



AGENDA

25th of OCTOBER 2023

ORDINARY COUNCIL MEETING

To be held at the Shires Administration Building situated at Gascoyne Junction
commencing at 10.30am

DISCLAIMER

Disclaimer

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

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

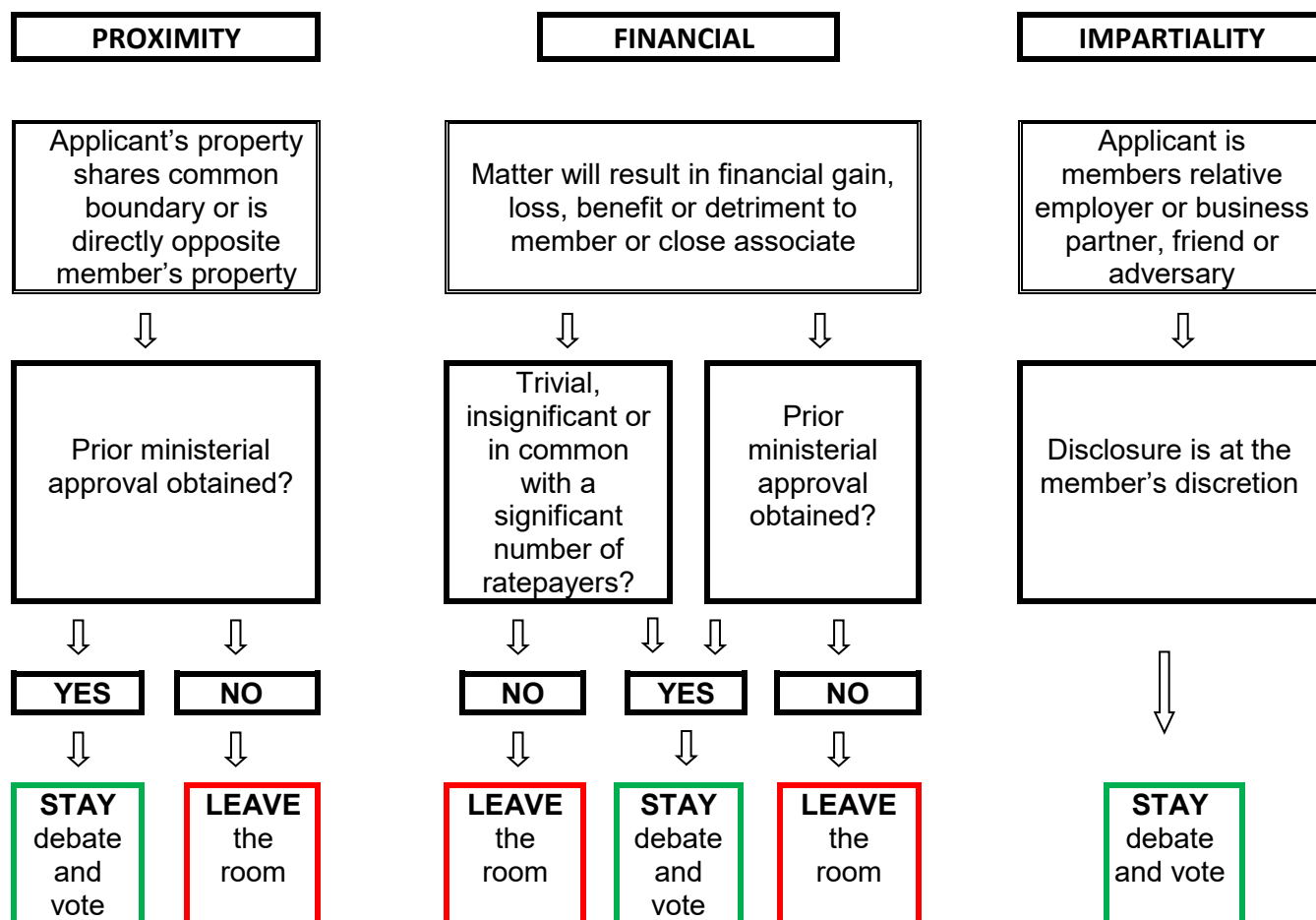
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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

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

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

(Penalties apply).

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

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

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

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

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

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

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

5.71 - Employees to disclose interests relating to delegated functions.

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

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

'Local Government (Administration) Regulations 1996 – Extract

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

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



SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 25TH OF OCTOBER
2023 COMMENCING AT 10.30 AM

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**SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 25TH OF OCTOBER
COMMENCING AT 10.30AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The CEO welcomed those present and declared the meeting open at 10.30am

2. ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr H. McTaggart
Cr A. McKeough
Cr B. Walker
Cr
Cr
Cr
Cr

Staff

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

Visitors

2.2 Absentees

2.3 Leave of Absence previously approved

CR. A. McKeough

3. THE FIRST ORDER OF BUSINESS WILL BE THE SWEARING IN OF THE COUNCILLORS ELECTED ON SATURDAY 21st of OCTOBER 2023.

John McCleary, JP will witness the swearing in ceremony.

How the Shire President is elected

- The council is to elect a councillor to fill the office.
- The election is to be conducted by the CEO in accordance with the procedure prescribed.
- **Nominations for the office are to be given to the CEO in writing before the meeting or during the meeting before the close of nominations.**

- (a) Nominations close at the meeting at a time announced by the CEO, which is to be a sufficient time after the announcement by the CEO that nominations are about to close to allow for any nominations made to be dealt with.
- If a councillor is nominated by another councillor the CEO is not to accept the nomination unless the nominee has advised the CEO, orally or in writing, that he or she is willing to be nominated for the office.
- The councillors are to vote on the matter by secret ballot as if they were electors voting at an election.
- Subject to clause 5(1) of Schedule 2.3, the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 (which deals with determining the result of an election) as if those votes were votes cast at an election
- As soon as is practicable after the result of the election is known, the CEO is to declare and give notice of the result in accordance with regulations, if any.

Votes may be cast a second time

- If when the votes cast under clause 4(5) are counted there is an equality of votes between 2 or more candidates who are the only candidates in, or remaining in the count, the count is to be discontinued and the meeting is to be adjourned for **not more than 7 days**.
- Any nomination for the office may be withdrawn, and further nominations may be made, before or when the meeting resumes.
- When the meeting resumes the councillors are to vote again on the matter by secret ballot as if they were electors voting at an election
- The votes cast under subclause (3) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 as if those votes were votes cast at an election.

How the deputy president is elected

- The council is to elect a councillor (other than the president) to fill the office.
- The election is to be conducted in accordance with the procedure prescribed by the president, or if he or she is not present, by the CEO.
- Nominations for the office are to be given to the person conducting the election in writing before the meeting or during the meeting before the close of nominations.
- Nominations close at the meeting at a time announced by the person conducting the election, which is to be a sufficient time after the announcement by that person that nominations are about to close to allow for any nominations made to be dealt with.
- If a councillor is nominated by another councillor the person conducting the election is not to accept the nomination unless the nominee has advised the person conducting the election, orally or in writing, that he or she is willing to be nominated for the office.
- The council members are to vote on the matter by secret ballot as if they were electors voting at an election.
- Subject to clause 9(1) the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 as if those votes were votes cast at an election.
- As soon as is practicable after the result of the election is known, the person conducting the election is to declare and give notice of the result in accordance with regulations, if any.

Votes may be cast a second time

- If, when the votes cast under clause 8(5) are counted, there is an equality of votes between 2 or more candidates who are the only candidates in, or remaining in, the count, the count is to be discontinued and, not more than 7 days later, a special meeting of the council is to be held.
- Any nomination for the office may be withdrawn, and further nominations may be made, before or when the special meeting is held.
- When the special meeting is held the council members are to vote again on the matter by secret ballot as if they were voting at an election.
- The votes cast under subclause (3) are to be counted, and the successful candidate determined, under Schedule 4.1 as if those votes were votes cast at an election.

4. ELECTION OF PRESIDENT & DEPUTY PRESIDENT

(Local Government Act 1995 – Schedule 2.3 refers)

4.1 Shire President

4.2 Deputy Shire President

5. APPOINTMENT TO COMMITTEES.

5.1 Audit Committee

Cr

Cr

Cr

Cr

5.2 Regional Road Group

Rep – Cr

Proxy – Cr

5.3 WALGA Zone

Rep – Cr

Proxy – Cr

6. APPLICATION FOR LEAVE OF ABSENCE

7. PUBLIC QUESTION TIME

7.1 Questions on Notice

7.2 Questions without Notice

8. DISCLOSURE OF INTEREST

9. PETITIONS/DEPUTATIONS/PRESENTATIONS

10. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

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

12. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

12.1 Ordinary Meeting of Council held on 21st of September 2023.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01102023			
MOVED:	CR:	SECONDED:	CR:
<p>That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 21st of September 2023 be confirmed as a true and correct record of proceedings.</p> <p>F/A:</p>			

13. REPORTS OF OFFICERS

Council Resolution No: 02102023			
MOVED:	CR:	SECONDED:	CR:
<p>That Council receive the Manager of Finance and Corporate Services Report, Manager of Works and the Chief Executive Officer reports as read.</p> <p>F/A: 0/0</p>			

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

Hello everyone. For all those who have yet to meet me, my name is Andrea Pears, and I commenced in September. It was a baptism by fire, as I hit the ground running, due to arriving the same day as our financial auditors. With the support of an amazing team, we survived, and overall the whole process progressed well. To finalise the audit the Office of the Auditor General and William Buck will

provide the audit outcome to the Shire's Audit Committee on the 25 October 2023 at 1.00pm, which is generally known in the industry as the exit interview. So in short, another one bites the dust and I would like to thank everyone for all their assistance and efforts to enable the Shire to get this completed in an efficient and effective manner. Here's looking forward to the next month.



Community Resource Centre Update

Our visitors have been slowing down as we reach the traditional end of our season. 269 visitors called into the visitor centre through September making 1270 over the first three months of this financial year. Kennedy Range National Park has reported at 57% increase in their revenue for the 22/23 financial year and we have had almost 25000 visitors staying at our tourist parks not including Kennedy Range and free camping in the same period.

From October 16 to 17 I joined the Western Australian Station Stays group along with members of Tourism WA, Australia's Golden Outback and Australia's Coral Coast at Bullara Station Stay for their annual get together. Case Studies were presented, strategic and marketing plans were discussed and the direction moving forward for the group. There are opportunities for the Upper Gascoyne in this space and work will continue with interested stakeholders. I am also in ongoing discussions with Tourism WA for developing a business case for experience development in Gascoyne Junction.

I have also been working with GDC and our neighbouring Gascoyne Shires to work collaboratively in the Astrotourism space with a regular working group meeting to work on marketing and a consistent message across the region. Discussions also continue in the Gascoyne Grows Economic Development Event scheduled for May 22 & 23 next year in Carnarvon to promote economic investment and growth in the Gascoyne and to showcase the region as an entity separate from the Midwest.

The Shire of Upper Gascoyne is a finalist in the 2023 Perth Airport Tourism Awards. Two categories were entered – Excellence in Local Government and Marketing and Branding. These awards will be announced in Perth on Saturday November 11. I will attend these awards whilst in Perth for the 4WD Show where I will be inviting attendees to take a wander outback.

On Sunday September 17, the WA State Judges visited Gascoyne Junction to see our continued efforts in building a sustainable community. Our judges saw projects throughout our community at Winnemia, Kennedy Range Campdraft, the Junction Pub & Tourist Park, the expansion of Containers for Change to workcamps, homes and at the Tourist Precinct along with our paperless Council Meetings to name a few. The judges are also very keen for the National Tidy Towns Awards here in May and were impressed by our program. Horizon Power have given the Shire \$9500 towards the event as part of their Community Partnership Program.

The Junction Race Club have returned their acquittal for their event held in August. September saw both Gascoyne Junction and Mount Augustus both host Gascoyne Food Festival events which were attended by Shire staff. The entire festival was a smaller event this year and this was reflected in local numbers. The Landor Races, Landor Gymkhana, Kennedy Range Campdraft and Pink Stumps Day have also been held over the past few weeks and well attended and supported.

Another successful Youth Group event was held in September where the group members unpacked boxes of games and puzzles and spent the evening challenging Billie and myself to games. Our next Youth event ties in with Children's Week and a Treasure Hunt on October 22.

I have attended WACHS meetings representing the Upper Gascoyne Community. Our GP Clinic has celebrated one year and again was heavily booked for October. I am also in discussions about the potential of a regular physio service in Gascoyne Junction which I will be able to report on in more detail for the November meeting.

CUSTOMER SERVICES & ENQUIRIES		2023.2024 TOTAL	2022.2023 TOTAL	YTD DIFF	Sep-23	Sep-22	SEP DIFF
Admin Support	Faxes	0	0	0	0	0	0
	Photocopying/Printing/Scanning/Emailing	7	25	-18	3	1	2
	Laminating/Binding	0	1	-1	0	0	0
	Hot Office Bookings	3	1	2	1	0	1
	External Training and Course	0	0	0	0	0	0
CRC	1:1 Assistance to Community Members	14	30	-16	6	2	4
	Computer/Internet Access	19	34	-15	4	1	3
	Community Education Events	1	2	-1	1	0	1
	Community Social Events	2	16	-14	2	0	2
	Community Economic Seminars	0	1	-1	0	0	0
	Department of Human Services	9	16	-7	7	2	5
	Government Access Point	15	37	-22	2	2	0
	Use of Paid WIFI Services	3	3	0	1	0	1
	Use of FREE WIFI Hub	17	27	-10	6	0	6
	Road Condition Requests	331	830	-499	37	83	-46
Tourism	General Tourism Information	981	1036	-55	269	109	160
	Book Sales	12	29	-17	1	2	-1
	CRC Merchandise Sales	159	308	-149	30	44	-14
	Walking Tours	67	70	-3	7	9	-2
Info	Phonebook Purchases	0	0	0	0	0	0
	Gassy Gossip yearly subscription	0	0	0	0	0	0
	Gassy Gossip Advertisement	0	0	0	0	0	0
Health	Video Conference/Telehealth	1	8	-7	0	2	-2
	RFDS Support	6	11	-5	3	0	3
	Medical Clinic Visits	28	82	-54	8	0	8
Agencies	Library	29	93	-64	9	7	2
	Postage Sales	46	94	-48	12	10	2
	Postage Collection	68	68	0	62	29	33
	Department of Transport	13	34	-21	4	3	1
	Horizon Power	14	68	-54	5	5	0
Total Customer Service Enquiries		1845	2924	-1,079	480	311	169

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General Ledger Detail Trial Balance

SHIRE OF UPPER GASCOYNE

(frmGLTrialBalance)

Options: Year 23/24, From Month 03, To Month 03, 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	-1,483.20	-741.60	-2,224.80
	CRC INC 10841330	Transport Commission: CRC	-131.58	-287.55	-419.13
	CRC INC 10841340	Postal Agency Commission: CRC	-1,354.48	-666.67	-2,021.15
	CRC INC 10841350	CRC Room Hire Income	-109.10	0.00	-109.10
	CRC INC 10841380	Postal Agency Sales	-249.93	-87.04	-336.97
	CRC INC 10841390	Sales: Books/Maps/Souvenirs/Sundries	-428.76	-144.82	-573.58
	CRC INC 10842600	CRC Income Misc.	-35.01	-201.10	-236.11
	CRC INC 10842610	CRC Merchandise Sales	-3,096.18	-318.49	-3,414.67
Total	CRC INCOME		-6,888.24	-2,447.27	-9,335.51
Total for division	GEN		-6,888.24	-2,447.27	-9,335.51
Grand Total			-6,888.24	-2,447.27	-9,335.51

13.2 Manager of Works and Services

There's never a dull moment in the Shire of Upper Gascoyne and October didn't disappoint. By all accounts the Landor Races were once again a massive success. The event draws a crowd from all over the state with long time stalwarts to first timers enjoying a ripper race weekend in outback. The Sunday Gymkhana was hotly contested and enjoyed by all. Well done to the Eastern Gascoyne Race Club and Gymkhana Committee.

The Kennedy Range Campdraft held their second annual Campdraft the weekend after Landor. There were over 100 nominations and Bidgemia Cattle Company donated 700 head of cattle for the

weekend. The locals were well represented and the committee once again delivered a great weekend. Without the support of the Upper Gascoyne Shire this event wouldn't be where it is today.

The GJRCS held their popular Pink Stumps cricket match on the 14th October. Although the conditions were quite warm there was a plenty of support from our locals, sponsors and visitors from as far as Geraldton. The Carnarvon contingent were also there in numbers. Another top job by the school for an important cause.

GBSC have returned to carry out warranty and defect works on the memorial park over the last couple of weeks. Several concrete paths have been replaced and a few other minor defects rectified.

Maintenance and upgrade works on 39 Gregory (Poddy's house) have been completed. The new kitchen layout, floors and painting have brightened up the home and brought it back up to high standard for Poddy and his family. I would like to welcome them and their family into the community.

Thomas and Ian have been hard at it in the north end of our shire. They have completed the Cobra Mt Augustus, Pingandy, Woodlands, Cobra Dairy Creek roads. They will now focus on working towards our Landor before heading back down to Carnarvon Mullewa road to tidy up after the Landor Races assault.

The works crew are almost finished resheeting and reforming sections of the Cobra Dairy Creek road adjacent and south of Yinnetharra. We will complete approximately 7kms of resheeting and 5km of reforming/heavy grading. The crew will mobilise to the southern end of the road to repair blowouts before heading back to Dalgety Brook to complete the approaches and drainage.

Yuin have completed the installation of the concrete floodway and rock protection. Once we have stabilised the approaches we will seal approximately 200m either side of the floodway. Our crew will also re-stabilise two floodways on the Carnarvon Mullewa Road (25km east of town) as part of our reseal programme for 2023-24. The bitumen crew is expected to arrive in early December.



13.3 Chief Executive Officers Report

Unfortunately this month starts on a sad note with the passing of Peter Windie (Junior). Our sincere condolences go out to Peter (Senior), Jason and the rest of the family. The funeral is to be held on the 21st of October in Carnarvon, I will attend on behalf of the Shire.

I attended the Mount hospital on the 3rd of October to get an angiogram as recommended by my cardiologist. The angiogram revealed that I was all good from a cardio vascular point of view. This procedure was a bit more complex than I anticipated and was in hospital for a couple of days. On the 6th of November I am booked in to have, what I hope is my penultimate PET Scan. I have, once again, devoted a good portion of my time to getting the Hastings Road User Agreement drafted. Although it is largely in line with our current agreement there are nuances that differ and these need to be incorporated into the new agreement. It is hoped that I will have draft to share at this Council Meeting.

At the time of writing this the Council elections have not been held so I am no wiser as to who our elected members are. Regardless of the outcome all existing Councillors are to be very proud of what we have been able to deliver to the community over the past 2 years.

I have attended various meetings which include - DFES in relation to DRFAWA, LEMC, Hastings, Craig Poletti,

I can report that the CEO's new vehicle is in town. It is a lower level model than the current vehicle but has a tray and canopy which is far more practical than a tub.

The Shire President and myself have been working with the Yinggarda lawyers in order to find a way forward where we can establish a sound working relationship with Yinggarda PBC. At this stage this is still a work in progress but we are hopeful that this work will bear fruit.

Work has commenced on the review of the Town Planning Strategy and associated Town Planning Scheme. As with all things in this space it will take some time before we see anything tangible.

