAST/N049962 COBRA/DAIRY CREEK RD, DAIRY CREEK STATION WA 6705		2,022.88	
Hurricane Prospecting Pty Ltd					
15870	30/10/2023	Rates refund for assessment A6142 LOT E52/03469 MINING TENEMENT	1		2,248.03
INV A6046	30/06/2022	Rates refund for assessment A6046 LOT E09/02158 MINING TENEMENT		428.58	
INV A6047	30/06/2022	Rates refund for assessment A6047 LOT E09/02159 MINING TENEMENT		428.58	
INV A6048	30/06/2022	Rates refund for assessment A6048 LOT E09/02160 MINING TENEMENT		428.58	
INV A6066	30/06/2022	Rates refund for assessment A6066 LOT E09/02164 MINING TENEMENT		271.23	
INV A6142	30/10/2023	Rates refund for assessment A6142 LOT E52/03469 MINING TENEMENT		691.06	
Callum Baxter					
15871	30/10/2023	Rates refund for assessment A6063 LOT E08/02829 MINING TENEMENT	1		1,313.52
INV A6063	30/06/2022	Rates refund for assessment A6063 LOT E08/02829 MINING TENEMENT		1,313.52	
Arrow (Malinda) Pty Ltd					
15872	30/10/2023	Rates refund for assessment A6132 LOT E09/02198 MINING TENEMENT	1		96.46
INV A6131	30/06/2022	Rates refund for assessment A6131 LOT E09/02197 MINING TENEMENT		47.21	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Arrow (Malinda) Pty Ltd					
INV A6132	30/06/2022	Rates refund for assessment A6132 LOT E09/02198 MINING TENEMENT		49.25	
MOORE RIVER METALS PTY LTD					
15873	30/10/2023	Rates refund for assessment A6250 LOT E08/03161 MINING TENEMENT	1		5,536.73
INV A6250	30/06/2022	Rates refund for assessment A6250 LOT E08/03161 MINING TENEMENT		3,150.58	
INV A6293	30/10/2023	Rates refund for assessment A6293 LOT E52/03959 MINING TENEMENT		436.00	
INV A6348	30/10/2023	Rates refund for assessment A6348 LOT E08/03363 MINING TENEMENT		1,351.73	
INV A6373	30/10/2023	Rates refund for assessment A6373 LOT E09/02648 MINING TENEMENT		598.42	
LAVA RESOURCES PTY LTD					
15874	30/10/2023	Rates refund for assessment A6296 LOT E08/03238 MINING TENEMENT	1		643.55
INV A6296	30/06/2022	Rates refund for assessment A6296 LOT E08/03238 MINING TENEMENT		643.55	
TR & KA Bleechmore					
15875	30/10/2023	Rates refund for assessment A1069 LOT JPAST/N049561 DALGETY/GLENBURGH RD, DALGETY DOWNS STATION WA 6705	1		3,627.12
INV A1069	30/06/2022	Rates refund for assessment A1069 LOT JPAST/N049561 DALGETY/GLENBURGH RD, DALGETY DOWNS STATION WA 6705		3,627.12	
Anthony Patterson Stein					
15876	30/10/2023	RATES REFUND - A5855	1		43.81
INV RATES REF	30/06/2022	Rates Refund for A5855 - Mining Tenement P09/00460 Expired August 2020. Schedule M2020/9.	1	43.81	
George Martin Henry Baston					
15877	30/10/2023	Rates refund for assessment A6177 LOT JPAST/N050280 CARNARVON/MULLEWA RD, JIMBA JIMBA STATION WA 6705	1		1,788.84
INV A6177	30/06/2022	Rates refund for assessment A6177 LOT JPAST/N050280 CARNARVON/MULLEWA RD, JIMBA JIMBA STATION WA 6705		1,788.84	
Bidgemia Cattle Company Pty Ltd					
15878	30/10/2023	Rates refund for assessment A1074 LOT JPAST/N050619 CARNARVON/MULLEWA RD, BIDGEMIA STATION WA 6705	1		11,532.07
INV A1074	30/06/2022	Rates refund for assessment A1074 LOT JPAST/N050619 CARNARVON/MULLEWA RD, BIDGEMIA STATION WA 6705		8,661.68	
INV A1062	30/06/2022	Rates refund for assessment A1062 LOT JPAST/N050460 ULLAWARRA RD, LYONS RIVER STATION WA 6705		2,870.39	
Cataby Investments Pty Ltd					
15880	30/10/2023	Rates refund for assessment A6160 LOT E52/03335 MINING TENEMENT	1		134.24
INV A6160	30/06/2021	Rates refund for assessment A6160 LOT E52/03335 MINING TENEMENT		134.24	
Tamas Kapitany					
15881	30/10/2023	Rates refund for assessment A6173 LOT E09/02155 MINING TENEMENT	1		443.56
INV A5996	30/06/2021	Rates refund for assessment A5996 LOT E09/02082 MINING TENEMENT		63.90	
INV A6173	30/10/2023	Rates refund for assessment A6173 LOT E09/02155 MINING TENEMENT		379.66	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Lodestar Minerals Limited					
15882	30/10/2023	Rates refund for assessment A5999 LOT E09/02100 MINING TENEMENT	1		3,451.06
INV A6001	30/06/2021	Rates refund for assessment A6001 LOT E52/03064 MINING TENEMENT		65.04	
INV A6159	30/06/2022	Rates refund for assessment A6159 LOT E09/02215 MINING TENEMENT		258.90	
INV A5998	30/06/2022	Rates refund for assessment A5998 LOT E09/02099 MINING TENEMENT		985.85	
INV A5999	30/06/2022	Rates refund for assessment A5999 LOT E09/02100 MINING TENEMENT		1,197.19	
INV A5998	30/10/2023	Rates refund for assessment A5998 LOT E09/02099 MINING TENEMENT		729.50	
INV A5999	30/10/2023	Rates refund for assessment A5999 LOT E09/02100 MINING TENEMENT		214.58	
Peter Romeo Gianni					
15883	30/10/2023	Rates refund for assessment A6152 LOT E08/02898 MINING TENEMENT	1		138.39
INV A6152	30/06/2022	Rates refund for assessment A6152 LOT E08/02898 MINING TENEMENT		74.96	
INV A6165	30/06/2022	Rates refund for assessment A6165 LOT E08/02905 MINING TENEMENT		63.43	
Williambury Station Pty Ltd					
15884	30/10/2023	Rates refund for assessment A1058 LOT J3114/1225/2 WILLIAMBURY/MARDETHUNA RD, WILLIAMBURY STATION WA 6705	1		601.37
INV A1058	30/06/2022	Rates refund for assessment A1058 LOT J3114/1225/2 WILLIAMBURY/MARDETHUNA RD, WILLIAMBURY STATION WA 6705		601.37	
Arabella Resources Pty Ltd					
15892	31/10/2023	Rates refund for assessment A6302 LOT E52/03978 MINING TENEMENT	1		1,289.24
INV A6302	31/10/2023	Rates refund for assessment A6302 LOT E52/03978 MINING TENEMENT		1,289.24	
Cundeelee Pty Ltd					
15893	31/10/2023	Rates refund for assessment A6350 LOT E09/02538 MINING TENEMENT	1		1,388.08
INV A6350	31/10/2023	Rates refund for assessment A6350 LOT E09/02538 MINING TENEMENT		1,388.08	
Electrostate Malinda Pty Ltd					
15894	31/10/2023	Rates refund for assessment A6138 LOT E09/02169 MINING TENEMENT	1		266.26
INV A6138	31/10/2023	Rates refund for assessment A6138 LOT E09/02169 MINING TENEMENT		154.07	
INV A6139	31/10/2023	Rates refund for assessment A6139 LOT E09/02170 MINING TENEMENT		112.19	
Element 25 Limited					
15895	31/10/2023	Rates refund for assessment A6285 LOT E09/02415 MINING TENEMENT	1		7,236.70
INV A6278	31/10/2023	Rates refund for assessment A6278 LOT E52/03840 MINING TENEMENT		3,135.02	
INV A6285	31/10/2023	Rates refund for assessment A6285 LOT E09/02415 MINING TENEMENT		4,101.68	
Reed Exploration Pty Ltd					
15896	31/10/2023	Rates refund for assessment A6266 LOT E09/02417 MINING TENEMENT	1		146.27
INV A6266	31/10/2023	Rates refund for assessment A6266 LOT E09/02417 MINING TENEMENT		130.14	

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Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Reed Exploration Pty Ltd					
INV A6276	31/10/2023	Rates refund for assessment A6276 LOT E09/02461 MINING TENEMENT		12.34	
INV A6289	31/10/2023	Rates refund for assessment A6289 LOT E09/02460 MINING TENEMENT		3.79	
Afgrri Equipment					
EFT16065	06/10/2023	P101 - John Deere Tractor Replace Cabin Hood - Insurance	1		17,247.15
INV 2763075	28/09/2023	JD R226954 Label, JD R211212 Label, JD R211211 Label, JD R211210 Label, JD RE327893 Hood Kit, JD R215432 Heat Shield, JD R248888 Heat Shield, JD R305284 Heat Shield	1	17,247.15	
John Leslie Mcclary					
EFT16066	06/10/2023	Travel and meal allowance - GSC Meeting in Shark Bay 28.09.2023	1		120.85
INV TRAVEL A\28/09/2023		Travel and meal allowance - GSC Meeting in Shark Bay 28.09.2023	1	120.85	
Abbl Contracting & Maintenance					
EFT16067	06/10/2023	Insurance repairs - 3 Gregory Street Boundary Fencing	1		9,413.58
INV 1194	25/09/2023	Repair Eastern and Southern fencing damage (Est. 12 Hours)	1	4,319.04	
INV 1193	25/09/2023	Repair fence and gate damage (Est. 6 Hours)	1	3,857.04	
INV 1195	25/09/2023	Install Weclome sign on West Boundary C'von Mullewa Rd.	1	1,237.50	
The Trustee for the Aisling Trust Trading As Smith Sculptors					
EFT16068	06/10/2023	Two Rivers memorial Park - Fabricate 8mm steel cow/calf entry statement - Design and Development 25% of total cost.	1		13,475.00
INV SUG0001	28/09/2023	Two Rivers memorial Park - Fabricate 8mm steel cow/calf entry statement - Design and Development 25% of total cost.	1	13,475.00	
Blackwoods Atkins					
EFT16069	06/10/2023	Workshop Equipment GEN	1		1,467.79
INV SI05909605	19/09/2023	CONNECTOR TECH ALS CT - Anderson - SB50 PP75 - Contact - 6AWG - Silver Plated - 5900, CONNECTOR TECH ALS , BW#: 00764834 MFR#: 5900 UNSPSC#: 39121406, Galmet - ® GSPGPA350 SprayPaint Primer, Fast Dry - Grey - 350g, Galmet BW#: 04069365 Mfr#: GSPGPA350 UNSPSC#: 31211507, Cabac K06 Tool Crimper Mechanical - Hexagonal - 6-120mm, Cabac BW#: 01804254 MFR#: K06 UNSPSC#: 2711000, , Hella 8284 Terminal and Connector Kit - Insulated - 1000 piece, Hella BW#: 03422141 Mfr#: 8284 UNSPSC#: 39120000, , Deutsch - Pin - Green Band - Size 16 - DE-0460-215-16141, DEUTSCH, BW#: 00316510 MFR#: DE-0460-215-16141 UNSPSC#: 39120000	1	791.10	
INV SI05908473	19/09/2023	Strom Extension Leads - Heavy Duty - 10A - Yellow - 25m, Strom BW#: 00471043 Mfr#: 471043 UNSPSC#: 26121536, , Deutsch - Crimping Tool - Solid Barrel - Size 16 - DE-DET16, DEUTSCH BW#: 00316714 Mfr#: DE-DET16 UNSPSC#: 39120000, Deutsch - Contact Socket - #16 Ni. - Crimp 0.5-1.5mm2 - 13A - 0462-201-16141, DEUTSCH, BW#: 00764970 MFR#: 0462-201-16141 UNSPSC#:39121406	1	299.85	
INV SI05912941	20/09/2023	Strom Extension Leads - Extra Heavy Duty - 15A - Blue - 20m, Strom BW#: 09837499 Mfr#: 9837499 UNSPSC#: 26121536, , Connector Kit - 2 Circuits - 13 A - Series DT - Deutsch, DEUTSCH BW#: 03430982 Mfr#: DE-DT2-1 UNSPSC#: 39122118	1	153.65	

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Blackwoods Atkins					
INV SI05991385	28/09/2023	CONNECTOR TECH ALS CT - Anderson - SB50 Plug Kit - 2 Way - GRY - 50A 8AWG Contacts - 6x Kits - 6319G2X6, CONNECTOR TECH ALS, BW#: 00764902 MFR#: 6319G2X6 UNSPSC#: 39121406	1	47.20	
INV SI06002480	29/09/2023	JBS Hose Clamp Maintenance Kit - Worm Drive - Stainless Steel - Zinc Plated - 100 Piece - JBS100W2, JBS BW#: 04160007 MFR#: JBS100W2 UNSPSC#: 31162906,	1	175.99	
Barry Evans Furniture & Floor Coverings					
EFT16070	06/10/2023	Supply and install single Holland roller blinds to windows as per quote #07459	1		3,998.00
INV 35580	23/09/2023	Supply and install single Holland translucent roller blind to office window as per quote #07478	1	299.00	
INV 35582	23/09/2023	SC06 Lot 39 Gregory Street - Supply and install single Holland roller blinds to windows as per quote #07459	1	3,699.00	
Department of Mines, Industry Regulation and Safety (Building Commission)					
EFT16071	06/10/2023	Building Permits Levey Collected 01.01.2023 to 30.06.2023	1		518.89
INV DREQ-09.2(30/09/2023		Building Permits Levey Collected 01.01.2023 to 30.06.2023	1	518.89	
Coolyou Pty Ltd t/a Dust Up Projects					
EFT16072	06/10/2023	Freight from Carnarvon to Gascoyne Junction 04.09.2023 to 18.09.2023	1		2,341.90
INV INV-085	20/09/2023	Freight from Carnarvon to Gascoyne Junction - Administration, Freight from Carnarvon to Gascoyne Junction - Works, Freight from Carnarvon to Gascoyne Junction - CRC, Freight from Carnarvon to Gascoyne Junction - Ainsley, Freight from Carnarvon to Gascoyne Junction - Nat & ALi, Freight from Carnarvon to Gascoyne Junction - Cherie & Sean, Freight from Carnarvon to Gascoyne Junction - Cynthia, Freight from Carnarvon to Gascoyne Junction - John	1	2,341.90	
Ilda Joan Williams					
EFT16073	06/10/2023	Craft Sales September	1		30.00
INV CRAFT SAI30/09/2023		Craft Sales September, Craft Sales September	1	30.00	
Industrial Power Equipment Pty Ltd T/A Garpen					
EFT16074	06/10/2023	P72 - Submersible Pump Trailer and Genset - Parts	1		620.01
INV SI-0021277515/09/2023		WP4SUCTION 4 INCH HEAVY DUTY GREY SUCTION HOSE, WPCLAMPT113- 121 T BOLT CLAMP SUIT 113-121 MM MILD STEEL	1	620.01	
Jolly's Tyre Service					
EFT16075	06/10/2023	P110 - Drop Deck Widener Trailer & P103 - Ford Ranger. Tyres	1		3,138.00
INV 158297	19/09/2023	P110 - Drop Deck Widener Trailer - Hifly 235/75/17.5 tyre and balance bags, , P103 - Ford Ranger - Maxxis LT245/75R16 10ply RAZR	1	3,138.00	
DN & JA Williams					
EFT16076	06/10/2023	Craft Sales September	1		30.00
INV CRAFT SAI30/09/2023		Craft Sales September, Craft Sales September - Commission	1	30.00	
Mt Augustus Tourist Park					
EFT16078	06/10/2023	Accommodation for Shire staff to attend Mt Augustus Big BBQ	1		748.00
INV 10483	25/09/2023	Family Room Accommodation - Ainsley Hardie, Self Contained Unit - Andrea Pears, Self Contained Unit - Cynthia Wright, Donga - John McCleary	1	748.00	

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Outback Builders WA					
EFT16079	06/10/2023	Gascoyne Junction Tourism Stop - Repair bathrooms as per quote #1040	1		20,363.82
INV INV-0091	24/09/2023	Gascoyne Junction Tourism Stop - Repair bathrooms as per quote #1040	1	20,363.82	
Perfect Computer Solutions Pty Ltd					
EFT16080	06/10/2023	I.T Support for Administration 12.09.2023 to 19.09.2023	1		382.50
INV 28279	21/09/2023	I.T Support for Administration 12.09.2023 to 19.09.2023	1	297.50	
INV 28306	28/09/2023	Monthly fee for monitoring, management and resolution of disaster recovery options September 2023	1	85.00	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT16081	06/10/2023	P113 - 2020 Toyota Hilux - Parts for fuel filler neck	1		357.17
INV INV-1228	12/09/2023	Mechanical Repairs	1	357.17	
Jamie Podmore					
EFT16082	06/10/2023	Repayment of bond - overpayment	1		50.00
INV BOND OVE30/09/2023		Repayment of bond - overpayment	1	50.00	
Illion Tenderlink					
EFT16083	06/10/2023	RFT-06 - Water Cart Hire Tender Advertising	1		180.40
INV AU-582989	30/09/2023	RFT-06 - Water Cart Hire Tender Advertising	1	180.40	
Westrac Pty Ltd					
EFT16084	06/10/2023	P105 - CAT Roller - Diagnose tyre/tube failure issue	1		1,325.01
INV SI 1719098	14/09/2023	P105 - CAT Roller - Diagnose tyre/tube failure issue - Labour, P105 - CAT Roller - Diagnose tyre/tube failure issue - Enviornmentals	1	856.55	
INV PI 8807329	29/09/2023	2J-3506 Cutting edge nut, 4F-7827 Bolt -Cutting edge, Freight Recovery	1	468.46	
Horizon Power					
EFT16085	06/10/2023	Street Lighting 01.09.2023 to 30.09.2023	1		350.61
INV 21 018 0889	03/10/2023	Street Lighting 01.09.2023 to 30.09.2023	1	350.61	
Telstra Limited					
EFT16086	06/10/2023	Mobile phone charges - Usage Charges - 20.08.2023 to 19.09.2023, Service Charges 20.09.2023 to 19.10.2023	1		525.63
INV 136 3333	60 20/09/2023	Administration Mobile Phones, Ipad , , Message Boards an Road Cameras & Manager of Works and Town Maintenance Supervisor Mobile Phones, , CRC Mobile and WIFI	1	525.63	
Geraldton Ag Services					
EFT16087	09/10/2023	Fuel metre for P95, P53 & Belt for P52	1		1,683.73
INV 358998	02/10/2023	K24 Piusi Diesel Metre, K24 Piusi Diesel Metre, Piusi Auto Shut off Nozzle, Piusi Auto Shut off Nozzle, A36 V belt, Freight	1	1,683.73	
Kennedy Vinciullo					
EFT16088	09/10/2023	Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes	1		247.50
INV 1553	21/09/2023	Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes	1	247.50	
Landgate					

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Landgate					
EFT16089	09/10/2023	Prepare the technical land description for the Land on Hastings Tennement for conversion to GRV from its current UV rating allocation.	1		573.46
INV 387579	13/09/2023	Prepare the technical land description for the Land on Hastings Tennement for conversion to GRV from its current UV rating allocation.	1	573.46	
Lynford Motors					
EFT16090	09/10/2023	Supply 1x Ford Ranger 2022 Double Cab Chassis XLT 3.0L V6 10 SPD Auto 4x4 (Including all accessories and additions as per quote)	1		88,066.66
INV Y9643	04/10/2023	Supply 1x Ford Ranger 2022 Double Cab Chassis XLT 3.0L V6 10 SPD Auto 4x4, (Including all accessories and additions as per quote), Delivery Fee, Registration Fee	1	88,066.66	
Officeworks					
EFT16091	09/10/2023	Office Operating Costs: Admin Building GEN	1		593.43
INV 609589898	15/09/2023	Zions Pocket Vehicle Log Book, ZIPVLB, Unit price: \$7.98, Logitech Wave Wireless Keyboard and Mouse Combo Black MK550, INLOG2461, Unit price: \$134.00, J.Burrows 150kg 2 Step Ladder White, JBTLD102, Unit price: \$41.25	1	207.17	
INV 609614467	19/09/2023	Fellowes Saturn A Laminator Grey, Entered Stamp	1	386.26	
Omicom Media Group Australia Pty Ltd					
EFT16092	09/10/2023	Works and Services Job advert to go in the 23rd and 30th September West Saturday times	1		2,175.27
INV 1664681	30/09/2023	Works and Services Job advert to go in the 23rd and 30th September West Saturday times	1	2,175.27	
Commonwealth Mastercard					
EFT16094	09/10/2023	10/02/14 - Freedom - 2 x Dining Tables for Cabins	1		6,582.66
INV FEB14	17/02/2014	17/1/14 - Bunbury Auto One - Trailer Plug Parts for GU0, 23/01/14 - BP Curranbine - Fuel for GU0, 25/01/14 - Shire of Upper Gascoyne - Fuel for GU0, 28/01/14 - Skippers - Airfares for L Warren to attend POS Course, 29/01/14 - Shire of Upper Gascoyne - Registration of GU206, 29/01/14 - Skippers - Airfares for S Voloczi, 30/01/14 - Camarvon Travel Centre - Airfares for A Monson, 01/02/14 - Tropics Hardware - Coffee Machine Hose for Roadhouse, 01/02/14 - Shre of Upper Gascoyne - Fuel for GU0, 06/02/14 - Woolworths online - Groceries for Roadhouse, 06/02/14 - Woolworths online - Groceries for Roadhouse - Credit, 10/02/14 - Town of Cambridge - Parking Fees Hire Car - Works Recruitment, 10/02/14 - Town of Cambridge - Parking Fees for Hire Car - Works Recruitment, 10/02/14 - Freedom - 2 x Dining Tables for Cabins, 10/02/14 - Wellington Surplus - 4 x Pepper Sprays for Roadhouse/Tavern Staff, 10/02/14 - Cespresso - Parking Fees for Hire Car - Works Recruitment, 11/02/14 - BP Express Ascot - Fuel for Hire Car - Works Recruitment, 11/02/14 - Holiday Inn Perth - D Sellenger - Works Recruitment, 13/02/14 - Office of Racing & Gaming - Annual Licence	1	6,582.66	
Abbl Contracting & Maintenance					
EFT16096	13/10/2023	C3371 RRG - Cobra/Dairy Creek Resheets - Mobilisation of plant and equipment to Cobra Dairy Creek.	1		8,312.02
INV 1196	25/09/2023	C3371 RRG - Cobra/Dairy Creek Resheets - Mobilisation of plant and equipment to Cobra Dairy Creek.	1	8,312.02	
Australia Post					
EFT16097	13/10/2023	Freight and Postage - Administration	1		272.52
INV 1012743012	03/10/2023	Freight and Postage - CRC, Freight and Postage - Administration	1	272.52	

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Child Support Agency					
EFT16098	13/10/2023	Payroll deductions	1		390.84
INV DEDUCTIO	11/10/2023	Payroll Deduction		390.84	
Dowling Guidici & Associates					
EFT16099	13/10/2023	Local Planning Strategy Review 2023/2024	1		34,395.25
INV 23100302	03/10/2023	Local Planning Strategy Review - Professional Fees, Local Planning Strategy Review - Dispersements	1	34,395.25	
Employsure					
EFT16100	13/10/2023	Supply OH&S and HR consultancy services to the Shire of Uppper gascoyne for the 2023/2023 financial year, Empolyer protection insurance.	1		20,991.83
INV SF-1962368	09/09/2023	Supply OH&S and HR consultancy services to the Shire of Uppper gascoyne for the 2023/2023 financial year.	1	20,991.83	
Geraldton Fuel Company T/as Refuel Australia					
EFT16101	13/10/2023	Monthly rental of Type 20 Self Bunded Diesel Tank - October 2023	1		619.67
INV 02367649	30/09/2023	Monthly rental of Type 20 Self Bunded Diesel Tank - October 2023	1	619.67	
Junction Craft Group					
EFT16102	13/10/2023	Craft Group Annual Donation 2023/24	1		2,000.00
INV 2023-24	20/09/2023	Community Donation 23/24 Junction Craft Group	1	2,000.00	
RADO Electrical Services					
EFT16103	13/10/2023	Kitchen upgrade for 39 Gregory Street	1		1,735.90
INV 00006629	22/09/2023	SAI extra power point. SAI two new quad shield cable to satellite dish \$200.00, 5m x 2.5mm 2C+E cable \$12.73, 1 x C clip \$2.72, 10m x RG6 quad shield cable \$16.37, 1 x 25mm rigid conduit \$13.45, 1 x 10A double GPO \$25.46, 2 x 1 way round 25mm J box \$7.27, 3 x 25mm saddles \$4.09, sundries \$9.09	1	330.30	
INV 00006651	22/09/2023	Kitchen upgrade - disconnect/reconnect light switches, solar power points., add power point for oven, relocate power point for microwave, 1 x fan regulator , 2 gang light switch , 1 x quad power point , 1 x 10A double power point, 1 x solar hot water switch, 1 x 10A single power point , c clips , 2m x 2.5mm 2C+E cable , sundries , travel @\$1.25 x 340km	1	1,405.60	
United Forklift and Access Solutions					
EFT16104	13/10/2023	Caterpillar Forklift	1		40,471.20
INV 121053	09/10/2023	DP25N Caterpillar Forklift	1	40,471.20	
West Australian Newspapers Ltd					
EFT16105	13/10/2023	Works and Services Administrator Job advert to go in the 20th and 27th September Midwest times	1		1,442.52
INV 1019950920	30/09/2023	Works and Services Administrator Job advert to go in the 20th and 27th September Midwest times	1	1,132.54	
INV 1019950920	30/09/2023	Midwest Times Advert for change of September Ordinary Council Meeting	1	309.98	
Commonwealth Mastercard					
EFT16106	02/10/2023	Large Express Post Bag for RFDS Medication Disposal	1		24.90
INV 21014	28/09/2023	Large Express Post Bag for RFDS Medication Disposal	1	24.90	
Woolworths Limited					

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Woolworths Limited					
EFT16107	16/10/2023	Community events refreshments	1		333.93
INV 02EAA-178	01/09/2023	Youth Night Dinner Supplies, Office Supplies, Council Meeting Supplies GST, Mop and Bucket replacement for D. Whitby Unit 49 Hatch Street.	1	333.93	
RSM Australia Pty Ltd					
EFT16108	20/10/2023	Rates contractor for 2023/24 costings as per RSM Quote (see attached) August & September 2023	1		22,672.75
INV GERI00661	15/28/09/2023	Accounting and Financial Services for 2023/2024 under RFT 01 22-23 - September	1	9,135.05	
INV GERI00661	15/28/09/2023	Rates contractor for 2023/24 costings as per RSM Quote (see attached) August & September 2023,	1	13,537.70	
ABCO PRODUCTS PTY LTD					
EFT16109	20/10/2023	Cleaning Equipment	1		355.38
INV INV900202	03/10/2023	CODE: 144158 Diversey Spray Bottle Surface Sanitiser Smartdose 1L Each (for Gym), Sabco Window Washer Extendible Each, CODE: 140023, Cleanmax Canyon Solvent Resistant Sprayer 1L Kit (Includes Spray Bottle & Trigger), CODE: 140518	1	355.38	
Blackwoods Atkins					
EFT16110	20/10/2023	Workshop Equipment	1		4.99
INV SI06060663	06/10/2023	Deutsch Removal Tool Size 16 - Light Blue, DEUTSCH, BW#: 00560239 MFR#: DE-0411-310-1605 UNSPSC#: 39101600	1	4.99	
Barry Evans Furniture & Floor Coverings					
EFT16111	20/10/2023	SC06 Lot 39 Gregory Street - Supply and install heavy duty 5mm vinyl planks.	1		14,999.00
INV 35574	23/09/2023	SC06 Lot 39 Gregory Street - Supply and install heavy duty 5mm vinyl planks.	1	14,999.00	
Billie O'Sullivan					
EFT16112	20/10/2023	Reimbursement of Travel Costs for Training - Time Management & Conflict Resolution 09.10.2023 to 13.10.2023	1		380.78
INV TRAVEL -	13/10/2023	Reimbursement of Travel Costs for Training - Time Management & Conflict Resolution 09.10.2023 to 13.10.2023	1	259.10	
INV REIMBURS	13/10/2023	Reimbursement of Travel Costs for Training - Time Management & Conflict Resolution 09.10.2023 to 13.10.2023	1	121.68	
Carnarvon Menswear					
EFT16113	20/10/2023	Jamie Podmore - Staff Uniforms	1		103.95
INV 7487	17/10/2023	1 x Bisley Taped Drill Jacket @ \$91.95 \$91.95, Yellow/Navy / 4XL, Name - Pods x 6, Shire of Upper Gascoyne logo x 6	1	103.95	
Chargestar Pty Ltd					
EFT16114	20/10/2023	EV Charging Station including installation, commissioning, 2 years management service, 2 year sim cards	1		17,355.80
INV INV-0121	06/09/2023	Post eVolve Smart Three Phase Bollard, Installation of EV Charging unit, Router and Modem, Unmanaged Switch, Commission of the Charging Station, Casacharge Network Management System, SIM Card For Router 2 Years in Advance	1	17,355.80	
Coolyou Pty Ltd t/a Dust Up Projects					
EFT16115	20/10/2023	Freight from Carnarvon to Gascoyne Junction - 20.09.2023 to 02.10.2023	1		633.60
INV INV-105	05/10/2023	Freight from Carnarvon to Gascoyne Junction - Works, Freight from Carnarvon to Gascoyne Junction - Ainsley, Freight from Carnarvon to Gascoyne Junction - Nat & Ali, Freight from Carnarvon to Gascoyne Junction - Jarrod, Freight from Carnarvon to Gascoyne Junction - Jamie, Freight from Carnarvon to Gascoyne Junction - Andrea	1	633.60	

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Cynthia Wright					
EFT16116	20/10/2023	Travel and meal allowance for Training - Time Management and Conflict Resolution - 09.10.2023 to 13.10.2023, Pick up New CEO Vehicle 14.10.2023	1		528.59
INV TRAVEL A16/10/2023	16/10/2023	Travel and meal allowance for Training - Time Management and Conflict Resolution - 09.10.2023 to 13.10.2023,, Pick up New CEO Vehicle 14.10.2023	1	332.65	
INV REIMBURS16/10/2023	16/10/2023	Travel and meal allowance for Training - Time Management and Conflict Resolution - 09.10.2023 to 13.10.2023,, Pick up New CEO Vehicle 14.10.2023	1	205.94	
INV TRAVEL A16/10/2023	16/10/2023	Correction for Travel Allowance dated 16.10.2023. Incorrectly calculated,	1	-10.00	
Everywhere Travel					
EFT16117	20/10/2023	Training - Flight and accomodation for Cynthia Wright 09.10.2023 to 13.10.2023. Time Management & Conflict Resolution	1		4,672.00
INV I000037810	15/09/2023	Flights and accommodation for Cynthia Wright attending training in Perth 9th - 13th October	1	2,336.00	
INV I000037809	15/09/2023	Flights and accommodation for Billie O'Sullivan attending training in Perth 9th - 13th October	1	2,336.00	
Frontline Fire And Rescue					
EFT16118	20/10/2023	Bush Fire Boots	1		561.00
INV 79402	24/08/2023	Oliver Wildland Fire Boot, Leather, C/T, Size 11, Oliver Wildland Fire Boot, Leather, C/T, Size 13	1	561.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT16119	20/10/2023	Supply bulk fuel to P53 Camp Trailer with 4000 litre diesel tank - 3500 litres of diesel @ 2.226	1		31,867.64
INV 30092023	30/09/2023	Fuel Card Purchases - P114 GU0 - CEO, Fuel Card Purchases - P113 GU31 - Works, Fuel Card Purchases - P85 GU28 - Town Maintenance	1	1,594.04	
INV 02394525	03/10/2023	Supply bulk fuel to P79 Camp Trailer with 4000 litre diesel tank - 1700 litres of diesel @ 2.226	1	3,784.20	
INV 02394526	03/10/2023	Supply bulk fuel to P55 Camp Trailer with 4000 litre diesel tank - 2200 litres of diesel @ 2.226	1	4,897.20	
INV 02394527	03/10/2023	Supply bulk fuel to P52 Camp Trailer with 4000 litre diesel tank - 3200 litres of diesel @ 2.226	1	7,123.20	
INV 02394528	03/10/2023	Supply bulk fuel to P53 Camp Trailer with 4000 litre diesel tank - 3500 litres of diesel @ 2.226	1	7,791.00	
INV 02394524	03/10/2023	Supply bulk fuel to P58 Camp Trailer with 4000 litre diesel tank - 3000 litres of diesel @ 2.226	1	6,678.00	
Paul D Kearney - Carpenter & Joiner					
EFT16120	20/10/2023	Insurance - Repairs related to February Storm Damage	1		7,389.80
INV 132	04/10/2023	Travel cost from Carnarvon to Gascoyne Junction and return, Installation of Shade Sail (Est. 1 Hour), Repair Southern Roof Damage (Est. 2 Hour), Repair ensuite window frame (Est. 3 Hour), Repair gutter damage on Southern wall (Est. 6 Hour), Fix sunken paving (Est. 4 Hour), Replace damage downpipe (Est. 4 Hour), Installation of Pool shade (Est. 1 Hour), Installation of Pool Shade (Est. 1 Hour), Installation of Entertaining area shade sails (Est. 2 Hour)	1	7,389.80	
Landgate					
EFT16121	20/10/2023	Mining Tenements Chargeable Schedule No M2023/08 Dated 07.07.2023 to 03.08.2023	1		263.50
INV 386877	21/08/2023	Mining Tenements Chargeable Schedule No M2023/07 Dated 09.06.2023 to 06.07.2023	1	52.80	
INV 387258	30/08/2023	Mining Tenements Chargeable Schedule No M2023/08 Dated 07.07.2023 to 03.08.2023	1	167.20	