13.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Andrea Pears – Manager of Finance & Corporate Services
Date:	18 October 2023
Matters for Consideration:	<p>To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 25th of October 2023 as attached – see Appendix 1.</p> <p>In addition to the List of Accounts and as part of this agenda report, Council are also requested to receive the Legal Expenses report. This report details all legal costs incurred to the end of this reporting period for both general legal and rates debt recovery expenses – refer to Appendix 1.</p>

Background:		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 September 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 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>(i) the payee's name; and</p> <p>(ii) the amount of the payment; and</p> <p>(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:		Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.			
Risk:					
Risk	Risk Likelihood (based on history and	Risk Impact /	Risk Rating (Prior to	Principal Risk	Risk Action Plan (Controls or

	with existing controls)	Consequence	Treatment or Control)		Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		<i>That Council endorse the payments for the period 1st of September to the 30th of September 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 30th of September 2023.</i>			
		<i>Municipal Fund Bank EFTs (15965 - 16063)</i>			<i>\$3,773,407.43</i>
		<i>Payroll</i>			<i>\$119,213.80</i>
		<i>BPAY/Direct Debit</i>			<i>\$55,062.39</i>
		TOTAL			\$3,947,683.62
Council Resolution No: 03102023					
MOVED:	CR:		SECONED:	CR:	
F/A: 0/0					

13.5 MONTHLY FINANCIAL STATEMENT					
Applicant:		Shire of Upper Gascoyne			
Disclosure of Interest:		None			
Author:		Andrea Pears – Manager of Finance & Corporate Services			
Date:		18 October 2023			
Matters for Consideration:		<p>The Statement of Financial Activity for the period of September 2023, include 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 September 2021.			
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:		Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.			
Risk:					
Risk	Risk Likelihood (based on	Risk Impact /	Risk Rating (Prior to	Principal Risk	Risk Action Plan (Controls or

	history and with existing controls)	Consequence	Treatment or Control)		Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of September 2023.			
Council Resolution No: 04102023					
MOVED:	CR:		SECONDED:	CR:	
F/A: 0/0					

13.6**2024 COUNCIL MEETING DATES**

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Cherie Walker
Date:	18 October 2023
Matters for Consideration:	To determine the dates and locations of the Ordinary Council Meetings and Committee Meetings for the 2022 calendar year.
Background:	<p>As per the local Government Act 1995:</p> <p>Part 5 – Administration</p> <p>(a) Deals with Council meetings, committees and their meetings and electors' meetings</p> <p>Division 2 – Council meetings, committees and their meetings and elector's meetings</p> <p>Subdivision 1 – Council meetings</p> <ul style="list-style-type: none">• 5.3 - Ordinary and special council meetings• 5.4 – Calling council meetings• 5.25 - Regulations about council and committee meetings and committees <p>(1) Without limiting the generality of section 9.59, regulations may make provision in relation to-</p> <p>(g) The giving of public notice of the date and agenda for council or committee meetings</p> <p>Division 7 – Access to Information</p> <ul style="list-style-type: none">• 5.96 – Copies of Information to be available• 5.96A – Information published on official website <p>(1) The CEO must publish the following information on the local government's official website, unless it would be contrary to subsection</p> <p>(2) (2) to do so –</p> <p>(h) notice papers and agenda relating to council or committee meetings and reports and other documents</p>

Comments:		<p>Ordinary Council meetings have been held at the Gascoyne Junction Shire Chambers on the third Wednesday of each month for 2021, commencing at 8.30am. The only exception in the past has been the January meeting (when no ordinary meeting of Council is held) and December (moved to coincide with the last day of school) due to Community Christmas Party.</p> <p>Section 5.3 (2) of the Act provides that an ordinary meetings are to be held not more than 3 months apart.</p> <p>The Council is free to set and change meeting dates as it deems necessary to carry out Local Government Business.</p> <p>The CEO is to convene an ordinary meeting by giving each council member <u>at least 72 hours' notice of the date, time and place of the meeting and an agenda for the meeting. [Section 5.5(1)]</u></p> <p>I have drafted up two models for council consideration and am seeking for council to endorse one of the models.</p> <p>Model 1 – Current model: The third Wednesday of each month the April meeting date conflicts with April school holidays.</p> <p>Model 2 – Traditional model: The last Wednesday of each month September meeting date conflicts with Queens PH and September/October School Holidays.</p> <p>Or Council could opt for an additional model “Model Three” and move the April meeting date to the 4th week or September meeting date to the 3rd week to avoid the clash with PH and SH. However this option would provide no consistency in regards to when the meeting is held.</p> <p>Please refer to Appendix 3 for further detail.</p>			
Statutory Environment:		Local Government [Administration] 12(1)			
Policy Implications:		Nil			
Financial Implications:		Nil as this has been accounted for in the budgetary process.			
Strategic Implications:		The meetings of the Council and Audit Committees should be set to coincide with the Act and Regulation requirements.			
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or	Accept Officer Recommendation

Not meeting Statutory Compliance				Compliance Requirements	
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		<p><i>That Council:</i></p> <p><i>Adopt the preferred model, for council meeting dates;</i></p> <p><i>And;</i></p> <p><i>Endorse that all meetings are to be held in the Shire Chambers located on 4 Scott Street, Gascoyne Junction, except for the May meeting – this will be held at the Mount Augustus Tourist Park in conjunction with the Eastern Road inspections.</i></p> <p><i>Western Road inspections – April 2022</i></p> <p><i>Eastern Road Inspections – May 2022</i></p>			
Council Resolution No: 05102023					
MOVED:		SECONDED:			
<p>F/A: 0/0</p>					

13.7

CHRISTMAS SHUTDOWN PERIOD FOR 2023 / 24

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Cherie Walker – Senior Corporate Services Officer Administration Andrea Pears – Manager, Finance & Corporate Services
Date:	18 th October 2023
Matters for Consideration:	To determine the Christmas Shutdown Period for 2023 / 24.
Background:	<p>In previous years the Shire has observed a Christmas/New Year stand down period in which both the Shire office and the CRC are closed during this time. Typically this would commence Friday lunchtime the day after the Community Christmas party, and then we would re-open the next working day after the New Year's day public holiday.</p> <p>This year we would like Council to consider changing the Christmas shutdown period dates for the Shire and CRC to close at 12:00pm (noon) on Friday 22nd December 2023 and re-open on Monday the 8th January 2023 as per normal business hours.</p> <p>With regards to the provision of services during this time, staff have identified a few options such as providing local residents an additional wheelie bin whilst the rubbish collection service is deferred until staff return to work. We also intend to give our community ample notice of our closure times to ensure they can be well prepared in accessing services such as DoT, Centrelink, postal, library and utilities prior to the shutdown. This includes giving notice to our suppliers and other trade services to our community.</p> <p>The Shire and CRC closure dates and times will be advertised well in advance and extensively leading up to the Christmas/New Year period. Staff will circulate a public notice with the closure information via our website, social media pages, mail drop and in the Gassy Gossip.</p>

Comments:		<p>Although the revised dates proposed above vary from what has been the typical closure period, the actual length of time the office is closed does not differ. The dates proposed simply push the timeframe of the closure out by a week - so we close a week later and then we re-open a week later than what has been the normal practise in the past.</p> <p>By pushing the timeframe out by a week, this allows staff to work right up to the day before Christmas Eve, giving officers the opportunity to finalise pending work before taking leave at the end of the year. Starting a week later in the New Year will also be more aligned with when most businesses are back in operation. As it seems to be standard for most companies that the Shire trades with, to open up in the second week of January of the new year.</p> <p>It must also be noted that the dates proposed for the Shire and CRC shutdown is traditionally a very quiet period where there is little demand for administrative services – as a result of this, staff seize the opportunity to take leave during this time as there is no need to compete with other staff to get in first to have the Christmas break off. All staff have an equal opportunity to enjoy the festive holidays with their families.</p> <p>As per previous years, on-call arrangements will be put in place prior to the proposed Christmas/New Year closure to ensure emergencies can be responded to. CEO and Senior staff will be available on mobile phone and emergency contact details will also be distributed where required.</p>			
Statutory Environment:		Nil			
Policy Implications:		Nil			
Financial Implications:		Nil as this has been accounted for in the budgetary process.			
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:	Simple Majority		
Officer's Recommendation:	<p><i>That Council –</i></p> <ol style="list-style-type: none"> <i>Note the observance of a Christmas/New Year shut-down for the Shire Administration Office, Works Depot and Community Resource Centre; and endorse the following dates and time for the Christmas Closure Period:</i> <ul style="list-style-type: none"> <i>Close from 12:00pm (noon) Friday 22nd December 2023</i> <i>Re-open Monday 8th January 2023 (normal business hours)</i> <i>Works Depot Cease work from Thursday 21st of December 2023 and recommence work on the 29th of January 2023 for the Works Crew.</i> 		
Council Resolution No: 06102023			
MOVED:		SECONDED:	
<p>F/A: 0/0</p>			

13. 8 APPLICATION TO CHANGE METHOD OF VALUATION – YANGIBANA WORKERS' VILLAGE	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Chief Executive Officer, John McCleary
Date:	6 October 2023
Matters for Consideration:	<p>For Council to receive the report regarding an application to the Minister for Local Government to change the method of valuation for the site area of the Yangibana Workers' Village to ensure compliance with Section 6.28 of the <i>Local Government Act 1995</i>, basis of rates.</p> <p>Please refer to Attachments 1, 2 & 3 under the Hastings Appendix File No 4</p>
Background:	N/A
Comments:	<p>It has been identified the current method of valuation used for the Yangibana Workers' Village site which now incorporates workers accommodation and associated buildings is no longer considered compliant with the <i>Local Government Act 1995</i> (the Act).</p> <p>The current method of valuation for the property is unimproved value (UV) which is then used for the determination of general rates. The portion of land is now being used for non-rural purposes and should therefore be valued using the gross rental value (GRV).</p> <p>Section 6.28 of the Act requires land used predominantly for rural purposes, to be valued using UV of the land and where the land is used predominantly for non-rural purposes, the valuation method is to be the GRV of the land. Mining tenements are considered a rural use however workers accommodation, administration and workshops and other associated uses are not considered rural uses and are valued using the GRV.</p> <p>In accordance with the Section 6.28 of the Act, the Minister for Local Government is responsible for determining the method of valuation of land to be used by a local government as the basis for raising general rates. The Department of Local Government, Sport and Cultural Industries (DLGSC) administers the process for the Minister and publishes Operational Guidelines (Attachment 2) which provides information on the process involved in making the application to the Minister. A circular was also published in 2015 regarding changes to the method of valuation for mining tenements (Attachment 3).</p> <p>To meet the requirements of the Minister, and the DLGSC, an application for the change in method of valuation outlining the identified changes of land use is to be submitted for the Minister's approval.</p> <p>An indicative valuation and technical description of the land parcel have been obtained from Landgate (Attachment 1) and on 6 September 2023 Hastings Technology Metals Ltd (Hastings) were notified in writing by the Shire of the intention to request the Minister to change the method of valuation of the land for the workers</p>

	<p>accommodation site including an indicative costing, outlining the required process, setting out the impact on the rates charge and inviting submissions or feedback.</p> <p>Based on the rates in the dollar set within the 2023-24 Budget and using the indicative valuation, the change of valuation method would result in rates of approximately \$84,000 applying to the Workers Village site.</p> <p>Hastings were provided 28 days to provide a submission, with a closing time of 5.00pm on Friday, 6 October 2023. No submissions were received during the submission period.</p> <p>Council may adopt a different rating structure in the future which may result in changes to the rates in the dollar and/or rating categories. The valuation applied by the Valuer General is also subject to change as revaluation of all GRV valued properties occurs on a six yearly cycle.</p> <p>The application will be submitted to the Minister, and should the Minister approve the application for a change to the method of valuation, a technical description of the subject land and notice of the change will be published in the W.A. Government Gazette. It is proposed for the change to the method of valuation and the amendment to the rate book and rating to take effect from the date of Ministerial approval of the change to the method of valuation, and an interim rates notice will be issued following gazettal.</p>
Statutory Environment:	<p><i>Local Government Act 1995</i> - Section 6.28</p> <p><u>6.28. Basis of rates</u></p> <p>(1) The Minister is to —</p> <p>(a) determine the method of valuation of land to be used by a local government as the basis for a rate; and</p> <p>(b) publish a notice of the determination in the <i>Government Gazette</i>.</p> <p>(2) In determining the method of valuation of land to be used by a local government the Minister is to have regard to the general principle that the basis for a rate on any land is to be —</p> <p>(a) where the land is used predominantly for rural purposes, the unimproved value of the land; and</p> <p>(b) where the land is used predominantly for non-rural purposes, the gross rental value of the land.</p> <p>(3) The unimproved value or gross rental value, as the case requires, of rateable land in the district of a local government is to be recorded in the rate record of that local government.</p> <p>(4) Subject to subsection (5), for the purposes of this section the valuation to be used by a local government is to be the valuation in force under the <i>Valuation of Land Act 1978</i> as at 1 July in each financial year.</p> <p>(5) Where during a financial year —</p>

	<p>(a) an interim valuation is made under the <i>Valuation of Land Act 1978</i>; or</p> <p>(b) a valuation comes into force under the <i>Valuation of Land Act 1978</i> as a result of the amendment of a valuation under that Act; or</p> <p>(c) a new valuation is made under the <i>Valuation of Land Act 1978</i> in the course of completing a general valuation that has previously come into force,</p> <p>the interim valuation, amended valuation or new valuation, as the case requires, is to be used by a local government for the purposes of this section.</p> <p><i>[Section 6.28 amended: No. 1 of 1998 s. 20.]</i></p> <p>6.29. Valuation and rates on mining and petroleum interests</p> <p>(1) In this section — relevant interest means —</p> <p>(a) a mining tenement held under the <i>Mining Act 1978</i> (whether within the meaning given to that term by that Act or by the <i>Mining Act 1904</i>³); or</p> <p>(b) a permit, drilling reservation, lease or licence held under the <i>Petroleum and Geothermal Energy Resources Act 1967</i>.</p> <p>(2) Regardless of any determination made under section 6.28(1), the basis for a rate on a relevant interest is to be the unimproved value of the land, except as provided for in subsection (3).</p> <p>(3) Subsection (2) does not apply to a relevant interest in a portion of land on which capital improvements are located if —</p> <p>(a) the Minister has determined under section 6.28(1) that the gross rental value of the land is to be used as the basis for a rate on that interest; and</p> <p>(b) the determination expressly excludes the application of subsection (2).</p> <p>(4) The Minister cannot determine under section 6.28(1) that the gross rental value of the land is to be used as the basis for a rate on a relevant interest in a portion of land if another estate in that portion of land is rateable on the basis of the gross rental value of the land.</p> <p>(5) For the purpose of subsection (3)(b) a determination is to be taken to expressly exclude the application of subsection (2) if the determination —</p> <p>(a) was made before the commencement of the <i>Local Government Amendment Act 2009</i> section 38; and</p>
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	(b) specifically applies to the particular relevant interest.				
Policy Implications:	Nil				
Financial Implications:	Rate Revenue – 2023-24 Budget Adjustments will be made to the 2023-24 Budget through the annual budget review.				
Strategic Implications:	Strategic Community Plan 2022 – 2032 Key Objective 4 – Governance - Our Leadership 4.2: An effective and efficient organisation 4.2.3: Comply with statutory and legislative requirements 4.2.3.2: Seek a high level of legislative compliance in organisational practices and effective controls				
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:	<p>Landgate have been consulted to obtain an indicative valuation for the Yangibana Workers' Village site area and to provide a Technical Land Description as required to progress the application.</p> <p>Communications regarding the method of valuation commenced with Hastings in April 2022 and Hastings staff provided overviews of the workers accommodation site.</p> <p>A letter was sent to Hastings Technology on 6 September 2023 outlining the process to change the method of valuation of the land for the workers accommodation site including an indicative costing, setting out the impact on the rates charge and inviting submissions or feedback. The closing time for submissions was 5.00pm on Friday, 6 October 2023 and no submissions were received.</p>				
Voting requirement:	Simple Majority				

Officer's Recommendation:	That Council: <div><div>1. <i>Receive the report outlining the proposal to seek approval from the Minister for Local Government to change the method of valuation of land for the Yangibana Workers' Village site as described in the Technical Land Description (Attachment 1);</i></div><div>2. <i>Acknowledge that no submissions were received from Hastings Technology Metals Ltd regarding the proposal to apply to the Minister for Local Government to change the method of valuation; and</i></div><div>3. <i>Approve for the Chief Executive Officer to progress the application to the Minister.</i></div></div>		
Council Resolution No: 07102023			
MOVED:		SECONDED:	
FOR: CR	AGAINST: CR		
F/A:			

13.9 RFT 06 23-24 PROVISION OF WATER CART SERVICES	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarrod Walker
Date:	17 October 2023
Matters for Consideration:	To award a contract for the provision of Water Cart Services
Background:	<p>The Shire of Upper Gascoyne (Shire) seeks to engage a suitably resourced, skilled and experienced Contractor for the wet hire of two semi water carts to undertake works as part of the Shire's works programme.</p> <p>To ensure the contract is attractive for interested parties, the Shire has committed to providing a minimum of 200 hrs of work per year for the successful contractor (total hours over both water carts).</p> <p>The proposed contract resulting from this RFT is an initial one (1) year period with a further three x one-year options at the sole discretion of the Shire.</p>

		<p>Greenfield Technical Services (Greenfield), acting on instruction from the Shire prepared the Request for Tender (RFT) documents for RFT 06 23-24 Provision of Water Cart Hire.</p> <p>(See Appendix 5)</p> <p>The RFT was advertised in The West Australian newspaper on Saturday 2nd September 2023. No tenderer addendums were issued. The RFT specified that all tenders were to be submitted no later than 2.00 pm AWST Tuesday 19 September 2023 to the Shire's electronic Tenderlink portal.</p> <p>Two (2) tender submissions were received as follows:</p> <ul style="list-style-type: none"> • MGM Alliance (MGM) • THEM Earthmoving (THEM) <p>Please refer to the attached evaluation report. (see Appendix 5)</p>			
Comments:		Please refer to the attached evaluation report. (see Appendix 5)			
Statutory Environment:		<p>Local Government (Functions & General) Regulations 1996 Reg. 18</p> <p>(4) Tenders that have not been rejected under sub regulation (1), (2) or (3) are to be assessed by the local government by means of a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept and it is to decide which of them (if any) it thinks it would be most advantageous to the local government to accept.</p>			
Policy Implications:		Nil			
Financial Implications:		Nil			
Strategic Implications:		<p>Economic</p> <p>Objective 1: To develop and maintain an efficient road transport system.</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)
	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or	Accept Officer Recommendation

Not meeting Statutory Compliance				Compliance Requirements	
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer’s Recommendation:		<i>That Council:</i> 1. award RFT 06 23-24 Provision of Contract Water Cart Services to THEM Earthmoving based on the tendered rates of \$185/hr + GST (Water Cart No. 1) and \$180/hr + GST (Water Cart No. 2). 2. <i>award the contract for an initial 1 year period with the option of extending the contract by a further 3 x 1 year terms should the Council see fit.</i>			
Council Resolution No: 08102023					
MOVED:		SECONDED:			
F/A: 0/0					

14.0 SUSPEND PURCHASING POLICY – R2R PIMBEE RESHEETING	
APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	Jarrold Walker – Works Manager
DATE:	20/10/2023
Matters for Consideration:	Suspending purchasing policy
That Council suspend Shire of Upper Gascoyne's purchasing policy for the services supplied to resheet sections of Pimbee Road as part of pour 2023-24 Roads To Recovery Allocation	
Background	
Several sections of Pimbee Road have deteriorated and require resheeting or heavy grading to bring the road back to a safe and serviceable standard. These section were identified as our 2023-24 R2R project allocation of \$456,046.	
Comments:	
The Shire has a substantial construction program for 2023-24 and runs a risk of not completing all of its committed projects within the financial year. This is due to being successful in securing an additional \$340,000 of funds from MRWA for Aboriginal Access after our labour and plant hours	

had been allocated for the 2023-24. Originally we had planned to commit the \$340,000 of works on Landor Mt Augustus Road to contractors to reduce our work load.

Given that the shire will be already working at the top of Landor Mt Augustus Road and Northern Goldfields Earthmoving (NGE) are working on the Pimbee Road within 1km of our proposed work area, it would make sense that the shire do the Aboriginal Access work and NGE carried out the Pimbee works. This would save a considerable financial cost in mobilisation and repairs to the roads caused by mobilisation.

NGE are WALGA Preferred Suppliers and have given an indicative cost per kilometre to perform the works that is deemed to be good value by the works manager and CEO. The estimated cost to complete the works is above \$250,000. As per the Purchasing Policy and Local Government Act, we would need to either conduct a Public Tender or utilise the WALGA Preferred Supplier Portal. *See tablet from purchasing policy below.*

Amount of consideration (excluding GST)	Minimum requirement by authorising officer (subject to conditions below) prior to purchase
Up to \$9,999	No quotes required, purchasing officer to be satisfied that the price is fair and reasonable.
\$10,000 - \$19,999	Seek one quotation – either written or verbal.
\$20,000 - \$49,999	Seek two quotations, one written.
\$50,000 - \$149,999	Seek three quotations, two written.
\$150,000 - \$249,999	Seek three written quotations or use WALGA's E' Quote Portal.
\$250,000 and over	Conduct a public tender process or use the WALGA preferred supplier undertaking.

Given the substantial cost savings due to NGE already being onsite and the acceptable indicative cost and that NGE have completed similar works to a very high standard for the shire in the past, I ask that Council suspend the Purchasing Policy and authorise the Works Manager to perform a request for quote directly to NGE through the WALGA Preferred Supplier Portal.