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Landgate					
INV 387945	30/08/2023	Mining Tenements Chargeable Schedule No M2023/09 Dated 04.08.2023 to 06.09.2023	1	43.50	
Officeworks					
EFT16122	20/10/2023	Diaries & Pens	1		129.52
INV 610111252	17/10/2023	2024 Diaries and Pens	1	129.52	
Perfect Computer Solutions Pty Ltd					
EFT16123	20/10/2023	I.T Support - 03.10.2023 to 12.10.2023	1		255.00
INV 28321	12/10/2023	I.T Support for Administration Office - 03.10.2023 to 12.10.2023	1	255.00	
The Trustee For Perarda Family & Co T/A Pridham					
Mechanical					
EFT16124	20/10/2023	P79 Camp Trailer - Mechanical repairs to Goosneck	1		1,298.00
INV INV-1195	05/09/2023	P79 Camp Trailer - Mechanical repairs to Goosneck, P79 Camp Trailer - Mechanical repairs to Goosneck - Consumables	1	1,298.00	
Jamie Podmore					
EFT16125	20/10/2023	Jamie Podmore - Staff relocation expenses for new employee.	1		2,179.46
INV RELOCATI	16/10/2023	Jamie Podmore - Staff relocation expenses for new employee.	1	2,179.46	
Team Global Express					
EFT16126	20/10/2023	Freight from 28.09.2023 to 06.10.2023	1		1,705.52
INV 1094-MWB:	27/08/2023	Works Freight - 22.08.2023, Parts Freight - 23.08.2023 to 24.08.2023	1	414.78	
INV 136702	31/08/2023	Parts Freight - Part refund of Fright Charges from Afgri Freight 28.07.2023	1	-558.73	
INV 1096-MWB:	10/09/2023	Parts Freight	1	296.04	
INV 1097-MWB:	17/09/2023	Parts Freight	1	569.65	
INV 1098-MWB:	24/09/2023	Parts Freight, Admin Freight	1	304.28	
INV 1099-MWB:	01/10/2023	Freight for Parts 22.09.2023	1	95.56	
INV 1100-MWB:	08/10/2023	Parts Freight	1	583.94	
Tropics Hardware					
EFT16127	20/10/2023	Workshop Equipment	1		415.85
INV 621713	17/10/2023	9312343070888 Plunger Master Basin & Toilet Haron, 9312343063064 Plunger Toilet 150mm, 9312343062579 Plunger Sink Domestic Large, 9312232230386 Pump Suction Plunger Waste, 9312232230225 Reseater Tap Premium Tap, 9312232220127 Washer Fibre Body 13mm Cd5, 9312232263063 Valve Soft Turn Tap 13mm Pk25, 9322798023094 Mildon Stratos Gooseneck Sink Mixer 35mm, 9322798003188 Hose Bib Brass Male Garden Tap 3/4in 919M	1	415.85	
Gascoyne Group Pty Ltd T/A Junction Contracting Services					
EFT16128	20/10/2023	Concrete Crossing: Dalgety/Landor Brook GEN - Water cart hire-Dalgety Brook	1		22,130.61
INV 00000110	08/09/2023	Concrete Crossing: Dalgety/Landor Brook GEN - Water cart hire-Dalgety Brook	1	22,130.61	
Yuin Pastoral					

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Yuin Pastoral					
EFT16129	20/10/2023	Delgety Brook - Construct Dalgety Brook concrete floodway-RFT09 22-23 - Final Invoice	1		489,093.00
INV 962	05/10/2023	Delgety Brook - Construct Dalgety Brook concrete floodway-RFT09 22-23 - Final Invoice	1	489,093.00	
Ainsley Mia Hardie					
EFT16130	20/10/2023	Reimbursement for expenditure for Childrens Week - Treasure Hunt.	1		970.74
INV REIMBURS05/10/2023		Welcome Flowers for Andrea Pears & Thank you flowers for Cherie Walker, Tidy Town Dinner - Refreshments, Staff Refreshments for A Pears Birthday.	1	188.09	
INV TRAVEL A18/10/2023		Travel Allowance for Station Stary Workshop Bullara 16.10.2023 to 18.10.2023	1	120.85	
INV REIMBURS18/10/2023		Reimbursement for expenditure for Childrens Week - Treasure Hunt. - GST, Reimbursement for expenditure for Childrens Week - Treasure Hunt. - GST Free	1	661.80	
Lynford Motors					
EFT16136	26/10/2023	Supply 1x Ford Ranger 2023.50 Super CC XL 2.0L BiT DSL 10SPD Auto 4x4 (Including all accessories and additions per quote) P132	1		70,459.38
INV Y9324	23/10/2023	Supply 1x Ford Ranger 2023.50 Super CC XL 2.0L BiT DSL 10SPD Auto 4x4, (Including all accessories and additions per quote), Delivery Fee, Registration Fee	1	70,459.38	
Horizon Power					
EFT16137	27/10/2023	Shire Properties - Power Consumption 05.08.2023 to 05.10.2023	1		12,424.04
INV AUGUST/SI06/10/2023		6 Scott Street - Community Resource Centre , Power Consumption, 5 Scott Street - Depot, Power Consumption, , 731 Scott Street - DBCA, Power Consumption, , Lot 68 Gregory Street - Pavillion, Power Consumption, , Lot 19 Gregory Street - Works Manager, Power Consumption, , Lot 39 Gregory Street - Road Crew, Power Consumption, , Lot 45 Gregory Street - TCDO, Power Consumption, , Lot 17 Gregory Street - CEO, Power Consumption, , 2 Scott Street - Fire Station 25%, Power Consumption, , 2 Scott Street - Dogging Freezer 75%, Power Consumption, , 4 Scott Street - Adminstration Office, Power Consumption, , Lot 1 Smith Street - Airport Lights, Power Consumption, , Lot 21 Gregroy Street - CSO , Power Consumption, , 1 Mullewa-Carnarvon Road - Pump, Power Consumption, , Lot 48 Hatch Street Duplex - Road Crew, Power Consumption, Lot 49 Hatch Street - Road Crew, Power Consumption, Lot 40 Gregory Street - Town Maintenance Crew, Power Consumption, Lot 23 Gregory Street - CSOF, Power Consumption, Lot 52 Hatch Street - CRC Officer, Power Consumption, 2 Gregory Street - Old Caravan Park Site, Power Consumption, Lot 50 Hatch Street - MCORP, Power Consumption	1	12,424.04	
Horizon Power (non-energy)					
EFT16138	27/10/2023	Horizon Power Ready Purchase 07.07.2023 Reciept 00162653/035	1		925.00
INV RPDDDB005(23/10/2023		Horizon Power Ready Purchase 07.07.2023 Reciept 00162653/035	1	925.00	
Pivotel Satellite Pty Ltd					
EFT16139	27/10/2023	Satelite Phone Charges - Usage 15.09.2023 to 14.10.2023 Service 15.10.2023 to 14.11.2023	1		720.08
INV 3703115	15/10/2023	Phone Costs:Satellite & Works Manager	1	16.50	
INV 3704561	15/10/2023	Phone Costs:Satellite 0405 464 076:, , Phone Costs:Satellite 0405 468 286, , , Phone Costs:Satellite 0405 468 077, , , , Phone Costs:Satellite 0405 468 683, , , , , Phone Costs:Satellite 0405 491 973, , , , , , Phone Costs:Satellite 0405 491 547, , , , , , , Phone Costs:Satellite 0405 472 285, , , , ,	1	703.58	

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Telstra Limited					
EFT16140	27/10/2023	Telstra Fixed Line accounts - Usage Charges - 02.09.2023 to 01.10.2023 Service Charges 02.10.2023 to 01.11.2023	1		569.64
INV K 859 383	5.09/10/2023	Administration Phone, Fax, EFTPOS, , 08 9943 0557 CRC - Transport Dial Up, , 08 9943 0516 Lot 45 Gregory St, , 08 9943 0560 Duplex Nth, , , 08 9943 0640 Lot 17 Gregory St, , 08 9943 0840 Lot 21 Gregory St, , 08 9943 0972 Lot 19 Gregory St, , 08 9943 0508 Pavilion111145.333, , Rounding	1	569.64	
Helen Smith					
EFT16141	27/10/2023	Management and Coordination of theMurdoch University Sterilisation Program in Gascoyne Junction 18th and 19th October 2023.	1		2,674.17
INV 1039	19/10/2023	Management and Coordination of theMurdoch University Sterilisation Program in Gascoyne Junction 18th and 19th October 2023.	1	2,674.17	
Allused Pty Ltd					
EFT16142	27/10/2023	2400mm wide Manual Pallet Fork to suit CAT 966	1		9,020.00
INV 168906	23/10/2023	2400mm wide Manual Pallet Fork to suit CAT 966, Loader, fitted with 1800mm long tynes	1	9,020.00	
AIT Specialists Pty Ltd					
EFT16143	27/10/2023	Monthly fee for Determination of Fuel Tax Credits 2023/2024 September 2023	1		886.27
INV INV-13114	12/10/2023	Monthly fee for Determination of Fuel Tax Credits 2023/2024 September 2023,	1	886.27	
Child Support Agency					
EFT16144	27/10/2023	Payroll deductions	1		391.12
INV DEDUCTIO	25/10/2023	Payroll Deduction		391.12	
Geraldton Fuel Company T/as Refuel Australia					
EFT16145	27/10/2023	Fuel and Oils - Mobile Grease Bulk	1		1,101.90
INV 02402213	17/10/2023	Fuel and Oils - Mobile Grease Bulk	1	1,101.90	
Kennedy Vinciullo					
EFT16146	27/10/2023	Gascoyne Junction Pub and Roadhouse Lease Extension legal fees	1		1,672.97
INV 1597	30/09/2023	Gascoyne Junction Pub and Roadhouse Lease Extension legal fees, Gascoyne Junction Pub and Roadhouse Lease Extension legal fees - dispersements gst free	1	1,672.97	
Hersey's Safety Pty Ltd					
EFT16147	27/10/2023	Occupational Safety & Health: - Sqwincher Sticks	1		395.96
INV INV-2477	11/10/2023	SQWINCHER QWIK STIKS, MIXED, FLAVOURS (50 STIKS)	1	395.96	
House Legal Pty Ltd					
EFT16148	27/10/2023	Prepare an ILUA - Hatch Street Land Development - 04.09.2023 to 08.09.2023	1		880.00
INV 2072	30/09/2023	Prepare an ILUA - Hatch Street Land Development - 04.09.2023 to 08.09.2023,	1	880.00	
Industrial Power Equipment Pty Ltd T/A Garpen					
EFT16149	27/10/2023	P72 - Submersible Pump - GWP4 Thread Shaft Impellor	1		46.00
INV SI-00213544	19/10/2023	P72 - Submersible Pump - GWP4 THREAD SHAFT IMPELLOR	1	46.00	
Interact Digital					
EFT16150	27/10/2023	Social and Digital Marketing Services October 2023	1		2,750.00

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Interact Digital					
INV 1257	19/10/2023	Digital Marketing Services October 2023, Social Media Advertising October	1	2,750.00	
Moray & Agnew Lawyers					
EFT16151	27/10/2023	Prepare and finalise a Road Use Agreement between the SUG and Hastings for the use of Ullawarra / Carnarvon-Mullewa and Edmond Gifford Creek Roads.	1		5,500.00
INV 721426	04/10/2023	Prepare and finalise a Road Use Agreement between the SUG and Hastings for the use of Ullawarra / Carnarvon-Mullewa and Edmond Gifford Creek Roads.	1	5,500.00	
Napa Auto Parts					
EFT16152	27/10/2023	Vehicle Service Parts - Various Vehicles	1		2,205.13
INV 1810210649	20/10/2023	85EA RSK31C - FILTERS 4WD KIT, 76GA EPLUSC5010 ENVIRO+ C5 OW- 20 IOL, 85EA RSK31C FILTERS 4WD KIT, O1AA EPLUSC2020 P- ENVIRO+ C2 DIESEL FS OW30 20L, 85DA RSK25C - FILTERS 4WD KIT, 87EA Z767 - FILTER- OIL SPIN ON, 87GA Z1043 - HD FUEL WATER SEPERATOR, 87AA R2691P FILTER-FUEL, 88BA A1377 - FILTER ELEMENT-AIR, O1BA EPLUS10W40010 P- ENVIRO+ DIESEL FS 1 0W40 IOL, O1BA EPLUS10W40005 P- ENVIRO+ DIESEL FS 1 0W40 5L, 85EA RSK61C FILTER SERVICE KIT, O1BA EPLUS10W40020 P- ENVIRO+ DIESEL FS 10W40 20L	1	1,450.90	
INV 1810210762	23/10/2023	JL3Z6731A - FILTER OIL, MB3Z9601C - FILTER AIR CLEANER, KV6Z9155D - FILTER ASSY FUEL, AX05W30A6LFD SAE 5W- 30 FULL SYNTH, JL3Z6731A - FILTER OIL, MB3Z9601C - FILTER AIR CLEANER, KV6Z9155D - FILTER ASSY FUEL	1	754.23	
Norwest Refrigeration Services					
EFT16153	27/10/2023	Check operations of Shire properties Air Conditioners. Incl travel, labour, parts.	1		1,567.50
INV 00041411	23/10/2023	Clean condensers and filters. Check operation. Incl travel, labour, parts., Fault find faulty PCB. Incl travel, labour, parts., Fault find faulty unit, low on gas. Unit redundant. Incl travel, labour, parts.	1	1,567.50	
Perfect Computer Solutions Pty Ltd					
EFT16154	27/10/2023	I.T Support for Administration Office 21.09.2023 & 12.10.2023	1		170.00
INV 28339	19/10/2023	I.T Support for Administration Office 21.09.2023 & 12.10.2023	1	170.00	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT16155	27/10/2023	P101 - John Deere Tractor 8130 - Brakedown Repairs	1		7,429.84
INV INV-1271	09/10/2023	P101 - John Deere Tractor 8130 - Brakedown Repairs, P101 - John Deere Tractor 8130 - Brakedown Repairs - Parts, P101 - John Deere Tractor 8130 - Brakedown Repairs - Travel	1	7,429.84	
Them Earth Moving					
EFT16156	27/10/2023	Dig rubbish tip -1 x excavator and operator per hour.- 16 Hours	1		3,256.00
INV 00000995	24/10/2023	Dig rubbish tip -1 x excavator and operator per hour.	1	3,256.00	
Valentine's Painting Service					
EFT16157	27/10/2023	SH10 Lot 52 - 26 Hatch Street insurance - Painting exterior wall.	1		4,141.50
INV 13766	16/10/2023	Paint Internal patched areas of Billie's House. , Inclusive of materials, labour and travel.	1	2,898.50	

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Valentine's Painting Service					
INV 13767	16/10/2023	Paint new door, patch small section of wall., Inclusive of materials, labour and travel., Paint new doors at CEO's House., Inclusive of materials, labour and travel., Paint wall at CRC., Inclusive of materials, labour and travel., Paint 12 x steel posts on shade structures.	1	1,243.00	
Vanguard Press					
EFT16158	27/10/2023	Transport Fee Wander Outback Brochure September	1		301.21
INV 00039671	29/09/2023	Transport Fee Wander Outback Brochure September	1	301.21	
Westrac Pty Ltd					
EFT16159	27/10/2023	P105 - CAT Roller - Parts	1		1,906.79
INV PI 883139	06/10/2023	364-8134 rim assembly - Freight	1	346.64	
INV PI 8833738	08/10/2023	364-8134 rim assembly	1	1,402.06	
INV PI 8842679	10/10/2023	132-9983: Mirror Assembly	1	158.09	
Greenfield Technical Services					
EFT16160	27/10/2023	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 for period 11.09.2023 to 24.09.2023	1		53,833.67
INV INV-3621	26/09/2023	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 for period 11.09.2023 to 24.09.2023	1	25,448.17	
INV INV-3676	13/10/2023	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 for period 25.09.2023 to 08.10.2023	1	18,269.35	
INV INV-3660	18/10/2023	C3380 - State Initiative Program - Landor Meekatharra. Provision of engineering, project management of Landor Meekatharra Bitumen Upgrades 23-24 for period 01.09.2023 to 30.09.2023	1	10,116.15	
Greenfield Technical Services					
EFT16161	27/10/2023	AGRN-974 Supply plant and operators for road flood damage repairs for period: 01.08.2023 to 31.08.2023	1		37,907.95
INV INV-3581	20/09/2023	AGRN-974 Supply plant and operators for road flood damage repairs for period: 01.08.2023 to 31.08.2023	1	29,709.37	
INV INV-3636	13/10/2023	AGRN-974 Flood Damage Construction Project Management for period 01.09.2023 to 09.10.2023	1	8,198.58	
Greenfield Technical Services					
EFT16162	27/10/2023	AGRN-1062 - Project Management Costs - April 2023 Flood Damage Event for period 21.08.2023 to 03.09.2023	1		7,620.11
INV INV-3594	20/09/2023	AGRN-1062 - Project Management Costs - April 2023 Flood Damage Event for period 01.08.2023 to 31.08.2023	1	585.20	
INV INV-3643	03/10/2023	AGRN-1062 - Project Management Costs - April 2023 Flood Damage Event for period 21.08.2023 to 03.09.2023	1	6,705.73	
INV INV-3653	18/10/2023	AGRN-1062 - Project Management Costs - April 2023 Flood Damage Event for period 01.09.2023 to 30.09.2023	1	329.18	
Greenfield Technical Services					
EFT16163	27/10/2023	AGRN1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 1 - 01.08.2023 to 31.08.2023	1		13,589.99
INV INV-3580	20/09/2023	AGRN1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 01.08.2023 to 31.08.2023	1	4,338.40	
INV INV-3579	20/09/2023	AGRN1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 1 - 01.08.2023 to 31.08.2023	1	5,412.28	
INV INV-3634	18/10/2023	AGRN1021 Project Management Costs - March/April 2022 Flood Damage Event	1	1,774.01	

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Greenfield Technical Services					
INV INV-3635	18/10/2023	AGRN-1021 - Project Management Costs - March/April 2022 Flood Damage Event Package 2 - 01.09.2023 to 30.09.2023	1	2,065.30	
Greenfield Technical Services					
EFT16164	27/10/2023	Pimbee road gravel pit clearing permit consultancy 01.08.2023 to 31.08.2023	1		1,155.00
INV INV-3604	20/09/2023	Pimbee road gravel pit clearing permit consultancy 01.08.2023 to 31.08.2023	1	616.00	
INV INV-3666	18/10/2023	Pimbee road gravel pit clearing permit consultancy 01.09.2023 to 30.09.2023	1	539.00	
Greenfield Technical Services					
EFT16165	27/10/2023	Concrete Crossing: Dalgety/Landor Brook - Procurement and engineering consultancy for period 01.08.2023 to 31.08.2023	1		14,119.64
INV INV-3586	20/09/2023	Concrete Crossing: Dalgety/Landor Brook - Procurement and engineering consultancy for period 01.08.2023 to 31.08.2023	1	9,529.34	
INV INV-3657	30/09/2023	Concrete Crossing: Dalgety/Landor Brook - Procurement and engineering consultancy for period 01.09.2023 to 30.09.2023	1	4,590.30	
Gascoyne Earthmoving					
EFT16166	27/10/2023	C3371 - RRG - Cobra/Dairy Creek Resheets - Supply 4000 cubic meters of Gravel SLK 61.85	1		9,790.00
INV INV-0061	26/09/2023	C3371 - RRG - Cobra/Dairy Creek Resheets - Supply 4000 cubic meters of Gravel SLK 61.85, C3371RRG - Cobra/Dairy Creek Resheets - Supply 4000 cubic meters of Gravel SLK 61.85 - Mobilisation	1	9,790.00	
Them Earth Moving					
EFT16167	27/10/2023	C3371 - RRG - Cobra/Dairy Creek Resheets - Double side tipper hire 17.09.2023 to 11.10.2023 Swing 1	1		102,742.75
INV 00000985	13/10/2023	C3371 - RRG - Cobra/Dairy Creek Resheets - Double side tipper hire 17.09.2023 to 11.10.2023 Swing 1	1	55,640.75	
INV 00000986	13/10/2023	C3371 - RRG - Cobra/Dairy Creek Resheets - Water cart hire 17.09.2023 to 11.10.2023	1	47,102.00	
J Callegari					
EFT16168	31/10/2023	Rates refund for assessment A5981 LOT E52/03035 MINING TENEMENT	1		585.62
INV A5981	30/10/2023	Rates refund for assessment A5981 LOT E52/03035 MINING TENEMENT		585.62	
Commonwealth Mastercard					
EFT16184	31/10/2023	Australian 4WD Show - Display Booth and Hire of Furniture	1		6,608.28
INV 1YTD135-0	15/09/2023	P96 - Bruce Rock Side Tipper - 12 months rego - Insurance, 12 months rego - recording fee	1	25.30	
INV OCTOBER	01/10/2023	Starlink Monthly Internet for Lot 17 Gregory Street, Starlink Monthly Internet for Lot 19 Gregory Street, Starlink Monthly Internet for Lot 50 Hatch Street, Starlink Monthly Internet for Administration, Starlink Monthly Internet for CRC, Starlink Monthly Internet for Moblies Vehicles and Graders, Starlink Monthly Internet for Moblies Vehicles and Graders	1	1,424.52	
INV 1487124484	03/10/2023	Apple iCloud 50gb Data Storage	1	1.49	
INV I-00008996	06/10/2023	Ticket Tourism WA Awards Dinner	1	245.00	
INV 21122	06/10/2023	Return Postage Hema Maps	1	11.95	
INV INV-11616	09/10/2023	MYITHUB - Microsoft Sculpt Ergonomic Keyboard and Mouse	1	157.70	
INV 4WD20232312	12/10/2023	Site Booking Tourism Promotion Perth 4WD Show: 6x3 Site and Marquee/Flooring/Table Hire	1	2,233.65	
INV 21170	17/10/2023	Change of Plates from P117 to P131	1	37.80	

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Commonwealth Mastercard					
INV OPAU2376319/10/2023		OPPO Reno10SG Silvery Grey for MFCS	1	749.00	
INV 65745089	19/10/2023	Certificate of title for 9 smith street, Single property sales report for 9 smith street	1	37.50	
INV 1006693	24/10/2023	Commercial 1st Aid Kit - Portable & Wall Mount, Snake Bite First Aid Kit, Medium Leisure 1st Aid Kit	1	1,031.35	
INV 43260218	25/10/2023	Metro Hotel - 4 Nights Accommodation for 2 Staff Members for Perth 4WD Show with Breakfast Fri, Sat and Sun	1	653.02	
DD10684.1	11/10/2023	Super Directions Fund Superannuation contributions	1		353.16
INV SUPER	11/10/2023	Super. for Nathaniel John Rogers 967644975 11/10/2023	1	353.16	
IOOF					
DD10684.2	11/10/2023	Superannuation contributions	1		459.80
INV SUPER	11/10/2023	Super. for Jamie Podmore 16574373 11/10/2023	1	459.80	
The Trustee For Aware Super					
DD10684.3	11/10/2023	Superannuation contributions	1		4,664.94
INV DEDUCTIO	11/10/2023	Payroll Deduction for Thomas George Fletcher 11/10/2023	1	300.00	
INV DEDUCTIO	11/10/2023	Payroll Deduction for Jarrod Lachlan Walker 11/10/2023	1	191.34	
INV DEDUCTIO	11/10/2023	Payroll Deduction for John Leslie McCleary 11/10/2023	1	115.29	
INV DEDUCTIO	11/10/2023	Payroll Deduction for Dameon Dwayne Whitby 11/10/2023, Payroll Deduction for Ian Douglas Golding 11/10/2023	1	488.18	
INV SUPER	11/10/2023	Super. for Thomas George Fletcher 65322422 11/10/2023, Super. for Thomas George Fletcher 65322422 11/10/2023, Super. for Jarrod Lachlan Walker 65337760 11/10/2023, Super. for Jarrod Lachlan Walker 65337760 11/10/2023, Super. for John Leslie McCleary 65329048 11/10/2023, Super. for John Leslie McCleary 65329048 11/10/2023, Super. for Dameon Dwayne Whitby 65322126 11/10/2023, Super. for Dameon Dwayne Whitby 65322126 11/10/2023, Super. for David George Miller 65399810 11/10/2023	1	3,570.13	
Australian Retirement Trusts					
DD10684.4	11/10/2023	Superannuation contributions	1		824.55
INV DEDUCTIO	11/10/2023	Payroll Deduction for Cherie Jessica Walker 11/10/2023	1	196.32	
INV SUPER	11/10/2023	Super. for Cherie Jessica Walker 902432443 11/10/2023, Super. for Cherie Jessica Walker 902432443 11/10/2023	1	628.23	
MLC Masterkey Super					
DD10684.5	11/10/2023	Superannuation contributions	1		848.11
INV DEDUCTIO	11/10/2023	Payroll Deduction for Sean Wallace Walker 11/10/2023	1	201.93	
INV SUPER	11/10/2023	Super. for Sean Wallace Walker 4901151 11/10/2023, Super. for Sean Wallace Walker 4901151 11/10/2023	1	646.18	
ANZ Smart Choice Super					
DD10684.6	11/10/2023	Superannuation contributions	1		494.76
INV DEDUCTIO	11/10/2023	Payroll Deduction for Billie O'Sullivan 11/10/2023	1	117.80	

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ANZ Smart Choice Super					
INV SUPER	11/10/2023	Super. for Billie O'Sullivan 016610240380065 11/10/2023, Super. for Billie O'Sullivan 016610240380065 11/10/2023	1	376.96	
Australian Super					
DD10684.7	11/10/2023	Payroll deductions	1		269.23
INV DEDUCTIO	11/10/2023	Payroll Deduction for Andrea, Denise Pears 11/10/2023	1	269.23	
Australian Super					
DD10684.8	11/10/2023	Superannuation contributions	1		1,190.10
INV SUPER	11/10/2023	Super. for Alison Watson 702403355 11/10/2023, Super. for Andrea, Denise Pears 65519574 11/10/2023, Super. for Andrea, Denise Pears 65519574 11/10/2023	1	1,190.10	
AMP Flexible Super					
DD10684.9	11/10/2023	Superannuation contributions	1		743.78
INV SUPER	11/10/2023	Super. for Ian Douglas Golding 953593995 11/10/2023, Super. for Ian Douglas Golding 953593995 11/10/2023	1	743.78	
Shire Of Upper Gascoyne					
DD10692.1	14/10/2023	Building Permits Levy Payable Less Shire Commission for	1		241.19
INV REQ SEPT	13/09/2023	Building Permits Levy Payable Less Shire Commission for building Licence No 01/2023 31 Gregory Street Garage/Shed, Building Permits Levy Payable Less Shire Commission for building Licence No 02/2023 10 Gregory Street Garage/Shed, Building Permits Levy Payable Less Shire Commission for Demolition Licence No 01-2023-DEMO lot 6 12 Scott Street	1	241.19	
Department of Transport (AGENT CHARGES)					
DD10697.1	18/10/2023	Motor Vehicle licence fees - CRC Collection October 2023 Reciept 21157	1		73.20
INV 21157	13/10/2023	Motor Vehicle licence fees - CRC Collection October 2023 Reciept 21157	1	73.20	
Department of Transport (AGENT CHARGES)					
DD10700.1	19/10/2023	Motor Vehicle licence fees - CRC Collection October Reciept 21170	1		37.80
INV 21170	17/10/2023	Motor Vehicle licence fees - CRC Collection October Reciept 21170	1	37.80	
Super Directions Fund					
DD10717.1	25/10/2023	Superannuation contributions	1		318.01
INV SUPER	25/10/2023	Super. for Nathaniel John Rogers 967644975 25/10/2023	1	318.01	
IOOF					
DD10717.2	25/10/2023	Superannuation contributions	1		459.80
INV SUPER	25/10/2023	Super. for Jamie Podmore 16574373 25/10/2023	1	459.80	
The Trustee For Aware Super					
DD10717.3	25/10/2023	Superannuation contributions	1		4,639.43
INV DEDUCTIO	25/10/2023	Payroll Deduction for Thomas George Fletcher 25/10/2023	1	300.00	
INV DEDUCTIO	25/10/2023	Payroll Deduction for Jarrod Lachlan Walker 25/10/2023	1	184.68	
INV DEDUCTIO	25/10/2023	Payroll Deduction for John Leslie McCleary 25/10/2023	1	115.29	
INV DEDUCTIO	25/10/2023	Payroll Deduction for Dameon Dwayne Whitby 25/10/2023, Payroll Deduction for Ian Douglas Golding 25/10/2023	1	488.18	

Date: 13/11/2023
Time: 8:27:12AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Paid October 2023

USER: Corporate Services
PAGE: 20

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
The Trustee For Aware Super					
INV SUPER	25/10/2023	Super. for Thomas George Fletcher 65322422 25/10/2023, Super. for Thomas George Fletcher 65322422 25/10/2023, Super. for Jarrod Lachlan Walker 65337760 25/10/2023, Super. for Jarrod Lachlan Walker 65337760 25/10/2023, Super. for John Leslie McCleary 65329048 25/10/2023, Super. for John Leslie McCleary 65329048 25/10/2023, Super. for Dameon Dwayne Whitby 65322126 25/10/2023, Super. for Dameon Dwayne Whitby 65322126 25/10/2023, Super. for David George Miller 65399810 25/10/2023	1	3,551.28	
Australian Retirement Trusts					
DD10717.4	25/10/2023	Superannuation contributions	1		742.48
INV DEDUCTIO	25/10/2023	Payroll Deduction for Cherie Jessica Walker 25/10/2023	1	176.78	
INV SUPER	25/10/2023	Super. for Cherie Jessica Walker 902432443 25/10/2023, Super. for Cherie Jessica Walker 902432443 25/10/2023	1	565.70	
MLC Masterkey Super					
DD10717.5	25/10/2023	Superannuation contributions	1		848.11
INV DEDUCTIO	25/10/2023	Payroll Deduction for Sean Wallace Walker 25/10/2023	1	201.93	
INV SUPER	25/10/2023	Super. for Sean Wallace Walker 4901151 25/10/2023, Super. for Sean Wallace Walker 4901151 25/10/2023	1	646.18	
ANZ Smart Choice Super					
DD10717.6	25/10/2023	Superannuation contributions	1		494.76
INV DEDUCTIO	25/10/2023	Payroll Deduction for Billie O'Sullivan 25/10/2023	1	117.80	
INV SUPER	25/10/2023	Super. for Billie O'Sullivan 016610240380065 25/10/2023, Super. for Billie O'Sullivan 016610240380065 25/10/2023	1	376.96	
Australian Super					
DD10717.7	25/10/2023	Payroll deductions	1		269.23
INV DEDUCTIO	25/10/2023	Payroll Deduction for Andrea, Denise Pears 25/10/2023	1	269.23	
Australian Super					
DD10717.8	25/10/2023	Superannuation contributions	1		1,157.41
INV SUPER	25/10/2023	Super. for Alison Watson 702403355 25/10/2023, Super. for Andrea, Denise Pears 65519574 25/10/2023, Super. for Andrea, Denise Pears 65519574 25/10/2023	1	1,157.41	
AMP Flexible Super					
DD10717.9	25/10/2023	Superannuation contributions	1		743.78
INV SUPER	25/10/2023	Super. for Ian Douglas Golding 953593995 25/10/2023, Super. for Ian Douglas Golding 953593995 25/10/2023	1	743.78	
Department of Transport (AGENT CHARGES)					
DD10739.1	30/10/2023	Motor Vehicle licence fees - CRC Collection 26.10.2023 Reciept 21202	1		21,723.45
INV 21202	26/10/2023	Motor Vehicle licence fees - CRC Collection 26.10.2023 Reciept 21202	1	21,723.45	
Messages On Hold					
DD10755.1	31/10/2023	Messages on Hold - 26.10.2023 to 25.01.2024 - Admin & CRC	1		292.17
INV INV-345476	26/10/2023	Messages on Hold - 26.10.2023 to 25.01.2024 - Admin, Messages on Hold - 26.10.2023 to 25.01.2024 - CRC	1	292.17	
NGS Super					

Date: 13/11/2023
 Time: 8:27:12AM

SHIRE OF UPPER GASCOYNE
List of Accounts Due and Paid October 2023

USER: Corporate Services
 PAGE: 21

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
NGS Super					
DD10684.10	11/10/2023	Superannuation contributions	1		382.54
INV SUPER	11/10/2023	Super. for Ainsley Mia Hardie 440111567 11/10/2023	1	382.54	
CBUS					
DD10684.11	11/10/2023	Superannuation contributions	1		339.84
INV SUPER	11/10/2023	Super. for Cynthia Ann Wright 6406493 11/10/2023	1	339.84	
NGS Super					
DD10717.10	25/10/2023	Superannuation contributions	1		382.54
INV SUPER	25/10/2023	Super. for Ainsley Mia Hardie 440111567 25/10/2023	1	382.54	
CBUS					
DD10717.11	25/10/2023	Superannuation contributions	1		339.84
INV SUPER	25/10/2023	Super. for Cynthia Ann Wright 6406493 25/10/2023	1	339.84	

TOTAL INVOICES BY PAYMENT TYPE

Cheque	63,326.96
Direct Debit / BPAY	43,334.01
EFT	1,286,911.59

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,393,572.56
TOTAL		1,393,572.56

TOTAL CREDIT NOTES	0.00
TOTAL PAYMENTS LESS CREDIT NOTES	1,393,572.56

SHIRE OF UPPER GASCOYNE



Shire Legal Expenses for the Period 01/10/2023 to 31/10/2023

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
21/09/2023	HEN01	1553	Kennedy Vinciullo Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes	247.50
30/09/2023	HOU01	2072	House Legal Pty Ltd Legal Fees for preparation of ILUA - Hatch Street Land Development - 04.09.2023 to 08.09.2023	880.00
Expenditure to report for Legal Fees during the Period 01/10/2023 to 31/10/2023				1,127.50
Total Running Balance for Legal Services provided from 1st July 2023 to 30th June 2024				4,965.70

SHIRE OF UPPER GASCOYNE

Shire Rates Debt Collection Expenses for the Period 01/10/2023 to 31/10/2023

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
NIL Expenditure to report for Rates Debt Collection during the Period 01/10/2023 to 31/10/2023				0.00
Total Running Balance for Debt Collection Services provided from 1st July 2023 to 30 June 2024				0.00

APPENDIX 2

(Monthly Financial Report for October 2023 Report.)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 October 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

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www.rsm.com.au

Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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



Signed at GERALDTON

Date 15th November 2023

RSM Australia Pty Ltd
Chartered Accountants

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 October 2023

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Statement of Comprehensive Income by Program	
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Trust Fund	Note 5
Receivables	Note 6
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Capital Disposals	Note 8
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Information on Borrowings	Note 11
Grants and Contributions	Note 12

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

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 31 October 2023 of \$4,687,168

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
State Initiative Program - Landor Meekatharra	2%	4,500,000	1,500,000	87,408
Bridges Renewal Program- Concrete Crossing: Dalgety	85%	1,818,327	606,100	1,552,555
State Initiative Program - Carnarvon/Mullewa Upgrade	93%	2,372,488	790,828	2,213,566
	44%	8,690,815	2,896,928	3,853,529
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	8%	11,769,451	4,102,109	885,022
Capital Grants, Subsidies and Contributions	32%	11,263,836	3,737,256	3,550,474
	19%	23,033,287	7,839,365	4,435,496
Rates Levied	107%	1,569,497	1,564,495	1,678,274

% - Compares current YTD actuals to the Annual Budget

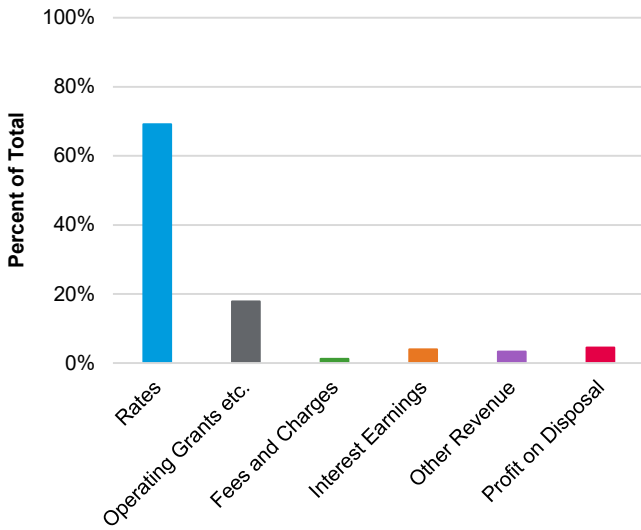
Financial Position

Account	Difference to Prior Year %	Current Year 31 Oct 23 \$	Prior Year 31 Oct 22 \$
Adjusted Net Current Assets	(629%)	4,687,167	745,120
Cash and Equivalent - Unrestricted	417%	4,077,382	978,927
Cash and Equivalent - Restricted	83%	2,024,165	2,437,976
Receivables - Rates	109%	543,999	500,854
Receivables - Other	91%	663,079	732,666
Payables	94%	(2,323,742)	(2,469,621)

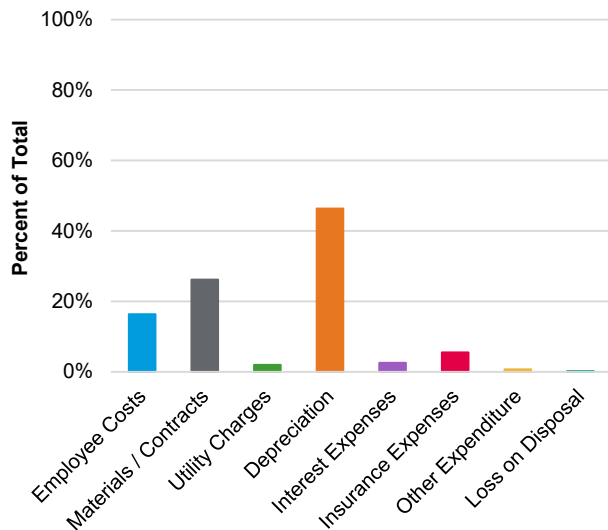
% - Compares current YTD actuals to prior year actuals

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

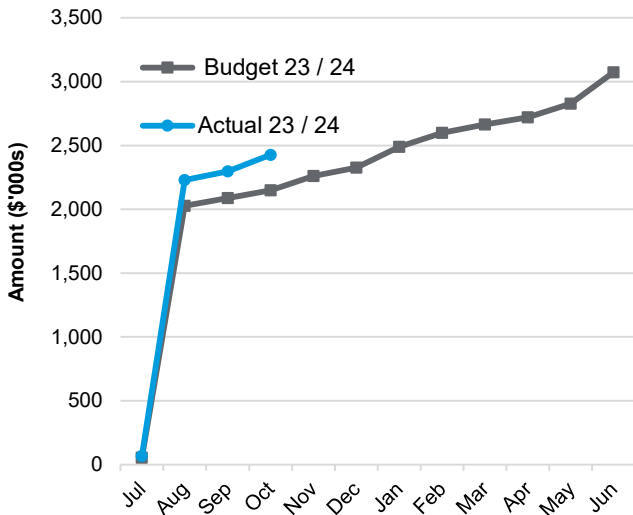
Operating Income (exc. Flood Damage)



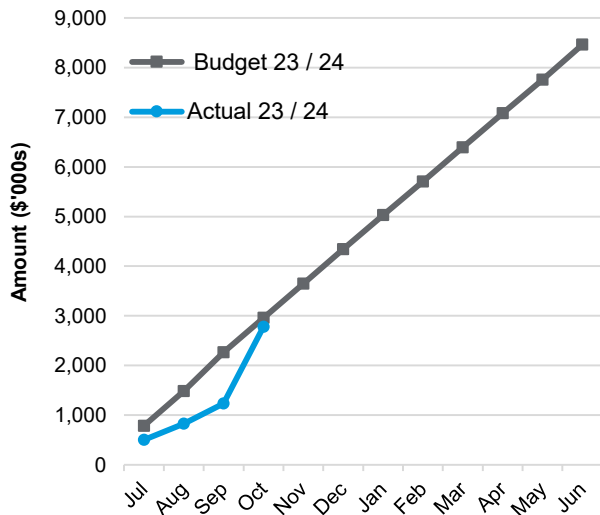
Operating Expenditure (exc. Flood Damage)



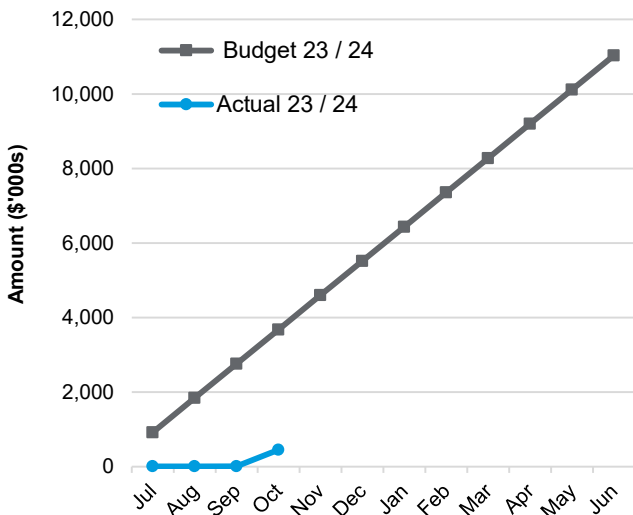
Operating Revenues (exc. Flood Damage)



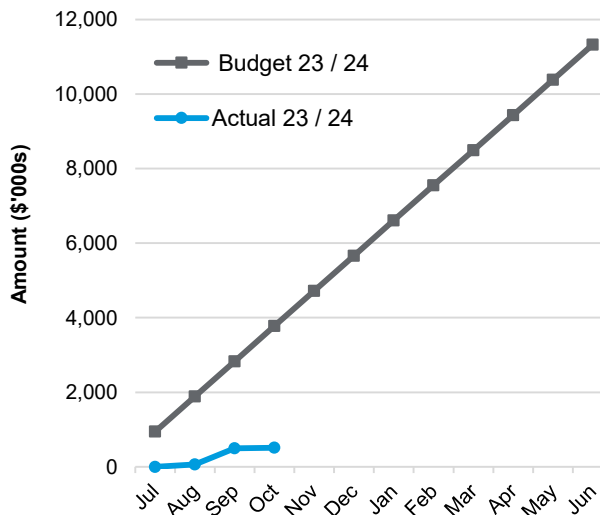
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue



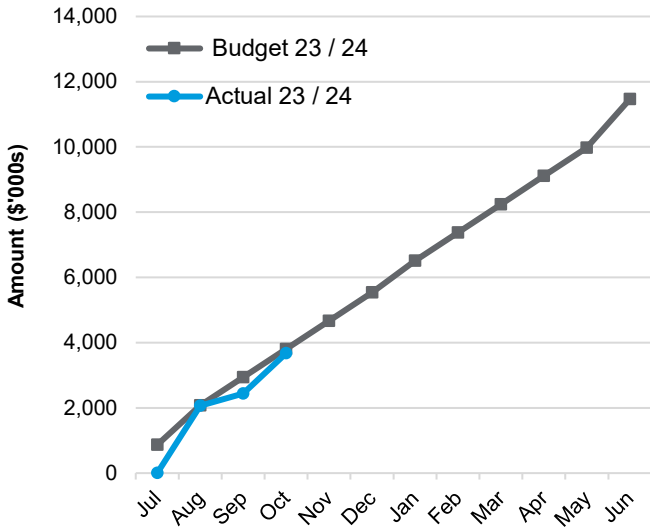
Flood Damage Expenses



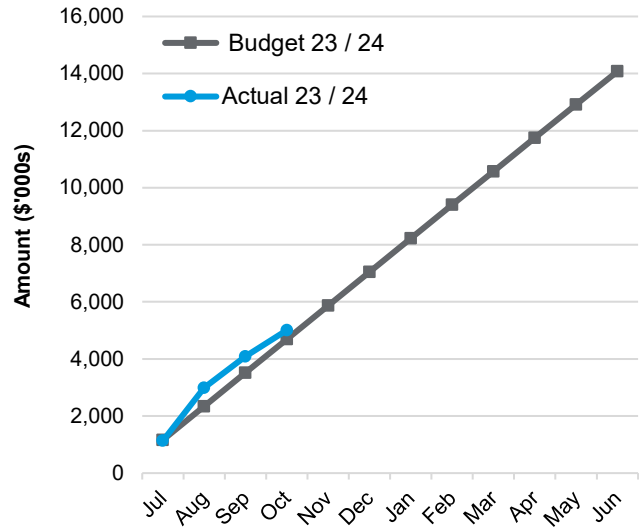
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

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

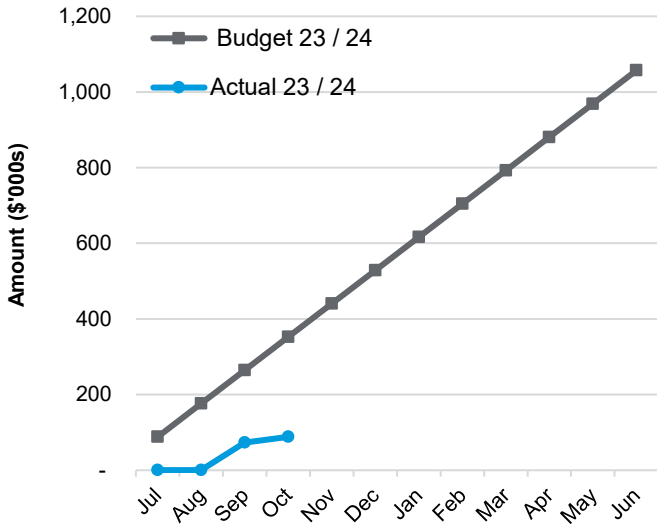
Capital Revenue



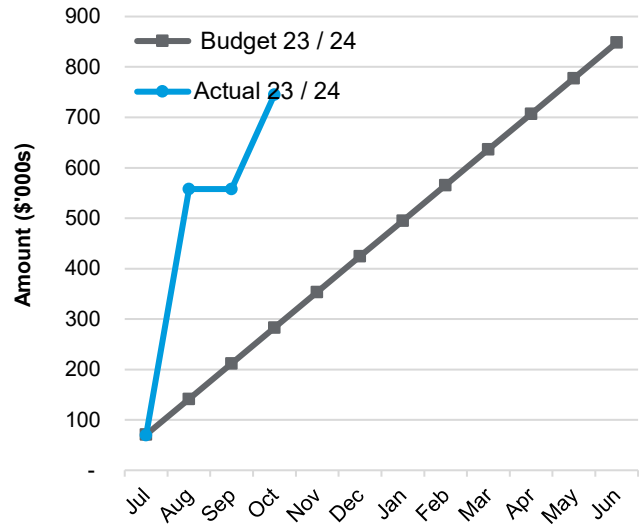
Capital Expenditure



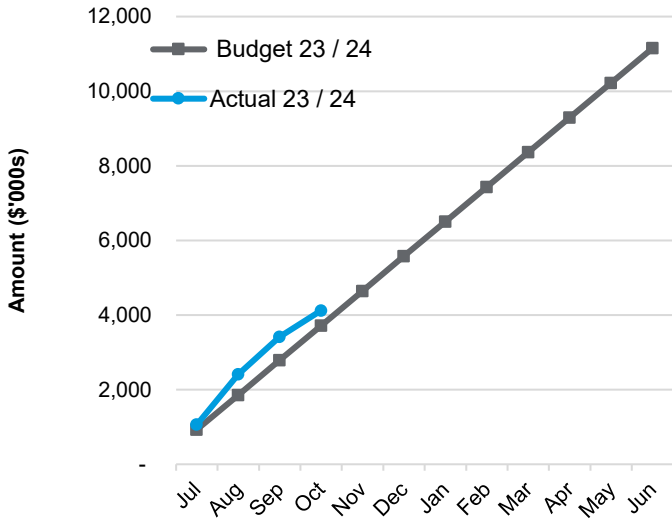
Land and Buildings



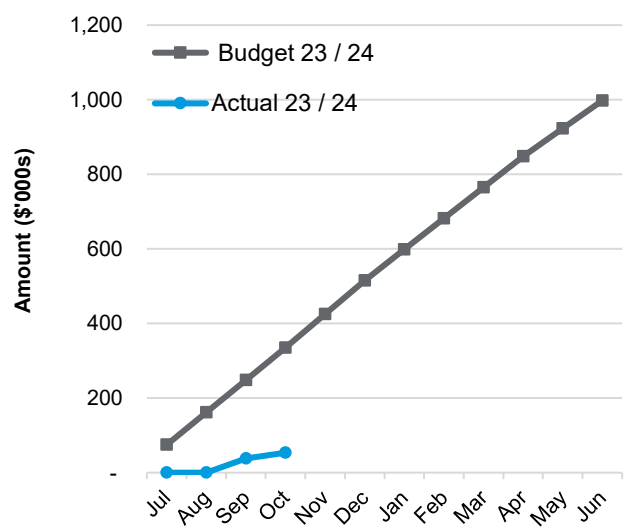
Plant and Equipment



Roads



Other Infrastructure



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

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	1,569,497	1,564,495	1,678,274	113,779	7%	▲
Grants, Subsidies and Contributions	12(a)	736,917	424,601	433,053	8,452	2%	
Fees and Charges		33,667	14,087	29,620	15,533	110%	
Interest Earnings		57,000	19,830	96,321	76,491	386%	▲
Other Revenue		367,679	124,689	80,584	(44,105)	(35%)	▼
Profit on Disposal of Assets		109,057	-	108,928			
		2,873,817	2,147,702	2,426,779			
Expenses							
Employee Costs		(1,650,660)	(547,477)	(456,007)	91,470	17%	▲
Materials and Contracts		(2,607,915)	(880,887)	(729,738)	151,149	17%	▲
Utility Charges		(217,205)	(86,106)	(55,504)	30,602	36%	▲
Depreciation on Non-current Assets		(3,430,570)	(1,143,488)	(1,291,687)	(148,199)	(13%)	▼
Finance Cost		(194,284)	(62,956)	(71,743)	(8,787)	(14%)	
Insurance Expenses		(236,284)	(197,550)	(154,023)	43,527	22%	▲
Other Expenditure		(118,815)	(37,928)	(19,979)	17,949	47%	
		(8,455,732)	(2,956,392)	(2,778,681)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	3,737,256	3,550,474	(186,782)	(5%)	▼
(Loss) on Disposal of Assets	8	(4,170)	-	(6,818)	(6,818)		
		11,259,666	3,737,256	3,543,656			
Flood Damage							
Reimbursements	12(c)	11,032,534	3,677,508	451,969	(3,225,539)	(88%)	▼
Materials and Contracts		(11,326,535)	(3,775,508)	(511,040)	3,264,468	86%	▲
		(294,000)	(98,000)	(59,071)			
Net Result							
		5,383,750	2,830,566	3,132,684			

* - 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 October 2023
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		112,000	37,332	1,137	(36,195)	(97%)
General Purpose Funding		1,787,768	1,625,056	1,813,663	188,607	12%
Law, Order and Public Safety		36,440	13,544	23,558	10,014	74%
Health		1,250	412	(57)	(469)	(114%)
Education and Welfare		175,476	56,813	63,924	7,111	13%
Community Amenities		10,760	7,428	5,925	(1,503)	(20%)
Recreation and Culture		42,100	11,335	11,339	4	0%
Transport		535,035	337,318	455,282	117,964	35%
Economic Services		112,098	37,344	32,566	(4,778)	(13%)
Other Property and Services		60,890	21,120	19,443	(1,677)	(8%)
		2,873,817	2,147,702	2,426,779		
Expenses						
Governance		(785,506)	(295,855)	(184,601)	111,254	38%
General Purpose Funding		(233,409)	(80,576)	(103,229)	(22,653)	(28%)
Law, Order and Public Safety		(127,171)	(42,880)	(46,796)	(3,916)	(9%)
Health		(22,955)	(7,632)	(898)	6,734	88%
Education and Welfare		(595,340)	(202,068)	(112,474)	89,594	44%
Housing		(473,864)	(153,068)	(138,533)	14,535	9%
Community Amenities		(139,969)	(46,628)	(29,493)	17,135	37%
Recreation and Culture		(472,283)	(157,292)	(149,893)	7,399	5%
Transport		(4,513,512)	(1,536,706)	(1,557,721)	(21,015)	(1%)
Economic Services		(1,037,957)	(378,864)	(288,516)	90,348	24%
Other Property and Services		(53,767)	(54,823)	(166,526)	(111,703)	(204%)
		(8,455,732)	(2,956,392)	(2,778,681)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	3,737,256	3,550,474	(186,782)	(5%)
(Loss) on Disposal of Assets	8	(4,170)	-	(6,818)	(6,818)	
		11,259,666	3,737,256	3,543,656		
Flood Damage - Transport						
Reimbursements	12(c)	11,032,534	3,677,508	451,969	(3,225,539)	88%
Materials and Contracts		(11,326,535)	(3,775,508)	(511,040)	3,264,468	86%
		(294,000)	(98,000)	(59,071)		
Net Result		5,383,750	2,830,566	3,132,684		

* - 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 FINANCIAL ACTIVITY
For the Period Ending 31 October 2023

		Annual Budget	YTD Budget (a)	YTD Actual (b)	Var* (b) - (a) \$	Var* (b) - (a) / (a) %	Var
	Note	\$	\$	\$	\$	%	
Revenue from Operating Activities							
Rates		1,569,497	1,564,495	1,678,274	113,779	7%	▲
Grants, Subsidies and Contributions		11,769,451	4,102,109	885,022	(3,217,087)	(78%)	▼
Fees and Charges		33,667	14,087	29,620	15,533	110%	
Interest Earnings		57,000	19,830	96,321	76,491	386%	▲
Other Revenue		367,679	124,689	80,584	(44,105)	(35%)	▼
Profit on Disposal of Assets		109,057	-	108,928	108,928		
		13,906,351	5,825,210	2,878,748			
Expenditure from Operating Activities							
Employee Costs		(1,650,660)	(547,477)	(456,007)	91,470	17%	▲
Materials and Contracts		(13,934,447)	(4,656,395)	(1,240,778)	3,415,617	73%	▲
Utility Charges		(217,205)	(86,106)	(55,504)	30,602	36%	▲
Depreciation on Non-current Assets		(3,430,570)	(1,143,488)	(1,291,687)	(148,199)	(13%)	▼
Finance Cost		(194,284)	(62,956)	(71,743)	(8,787)	(14%)	
Insurance Expenses		(236,284)	(197,550)	(154,023)	43,527	22%	▲
Other Expenditure		(118,815)	(37,928)	(19,979)	17,949	47%	
(Loss) on Disposal of Assets		(4,170)	-	(6,818)	(6,818)		
		(19,786,435)	(6,731,900)	(3,296,539)			
Excluded Non-cash Operating Activities							
Depreciation and Amortisation		3,430,570	1,143,488	1,291,687			
(Profit) / Loss on Asset Disposal		(104,887)	-	(102,110)			
Movement in Employee Provision Reserve		131	171,078	95			
Net Amount from Operating Activities		(2,554,270)	407,876	771,882			
Investing Activities							
Inflows from Investing Activities							
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	3,737,256	3,550,474	(186,782)	(5%)	▼
Proceeds from Disposal of Assets	8	200,000	241,410	123,318	(118,092)	(49%)	▼
		11,463,836	3,978,666	3,673,793			
Outflows from Investing Activities							
Payments for Land and Buildings	9(a)	(1,057,000)	(352,320)	(88,224)	264,096	75%	▲
Payments for Plant and Equipment	9(b)	(848,422)	(282,807)	(745,293)	(462,486)	(164%)	▼
Payments for Furniture and Equipment	9(c)	(20,000)	(6,000)	(219)	5,781	96%	
Payments for Infrastructure Assets - Roads	9(d)	(11,152,191)	(3,717,316)	(4,121,490)	(404,174)	(11%)	▼
Payments for Infrastructure Assets - Other	9(e)	(997,711)	(334,620)	(53,541)	281,079	84%	▲
		(14,075,324)	(4,693,063)	(5,008,767)			
Net Amount from Investing Activities		(2,611,488)	(714,397)	(1,334,975)			
Financing Activities							
Inflows from Financing Activities							
Proceeds from New Debentures	11	600,000	600,000	600,000	-	0%	
Transfer from Reserves	7	91,092	-	-	-		
		691,092	600,000	600,000			
Outflows from Financing Activities							
Repayment of Debentures	11	(155,279)	(42,959)	(42,959)	-	0%	
					-		
Principal payments of finance lease payments		(6,685)	-	-			
Transfer to Reserves	7	(77,000)	-	(2,360)	(2,360)		
		(238,964)	(42,959)	(45,319)			
Net Amount from Financing Activities		452,128	557,041	554,681			
Movement in Surplus or Deficit							
Opening Funding Surplus / (Deficit)	3	4,713,630	4,713,630	4,695,579			
Amount attributable to operating activities		(2,554,270)	407,876	771,882			
Amount attributable to investing activities		(2,611,488)	(714,397)	(1,334,975)			
Amount attributable to financing activities		452,128	557,041	554,681			
Closing Surplus / (Deficit)	3	0	4,964,149	4,687,168			

* - 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 FINANCIAL POSITION
For the Period Ending 31 October 2023

	<u>NOTE</u>	<u>2024</u>	<u>2023</u>
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	6,528,773	8,978,409
Trade and other receivables	5	1,127,090	370,181
Other financial assets	4(a)	101,931	100,970
Inventories	6	220,095	218,795
Other assets	7	1,289,832	1,163,898
TOTAL CURRENT ASSETS		9,267,722	10,832,254
NON-CURRENT ASSETS			
Other financial assets	4(b)	40,745	40,745
Property, plant and equipment	8	12,353,181	11,757,885
Infrastructure	9	92,188,096	89,087,521
Right-of-use assets	11(a)	9,972	9,972
TOTAL NON-CURRENT ASSETS		104,591,994	100,896,122
TOTAL ASSETS		113,859,716	111,728,377
CURRENT LIABILITIES			
Trade and other payables	14	282,777	585,674
Other liabilities	15	1,712,592	1,548,607
Lease liabilities	11(b)	6,685	6,685
Borrowings	16	610,244	1,978,490
Employee related provisions	17	240,601	240,601
TOTAL CURRENT LIABILITIES		2,852,900	4,360,058
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	3,369	3,369
Borrowings	16	1,233,411	727,597
Employee related provisions	17	7,884	7,884
TOTAL NON-CURRENT LIABILITIES		1,244,664	738,850
TOTAL LIABILITIES		4,097,564	5,098,908
NET ASSETS		109,762,152	106,629,469
EQUITY			
Retained surplus		56,595,028	53,464,705
Reserve accounts	33	2,024,165	2,021,805
Revaluation surplus	n/a	51,142,959	51,142,959
TOTAL EQUITY		109,762,152	106,629,469

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

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,057,000	88,224	(968,776)
Plant and Equipment	9(b)	848,422	745,293	(103,129)
Furniture and Equipment	9(c)	20,000	219	(19,781)
Infrastructure Assets - Roads	9(d)	11,152,191	4,121,490	(7,030,701)
Infrastructure Assets - Other	9(e)	997,711	53,541	(944,170)
Total Capital Expenditure		<u>14,075,324</u>	<u>5,008,767</u>	(9,066,557)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		11,263,836	3,550,474	(7,713,362)
Borrowings		600,000	600,000	-
Other (Disposals and C/Fwd)		200,000	123,318	(76,682)
Council Contribution - Reserves		91,092	-	(91,092)
Council Contribution - Operations		1,920,396	734,975	(1,185,421)
Total Capital Acquisitions Funding		<u>14,075,324</u>	<u>5,008,767</u>	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 October 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: 15 Nov 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 receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(f) Cash and Cash Equivalents

Cash and cash equivalents normally include cash on hand, cash at bank, deposits on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

(g) Financial Assets at Amortised Cost

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

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

(h) 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.

(i) Trade and Other Receivables

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected credit loss allowance for all trade receivables. To measure the expected credit losses, rates receivables are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) 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.

Recognition of Assets

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.

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

(k) Depreciation of Non-current Assets

The depreciable amount of fixed assets included in buildings but excluding freehold land, are depreciated on a straight-line basis over The assets residual values and useful lives are reviewed and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its Major depreciation periods used for each class of depreciable asset are:

Asset	Years
Buildings	3 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
Killilli Bridge	100 years
Footpaths - slab	40 years
Drainage	30 - 108 years

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

(m) Prepaid Rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

(n) Employee Benefits

Short-term employee benefits

Provision is made for the Shire's obligation for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in the statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(o) 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

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied. Fair values of borrowings are not materially different to their carrying amount, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on the discounted cash flows using a current borrowing rate. They are classified as level 2 fair values in the fair value hierarchy due to the unobservable

(p) Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is

(q) 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.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

(r) Current and Non-current Classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

Grants, Subsidies and Contributions

All amounts received as grants, subsidies and contributions that are not capital grants.

Capital 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.

Revenue from Contracts with Customers

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

Profit on Asset Disposal

Gain on the disposal of assets including gains on the disposal of long term investments.

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 and water. Exclude rubbish removal charges which should not be classified as a service charge. 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 (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Utilities (Gas, Electricity, Water, etc.)

Expenditures made to the respective agencies for the provision of power, gas or water. Excludes expenditure incurred for the reinstatement of roadwork on behalf of these agencies.

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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Nature or Type Classifications (Continued)

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Finance Cost

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

(t) Program Classifications (Function / Activity)

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision and for each of its broad 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.

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.

EDUCATION AND WELFARE

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 and playgrounds. Operation of library, museum and other cultural facilities.