Statutory Environment:	
Local Government Act 1995 Local Government (Functions & General) Regulations 1996 SUG Purchasing Policy Section 2.7	
Policy Implications:	
Nil- suspending Purchasing Policy	
Financial Implications:	
Nil- \$456,046 allocated for repairs in 2023-24 budget	

Strategic Implications:	Nil
Consultation:	Nil
Officer's Recommendation:	Voting requirement: Simple Majority
<ol style="list-style-type: none"> 1. That Council approve the suspension of the purchasing policy and authorise the Works Manager to perform an RFQ directly to NGE via the WALGA Preferred Supplier Portal. 2. Authorise the CEO to issue a purchase order to Northern Goldfields Earthmoving only if the CEO believes the quote represents best value for money and is within budget. 	
Council Decision	Council Resolution No: 09102023
MOVED:	SECONDED:
FOR: CR F/A: 0/0	AGAINST: CR

15. MATTERS BEHIND CLOSED DOORS

<p>Item No:</p> <p>MOVED: CR: SECONDED: CR:</p>
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<p>Item No:</p> <p>MOVED: CR: SECONDED: CR:</p> <p>That Council come out from behind closed doors.</p> <p>F/A: 0/0</p>
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16. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

18. ELECTED MEMBERS REPORTS

Cr

Cr

Cr

Cr

Cr

Cr

Cr

19. STATUS OF COUNCIL MEETING RESOLUTIONS

Resolution Nº	Subject	Status	Open / Close	Responsible Officer

20. STATUS OF SHIRE PROJECTS

As per [Appendix 6](#)

21. MEETING CLOSURE

The Shire President closed the meeting at ____ .

APPENDIX 1

(List of Accounts Paid Report for September 2023)

Date: 19/10/2023
Time: 2:59:54PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
Asset Valuation Advisory				
EFT15965	04/09/2023	Deliver the 2022/23 Fair Value revaluation on Other Infrastructure assets for the Shire of Upper Gascoyne.	1	14,080.00
INV 2159	30/06/2023	Deliver the 2022/23 Fair Value revaluation on Other Infrastructure assets for the Shire of Upper Gascoyne.,	1	14,080.00
Astrotourism Wa Pty Ltd				
EFT15966	04/09/2023	Final Payment Astrotourism Town Project Establishment	1	13,200.00
INV 1253	05/07/2023	Final Payment Astrotourism Town Project Establishment	1	9,460.00
INV 1266	28/08/2023	2023/2024 Services Agreement Astrotourism WA	1	3,740.00
Bt Equipment Pty Ltd T/as Tutt Byant Equipment				
EFT15967	04/09/2023	P89 - Roller: Bomag - Fan speed switch	1	114.87
INV 008480914	24/08/2023	P89 - Roller: Bomag - Fan speed switch	1	114.87
Carnarvon Pest Control				
EFT15968	04/09/2023	6 Monthly pest control treatment to shire buildings, toilets, housing and pavillion.	1	2,898.50
INV	28/08/2023	Bi-annual pest control., Bi-annual pest control., Bi-annual pest control., Bi-annual pest control., Bi-annual pest control., Bi-annual pest control., Bi-annual pest control., Bi-annual pest control., Bi-annual pest control., Bi-annual pest control., Bi-annual pest control.	1	2,898.50
Carnarvon Medical Centre				
EFT15969	04/09/2023	Pre employment medical with drug and alcohol test for Andrea Pears	1	528.00
INV	31/08/2023	Pre employment medical with drug and alcohol test for Andrea Pears	1	528.00
Child Support Agency				
EFT15970	04/09/2023	Payroll deductions	1	387.29
INV	30/08/2023	Payroll Deduction		387.29
Housing Authority				
EFT15971	04/09/2023	Refund of Bond for Pavillion Hire 11.07.2023	1	300.00
INV	21/08/2023	Refund of Bond for Pavillion Hire 11.07.2023	1	300.00
Geraldton Fuel Company T/as Refuel Australia				
EFT15972	04/09/2023	Ausblue AD Blue 210L	1	569.12
INV 02365855	29/08/2023	Ausblue AD Blue 210L - Fuel & Oils	1	569.12
Hersey's Safety Pty Ltd				
EFT15973	04/09/2023	Workshop equipment & OH&S Fuel Spill Kit	1	5,083.35
INV INV-2249	03/08/2023	205Lt oil transfer kit, 240Lt oil & fuel spill kit, 200gsm oil/fuel absorb pads PK 200	1	5,083.35
Hodesh Pty Ltd - Trading as: Instant Racking				
EFT15974	04/09/2023	2 Door mesh Cabinet	1	359.00
INV 00063925	25/08/2023	2 Door mesh Cabinet	1	359.00
Jolly's Tyre Service				

Date: 19/10/2023
Time: 2:59:54PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
PAGE: 2

Cheque /EFT No	Date	Name Invoice Description	Bank INV Code	Amount
Jolly's Tyre Service				
EFT15975	04/09/2023	P105 - CAT Roller - Ontraka 12-16.5 TR15 tube	1	78.00
INV 157723	23/08/2023	P105 - CAT Roller - Ontraka 12-16.5 TR15 tube	1	78.00
The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park				
EFT15976	04/09/2023	Council Meetings: Lunches and Refreshments - August 2023	1	285.00
INV 50620221	28/08/2023	Council Meetings: Lunches and Refreshments - August 2023	1	285.00
Napa Auto Parts				
EFT15977	04/09/2023	Filters and Parts for servicing vehicles	1	1,327.32
INV	29/08/2023	JL3Z6731A - Filter Oil, MB3Z9601C - Filter Air cleaner, KV6Z9155D - Filter Aassy fuel, 85DA RSK25C Filters 4WD Kit, 85EA RSK31C Filters 4WD Kit, AX05W30A6LFD SAE 5W-30 Full Synth, EPLUSC2020 - P-ENVIRO+ C2 DIESEL FS 0W30 20L, 70QA 13A1170 V-belt 13mm x 1170mm, 70QA 13A1450 V-belt 13mm x 1450mm, 7PK1035 Micro- V belt 7 x 1035mm, 7PK1125 Micro- V belt 7 x 1125mm, 13A1675 V-belt 13mm x 1675mm, 26CA 2378 LED combo lamp 12/24v slim design	1	1,280.84
INV	30/08/2023	MB3Z19N619C Filter AC Fresh AI	1	46.48
The trustee for Scott Family Trust ta Ocean Art Australia Pty Ltd				
EFT15978	04/09/2023	Photo and Video Collection for Upper Gascoyne with Social Media Campaign	1	13,356.20
INV INV-0695	28/08/2023	Photo and Video Collection for Upper Gascoyne with Social Media Campaign	1	13,356.20
Perfect Computer Solutions Pty Ltd				
EFT15979	04/09/2023	I.T Support - 09.08.2023 to 16.08.2023	1	255.00
INV 28222	24/08/2023	I.T Support for Administration Office 09.08.2023 to 16.08.2023, I.T Support for CRC Office 16.08.2023	1	255.00
Abbl Contracting & Maintenance				
EFT15980	08/09/2023	Supply and manufacture 2m High River Crossing markers including delivery to Gascoyne Junction	1	3,580.50
INV 1185	03/09/2023	Supply and manufacture 2m High River Crossing markers including delivery to Gascoyne Junction	1	3,580.50
Applecross Framing & Fine Art				
EFT15981	08/09/2023	Freight for postage for CR Don Hammarquist President photo and frame	1	291.50
INV INV-0748	18/08/2023	Freight for postage for CR Don Hammarquist President photo and frame	1	291.50
Australia Post				
EFT15982	08/09/2023	Freight and Postage - Administration & CRC August 2023	1	418.42
INV	03/09/2023	Freight and Postage - CRC August 2023, Freight and Postage - Administration August 2023	1	418.42
Carnarvon Growers Association Inc				
EFT15983	08/09/2023	Depot Operating Costs	1	538.22
INV	04/09/2023	CLAMC9100 COUPLER FEMALE X HOSETAIL 100MM, CLAME2100 ADAPTOR MALE X HOSE TAIL 100MM, FOMGBB1 ORGANIC 2000 BLOOD & BONE 25KG 38/P	1	525.58
INV	04/09/2023	SILG8365002 HANDWASH TAP 3/4" - 90DEG	1	12.64
Carnarvon Motor Wreckers				

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Carnarvon Motor Wreckers					
EFT15984	08/09/2023	P62 - LT: Trailer - Parts & Freight	1		359.48
INV 5550	18/08/2023	H0733A HUBDRUM (9X1.75) : 1500 KG, Inc D/cap- LC6, H0742 BEARING & SEAL KIT (HB100A), G0205 SLOTTED NUT 7/8" UNF, G0404 FLAT WASHER 7/8x1-, 7/8x3mm, Freight	1	359.48	
Focused Vision Consulting					
EFT15985	08/09/2023	Reconnaissance Flora and Vegetation, Basic Fauna study on 8 gravel pits	1		3,440.80
INV INV-0812	30/08/2023	Reconnaissance Flora and Vegetation, Basic Fauna study on 8 gravel pits	1	3,440.80	
Gascoyne Office Equipment					
EFT15986	08/09/2023	Photocopier and Printing costs for July 2023	1		1,919.70
INV	31/08/2023	Printing and Photocopying Costs - Admin & Works - July 2023, Printing and Photocopying Costs - CRC - July 2023	1	1,919.70	
Geraldton Fuel Company T/as Refuel Australia					
EFT15987	08/09/2023	Supply bulk fuel to P50 Camp Trailer with 4000 litre diesel tank - 850 litres of diesel @ 2.1462	1		3,494.36
INV 02342663	31/08/2023	Monthly rental of Type 20 Self Bunded Diesel Tank - September 2023	1	619.67	
INV 31082023	31/08/2023	Fuel Card Purchases - P114 GU0 - CEO, Fuel Card Purchases - P139 GU448 - Pool Vehicle, , Annual Fuel Card Fee - P113 GU31 - Works,	1	1,050.42	
INV 02370518	01/09/2023	Supply bulk fuel to P50 Camp Trailer with 4000 litre diesel tank - 850 litres of diesel @ 2.1462	1	1,824.27	
Kennedy Vinciullo					
EFT15988	08/09/2023	Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes - 23.03.2023 to 11.08.2023	1		4,219.20
INV 1522	31/08/2023	Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes - 23.03.2023 to 11.08.2023, Legal Fees for Gascoyne Junction Tourist Park - Lease Disputes - 23.03.2023 to 11.08.2023, Landgate Search	1	4,219.20	
Autopro					
EFT15989	08/09/2023	Fuel and Oils - 80W140 gear oil	1		524.89
INV 2076019	05/07/2023	80W140 gear oil	1	524.89	
Jarrahbar Contracting					
EFT15990	08/09/2023	Freight for Works Department 09.08.2023 & 11.08.2023	1		858.00
INV INV-0421	29/08/2023	Freight for Works Department 09.08.2023 & 11.08.2023	1	858.00	
Perfect Computer Solutions Pty Ltd					
EFT15991	08/09/2023	I.T Support from 24.08.2023 to 31.08.2023	1		637.50
INV 28230	31/08/2023	Monthly fee for monitoring, management and resolution of disaster recovery options - August 2023, I.T Support for Administration Office - 24.08.2023 to 31.08.203	1	637.50	
Westrac Pty Ltd					
EFT15992	08/09/2023	Supply and Deliver Caterpillar 966GC Wheel Loader - Serial Number OSGW02347	1		537,139.35
INV A2580601	23/08/2023	Supply and Deliver Caterpillar 966GC Wheel Loader - Serial Number OSGW02347	1	537,240.00	
INV PC	24/08/2023	Credit for Invoice 8635898	1	-100.65	
Greenfield Technical Services					
EFT15993	08/09/2023	Dalgety/Landor Brook - Procurement and engineering consultancy 01.07.2023 to 31.07.2023	1		962.50

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Greenfield Technical Services					
INV INV-3568	23/08/2023	Concrete Crossing: Dalgety/Landor Brook - Procurement and engineering consultancy 01.07.2023 to 31.07.2023	1	962.50	
Yuin Pastoral					
EFT15994	08/09/2023	Construct Dalgety Brook concrete floodway - RFT09 22-23 - Progress Payment 1	1		320,804.00
INV 960	23/08/2023	Construct Dalgety Brook concrete floodway - RFT09 22-23 - Progress Payment 1	1	320,804.00	
Greenfield Technical Services					
EFT15996	15/09/2023	C3367 - Carnarvon/Mullewa Road - Sealing Project Provide Engineering Consultancy services in project managing the Carnarvon/Mullewa Road Sealing Program for the Shire of Upper Gascoyne.	1		12,969.94
INV INV-3522	25/08/2023	C3367 - Carnarvon/Mullewa Road - Sealing Project Provide Engineering Consultancy services in project managing the Carnarvon/Mullewa Road Sealing Program for the Shire of Upper Gascoyne.	1	12,969.94	
Bitutek Pty Ltd					
EFT15997	15/09/2023	C3367 - RFQ 7 22-23 Carnarvon Mullewa Rd: Supply, Spray, Spread & Cover Bitumen Sealing including seal design and aggregate supply	1		764,603.40
INV 00007602	24/08/2023	C3367 - RFQ 7 22-23 Carnarvon Mullewa Rd: Supply, Spray, Spread & Cover Bitumen Sealing, including seal design and aggregate supply	1	764,603.40	
Them Earth Moving					
EFT15998	15/09/2023	C3367 Carnarvon/Mullewa Road - Sealing Project (SIP funded Supply plant and labour to upgrade sections of C'von Mullewa road to seal standard - Progress Claim 5	1		497,022.53
INV 00000927	26/06/2023	C3367 - Variation of Carnarvon - Mullewa Road Upgrade - Additional GET's during stabilisation	1	907.50	
INV 00000935	06/07/2023	C3367 - Variation of Carnarvon - Mullewa Road Upgrade - Float Hire	1	1,760.00	
INV 00000960	18/08/2023	C3367 - Variations to the Carnarvon / Mullewa Road Upgrade - Install Sign at SLK 84.10 - 05.08.2023 - Skid Hire, C3367 - Variations to the Carnarvon / Mullewa Road Upgrade - Install Sign at SLK 84.10 - 05.08.2023 - Labour Hire	1	907.50	
INV 00000968	29/08/2023	C3367 - Variations to the Carnarvon / Mullewa Road Upgrade - Edge Wall Plane 14.06.2023 to 27.07.2023	1	42,446.40	
INV 00000971	29/08/2023	C3367 - Variations to the Carnarvon / Mullewa Road Upgrade - Additional Water Cart Hire 04.08.2023 to 07.08.2023	1	3,495.25	
INV 00000969	29/08/2023	C3367 - Variations to the Carnarvon / Mullewa Road Upgrade - Additional Plant Hire 30.06.2023 to 04.08.2023	1	57,117.50	
INV 00000970	29/08/2023	C3367 - Variations to the Carnarvon / Mullewa Road Upgrade - Additional Geotechnical Testing	1	12,223.20	
INV 00000967	29/08/2023	C3367 Carnarvon/Mullewa Road - Sealing Project (SIP funded Supply plant and labour to upgrade sections of C'von Mullewa road to seal standard	1	128,825.15	
INV 00000966	29/08/2023	C3367 Carnarvon/Mullewa Road - Sealing Project (SIP funded Supply plant and labour to upgrade sections of C'von Mullewa road to seal standard - Progress Claim 5	1	249,340.03	
Greenfield Technical Services					
EFT15999	15/09/2023	Pimbee Road - gravel pit clearing permit consultancy 01.07.2023 to 31.07.2023	1		1,694.00
INV INV-3546	20/08/2023	Pimbee Road - gravel pit clearing permit consultancy 01.07.2023 to 3.07.2023	1	1,694.00	
Focused Vision Consulting					
EFT16000	15/09/2023	C3369 - Pimbee Resheet - Flora and fauna survey of proposed gravel pit Pimbee Rd	1		10,961.65
INV INV-0813	30/08/2023	C3369 - Pimbee Resheet - Flora and fauna survey of proposed gravel pit Pimbee Rd	1	10,961.65	

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Greenfield Technical Services					
EFT16001	15/09/2023	AGRN-1021 Flood Damage Construction Project Management for period 01.07.2023 to 31.07.2023 - Package 1	1		4,719.28
INV INV-3516	20/08/2023	AGRN-1021 Flood Damage Construction Project Management for period 01.07.2023 to 31.07.2023 - Package 2,	1	2,321.00	
INV INV-3515	20/08/2023	AGRN-1021 Flood Damage Construction Project Management for period 01.07.2023 to 31.07.2023 - Package 1	1	2,398.28	
Greenfield Technical Services					
EFT16002	15/09/2023	AGRN-974 Flood Damage Construction Project Management for period 07.08.2023 to 20.08.2023	1		48,228.70
INV INV-3517	20/08/2023	AGRN-974 Flood Damage Construction Project Management for period 01.07.2023 to 31.07.2023	1	12,262.55	
INV INV-3573	30/08/2023	AGRN-974 Flood Damage Construction Project Management for period 07.08.2023 to 20.08.2023	1	21,846.55	
INV INV-3574	31/08/2023	AGRN-974 Flood Damage Construction Project Management for period 21.08.2023 to 27.08.2023	1	14,119.60	
Them Earth Moving					
EFT16003	15/09/2023	AGRN-974 Supply plant and operators for road flood damage repairs for period: 24.07.2023 to 06.08.2023	1		146,450.87
INV 00000972	01/09/2023	Carnarvon/Mullewa Road - Supply plant and operators for road flood damage repairs for period: 24.07.2023 to 06.08.2023, Cobra Dairy Creek Road - Supply plant and operators for road flood damage repairs for period: 24.07.2023 to 06.08.2023, Dalgety Downs/Glenburgh Road - Supply plant and operators for road flood damage repairs for period: 24.07.2023 to 06.08.2023	1	146,450.87	
Child Support Agency					
EFT16004	15/09/2023	Payroll deductions	1		390.84
INV	13/09/2023	Payroll Deduction		390.84	
Woolworths Limited					
EFT16005	15/09/2023	Administration amenities	1		210.80
INV	14/08/2023	Administration amenities - GST, Administration amenities - GST Free	1	107.10	
INV	21/08/2023	Council Meeting Refreshments and supplies GST, Council Meeting Refreshments and supplies GST FREE	1	103.70	
DEPUTY COMMISSIONER OF TAXATION					
EFT16006	21/09/2023	Payment to ATO for August BAS	1		46,325.00
INV AUGUST	21/09/2023	GST Collected (Sales) Debit, GST PAID (Purchase) Credit, Payroll Tax Debit, Diesel Fuel Rebate	1	46,325.00	
Bonds Administrator					
EFT16007	22/09/2023	Payment of Security Bond for Shire House 22 Hatch Street - Andrea Pears - INV 2307	1		1,000.00
INV HOUSING	13/09/2023	Payment of Security Bond for Shire House 22 Hatch Street - Andrea Pears - INV 2307	1	500.00	
INV HOUSING	13/09/2023	Payment of Security Bond for Shire House 39 Gregory Street - J Podmor - INV 2308	1	500.00	
Gregory James Watters					
EFT16008	26/09/2023	Monthly Meeting fee for Cr G Watters - September 2023	1		1,728.68
INV COUNCIL	21/09/2023	Meeting fee for Cr G Watters - September 2023, Travel Allowance for Cr G Watters, I.T Allowance for Cr G Watters	1	1,728.68	
Leanne Alys McKeough					
EFT16009	26/09/2023	Monthly Meeting Fee for Cr McKeough - September 2023	1		1,896.38