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 October 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 October 2023

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Oct 23		Budget to	Budget to	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	
	\$	\$	%	\$	
	Favourable / (Unfavourable)				
Rates	1,678,274	1,564,495	7%	113,779	Increase in revenue received for UV Mining due to increase in valuations and interim rates.
Operating Grants, Subsidies and Contributions	885,022	4,102,109	(78%)	(3,217,087)	Timing variance, primarily related to flood damage funding. Refer to Note 12 for further detail.
Interest Earnings	96,321	19,830	386%	76,491	Increase in revenue received for Interest earned on Investments at this period end date.
Other Revenue	80,584	124,689	(35%)	(44,105)	Variance mainly relates to insurance proceeds budget at \$35,000 (\$1,136 year to date).
Capital Grants, Subsidies and Contributions	3,550,474	3,737,256	(5%)	(186,782)	Primarily related to timing differences. Refer to Note 12 for further detail.
Profit on Disposal of Assets	108,928	-		108,928	Timing variance of budget profile. Profit in line with full year budget. Refer to Note 8 for detail.
Total Revenues	6,429,223	9,562,466	(33%)	(3,133,243)	

(b) (Expenses) / (Applications)

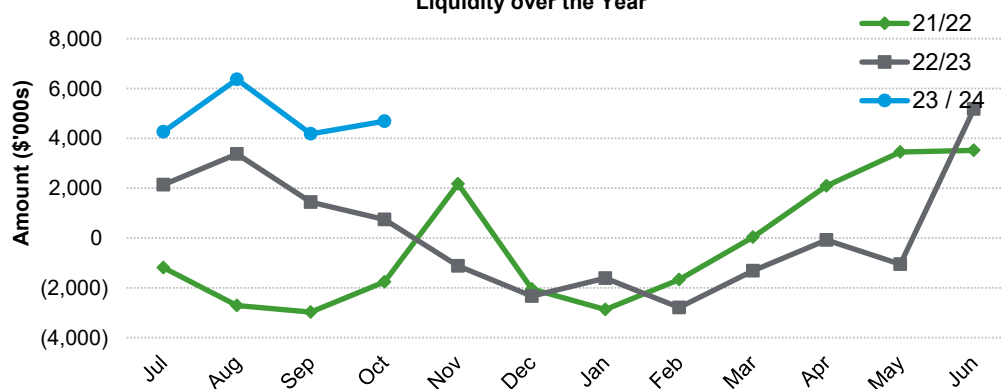
	31 Oct 23		Budget to	Budget to	Explanation
	YTD Actual	YTD Budget	Actual YTD	Actual YTD	
	\$	\$	%	\$	
	Favourable / (Unfavourable)				
Employee Costs	(456,007)	(547,477)	17%	91,470	Reversal of accrued wages from June 23 and vacancies.
Materials and Contracts	(1,240,778)	(4,656,395)	73%	3,415,617	Primarily related to timing variance for Flood Damage works.
Utility Charges	(55,504)	(86,106)	36%	30,602	Primarily related to Tourism Precinct water usage which is \$19,317 below budget year to date.
Depreciation on Non-current Assets	(1,291,687)	(1,143,488)	(13%)	(148,199)	To be monitored
Insurance Expenses	(154,023)	(197,550)	22%	43,527	Timing variance in relation to budget profile.
Total Expenses	(3,289,721)	(6,731,900)	51%	3,442,179	

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

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Oct 23 \$	Prior Year Closing 30 Jun 23 \$	This Time Last Year 31 Oct 22 \$
Current Assets				
Cash Unrestricted	4	4,505,570	6,956,604	3,969,527
Cash Restricted	4	2,024,165	2,021,805	2,437,976
Receivables - Rates	6(a)	543,999	154,980	500,854
Receivables - Other	6(b)	663,079	329,607	732,666
Interest / ATO Receivable		34,417	-	150,245
Provision for Doubtful Debts		(114,406)	(114,406)	(119,882)
Contract Assets		1,289,832	1,163,898	638,599
Inventories		220,095	218,795	135,451
Total Current Assets		9,166,752	10,731,284	8,445,435
Current Liabilities				
Sundry Creditors		(58,710)	(262,220)	(242,813)
Revenue Received in Advance		-	-	(936,074)
Deposits and Bonds		(50,180)	(50,642)	(150,642)
GST Payable		-	-	(2,696)
PAYG Withholding Tax		(32,670)	-	(33,171)
Loan Liability		(182,056)	(130,829)	(85,619)
Accrued Expenses		(39,500)	(125,923)	-
Retentions held for Gascoyne River Bridge Pr		-	(6,171)	-
Accrued Salaries and Wages		-	(37,963)	-
Accrued Time in Lieu		(747)	(1,729)	(6,591)
Overdraft	4	(428,188)	(1,847,661)	(2,990,600)
Lease Liability		(6,685)	(6,685)	(4,440)
Suspense		-	(54)	-
Contract Liabilities		(1,712,592)	(1,548,607)	(730,849)
Total Payables		(2,511,329)	(4,018,486)	(5,183,497)
Provisions		(240,601)	(240,601)	(276,724)
Total Current Liabilities		(2,751,930)	(4,259,087)	(5,460,221)
Less: Cash Reserves	7	(2,024,165)	(2,021,805)	(2,437,887)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Add: Loan Principal (Current)		182,056	130,829	85,619
Add: Employee Leave Reserve	7	79,997	79,902	97,534
Add: Movement in Employee Leave Reserve		30,272	30,272	12,700
Add: Current Portion of Lease Liability		6,685	6,685	4,440
Net Funding Position		4,687,167	4,695,579	745,120

Liquidity over the Year



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

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total	Institution	Interest	Maturity
	\$	\$	\$	Amount		Rate	Date
Cash and Cash Equivalents	\$	\$	\$	\$		%	
Cash on Hand	-			-	N/A	0.00	N/A
Municipal Fund	40,533			40,533	CBA	2.85	N/A
Gascoyne River Reserve Account		1,024,165		1,024,165	CBA	4.10	N/A
Online Saver	4,465,036			4,465,036	CBA	4.10	N/A
SUG Reserve Account		1,000,000		1,000,000	CBA	4.80	25-Jan-24
WANDRRA Account	(428,188)			(428,188)	CBA	-10.53	N/A
Total Cash and Financial Assets	4,077,382	2,024,165	-	6,101,546			

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 23			31 Oct 23
	\$	\$	\$	\$
SUG Trust Fund	100,970	961	-	101,931
Total Funds in Trust	100,970	961	-	101,931

Comments / Notes

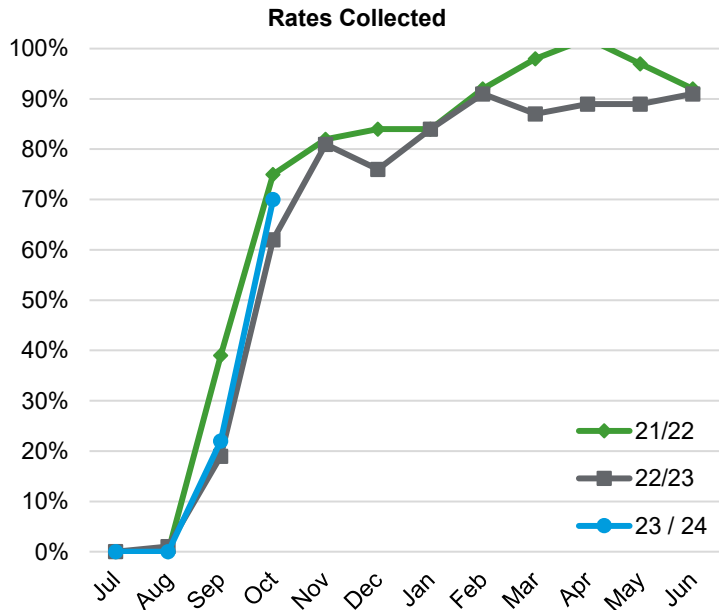
Yangibana Trust Liability held of \$100,000

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

6. RECEIVABLES

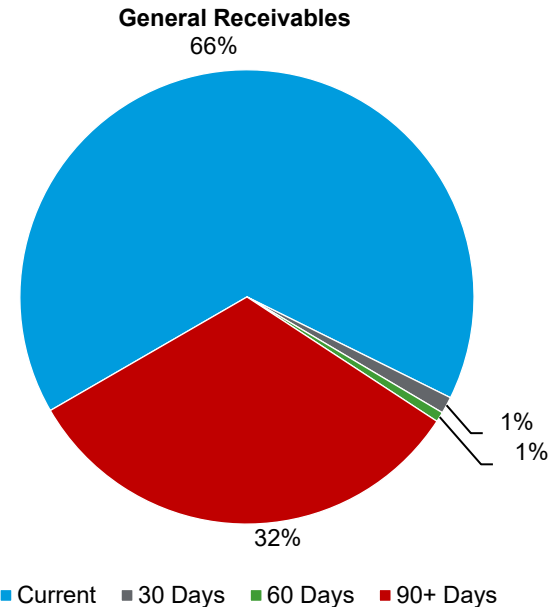
(a) Rates Receivable	31 Oct 23
	\$
Rates Receivables	543,999
Rates Received in Advance	-
Total Rates Receivable Outstanding	<u>543,999</u>

Closing Balances - Prior Year	154,980
Rates Levied this year	1,678,274
Service charges levied this year	-
Closing Balances - Current Month	(543,999)
Total Rates Collected to Date	<u>1,289,255</u>
<i>Percentage Collected</i>	<i>70%</i>



Comments / Notes

(b) General Receivables	31 Oct 23
	\$
Current	435,300
30 Days	7,930
60 Days	4,735
90+ Days	215,114
Total General Receivables Outstanding	<u>663,079</u>



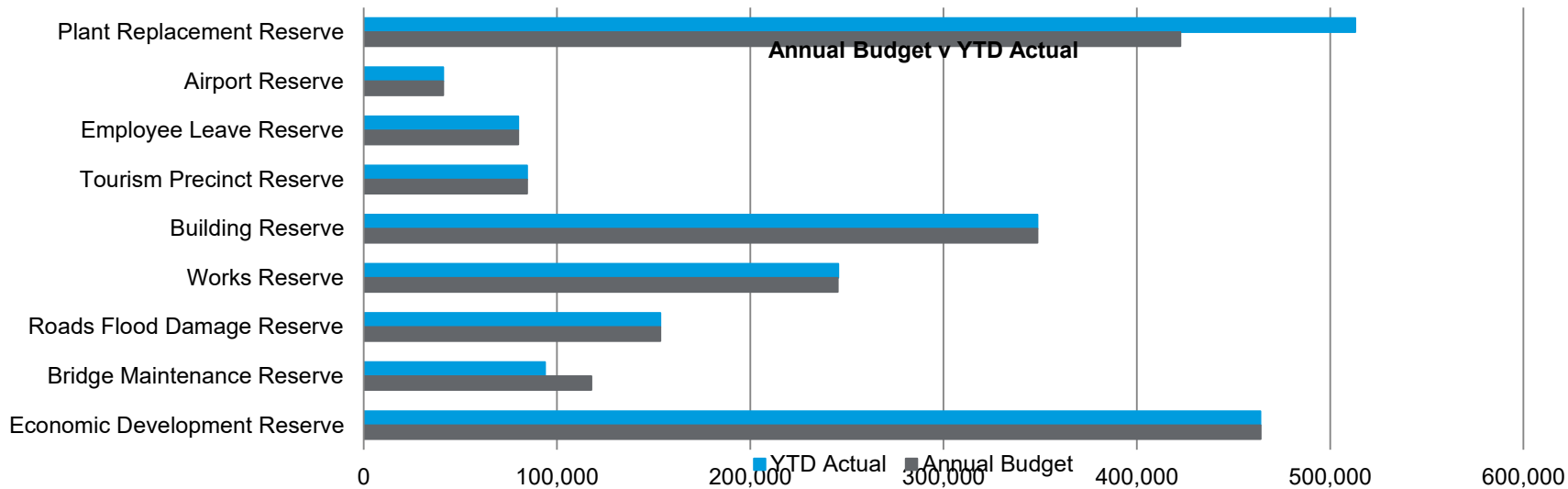
Comments / Notes

Amounts shown above include GST (where applicable)

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

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual				
	Balance 01 Jul 23 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 24 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 Oct 23 \$
Reserve Name									
Plant Replacement Reserve	512,506	(91,092)	1,085	-	422,499	-	597	-	513,103
Airport Reserve	41,134	-	55	-	41,189	-	48	-	41,182
Employee Leave Reserve	79,902	-	131	-	80,033	-	95	-	79,997
Tourism Precinct Reserve	84,461	-	124	-	84,585	-	103	-	84,564
Building Reserve	348,275	-	327	-	348,602	-	288	-	348,563
Works Reserve	245,149	-	171	-	245,320	-	398	-	245,546
Roads Flood Damage Reserve	153,245	-	205	-	153,450	-	180	-	153,425
Bridge Maintenance Reserve	93,787	-	91	24,000	117,878	-	108	-	93,895
Economic Development Reserve	463,346	-	811	-	464,157	-	543	-	463,889
Sealed Road Resealing Reserve	-	-	-	50,000	50,000	-	-	-	-
Total Cash Backed Reserves	2,021,805	(91,092)	3,000	74,000	2,007,713	-	2,360	-	2,024,165



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

8. DISPOSAL OF ASSETS

Annual Budget

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Loader P76	26,688	135,000	108,312	-
Ford Ranger Wildtrak P117	34,255	35,000	745	-
Toyota Hilux P113	34,170	30,000	-	(4,170)
Total Disposal of Assets	95,113	200,000	109,057	(4,170)
Total Profit or (Loss)				104,887

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
Loader P76	13,208	119,223	106,015	0
Tractor (John Deere) 2305 & Attachments	1,000	4,095	3,095	0
Utility(Mazda) BT-50 2WD Traytop	7,000	-	(182)	(6,818)
Total Disposal of Assets	21,208	123,318	108,928	(6,818)
Total Profit or (Loss)				102,110

Comments / Notes

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

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Office Refurbishment	80,000	26,664	-	26,664
Law, Order and Public Safety				
Fire Shed	70,000	23,332	-	23,332
Housing				
New Staff House	630,000	210,000	6,838	203,162
Internal Refurbishment of L99 Gregory Street	90,000	30,000	81,387	(51,387)
Retaining Wall & Flooring for Lot 19 Gregory Street	47,000	15,664	-	15,664
Septic System Upgrade at L40 Gregory Street	60,000	20,000	-	20,000
Septic System Upgrade at L21 Gregory Street	20,000	6,664	-	6,664
New Shed at Lot 50 Hatch Street	50,000	16,664	-	16,664
Land Purchase - Staff Housing	10,000	3,332	-	3,332
Economic Services				
Residential Land Development	-	-	-	-
Total Land and Buildings	1,057,000	352,320	88,224	264,096

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
New Loader 966	500,000	166,667	496,600	(329,933)
CEO Vehicle	78,795	26,265	79,106	(52,841)
WMGR Vehicle	71,555	23,852	69,696	(45,844)
TMS Vehicle	64,345	21,448	63,099	(41,651)
Works Caravan	82,727	27,576	-	27,576
Forklift	36,000	12,000	36,792	(24,792)
New Generator for Works Camp	15,000	5,000	-	5,000
Total Plant and Equipment	848,422	282,807	745,293	(19,792)

(c) Furniture and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Furniture and Equipment	10,000	-	-	-
Economic Services				
Telescope	10,000	6,000	219	5,781
Total Furniture and Equipment	20,000	6,000	219	5,781

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

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Landor/Mount Augustus - Indigenous Access Road	340,000	113,332	-	113,332
Gascoyne River Bridge Project	-	-	(6,171)	6,171
Grids 22 / 23	60,000	19,988	-	19,988
Signage 22 / 23	120,000	39,988	-	39,988
RRG -Ullawarra Resheets	536,665	178,880	-	178,880
R2R - Pimbee Resheet	456,046	152,000	9,965	142,035
State Initiative Program - Landor Meekatharra	4,500,000	1,500,000	87,408	1,412,592
State Initiative Program - Carnarvon/Mullewa Upgrade	2,372,488	790,828	2,213,566	(1,422,738)
LRCI - Bitumen Reseals	312,000	103,988	-	103,988
Bridges Renewal Program- Concrete Crossing: Dalgety	1,818,327	606,100	1,552,555	(946,455)
RRG - Cobra/Dairy Creek Resheets	536,665	178,880	264,168	(85,288)
Scott Street - Footpath Construction	100,000	33,332	-	33,332
Total Infrastructure - Roads	11,152,191	3,717,316	4,121,490	(404,174)

(e) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Law, Order and Public Safety				
New Water Tank	15,085	15,084	-	15,084
Community Amenities				
Rubbish Tip Infrastructure	75,000	25,000	-	25,000
Recreation and Culture				
In Town Water Supply	624,873	208,288	-	208,288
Water Hole Access Ramp	50,000	16,664	-	16,664
Two Rivers Memorial Park	93,000	31,000	12,250	18,750
Oval Refurbishment	30,000	10,000	7,000	3,000
Transport				
Solar Street Lighting for Hatch Street	52,000	-	-	-
Economic Services				
EV Charging Station	22,753	7,584	15,778	(8,194)
Tourist Stop	35,000	21,000	18,513	2,487
Total Infrastructure - Other	997,711	334,620	53,541	281,079
Total Capital Expenditure	14,075,324	4,693,063	5,008,767	126,990

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

10. RATING INFORMATION

	Rateable Value \$	Valuation \$	Number of Properties #	Annual Budget Revenue \$	Rate Revenue \$	Interim Rates CY \$	Interim Rates PY \$	YTD Actual Revenue \$
General Rates								
GRV Town	120,705	0.105000	13	12,674	12,674	-	-	12,674
UV Rural	1,640,467	0.070000	26	147,642	148,092	-	-	148,092
UV Mining	4,390,372	0.298000	216	1,308,331	1,380,666	41,565	1,727	1,423,958
Total General Rates				1,468,647	1,541,432	41,565	1,727	1,584,724
Minimum Rates								
GRV Town	27,247	500	12	6,000	6,500	-	-	6,500
UV Rural	33,915	900	13	10,800	10,800	-	-	10,800
UV Mining	111,928	950	79	75,050	75,050	-	-	75,050
Total Minimum Rates				91,850	92,350	-	-	92,350
Total General and Minimum Rates				1,560,497	1,633,782	41,565	1,727	1,677,074
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim and Back Rates				11,000				-
Facilities Fees (Ex Gratia)				3,000				-
Instalment Charges				-				1,200
Total Rate Revenue				1,569,497				1,678,274

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

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 23 \$	New Loans \$	Principal Repayments		Principal Outstanding		Finance Cost Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Housing								
Loan 29 Staff Housing	172,828	-	(18,083)	(36,437)	154,745	136,391	(2,584)	(4,897)
Loan 30 Staff Housing	342,033	-	-	(44,013)	342,033	298,020	-	(3,600)
Loan 31 Staff Housing	-	600,000	-	(24,450)	-	575,550	-	(12,598)
Economic Services								
Loan 28 Tourism Precinct	343,566	-	(24,876)	(50,379)	318,690	293,187	(8,658)	(23,189)
Total Repayments	858,427	600,000	(42,959)	(155,279)	815,468	1,303,148	(11,242)	(44,284)

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

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	156,271	39,067	39,068
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	22,133	7,376	10,708
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	33,000	48,000
CRC Misc Small Operating		5,000	-	-
Other Community Grants		1,000	332	1,000
Recreation & Culture				
Library Operating Grants		5,000	-	-
Museum Grant		15,000	5,000	-
Gym Equipment		5,000	1,664	-
Transport				
FAGS Roads	Government of WA	58,238	14,559	14,560
MRWA Direct Grant	MRWA	300,275	300,275	300,275
Economic Services				
Contributions for Projects		20,000	6,664	-
Other Property and Services				
Diesel Fuel Rebate	ATO	50,000	16,664	19,443
Total Operating Grants, Subsidies and Contributions		736,917	424,601	433,053

(b) Capital Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Governance				
LCRI Capital Grant Funds - Administration		37,148	-	-
Law, Order & Public Safety				
DFES Fire Control Grant		70,000	-	-
Recreation and Culture				
LRCI Capital Grant Fund - Other Recreation & Sports Projects		624,873	-	-
Transport				
HVSPP Funding		1,528,763	509,584	-
Roads to Recovery		725,252	241,748	-
Regional Road Group Funding		741,495	247,164	909,501
LCRI Grant Funds - Sealing Landor/Meekatharra		312,000	104,000	-
Indigenous Access Roads - Fund Income		340,000	340,000	339,999
State Initiative Program (Road Projects)		6,822,488	2,274,160	2,300,974
Footpath Construction		50,000	16,664	-
Economic Services				
Charge Up Grant		11,817	3,936	-
Total Non-Operating Grants, Subsidies and Contributions		11,263,836	3,737,256	3,550,474
Total Grants, Subsidies and Contributions		12,000,753	4,161,857	3,983,527

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA		11,032,534	3,677,508	451,969
Total Flood Damage Reimbursements		11,032,534	3,677,508	451,969

APPENDIX 3

(2022 / 2023 Annual Report)

ANNUAL REPORT 2022/2023



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Purpose of the Annual Report

The Western Australian Local Government Act 1995 requires every Local Government to produce an Annual Report by the 31 December each year. In addition, the Annual Report:

- Is an essential tool to inform the community and key stakeholders about the achievements, challenges and future plans;
- Promotes greater community awareness of the Shire's programs and services which contribute to a high quality of life for residents, visitors and stakeholders;
- Demonstrates the Shire's performance against the long-term vision of the Strategic Community Plan, projects and priorities detailed within the Shire's Corporate Business Plan;
- Provides information about the Shire's organisational performance; and
- Illustrates the Shire's commitment to accountable and transparent government.

Alternative Formats

This Annual Report can also be viewed on the Shire's website at

www.uppergascoyne.wa.gov.au

Feedback or Questions

Feedback or questions relating to the Annual Report are welcome.

Email: ceo@uppergascoyne.wa.gov.au

Mail: Shire of Upper Gascoyne
4 Scott Street
GASCOYNE JUNCTION WA 6705

How to Read the Annual Report

The Annual Report is divided into the following sections:

- An overview of information about the Shire of Upper Gascoyne
- An overview of the Council and the organisation
- Reports against the activities within each key theme of the Strategic Community Plan
- Corporate Business Plan Future Projects
- Statutory Reporting and
- 2022/2023 Financial Indicators and Audited Financial Statements

Strategic Community Plan 2022-2032

This Annual Report shows how the Shire of Upper Gascoyne is delivering the vision outlines in its Strategic Community Plan 2022-2032, the Shires overarching guide for the future.

This Annual Report outlines achievements against each key theme in the Plan.

OUR VISION

The Shire of Upper Gascoyne will be a sustainable service base supporting our local community and industries.

Mission Statement

To work with all sectors of the Upper Gascoyne community to retain and attract people and businesses to the district.

Our Values

Act with integrity and consistency, pursuing sustainability, but always with the vision of progressing the Shire forward while preserving our rural lifestyle.

Key Focus Areas

Social

Services and facilities supporting our community lifestyle and population growth

Economic

A growing local economy, encouraging commercial diversity

Environmental

Well maintained infrastructure and preserved natural environs for the benefit and enjoyment of present and future generations

Governance

Provide good governance and leadership

Our Services

Local government in Western Australia is established under the Local Government Act 1995, and is the third sphere of government. Local government is responsible for delivering a wide range of economic, human, recreational and property services as well as developing and maintaining essential community infrastructure.

Local government has legislative responsibility to perform many functions for the local community which are mandatory services. Examples include approvals for planning, building and health, and swimming pool security fencing.

Local government also delivers discretionary services to the community, such as library Programs and events, and the provision of recreational facilities and programs, which Contribute to an improved quality of life for people within the community.

Provision and Maintenance of Community Facilities, Infrastructure and Assets
Community Buildings
Playgrounds
Library
Bridges
Footpaths
Stormwater Drainage
Roads
Parks
Street Lighting
Car Parks
Streetscapes
Sport and Recreation Facilities
Fleet
Biosecurity
Emergency Management

Our Services

Delivery of Discretionary Services

Shire Ranger
Waste Services
Civic Ceremonies
Community Development
Youth Services
Community Safety Programs
Facility Hire
Festivals and Events
Community Health Programs
Economic Development
Tourism Development
Cultural Programs
Post Office Services
Department of Transport Services
Centrelink Services
Gas Supply
Electricity Card Supply



Provision of Mandatory Service – State Legislation and Local Laws

Animal Control
Litter
Public Event Compliance
Signs
Abandoned Vehicles
Bushfire Management
Building and Planning Compliance
Waste Services
Public Building Inspections
Swimming Pool Inspections
Food Inspections
Building, Planning and Health Approvals
Environmental Health Regulations

Calendar of Community Events

2022

AUGUST

Junction Races & Gymkhana

SEPTEMBER

Held two Webinar's – Connecting with others & How to spot a scan.
Held COVID Vaccination Clinics

OCTOBER

Tidy Towns Judging
Landor Races
Kennedy Range Campdraft
Pink Stumps Cricket Match

NOVEMBER

Bike WA Month
Children's Week Activities

DECEMBER

Shire of Upper Gascoyne Community
Christmas Party

2023

APRIL

ANZAC Day

may

Carnarvon Horseman's Gymkhana
Gascoyne in May

The Council and the Organisation

Local government is one of Australia's three tiers of government (federal, state and local). Western Australia alone has a total of 138 local governments, with the Shire of Upper Gascoyne being one of the largest in land form. The Shire does not have wards and has a total of seven (7) elected members. The Shire Council is responsible for making decisions on behalf of the local community.

DEMOCRACY IN THE SHIRE OF UPPER GASCOYNE

The Act outlines the responsibilities of local governments, providing for the constitution of elected local governments in the state. It describes the functions of local governments, providing for the conduct of elections and polls, and provides a framework for the administration and financial management of local governments and the scrutiny of their affairs.

LOCAL GOVERNMENT ELECTIONS

Local government elections are held every two years, with the next election being held in October 2023. All persons registered on the state electoral roll are eligible to vote for their local government. Non-resident owners and occupiers can also apply for eligibility to vote. Any eligible elector can stand to nominate for election, with no requirement for a candidate to belong to a political party or other organisation. Councillors are voted in for a four-year term, with the Council electing the offices of President and Deputy President every second year.

THE ROLE OF THE PRESIDENT, DEPUTY PRESIDENT AND COUNCILLORS

Councillor Don Hammarquist OAM JP was the serving President of the Shire of Upper Gascoyne. The role of the President is to:

- Preside at Council meetings in accordance with the Local Government Act 1995
- Provide leadership and guidance to the community
- Carry out civic and ceremonial duties
- Speak on behalf of the local government
- Liaise with the Chief Executive Officer on the performance of the Shire's functions.

Councillor Jim Caunt is the serving Deputy President and performs the functions of President as required.

Councillors make important decisions relating to the whole of the Shire, taking into account the views of the community. They work together with the community, the Chief Executive Officer and the Shire's administration to set the strategic direction of the Shire. The specific role of Councillors is to:

- Represent the interests of electors, ratepayers and residents of the Shire
- Provide leadership and guidance to the community

- Facilitate communication between the community and Council
- Participate in the local government's decision-making processes at Council and committee meetings.



Shire of Upper Gascoyne Councillors and CEO

Top row: Cr Hamish McTaggart, Deputy President Jim Caunt, Cr Greg Watters, Cr Ray Hoseason-Smith

Bottom row: Cr Blanche Walker, Cr Alys McKeough, President Don Hammarquist OAM JP, CEO John McCleary,JP

SHIRE OF UPPER GASCOYNE CONTACT INFORMATION

Office Hours 8:30am to 4:30pm Monday to Thursday
8:30am to 3pm Friday
Closed on Public Holidays

Phone (08) 9943 0988

Fax (08) 9943 0507

Email admin@uppergascoyne.wa.gov.au

Web Page <https://www.uppergascoyne.wa.gov.au>

Address 4 Scott St, Gascoyne Junction WA 6705

COUNCIL MEETINGS

Council meetings are generally held on the fourth Wednesday of every month at 10.00am and the public are welcome to attend. The dates do change from time due to administrative efficiencies, any changes to dates are advertised according to the Act and Regulations.

Council meeting dates can be found on our webpage and local notice boards.

YOU'RE SAY IN LOCAL GOVERNMENT

The Council encourages local residents to have their opinions heard on issues which are of concern to them.

You can present your ideas and opinions to the Council in a number of ways:

- *Write, email or telephone the Shire office*
- *Write, email or telephone you Shire Councillors*
- *Visit the Shire Administration building*
- *Present a question to a Council meeting through 'public question time'*

Contact details can be found on our webpage:

<https://www.uppergascoyne.wa.gov.au/councillors>.

Deputations may also be made to Council meetings with permission of the Presiding Member. Please contact the office of the Chief Executive Officer on 9943 0988 for full details of how this can be arranged.

WHERE TO VIEW COUNCIL AGENDA / MINUTES

AGENDAS

Copies of all non-confidential items are tabled at a council meeting and are normally available to the public on the Friday prior to the meeting from the Shire website, Community Resource Centre Library and the Shire Administration Office. In the interests of the environment the Shire encourages the use of on-line services rather than the printing of paper documents. They can also be found on the Shires website <https://www.uppergascoyne.wa.gov.au/council-meetings/>

MINUTES

Minutes of all Council meetings are available to the public free online in Public Documents in PDF format on <https://www.uppergascoyne.wa.gov.au/council-meetings/>, the Shire of Upper Gascoyne, 4 Scott St, Gascoyne Junction or the CRC.

COUNCIL MEMBERS

Name	Position	Status
Cr D Hammarquist, OAM JP	Shire President	To October 2023
Cr J Caunt	Deputy Shire President	To October 2023
Cr G Watters	Councillor	To October 2023
Cr R Hoseason-Smith	Councillor	To October 2023
Cr A McKeough	Councillor	To October 2025
Cr H McTaggart	Councillor	To October 2025
Cr B Walker	Councillor	To October 2025

*Note: Council elections are to be held in October 2023. Candidates that are successfully elected at the 2023 election will be updated in the table above and included in the 2022/23 Annual Report.

President – Cr Don Hammarquist



Term expires October 2023
Elected Member since October
Phone: 0427857989
Email: crhammarquist@uppergascoyne.wa.gov.au

Deputy President – Cr Jim Caunt



Term expires October 2023
Elected Member since October
Phone: 0437075795
Email: crcaunt@uppergascoyne.wa.gov.au

Councillor Greg Watters



Term expires October 2023
Elected Member since October
Phone: 99812943
Email: crwatters@uppergascoyne.wa.gov.au

Councillor Blanche Walker



Term expires October 2025
Elected Member since October
Phone: 99430972
Email: crwalker@uppergascoyne.wa.gov.au

Councillor Alys McKeough



Term expires October 2025
Elected Member since October
Phone: 99430924
Email: crmckeough@uppergascoyne.wa.gov.au

Councillor Hamish McTaggart



Term expires October 2025
Elected Member since October
Phone: 99430501
Email: crmctaggart@uppergascoyne.wa.gov.au

Councillor Ray Hoseason-Smith



Term expires October 2023
Elected Member since October
Phone: 99430553
Email: crrhoseason-smith@uppergascoyne.wa.gov.au

Under regulation 19B (e) of the Local Government (Administration) Regulations 1996 require that the following:

COUNCILLOR STATISTICS

Name	Ordinary Council Meetings Attended	Committee Meetings Attended *	Gender	Linguistic Background	Country of Birth
Cr D Hammarquist, OAM JP**	02/11	0/4	Male	English	Aus
Cr J Caunt*	11/11	4/4	Male	English	Aus
Cr G Watters	11/11		Male	English	Aus
Cr B Walker*	10/11	4/4	Female	English	Aus
Cr A McKeough*	08/11	2/4	Female	English	Aus
Cr H McTaggart	09/11		Male	English	Aus
Cr R Hoseason-Smith	10/11		Male	English	Aus

* Not all Councillors are members of the Audit Committee with only Councillors Hammarquist, Caunt, Walker and McKeough being members.

** Cr D Hammarquist OAM JP was absent, due to ongoing illness, after obtaining ministerial approval.

COUNCILLOR ANNUAL PAYMENTS

Name	President Allowance	Dep. Pres Allowance	Presidents Meeting Fee	Councillor Meeting Fee	ICT Allowance
Cr D Hammarquist, OAM JP	\$18,851		\$18,354		\$3,208
Cr J Caunt		\$17,994		\$18,309	\$3,500
Cr H McTaggart				\$ 9,742	\$3,500
Cr B Walker				\$ 9,742	\$3,500
Cr G Watters				\$ 9,742	\$3,500
Cr R Hoseason-Smith				\$ 9,742	\$3,500
Cr A McKeough				\$ 9,742	\$3,500

COUNCILLOR TRAINING

Councillor	Training Undertaken	Outcome
Cr D Hammarquist, OAM JP (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Competent
Cr J Caunt (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Competent
Cr R Hoseason-Smith (Member Essentials)	Serving on Council Understanding Local Government	Competent Competent

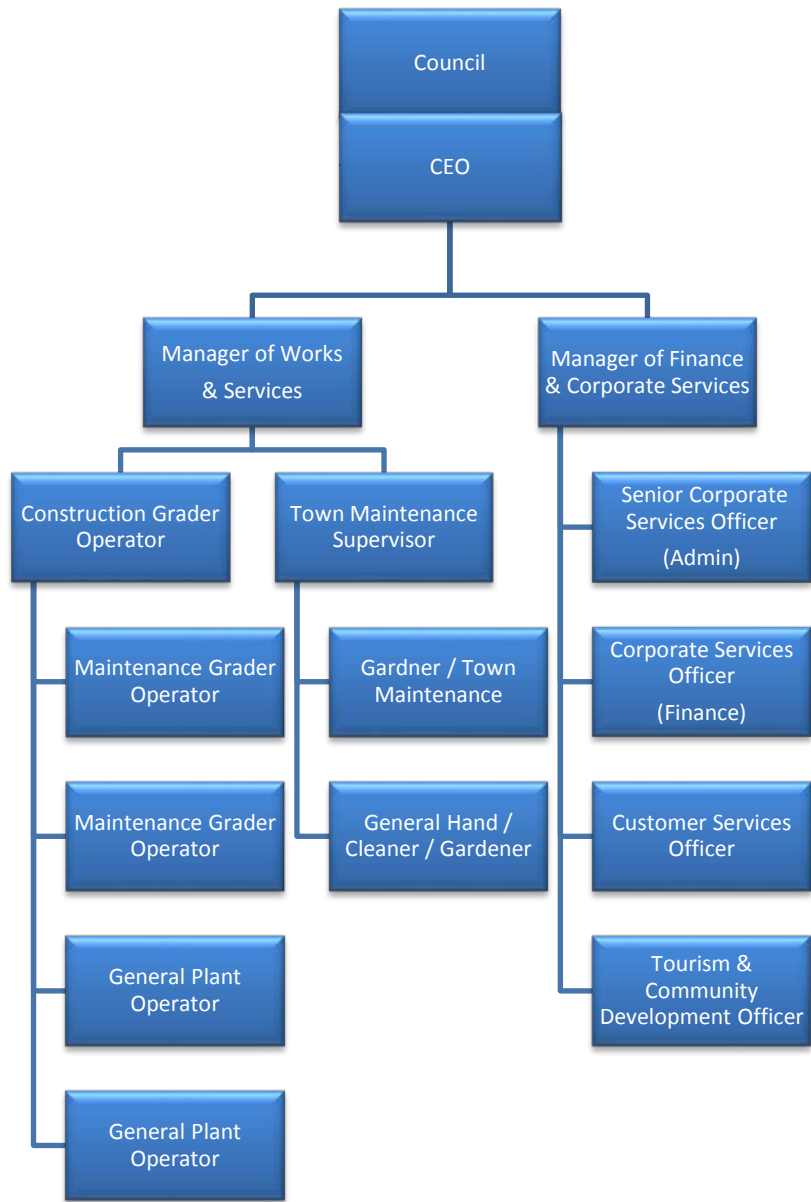
	Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent
Cr G Watters (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Competent
Cr A McKeough*	Diploma of Local Government (Elected Member)	Completed
Cr B Walker (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Competent Competent Competent Competent Competent
Cr H McTaggart (Member Essentials)	Serving on Council Understanding Local Government Meeting Procedures Conflict of Interest Understanding Financial Reports & Budgets	Completed Completed Completed Completed Completed

*Councillor McKeough has completed a Diploma of Local Government and is not required to undertake Member Essentials Training.

ORGANISATION STRUCTURE

The Shire's organisational structure is designed to facilitate the delivery of projects and programs within the four key themes of the Shire's Strategic Plan.

The structure is led by the Chief Executive Officer who is supported by an Executive Leadership Team comprising of two Executive Managers. Each Manager oversees the operations of Business Units structured to meet the Shire's strategic and operational objectives, legislative responsibilities and to ensure services are delivered in the most efficient and effective manner.



SHIRE DEMOGRAPHICS

The Shire has an estimated population of some 260 persons located as follows:

- Approximately 120 residents at Burringurrah, an Indigenous community south of Mt. Augustus, (as advised by the police stationed at Burringurrah). This figure is highly variable.
- 90 people on 35 pastoral stations,
- About 15 people at Woodgamia, an indigenous community just south of the Gascoyne Junction township, and
- 35 residents at Gascoyne Junction.

The current demographic trend is relatively stable over time; however, there can be significant variances with the influx and dispersion of people from Burringurrah Aboriginal Community.

The town site of Gascoyne Junction is the administrative hub for the Shire of Upper Gascoyne. Gascoyne Junction sits in the western side of the Shire adjacent to the majestic Kennedy Range. The town is well serviced with modern facilities such as; Community Resource Centre, Shire Administration Building, Town Hall, Grassed Oval, School, Gymnasium, Craft Centre, Play Grounds, Tennis Court, Pavilion and Junction Tourist Precinct which consists of a Caravan Park, Restaurant and Roadhouse. The town is serviced with mains electricity, reticulated water, mobile telephone coverage and the NBN is available via satellite.