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Leanne Alys McKeough					
INV COUNCIL	21/09/2023	Meeting Fee for Cr McKeough - September 2023, Travel Allowance for Cr McKeough, I.T Allowance for Cr McKeough, Travel Allowance for Cr McKeough - WALGA Conference	1	1,896.38	
Abbl Contracting & Maintenance					
EFT16010	26/09/2023	Relocate Shade Structures on Carnarvon-Mullewa parking bay to oval.	1		15,221.36
INV 1187	08/09/2023	Relocate Shade Structures on Carnarvon-Mullewa parking bay to oval., Inclusive of materials, labour and travel. , *No allowance for concrete slab or repairs to damaged tin or flashing.	1	7,700.00	
INV 1192	13/09/2023	Supply 28m of 1800 high post and, rail colourbond fence with capping, at Lot 45	1	7,521.36	
ABCO PRODUCTS PTY LTD					
EFT16011	26/09/2023	Depot and Administration Cleaning and hygiene products.	1		573.96
INV	01/09/2023	CODE: 110056 Puregiene Hand Towel (for Gym), Puregiene Urinal Screen Fresh Apple Carton 12, CODE: 120268, Puregiene® Jumbo Toilet Tissue Superior 2 Ply 300m Carton 8, , CODE: 10013, 1.5L VOLKANEX INDUSTRIAL PUMP SPRAYER, CODE: 190094, Medalist Pump Sprayer 5L Each, CODE: 190348, Cleanmax Glass Cleaner Glass Spark 5L Each, CODE: 160242	1	573.96	
AIT Specialists Pty Ltd					
EFT16012	26/09/2023	Monthly fee for Determination of Fuel Tax Credits 2023/2024 - August 2023	1		718.63
INV	08/09/2023	Monthly fee for Determination of Fuel Tax Credits 2023/2024 - August 2023	1	718.63	
Maxine Beaton					
EFT16013	26/09/2023	Craft Sales July 2023	1		10.95
INV CRAFT	31/07/2023	Book Sale July 2023, , Book Sale July 2023 - Commission,	1	10.95	
Blanche Maree Walker					
EFT16014	26/09/2023	Monthly Meeting fee for Cr B Walker - September 2023	1		1,115.84
INV COUNCIL	21/09/2023	Meeting fee for Cr B Walker - September 2023, IT Allowance for Cr B Walker	1	1,115.84	
Canine Control A Division Of Trepheene Pty Ltd					
EFT16015	26/09/2023	Ranger Peter Smith - 7th September 2023	1		2,200.00
INV 4672	09/09/2023	Ranger Peter Smith - 7th September 2023	1	2,200.00	
Carnarvon Growers Association Inc					
EFT16016	26/09/2023	230-40 BRASS HANDLES FOR CAMLOCKS	1		45.32
INV	06/09/2023	230-40 BRASS HANDLES FOR CAMLOCKS	1	45.32	
JW & JP Caunt					
EFT16017	26/09/2023	Monthly Meeting Fee for Cr J Caunt - September 2023	1		3,818.17
INV COUNCIL	21/09/2023	Meeting Fee for Cr J Caunt - September 2023, Meeting Fee for A/President Cr J Caunt, Travel Allowance for Cr J Caunt, I.T Allowance for Cr J Caunt	1	3,818.17	
Cherie Jessica Walker					
EFT16018	26/09/2023	Reimbursement of Fuel paid for in Carnarvon, vehicle was not carrying fuel card	1		123.31
INV MEAL	06/09/2023	Meal Allowance - Drive Jamie Podmore to Carnarvon Hospital and Retuned late to Gascoyne Junction	1	33.65	
INV	06/09/2023	Reimbursement of Fuel paid for in Carnarvon, vehicle was not carrying fuel card	1	89.66	

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Coolyou Pty Ltd t/a Dust Up Projects					
EFT16019	26/09/2023	Freight from Carnarvon to Gascoyne Junction 14.08.2023 to 30.08.2023	1		2,579.50
INV INV-067	10/09/2023	Freight from Carnarvon to Gacoyne Juntion - Administration, Freight from Carnarvon to Gacoyne Juntion - Works, Freight from Carnarvon to Gacoyne Juntion - A Hardie, Freight from Carnarvon to Gacoyne Juntion - C Walker, Freight from Carnarvon to Gacoyne Juntion - C Wright, Freight from Carnarvon to Gacoyne Juntion - J Walker, Freight from Carnarvon to Gacoyne Juntion - J M Cleary, Freight from Carnarvon to Gacoyne Juntion - N Rogers	1	2,579.50	
Department of Planning, Lands and Heritage					
EFT16020	26/09/2023	Lot 556 on Deposited Plan 72451, lease M354130 - Offer of Sale - transfer of Land document. - document preparation fee.	1		1,630.00
INV LD362854	08/09/2023	Lot 556 on Deposited Plan 72451, lease M354130 - Offer of Sale - transfer of Land document. - document preparation fee., Lot 556 on Deposited Plan 72451, lease M354130 - Offer of Sale - transfer of Land document - Landgate Registration fee	1	1,630.00	
Eastern Gascoyne Gymkhana Club					
EFT16021	26/09/2023	Community Donation 23/24 Eastern Gascoyne Gymkhana	1		1,000.00
INV 2023-6	15/09/2023	Community Donation 23/24 Eastern Gascoyne Gymkhana	1	1,000.00	
Everywhere Travel					
EFT16022	26/09/2023	Return Flights Carnarvon to Perth for Jim Caunt attending the WALGA Conference in September 2023	1		440.00
INV	30/08/2023	Return Flights Carnarvon to Perth for Jim Caunt attending the WALGA Conference in September 2023	1	440.00	
Gascoyne Safety Assets					
EFT16023	26/09/2023	Test/tag eklectrical and install extinguishers P54 camp	1		423.91
INV 217	13/09/2023	Test/tag eklectrical and install extinguishers P54 camp	1	423.91	
Geraldton Fuel Company T/as Refuel Australia					
EFT16024	26/09/2023	Supply bulk fuel to P79, P55, P 52 & P53 Camp Trailers with 4000 litre diesel tank	1		30,588.26
INV 02374743	05/09/2023	Supply bulk fuel to P58 Camp Trailer with 4000 litre diesel tank - 2200 litres of diesel @ 2.1468,	1	4,722.96	
INV 02371289	05/09/2023	15 x \$500 fuel vouchers - Staff Retention and Attraction	1	7,500.00	
INV 02374963	06/09/2023	Supply bulk fuel to P79 Camp Trailer with 4000 litre diesel tank - 3400 litres of diesel @ 2.1355, , Supply bulk fuel to P55 Camp Trailer with 4000 litre diesel tank - 1500 litres of diesel @ 2.1355, , Supply bulk fuel to P52 Camp Trailer with 4000 litre diesel tank - 900 litres of diesel @ 2.1355, , Supply bulk fuel to P53 Camp Trailer with 4000 litre diesel tank - 2800 litres of diesel @ 2.1355,	1	18,365.30	
Grants Empire					
EFT16025	26/09/2023	Rec Boating & Facilities Grant - Gascoyne Riverbank Facilities Payment 2 / 2	1		462.00
INV 00002227	08/09/2023	Rec Boating & Facilities Grant - Gascoyne Riverbank Facilities Payment 2 / 2	1	462.00	
Hema Maps					
EFT16026	26/09/2023	Mid West Hema Maps x 20	1		179.40
INV	15/09/2023	Mid West Hema Maps x 20,	1	179.40	
Ilda Joan Williams					
EFT16027	26/09/2023	Craft Sales August 2023	1		174.75

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Ilda Joan Williams					
INV CRAFT	31/07/2023	Craft Sales for July 2023, Craft Sales for July 2023 - Commission	1	45.95	
INV CRAFT	31/08/2023	Craft Sales August 2023, Craft Sales August 2023 - Commission	1	128.80	
Interact Digital					
EFT16028	26/09/2023	Digital Media Services and Social Media Management and Media Spend - July 2023	1		5,500.00
INV 1136	12/07/2023	Digital Media Services and Social Media Management and Media Spend - July 2023	1	2,750.00	
INV 1178	21/08/2023	Diigtal Marketing Services Social Media Marketing Campaign and Media Spend August 2023	1	2,750.00	
Jarrold Lachlan Walker					
EFT16029	26/09/2023	Reimbursement of fuel purchased for P133. Fuel card station not available	1		133.00
INV	11/09/2023	Reimbursement of fuel purchased for P133. Fuel card station not available	1	133.00	
Jolly's Tyre Service					
EFT16030	26/09/2023	Stock - Tyres and tubes	1		2,686.00
INV 158121	05/09/2023	P103 - Ford Ranger - Maxxis Razor AT811 LT265/70/R16	1	1,176.00	
INV 157957	07/09/2023	1792096.3 HIFLY 235/75R17.5 143/141J 16PR HH309, 2270115.3 HIFLY 255/70R22.5 140/137L 16PR HAL535	1	1,510.00	
DN & JA Williams					
EFT16031	26/09/2023	Craft Sales August 2023	1		48.00
INV CRAFT	31/07/2023	Craft Sales July 2023, Craft Sales July 2023 - Commission	1	23.00	
INV CRAFT	31/08/2023	Craft Sales August 2023, Craft Sales August 2023 - Commission	1	25.00	
The Trustee For Kempton Family Trust T/A The Junction Pub and Tourist Park					
EFT16032	26/09/2023	Admin meetings Morning Tea - July & August	1		1,154.00
INV 50620223	25/08/2023	Council Meetings: Lunches and Refreshments - August 2023	1	37.00	
INV 50620222	20/09/2023	Council Meetings: Lunches and Refreshments - July 2023	1	326.00	
INV 50620224	20/09/2023	Admin meetings Morning Tea - July & August	1	360.00	
INV 50620226	20/09/2023	Admin meetings Morning Tea - 07.09.2023	1	73.00	
INV 50620225	20/09/2023	Morning Tea Two Rivers Memorial Park Plane Dedication	1	358.00	
Linda's Books					
EFT16033	26/09/2023	Craft Sales July 2023	1		49.98
INV CRAFT	31/07/2023	Craft Sales July 2023, Craft Sales July 2023 - Commission	1	24.99	
INV CRAFT	31/08/2023	Craft Sales August 2023, Craft Sales August 2023	1	24.99	
Lifestyle Australia Pty Ltd					
EFT16034	26/09/2023	Pilbara Gascoyne Junction Shirts &	1		6,267.25
INV 13101	13/09/2023	Tote Bags for Trade Show and National Tidy Town Awards, Pilbara Gascoyne Junction Shirts, Freight	1	4,402.75	
INV 13106	14/09/2023	Souvenir Iron On Patch Shire of Upper Gascoyne x 500, Souvenir Iron On Patch Shire of Upper Gascoyne x 500 - Shipping	1	1,864.50	

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Hamish McTaggart					
EFT16035	26/09/2023	Monthly Meeting Fees for Cr H McTaggart - September 2023	1		1,136.54
INV COUNCIL	21/09/2023	Meeting Fees for Cr H McTaggart - September 2023, Tavel Allowance for Cr H McTaggart, IT. Allowance for Cr H McTaggart	1	1,136.54	
Officeworks					
EFT16036	26/09/2023	Staff and Council Amenities	1		446.20
INV 609490442	10/09/2023	Energizer 2450 Lithium Coin Battery, ENSCR2450, Bostik Blu Tack Removable Adhesive 75g, BO060968, Devondale Full Cream UHT Milk 1L, GH301721, Devondale Semi Skim UHT Milk 1L, NF1400126, Keji Correction Tape 5mm x 8m 2 Pack, KEJ12PKCT, J.Burrows MS100 2.4G Wireless Mouse, JBCM799MS, Logitech Corded Mouse M100R Black, LOGM100RMO, J.Burrows 80gsm Premium A4 Copy Paper Carton, JBCNCPA4CT, Russell Hobbs 8.8L Water Urn Stainless Steel, RHWU88	1	446.20	
Perfect Computer Solutions Pty Ltd					
EFT16037	26/09/2023	I.T Support 01.09.2023 to 06.09.2023	1		297.50
INV 28251	07/09/2023	I.T Support for Administration Office	1	297.50	
The Trustee For Perarda Family & Co T/A Pridham Mechanical					
EFT16038	26/09/2023	Auxillary Diesel Water Pumps - Repair impeller	1		7,018.00
INV INV-1198	05/09/2023	P89 - Roller: Bomag - Install new Fan Switch - Labour	1	264.00	
INV INV-1207	05/09/2023	P72 - Submersible Pump Trailer - Install Tank - Labour	1	990.00	
INV INV-1200	05/09/2023	P103 - Ford Ranger Super Cab - Parts, P103 - Ford Ranger Super Cab - Labour	1	682.00	
INV INV-1199	05/09/2023	P95 - ISUZU 4x4 Crew Man Service Truck - Make Changes to fan belt - Labour	1	264.00	
INV INV-1202	05/09/2023	P113 - 2020 Toyota Hilux - Install new Fuel Filler Neck Pipe - labour	1	264.00	
INV INV-1204	05/09/2023	P129 - Kubota Tractor - Service	1	132.00	
INV INV-1210	05/09/2023	Auxillary Diesel Water Pumps - Repair impeller, Mechanical Repairs - Travel from Geraldton return	1	1,034.00	
INV INV-1203	05/09/2023	P85 - Toyota Hilux 4WD Traytop - Service - Labour	1	682.00	
INV INV-1208	05/09/2023	P117 - Ford Ranger Wildtrak - Replaced fuse to Anderson Plug	1	132.00	
INV INV-1206	05/09/2023	P110 - Drop Deck Widener Trailer - Repair tail lights - Labour	1	528.00	
INV INV-1196	05/09/2023	P100 - CAT 140M Grader - Repair light wiring - Labour	1	396.00	
INV INV-1205	05/09/2023	P83 - Mazda BT50 4WD Traytop - Remove Crane, P83 - Mazda BT50 4WD Traytop - Remove Crane - Consumables	1	418.00	
INV INV-1209	05/09/2023	Auxillary Diesel Water Pumps - Repair impeller	1	264.00	
INV INV-1201	05/09/2023	P41 - FUSO Truck Remove and replace belts - Labour, P41 - FUSO Truck Remove and replace belts - Parts	1	550.00	
INV INV-1197	05/09/2023	P93 - 3.5t Plant Trailer - Repair Faulty Lights - Labour, P93 - 3.5t Plant Trailer - Repair Faulty Lights - Parts	1	418.00	
Portside Engineering and Crane Services					
EFT16039	26/09/2023	P54 - Camp Trailer - Relocate stair assembly to doorway	1		1,782.00

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Portside Engineering and Crane Services					
INV 00027629	05/10/2023	P54 - Camp Trailer - Relocate stair assembly to doorway	1	1,782.00	
Premium Publishers / Ta Vandguard Publishing					
EFT16040	26/09/2023	Western 4WD Drier Issue 126 Full Page Advertisement	1		539.00
INV 0004821	04/07/2023	Western 4WD Drier Issue 126 Full Page Advertisement	1	539.00	
Raw Creative					
EFT16041	26/09/2023	2000 Print Rerun Wander Outback Brochure	1		1,931.00
INV 000038714	28/08/2023	2000 Print Rerun Wander Outback Brochure, Artwork Charge, Art / Print Management	1	1,931.00	
Ray Hoseason-Smith					
EFT16042	26/09/2023	Monthly Meeting Fee for Cr R Hosean-Smith - September 2023	1		1,115.84
INV COUNCIL	21/09/2023	Meeting Fee for Cr R Hosean-Smith - September 2023, I.T Allowance for Cr R Hosean-Smith	1	1,115.84	
R & L Couriers					
EFT16043	26/09/2023	Freight from K-Mart Geraldton - Bedding for Pavillion dongas	1		107.25
INV	30/08/2023	Freight from K-Mart Geraldton - Bedding for Pavillion dongas	1	107.25	
Tropics Hardware					
EFT16044	26/09/2023	Workshop Equipment	1		2,101.75
INV 618304	12/09/2023	2007-M6-C18 25 PIECE BRIGHT FINISH METRIC SET, 2007-M1S 1.0-6.5MM X 0.5MM, Part No. 7010-S6, INDUSTRIAL KIT, Part No. 8035-M3 Step Drill bit 4-32mm, 8050-S1 115 PIECE SABER TAP & DIE SET METRIC & IMPERIAL, 5400-PH2GX50T POWER BIT PH2 GRIPPA 50MM 10 PACK, 1022-2642 PIPE CUTTER 26-42MM, Part No. 1010-B STUBBIE EDC COMPACT FOLDING KNIFE, 3/8 tech bit, 5/16 tech bit, 7060-8534 pilot bit, Flexovit 125mm x1mm cutting disc x 100	1	2,101.75	
Bupa Hi Pty Ltd					
EFT16045	26/09/2023	Annual Health Insurance Cover for the CEO as per contract conditiona approved by Council. 2023/2024	1		7,047.90
INV 81520157	04/09/2023	Annual Health Insurance Cover for the CEO as per contract conditiona approved by Council. 2023/2024	1	7,047.90	
Yuin Pastoral					
EFT16046	29/09/2023	Construct Dalgety Brook concrete floodway- RFT09 22-23 - Progress Payment 2	1		666,083.00
INV 961	07/09/2023	Construct Dalgety Brook concrete floodway- RFT09 22-23 - Progress Payment 2	1	666,083.00	
Greenfield Technical Services					
EFT16047	29/09/2023	AGRN-1062 Project Management Costs - April 2023 Flood Damage Event 01.07.2023 to 31.07.2023	1		329.18
INV INV-3541	20/08/2023	AGRN-1062 Project Management Costs - April 2023 Flood Damage Event 01.07.2023 to 31.07.2023	1	329.18	
Child Support Agency					
EFT16048	29/09/2023	Payroll deductions	1		390.84
INV	27/09/2023	Payroll Deduction		390.84	
Geraldton Fuel Company T/as Refuel Australia					
EFT16049	29/09/2023	Supply bulk fuel to Depot Self Bunded Tank - 12309 litres of diesel @ 2.2007	1		32,311.77

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Geraldton Fuel Company T/as Refuel Australia				
INV 02380396	17/09/2023	Supply bulk fuel to Depot Self Bunded Tank - 12309 litres of diesel @ 2.2007	1	27,088.42
INV 02380437	17/09/2023	Supply bulk fuel to P79 Camp Trailer with 4000 litre diesel tank - 1250 litres of diesel @ 2.2227, Supply bulk fuel to P52 Camp Trailer with 4000 litre diesel tank - 1100 litres of diesel @ 2.2227	1	5,223.35
R J Collins T/a Glenburgh Grazing				
EFT16050	29/09/2023	Carnarvon Mullewa Road (East) - Accomodation for water cart operators	1	19,343.50
INV INV-0096	13/09/2023	Concrete Crossing: Dalgety/Landor Brook - Accomodation and meals- side tipper operators	1	9,443.50
INV INV-0097	13/09/2023	Carnarvon Mullewa Road (East) - Accomodation for water cart operators	1	9,900.00
Outback Builders WA				
EFT16051	29/09/2023	Lot 39 Gregory Street - Renovations as per quote #1050	1	69,091.48
INV INV-0090	13/09/2023	Lot 39 renovations as per quote #1050, 1- Replace wall tiles in kitchen/spalshback, 2- Replace wall tiles in bathroom and shower screen., 3- Replace wall tiles in laundry., 4- Replace floor tiles in toilet., 5- Replace floor tiles in laundry/ toilet/ bathroom (reuse cabinetry), 6- Shift cupboard next to oven to another location (reuse, if possible, as per line-item no. 7 and no. 10), 7- Supply and install new rangehood similar to lot 21 (inclusive of electrical), 8- Install supplied oven. Supply and install singular cupboard and benchtop., 9- Install new overhead cupboards., 10- Supply and install pantry cupboard.	1	69,091.49
Raw Creative				
EFT16052	29/09/2023	Artwork for AGO Back Cover Map	1	390.00
INV 00003897	25/09/2023	Artwork for AGO Back Cover Map	1	390.00
Illion Tenderlink				
EFT16053	29/09/2023	RFT-04 Public Tender - Landor / Meekatharra Road Upgrade.	1	180.40
INV	31/08/2023	RFT-04 Public Tender - Landor / Meekatharra Road Upgrade.	1	180.40
Them Earth Moving				
EFT16054	29/09/2023	45E - Carnarvon Mullewa Road (East) - Water cart hire 20.08.2023 to 13.09.2023	1	65,967.00
INV 0000979	14/09/2023	Remove rubble from Lot 6 Scott Street House and public toilets. Hourly rate is inclusive of Mob/Demob, an operator and the following machinery., Excavator , Side Tipper (single) , Bulldozer, Loader,	1	12,375.00
INV 00000980	18/09/2023	45E - Carnarvon Mullewa Road (East) - Water cart hire 20.08.2023 to 13.09.2023	1	53,592.00
Truckline				
EFT16055	29/09/2023	P110 - Drop Deck Widener Trailer - Brake shoe Set K Hitch 15" KK44	1	3,337.24
INV 8793296	14/09/2023	P110 - Drop Deck Widener Trailer - Brake shoe Set K Hitch 15" KK44, BRAKE HARDWARE KIT KK44 15" KHITCH AXLE, N100529-002 Arm RH bushed U/S	1	3,337.24
Westrac Pty Ltd				
EFT16056	29/09/2023	P18 - CAT 916 Loader - Service	1	7,866.72
INV SI	06/09/2023	P130 - CAT 150M Grader - 1000hr service - Labour, , P130 - CAT 150M Grader - 1000hr service - Parts, P130 - CAT 150M Grader - 1000hr service - Enviornmentals	1	2,819.01

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Westrac Pty Ltd					
INV SI	06/09/2023	P18 - CAT 916 Loader - Service - Labour, P18 - CAT 916 Loader - Service - Parts, P18 - CAT 916 Loader - Service - Enviornmentals, P18 - CAT 916 Loader - Service - Freight Recovery	1	5,047.71	
Greenfield Technical Services					
EFT16057	29/09/2023	Route Assessment of the proposed southern haulage route for Hastings Technology Metals	1		19,445.38
INV INV-3613	15/09/2023	Route Assessment of the proposed southern haulage route for Hastings Technology Metals	1	10,835.00	
INV INV-3614	15/09/2023	State Initiative Program - Landor Meekatharra. Procurement of construction and sealing service providers for Landor Meekatharra Bitumen Upgrades	1	8,610.38	
Greenfield Technical Services					
EFT16058	29/09/2023	C3380 - State Initiative Program - Landor Meekatharra. Procurement of construction and sealing service providers for Landor Meekatharra Bitumen Upgrades	1		3,850.00
INV INV-3607	10/09/2023	C3380 - State Initiative Program - Landor Meekatharra. Procurement of construction and sealing service providers for Landor Meekatharra Bitumen Upgrades	1	3,850.00	
Them Earth Moving					
EFT16059	29/09/2023	AGRN-974 Supply plant and operators for road flood damage repairs for period: 07.08.2023 to 20.08.2023	1		289,232.08
INV 00000974	07/09/2023	Eudamullah Road - AGRN-974 Supply plant and operators for road flood damage repairs for period: 07.08.2023 to 20.08.2023, Lyndon/Minnie Creek Road - AGRN-974 Supply plant and operators for road flood damage repairs for period: 07.08.2023 to 20.08.2023, Lyons River Road - AGRN-974 Supply plant and operators for road flood damage repairs for period: 07.08.2023 to 20.08.2023, Minnie Creek Road - AGRN-974 Supply plant and operators for road flood damage repairs for period: 07.08.2023 to 20.08.2023	1	199,672.00	
INV 00000975	11/09/2023	Carnarvon/Mullewa Road - AGRN-974 Supply plant and operators for road flood damage repairs for period: 21.08.2023 to 24.08.2023, Lyndon/Minnie Creek Road - AGRN-974 Supply plant and operators for road flood damage repairs for period: 21.08.2023 to 24.08.2023	1	89,560.08	
Pivotal Satellite Pty Ltd					
EFT16060	29/09/2023	- Satellite Phone Charges - Usage 15.08.2023 to 14.09.2023 Service 15.09.2023 to 14.10.2023	1		917.28
INV 3685192	15/09/2023	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	900.78	
INV 3683696	15/09/2023	Phone Costs:Satellite & Works Manager	1	16.50	
Telstra Limited					
EFT16061	29/09/2023	Telstra Fixed Line Accounts - Usage Charges - 02.08.2023 to 01.09.2023 Service Charges 02.09.2023 to 01.10.2023	1		590.58
INV K 940 485	09/09/2023	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 0840 Lot 17 Gregory St, , 08 9943 0840 Lot 21 Gregory St, , 08 9943 0972 Lot 19 Gregory St, , 08 9943 0508 Pavilion, Rounding	1	590.58	
Horizon Power					
EFT16062	29/09/2023	Street Lighting - 01.08.2023 to 31.08.2023	1		362.32
INV 21 017	01/09/2023	Street Lighting - 01.08.2023 to 31.08.2023	1	362.32	

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Water Corporation				
EFT16063	29/09/2023	Water Consumption 11.07.2023 to 11.09.2023 - Service Charges 01.09.2023 to 31.10.2023 63 Days	1	11,893.84
INV WATER	11/09/2023	9006798202, Water Usage - CRC (25%) , , 9006798202, Water Usage - Office (25%) , , 9006798202, Water Usage - Depot (50%), 9006798210, Water Usage - Depot, 9006798237, Water Usage & Service Charge - Lot 17 Gregory St - CEO:, , , 9006798245, Water Usage & Service Charge - Lot 19 Gregory St - Works Supervisor:, 9006798261, Water Usage & Service Charge - Lot 21 Gregory St - CSO, 9006798296, Water Usage & Service Charge - Lot 23 Gregory St - CSOF, 9006798333, Water Usage & Service Charge - Lot 39 Gregory St - Road Crew: , , 9006798368, Water Usage & Service Charge - Sports Grounds , , , 9006798405, Water Usage & Service Charge - Lot 45 Gregory St - TCDO, , , , 9009451132, Water Usage & Service Charge - Town Oval, , , , 9010415040, Water Usage & Service Charge - Lot 40 Gregory St - Town Maintenance Crew, , , , , 9017484524, Water Usage & Service Charge - Lot 50 Hatch Street - MCORP, , , , 9017484567, Water Usage - Lot 52 Hatch Street - CRC, , , , 9018531257, Lot 48 Hatch St - Road Crew: Services Charge, , , , 9018531265, Lot 48 Hatch St Duplex - Road Crew: Services Charge, , , , 9018692333, Lot 48 Hatch St Duplex - Road Crew: Water Consumption, , , 9006798392, Water Usage & Service Charge -DBCA, , , , 9024508045, Water Usage & Service Charge - Roadhouse, , , , 9017484516 , Lot 49 Hatch Street Duplex - Road Crew Service Charges, 9017484516 , Lot 10 Scott Street - Demolished	1	11,893.84
Department of Transport (AGENT CHARGES)				
EFT16064	28/09/2023	Motor Vehicle licence fees - CRC Collection - September	1	995.60
INV 20999	26/09/2023	Motor Vehicle licence fees - CRC Collection - September	1	995.60
Commonwealth Mastercard				
EFT16095	26/09/2023	Australian Institute of Management - Training for Cynthia Wright & Billie O'Sullivan, Time Management & Conflict Resolution 10th to 13th October 2023	1	9,950.51
INV	25/08/2023	Starlink Works - Home internet - 25.08.2023 to 24.09.2023	1	139.00
INV	31/08/2023	4 x Gascoyne Food Tickets for Gascoyne Junction Function	1	496.12
INV 20895	01/09/2023	P113 - 2020 Toyota Hilux - Plate Retension Fee, P113 - 2020 Toyota Hilux - Change Plate Retension Fee, P85 - Toyota Hilux - Plate Retension Fee, P85 - Toyota Hilux - Change Plate Retension Fee	1	87.80
INV	03/09/2023	Apple iCloud 50gb Data Storage - September 2023	1	1.49
INV MAS01	07/09/2023	Licence plate swap for P114 1HCS158 swapped for GU2043, Licence plate remake GU144, Licence plate change for P76 GU144 to 1DYM015 due to selling of plant.	1	108.70
INV 08092023	08/09/2023	WALGA - Purchase of ticket for Alys McKeough to attend the ALGWA Western Australia Networking Breakfast	1	90.50
INV 375583931	08/09/2023	KMART Online Order Youth Group Activities, KMART Online Order Gym Cleaning Equipment	1	403.55
INV	08/09/2023	Starlink - Finance Manager Home Internet 08.09.2023 to 07.10.2023	1	139.00
INV 64937	13/09/2023	Elite Office Furniture - Florida Ergo Chair for Finance Manager Andrea Pears and CSOF Cynthia Wright	1	576.18
INV 2079751	14/09/2023	P117 - Ford Ranger Wildtrak - Trolley Jack	1	606.68

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Commonwealth Mastercard					
INV 7154119,	15/09/2023	Time Management and Conflict Resolution Training for Billie O'Sullivan, Time Management and Conflict Resolution Training for Cynthia Wright	1	4,382.00	
INV 700117003	16/09/2023	SEEK Advertising for Works and Services Administrator position	1	473.00	
INV	16/09/2023	Starlink Admin - Internet 16.09.2023 to 15.10.2023, Starlink CCRC - Internet 16.09.2023 to 15.10.2023	1	139.00	
INV	19/09/2023	Swan Taxis - Travel from Accommodation to airport - WALGA Conference, Crown Metropol Perth - Accomodation and meals for Walga Meeting - Jim Caunt, Crown Metropol Perth - Accomodation and meals for Walga Meeting - Alys Mckeough, , Taxis - Travel - WALGA Conference, Taxis - Travel - WALGA Conference, Burswood Car Hire - Car Hire, McDonalds - Meals - WALGA Conference, Crown Metropol Perth - Accomodation and meals for Walga Meeting - John McCleary, Subway - Meals - WALGA Conference, Crown perth, Drop Box - Annual Fee, Live Payments - Credit Card Fee, Live Payments - Credit Card Fee, Repco - Credit Card Fee, Taxis - Travel - WALGA Conference	1	1,912.19	
INV 12295	22/09/2023	Thetford Products P53 Camp Trailer - Fresh-Up Set C250/260 for plastic bowl cassette toilet plus shipping	1	270.35	
INV PSI137863	22/09/2023	CRC Skymesh Internet - 22.09.2023 to 21.10.2023	1	124.95	
Wa Treasury Corporation					
DD10614.1	08/09/2023	Repayment of Loan 28, Principal and Interest	1		33,533.60
INV LOAN 28	07/09/2023	Repayment of Principal on Loan 28, Repayment of Interest on Loan 28	1	33,533.60	
Super Directions Fund					
DD10623.1	13/09/2023	Superannuation contributions	1		318.01
INV SUPER	13/09/2023	Super. for Nathaniel John Rogers 967644975 13/09/2023	1	318.01	
IOOF					
DD10623.2	13/09/2023	Superannuation contributions	1		459.80
INV SUPER	13/09/2023	Super. for Jamie Podmore 16574373 13/09/2023	1	459.80	
The Trustee For Aware Super					
DD10623.3	13/09/2023	Superannuation contributions	1		4,631.27
INV	13/09/2023	Payroll Deduction for Thomas George Fletcher 13/09/2023	1	300.00	
INV	13/09/2023	Payroll Deduction for Jarrod Lachlan Walker 13/09/2023	1	184.68	
INV	13/09/2023	Payroll Deduction for John Leslie McCleary 13/09/2023	1	115.29	
INV	13/09/2023	Payroll Deduction for Dameon Dwayne Whitby 13/09/2023, Payroll Deduction for Ian Douglas Golding 13/09/2023	1	488.18	
INV SUPER	13/09/2023	Super. for Thomas George Fletcher 65322422 13/09/2023, Super. for Thomas George Fletcher 65322422 13/09/2023, Super. for Jarrod Lachlan Walker 65337760 13/09/2023, Super. for Jarrod Lachlan Walker 65337760 13/09/2023, Super. for John Leslie McCleary 65329048 13/09/2023, Super. for John Leslie McCleary 65329048 13/09/2023, Super. for Dameon Dwayne Whitby 65322126 13/09/2023, Super. for Dameon Dwayne Whitby 65322126 13/09/2023, Super. for David George Miller 65399810 13/09/2023	1	3,543.12	
Australian Retirement Trusts					

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Australian Retirement Trusts					
DD10623.4	13/09/2023	Superannuation contributions	1		790.23
INV	13/09/2023	Payroll Deduction for Cherie Jessica Walker 13/09/2023	1	188.15	
INV SUPER	13/09/2023	Super. for Cherie Jessica Walker 902432443 13/09/2023, Super. for Cherie Jessica Walker 902432443 13/09/2023	1	602.08	
MLC Masterkey Super					
DD10623.5	13/09/2023	Superannuation contributions	1		1,154.15
INV	13/09/2023	Payroll Deduction for Sean Wallace Walker 13/09/2023	1	274.80	
INV SUPER	13/09/2023	Super. for Sean Wallace Walker 4901151 13/09/2023, Super. for Sean Wallace Walker 4901151 13/09/2023	1	879.35	
ANZ Smart Choice Super					
DD10623.6	13/09/2023	Superannuation contributions	1		494.76
INV	13/09/2023	Payroll Deduction for Billie O'Sullivan 13/09/2023	1	117.80	
INV SUPER	13/09/2023	Super. for Billie O'Sullivan 016610240380065 13/09/2023, Super. for Billie O'Sullivan 016610240380065 13/09/2023	1	376.96	
Australian Super					
DD10623.7	13/09/2023	Payroll deductions	1		215.38
INV	13/09/2023	Payroll Deduction for Andrea, Denise Pears 13/09/2023	1	215.38	
Australian Super					
DD10623.8	13/09/2023	Superannuation contributions	1		985.10
INV SUPER	13/09/2023	Super. for Alison Watson 702403355 13/09/2023, Super. for Andrea, Denise Pears 65519574 13/09/2023, Super. for Andrea, Denise Pears 65519574 13/09/2023	1	985.10	
AMP Flexible Super					
DD10623.9	13/09/2023	Superannuation contributions	1		743.78
INV SUPER	13/09/2023	Super. for Ian Douglas Golding 953593995 13/09/2023, Super. for Ian Douglas Golding 953593995 13/09/2023	1	743.78	
Department of Transport (AGENT CHARGES)					
DD10625.1	02/09/2023	Motor Vehicle licence fees - CRC Collection 01.09.2023	1		87.80
INV 20895	01/09/2023	Motor Vehicle licence fees - CRC Collection 01.09.2023	1	87.80	
Department of Transport (AGENT CHARGES)					
DD10639.1	18/09/2023	Motor Vehicle licence fees - CRC Collection - 14.09.2023 Reciept 20933	1		224.60
INV 20933	14/09/2023	Motor Vehicle licence fees - CRC Collection - 14.09.2023 Reciept 20933	1	224.60	
Ainsley Mia Hardie					
DD10644.1	21/09/2023	Reimbursement of Telescopes & Astronomy Invoice AA7144 paid for by A Hardie as Credit card option was not available end Supplier unable to access EFTsure.	1		241.00
INV AA7144	14/09/2023	Reimbursement of Telescopes & Astronomy Invoice AA7144 paid for by A Hardie as Credit card option was not available end Supplier unable to access EFTsure. - Green Laser Pointer to use with Shire telescope for Stargazing Events.	1	241.00	
Super Directions Fund					
DD10651.1	27/09/2023	Superannuation contributions	1		318.01

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Super Directions Fund					
INV SUPER	27/09/2023	Super. for Nathaniel John Rogers 967644975 27/09/2023	1	318.01	
IOOF					
DD10651.2	27/09/2023	Superannuation contributions	1		459.80
INV SUPER	27/09/2023	Super. for Jamie Podmore 16574373 27/09/2023	1	459.80	
The Trustee For Aware Super					
DD10651.3	27/09/2023	Superannuation contributions	1		4,608.82
INV	27/09/2023	Payroll Deduction for Thomas George Fletcher 27/09/2023	1	300.00	
INV	27/09/2023	Payroll Deduction for Jarrod Lachlan Walker 27/09/2023	1	184.68	
INV	27/09/2023	Payroll Deduction for John Leslie McCleary 27/09/2023	1	115.29	
INV	27/09/2023	Payroll Deduction for Dameon Dwayne Whitby 27/09/2023, Payroll Deduction for Ian Douglas Golding 27/09/2023	1	488.18	
INV SUPER	27/09/2023	Super. for Thomas George Fletcher 65322422 27/09/2023, Super. for Thomas George Fletcher 65322422 27/09/2023, Super. for Jarrod Lachlan Walker 65337760 27/09/2023, Super. for Jarrod Lachlan Walker 65337760 27/09/2023, Super. for John Leslie McCleary 65329048 27/09/2023, Super. for John Leslie McCleary 65329048 27/09/2023, Super. for Dameon Dwayne Whitby 65322126 27/09/2023, Super. for Dameon Dwayne Whitby 65322126 27/09/2023, Super. for David George Miller 65399810 27/09/2023	1	3,520.67	
Australian Retirement Trusts					
DD10651.4	27/09/2023	Superannuation contributions	1		838.23
INV	27/09/2023	Payroll Deduction for Cherie Jessica Walker 27/09/2023	1	199.58	
INV SUPER	27/09/2023	Super. for Cherie Jessica Walker 902432443 27/09/2023, Super. for Cherie Jessica Walker 902432443 27/09/2023	1	638.65	
MLC Masterkey Super					
DD10651.5	27/09/2023	Superannuation contributions	1		848.11
INV	27/09/2023	Payroll Deduction for Sean Wallace Walker 27/09/2023	1	201.93	
INV SUPER	27/09/2023	Super. for Sean Wallace Walker 4901151 27/09/2023, Super. for Sean Wallace Walker 4901151 27/09/2023	1	646.18	
ANZ Smart Choice Super					
DD10651.6	27/09/2023	Superannuation contributions	1		494.76
INV	27/09/2023	Payroll Deduction for Billie O'Sullivan 27/09/2023	1	117.80	
INV SUPER	27/09/2023	Super. for Billie O'Sullivan 016610240380065 27/09/2023, Super. for Billie O'Sullivan 016610240380065 27/09/2023	1	376.96	
Australian Super					
DD10651.7	27/09/2023	Payroll deductions	1		269.23
INV	27/09/2023	Payroll Deduction for Andrea, Denise Pears 27/09/2023	1	269.23	
Australian Super					
DD10651.8	27/09/2023	Superannuation contributions	1		1,157.41

Date: 19/10/2023
Time: 2:59:54PM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
PAGE: 17

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Australian Super					
INV SUPER	27/09/2023	Super. for Alison Watson 702403355 27/09/2023, Super. for Andrea, Denise Pears 65519574 27/09/2023, Super. for Andrea, Denise Pears 65519574 27/09/2023	1	1,157.41	
AMP Flexible Super					
DD10651.9	27/09/2023	Superannuation contributions	1		743.78
INV SUPER	27/09/2023	Super. for Ian Douglas Golding 953593995 27/09/2023, Super. for Ian Douglas Golding 953593995 27/09/2023	1	743.78	
NGS Super					
DD10623.10	13/09/2023	Superannuation contributions	1		382.54
INV SUPER	13/09/2023	Super. for Ainsley Mia Hardie 440111567 13/09/2023	1	382.54	
CBUS					
DD10623.11	13/09/2023	Superannuation contributions	1		339.84
INV SUPER	13/09/2023	Super. for Cynthia Ann Wright 6406493 13/09/2023	1	339.84	
NGS Super					
DD10651.10	27/09/2023	Superannuation contributions	1		382.54
INV SUPER	27/09/2023	Super. for Ainsley Mia Hardie 440111567 27/09/2023	1	382.54	
CBUS					
DD10651.11	27/09/2023	Superannuation contributions	1		339.84
INV SUPER	27/09/2023	Super. for Cynthia Ann Wright 6406493 27/09/2023	1	339.84	

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY	55,062.39
EFT	3,773,407.43

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	3,828,469.82
TOTAL		3,828,469.82

TOTAL CREDIT NOTES 0.00

TOTAL PAYMENTS LESS CREDIT NOTES 3,828,469.82

APPENDIX 2

(Monthly Financial Report for September 2023 Report.)



Shire of Upper Gascoyne

Lot 4 Scott Street

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SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 30 September 2023

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

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 September 2023
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Grants and Contributions Note 12

RSM Australia Pty Ltd

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Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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

A blue ink signature, likely of a representative of RSM Australia Pty Ltd.

Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 19th October 2023

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 September 2023
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a surplus/(deficit) as at 30 September 2023 of \$4,179,081

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
State Initiative Program - Landor Meekatharra	1%	4,500,000	1,125,000	34,462
Bridges Renewal Program- Concrete Crossing: Dalget	60%	1,818,327	454,575	1,083,633
State Initiative Program - Carnarvon/Mullewa Upgrade	93%	2,372,488	593,121	2,213,566
	38%	8,690,815	2,172,696	3,331,662
Grants, Subsidies and Contributions				
Grants, Subsidies and Contributions	3%	11,769,451	3,165,057	382,512
Capital Grants, Subsidies and Contributions	22%	11,263,836	2,887,942	2,437,995
	12%	23,033,287	6,052,999	2,820,507
Rates Levied				
	104%	1,569,497	1,563,329	1,634,556

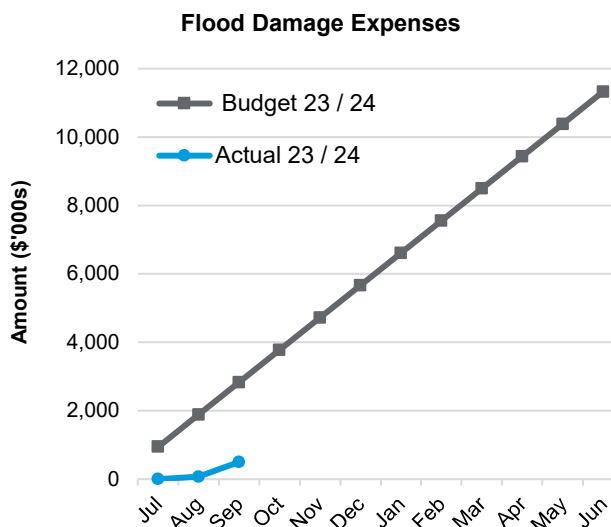
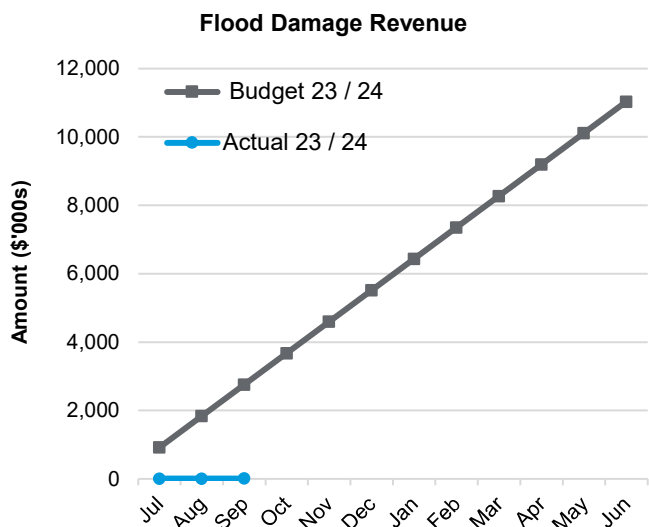
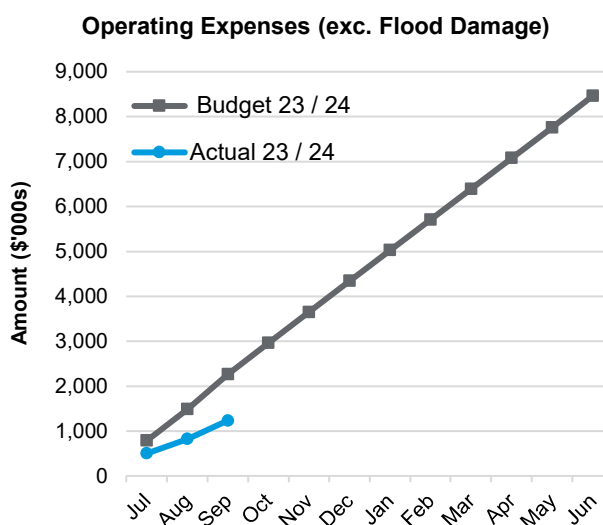
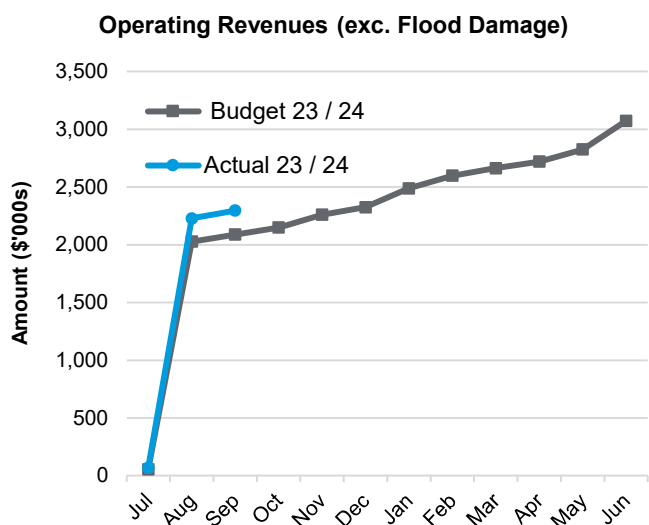
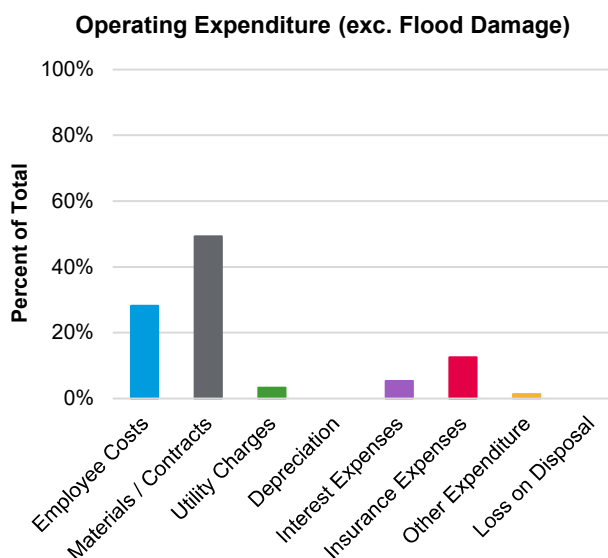
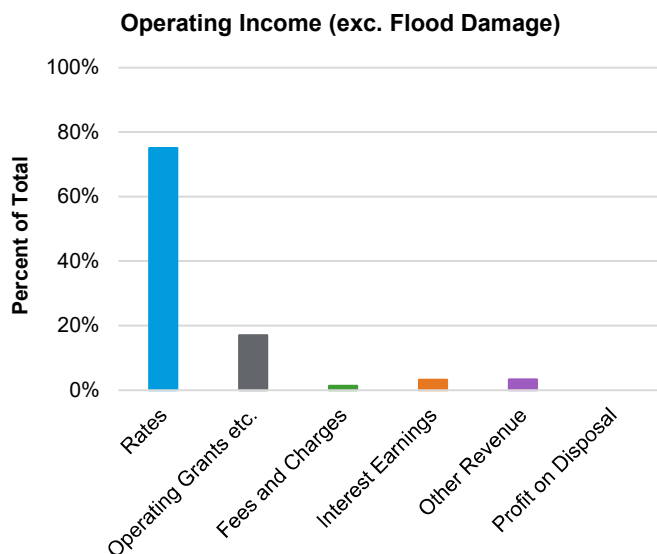
% - Compares current YTD actuals to the Annual Budget

Financial Position

Account	Difference to Prior Year %	Current Year 30 Sep 23 \$	Prior Year 30 Sep 22 \$
Adjusted Net Current Assets	(291%)	4,179,081	1,433,945
Cash and Equivalent - Unrestricted	175%	3,676,503	2,106,040
Cash and Equivalent - Restricted	83%	2,022,971	2,436,747
Receivables - Rates	132%	1,395,981	1,061,231
Receivables - Other	189%	293,639	155,342
Payables	82%	(2,361,271)	(2,874,882)

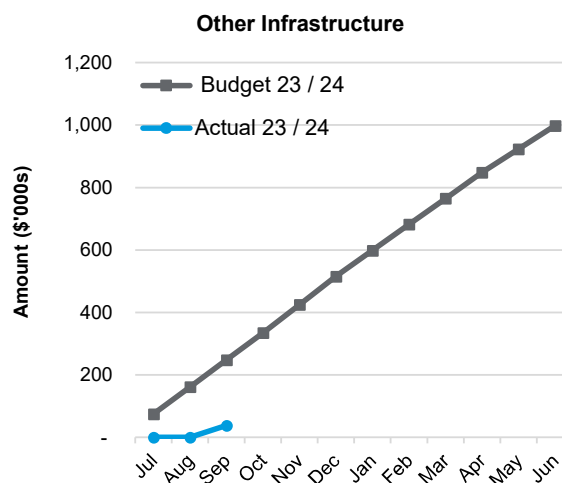
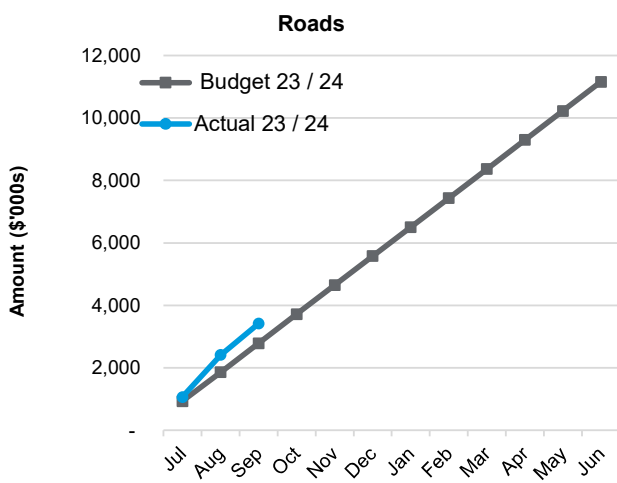
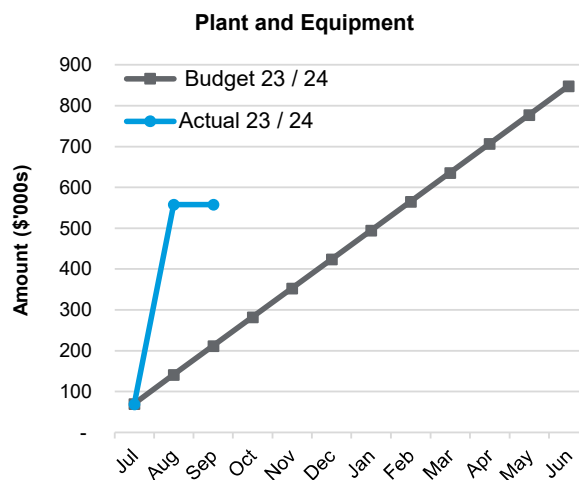
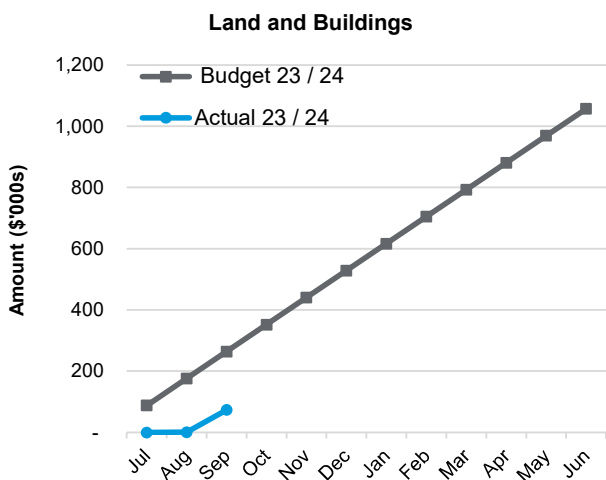
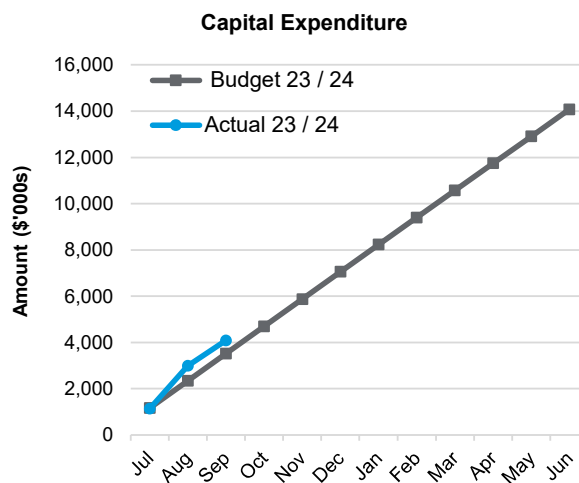
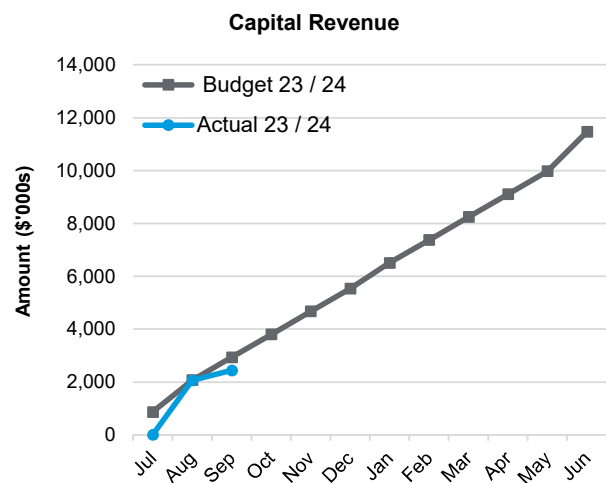
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 30 September 2023
SUMMARY GRAPHS - OPERATING



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 30 September 2023
SUMMARY GRAPHS - CAPITAL



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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 30 September 2023

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %	Var
Revenue							
Rates	10	1,569,497	1,563,329	1,634,556	71,227	5%	▲
Grants, Subsidies and Contributions	12(a)	736,917	406,926	370,463	(36,464)	(9%)	▼
Fees and Charges		33,667	12,549	29,019	16,470	131%	
Interest Earnings		57,000	14,331	70,563	56,232	392%	▲
Other Revenue		367,679	89,392	72,150	(17,242)	(19%)	
Profit on Disposal of Assets		109,057	-	-			
		2,873,817	2,086,527	2,176,751			
Expenses							
Employee Costs		(1,650,660)	(412,495)	(347,301)	65,194	16%	▲
Materials and Contracts		(2,607,915)	(666,966)	(607,843)	59,123	9%	▲
Utility Charges		(217,205)	(57,682)	(40,461)	17,221	30%	
Depreciation on Non-current Assets		(3,430,570)	(857,616)	-	857,616	100%	▲
Finance Cost		(194,284)	(49,915)	(65,216)	(15,301)	(31%)	
Insurance Expenses		(236,284)	(192,731)	(154,023)	38,708	20%	▲
Other Expenditure		(118,815)	(25,946)	(17,019)	8,927	34%	
		(8,455,732)	(2,263,351)	(1,231,862)			
Other Income and Expenses							
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	2,887,942	2,437,995	(449,947)	(16%)	▼
Proceeds from Disposal of Assets		200,000	49,998.00	119,223			
(Loss) on Disposal of Assets	8	(4,170)	-	-	-		
		11,459,666	2,937,940	2,557,218			
Flood Damage							
Reimbursements	12(c)	11,032,534	2,758,131	12,049	(2,746,082)	(100%)	▼
Materials and Contracts		(11,326,535)	(2,831,631)	(500,096)	2,331,535	82%	▲
		(294,000)	(73,500)	(488,047)			
Net Result							
		5,583,750	2,687,616	3,014,060			

* - 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 30 September 2023
REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		112,000	27,999	1,137	(26,862)	(96%)
General Purpose Funding		1,787,768	1,617,975	1,744,187	126,212	8%
Law, Order and Public Safety		36,440	7,833	15,311	7,478	95%
Health		1,250	309	(57)	(366)	(118%)
Education and Welfare		175,476	40,110	14,549	(25,561)	(64%)
Community Amenities		10,760	7,011	5,925	(1,086)	(15%)
Recreation and Culture		42,100	9,120	10,999	1,879	21%
Transport		535,035	331,697	346,353	14,656	4%
Economic Services		112,098	28,008	26,820	(1,188)	(4%)
Other Property and Services		60,890	16,465	11,386	(5,079)	(31%)
		2,873,817	2,086,527	2,176,751		
Expenses						
Governance		(785,506)	(239,320)	(139,437)	99,883	42%
General Purpose Funding		(233,409)	(62,518)	(92,392)	(29,874)	(48%)
Law, Order and Public Safety		(127,171)	(30,475)	(32,278)	(1,803)	(6%)
Health		(22,955)	(5,724)	(898)	4,826	84%
Education and Welfare		(595,340)	(152,930)	(72,229)	80,701	53%
Housing		(473,864)	(115,413)	(111,232)	4,181	4%
Community Amenities		(139,969)	(34,971)	(20,810)	14,161	40%
Recreation and Culture		(472,283)	(117,969)	(63,513)	54,456	46%
Transport		(4,513,512)	(1,164,637)	(492,355)	672,282	58%
Economic Services		(1,037,957)	(284,425)	(167,224)	117,201	41%
Other Property and Services		(53,767)	(54,969)	(39,494)	15,475	28%
		(8,455,732)	(2,263,351)	(1,231,862)		
Other Income and Expenses						
Capital Grants, Subsidies and Contributions	12(b)	11,263,836	2,887,942	2,437,995	(449,947)	(16%)
Proceeds from Disposal of Assets		200,000	49,998	119,223		
(Loss) on Disposal of Assets	8	(4,170)	-	-	-	
		11,459,666	2,937,940	2,557,218		
Flood Damage - Transport						
Reimbursements	12(c)	11,032,534	2,758,131	12,049	(2,746,082)	100%
Materials and Contracts		(11,326,535)	(2,831,631)	(500,096)	2,331,535	82%
		(294,000)	(73,500)	(488,047)		
Net Result		5,583,750	2,687,616	3,014,060		

* - 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 30 September 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	1,563,329	1,634,556	71,227	5%	▲
	Grants, Subsidies and Contributions	11,769,451	3,165,057	382,512	(2,782,545)	(88%)	▼
	Fees and Charges	33,667	12,549	29,019	16,470	131%	
	Interest Earnings	57,000	14,331	70,563	56,232	392%	▲
	Other Revenue	367,679	89,392	72,150	(17,242)	(19%)	
	Profit on Disposal of Assets	109,057	-	-	-		
		13,906,351	4,844,658	2,188,800			
Expenditure from Operating Activities							
	Employee Costs	(1,650,660)	(412,495)	(347,301)	65,194	16%	▲
	Materials and Contracts	(13,934,447)	(3,498,597)	(1,107,939)	2,390,658	68%	▲
	Utility Charges	(217,205)	(57,682)	(40,461)	17,221	30%	
	Depreciation on Non-current Assets	(3,430,570)	(857,616)	-	857,616	100%	▲
	Finance Cost	(194,284)	(49,915)	(65,216)	(15,301)	(31%)	
	Insurance Expenses	(236,284)	(192,731)	(154,023)	38,708	20%	▲
	Other Expenditure	(118,815)	(25,946)	(17,019)	8,927	34%	
	(Loss) on Disposal of Assets	(4,170)	-	-	-		
		(19,786,435)	(5,094,982)	(1,731,958)			
Excluded Non-cash Operating Activities							
	Depreciation and Amortisation	3,430,570	857,616	-			
	(Profit) / Loss on Asset Disposal	(104,887)	-	-			
	Movement in Employee Provision Reserve	131	171,078	48			
	Net Amount from Operating Activities	(2,554,270)	778,370	456,890			
Investing Activities							
Inflows from Investing Activities							
	Capital Grants, Subsidies and Contributions	11,263,836	2,887,942	2,437,995	(449,947)	(16%)	▼
	Proceeds from Disposal of Assets	200,000	241,410	119,223	(122,187)	(51%)	▼
		11,463,836	3,129,352	2,557,218			
Outflows from Investing Activities							
	Payments for Land and Buildings	(1,057,000)	(244,244)	(73,011)	171,233	70%	▲
	Payments for Plant and Equipment	(848,422)	(212,106)	(558,096)	(345,991)	(163%)	▼
	Payments for Furniture and Equipment	(20,000)	(4,000)	(219)	3,781	95%	
	Payments for Infrastructure Assets - Roads	(11,152,191)	(2,743,005)	(3,417,393)	(674,388)	(25%)	▼
	Payments for Infrastructure Assets - Other	(997,711)	(247,958)	(37,763)	210,195	85%	▲
		(14,075,324)	(3,451,313)	(4,086,481)			
	Net Amount from Investing Activities	(2,611,488)	(321,961)	(1,529,263)			
Financing Activities							
Inflows from Financing Activities							
	Proceeds from New Debentures	600,000	600,000	600,000	-	0%	
	Transfer from Reserves	91,092	-	-	-		
		691,092	600,000	600,000			
Outflows from Financing Activities							
	Repayment of Debentures	(155,279)	(42,959)	(42,959)	-	0%	
	Principal payments of finance lease payments	(6,685)	-	-	-		
	Transfer to Reserves	(77,000)	-	(1,166)	(1,166)		
		(238,964)	(42,959)	(44,125)			
	Net Amount from Financing Activities	452,128	557,041	555,875			
Movement in Surplus or Deficit							
	Opening Funding Surplus / (Deficit)	4,713,630	4,713,630	4,695,579			
	Amount attributable to operating activities	(2,554,270)	778,370	456,890			
	Amount attributable to investing activities	(2,611,488)	(321,961)	(1,529,263)			
	Amount attributable to financing activities	452,128	557,041	555,875			
	Closing Surplus / (Deficit)	0	5,727,080	4,179,081			