Cattle grazing is the principle local economic activity in the Shire. There is also some mining in the area, which is increasing its footprint in the Shire.

Future growth is likely to be generated by increased Tourism and Mining activity. This forms part of a wider tourism focus in the Gascoyne region which includes two World Heritage listed Sites:

- Shark Bay (Monkey Mia/Denham)
- Ningaloo Reef (Coral Bay/Exmouth)

These outstanding ocean based tourism attractions are balanced and supported by land based attractions in the Shire of Upper Gascoyne; namely the Kennedy Range and Mount Augustus National Parks.

Rising up to 100 metres above the valley, the Kennedy Range plateau dominates the surrounding plains. Kennedy Range is a flora and fauna haven, 90 kilometres in length with stunning cliffs, springs and canyons. The Temple Gorge camp site at Kennedy Range National Park is 56 kilometres north of Gascoyne Junction.

Mt Augustus is more than twice the size of Uluru and is visible from as far away as 100km. It is 8km long, 3 km wide, 858 metres high and in total 1105 metres above sea level, while Uluru is 3.6km long 2.4km wide and 348.7 metres high. Uluru currently attracts between 300,000-400,000 tourists per year. With better developed facilities and marketing, Mt Augustus has the potential to attract many more tourists than it does currently.

DEPUTY PRESIDENTS MESSAGE



On behalf of Council, I am pleased to present the Shire of Upper Gascoyne's Annual Report for 2022 / 23 to the community.

In most normal circumstances this message would have been penned by the Shire President of the Council for the period of time that this Annual Report relates. Unfortunately the Shire President Don Hammarquist was gravely ill for the majority of this period and has subsequently passed away. Don was Shire President for six years and a member of Council for 33 years in total, his absence has been greatly missed by all concerned. I take great pleasure as the Deputy President on compiling this report on behalf of Don and hope I do the Shire and Don justice.

I can once again report that the Council have enjoyed an excellent relationship with our Staff and I am very pleased to advise that there is a common purpose between the Council and Staff which has created a purposeful and driven approach by all for the common good of the entire community.

The Shire continue to actively seek funding to progress a suite of shovel ready projects that the Council have identified that meet the objectives of our Strategic Community Plan. Funding can be fickle and quite often the window of opportunity between the announcement of a particular grant and the deadline for submissions is quite small and can be a matter of weeks; as such, in order to be ready the design, quality surveying and necessary approvals need to be obtained if necessary. This very approach enabled the Shire to secure an additional \$8.4 million for the continued sealing of the link between Carnarvon and Meekatharra.

From a statutory point of view our Audit was clean with no Management concerns, the Compliance Audit Report was completed without any areas of concern, and all other statutory reporting was undertaken in a timely manner with no concerns raised.

Thank you to John and staff for your dedication and commitment. It is not always visible to the community how much work staff do behind the scenes so I hope the community will join me in acknowledging this.

Thank you also to my fellow Councillors for your time, commitment and effort over the past 12 months. I aim to continue build and foster strong working relationships with you and strengthen the existing foundations to deliver an even more transparent and accountable council and Shire for our ratepayers.

I hope this Annual Report portrays the sheer amount of hard work our Council and Shire staff have exerted over the last 12 months in our tireless attempt to serve our community's best interests.

CR Jim Caunt
DEPUTY SHIRE PRESIDENT

CEO'S MESSAGE



The Shire continues to perform exceptionally well over the 2022/23 Financial Year despite stressed supply lines, high inflation and a difficult labour market.

The Shire and Community undertook a complete review of the Shires Community Strategic Plan which is valid for the next four years subject to a review in two years' time. This will be the first year that we report against this plan. Interestingly as part of the process we looked back at the previous plan and we were amazed at the amount of work we delivered against this plan. The new plan will again challenge all of us to deliver on the community expectations but I am confident that we will make significant in-roads.

From an organisational point of view our work-load is ever increasing due to increased expectations from the State Government and our own community. With this in mind, Council have endorsed a new Workforce Plan which will enable us to engage a further two full time employees.

I would like to thank all the Staff at the Shire for their work, professionalism and commitment. They are the real drivers of the Shire and a positive attitude does more for ensuring an efficiently run Shire than anything else. For a staff of 15 to run / work in a Shire that is approximately 60,000 square kilometres with 2,000 kilometres of road assets and to deliver to the standard that we do is truly remarkable.

I would also like to thank Council, as a group for their continued support and cooperation. In particular the Shire President and the Deputy President have once again proved to be invaluable assets to the Shire with both providing unfretted support, guidance and knowledge.

In closing, as this report is written after the conclusion of the financial year, generally in the month of October / November, it talks about the financial year gone even though we are well into a new financial year. Given this, I can report that our Shire President, Don Hammarquist, passed away on 20th of June 2023. Don is greatly missed by all Councillors and Staff, I particularly miss our friendship and Don's council – "rest easy my old mate".

A handwritten signature in black ink, appearing to read 'John McCleary'.

John McCleary, BBus, JP
CHIEF EXECUTIVE OFFICER

STATUTORY REPORTING

FREEDOM OF INFORMATION STATEMENT

The Shire of Upper Gascoyne will provide people with all necessary information held by the Council; however if we are unable to supply this information by less formal means, a Freedom of Information request can be made.

RECORD KEEPING PLAN

The Shire of Upper Gascoyne completed a revised Record Keeping Plan (RKP) which was submitted to the State Records Office of Western Australia in 2019. This document is due to be reviewed in 2024.

The objectives of the Shire of Upper Gascoyne RKP are to ensure:

- Compliance with Section 28 of the State Records Act 2000;
- Recordkeeping within the Local Government is moving towards compliance with State Records Commission Standards and Records Management Standard AS ISO 15489;
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions;
- Recorded information can be retrieved quickly, accurately and cheaply when required; and the Protection and preservation of the Local Government's records.

The Shire have engaged a consultant to advise on the most appropriate electronic records management system in order to convert to a paperless business, where possible.

DISABILITY SERVICES PLAN

The Shire of Upper Gascoyne completed a revised Disability Access and Inclusion Plan which was submitted to the Government of Western Australia Disability Services Commission in August 2015.

The Shire of Upper Gascoyne is committed to achieving the seven desired outcomes of its Disability Access and Inclusion Plan:

- People with disability have the same opportunities as other people to access the services of, and any events organised by, the relevant public authority.
- People with disability have the same opportunities as other people to access the buildings and other facilities of the relevant public authority.
- People with disability receive information from the relevant public authority in a format that will enable them to access the information as readily as other people are able to access it.
- People with disability receive the same level and quality of service from the staff of the relevant public authority.
- People with disability have the same opportunities as other people to make complaints to the relevant public authority.

- People with disability have the same opportunities as other people to participate in any public consultation by the relevant public authority.
- People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Outcome 1:

- a) The Shire of Upper Gascoyne built a new community event space in 2022 – the Two Rivers Memorial Park. Concrete pathways and toilet facilities were included in the construction and development phase. An additional 129m of footpath was added to the town streetscape providing better access for those with mobility issues.
- b) At the opening once concert goer attended in a wheelchair and was able to use the grassed area to view the amphitheatre with ease. Access to the amphitheatre stage was flagged as an area for improvement and has been noted as a project to work on.

Outcome 2:

- a) No new buildings and facilities for the public authority have been developed since the last report. Current access facilities have been maintained.
- b) Consideration of access to buildings and facilities of a public authority is embedded into the planning process of any new project.

Outcome 3

- a) All information and communications produced by the Shire are available upon request in alternate formats including size of font, language, braille, oral etc.... The Shire's DAIP is available on the Shire website.
- b) No requests have been made in 2022/2023 for this service. It is noted that reminding the community of this could be done more often.

Outcome 4

- a) All Shire Staff adhere to the Code of Conduct which ensures that act with honesty and integrity and to display personal behaviour in requirements of the laws and terms of this code. The code of conduct also requires staff to adhere to policies including the DAIP.
- b) Staff act accordingly with no complaints made in the 2022/2023 year. It is noted that staff training to update skills and knowledge would be beneficial and considered in professional development opportunities.

Outcome 5

- a) The Shire of Upper Gascoyne maintains a complaint register of which there are no current recordings. Complaints are made in writing.
- b) Updating the complaints procedures for all is to be reviewed in 2023/2024 including on to the shire website. A clear communication of how to make a complaint with varying methods should be a priority.

Outcome 6

- a) All Shire residents were invited to participate in the Community Strategic Planning process in October 2022. Paper and online surveys, face to face interviews in public spaces and home visits were all undertaken to meet all

residents needs and to get a good level of input in to the needs and wants of the community.

- b) The report highlighted the methods utilised in reaching residents and the priorities identified.

<https://www.uppergascoyne.wa.gov.au/documents/10104/shire-of-upper-gascoyne-plan-for-the-future-2022-2032>

Outcome 7

- a) The Shire has an equal employment opportunity guidelines. The shire has until 2021 had one person with disability staff member. This staff member retired in 2021 and has since passed away. All applicants are assessed on their merit to perform the role they have applied for. Pre employment medical checks are undertaken by all staff members before commencing roles. The shire adheres to the Workforce Diversification and Inclusion Strategy for WA Public Sector Employment 2020-2025.
- b) What strategies or actions has your Public Authority implemented to retain the people with disability you employ? The shire adheres to the Workforce Diversification and Inclusion Strategy for WA Public Sector Employment 2020-2025.
- c) Outcome achieved and any supporting evidence (including photographs and feedback from people with disability and / or the community) N/A in 2022/2023

INFORMATION ABOUT CERTAIN EMPLOYEES

In accordance with the Local Government (Administration) Regulations 19B, set out below is the number of employees of the Shire of Upper Gascoyne entitled to an annual salary of \$100,000 or more.

Salary Range	Number of Employees
\$100,000 - \$110,000	1
\$110,000 - \$120,000	1
\$120,000 - \$130,000	2
\$130,000 - \$140,000	0
\$140,000 - \$150,000	0
\$150,000 - \$160,000	1
\$160,000 - \$170,000	1
\$170,000 - \$180,000	0
\$180,000 - \$190,000	0
\$190,000 - \$200,000	1*

*Note: This figure relates to the cash component of the CEO's Salary.

PUBLIC INTEREST DISCLOSURE ACT

During 2022/23 reporting period the Council received no disclosure or complaints lodged under the Public Interest Disclosure Act 2013.

NATIONAL COMPETITION POLICY

In 1995 the Council of Australian Governments entered into a number of agreements, collectively known as the National Competition Policy. Local Government is affected mainly where it operates significant business activities which compete, or could compete, with private business sector business.

Local Government will also be affected where local laws unnecessarily affect competition.

The Shire is required to comply with certain policies contained with the National Competition Policy Statement, and report on the progress in connection with the National Competitive Neutrality Principles and review of Local Laws.

During the financial year the Shire met its obligations under the National Competition Policy. The Shire continues to monitor Council policies and local laws for anti-competitive practices.

The Shire does not operate significant business activities which compete or could compete with private business sector business.

COMPETITIVE NEUTRALITY

Local Governments are required to apply the principle of competitive neutrality to all business activities generating user-pays income in excess of \$200,000.

The principle of competitive neutrality is that government businesses should not enjoy a competitive advantage, or disadvantage, simply as a result of their public sector ownership. Annual reports must show that a public benefit test has been conducted for all significant business activities to determine if competitive neutrality is in the public interest.

The Shire does not have business activities which generate user-pays income in excess of \$200,000.

DELEGATION AUTHORITY REGISTER

In accordance with the Local Government Act 1995, Section 5.46 the Chief Executive Officer is to keep a register of delegations. This register is to be reviewed every financial year. The Shire's Delegated Authority Register was reviewed and adopted by Council on 21st of September 2022, and is available on the Shire's website.

<https://www.uppergascoyne.wa.gov.au/documents/10099/register-of-delegations-2022>

COMPLAINTS REGISTER

There were no formal complaints received during the 2022/2023 financial year.

LOCAL LAWS

The Local Government Act 1995 requires all existing Local Laws to be reviewed every eight years. As part of this process the intention to review Local Laws is advertised in the media giving residents and ratepayers the opportunity to comment on any proposed changes, additions or deletions to the Shire's Local Laws. There were no local laws reviewed during 2022/2023.

EXTERNAL AUDITS

The annual audit was undertaken by the Office of the Auditor General and signed off by the Senior Director Financial Audit, Jordan Langford-Smith on 8 November 2023.

GIFT DISCLOSURES

Changes to the Local Government Act 1995 in October 2019 required Elected Members to disclose any gifts over \$300 in writing to the Chief Executive Officer within 10 days of receipt, which are received in their official capacity, including contribution to travel. The changes also required such disclosures to be made to the Chief Executive Officer in writing to the President. The Chief Executive Officer maintains a register of these gifts which are available on the Shire's website <https://www.uppergascoyne.wa.gov.au/registers>. The register is also available at the Shire's Administration building for public inspection.

A further change required Elected Members to make a disclosure of any gifts received from a person who is requiring a decision of the Council or Committee. The disclosure must be in writing to the Chief Executive Officer before the meeting, or at the meeting before the matter is discussed. The changes also required such disclosures to be made by the Chief Executive Officer in writing to the Council.

COMPLIANCE AUDIT RETURN

The Local Government (Audit) Regulations 1996 requires local governments to carry out an annual compliance audit for the period 1 January to 31 December. The Return includes a range of compliance categories to be met by local governments.

The categories are:

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosure of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Optional Questions (relating to CEO reviews of financial management systems and procedures, and risk management, internal control and legislative compliance, and reporting of related party information).
- Tenders for providing Goods and Services

The Shire identified zero non-compliance issues for the year 2022.

The 2022 Compliance Audit Return was adopted by Council on 22nd of March 2023 with a certified copy of the Return, along with the relevant section of the Council resolution, submitted to the Department of Local Government, Sport and Cultural Industries.

COMMUNITY CONSULTATION

The Shire has a range of consultation methods to inform decision-making on major projects, issues and policies to obtain feedback from the community, stakeholders and interested persons. This includes:

- Direct consultation via surveys, hardcopy and online, and in person;
- Information available on the Shire's website;
- Gassy Gossip;
- Social media posts and advertising; and
- Public notices.

PUBLIC NOTICES

A range of statutory public notices were published on the Shire's website, public notice board, social media and in local newspapers during 2022/2023 such as notice of Council meetings, policy issues and planning matters.

REGISTER OF POLICIES

In accordance with the Local Government Act 1995, Section 2.7(2) Council is to determine the Shire's policies. Individual policies have been reviewed and adopted during the 2022/2023 financial year. This document is available on the Shire's website

<https://www.uppergascoyne.wa.gov.au/council/public-documents/policy-manual.aspx>

CODE OF CONDUCT

Local governments are required to adopt a code of conduct for their Elected Members, committee members and employees. The Code of Conducts sets out the standards of behaviour which must be observed when performing their duties and is intended to promote accountable and ethical decision-making. This enables professional relationships to be established and maintained in the interests of providing good governance, overall integrity and good government for the community.

A copy of the Code of Conducts are available on the Shire's website

<https://www.uppergascoyne.wa.gov.au/council/public-documents/policy-manual.aspx>

Reporting to the Strategic Community Plan



Integrated Planning was introduced in the Shire of upper Gascoyne in 2012/13, and comprises:

- Strategic Community Plan
- Corporate Business Plan
- Asset Management Plan
- Long Term Financial Plan, and
- Workforce Plan

In 2022 the complete suite of Integrated Plans was subjected to a complete review with a full round of public consultation in order to glean our communities views. As such, there is now a new 2022-2032 Strategic Community Plan, Corporate Business Plan, Asset Management Plan, Long Term Financial Plan, Workforce Plan and Housing Plan.

The Council is pleased to report the progress in achieving the following:

SOCIAL

Objective

Services and facilities supporting our community lifestyle and population growth

Outcome 1.1 Retain our senses of community and Gascoyne Lifestyle

Strategy 1.1.1 Foster our community spirit and promote our local attractions

1.1.1.1 Encourage/support/facilitate social and community events

- Movie Night
- Stargazing in the Junction
- CRC 10th Birthday Celebration
- Children's Week Fun Run
- Two Rivers Memorial Park Opening
- Children's Halloween Movie Night
- Christmas Movie
- Upper Gascoyne Community Christmas Party
- Easter Crafternoon
- Under Gascoyne Skies Festival: Solar Eclipse Viewing Party, Bush Dance, Stargazing, Movie Night
- ANZAC Day Service
- Stargazing and Supper Under the Stars
- Upper Gascoyne Biggest Morning Tea

1.1.1.2 Promote increased volunteering development

- Town Teams – exploratory meetings to create a volunteer community group. Insufficient numbers at this stage to proceed.
- Clubs within the district are phenomenal in attracting and maintaining volunteers; the Gascoyne Race Club, East Gascoyne Race Club, Gassy Dash, Kennedy Range Campdraft and Pink Stumps. It never ceases to amaze the amount of volunteers that are attracted from outside the Shire, from places like Geraldton, Shark Bay, Carnarvon, Meekatharra, Cue, Perth and elsewhere.

Strategy 1.1.2 Support community in sporting, recreational and volunteering activities

1.1.2.1 Encourage and support local sporting, recreational and volunteering initiatives

- Provide community donations for local sporting and recreational events: Landor Races and Gymkhana, Junction Races and Gymkhana, Gascoyne Junction Craft Group, Upper Gascoyne LCDDC, Gascoyne Dash, Winning Gymkhana, Carnarvon Horseman's Club, Southern Pastoral Alliance, Kennedy Ranges Campdraft, Gascoyne Junction Remote Community School, Gascoyne Food Council, Carnarvon School of the Air.

1.1.2.2. Support club development and growth

- Work with Department of Local Government, Sport and Cultural Industries and share opportunities for potential funding and professional development with the existing club network in the Upper Gascoyne.

Strategy 1.2.1 Support and advocate for community health and wellbeing initiatives and provision of services to the community

- From community feedback in the CRC Community Survey two First Aid Courses were conducted in Gascoyne Junction with 27 participants.
- Reinstated monthly GP Clinic for Gascoyne Junction with clinics held in October, November, December, January, March, April, May and June through working with the WACHS District Advisory Committee.

Strategy 1.2.2 Ensure there is appropriate infrastructure, facilities and services to meet the current and future need of our community

1.2.1.2 Seek funding for health and wellbeing activities

- 2022 Mental Health Week Grant to revitalise Gascoyne Junction Gym and created a Community Fun Run event
- Horizons Community Grant to purchase new gym equipment for Gascoyne Junction Gym
- SOCKS Week Grant to advocate for keeping safe on our roads and community fun run.

1.2.1.3 Support community and health initiatives

- Publish health awareness campaigns in Gassy Gossip and on social media

ECONOMIC

Objective

A growing local economy, encouraging commercial diversity.

Outcome 2.1: An appropriate transport network supporting local industry

Strategy 2.1.1 Provide appropriate transport network infrastructure, supporting our community, local pastoral and mining industries and tourism.

- Throughout the year the Shire had its two maintenance graders grading the entire road network according to the Shires priority schedule.
- Carried our works associated with upgrading sections of our 2040 Roads of Regional Significance via the Regional Road Group and Roads to Recovery Funding Arrangements.
- Put down a further 12 kilometres of seal on the Carnarvon / Mullewa Road

Strategy 2.1.1 Improve essential infrastructure and services to promote and support growth.

- Continued to advocate the Federal Government and Telstra for improved mobile telephone service given the Shire still uses 3G Technology. Despite assurances no improvements have been made. The private sector through Star Link has been a game changer with fast reliable internet services now available.
- Advocated for return of GP Clinic with WACHS. Monthly GP Clinics resumed in October 2022. COVID and Flu Vaccination clinics were also carried out in Gascoyne Junction along with a Women's Health Clinic.

Strategy 2.2.2 Pursue water security development opportunities

- Installed an 800 metre bore to tap into the ground water in order to reduce our reliability on the Gascoyne River aquifer. This was challenging, but we did manage to find sufficient quantities of water, however; the quality is not great and requires further treatment to make it usable. The Shire are carrying out investigation in the 23/24 period to determine the capital and operational cost of installing a Reverse Osmosis plant to get the water to a usable standard.

Strategy 2.2.3 Develop industrial, residential and commercial land development and seek investment opportunities.

- The Shire have worked with the Department of Lands and Development WA and have identified UCL Lots that can be developed / sub-divided into both Residential and Commercial lots. The Shire have purchased freehold the proposed Commercial

Land situated adjacent to Pimbee Road and are now working with Development WA to sub-divide the Lot into 8 commercial lots with power, water and access road.

Despite identifying four vacant UCL Lots adjacent to Hatch Street and getting approval from the Department of Land to purchase the Land we have not yet been able to enter into an ILUA with the Yinggarda PBC, as such this development is being held up.

- In this reporting period we have lost one residential home due to a severe storm. A further two homes suffered damage but they have since been repaired and upgraded. There are plans in place for at least two new residential properties to be constructed in 2023/24.
- The Shire has constructed one new 4 x 2 with a further 3 x 2 to be constructed in 2023 /24. The Shire completely renovated the premises on Lot 39 Gregory Street and continued to carry out maintenance and upgrade works on other Shire properties.
- The Shire are continuing to investigate opportunities to secure worker housing. Unfortunately this is contingent on being able to access land which is currently subject to an ILUA with the Yinggarda Aboriginal Corporation.

Outcome 2.3: Diverse economic development in the region

Strategy 2.3.1 Increased awareness of the district and regional attractions

2.3.1.1 Continue to promote our district, using a variety of mediums and collaborations

- Finalists in the Local Government National Awards
- Finalist Tourism WA Top Tiny Towns Award
- 2022 State Winner Keep Australia Beautiful Tidy Town Sustainable Community
- 2023 National Winner Keep Australia Beautiful Tidy Town Sustainable Community
- 14000 copies of Wander Outback brochure printed and distributed across Visitor Information Centres in Western Australia
- Stand at the Perth 4WD and Adventure Show
- Stand at the Perth Caravan and Camping Show
- 30 Second TV Commercial to air Feb to April 2023 in Southern WA
- Four 2.5 minute stories aired on Caravan and Camping WA on Channel 7
- Digital Marketing Campaign online with a focus on the Wander Outback campaign
- Published articles in The West Australian, the Seniors Newspaper and Western 4WD Magazine

2.3.1.2 Support tourism development opportunities pursued by the local community where appropriate

- 1:1 business development mentoring
- Quarterly Visit Upper Gascoyne meetings

Strategy 2.3.2 Promote opportunities for economic development in the region

2.3.2.1 Work with industry bodies, government and stakeholders to promote development of current and new local industries

- Work with Tourism WA, Australia's Golden Outback, Regional Development Midwest, Gascoyne Development Commission to grow tourism and agritourism opportunities.

Strategy 2.3.3 Encourage diversity and growth of local business, industry and investment

- Worked with three local businesses who commenced operations within the Upper Gascoyne: two operators and one accommodation.

ENVIRONMENT

Objective

Well maintained infrastructure and preserved natural environs for the benefit and enjoyment of present and future generations.

Outcome 3.1: Sustainable and effective environmental management

Strategy 3.1.1 Protect natural capital, associated infrastructure and support appropriate access

- The Shire in partnership with the Department of Biosecurity and Attractions have increased accessibility to the Kennedy Ranges and Mount Augustus with improved marketing and signage.
- The Shire are rehabilitating gravel pits once they have been extinguished. We are minimising the amount of turn-arounds when undertaking road works to reduce the environmental damage.

Strategy 3.1.2 Support biosecurity within the District

- The Shire make a \$50,000 financial contribution to the Carnarvon Rangelands Biosecurity Association. The Shire operates a large refrigerated sea container for the purposes of storing baits for wild dog control.

Strategy 3.2.1 Continue planning and development of existing and new infrastructure

- The Shire Councillors and Staff annually review a proposed projects list that is identified according to the SCP and these projects are scoped and costed as shovel ready projects that can be activated if external funding becomes available.
- The Shire continually seek funding for new and upgrade of infrastructure. We have been successful in getting \$8.5M for the Carnarvon / Mullewa Road Upgrade Project and \$1.8M for the Dalgety Brook Floodway.

Strategy 3.2.2 Maintenance and upgrade of infrastructure

- Road Maintenance continues to be a main focus for the Shire with approximately \$1M expended. The Shire has two dedicated graders that constantly circulate our road network.

Strategy 3.2.3 Seek statutory and legislative awareness.

- Involved with Aboriginal Heritage Cultural Act and Regulations of which the Shire was a contributing party.
- Provided feedback and implanted change in respect of the Local Government Act such as Elections now based on a preferential system.

CIVIC LEADERSHIP

Outcome 4.1 Strategically focused Council, demonstrating leadership and governance

Strategy 4.1.1 Effectively represent and promote the Shire

- The Shire through their elected representatives are fully engaged with the Gascoyne WALGA Zone and the Gascoyne Regional Road Group. The Shire have a representative on the WACHS District Advisory Committee, WACHS S19(2) Advisory Committee and the AGO Board.

Strategy 4.1.2 Lobby and advocate for the community and district

- The Shire have lobbied various Ministers and Department Heads on a variety of issues. This has seen the re-introduction of a GP Clinic and other associated services.

Strategy 4.1.3 Provide strategic leadership

- The Shire have recently adopted a new Community Strategic Plan along with a suite of supporting Strategic plans. Budgets are formulated against the back drop of the

SCP. The Shire continue to provide communication via various mediums, these include: Gassy Gossip, Facebook, Web Page, direct mail out and Notice Board.

- The Shire report against the SCP via the annual report and undertake a desk top review every two years along with a four yearly community review.

Outcome 4.2 An efficient and effective organisation

Strategy 4.2.1 Provide professional and efficient services to the community

- The Shire through its Workforce plan regularly monitor the service requirements against the resourcing levels. The Shire have identified that there is necessity to engage a further two staff members in order to maintain our already efficient organisation.

Strategy 4.2.2 Maintain accountability and financial responsibility through effective planning

- The Shire constantly review expenditure against budget on line by line basis. When setting budgets a thorough investigation of the available opportunities are undertaken with the best value for money option included in budget estimates. The Shire operates with a Plant Replacement Schedule which identifies equipment that requires replacement.

Strategy 4.2.3 Comply with statutory and legislative requirements

- The Shire complies with all of its statutory and legislative requirements. This is overseen by the CEO where various internal and external audits are undertaken and these are reported back to the relevant authorities. These include the Compliance Audit Return, Financial Management Review, Regulation 17 review, Mid-Year and Annual Audit carried out by the Auditor General. The Shire has a robust internal review mechanism where multiple individual are required to sign off rather than just one individual.
- The Shire continues to provide Building, Town Planning and Environmental Health Services to our community via consultants. In a time of emergency our CEO can perform the functions as an Environmental Health Officer.

Strategy 4.2.4 Foster a positive, resilient, safe and progressive workplace

- OH&S continues to be an area where the Shire needs to improve. In general terms we operate in a safe manner however our weakness is in the documentation of the processes. This has been identified and a new staff member will be charged with overseeing the documentation of our OH&S.
- The Shire have a relatively significant training budget for internal and external employees. Training is identified through our yearly staff performance reviews and

then staff are encouraged to attend training. The Shire are exploring options to work with our neighbouring Shires in sharing resources to deliver various training modules.

HIGHLIGHTS IN BRIEF

2022/2023

The 2022/23 period:

- Clean 22/23 Audit.
- Oversaw the completion of a new Staff Residence.
- Constructed 12km of bitumen on the Carnarvon / Mullewa Road
- Constructed 5km of bitumen on the Landor Meekatharra Road
- Commenced an ILUA between the Shire and the Yinggarda PBC for land to be used for residential purposes.
- Road Use Agreement between the Shire and Hastings.
- R2R and LRCI Grants Audited and acquitted.
- Continued to support the development of our tourism / community focus.
- Commenced construction of the Dalgety Brook Floodway
- Oversaw the reallocation of LRCI funds towards the drilling a deep bore (700m) looking for usable environmental water to alleviate the current issues with taking water for the river.
- Continued on the delivery of DRFAWA Projects – AGRN –951; 974 and 1021 to a value exceeding \$30M.
- Successful Community Christmas Event
- Secured an extra \$300K for Indigenous Access Funding.
- Secured an additional \$2.5M for bitumen works on the Carnarvon / Mullewa Road.
- Attendance at various emergency events – Fire, Flood Damage.
- 22/23 Budget Review.
- 22/23 Budget Preparation.
- Delivered complimentary services associated with COVID 19 – vaccinations & RAT Tests.
- Introduced new Community Strategic Plan
- Various meetings with State Government Ministers.
- Community Functions provided by the Shire for the 2022/2023 period:
 - Pictures in the Park held several times throughout the year at the GJ Pavilion and Junction Pub and Tourist Park
 - Gourmet Gazing

- 2022 Horizon Power Community Christmas Party, a free community dinner is provided to all residents along with live entertainment, a visit from Santa and activities for the children.
- ANZAC Day Ceremony 25th April 2022.
- Australia's Biggest Morning Tea, raising money for the Cancer Council WA.
- Other Community Functions supported by the Shire
 - Pink Stumps, hosted by the Gascoyne Junction Remote Community School (GJRCS)
 - School Presentations Evenings hosted by the (GJRCS) and the Carnarvon School of the Air
 - Multicultural Day hosted by the (GJRCS)
 - Book Week
 - Gascoyne Junction hosted The Carnarvon Horseman's Club Gascoyne Junction Gymkhana
 - Gassy Dash
 - Landor Gymkhana
 - Landor Races
 - JRC Races
 - JRC Gymkhana
 - Kennedy Ranges Campdraft
 - Australia's Biggest BBQ at Australia's Biggest Rock
 - Melbourne Cup Luncheon hosted by the Junction Pub and Tourist Park

PROPOSED PROJECTS / ACQUISITIONS 2023/24

The Council officially adopted the 2023/24 Budget at Ordinary Meeting of Council held on the 24th of August 2022. Some of the major highlights for the year include:

- Reg 17 and Financial Management Review
- Town Planning Strategy Review
- Town Water Bore Reverse Osmosis Plant
- New Fire Shed
- CEO Office renovation
- New 3x2 Staff House
- Internal refurbishment at Lot 39 Gregory Street
- Retaining walls and flooring for Lot 19 Gregory Street
- New Shed & Paton at Lot 40 Gregory Street
- New Patio at Lot 21 Gregory Street

- New Shed at Lot 50 Hatch Street
- New Shed at Lot 17/18 Gregory Street
- 3 x New Light Vehicles
- New 966 Loader
- New Fork Lift
- New Works caravan
- CRC Up-Grades
- Residential Land Development project
- Finalisation of Visitors Stop Project
- Completion of the Dalgety Floodway Project
- Regional Road Group Carnarvon/Mullewa Road project
- Roads to Recovery Landor/Meekatharra Road project
- Road Maintenance
- EV Charging Station
- Street Art – Two Rivers Memorial Park
- Water Hole Access
- Continued development of the Commercial Land Sub-Division
- Seal 13 Kilometres of Landor Meekatharra Road



**Independent Auditor's Opinion
2023
Shire of Upper Gascoyne**

To the Office of the Auditor General

**Report on the audit of the annual financial report for the Shire of
Upper Gascoyne**

Opinion

We have audited the financial report of the Shire of Upper Gascoyne ("the Shire"), which comprises:

- The statement of financial position as at 30 June 2023, the statement of comprehensive income, the statement of changes in equity, the statement of cash flows and statement of financial activity for the year then ended; and
- notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the statement by the Chief Executive Officer.

In our opinion, the accompanying financial report of the Shire is:

- based on proper accounts and records;
- fairly represents in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period; and
- in accordance with the *Local Government Act 1995* ("the Act"), and to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Shire in accordance with the auditor independence requirements of the *Auditor General Act 2006* and the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and our auditor's report.

Our opinion on the financial statements does not cover the other information and, accordingly, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We did not receive the other information prior to the date of this auditor's report. When we do receive it, we will read it and if we conclude that there is a material misstatement in this information, we are required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, we may need to retract this auditors' report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and the Council for the Financial Report

The Chief Executive Officer of the Shire is responsible for the preparation of the financial report that gives a true and fair view in accordance with the Act, the Regulation and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The Chief Executive Officer is also responsible for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive Officer is responsible for assessing the ability of the Shire to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State Government has made policy or funding decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

As required by the *Auditor General Act 2006*, our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities for the audit of these financial statements is located at the Auditing and Assurance Standards Board website at:

http://www.auasb.gov.au/auditors_responsibilities/ar4.pdf

This description forms part of our independent auditor's report.

Matters Relating to the Electronic Publication of the Audited Financial Report

Our auditor's report relates to the financial statements of the Shire for the year ended 30 June 2023 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial statements described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version of the financial report.

William Buck

William Buck Audit (WA) Pty Ltd
ABN 67 125 012 124

CM

Conley Manifis
Director

Perth, 26th day of October 2023

SHIRE OF UPPER GASCOYNE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Upper Gascoyne conducts the operations of a local government with the following community vision:

The Shire of Upper Gascoyne will be a sustainable service base supporting the pastoral, tourism sector, mining industries and the local community

Principal place of business:
4 Scott Street
Gascoyne Junction, WA 6705

**SHIRE OF UPPER GASCOYNE
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the Shire of Upper Gascoyne has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 26th day of October 2023



Chief Executive Officer

John McCleary

Name of Chief Executive Officer

William Buck Audit (WA) Pty Ltd





**SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	1,443,374	1,254,149	589,190
Grants, subsidies and contributions	2(a)	13,355,316	14,018,431	19,407,718
Fees and charges	2(a)	47,862	33,582	31,198
Interest revenue	2(a)	99,249	11,000	9,246
Other revenue	2(a)	589,148	176,062	452,448
		15,534,949	15,493,224	20,489,800
Expenses				
Employee costs	2(b)	(1,463,575)	(1,419,413)	(1,416,268)
Materials and contracts		(8,751,313)	(14,607,162)	(14,669,262)
Utility charges		(198,640)	(168,485)	(160,636)
Depreciation		(3,519,492)	(3,233,745)	(3,241,695)
Finance costs	2(b)	(290,975)	(185,672)	(205,918)
Insurance		(244,962)	(280,527)	(245,069)
Other expenditure	2(b)	(98,258)	(82,800)	(54,499)
		(14,567,215)	(19,977,804)	(19,993,347)
		967,734	(4,484,580)	496,453
Capital grants, subsidies and contributions	2(a)	4,757,152	4,214,640	8,598,678
Profit on asset disposals		68,848	1,154	33,000
Loss on asset disposals		-	(22,591)	-
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	1,843	-	3,292
Loss on revaluation of land and buildings	8(a)	-	-	(165,244)
Loss on revaluation of Other infrastructure	9(a)	(758,561)	-	-
		4,069,282	4,193,203	8,469,726
Net result for the period		5,037,016	(291,377)	8,966,179
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	(482,509)	-	(405,287)
Total other comprehensive income for the period	17	(482,509)	-	(405,287)
Total comprehensive income for the period		4,554,507	(291,377)	8,560,892

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

William Buck Audit (WA) Pty Ltd



**SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	8,978,408	9,653,321
Trade and other receivables	5	392,269	476,243
Inventories	6	218,795	135,451
Other assets	7	1,163,898	1,715,110
TOTAL CURRENT ASSETS		10,753,370	11,980,125
NON-CURRENT ASSETS			
Other financial assets	4(a)	40,745	38,902
Property, plant and equipment	8	11,757,887	10,764,482
Infrastructure	9	89,087,520	87,407,224
Right-of-use assets	11(a)	9,972	16,621
TOTAL NON-CURRENT ASSETS		100,896,124	98,227,229
TOTAL ASSETS		111,649,494	110,207,354
CURRENT LIABILITIES			
Trade and other payables	12	484,704	2,125,206
Other liabilities	14	1,548,607	1,820,117
Lease liabilities	11(b)	6,685	6,693
Short term borrowings	13	1,847,661	2,814,946
Borrowings	15	130,829	126,842
Employee related provisions	16	262,689	299,805
TOTAL CURRENT LIABILITIES		4,281,175	7,193,609
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	3,369	9,973
Borrowings	15	727,597	858,426
Employee related provisions	16	7,884	70,384
TOTAL NON-CURRENT LIABILITIES		738,850	938,783
TOTAL LIABILITIES		5,020,025	8,132,392
NET ASSETS		106,629,469	102,074,962
EQUITY			
Retained surplus		53,464,704	48,013,008
Reserve accounts	27	2,021,805	2,436,485
Revaluation surplus	17	51,142,960	51,625,469
TOTAL EQUITY		106,629,469	102,074,962

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

William Buck Audit (WA) Pty Ltd



**SHIRE OF UPPER GASCOYNE
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2021		39,446,185	2,037,129	52,030,756	93,514,070
Comprehensive income for the period					
Net result for the period		8,966,179	-	-	8,966,179
Other comprehensive income for the period	17	-	-	(405,287)	(405,287)
Total comprehensive income for the period		8,966,179	-	(405,287)	8,560,892
Transfers from reserve accounts	27	384,770	(384,770)	-	-
Transfers to reserve accounts	27	(784,126)	784,126	-	-
Balance as at 30 June 2022		48,013,008	2,436,485	51,625,469	102,074,962
Comprehensive income for the period					
Net result for the period		5,037,016	-	-	5,037,016
Other comprehensive income for the period	17	-	-	(482,509)	(482,509)
Total comprehensive income for the period		5,037,016	-	(482,509)	4,554,507
Transfers from reserve accounts	27	873,909	(873,909)	-	-
Transfers to reserve accounts	27	(459,229)	459,229	-	-
Balance as at 30 June 2023		53,464,704	2,021,805	51,142,960	106,629,469

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

William Buck Audit (WA) Pty Ltd

30/06/23



**SHIRE OF UPPER GASCOYNE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		1,340,317	603,372
Grants, subsidies and contributions		13,562,192	20,572,561
Fees and charges		42,386	34,637
Interest revenue		99,249	9,246
Goods and services tax received		66	51,319
Other revenue		589,148	452,448
		15,633,358	21,723,583
Payments			
Employee costs		(1,560,838)	(1,353,271)
Materials and contracts		(9,926,300)	(15,112,903)
Utility charges		(198,640)	(160,636)
Finance costs		(290,975)	(205,918)
Insurance paid		(244,962)	(245,069)
Other expenditure		(112,693)	(46,915)
		(12,334,408)	(17,124,712)
Net cash provided by operating activities	18(b)	3,298,950	4,598,871
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,566,649)	(816,954)
Payments for construction of infrastructure	9(a)	(6,045,710)	(7,870,776)
Capital grants, subsidies and contributions		4,485,642	7,629,898
Proceeds from sale of property, plant & equipment		253,593	48,000
Net cash (used in) investing activities		(2,873,124)	(1,009,832)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	26(a)	(126,842)	(133,364)
Payments for principal portion of lease liabilities	26(d)	(6,612)	(3,279)
Net cash (used In) financing activities		(133,454)	(136,643)
Net increase in cash held		292,372	3,452,396
Cash at beginning of year (net)		6,838,375	3,385,979
Cash and cash equivalents at the end of the year (net)	18(a)	7,130,747	6,838,375

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

William Buck Audit (WA) Pty Ltd



**SHIRE OF UPPER GASCOYNE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	24	1,443,374	1,254,149	589,190
Grants, subsidies and contributions		13,355,316	14,018,431	19,407,718
Fees and charges		47,862	33,582	31,198
Interest revenue		99,249	11,000	9,246
Other revenue		589,148	176,062	452,448
Profit on asset disposals		68,848	1,154	33,000
Fair value adjustments to financial assets at fair value through profit	4(a)	1,843	-	3,292
		15,605,640	15,494,378	20,526,092
Expenditure from operating activities				
Employee costs		(1,463,575)	(1,419,413)	(1,416,268)
Materials and contracts		(8,751,313)	(14,607,162)	(14,669,262)
Utility charges		(198,640)	(168,485)	(160,636)
Depreciation		(3,519,492)	(3,233,745)	(3,241,695)
Finance costs		(290,975)	(185,672)	(205,918)
Insurance		(244,962)	(280,527)	(245,069)
Other expenditure		(98,258)	(82,800)	(54,499)
Loss on asset disposals		-	(22,591)	-
Loss on revaluation of non-current assets		(758,561)	-	(165,244)
		(15,325,776)	(20,000,395)	(20,158,591)
Non-cash amounts excluded from operating activities	25(a)	4,144,862	3,348,384	3,377,986
Amount attributable to operating activities		4,424,726	(1,157,633)	3,745,487
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,757,152	4,214,640	8,598,678
Proceeds from disposal of assets		253,593	200,000	48,000
		5,010,745	4,414,640	8,646,678
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,566,649)	(1,575,530)	(816,954)
Purchase and construction of infrastructure	9(a)	(6,045,710)	(4,907,855)	(7,870,776)
		(7,612,359)	(6,483,385)	(8,687,730)
Amount attributable to investing activities		(2,601,614)	(2,068,745)	(41,052)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	27	873,909	967,728	384,770
		873,909	967,728	384,770
Outflows from financing activities				
Repayment of borrowings	26(a)	(126,842)	(126,841)	(133,364)
Payments for principal portion of lease liabilities	26(d)	(6,612)	(6,791)	(3,279)
Transfers to reserve accounts	27	(459,229)	(396,904)	(784,126)
		(592,683)	(530,536)	(920,769)
Amount attributable to financing activities		281,226	437,192	(535,999)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	2,591,240	2,789,186	(577,196)
Amount attributable to operating activities		4,424,726	(1,157,633)	3,745,487
Amount attributable to investing activities		(2,601,614)	(2,068,745)	(41,052)
Amount attributable to financing activities		281,226	437,192	(535,999)
Surplus or deficit after imposition of general rates	25(b)	4,695,578	-	2,591,240

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

William Buck Audit (WA) Pty Ltd

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**SHIRE OF UPPER GASCOYNE
FOR THE YEAR ENDED 30 JUNE 2023
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**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Judgements and estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2021-7b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified. Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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	Timing of revenue recognition
Rates	General rates.	Over time.	Payment dates adopted by Council during the year.	None.	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.	Output method based on project milestones and/or completion date matched to performance obligations as inputs
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.	Output method based on project milestones and/or completion date matched to performance obligations as inputs
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment.	No obligations.	Not applicable.	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.	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.	Revenue recognised after inspection event occurs.
Waste management collection	Kerbside collection service.	Over time.	Payment on an annual basis in advance.	None.	Output method based on regular weekly and fortnightly period as proportionate to
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.	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.	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.	Output method based on provision of service or completion of works.

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/ contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	1,443,374	-	1,443,374
Grants, subsidies and contributions	13,355,316	-	-	-	13,355,316
Fees and charges	47,862	-	-	-	47,862
Interest revenue	-	-	11,010	88,239	99,249
Other revenue	589,148	-	-	-	589,148
Capital grants, subsidies and contributions	-	4,757,152	-	-	4,757,152
Total	13,992,326	4,757,152	1,454,384	88,239	20,292,101

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/ contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	589,190	-	589,190
Grants, subsidies and contributions	19,407,718	-	-	-	19,407,718
Fees and charges	31,198	-	-	-	31,198
Interest revenue	-	-	3,881	5,365	9,246
Other revenue	452,448	-	-	-	452,448
Capital grants, subsidies and contributions	-	8,598,678	-	-	8,598,678
Total	19,891,364	8,598,678	593,071	5,365	29,088,478

	2023 Actual	2022 Actual
	\$	\$
Assets and services acquired below fair value		
Contributed assets	-	-
Recognised volunteer services	-	-
Interest revenue		
Interest on reserve account funds	3,564	78
Rates instalment and penalty interest	11,010	3,881
Other interest revenue	84,675	5,287
	99,249	9,246
The 2023 original budget estimate in relation to: Rates penalty interest was \$3,000.		
Fees and charges relating to rates receivable		
Charges on instalment plan	261	63
The 2023 original budget estimate in relation to: Charges on instalment plan was \$1,000.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	39,500	37,700
- Other services – grant acquittals	6,900	3,000
	46,400	40,700
Employee Costs		
Employee benefit costs	1,675,203	1,669,354
Other employee costs	(211,628)	(253,086)
	1,463,575	1,416,268
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	290,975	205,918
	290,975	205,918
Other expenditure		
Impairment losses / (writeback) on rates and statutory receivables	8,959	(4,145)
Impairment losses on trade receivables	(14,435)	7,584
Sundry expenses	103,734	51,060
	98,258	54,499

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Term deposits
Total cash and cash equivalents

Held as
- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2023	2022
	\$	\$
	6,956,515	7,216,747
	2,021,893	2,436,574
18(a)	8,978,408	9,653,321
	5,357,354	5,346,077
18(a)	3,621,054	4,307,244
	8,978,408	9,653,321

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

(a) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance
Movement attributable to fair value increment
Financial assets at fair value through profit and loss - Units in Local Government House Trust
Units in Local Government House Trust - closing balance

2023	2022
\$	\$
40,745	38,902
40,745	38,902
38,902	35,610
1,843	3,292
40,745	38,902

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or 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 elected to recognise as fair value gains and losses through profit or loss.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

5. TRADE AND OTHER RECEIVABLES

	Note	2023 \$	2022 \$
Current			
Rates and statutory receivables		154,980	51,923
Trade receivables		329,607	521,054
GST receivable		-	66
Receivables for employee related provisions	16	22,088	23,082
Allowance for credit losses of rates and statutory receivables		(17,373)	(8,414)
Allowance for credit losses of trade receivables		(97,033)	(111,468)
		392,269	476,243
Rates outstanding			
Past due and not impaired		137,607	43,509
Impaired		17,373	8,414
		154,980	51,923
Sundry debtors			
Past due and not impaired		232,574	409,586
Impaired		97,033	111,468
		329,607	521,054

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

	Note	30 June 2023 Actual \$	30 June 2022 Actual \$	1 July 2021 Actual \$
Trade and other receivables from contracts with customers		329,607	521,054	777,052
Contract assets	7	1,163,898	1,715,110	2,631,539
Allowance for credit losses of trade receivables		(97,033)	(111,468)	(103,884)
Total trade and other receivables from contracts with customers		1,396,472	2,124,696	3,304,707

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	214,745	132,951
Land held for resale		
Cost of acquisition	2,500	2,500
Development costs	1,550	-
	218,795	135,451
The following movements in inventories occurred during the year:		
Balance at beginning of year	135,451	102,670
Inventories expensed during the year	(10,521)	(16,339)
Additions to inventory	93,865	49,120
Balance at end of year	218,795	135,451

SIGNIFICANT ACCOUNTING POLICIES

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 of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale 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.

Land held for resale (Continued)

Borrowing 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 onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the council's intentions to release for sale.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

7. OTHER ASSETS

	2023	2022
	\$	\$
Other assets - current		
Contract assets	1,163,898	1,715,110
	1,163,898	1,715,110

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

Non-current assets held for sale (Continued)

Non-current assets classified as held for sale are valued at the lower of the carrying amount and fair value less costs to sell.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non-specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$		\$	\$	\$
Balance at 1 July 2021	834,000	1,724,125	6,402,393	8,960,518	45,841	2,278,289	11,284,648
Additions	-	403,729	177,577	581,306	6,645	229,003	816,954
Disposals	-	-	-	-	-	(15,000)	(15,000)
Revaluation increments / (decrements) transferred to revaluation surplus	(283,000)	(602,881)	480,594	(405,287)	-	-	(405,287)
Revaluation (loss) / reversals transferred to profit or loss		(165,244)		(165,244)			(165,244)
Depreciation	-	(7,229)	(138,215)	(145,444)	(20,346)	(395,360)	(561,150)
Transfers	-	-	(190,439)	(190,439)	-	-	(190,439)
Balance at 30 June 2022	551,000	1,352,500	6,731,910	8,635,410	32,140	2,096,932	10,764,482
Comprises:							
Gross balance amount at 30 June 2022	551,000	1,352,893	6,731,910	8,635,803	112,528	3,530,953	12,279,284
Accumulated depreciation at 30 June 2022	-	(393)	-	(393)	(80,388)	(1,434,021)	(1,514,802)
Balance at 30 June 2022	551,000	1,352,500	6,731,910	8,635,410	32,140	2,096,932	10,764,482
Additions	-	92,733	135,107	227,840	23,588	1,315,221	1,566,649
Disposals	-	-	-	-	-	(184,745)	(184,745)
Depreciation	-	(19,660)	(124,972)	(144,632)	(19,136)	(444,363)	(608,131)
Transfers	-	-	-	-	-	219,632	219,632
Balance at 30 June 2023	551,000	1,425,573	6,742,045	8,718,618	36,592	3,002,677	11,757,887
Comprises:							
Gross balance amount at 30 June 2023	551,000	1,445,626	6,867,017	8,863,643	136,116	4,709,584	13,709,343
Accumulated depreciation at 30 June 2023	-	(20,053)	(124,972)	(145,025)	(99,524)	(1,706,907)	(1,951,456)
Balance at 30 June 2023	551,000	1,425,573	6,742,045	8,718,618	36,592	3,002,677	11,757,887

* Asset additions included additions received at substantially less than fair value:

During the year ended 30 June 2022	-	-	-	-	-	-	-
During the year ended 30 June 2023	-	-	-	-	-	-	-

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	2022	Price per hectare or sales comparison
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuer	2022	Price per square metre / market borrowing rate
Buildings - specialised	3	Cost approach using depreciated replacement cost	Independent registered valuer	2022	Construction costs and current condition, residual values and remaining useful life assessments inputs
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.					
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.					
(ii) Cost					
Furniture and equipment		Cost	Cost		Purchase cost
Plant and equipment		Cost	Cost		Purchase cost

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Other infrastructure	Work in progress	Total Infrastructure
	\$	\$	\$	\$
Balance at 1 July 2021	75,747,126	6,153,173	122,931	82,023,230
Additions	6,218,952	1,651,824	-	7,870,776
Depreciation	(2,458,579)	(218,642)	-	(2,677,221)
Transfers	-	190,439	-	190,439
Balance at 30 June 2022	79,507,499	7,776,794	122,931	87,407,224
Comprises:				
Gross balance at 30 June 2022	130,339,067	8,439,058	122,931	138,901,056
Accumulated depreciation at 30 June 2022	(50,831,568)	(662,264)	-	(51,493,832)
Balance at 30 June 2022	79,507,499	7,776,794	122,931	87,407,224
Additions	4,349,420	1,696,290	-	6,045,710
Revaluation increments / (decrements) transferred to revaluation surplus	-	(482,509)	-	(482,509)
Revaluation (loss) / reversals transferred to profit or loss	-	(758,561)	-	(758,561)
Depreciation	(2,545,330)	(359,382)	-	(2,904,712)
Transfers	-	(219,632)	-	(219,632)
Balance at 30 June 2023	81,311,589	7,653,000	122,931	89,087,520
Comprises:				
Gross balance at 30 June 2023	134,688,487	11,006,400	122,931	145,817,818
Accumulated depreciation at 30 June 2023	(53,376,898)	(3,353,400)	-	(56,730,298)
Balance at 30 June 2023	81,311,589	7,653,000	122,931	89,087,520

* Asset additions included additions received at substantially less than fair value:

During the year ended 30 June 2022	-	-	-	-
During the year ended 30 June 2023	-	-	-	-

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - roads	3	Cost approach using depreciated replacement cost (gross valuation method)	Management valuation	2020	Construction costs and current condition, residual values and remaining useful life assessments inputs
Other infrastructure	3	Cost approach using depreciated replacement cost (gross valuation method)	Independent registered valuer	2023	Construction costs and current condition, residual values and remaining useful life assessments inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period, the cost of siteworks has been excluded from the 2023 valuation of other infrastructure. There were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF UPPER GASCOYNE
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	3 to 80 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
Formed subgrade	not depreciated
Unformed subgrade	not depreciated
Gravel roads	
formation	not depreciated
pavement	28 years
Footpaths - slab	40 years
Drainage	30 - 108 years
Bridges	100 years

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

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 carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes 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. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The residual value of intangible assets is considered to be zero and the useful life and amortisation method are reviewed at the end of each financial year.

Amortisation is included within depreciation in the Statement of Comprehensive Income.

Impairment

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

11. LEASES

(a) Right-of-Use Assets

	Note	Right-of-use assets - plant and equipment \$	Right-of-use assets Total \$
Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.			
Balance at 1 July 2021		19,945	19,945
Additions		-	-
Depreciation		(3,324)	(3,324)
Balance at 30 June 2022		16,621	16,621
Gross balance amount at 30 June 2022		19,945	19,945
Accumulated depreciation at 30 June 2022		(3,324)	(3,324)
Balance at 30 June 2022		16,621	16,621
Depreciation		(6,649)	(6,649)
Balance at 30 June 2023		9,972	9,972
Gross balance amount at 30 June 2023		19,945	19,945
Accumulated depreciation at 30 June 2023		(9,973)	(9,973)
Balance at 30 June 2023		9,972	9,972

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2023 Actual \$	2022 Actual \$
Depreciation on right-of-use assets	(6,649)	(3,324)
Finance charge on lease liabilities	(148)	(101)
Total amount recognised in the statement of comprehensive income	(6,797)	(3,425)
Total cash outflow from leases	(6,760)	(3,380)
(b) Lease Liabilities		
Current	6,685	6,693
Non-current	3,369	9,973
	26(d) 10,054	16,666

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

The Shire has a lease relating to plant and equipment. The lease term is 3 years. The measurement of lease liabilities does not include variable lease payments and any future cash outflows associated with leases not yet commenced to which the Shire is committed. Refer to Note 26(d) for details of lease liabilities.

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases (continued)

Details of individual lease liabilities required by regulations are provided at Note 26(d).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

11. LEASES (Continued)

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

Less than 1 year
1 to 2 years
2 to 3 years
3 to 4 years
4 to 5 years
> 5 years

	2023 Actual	2022 Actual
	\$	\$
	10,403	10,100
	10,715	10,403
	11,037	10,715
	11,368	11,037
	11,709	11,368
	20,259	31,968
	<u>75,491</u>	<u>85,591</u>
Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease		
Rental income	10,100	53,333

The Shire leases the tourist park with rental payable by six equal instalments per annum. The lease is classified as an operating lease as it does not transfer substantially all of the risks and rewards incidental to ownership of the assets. The tourist park is not considered investment property as it is leased for use in the supply of services to the community.

The lease payments include annual increases in accordance with the lease agreement. Although the Shire is exposed to changes in the residual value at the end of the current lease, the Shire typically entered into a new operating lease and therefore will not immediately realise any reduction in residual value at the end of the lease.

Expectations about the future residual value is reflected in the fair value of the property.

SIGNIFICANT ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

The Shire as Lessor (conitnued)

Initial direct costs incurred in entering into an operating lease (e.g. legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 to allocate the consideration under the contract to each component.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

12. TRADE AND OTHER PAYABLES

	2023	2022
	\$	\$
Current		
Sundry creditors	262,276	1,050,824
Accrued payroll liabilities	39,692	37,339
Bonds and deposits held	50,642	50,642
Retentions held for the Gascoyne River Bridge Project	6,171	6,171
Accrued expenses	125,923	980,230
	484,704	2,125,206

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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 any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

13. SHORT-TERM BORROWINGS

	2023	2022
	\$	\$
Unsecured		
Bank overdraft	1,847,661	2,814,946
Represented by:		
Unrestricted – WANDRRA* overdraft ^(a)	1,847,661	2,814,946
Restricted funds held		
	1,847,661	2,814,946
The following restrictions have been imposed by regulations or other externally imposed requirements:		
Unspent Grants	-	-
Unspent Loans	-	-
	-	-

* Western Australia Natural Disaster Relief and Recovery

(a) The bank overdraft is repayable on demand and forms an integral part of the Shire's cash management. The overdraft was established for the purpose of managing cash flow for road flood damage repairs in 2017. The amount of the overdraft brought forward on 1 July 2022 was \$2,814,946. The overdraft has decreased by \$967,285 during the financial year. At 30 June 2023 the balance of the overdraft was \$1,847,661. The interest rate on the overdraft at 30 June 2023 was 10.53% (2022: 7.28%).

Sensitivity analysis

Profit or loss is sensitive to higher/lower interest income from overdrafts as a result of changes in interest rates.

	2023	2022
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	18,477	28,149

* Holding all other variables constant

SIGNIFICANT ACCOUNTING POLICIES Bank overdrafts that form an integral part of the Shire's cash management are included as a component of cash and cash equivalents. Cash flows exclude movements between items that constitute cash or cash equivalents because these components are part of the cash management of the Shire rather than part of its operating, investing and financing activities. The reconciliation of cash and cash equivalents is outlined in Note 18.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

14. OTHER LIABILITIES

	2023	2022
	\$	\$
Current		
Capital grant/contributions liabilities	1,548,607	1,820,117
	1,548,607	1,820,117
<p>The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$1,548,607 (2022: \$1,820,117)</p> <p>The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.</p>		
Reconciliation of changes in capital grant/contribution liabilities		
Opening balance	1,820,117	2,788,897
Additions	(2,091,627)	1,820,117
Revenue from capital grant/contributions held as a liability at the start of the period	1,820,117	(2,788,897)
	1,548,607	1,820,117
Expected satisfaction of capital grant/contribution liabilities		
Less than 1 year	1,548,607	1,820,117
	1,548,607	1,820,117

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

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.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

15. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Long term borrowings		130,829	727,597	858,426	126,842	858,426	985,268
Total secured borrowings	26(a)	130,829	727,597	858,426	126,842	858,426	985,268

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Upper Gascoyne.

The Shire of Upper Gascoyne has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Details of individual borrowings required by regulations are provided at Note 26(a).

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
	158,230	130,101
	75,567	145,284
	<u>233,797</u>	<u>275,385</u>
	28,892	24,420
	<u>28,892</u>	<u>24,420</u>
	<u>262,689</u>	<u>299,805</u>
	5,928	52,177
	<u>5,928</u>	<u>52,177</u>
	1,956	18,207
	<u>1,956</u>	<u>18,207</u>
	<u>7,884</u>	<u>70,384</u>
	<u>270,573</u>	<u>370,189</u>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

17. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Land - freehold land	10,272	-	10,272	293,272	(283,000)	10,272
Revaluation surplus - Buildings - non-specialised	-	-	-	122,287	(122,287)	-
Infrastructure - roads	51,132,688	-	51,132,688	51,132,688	-	51,132,688
Other infrastructure	482,509	(482,509)	-	482,509	-	482,509
	51,625,469	(482,509)	51,142,960	52,030,756	(405,287)	51,625,469

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	Note	2023 Actual \$	2022 Actual \$
Cash and cash equivalents	3	8,978,408	9,653,321
Short-term borrowings - bank overdraft		(1,847,661)	(2,814,946)
		7,130,747	6,838,375

Restrictions

The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents	3	3,621,054	4,307,244
		3,621,054	4,307,244

The restricted financial assets are a result of the following specific purposes to which the assets may be used:

Restricted reserve accounts	27	2,021,805	2,436,485
Bonds and deposits held	12	50,642	50,642
Capital grant liabilities	14	1,548,607	1,820,117
Total restricted financial assets		3,621,054	4,307,244

(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities

Net result		5,037,016	8,966,179
Non-cash items:			
Adjustments to fair value of financial assets at fair value through profit or loss		(1,843)	(3,292)
Depreciation/amortisation		3,519,492	3,241,695
(Profit)/loss on sale of asset		(68,848)	(33,000)
Loss on revaluation of fixed assets		758,561	165,244
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables		83,974	325,150
(Increase)/decrease in other assets		551,212	916,429
(Increase)/decrease in inventories		(83,344)	(32,781)
Increase/(decrease) in trade and other payables		(1,640,502)	(424,189)
Increase/(decrease) in employee related provisions		(99,616)	76,114
Increase/(decrease) in other liabilities		(271,510)	(968,780)
Capital grants, subsidies and contributions		(4,485,642)	(7,629,898)
Net cash provided by/(used in) operating activities		3,298,950	4,598,871

**SHIRE OF UPPER GASCOYNE
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**19. UNDRAWN BORROWING FACILITIES AND CREDIT
STANDBY ARRANGEMENTS**

	2023	2022
	\$	\$
Bank overdraft limit	4,200,000	4,200,000
Bank overdraft at balance date	(1,847,661)	(2,814,946)
WATC short term lending facility limit	3,000,000	3,000,000
WATCH short term lending facility at balance date	-	-
Credit card limit	10,000	10,000
Credit card balance at balance date	(8,047)	-
Total amount of credit unused	5,354,292	4,395,054
Loan facilities		
Loan facilities - current	130,829	126,842
Loan facilities - non-current	727,597	858,426
Total facilities in use at balance date	858,426	985,268
Unused loan facilities at balance date	NIL	NIL

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

20. CONTINGENT LIABILITIES

The Shire does not have any contingent liabilities.

21. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	2,825,287	849,974
- plant & equipment purchases	-	96,525
	2,825,287	946,499
Payable:		
- not later than one year	2,825,287	946,499

The capital expenditure projects outstanding at the end of the current reporting period represent the construction of roads and connection and commissioning of plumbing on a mobile accommodation unit.

The prior year commitment was for the construction of roads and the Gascoyne Junction Tourist Stop and the purchase of a trailer.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual \$	2023 Budget \$	2022 Actual \$
President's annual allowance	18,851	20,565	20,063
Deputy President's annual allowance	17,994	5,141	5,015
Meeting attendance fees	85,373	78,474	76,558
Other council member expenses	1,955	2,000	6,585
Annual allowance for ICT expenses	24,208	24,500	24,500
Travel and accommodation expenses	6,392	15,500	6,687
Annual allowance for travel and accommodation expenses	15,480	21,000	15,965
22(b)	170,253	167,180	155,373

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual \$	2022 Actual \$
Short-term employee benefits	631,303	504,403
Post-employment benefits	68,554	56,213
Employee - other long-term benefits	10,207	38,887
Council member costs	170,253	155,373
22(a)	880,317	754,876

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services		
- Other related parties	3,196	579
Purchase of goods and services		
- Other related parties	125,542	114,722
Amounts outstanding from related parties:		
Trade and other receivables	1,870	-
Amounts payable to related parties:		
Trade and other payables		
- Other related parties	20,991	13,621

Purchases of goods and services from other related parties, relate to four (2022: five) companies controlled by related parties of elected members contracted on terms and conditions equivalent for those that prevail in arm's length transactions under the Shire's procurement processes. Details in relation to these transactions are as follows:

A company controlled by a related party of an elected member was awarded a contract under a tender process for bull dozer services and plant hire with a value of \$100,330 (2022: \$35,862).

A company controlled by a related party of an elected member provided emergency works and maintenance grading services with a value of \$12,383 (2022: \$31,883).

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. RELATED PARTY TRANSACTIONS (Continued)

A company controlled by a related party of an elected member provided accommodation and catering with a value of \$12,789 (2022: \$5,260).

A Councillor provided craft products with a value of \$40 (2022: nil).

A company controlled by a related party of an elected member provided catering service with a value of \$2,970 in 2022. No services were provided in 2023.

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 22(a) and 22(b)

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of 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 receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

24. RATING INFORMATION

(a) General Rates

RATE TYPE		2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2022/23	2021/22	
Rate Description	Basis of valuation	Rate in \$	Number of Properties	Actual Rateable Value*	Actual Rate Revenue	Actual Reassessed Rates	Actual Total Revenue	Budget Rate Revenue	Budget Reassessed Rate	Budget Total Revenue	Actual Total Revenue
		\$		\$	\$	\$	\$	\$	\$	\$	\$
Gross rental valuations											
GRV - Gascoyne Junction	Gross rental valuation	0.10500	14	120,703	12,673	-	12,673	12,674	-	12,674	13,096
Unimproved valuations											
UV - Pastoral	Unimproved valuation	0.07000	25	1,628,876	114,021	-	114,021	114,021	-	114,021	81,376
UV - Mining	Unimproved valuation	0.29800	223	3,454,712	1,029,504	191,926	1,221,430	1,029,504	-	1,029,504	392,408
Total general rates			262	5,204,291	1,156,198	191,926	1,348,124	1,156,199	-	1,156,199	486,880
Minimum payment											
Gross rental valuations											
GRV - Gascoyne Junction	Gross rental valuation	500	12	27,762	6,000	-	6,000	6,000	-	6,000	824
Unimproved valuations											
UV - Pastoral	Unimproved valuation	900	13	33,910	11,700	-	11,700	11,700	-	11,700	4,944
UV - Mining	Unimproved valuation	950	75	1,018,989	71,250	-	71,250	71,250	-	71,250	28,800
Total minimum payments			100	1,080,661	88,950	-	88,950	88,950	-	88,950	34,568
Total general rates and minimum payments			362	6,284,952	1,245,148	191,926	1,437,074	1,245,149	-	1,245,149	521,448
Ex-gratia Rates											
Ex-gratia Rates							6,300	3,000	-	3,000	2,884
Rates written-off							-	(5,000)	-	(5,000)	(221)
Interim and back rates							-	11,000	-	11,000	65,079
Total amount raised from rates (excluding general rates)							6,300	9,000	-	9,000	67,742
Total Rates							1,443,374			1,254,149	589,190
Rate instalment interest										1,000	68
Rate overdue interest										3,000	3,814

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23	2022/23	2021/22
		Budget	Budget	
		(30 June 2023	(30 June 2023	(30 June 2022
		Carried	Carried	Carried
Note	Forward)	Forward)	Brought	Forward
	\$	\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
		(68,848)	(1,154)	(33,000)
		(1,843)		(3,292)
		-	22,591	-
		758,561	-	165,244
8(a)9(a)		3,519,492	3,233,745	3,241,695
		(62,500)	93,202	7,339
		4,144,862	3,348,384	3,377,986
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
		(2,021,805)	(1,865,665)	(2,436,485)
		(2,500)	(2,500)	(2,500)
		130,829	130,829	126,842
		79,902	190,676	97,474
		6,685	6,690	6,693
		30,272	-	12,700
		(1,776,617)	(1,539,970)	(2,195,276)
Net current assets used in the Statement of Financial Activity				
		10,753,370	5,692,322	11,980,125
		(4,281,175)	(4,152,352)	(7,193,609)
		(1,776,617)	(1,539,970)	(2,195,276)
		4,695,578	-	2,591,240

SHIRE OF UPPER GASCOYNE
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual									Budget			
		Principal at	New Loans	Principal	Actual	Actual	Principal at	New Loans	Principal	Principal at	Principal at	New Loans	Principal	Principal at
		1 July 2021	During 2021-	Repayments	Interest	Interest	30 June	During 2022-	Repayments	at 30 June	1 July 2022	During 2022-	Repayments	at 30 June
		22	During 2021-	Expense	Repayments	2022	23	23	2023		23	23	2023	
		\$	\$	\$	22	22	\$	\$	\$	\$	\$	\$	\$	
Housing														
Staff Housing		245,268	-	(34,337)	4,265	(6,997)	208,199	-	(35,371)	172,828	208,200	-	(35,371)	172,829
Staff Housing		429,381	-	(43,069)	3,803	(4,544)	385,571	-	(43,538)	342,033	385,571	-	(43,538)	342,033
Economic services														
Tourism precinct		443,983	-	(45,605)	14,582	(21,462)	391,498	-	(47,933)	343,565	401,851	-	(47,932)	353,919
Total Borrowings	15	1,118,632	-	(123,011)	22,650	(33,003)	985,268	-	(126,842)	858,426	995,622	-	(126,841)	868,781

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for	Budget for	Actual for
						year ending 30 June 2023	year ending 30 June 2023	year ending 30 June 2022
						\$	\$	\$
Housing								
Staff Housing		29	WATC	2.99%	13-Aug-27	2,850	5,963	4,265
Staff Housing		30	WATC	1.09%	02-Nov-30	5,208	4,074	3,803
Economic services								
Tourism precinct		28	WATC	5.04%	07-Mar-29	21,113	25,635	14,582
Total Finance Cost Payments						29,171	35,672	22,650

* WA Treasury Corporation

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2022/23

The Shire had no new borrowings in the 2022/23 financial year.