* - 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 30 September 2023

	<u>NOTE</u>	<u>2024</u>	<u>2023</u>
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	4	6,066,068	8,978,409
Trade and other receivables	5	1,733,354	370,181
Other financial assets	4(a)	101,693	100,970
Inventories	6	218,795	218,795
Other assets	7	624,872	1,163,898
TOTAL CURRENT ASSETS		8,744,783	10,832,254
NON-CURRENT ASSETS			
Other financial assets	4(b)	40,745	40,745
Property, plant and equipment	8	12,389,492	11,757,885
Infrastructure	9	92,542,895	89,087,521
Right-of-use assets	11(a)	9,972	9,972
TOTAL NON-CURRENT ASSETS		104,983,103	100,896,122
TOTAL ASSETS		113,727,886	111,728,377
CURRENT LIABILITIES			
Trade and other payables	14	495,150	585,674
Other liabilities	15	1,548,607	1,548,607
Lease liabilities	11(b)	6,685	6,685
Borrowings	16	522,417	1,978,490
Employee related provisions	17	240,601	240,601
TOTAL CURRENT LIABILITIES		2,813,460	4,360,058
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	3,369	3,369
Borrowings	16	1,259,556	727,597
Employee related provisions	17	7,884	7,884
TOTAL NON-CURRENT LIABILITIES		1,270,809	738,850
TOTAL LIABILITIES		4,084,269	5,098,908
NET ASSETS		109,643,617	106,629,469
EQUITY			
Retained surplus		56,477,687	53,464,705
Reserve accounts	33	2,022,971	2,021,805
Revaluation surplus	n/a	51,142,959	51,142,959
TOTAL EQUITY		109,643,617	106,629,469

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 30 September 2023
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,057,000	73,011	(983,989)
Plant and Equipment	9(b)	848,422	558,096	(290,326)
Furniture and Equipment	9(c)	20,000	219	(19,781)
Infrastructure Assets - Roads	9(d)	11,152,191	3,417,393	(7,734,798)
Infrastructure Assets - Other	9(e)	997,711	37,763	(959,948)
Total Capital Expenditure		14,075,324	4,086,481	(9,988,843)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		11,263,836	2,437,995	(8,825,841)
Borrowings		600,000	600,000	-
Other (Disposals and C/Fwd)		200,000	119,223	(80,777)
Council Contribution - Reserves		91,092	-	(91,092)
Council Contribution - Operations		1,920,396	929,263	(991,133)
Total Capital Acquisitions Funding		14,075,324	4,086,481	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 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: 19 Oct 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 30 September 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 30 September 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. 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 30 September 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

(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 30 September 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 30 September 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 30 September 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 30 September 2023

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	30 Sep 23 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
				Favourable / (Unfavourable)	
Rates	1,634,556	1,563,329	5%	71,227	Increase in revenue received for UV Mining due to increase in valuations and interim rates.
Operating Grants, Subsidies and Contributions	382,512	3,165,057	(88%)	(2,782,545)	Timing variance, primarily related to flood damage funding. Refer to Note 12 for further detail.
Interest Earnings	70,563	14,331	392%	56,232	Increase in revenue received for Interest earned on Investments at this period end date.
Capital Grants, Subsidies and Contributions	2,437,995	2,887,942	(16%)	(449,947)	Primarily related budget profile. Refer to Note 12 for further detail.
Profit on Disposal of Assets	-	-	0%	-	Proceeds on disposal of loader. Asset Register to be updated.
Total Revenues	4,626,795	7,732,600	(40%)	(3,105,805)	

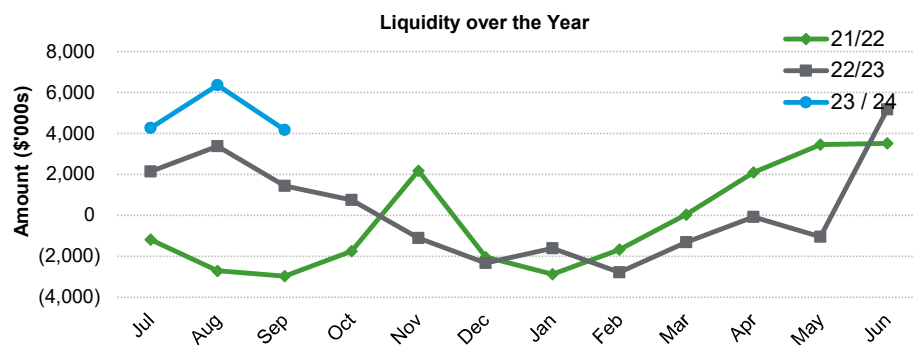
(b) (Expenses) / (Applications)

	30 Sep 23 YTD Actual \$	YTD Budget \$	Budget to Actual YTD %	Budget to Actual YTD \$	Explanation
				Favourable / (Unfavourable)	
Employee Costs	(347,301)	(412,495)	16%	65,194	Reversal of accrued wages from June 23 and vacancies.
Materials and Contracts	(1,107,939)	(3,498,597)	68%	2,390,658	Timing variance only due to Flood Damage works.
Depreciation on Non-current Assets	-	(857,616)	100%	857,616	Depreciation to be brought to account when 22/23 audit completed.
Insurance Expenses	(154,023)	(192,731)	20%	38,708	Timing variance in relation to budget profile.
Total Expenses	(1,731,958)	(5,094,982)	66%	3,363,024	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2023

3. NET CURRENT FUNDING POSITION

	Note	Current Month 30 Sep 23 \$	Prior Year Closing 30 Jun 23 \$	This Time Last Year 30 Sep 22 \$
Current Assets				
Cash Unrestricted	4	4,043,008	6,956,604	4,991,419
Cash Restricted	4	2,022,971	2,021,805	2,436,747
Receivables - Rates	6(a)	1,395,981	154,980	1,061,231
Receivables - Other	6(b)	293,639	329,607	155,342
Interest / ATO Receivable		174,150	-	133,489
Provision for Doubtful Debts		(114,406)	(114,406)	(119,882)
Accrued Income		-	-	-
Contract Assets		624,872	1,163,898	638,599
Inventories		219,295	218,795	135,451
Total Current Assets		8,659,511	10,731,284	9,432,395
Current Liabilities				
Sundry Creditors		(251,344)	(262,220)	(731,381)
Obligations / ARWC		-	-	(936,074)
Deposits and Bonds		(49,919)	(50,642)	(50,642)
GST Payable		(16,010)	-	(2,075)
PAYG Withholding Tax		(32,508)	-	(48,294)
Loan Liability		(155,911)	(130,829)	(85,619)
Accrued Expenses		(52,300)	(125,923)	-
Retentions held for Gascoyne River Bridge P		(6,171)	(6,171)	-
Accrued Salaries and Wages		-	(37,963)	-
Accrued Time in Lieu		(1,215)	(1,729)	(8,219)
Overdraft	4	(366,506)	(1,847,661)	(2,885,379)
Lease Liability		(6,685)	(6,685)	(5,003)
Suspense		-	(54)	-
Contract Liabilities		(1,548,607)	(1,548,607)	(730,849)
Total Payables		(2,487,175)	(4,018,486)	(5,483,537)
Provisions		(240,601)	(240,601)	(276,724)
Total Current Liabilities		(2,727,777)	(4,259,087)	(5,760,261)
Less: Cash Reserves	7	(2,022,971)	(2,021,805)	(2,436,485)
Less: Land Held for Resale		(2,500)	(2,500)	(2,500)
Add: Loan Principal (Current)		155,911	130,829	85,619
Add: Employee Leave Reserve	7	79,950	79,902	97,474
Add: Movement in Employee Leave Reserve		30,272	30,272	12,700
Add: Current Portion of Lease Liability		6,685	6,685	5,003
Net Funding Position		4,179,081	4,695,579	1,433,945



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 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	71,441			71,441	CBA	2.85	N/A
Online Saver	3,971,567			3,971,567	CBA	4.10	N/A
SUG Reserve Account		2,022,971		2,022,971	CBA	0.25	N/A
WANDRRA Account	(366,506)			(366,506)	CBA	2.85	N/A
Total Cash and Financial Assets	3,676,503	2,022,971	-	5,699,473			

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:

	Opening			Closing
	Balance	Amount	Amount	Balance
Description	01 Jul 23	Received	Paid	30 Sep 23
	\$	\$	\$	\$
SUG Trust Fund	101,693	-	-	101,693
Total Funds in Trust	101,693	-	-	101,693

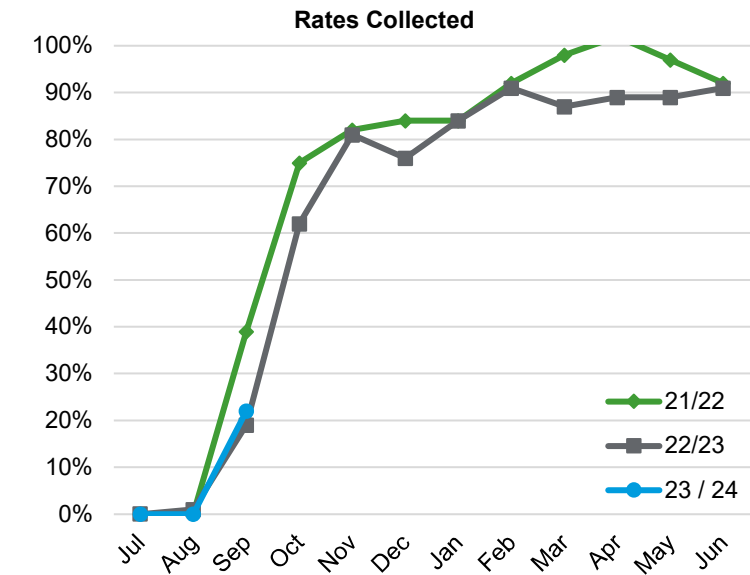
Comments / Notes

Yangibana Trust Liability held of \$100,000

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 30 September 2023

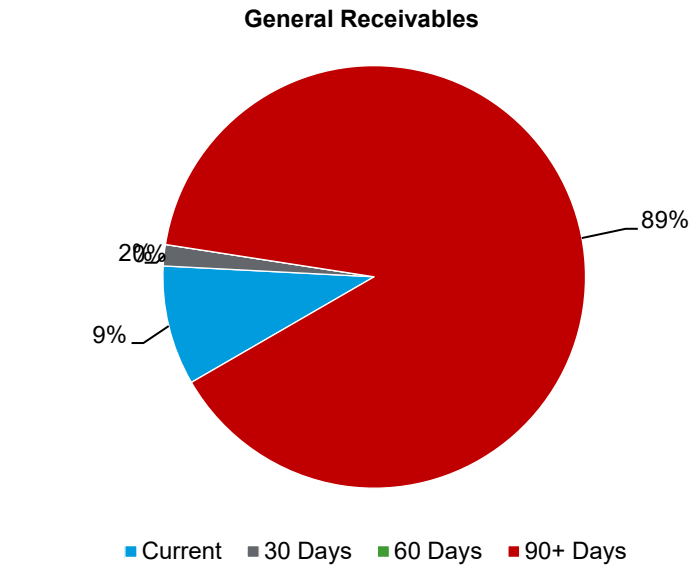
6. RECEIVABLES

(a) Rates Receivable	30 Sep 23
	\$
Rates Receivables	1,395,981
Rates Received in Advance	-
Total Rates Receivable Outstanding	1,395,981
Closing Balances - Prior Year	154,980
Rates Levied this year	1,634,556
Service charges levied this year	-
Closing Balances - Current Month	(1,395,981)
Total Rates Collected to Date	393,556
Percentage Collected	22%



Comments / Notes

(b) General Receivables	30 Sep 23
	\$
Current	26,893
30 Days	4,735
60 Days	-
90+ Days	262,011
Total General Receivables Outstanding	293,639



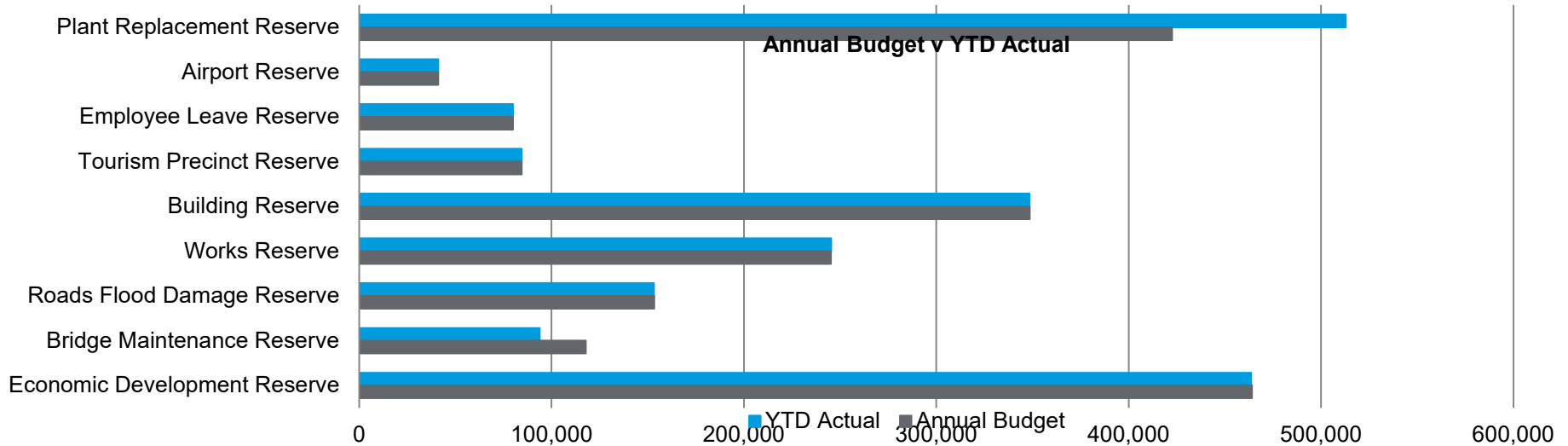
Comments / Notes

Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2023

7. CASH BACKED RESERVES

Restricted by council:	Annual Budget				YTD Actual				
	Balance	Transfers	Interest	Transfer	Balance	Transfers	Interest	Transfer	Balance
	01 Jul 23	from	Received	to	30 Jun 24	from	Received	to	30 Sep 23
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve Name									
Plant Replacement Reserve	512,506	(91,092)	1,085	-	422,499	-	294	-	512,801
Airport Reserve	41,134	-	55	-	41,189	-	24	-	41,158
Employee Leave Reserve	79,902	-	131	-	80,033	-	48	-	79,950
Tourism Precinct Reserve	84,461	-	124	-	84,585	-	53	-	84,514
Building Reserve	348,275	-	327	-	348,602	-	143	-	348,418
Works Reserve	245,149	-	171	-	245,320	-	192	-	245,341
Roads Flood Damage Reserve	153,245	-	205	-	153,450	-	89	-	153,335
Bridge Maintenance Reserve	93,787	-	91	24,000	117,878	-	52	-	93,840
Economic Development Reserve	463,346	-	811	-	464,157	-	269	-	463,615
Sealed Road Resealing Reserve	-	-		50,000	50,000	-	-	-	-
Total Cash Backed Reserves	2,021,805	(91,092)	3,000	74,000	2,007,713	-	1,166	-	2,022,971



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 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	-	119,223	119,223	
Toyota Hilux	-	-	-	
Mitsubishi Forklift	-	-	-	-
Utility(Mazda) BT-50 2WD Traytop	-	-	-	
Total Disposal of Assets	-	119,223	119,223	-
Total Profit or (Loss)				119,223

Comments / Notes

Asset Register to be updated post Audit. Actual Profit on disposal \$106,015.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2023

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Office Refurbishment	80,000	19,998	-	19,998
Law, Order and Public Safety				
Fire Shed	70,000	-	-	-
Housing				
New Staff House	630,000	157,500	6,838	150,662
Internal Refurbishment of L99 Gregory Street	90,000	22,500	66,173	(43,673)
Retaining Wall & Flooring for Lot 19 Gregory Street	47,000	11,748	-	11,748
Septic System Upgrade at L40 Gregory Street	60,000	15,000	-	15,000
Septic System Upgrade at L21 Gregory Street	20,000	4,998	-	4,998
New Shed at Lot 50 Hatch Street	50,000	12,500	-	12,500
Land Purchase - Staff Housing	10,000	-	-	-
Total Land and Buildings	1,057,000	244,244	73,011	171,233

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
New Loader 966	500,000	125,000	488,400	(363,400)
CEO Vehicle	78,795	19,699	-	19,699
WMGR Vehicle	71,555	17,889	69,696	(51,807)
TMS Vehicle	64,345	16,086	-	16,086
Works Caravan	82,727	20,682	-	20,682
Forklift	36,000	9,000	-	9,000
New Generator for Works Camp	15,000	3,750	-	3,750
Total Plant and Equipment	848,422	212,106	558,096	12,750

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Governance				
Furniture and Equipment	10,000	-	-	-
Economic Services				
Telescope	10,000	4,000	219	3,781
Total Furniture and Equipment	20,000	4,000	219	3,781

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 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	84,999	-	84,999
Grids 22 / 23	60,000	-	-	-
Signage 22 / 23	120,000	-	-	-
RRG -Ullawarra Resheets	536,665	134,160	-	134,160
R2R - Pimbee Resheet	456,046	114,000	9,965	104,035
State Initiative Program - Landor Meekatharra	4,500,000	1,125,000	34,462	1,090,538
State Initiative Program - Carnarvon/Mullewa Upgrade	2,372,488	593,121	2,213,566	(1,620,445)
LRCl - Bitumen Reseals	312,000	77,991	-	77,991
Bridges Renewal Program- Concrete Crossing: Dalget	1,818,327	454,575	1,083,633	(629,058)
RRG - Cobra/Dairy Creek Resheets	536,665	134,160	75,766	58,394
Scott Street - Footpath Construction	100,000	24,999	-	24,999
Total Infrastructure - Roads	11,152,191	2,743,005	3,417,393	(674,388)

(e) Other Infrastructure

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Law, Order and Public Safety				
New Water Tank	15,085	10,056	-	10,056
Community Amenities				
Rubbish Tip Infrastructure	75,000	18,750	-	18,750
Recreation and Culture				
In Town Water Supply	624,873	156,216	-	156,216
Water Hole Access Ramp	50,000	12,498	-	12,498
Two Rivers Memorial Park	93,000	23,250	12,250	11,000
Oval Refurbishment	30,000	7,500	7,000	500
Transport				
Solar Street Lighting for Hatch Street	52,000	-	-	-
Economic Services				
EV Charging Station	22,753	5,688	-	5,688
Tourist Stop	35,000	14,000	18,513	(4,513)
Total Infrastructure - Other	997,711	247,958	37,763	210,195
Total Capital Expenditure	14,075,324	3,451,313	4,086,481	(276,428)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 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	1,338,148	41,565	1,727	1,381,440
Total General Rates				1,468,647	1,498,914	41,565	1,727	1,542,206
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	1,591,264	41,565	1,727	1,634,556
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim and Back Rates				11,000				-
Facilities Fees (Ex Gratia)				3,000				-
Total Rate Revenue				1,569,497				1,634,556

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 30 September 2023

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

			Principal Repayments		Principal Outstanding		Finance Cost Repayments	
	01 Jul 23	New Loans	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 30 September 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	5,532	5,174
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	99,000	24,750	-
CRC Misc Small Operating		5,000	-	-
Other Community Grants		1,000	249	-
Recreation & Culture				
Library Operating Grants		5,000	-	-
Museum Grant		15,000	3,750	-
Gym Equipment		5,000	1,248	-
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	4,998	-
Other Property and Services				
Diesel Fuel Rebate	ATO	50,000	12,498	11,386
Total Operating Grants, Subsidies and Contributions		736,917	406,926	370,463

(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	382,188	-
Roads to Recovery		725,252	181,311	-
Regional Road Group Funding		741,495	185,373	297,996
LCRI Grant Funds - Sealing Lander/Meekatharra		312,000	78,000	-
Indigenous Access Roads - Fund Income		340,000	340,000	339,999
State Initiative Program (Road Projects)		6,822,488	1,705,620	1,800,000
Footpath Construction		50,000	12,498	-
Economic Services				
Charge Up Grant		11,817	2,952	-
Total Non-Operating Grants, Subsidies and Contributions		11,263,836	2,887,942	2,437,995
Total Grants, Subsidies and Contributions		12,000,753	3,294,868	2,808,458

(c) Flood Damage Reimbursements

Transport				
Grants DRFAWA		11,032,534	2,758,131	12,049
Total Flood Damage Reimbursements		11,032,534	2,758,131	12,049

APPENDIX 3

(2024 Council Meeting Dates.)



COUNCIL MEETING DATES 2024

4th Wednesday of Each Month*	
February*	Wednesday 7 th
March	Wednesday 27 th
April	Wednesday 24 th
May	Wednesday 22 nd
June	Wednesday 26 th
July	Wednesday 24 th
August	Wednesday 28 th
September*	Wednesday 18 th
October	Wednesday 23 rd
November	Wednesday 27 th
December*	Thursday 12 th
*Exception being February (brought forward due to long break between meetings) September (brought forward due to School Holidays) and December (moved to last day of school).	