(c) Unspent Borrowings

The Shire had no unspent borrowings at 30 June 2023.

(d) Lease Liabilities

Purpose	Note	Actual						Budget				
		Principal			Principal at 30 June 2022	Principal			Principal			
		Principal at 1 July 2021	New Leases During 2021- 22	Repayments During 2021- 22		New Leases During 2022- 23	Repayments During 2022- 23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022- 23	Repayments During 2022- 23	Principal at 30 June 2023
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Fuel bowser		-	19,945	(3,279)	16,666	-	(6,612)	10,054	15,686	-	(6,791)	8,895
Total Lease Liabilities	11(b)	-	19,945	(3,279)	16,666	-	(6,612)	10,054	15,686	-	(6,791)	8,895

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for	Budget for	Actual for	Lease Term
						year ending 30 June 2023	year ending 30 June 2023	year ending 30 June 2022	
Fuel bowser		1	Refuel Australi	1.10%	08-Dec-24	\$ 148	\$ 142	\$ 101	3 years
Total Finance Cost Payments						148	142	101	

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

27. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022	
	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to	Budget Transfer (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to	Actual Transfer (from)	Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	97,474	156	(17,728)	79,902	97,474	110,930	(17,728)	190,676	110,174	5	(12,705)	97,474
(b) Plant replacement reserve	999,553	112,954	(600,000)	512,507	999,553	160,874	(600,000)	560,427	567,262	582,291	(150,000)	999,553
(c) Airport reserve	41,068	65	-	41,133	41,069	34	-	41,103	41,067	1	-	41,068
(d) Tourism precinct reserve	84,314	147	-	84,461	84,315	69	-	84,384	280,360	15	(196,061)	84,314
(e) Building reserve	127,886	220,389	-	348,275	127,887	105	-	127,992	153,885	5	(26,004)	127,886
(f) Works reserve	244,946	203	-	245,149	244,946	201	-	245,147	244,941	5	-	244,946
(g) Economic development reserve	618,563	100,964	(256,181)	463,346	618,563	100,508	(250,000)	469,071	440,767	177,796	-	618,563
(h) Roads flood damage reserve	153,002	243	-	153,245	153,002	126	(100,000)	53,128	152,995	7	-	153,002
(i) Bridge maintenance reserve	69,679	24,108	-	93,787	69,680	24,057	-	93,737	45,678	24,001	-	69,679
	2,436,485	459,229	(873,909)	2,021,805	2,436,489	396,904	(967,728)	1,865,665	2,037,129	784,126	(384,770)	2,436,485

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	to be used to fund annual and long service leave requirements.
(b) Plant replacement reserve	to be used to be used for the purchase of major plant and also to fund major mechanical breakdowns.
(c) Airport reserve	to fund the resealing of the Gascoyne Junction Airport.
(d) Tourism precinct reserve	to be used for future significant repairs or upgrades on an as required basis.
(e) Building reserve	to be used for new buildings, future repairs or upgrades on an as required basis (excluding the Tourism Precinct).
(f) Works reserve	to be used to support funding of major infrastructure projects.
(g) Economic development reserve	to set aside funds for economic development initiatives.
(h) Roads flood damage reserve	to be used towards the required Shire contribution for Western Australia Natural Disaster Relief funding.
(i) Bridge maintenance reserve	to be used for repairs and maintenance of Kilili Bridge as required.

**SHIRE OF UPPER GASCOYNE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

28. TRUST FUNDS

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

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Yangibana - RUA Security Deposit	-	100,970	-	100,970
	-	100,970	-	100,970

APPENDIX 4

(Delegation Register Review.)



DELEGATED AUTHORITY REGISTER 2023

DOCUMENT NUMBER:		Y0005	
NAME	DATE REVIEWED	REVIEW:	Annually
		CHANGES/COMMENTS	
Council	24/06/2015	Reviewed & adopted	
Council	29/06/2016	Reviewed & adopted	
Council	28/06/2017	Reviewed & adopted	
Council	27/06/2018	Reviewed & adopted	
Council	19/12/2019	Reviewed & adopted	
Council	10/11/2020	Reviewed & adopted	
Council	20/10/2021	Reviewed & adopted	
Council	21/09/2022	Reviewed & adopted	
Council	22/11/2023	Reviewed & Adopted	

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REGISTER OF DELEGATIONS

The *Local Government Act 1995* (the Act) was introduced on 1 July 1996 and made significant changes to the way local government conducts its business. Its general aim was to enable local governments to provide good, open and accountable government to its people.

It is important to note that not all delegations in this Register are delegations made under the *Local Government Act 1995*. Although the *Local Government Act 1995* allows delegation only to the CEO other Acts allow delegations to be made direct to other employees, for example, the *Health Act 1911* and the *Dog Act 1976*. In some instances, other Acts do not give authority for the person delegated the power to sub-delegate that power. In those instances, if the delegation is made to the CEO, the CEO therefore cannot sub-delegate. This Register attempts to ensure delegations are made to the employee whose task it is to enforce the Act concerned.

One of the changes was the degree of delegated authority available to be passed onto the Chief Executive Officer or a committee in order to manage the day-to-day operations of the Shire.

The Act allows for a local government to delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Act. All delegations made by the Council must be by an absolute majority decision.

The following are decisions that cannot be delegated to the Chief Executive Officer:

- Any power or duty that requires a decision of an absolute majority or 75% majority of the local government,
- Accepting a tender that exceeds an amount set by the local government,
- Appointing an auditor,
- Acquiring or disposing of property valued at an amount higher than that determined by the local government,
- Any of the local government's powers under section 5.98, 5.99 and 5.100 of the Act,
- Borrowing money on behalf of the local government,
- Hearing or determining an objection of a kind referred to in section 9.5,
- Any power or duty that requires the approval of the Minister or the Governor, or
- Such other duties or powers that may be prescribed by the Act.

The Act allows for the Chief Executive Officer to delegate any of his/her powers to another employee – this must be done in writing. The Act allows for the Chief Executive Officer to place conditions on any delegations if he/she desires.

A register of delegations (being this document) relevant to the Chief Executive Officer and other employees is to be kept and reviewed at least once every financial year.

If a person is exercising a power or duty that he/she has been delegated, the Act requires him/her to keep necessary records of the exercise of the power or discharge of the duty. The written record is to contain:

- How the person exercised the power or discharged the duty;
- When the person exercised the power or discharged the duty; and
- The person or classes of person, other than council or committee members or employees of the local government, directly affected by the exercise of the power or discharge of the duty.

The aim of this register of delegations is to assist with improving the time taken to make decisions within the constraints allowed by the relevant legislation. This is consistent with the Shire's commitment to a strong customer service focus.

Transfer of Authority Due to Absence

Where an Officer not named has been appointed by Council or by an Officer authorised to make the appointment to act in a position to which the named Officer is appointed, the authority shall transfer to the Officer acting as appointed, for the duration of Council authorisation.

Acting Through Another Person

Local Government Act 1995 – Section 5.45(2)

Nothing in this Division (Division 4 – Local Government Employees) is to be read as preventing –

- (a) a local government from performing any of its functions by acting through a person other than the CEO; or*
- (b) a CEO from performing any of his or her functions by acting through another person.*

The key difference between a delegation and “acting through” is that a delegate exercises the delegated decision making function in their own right. The principal issue is that where a person has no discretion in carrying out a function, then that function may be undertaken through the “acting through” concept. Alternatively, where the decision allows for discretion on the part of the decision maker, then that function needs to be delegated for another person to have that authority.

The functions of a local government are spelt out in Section 3.1, “General Function” and Division 2 and Division 3 of Part 3 of the *Local Government Act 1995*.

1. Appointment of Acting CEO

Function to be performed	The Chief Executive Officer to appoint an Acting Chief Executive Officer.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation	That CEO appoint an Acting Chief Executive Officer
Conditions	Subject to: <ul style="list-style-type: none"> • Appointments being no longer than 30 working days; • Council Members to be advised. • The CEO must be satisfied that the person appointed as Acting CEO is suitably qualified for the position (refer to section 5.36(2)(a) of the <i>Local Government Act</i>).
Statutory reference	<i>Local Government Act 1995</i> ; section 5.36 and section 5.41
Council Policy Link	Council Policy Manual

The functions of the CEO are set out in Section 5.41 of the *Local Government Act 1995*. The CEO can act through another person by giving instructions to that person to undertake one or more of those functions.

2. Payments from the Municipal Fund and Trust Fund

Function to be performed	Where a local government has delegated to the Chief Executive Officer the exercise of its power to make payments from the municipal fund or the trust fund, each payment from the municipal fund or the trust fund is to be noted on a list compiled for each month which is to be presented to the next ordinary meeting of Council.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to make payments from the municipal fund, credit card or the trust fund, pursuant to the <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 12(1)(a)(b) .
Conditions	Subject to the requirements of the <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 13 .
Statutory reference	<i>Local Government (Financial Management) Regulations 1996</i> , Regulation 12(1)(a)(b) .
Council Policy Link	Council Policy Manual

3. Appointment of Contractors & Consultants

Function to be performed:	The Chief Executive Officer to appoint Consultants and Contractors to enable the proper administration of the Shire's business and operations.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to appoint consultants and contractors, including but not limited to architects, auctioneers, engineers, planners, quantity surveyors, solicitors, surveyors, valuers, selling and leasing agents, to enable the proper administration of the Shire's business and operations.
Conditions:	Subject to: <ul style="list-style-type: none"> • funding being available in the Budget; • The value of the contract shall not exceed \$250,000. • Quotations to be obtained, in accordance with Council Purchasing Policy.
Statutory reference:	<i>Local Government Act 1995, Sections 3.1, 3.18, 5.41(d) and 6.8.</i>

4. Obtaining Legal Advice

Function to be performed:	A local government may at times require legal advice or assistance.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to obtain legal advice and assistance to enable the proper administration of the Shire's business and operations and to provide advice to the Council, as required.
Conditions:	Subject to Council Policy
Statutory reference:	<i>Local Government Act 1995, Section 5.41(a), (b) and (d).</i>
Council Policy Link	Council Policy Manual

5. Preparation of the Annual Report

Function to be performed:	A local government is to prepare an annual report for each financial year.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to prepare an annual report for each financial year.
Conditions:	The Annual Report is to be submitted to the Council for adoption.
Statutory reference:	<i>Local Government Act 1995, Section 5.53.</i>

6. Making Payments to Employees in Addition to Contract or Award

Function to be performed:	A local government can approve of payments to employees in addition to their contract or Award.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to approve of making payment to employees in addition to their contract or Award.
Conditions:	Subject to: <ol style="list-style-type: none"> 1. Council Policy 2. Budget allocation.
Statutory reference:	<i>Local Government Act 1995, Sections 5.42 and 5.50.</i>
Council Policy Link	Council Policy Manual

7. Amending the Rate Record

Function to be performed:	A local government is required, from time to time, to amend a rate record for the current financial year to ensure that the information contained in the record is current and correct and that the record is in accordance with this Act.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer

Sub-delegation to:	Finance Manager / Rates Officer
Delegation:	The Chief Executive Officer is delegated the power to determine whether to amend the rate record for the preceding five years, pursuant to the <i>Local Government Act 1995</i> , Section 6.39 .
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.39(2) .

8. Agreement as to Payment of Rates and Service Charges

Function to be performed:	A local government may accept payment of a rate or service charge due and payable by a person in accordance with an agreement made with the person.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Finance Manager
Delegation:	The Chief Executive Officer is delegated the power to make an agreement with a person for payment of rates and service charges, pursuant to the <i>Local Government Act 1995</i> , Section 6.49 .
Conditions:	Subject to: <ul style="list-style-type: none"> the arrangements agreed to being on the basis that the total debt outstanding will be extinguished by 30 June next following. Council Policy The full details of the determination to be recorded in the appropriate rate record.
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.49 .
Council Policy Link	Council Policy Manual

9. Rates or Service Charges Recoverable in Court

Function to be performed:	If a rate or service charge remains unpaid after it becomes due and payable, the local government may recover it, as well as the costs of proceedings, if any, for that recovery, in a court of competent jurisdiction.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to

	determine that court action will be taken, pursuant to the <i>Local Government Act 1995</i> , Section 6.56(1) .
Conditions:	Council Policy 2.8
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.56(1) .
Council Policy Link	Council Policy Manual

10. Require Lessee to Pay Rent in Satisfaction of Rates or Service Charge

Function to be performed:	If payment of a rate or service charge imposed in respect of any land is due and payable, notice may be given to the lessee of the land requiring the lessee to pay to the local government any rent as it falls due in satisfaction of the rate or service charge.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to determine that notice be given to the lessee requiring payment of the rates or service charges, pursuant to the <i>Local Government Act 1995</i> , Sections 6.60(2) and (3) .
Conditions:	Council Policy
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.60(2) .
Council Policy Link	Council policy Manual

11. Recover Amount of Rates or Service Charge from Lessee as Debt

Function to be performed:	A local government may recover the amount of the rate or service charge as a debt from the lessee if rent is not paid in accordance with the notice.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to recover the amount of rate or service charge as a debt from the lessee if rent is not paid, pursuant to the <i>Local Government Act 1995</i> , Section 6.60(4) .
Conditions:	Council Policy
Statutory	<i>Local Government Act 1995</i> , Section 6.60(4) .

reference:	
Council Policy Link	Council policy Manual

12. Recovery of Debts (other than Rates or Service Charges)

Function to be performed:	If a debt (other than a rate or service charge) remains unpaid after it becomes due and payable, the local government may recover it, as well as the costs of proceedings, if any, for that recovery, in a court of competent jurisdiction.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to take action to recover any outstanding debts pursuant to the <i>Local Government Act 1995</i> , Section 6.10 .
Conditions:	Council Policy
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.10 ; and <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 5(a) .
Council Policy Link	Council policy Manual

13. Signing of Requisitions and Purchase Orders

Function to be performed:	A local government can sign Requisitions and Purchase Orders.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Various staff members as recorded in the Sub-Delegations Register
Delegation:	The Chief Executive Officer is delegated the power to sign Requisitions and Purchase Orders.
Conditions:	Limit as per Signing Authority determined by the CEO. In accordance with Council "Purchasing" Policy
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.1 ; and <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 5 .
Council Policy Link	Council Policy Manual

14. Issue of Petty Cash Advances

Function to be performed:	A local government can issue Petty Cash Advances.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Manager of Finance & Administration
Delegation:	The Chief Executive Officer is delegated the authority to issue Petty Cash Advances.
Conditions:	The acquittal of petty cash advances expended is to be supported by sufficient receipts/ information/documentation to prove the expenditure.
Statutory reference:	<i>Local Government Act 1995, Section 3.1</i> ; and <i>Local Government (Financial Management) Regulations 1996, Regulations 5 and 11.</i>

15. Submission of Grants and Subsidy Applications

Function to be performed:	A local government can submit grant and subsidy applications.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	<ul style="list-style-type: none"> • Council's grant officer – at the request of the CEO • Council's Engineers – at the request of the CEO • Council's Accountants – at the request of the CEO • Staff as directed by the CEO
Delegation:	The Chief Executive Officer is delegated the authority to submit grant and subsidy applications.
Conditions:	That sufficient financial resources have been budgeted when the grant requires a co-contribution or there is provision in a reserve account or the grant is such that making application fits in the Strategic Community Plan.
Statutory reference:	<i>Local Government Act 1995, Section 3.1</i> ; and <i>Local Government (Financial Management) Regulations 1996, Regulation 5.</i>

16. Negotiating Terms and Conditions for Leases and Properties

Function to be performed:	A local government can negotiate Terms and Conditions for Leases and Properties.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the authority to negotiate Terms, Conditions and Assignment of Rent for Leases and Properties.
Conditions:	Finalised Terms and Conditions to be Approved by the Council as soon as practicable.
Statutory reference:	<i>Local Government Act 1995, Section 3.1.</i>

17. Representing Local Government in Court

Function to be performed:	A local government shall, in writing, appoint persons to represent the local government in court.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to appoint a persons to represent the local government in court proceedings either generally or in a particular case.
Conditions:	The authorisation is to be recorded on the person's personnel file.
Statutory reference:	<i>Local Government Act 1995, Section 9.29 (2).</i>

18. Dog Act 1976

Function to be performed	A local government may delegate to its Chief Executive Officer any power or duty of the local government under another provision of the <i>Dog Act 1976</i>
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	That the Chief Executive Officer be delegated any power or duty under the <i>Dog Act 1976</i>
Conditions:	1. The authority to appoint a person under Section 29(1) , shall

	<p>only be approved by the Chief Executive Officer.</p> <p>2. The authority to declare a dog to be dangerous, pursuant to <i>Dog Act 1976 Section 33E</i>, shall only be approved by the Chief Executive Officer.</p> <p>3. The authority to sign any Warrant to seize, detain and deal with any dog pursuant to <i>Dog Act 1976 Section 29 (5a)</i>, in accordance with Sections 33G or 39, shall only be approved by the Chief Executive Officer.</p> <p>4. Withdrawal of an infringement can only be approved by the Chief Executive Officer.</p>
Statutory reference:	<i>Dog Act 1976, Section 10AA</i>

19. Liquor Control Act 1988 – Issue of Certificates Under Section 39

Function to be performed:	An application made to the licensing authority for the grant or removal of a licence, or for a change in the use or condition of any premises shall be accompanied by a certificate from the local government for the district in which the premises to which the application relates are situated, or are to be situated, unless the licensing authority otherwise determines.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to issue a certificate on behalf of the Shire of Upper Gascoyne, pursuant to the <i>Liquor Control Act 1988, Section 39</i> .
Conditions:	Nil
Statutory reference:	<i>Liquor Control Act 1988, Section 39</i> .

20. Liquor Control Act 1988 – Issue of Certificates Under Section 40

Function to be performed:	An application made to the licensing authority for the grant or removal of a licence, or for a change in the use or condition of any premises shall be accompanied by a certificate from the authority responsible for planning matters in the district in which the premises to which the application relates are situated, or are to be situated, unless the licensing authority otherwise determines.
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Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to issue a certificate on behalf of the City, pursuant to the <i>Liquor Control Act 1988</i> , Section 40 .
Conditions:	Nil
Statutory reference:	<i>Liquor Control Act 1988</i> , Section 40 .

21. Bush Fires Act 1954 – Powers and Duties

Function to be performed:	A local government is empowered with all powers, duties and functions under the <i>Bush Fires Act 1954</i> .
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to perform all powers, duties and functions of the <i>Bush Fires Act 1954</i> .
Conditions:	Excludes powers and duties that are prescribed in the Act with the requirement for a resolution by the local government.
Statutory reference:	<i>Bush Fires Act 1954</i> , Section 48 .

22. Bush Fires Act 1954 – Firebreaks Around Properties

Function to be performed:	A local government can take measures for preventing a bush fire, including requesting firebreaks around properties.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Shire Appointed Contract Ranger
Delegation:	The Chief Executive Officer is delegated the power to take measures for preventing a bush fire, including requesting firebreaks around properties.
Conditions:	Nil
Statutory reference:	<i>Bush Fires Act 1954</i> , Section 33 .

23. Bushfires Act 1954 – Prohibited Burning Times

Function to be performed:	A local government can determine to vary Prohibited Burning Times, in accordance with the <i>Bush Fires Act 1954</i> , Sections 17(7) and (8) , regarding: <ul style="list-style-type: none"> • shortening, extending, suspending or reimposing a period of prohibited burning times; or • imposing a further period of prohibited burning times.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to: <ul style="list-style-type: none"> • shorten, extend, suspend or reimpose a period of prohibited burning times; or • impose a further period of prohibited burning times.
Conditions:	Nil
Statutory reference:	<i>Bush Fires Act 1954</i> , Section 17(10) .

24. Bush Fires Act 1954 – Prosecutions and Infringement Notices

Function to be performed:	A local government can consider allegations of offences alleged to have been committed against this Act in the district of the local government and, if the delegate thinks fit, to institute and carry on proceedings in the name of the local government against any person alleged to have committed any of those offences in the district.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to institute and carry out legal proceedings for alleged offences against the <i>Bush Fires Act 1954</i> , including the power to issue an Infringement Notice.
Conditions:	Chief Executive Officer to sign any Prosecution Notices. Note: s59A(3) and Bush Fires (Infringements) Regulations 1958, Reg.4(a) provide that only the Shire President or the Chief Executive Officer may withdraw an infringement notice.
Statutory reference:	<i>Bush Fires Act 1954</i> , Section 59(3) Prosecution of Offences and Section 59A(2) Alternative Procedure – Infringement Notices.

25. Food Act 2008 – Appointment of Authorised Persons

Function to be performed:	A local government may, in writing, appoint persons or classes of person to be authorised for the purposes of performing particular functions in regard to the enforcement of laws.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to appoint persons or classes of person to be authorised for the purposes of performing particular functions in regard to the enforcement of the <i>Food Act 2008</i> .
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995, Section 9.10(1).</i> <i>Food Act 2008, Section 122, s.126 (2).</i>

26. Food Act 2008 – Appointment of Persons to Withdraw Infringement Notices

Function to be performed:	A local government may, in writing, appoint persons or classes of person to be authorised for the purposes of performing particular functions in regard to the enforcement of laws.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the authority to withdraw an Infringement or grant an extension of time for payment pursuant to section 126 (6), (7) & (13) of the Act.
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995, Section 9.10(1).</i> <i>Food Act 2008, S.126 (6), (7) & (13).</i>

27. Food Act 2008 – Registration of Food Businesses

Function to be performed:	A local government may, in writing, appoint persons or classes of person to be authorised for the purposes of performing particular functions in regard to the enforcement of laws.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Environmental Health Officer
Delegation:	The Chief Executive Officer is delegated the power to sign and issue any registration approvals to operate a Food Business under the <i>Food Act 2008, s.110</i> .
Conditions:	Nil

Statutory reference:

Local Government Act 1995, Section 9.10(1).

28. Health Act 1911 – Appointment of Deputy, Discharge of Powers and Duties

Function to be performed:	A local government may appoint and authorise any person to be its deputy under the <i>Health Act 1911</i> to exercise and discharge all or any of the powers and functions of the local government for such time and subject to such conditions and limitations (if any) as the local government shall see fit. Such appointment shall not affect the exercise or discharge by the local government itself of any power or function.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Environmental Health Officer
Delegation:	The Chief Executive Officer is delegated the power to be its <i>Health Act 1911</i> deputy to exercise and discharge all or any of the powers and functions of the local government for such time and subject to such conditions and limitations (if any) as the local government shall see fit. Such appointment shall not affect the exercise or discharge by the local government itself of any power or function.
Conditions:	The Chief Executive Officer, shall: (i) approve of all legal action and sign Prosecution Notices; and (ii) sign all Notices.
Statutory reference:	<i>Health Act 1911, Section 26.</i>

29. Approval of Building Permits

Function to be performed:	Approve Building Permits
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Contract EHO / Building Surveyor
Delegation:	The CEO is delegated the authority to grant or refuse the issue of a building Permits in the prescribed form pursuant to <i>Building Act 2011, Section 20, 22 & 127.</i>
Conditions:	Nil
Statutory reference:	<i>Building Act 2011, Sections 20, 22 and 127.</i> Division 2 of Part 2. Divisions 1, 2 and 4 of Part 4.

30. Grant of Occupancy Permit, Building Approval Certificate, with or without conditions & extension of period of duration of Occupancy Permit or Building Approval Certificate.

Function to be performed:	Authority to issue occupancy permits, certificates of construction appliance, grant permits, issue building orders and notices and perform associated functions of a permit authority pursuant to the <i>Building Act 2011</i> .
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Contract EHO / Building Surveyor
Delegation:	The officers are delegated the power to issue Certificates of Occupancy, Building Approval certificates and extensions of period of duration of Occupancy Permit or Building Approval Certificate in the prescribed form upon completion of buildings, pursuant to the <i>Building Act 2011</i> , Sections 58, 59, 62, 65 and 127 .
Conditions:	Nil
Statutory reference:	<i>Building Act 2011</i> , Sections 58, 59, 62, 65 and 127 .

31. Approve a Demolition Permit Other Than for Buildings Classified by the National Trust and Council's Heritage Register

Function to be performed:	To grant or refuse to approve applications for a Demolition Permit.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Contract EHO / Building Surveyor
Delegation:	The CEO is delegated authority to grant or refuse a Demolition Permit other than for buildings classified by the National Trust and Council's Heritage Register, pursuant to the <i>Building Act 2011</i> , Sections 21, 22 & 127 .
Conditions:	Nil
Statutory reference:	<i>Building Act 2011</i> , Sections 21, 22 and 127 .

32. Issue Building Orders

Function to be performed:	A Permit Authority may make an Order (a Building Order) in respect of one or more of the following - (a) particular building work; (b) particular demolition work; (c) a particular building or incidental structure, whether completed before or after commencement day.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to issue Building Orders for works in contravention of the Act, pursuant to the <i>Building Act 2011</i> , Sections 110, 111 and 112 .
Conditions:	1. Chief Executive Officer to sign the Building Order. 2. Subject to Sub-Section 112(2)(b) being conditional as follows; <i>“The Order to demolish, dismantle or remove a building or incidental structure that has been, or is being, built or occupied in suspected contravention of a provision of the Building Act 2011, SHALL only be issued where the building is assessed to be in a state that is dangerous and which cannot be easily rectified”.</i>
Statutory reference:	<i>Building Act 2011</i> , Sections 110, 111 and 112 .

33. Revoke Building Orders

Function to be performed:	A Permit Authority may, by notice in writing, revoke a Building Order at any time and must serve each person to whom to order is directed with a copy of the notice.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to revoke Building Orders for works in contravention of the Act, pursuant to the <i>Building Act 2011</i> , Section 117 .
Conditions:	Chief Executive Officer to sign the notice to revoke a Building Order.
Statutory reference:	<i>Building Act 2011</i> , Section 117 .

34. Issue Licence to Deposit Material on Street

Function to be performed:	No person shall deposit stones, bricks, lime, rubbish, timber, iron, or other materials on a street, way, or other public place, nor make an excavation on land abutting or adjoining a street, way, or other public place, unless authorised to do so by an Act or unless he has first obtained from the local government in whose district the street, way, public place, or land is situated a licence in writing for that purpose, nor unless, in the case of an excavation he has securely fenced off the place where it is to be made from the street, way, or other public place, nor unless he complies with the conditions, if any, of the licence.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Environmental Health Officer Contract Building Surveyor
Delegation:	The Chief Executive Officer is delegated the power to issue licenses for the deposit of materials on a street , way or other public place and to make an excavation on land abutting or adjoining a street, way, or other public place, pursuant to the <i>Local Government (Miscellaneous Provisions) Act 1960, Section 377</i> .
Conditions:	Nil
Statutory reference:	<i>Building Regulations 2012, Regulation 64.</i>

35. Appoint Authorised Persons (Swimming Pool Inspectors)

Function to be performed:	A local government may appoint an Authorised Person to carry out inspections of pools. An “ authorised person ” means a person with appropriate experience or qualifications authorised by the local government for the purposes of this section.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	EHO / BS
Delegation:	The Chief Executive Officer is delegated the power to appoint authorised persons for the purpose of inspecting private swimming pools and enforcing the provisions of the Act, pursuant to the <i>Building Regulations 2012</i>, Regulation 53(1).
Conditions:	The authorisations to be in writing and recorded on the appropriate file and the person’s personal file.
Statutory reference:	<i>Building Regulations 2012, Regulation 53(1).</i>

36. Disturbing Local Government Land or Anything On It

Function to be performed:	A person who, without lawful authority interferes with the soil of, or anything on, land that is local government property; or takes anything from land that is local government property, commits an offence.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works and Services Manager
Delegation:	The Chief Executive Officer is delegated the power to interfere with soil or take anything from local government land, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 5(1) and Schedule 3.1, Division 2, Item 2 and <i>Local Government Act 1995</i> , Section 3.25(1)(b) .
Conditions:	Nil
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 5(1) .

37. Obstructing A Public Thoroughfare

Function to be performed:	A person who, without lawful authority, places on a public thoroughfare anything that obstructs it commits an offence if the person fails to remove the obstruction when requested by the local government to do so, or if anything falls from land, or from anything on land, onto a public thoroughfare and obstructs it, a person who is the owner or occupier of the land commits an offence if the person fails to remove the obstruction when requested by the local government to do so.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works and Services Manager
Delegation:	The Chief Executive Officer is delegated the power to obstruct a public thoroughfare, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 6 (1) and Schedule 3.1, Division 2, Item 2 and <i>Local Government Act 1995</i> , Section 3.25(1)(b) .
Conditions:	Nil
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 6(1) .

38. Encroaching A Public Thoroughfare

Function to be performed:	A person who is the owner or occupier of land and, without lawful authority erects on the land a structure that encroaches upon a public thoroughfare; or permits a tree or other plant growing on the land to encroach upon a public thoroughfare, commits an offence if the person fails to remove the structure or plant, to the extent that it is encroaching, when requested by the local government to do so.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works and Services Manager
Delegation:	The Chief Executive Officer is delegated the power to erect a structure or permit a tree that encroaches a public thoroughfare, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 7(1) and Schedule 3.1, Division 2, Item 2 and <i>Local Government Act 1995</i> , Section 3.25(1)(b) .
Conditions:	Nil
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 7(1) .

39. Offences Relating to the Repair of Gates and Fences

Function to be performed:	<p>A person who is the owner or occupier of land commits an offence if any fence or gate that separates the land from a public thoroughfare is not kept in good repair.</p> <p>A person may apply to the local government for permission to have across a public thoroughfare under the control or management of the local government a gate or other device that enables motor traffic to pass across the public thoroughfare and prevents livestock from straying.</p>
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to provide a gate or other device across a public thoroughfare or serve a Notice to request the owner or occupier to repair a gate or fence, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 8(1) and Schedule 3.1, Division 2, Item 2 and <i>Local Government Act 1995</i> , Section 3.25(1)(b) .
Conditions:	Nil
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 8(1) .

40. Dangerous Excavation in or Near Public Thoroughfare

Function to be performed:	If there is, in a public thoroughfare or land adjoining a public thoroughfare, an excavation that the local government considers to be dangerous it may fill in or fence the excavation, or request the owner or occupier to fill or securely fence the excavation.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to deem an excavation to be dangerous and to fill in or fence the excavation, or serve a Notice to request the owner or occupier to fill or securely fence the excavation, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i>, Regulation 11(1) and Schedule 3.1, Division 2, Item 2 and <i>Local Government Act 1995</i>, Section 3.25(1)(b).
Conditions:	Nil
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 11(1).

41. Crossing from Public Thoroughfare to Private Land or Private Thoroughfare Without Approval

Function to be performed:	Upon application the local government may approve the construction of a crossing giving access from a public thoroughfare to the land, or a private thoroughfare serving the land.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to approve the construction of a crossing giving access from a public thoroughfare to the land, or a private thoroughfare serving the land, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 12(1).
Conditions:	Approvals are subject to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 14(2).
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 12(1).

42. Requirement to Construct and Repair a Crossover

Function to be performed:	A local government may give a person who is the owner or occupier of private land a notice in writing requiring the person to construct or repair a crossing from a public thoroughfare. If the person fails to comply with the notice, the local government may construct or repair the crossing and recover 50% of the cost.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to give a person who is the owner or occupier of private land a notice in writing requiring the person to construct or repair a crossing if the person does not comply, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulations 13(1) and (2) .
Conditions:	Nil
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 13(1) and (2) .

43. Private Works On, Over Or Under Public Places

Function to be performed:	A local government may grant permission to a person to construct anything on, over or under a public thoroughfare or other public place that is local government property.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to grant permission to a person to construct anything on, over or under a public thoroughfare or other public place that is local government property, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 17 and <i>Local Government Act 1995</i> , Section 3.25(1)(b) .
Conditions:	Approvals are subject to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 14(2) .
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 17(2) .

44. Offences Relating to Watercourses, Drains, Tunnels and Bridges

Function to be performed:	A local government may grant permission to a person to, alter, obstruct, or interfere with, any watercourse, drain, tunnel, or bridge that is local government property.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to grant permission to a person to alter, obstruct, or interfere with, any watercourse, drain, tunnel, or bridge that is local government property, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 18 and <i>Local Government Act 1995</i> , Section 3.25(1)(b) .
Conditions:	Approvals are subject to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 14(2) .
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 18(1) .

45. Offences Relating to the Protection of Thoroughfares from Water Damage

Function to be performed:	A local government may grant permission to a person to alter, obstruct, or interfere with the natural flow of surface water across any thoroughfare or other land in such a way as is likely to damage any thoroughfare that is local government property.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to grant permission to a person to alter, obstruct, or interfere with the natural flow of surface water across any thoroughfare or other land in such a way as is likely to damage any thoroughfare that is local government property, pursuant to the Local Government (Uniform Local Provisions) Regulations 1996 , Regulation 19 and Local Government Act 1995 , Section 3.25(1)(b).
Conditions:	Approvals are subject to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 14(2) .
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 19(1) .

46. Actions Against Persons in Relation to Wind Erosion and Sand Drifts

Function to be performed:	A local government may give a notice under this regulation to a person who is the owner or occupier of land, if the local government considers that clearing the land of vegetation may cause the land having a common boundary with land that comprises local government property to be adversely affected by wind erosion or sand drift.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to serve a Notice on a person to prevent wind erosion or sand from escaping a property onto other private land or land that is local government property, pursuant to the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 21 and <i>Local Government Act 1995</i> , Section 3.25(1)(b) .
Conditions:	Nil
Statutory reference:	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> , Regulation 21(1) .

47. Unauthorised Works in a Street – Serving of Notices

Function to be performed:	A local government may serve notices on persons/ proprietors of premises who have conducted works in a street without Council's permission.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works and Services Supervisor
Delegation:	The Chief Executive Officer is delegated the power to serve notices on persons/ proprietors of premises who have conducted works in a street without Council's permission.
Conditions:	Chief Executive Officer to sign any Notices.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.1 .

48. Works in the Street

Function to be performed:	A local government may grant approval and impose conditions for works to be undertaken in the street by other authorities, private organisations or individuals, including the approval of applications to protect verges.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to grant approval and impose conditions for works to be undertaken in the street by other authorities, private organisations or individuals, including the approval of applications to protect verges.
Conditions:	<ul style="list-style-type: none"> (i) That the proposed works are legal and do not adversely affect the safety, functionality and aesthetics of the street or adjoining properties to an unacceptable degree. (ii) The owners and occupiers of adjoining properties should be consulted as appropriate prior to approval being determined. (iii) If there are objections to the proposal, it be referred to the Council for determination.
Statutory reference:	<i>Local Government Act 1995, Section 3.1.</i>

49. Reinstatements of Roads and Footpaths

Function to be performed:	A local government may grant and impose conditions for persons or agencies undertaking works in the street and to apportion responsibility for the cost of road and footpath reinstatements resulting from works undertaken by other persons' or agencies' undertakings.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to grant and impose conditions for persons or agencies undertaking works in the street and to apportion responsibility for the cost of road and footpath reinstatements resulting from works undertaken by other persons' or agencies' undertakings.
Conditions:	Subject to the lodgement of a bond for work performance and the payment of the cost of any re-instatement works.
Statutory reference:	<i>Local Government Act 1995, Section 3.1.</i>

50. Approval of Works Orders to Public Utility Service Authorities

Function to be performed:	A local government may approve the issuing of works orders to public utility service authorities for service modifications or upgrading associated with approved projects.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to approve the issuing of works orders to public utility service authorities for service modifications or upgrading associated with approved projects.
Conditions:	That the works are associated with projects that have obtained the approval of the Council as necessary and are within the approved budget allocation.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.1 .

51. Approval of Design Projects

Function to be performed:	A local government may approve detailed design plans for projects or components of projects that have been approved by the Council to concept plan level.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Contract Building Surveyor Environmental Health Officer
Delegation:	The Chief Executive Officer is delegated the power to approve detailed design plans for projects or components of projects that have been approved by the Council to concept plan level.
Conditions:	That the detailed designs are consistent with the concept plans approved by the Council.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.1 .

52. Serving of Notices Requiring Certain Things to be Done by Owner or Occupier of Land

Function to be performed:	A local government may give a person a notice in writing relating to the land requiring the person to do anything specified in Schedule 3.1, Division 1 or for the purpose of remedying or mitigating the effects of any offence prescribed in Schedule 3.1, Division 2.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	<p>The Chief Executive Officer is delegated the power to issue a notice in writing relating to the land requiring the person to do anything specified in Schedule 3.1, Division 1 or for the purpose of remedying or mitigating the effects of any offence prescribed in Schedule 3.1, Division 2 including the following:</p> <ol style="list-style-type: none"> 1. prevent water from dripping or running from a building; 2. placing a number on a property to indicate an address; 3. repair a public thoroughfare; 4. ensure that land that adjoins a public thoroughfare is suitably enclosed; 5. ensure unsightly land is enclosed; 5A. ensure overgrown vegetation, rubbish or disused material is removed from land; 5B. ensure that graffiti is obliterated; 6. take measures to prevent movement of sand, rocks etc.; 7. ensure that land adjoining a public thoroughfare is not overgrown; 8. removing a tree or part that is obstructing a thoroughfare; 9. ensuring that a tree that endangers any person is made safe (dangerous tree); 10. taking specified measures to prevent damage to the public or property from cyclonic activity; 11. remove bees that are a danger or nuisance; 12. ensure that unsightly dilapidated or dangerous fence is modified or repaired; 13. take measures to prevent artificial light or other light being omitted or reflected to remove a nuisance; 14. make safe anything that is obstructing a private thoroughfare.
Conditions:	The Chief Executive Officer may form an opinion that the things to be performed is necessary to protect and/or enhance the health, safety or amenity of the persons in the district or to remove a nuisance.
Statutory reference:	<i>Local Government Act 1995, Section 3.25.</i>

53. Additional Powers When Giving a Notice Under S.3.25 of the Act

Function to be performed:	If a person who is given a notice under Section 3.25 of the Act fails to comply with it, the local government may do anything that it considers necessary to achieve, so far as is practicable, the purpose for which the notice was given, including recovering the cost of anything it does as a debt due from the person who failed to comply with the notice.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to do anything that they consider necessary to achieve, so far as is practicable, the purpose for which the notice was given, including recovering the cost of anything it does as a debt due from the person who failed to comply with the notice.
Conditions:	The Chief Executive Officer may form an opinion that the things to be performed is necessary to protect and/or enhance the health, safety or amenity of the persons in the district or to remove a nuisance.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.26 .

54. Performing Particular Things on Land which is not Local Government Property

Function to be performed:	A local government may perform its general functions of the things prescribed in Schedule 3.2 of the Act on land, even though the land is not local government property and the local government does not have consent to do it.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works and Services Supervisor
Delegation:	The Chief Executive Officer is delegated the power to carry out things prescribed in Schedule 3.2 even though the land is not local government property and the local government does not have consent to do it, as follows: <ol style="list-style-type: none"> 1. Carry out works for the drainage of land. 2. Do earthworks or other works on land for preventing or reducing flooding. 3. Take from land any native growing or dead timber, earth, stone, sand or gravel that, in its opinion, the local government requires for making or repairing a thoroughfare, bridge, culvert, fence or gate.

	<ol style="list-style-type: none"> 4. Deposit and leave on land adjoining a thoroughfare any timber, earth, stone, sand, gravel, and other material that persons engage in making or repairing a thoroughfare, bridge, culvert, fence, or gate do not, in the local government's opinion, require. 5. Make a temporary thoroughfare through land for use by the public as a detour while work is being done on a public thoroughfare. 6. Place on land signs to indicate the names of public thoroughfares. 7. Make safe a tree that presents serious and immediate danger, without having to give the owner the notice otherwise required by regulations. 8. Obliterate graffiti that is visible from a public place and that has been applied without the consent of the owner or occupier.
Conditions:	The Chief Executive Officer may form an opinion that the things to be performed is essential to protect and/or enhance the health, safety or amenity of the persons in the district or to remove a nuisance.
Statutory reference:	<i>Local Government Act 1995, Section 3.27.</i>

55. Power of Entry

Function to be performed:	The power of entry is conferred on a local government which is performing any function under the <i>Local Government Act 1995</i> .
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated authority to authorise persons with the powers of entry, when performing any function of the local government.
Conditions:	Record in the appropriate file
Statutory reference:	<i>Local Government Act 1995, Section 3.28.</i>

56. General Procedure for Entering Property

Function to be performed:	A person authorised by the local government may lawfully enter land or premises or thing without the consent of the owner or occupier, unless the owner or occupier objects to the entry.
Delegated by:	The Shire of Upper Gascoyne Council

Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated authority to authorise a local government person to lawfully enter land or premises or thing without the consent of the owner or occupier, unless the owner or occupier objects to the entry.
Conditions:	Record in the appropriate file
Statutory reference:	<i>Local Government Act 1995, Section 3.31(2).</i>

57. Power to Remove and Impound Goods

Function to be performed:	An employee authorised by a local government may remove and impound any goods that are involved in a contravention that can lead to impounding and may use reasonable force to exercise the power.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated authority to authorise an employee of the local government to remove and impound any goods that are involved in a contravention that can lead to impounding and may use reasonable force to exercise the power.
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995, Section 3.39.</i>

58. Impounded – Non-Perishable Goods

Function to be performed:	Where any non-perishable goods have been removed and impounded, the local government is required to either: (a) institute a prosecution against the alleged defender; or (b) give the alleged offender notice that the goods may be collected from, specifying such hours.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to: (a) institute a prosecution against the alleged offender; or (b) give the alleged offender notice that the goods may be collected from, specifying such hours.
Conditions:	The Chief Executive Officer shall approve of all prosecutions and

	sign all Prosecution Notices.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.39 .

59. Declaring a Vehicle to be an Abandoned Vehicle Wreck

Function to be performed:	If after seven days from the removal of a vehicle deemed to be an abandoned wreck the owner of the vehicle has not been identified or after seven days from the giving of a notice the owner has not collected the vehicle the local government may declare that the vehicle is an abandoned vehicle wreck.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Manager of Works and Services
Delegation:	The Chief Executive Officer is delegated authority to declare that a vehicle is an abandoned vehicle wreck under the <i>Local Government Act 1995</i> , Section 3.40A(4) .
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.40A(4) .

60. Disposing of Confiscated Goods

Function to be performed:	A local government may sell or otherwise dispose of any goods that have been ordered to be confiscated under <i>Local Government Act 1995</i> , Section 3.47 .
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to sell or otherwise dispose of any goods that have been ordered to be confiscated subject to the <i>Local Government Act 1995</i> , Section 3.47(1,2 & 2a) .
Conditions:	The sale or disposal of goods or vehicles is to be recorded in appropriate record.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.47(1, 2 & 2a) .

61. Disposing of Uncollected Vehicles

Function to be performed:	A local government may sell or otherwise dispose of any vehicle that has not been collected within two months of a notice having been given under Section 3.40(3) or seven days of declaration being made that a vehicle is an abandoned vehicle wreck.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to sell or otherwise dispose of any vehicle not collected pursuant to the <i>Local Government Act 1995</i> , Section 3.47(2) .
Conditions:	Details of the sale or disposal of uncollected vehicles is to be recorded in the appropriate record.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.47(2) .

62. Disposing of Uncollected Impounded Goods

Function to be performed:	A local government may sell or otherwise dispose of impounded goods that have not been collected within the period specified in Section 3.47(2b) of the date a notice is given under the <i>Local Government Act 1995</i> , Sections 3.42(1)(b) or 3.44 .
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to sell or otherwise dispose of any uncollected impounded goods pursuant to the <i>Local Government Act 1995</i> , Section 3.47(2a) .
Conditions:	Details of the sale or disposal of uncollected impounded goods is to be recorded in the appropriate record.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.47(2a) .

63. Disposal of Sick or Injured Impounded Animals

Function to be performed:	If an impounded animal is ill or injured to such an extent that treating it is not practicable, the local government may humanely destroy the animal and dispose of the carcass.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Works and Services Manager

Delegation:	The Chief Executive Officer is delegated the power to determine that a sick or injured impounded animal be destroyed pursuant to the <i>Local Government Act 1995</i> , Section 3.47A(1) .
Conditions:	The details of sick or injured animals disposed of are to be recorded in the appropriate record.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.47(1) .

64. Recovery of Impounding Expenses

Function to be performed:	If goods are removed and impounded under Section 3.39 and the offender is convicted, the local government may, if the goods are not sold, recover any expenses incurred in removing and impounded the goods and disposing of them.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to determine that court action be taken to recover impounding expenses pursuant to the <i>Local Government Act 1995</i> , Section 3.48 .
Conditions:	The Chief Executive Officer shall approve of all legal action and sign all legal documents. The actions taken to recover impounding expenses are to be recorded in the appropriate record to meet legislative requirements.
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.48 .

65. Closing Certain Thoroughfares to Vehicles (Not Exceeding 4 Weeks)

Function to be performed:	A local government may close a thoroughfare to vehicles wholly or partially, for a period not exceeding four weeks.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Manager of Works and Services
Delegation:	The Chief Executive Officer is delegated the power to close a thoroughfare, wholly or partially, pursuant to the <i>Local Government Act 1995</i> , Section 3.50 & 3.50(A)
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.50 & 3.50(A) .

66. Closing Certain Thoroughfares to Vehicles (Exceeding 4 Weeks)

Function to be performed:	A local government may, after providing public notice of its intentions and reasons, inviting submissions and then considering submissions, order a thoroughfare to be wholly or partially closed to vehicles for a period exceeding four weeks.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Manager of Works and Services
Delegation:	The Chief Executive Officer is delegated the power to close a thoroughfare, wholly or partially, pursuant to the <i>Local Government Act 1995</i> , Sections 3.50 .
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995</i> , Sections 3.50(1a) and 3.50(4) .

67. Closing Certain Thoroughfares to Vehicles (Revocation)

Function to be performed:	An order to close a thoroughfare may be revoked by the local government.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to revoke an order to close a thoroughfare, pursuant to the <i>Local Government Act 1995</i> , Section 3.50(6) .
Conditions:	Details of the revocation of an order to close thoroughfares must be recorded in the appropriate register
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.50(6) .

68. Partial Closure of Thoroughfare for Repairs and Maintenance

Function to be performed:	A local government may partially and temporarily close a thoroughfare, without giving local public notice, if the closure is for the purpose of carrying out repairs or maintenance and is unlikely to have a significant adverse effect on users of the thoroughfare.
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Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Manager of Works and Services
Delegation:	The Chief Executive Officer is delegated the power to partially and temporarily close a thoroughfare, pursuant to the <i>Local Government Act 1995</i> , Section 3.50A .
Conditions:	<ul style="list-style-type: none"> • The road closure being limited to a minimum period as is practicable. • Access being maintained to properties. • Compliance with the Local Government Act 1995. <p>Details of the closure to be recorded on the appropriate record.</p>
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.50A .

69. Power to Invest

Function to be performed:	Subject to the regulations, money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested in accordance with the <i>Trustees Act 1962</i> , Part III.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to invest money and establish investment internal control procedures, pursuant to the <i>Local Government Act 1995</i> , Section 6.14 and <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 19.
Conditions:	Subject to Council Policy
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.14(1) ; and <i>Local Government (Financial Management) Regulations 1996</i> , Regulation 19 .
Council Policy Link	<i>Council Policy Manual 2.1 Investment Policy</i>

70. Extension of Time for Objection to the Rate Record

Function to be performed:	A local government may, on application by a person proposed to make an objection to the rate record, extend the time for making the objection for such period as it thinks fit.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer

Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to grant an extension to the time to make an objection, pursuant to the <i>Local Government Act 1995</i> , Section 6.76(4) .
Conditions:	An extension will only be granted for a maximum period of 30 days. The full details of the determination to be recorded in the appropriate rate record.
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.76(4) .

71. Consider Objection to the Rate Record

Function to be performed:	A local government is to promptly consider any objection to the rate record and may either disallow it or allow it, wholly or in part.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to consider any objection to the rate record and may either disallow it or allow it, wholly or in part, pursuant to the <i>Local Government Act 1995</i> , Section 6.76(5) .
Conditions:	The full details of the determination to be recorded in the appropriate rate record.
Statutory reference:	<i>Local Government Act 1995</i> , Section 6.76(5) .

72. Disposal of Surplus Plant, Equipment or Material

Function to be performed:	A local government can dispose of surplus plant, equipment or material
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to dispose of plant, equipment or material.
Conditions:	Refer to Council Policy 2.11
Statutory reference:	<i>Local Government Act 1995</i> , Section 3.58(2,3.)
Council Policy Link	Council Policy Manual

73. Determining That Tenders Do Not Have to be Invited for the Supply of Goods and Services Function

Function to be performed:	A local government does not have to publicly invite tenders before it enters into a contract for the supply of goods or services even though the consideration under the contract is, or is expected to be, worth more than \$250,000 if it has good reason to believe that, because of the unique nature of the goods or services required or for any other reasons, it is unlikely that there is more than one potential supplier.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to determine that the Shire has good reason to believe that, because of the unique nature of the goods or services required or for any other reason, it is unlikely that there is more than one potential supplier and not publicly invite tenders before the Shire enters into a contract for the supply of goods or services even though the consideration under the contract is, or is expected to be, worth more than \$250,000 .
Conditions:	The determination is to be supported by a detailed report. The determination is to be recorded in the appropriate record.
Statutory reference:	<i>Local Government Act 1995, Section 3.57(1)</i> ; and <i>Local Government (Functions and General) Regulations 1996, Regulation 11(2)(f)</i> .

74. Tenders to be Invited for Certain Contracts

Function to be performed:	A local government is to publicly invite tenders before it enters into a contract for the supply of goods or services if the consideration under the contract is, or is expected to be, worth more than \$250,000 . Tenders do not have to be publicly invited according to the requirements, if the supply of the goods or services is to be obtained through the Council Purchasing Service of WALGA
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to publicly invite tenders before the Shire enters into a contract for the supply of goods or services if the consideration under the contract is, or is expected to be, worth more than \$250,000 , pursuant to the <i>Local Government (Functions and General)</i>

	<p><i>Regulations 1996, Regulation 11(1) and Local Government Act 1995, Section 3.57(1).</i></p> <p>The CEO is not required to publically invite tenders if meeting the requirements of section 11(2) of the Local Government (Functions and General) Regs 1996.</p>
Conditions:	<p>Tenders can only be invited for those goods and services identified in the Annual Budget, Plan for the Future or separately approved by the Council.</p> <p><i>Acceptance of the most advantageous tender is subject to the Regulations.</i></p> <p>The invitation to tender is to be entered into the Tender Register in the prescribed manner.</p>
Statutory reference:	<p><i>Local Government Act 1995, Section 3.57(1); and Local Government (Functions and General) Regulations 1996, Regulation 11(1)(2) & 14.</i></p>

75. Minor Variation in Tender for the Supply of Goods or Services

Function to be performed:	A local government may, with the approval of the tenderer, make a minor variation in a contract for goods or services before it enters the contract with the successful tenderer.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power, with the approval of the tenderer, to make a minor variation in the contract for goods or services before the Shire enters the contract with the successful tenderer, pursuant to the <i>Local Government (Functions and General) Regulations 1996, Regulation 20(1,2 & 3).</i>
Conditions:	That the variation is minor having regard to the total goods or services that tenderers were invited to supply.
Statutory reference:	<i>Local Government (Functions and General) Regulations 1996, Regulation 20(1, 2 & 3).</i>

76. Seeking Expressions of Interest

Function to be performed:	If a local government thinks that there is good reason to make a preliminary selection from amongst prospective tenderers, it may seek expressions of interest with respect to the supply of the goods or services before entering the tender process.
Delegated by:	The Shire of Upper Gascoyne Council

Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated the power to seek expressions of interest with respect to the supply of the goods or services before entering the tender process, pursuant to the <i>Local Government (Functions and General) Regulations 1996, Regulation 21(1)</i> .
Conditions:	Details of the express of interest sought must be recorded in the appropriate record and in the Tender Register as required by the <i>Local Government (Functions and General) Regulations 1996, Regulation 17</i> .
Statutory reference:	<i>Local Government (Functions and General) Regulations 1996, Regulation 21(1)</i> .

77. Minor Amendments to Policies and Delegations

Function to be performed:	Minor amendments to existing policies and delegations
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	That the Chief Executive Officer be delegated authority to make administrative amendments to Delegations and Policies, due to any changes in name or title of an officer or committee, re-numbering, reformatting or similar administrative requirement.
Conditions:	Providing any such amendment does not constitute a major change of duties or responsibilities of an officer or committee affected.
Statutory reference:	Local Government act 1995 - 5.42

78. Complaints Officer

Function to be performed:	To investigate complaints against the Council.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	Appoints the CEO as the complaints officer for the Shire of Upper Gascoyne for the purposes of compliance with the <i>Local Government Act 1995 s. 5.120</i>
Conditions:	Nil

Statutory reference:	<i>Local Government Act 1995 s. 5.120</i>
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79. Appointment of Authorised Officers

Function to be performed:	To appoint persons or classes of persons to be authorised for the purpose of fulfilling prescribed functions of the <i>Local Government Act 1995</i> .
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	That the CEO be delegated the authority to appoint persons as authorised officers.
Conditions:	Nil
Statutory reference:	<i>Local Government Act 1995 s3.24 Authorising persons under this subdivision (Subdivision 2 – Certain provisions about land)s9.10 Appointment of authorised persons</i>

80. Cat Act 2011 – Appointment of Authorised Officers

Function to be performed:	To appoint officer(s) to administer the <i>Cat Act 2011</i> .
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated authority to appoint Authorised Persons as required for the purposes of administering the requirements of the <i>Cat Act 2011</i> .
Conditions:	Nil
Statutory reference:	<i>Cat Act 2011 (s44 and s48)</i>

81. Road Traffic (Events on Roads) Regulations

Function to be performed:	Temporarily close roads in order to hold events.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil

Delegation:	The Chief Executive Officer is delegated authority to determine applications for the temporary closure of roads for the purpose of conducting events in accordance with the <i>Road Traffic (Events on Roads) Regulations 1991</i> .
Conditions:	The Chief Executive Officer shall have regard to Section 3.50 of the <i>Local Government Act 1995</i> .
Statutory reference:	<i>Road Traffic (Events on Roads) Regulations 1991</i>

82. Local Government Elections & Other Polls

Function to be performed:	Fix a date for an extra – ordinary election
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	Council delegates its power to the Chief Executive Officer under Section 4.9(1)(b) of the Local Government Act to fix the day on which a poll is held for an extraordinary election if the Shire President has not already done so.
Conditions:	Compliance with the <i>Local Government (Elections) Regulations 1997</i> .
Statutory reference:	<i>Local Government Act 1995 Part 4.9</i>

83. Insurance

Function to be performed:	Ensure that the Shire is adequately covered by insurance
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	The Chief Executive Officer is delegated authority to enter into appropriate contracts of insurance on behalf of the Shire.
Conditions:	Nil
Statutory reference:	Local Government Act 1995 – S6.7(2)

84. Authority to instigate legal proceedings

Function to be performed	The Chief Executive Officer to instigate legal proceedings
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation	<p>That CEO instigate legal proceedings under the following acts including the Acts Subsidiary Legislation:</p> <ul style="list-style-type: none"> • <i>Local Government 1995</i> • <i>Building Act 2011</i> • <i>Planning & Development Act 2005</i> • <i>Cat Act 2011</i> • <i>Dog Act 1976</i> • <i>Health Act 1911</i> • <i>Bush Fires Act 1954</i> • <i>Food Act – 2008</i> • <i>Local Government (Miscellaneous Provisions) Act 1960</i>
Conditions	Nil
Statutory reference	<i>Local Government Act 1995</i> ; section 5.42

85. Town Planning Schemes 1 & 2 Planning Determinations

Function to be performed	The Chief Executive Officer to determine matters pertaining to planning where they conform to Council Policy, the Town Planning Scheme and or Planning Codes.
Delegated by:	The Shire of Upper Gascoyne Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Environmental Health / Building Officer
Delegation	<ol style="list-style-type: none"> 1) Determination of development and subdivision applications and the issue of formal Council notices in accordance with the Town Planning Scheme and Council Policies, as outlined below; 2) Determination of planning applications for uses listed as 'P' within the Town Planning Scheme provided the application conforms with all Scheme requirements and standards and

any adopted policy of Council;

- 3) Determination of planning applications involving the discretionary powers of the Residential Design Codes providing the consultation process outlined within the Codes is adhered to and no objections were received from surrounding landowners;
- 4) Refusal of planning applications where the proposed use is not permitted by the Town Planning Scheme or does not comply with the non-discretionary powers of the Residential Design Codes or a mandatory statutory requirement of the Schemes or adopted Council Policy;
- 5) Providing responses to subdivision applications referred from the WAPC where the application generally complies with the provisions of the relevant Town Planning Scheme and adopted Council Policy or an endorsed Subdivision Guide Plan;
- 6) Providing responses to subdivision applications referred from the WAPC where the application requires Council to apply discretion under the Town Planning Scheme provided no objections were received during the advertising period and compliance with the objectives stated within the Town Planning Scheme;
- 7) Determination of applications for home occupations, home businesses and home offices subject to compliance with Council's adopted policy with respect to such applications. Any proposed home occupation, which received objections during the public consultation, will be referred to Council for determination;
- 8) Endorse submitted Deposited Plans for final clearance of subdivisions provided all conditions any adopted policy of Council have been satisfactorily complied with;
- 9) Issuing of planning consents and vary setbacks where minor adjustments to building setbacks are in accordance with Council Policy, Town Planning Schemes and Residential Design Codes;
- 10) Applications for planning consent for extensions/alterations to nonconforming uses in accordance with Town Planning Scheme;
- 11) Granting of planning approval with or without conditions under TPS 1 and 2 to development on a local reserve under the Scheme for the purpose for which it is reserved;
- 12) Granting of planning approval with or without conditions under TPS 1 and 2 for land zoned Restricted, Additional or

	Special Use for the purpose specified; 13) Determination of clearance of planning conditions imposed by planning approvals.
Conditions	Nil
Statutory reference	<i>Local Government Act 1995</i> ; section 5.42

86. Execution of Documents

Function to be performed:	To sign documents on behalf of the Local Government.
Delegated by:	The Shire of Upper Gascoyne Shire Council
Delegated to:	Chief Executive Officer
Sub-delegation to:	Nil
Delegation:	To generally sign documents on behalf of the Local Government.
Conditions:	Nil
Statutory reference:	Local Government Act 1995, section 9.49A

APPENDIX 5

(2.3 Bank Account Signing Authority Policy Review)



SECTION TWO - FINANCE & AUDIT

DOCUMENT:	2.3 Bank Account Signing Authority	REVIEW:	Triennially (or as required)
NAME:	DATE REVIEWED:	CHANGES/COMMENTS:	
J. McCleary	11/12/2018	Addition of Works Manager as per council resolution 11112018	
P. Hutchinson	18/03/2019	Addition of Senior Customer Service Officer and removal of Finance Officer to List C	
John McCleary	01/02/2023	No changes	
Cherie Walker	16/11/2023	Removal of Shire President, Deputy President, and Councillors as Cheque Signatories and amend all nominated officers to List A with dual signing authority. Addition of Corporate Services Officer – Finance and removal of Customer Services Officer.	

2.3 BANK ACCOUNT SIGNING AUTHORITY

In accordance with Sections 5.42 and 5.44 of the Local Government Act 1995 and Local Government (Financial Management) Regulations 12 and 13, Council delegates authority to the Chief Executive Officer to make payments from the Shire of Upper Gascoyne Municipal or Trust Fund.

Cheque Payments

The signing authority for cheques drawn on the Municipal Fund are any two nominated officers (List A) to sign conjointly.

Specimen signatures are held on file by the Commonwealth Bank under the following positions and must be updated as any changes to position occur.

LIST A

Chief Executive Officer
 Manager of Finance &
 Corporate Services
 Manager of Works
 Senior Corporate Service
 Officer
 Corporate Service Officer -
 Finance

EFT Payments

EFT processing must be authorised by two people electronically as follows:

Following approval for payment of creditors and payroll by the CEO or delegated officer, the authorised officer is to enter the bank transfer details into Commbiz, check the details and authorise the payment. Then the Chief Executive Officer or other authorised officer is to log on to Commbiz re-check all payment details and enter the final authorisation to allow distribution of the EFT funds. Where possible the initiating officer is to be removed from the process, i.e. the payroll officer should not be a part of the authorisation process.

Commbiz (the online business system provided by the Commonwealth Bank of Australia) has been set up so that all payments necessitate two authorisations to be entered before any money is released.

Under no circumstances are authorised officers permitted to share their login details or their authorisation key with any other employee. Sharing of this information may lead to summary dismissal.

APPENDIX 6

(SUG Annual Budget Project Report)

SHIRE OF UPPER GASCOYNE 2023/24 ANNUAL BUDGET - PROJECTS PROGRESS REPORT				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE
				In Progress	
				Completed	
				On-Hold	
PROJECT	PERSON RESPONSIBLE	BUDGET 2023/24	ACTUAL YEAR TO DATE	STATUS	
COMPLETED PROJECTS					
Shade structures relocation	Sean	\$ 20,000.00	\$ 7,700.00	Completed	PO Issued to ABBL Contracting. Under Budget
Lot 39 Renovations	Sean	\$ 90,000.00	\$ 90,000.00	Completed	Outback Builders
Retaining wall Lot 19	Sean	\$ 10,000.00	\$ 10,840.00	Completed	ABBL Contracting
Install internal fence to Lot 45 to split block. Part of new house	Sean	\$ 630,000.00	\$ 7,512.36	Completed	ABBL Contracting
Various Vehicle Crossover and Path realignment at old Police Station	Sean	\$ 30,000.00	\$21,744.80	Completed	Waiting on final invoice
PROJECTS NOT STARTED					
New Shed Gregory Street Lot 40 - Gregory Street	Sean	\$ 30,000.00		Not Yet Started	Specs sent to Outback, Ningaloo, Benny/PK, Aussie Shed. April-May
New Shed Gregory Street Lot 50 - Gregory Street	Sean	\$ 30,000.00		Not Yet Started	Specs sent to Outback, Ningaloo, Benny/PK, Aussie Shed. April-May
Install patio - Lot 40	Sean	\$ 12,250.00		Not Yet Started	Specs sent to Outback, Ningaloo, Benny/PK, Aussie Shed. April-May
Install patio - Lot 21	Sean	\$ 12,250.00		Not Yet Started	Specs sent to Outback, Ningaloo, Benny/PK, Aussie Shed. April-May
CEO's Office Renovation	Sean	\$ 90,000.00		Not Yet Started	To commence April 2024
Depot security gate	Sean and Jarrod	\$ 20,000.00		Not Yet Started	Quoted by Incite Security \$47,000, awaiting Outback Builders quote.
Silhouette cows	Sean	\$ 60,000.00		Not Yet Started	John to liase with Sean
Lighting for amphitheatre	Sean	\$ 10,000.00		Not Yet Started	Dave Kearney and Rado to quote next time they're out.
Commerical Blocks	Sean and John			Not Yet Started	
Fire Truck Shed	Sean	\$ 70,000.00		Not Yet Started	Specs sent to Outback, Ningaloo, Benny/PK, Aussie Sheds. April-May
Recycling program	Sean	\$ 30,000.00		Not Yet Started	Sea container collection point?
RRG Cobra Mt Augustus Resheets	Jarrod	\$ 536,665.00		Not Yet Started	Start Feb 2024 Waiting for RRG endorsement due to project change
MRWA Aboriginal Access Landor Mt Augustus resheet	Jarrod	\$ 340,000.00		Not Yet Started	start April 2024
Pimbee Resheet	Jarrod	\$ 456,046.00		Not Yet Started	Start November 2023 - may use contractor
PROJECTS IN PROGRESS					
Water hole access ramp	John	\$ 50,000.00		In Progress	John in negotiation with Yinggarda
Lot 45 New house (Sub division)	Sean	\$ 600,000.00		In Progress	Tender Awarded Modular Homes
New flooring and curtains Lot 19	Sean	\$ 20,000.00		In Progress	Barry Evans Quoted Nov 2023
Commerical Blocks	John	TBC		In Progress	Blocks Purchased waiting on Grant/Development
Residential Blocks	John	TBC		In Progress	Waiting on Ilua with Yinggarda
Museum/Depot/Admin fencing upgrade	Sean	\$ 12,000.00	\$9,115.00	In Progress	Quoted @ \$15,000 replace, @ \$5,885 for repair (insurance payout) = \$9,115 actual cost
RRG Cobra Dairy Creek Resheets	Jarrod	\$ 536,665.00	\$251,115.00	In Progress	75% complete
SIP Landor Meeka Bitumen Upgrade	Jarrod	\$ 4,500,000.00	lump sum contract	In Progress	40% complete Bitumen here start of Dec 2023
LRCI Bitumen reseals and floodway stabilisation	Jarrod	\$ 340,000.00	\$7,500.00	In Progress	Start end November 2023
Dalgety Brook Concrete Floodway	Jarrod	\$ 1,818,327.00	1548381	In Progress	Yuin have completed concrete, culverts and rock pitching works. SUG to complete approaches and drainage
Water treatment - Reverse Osmosis unit.	Sean	\$ 624,000.00		In Progress	Scope sent to GHD, JMD, Talis, Awaiting quotes.
BBQs for tourist stop	Sean	\$ 20,000.00	\$7,938.70	In Progress	Ordered from Christie bbqs, awaiting arrival and install.
PROJECTS ON HOLD/DEFERRED/DISCONTINUED					
Reception Renovation	Sean and Andrea	\$ 430,000.00		On-Hold	
Install fencing around rubbish tip.	Sean	\$ 75,000.00		On-Hold	Lance (ABBL Contracting) has quoted @ \$81,000, Teamwork quoted @ \$37,000 plus freight and accomodation/meals. WE ALREADY HAVE 600M OF MESH