Ordinary Council Meetings commence at 10:30am in the Shire Council Chambers located at 4 Scott Street, Gascoyne Junction, except for the May meeting – this will be held at the Mount Augustus Tourist Park in conjunction with the Eastern Road inspections.

Road inspections are scheduled for:

April 2024 - Western Road inspections

May 2024 - Eastern Road Inspections

Rate payers and residents are welcome to attend the Council Meetings and participate in the Public Question Time session which is held at the beginning of each Council Meeting.

John McCleary JP
Chief Executive Officer

APPENDIX 4

(Application to Change Method of Valuation – Yangibana Workers Village.)



Yangibana Workers' Village - Technical Description

Yangibana Rare Earth Project Workers' Village Hastings Technology Metals Ltd.

All that portion of land being part of JPAST/N49430/Lot 19, as shown on DP 238190 starting from a point at coordinate 424850.0 metres East, 7353800.0 metres North (MGA2020 Zone 50) and extending easterly 90 degrees,

0 minutes, 0.0 seconds, 600.0 metres; thence southerly 180 degrees, 0 minutes, 0.0 seconds, 500.0 metres; thence westerly 270 degrees, 0 minutes, 0.0 seconds, 600.0 metres; thence northerly 0 degrees, 0 minutes, 0.0 seconds, 500.0 metres to the starting point.

Approximate Area: 30.0 hectares

0 50 100 200 m

Scale 1:4,000 GDA 2020 MGA Zone 50



Ref: Job no. 0135090

Produced: 13/09/2023

Geospatial Team, Location Services, Landgate
Email: mapping@landgate.wa.gov.au



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

Local Government Operational Guidelines

Number 02 – March 2012

1. Introduction

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

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

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

1.1 Purpose of Guidelines

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

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

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

1.2 Development of Guidelines

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

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

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

1.3 Legislation

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

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

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

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

1.4 Role of Local Government

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

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

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

These systems and procedures are discussed in the following guidelines.

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

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

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

1.5 Principles to Observe

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

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

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

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

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

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

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

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

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

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

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

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

Planning, building and health approvals are especially effective.

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

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

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

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

schemes, building approvals and other legislation.

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

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

2.2 Step 2 – Reviewing Predominant Use

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

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

Where a local government identifies that a rateable property contains distinctly

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

Example 1:

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

Example 2:

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

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

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

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

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

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

Example:

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

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

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

Spot valuations must be used consistently and fairly.

This may be a suitable option where:

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

Example 1:

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

Example 2:

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

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

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

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

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

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

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

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

Example 1:

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

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

Example 2:

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

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

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

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

Example:

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

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

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

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

Example:

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

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

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

Example 1:

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

Example 2:

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

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

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

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

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

Example:

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

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

Example 1:

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

Example 2:

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

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

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

Example:

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

Note 1.

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

Note 2.

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

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

Example:

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

Note.

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

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

Example:

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

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

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

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

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

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

2.3 Step 3 – Consulting Affected Parties

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

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

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

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

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

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

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

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

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

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

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

2.4 Suggested Information to be Provided to Property Owners

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

2.5 Step 4 – Changing the Method of Valuation

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

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

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

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

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

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

Note.

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

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

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

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

Applications must include the following information:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

3. Implementation Options

3.1 Phasing in of Valuations

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

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

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

3.2 Differential Rating

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

3.3 Concessions

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

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

4. Differential Rating

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

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

The Committee recommended the following possible rating groups.

Non-rural (GRV) – For example, include service large scale mining activity with significant infrastructure and high density caravan parks.

Rural (UV) – For example, broad acre farms, vineyards, poultry farms, piggeries, farms with small scale ancillary development.

Associated Rural (UV times 2) – For example, low density holiday chalets on rural properties, small scale retail outlet for goods produced on-site – for example, cellar door sales associated with small scale wine production or a craft shop selling goods produced on-site, etc.

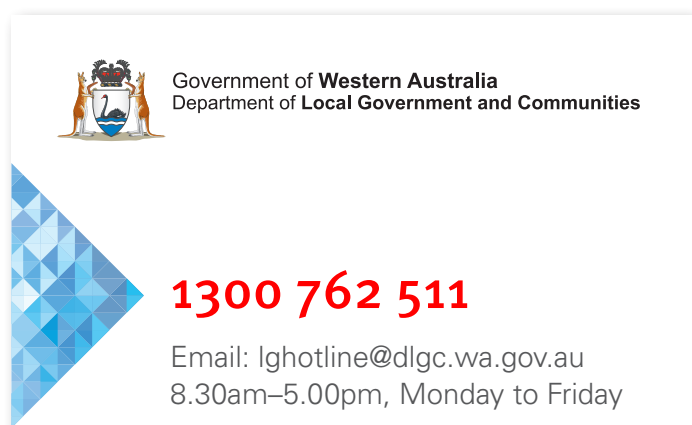
Associated Rural (UV 5 times) – for example, small hotel or resort style accommodation, wine production, other rural related activities such as a small restaurant associated with the agricultural activity on the property.

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

5. Conclusion

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

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



About the Guideline series

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

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

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

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**The Hon Tony Simpson MLA
Minister for Local Government; Community Services;
Seniors and Volunteering; Youth**

Our Ref: 49-09337

TO ALL LOCAL GOVERNMENTS

CIRCULAR N^o M05-2015

GROSS RENTAL VALUE RATING OF MINING TENEMENTS – POLICY

In late 2011, the Government, resources industry and local government agreed on a policy for the *Application of Gross Rental Valuation to Mining, Petroleum and Resource Interests* (Circular 29-2011). That policy was implemented on a three-year trial basis for the period 1 July 2012 to 30 June 2015.

The trial period for the policy was extended for a further three months, to 30 September 2015. The extension of time allowed the Departments of Local Government and Communities (DLGC) and State Development time to further consider submissions from the resources industry and the local government sector.

The State Government has now approved a revised policy, which will take effect from 1 October 2015.

The key changes to the policy are:

- agreement that the policy will apply to State Agreement projects, either through mutual agreement between proponents and local government, with the concurrence of the Minister for State Development and in consultation with the Department of State Development, or through variation of State Agreements; and
- a new clause which requires the policy to be considered in conjunction with other policies and guidelines about rating, rateable land and valuation of land.

A copy of the policy is attached. The DLGC's assessment policy and application form for the application of Gross Rental Value to mining interests are available on the DLGC's website at:

<http://dlg.wa.gov.au/Content/LG/RatingPolicies/Default.aspx>.

**HON TONY SIMPSON MLA
MINISTER FOR LOCAL GOVERNMENT; COMMUNITY SERVICES;
SENIORS AND VOLUNTEERING; YOUTH**

att

Policy – The application of Gross Rental Valuation to mining, petroleum and resource interests for local government rating purposes

1. Introduction

This policy provides guidelines for the application of Gross Rental Valuation to mining, petroleum and other resource interests for local government rating purposes.

2. Policy Objective

The objective of the policy is to standardise the application of Gross Rental Valuation to capital improvements on relevant interests and resource interests for local government rating purposes.

3. Application of the *Local Government Act 1995*

- (1) Section 6.28(1) of the *Local Government Act 1995* (the Act) provides the Minister with the power to determine the method of valuation of land to be used by a local government as the basis for a rate.
- (2) Under section 6.29 of the Act, the Minister can determine that Gross Rental Valuation can apply to a portion of land defined as a *relevant interest* on which capital improvements are located.

4. Land subject to the policy

The policy applies to land:

- (1) subject to a *relevant interest*, defined in section 6.29(1) of the Act as meaning:
 - (a) a mining tenement held under the *Mining Act 1978* (whether within the meaning given to that term by that Act or by the *Mining Act 1904*); or
 - (b) a permit, drilling reservation, lease or licence held under the *Petroleum and Geothermal Energy Resources Act 1967*;or
- (2) defined as a *resource interest*, which means land used for:
 - (a) the extraction, processing or refining of minerals as defined in section 8 of the *Mining Act 1978*; or
 - (b) the extraction, processing or refining of petroleum as defined in section 5 of the *Petroleum and Geothermal Energy Resources Act 1967*.

5. Capital improvements to be considered for Gross Rental Valuation

- (1) Capital improvements for the purposes of section 6.29(2) of the Act means:
 - (a) accommodation, recreation and administration facilities and associated buildings; and
 - (b) maintenance workshops existing within 100 metres of facilities listed in Section 5(1)(a);provided that these facilities have been in place for at least 12 months.
- (2) Nothing in this policy prevents a local government and the holder of a relevant interest or a resource interest from agreeing that other types of capital improvements are to be included or excluded.

6. Implementation of the policy

- (1) The policy commences on 1 October 2015.
- (2) The policy applies to land defined as a *relevant interest* or *resource interest* in section 4.
- (3) If land defined as a *relevant interest* or *resource interest* is subject to a State Agreement Act that has rating provisions:
 - (a) as a matter of agreed policy between industry and local government, this policy will apply to such land;
 - (b) however, the State Agreement proponent and relevant local government may agree other arrangements by mutual consent with the concurrence of the Minister for State Development and in consultation with the Department of State Development; and
 - (c) the State Agreement proponent may request a variation in the State Agreement to incorporate this ratings policy. The Western Australian Government may apply the policy through the State Agreement variation process.
- (4) This policy shall be read with other policies and guidelines about rating, rateable land and valuation of land, as published by the department responsible for the Act.

APPENDIX 5

(REFT 06 23-24 Provision of Water Cart Services)



SHIRE OF UPPER GASCOYNE

PROVISION OF CONTRACT WATER CART SERVICES

TENDER ASSESSMENT REPORT

RFT 06 23-24

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Revision Status						
Rev	Date	Purpose	Prepared	Reviewed	Approved	Details
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B	25/09/23	Reissued for review	JK	JW	JM	

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1.0 BACKGROUND

The Shire of Upper Gascoyne (Shire) seeks to engage a suitably resourced, skilled and experienced contractor for the wet hire of two semi-water carts to undertake works as part of the Shire's works programme.

To ensure the contract is attractive to interested parties, the Shire has committed to providing a minimum of 200 hours of work per year for the successful contractor (total hours over both water carts). The proposed contract resulting from this RFT is an initial one (1) year period with a further three x one-year options at the sole discretion of the Shire.

2.0 INVITE TENDERS

Greenfield Technical Services (Greenfield), acting on instruction from the Shire prepared the Request for Tender (RFT) documents for **RFT 06 23-24 Provision of Contract Water Cart Services**.

The RFT was advertised in **The West Australian** newspaper on Saturday 2 September 2023. No tenderer addendums were issued.

The RFT specified that all tenders were to be submitted no later than 2.00 pm AWST Tuesday 19 September 2023 to the Shire's electronic Tenderlink portal.

3.0 TENDER SUBMISSIONS

Two (2) tender submissions were received as follows:

- MGM Alliance (**MGM**)
- THEM Earthmoving (**THEM**)

4.0 TENDER EVALUATION

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

All estimated tender costs in the following section exclude GST unless otherwise indicated.

4.1 COMPLIANCE CRITERIA

A summary of the compliance criteria evaluation is shown in the table below.

Criteria	MGM	THEM
Compliance with the Conditions of the RFT	N	N*
Compliances with the specifications contained in this request	Y	Y
Compliance with the Start Date and delivery period	Y	Y
Compliance with the insurance requirements contained within this request?	Y	Y
Does your tender conform to all of the requirements of the Tender Documents? If NO, the tenderer must provide details on all areas of non-conformity and the reasons therefore in a separate attachment entitled	Y	Y

"Conformance".		
Risk Assessment		
Provide an outline of the organisation structure inclusive of any branches and number of personnel	Y	Y
Attach current ASIC company extracts search including latest annual return.	Y	Y
Provide the organisation's Directors/Company Owners and any other positions held with other organisations.	Y	Y
Provide a summary of how many years your organisation has been in business.	Y	Y
Are you acting as an agent for another party?	N	N
Are you acting as a trustee of a trust?	N	N
Attach details of your referees. You should give examples of work provided for your referees where possible	Y	Y
Will any actual or potential conflict of interest in the performance of your obligations under the Contract exist if you are awarded the Contract, or are any such conflicts of interest likely to arise during the Contract? If Yes, please supply in an attachment details of any actual or potential conflict of interest and the way in which any conflict will be dealt with.	N	N
Are you currently engaged in litigation as a result of which you may be liable for \$50,000 or more? If Yes, please provide details.	N	N
Are you presently able to pay all your debts in full as and when they fall due?	Y	Y
In order to demonstrate your financial ability to undertake this contract, include a profit and loss statement and the latest financial return for you and each of the other proposed contracting entities, together with a list of financial referees from your bank and/or accountant.	Y	Y

Table 1: Summary of compliance criteria items

MGM modified the pricing schedule via the inclusion of an additional item for the mobilisation/demobilisation of plant and equipment from their nominated depot location of Perth, WA. Therefore, this tender may be non-conforming.

THEM's tender also included several pricing notes, one of which was that the initial mobilisation/demobilisation would also be charged at the submitted hourly rates and any mobilisation/demobilisation between work areas would also be charged at the submitted hourly rates. Therefore, similarly to **MGM**, it is also possible that this tender is non-conforming.

As both tenderers provided similar pricing schedules regarding mobilisation/demobilisation costs, even though both tenderers could be considered non-conforming, both proceeded to the evaluation stage. The Shire should consider whether these non-conformances warrant consideration in the assessment process.

Apart from the above, no additional items of concern were identified as part of the compliance evaluation.

4.2 TENDERED PRICES

The RFT required an hourly rate for each of the two nominated water carts. This rate needed to include all mobilisation/demobilisation, daily travel, accommodation, meals, etc.

The rates (ex-GST) tendered by **MGM** were as follows:

- \$318.31 per hour for Water Cart No. 1
- \$318.31 per hour for Water Cart No. 2

The rates (ex-GST) tendered by **THEM** were as follows:

- \$185.00 per hour for Water Cart No. 1
- \$180.00 per hour for Water Cart No. 2

However, as per the comments in Section 4.1, both tenderers also included additional fees that the Shire will need to consider as part of the total cost of the contract.

MGM

- Mobilisation and demobilisation will be charged at the same hourly rates to/from Perth.

THEM

- Initial mobilisation and demobilisation and mobilisation between work areas will be charged on the submitted hourly rates.
- Demobilisation of the trucks will be charged at the submitted hourly rates when they are no longer required on site capped at 5 hours.
- A \$10/hr (ex-GST) discount will be applied after a combined total of 1,000 hours has been worked (this is taken to be per annum).

THEM has also indicated they can provide side tipper trailers for an additional \$20/hr using the same prime movers and personnel if required.

4.3 NOMINATED PLANT

The RFT was based on the supply of two water carts (with operators), each with a minimum capacity of 30,000L. Additionally, the specifications in the RFT outlined various features and performance requirements for the water carts.

Both tenderers nominated plant and equipment that appeared to meet the requirements of the RFT. However, neither tenderer provided specific details of their backup water carts. **MGM** provided broad information and statements concerning their facilities and capacity for ongoing maintenance whereas **THEM** provided additional, more specific information that provides a higher level of confidence regarding their ability to maintain their provided plant and equipment appropriately.

4.4 QUALITATIVE SELECTION CRITERIA EVALUATION

The tender was also evaluated based on the submitted response to the qualitative evaluation criteria as described in the RFT documents (included for reference in Appendix B). In accordance with section 2.18.3 of the RFT document, the evaluation also considers the past performance of the contractor on previous Shire works.

Details of the evaluation scoring are given in Appendix A and summarised in Table 2 below.

CRITERIA	MGM	THEM
Price (30%)	17.2	30.0
Contractor's experience working remotely (30%)	7.0	23.0
Quality and suitability of plant and equipment (30%)	12.0	24.0
Methodology including approach to Safety and Risk Mitigation (10%)	3.5	6.5
TOTAL	39.7	83.5

Table 2: Summary of qualitative criteria items

Notes regarding scoring:

Contractor's experience working remotely (30%)

- **MGM** provided only very basic details of their previous experience in similar works and no information regarding their understanding of road construction work. The tenderer did not provide details that demonstrate an understanding of road construction and maintenance techniques. However, from their previous works, Greenfield is aware that the contractor has some experience in this element.

Quality and suitability of plant and equipment (30%)

- **MGM** provided only very basic details on their nominated plant and equipment and limited details on their provisions for mechanical support.

Methodology including approach to Safety and Risk Mitigation (10%)

- **MGM** did not address all of the elements of this criteria.
- **THEM** did not provide any details of their OHS performance on similar works.

5.0 LOCAL PREFERENCE POLICY

Neither tenderer has claimed eligibility for the Shire's local preference policy.

6.0 COMMENTARY

6.1 GENERAL COMMENTS

The Shire has received a relatively low level of interest in this RFT; however, compared to the previous tender in 2022/23, the number of respondents has doubled. Greenfield is not aware of any specific feedback from potential contractors as to the reasons for this low interest.

Greenfield is aware of and has worked with **THEM** on previous works.

6.2 TENDER PRICING

There is a significant difference in price between the two tenderers.

For reference, the Shire's previous contract for the provision of water cart services (RFT 05 22-23) was based on a rate of \$180/hr. Therefore, the price from **THEM** appears to be relatively competitive in the current market.

6.3 QUALITATIVE SCORES

The overall qualitative scores also varied significantly between the two tenderers. This is largely due to **MGM** not addressing all of the tender criteria. **THEM** has been working with the Shire for many years and as a result, has a good understanding of the environment and the typical scope of work required from the water cart contractor.

6.4 PRICE ESCALATION

As per the provisions of the RFT, this contract is subject to price escalation on the anniversary of the contract. Both tenderers agreed to the proposed price escalation mechanism based on industry-standard CPI indexation.

6.5 CAPACITY TO COMPLETE THE CONTRACT WORKS

Based on the information provided in the tender submission, both tenderers have indicated that they can undertake the works.

7.0 RECOMMENDATION

Based on the evaluation and considerations within this report, it is recommended to award **RFT 06 23-24 Provision of Contract Water Cart Services** to **THEM Earthmoving** based on the tendered rates of \$185/hr + GST (Water Cart No. 1) and \$180/hr + GST (Water Cart No. 2).

Note:

1. As the recommended tender is a plant hire tender based on an hourly rate, the actual final cost of the works under the tender will be a function of the quantity of work that the Shire requires from the contractor. Any Council resolution should allow for this potential variance.
2. The Council resolution should also allow for the option of extending the contract by a further 3 x 1-year terms should the Council see fit.

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

APPENDIX A - TENDER ASSESSMENT DETAILS

		MGM		THEM	
Contractor's experience working remotely	30	7.0		23.0	
Particular rural and remote roadworks experience including previous examples.	10	3.0	Contractor has listed two previous projects but not provided any details as to what services the contractor provided or what outcomes were achieved.	8.0	Contractor has nominated an extensive list of previous projects completed for the Shire and for other Clients in the region and provided a good level of detail regarding the scope of the services and the outcomes achieved
Demonstrated sound understanding of road construction and maintenance processes and industry standards.	10	0.0	No specific details provided addressing this element	8.0	Contractor has provided a good level of detail on their experience of road construction via providing details of their previous projects in similar area
Provide referees who can substantiate previous experience and demonstrated capability of the organisation.	3	2.0	Two referees provided	2.0	Three referees provided
Demonstrated capacity of organisation to resource the work i.e. current workload vs forecast workload including this contract.	7	2.0	Contractor has listed four current commitments all of which have potential to overlap the Shire's works. Broad statement provided that they believe they have capacity to resource the works within their current commitments.	5.0	Contractor has provided a list of 5 current projects all with potential to overlap the Shire's works however they have provided broad details on how they will manage these competing priorities and commitments.
Quality and suitability of plant and equipment	30	12.0		24.0	
Quality and suitability of offered plant and equipment	15	7.0	Very basic details provided on their nominated water carts	12.0	Contractor has provided a good level of detail on their nominated plant and equipment for the works
Provision of necessary plant servicing and maintenance.	15	5.0	Broad statement on how the contractor services plant and equipment in line with manufacturer's recommendations	12.0	Contractor has provided a good level of detail on their proposed servicing and maintenance details for the nominated plant and equipment.
Methodology including approach to Safety and Risk Mitigation	10	3.5		6.5	
Provide details of how the tenderer plans to deliver the scope of services.	3	0.0	Tenderer has made reference to an attached project methodology document for this element of the criteria however no attachment seems to have been provided.	2.0	Contractor has provided high level details on how they will work with the Shire to deliver the services required
Ability to manage the nominated response times to deliver services.	3	1.0	Very basic details regarding how the contractor manages responding to Client needs.	2.0	Contractor has provided a good level of detail on how they will respond to the Shire's needs.
Demonstrated ability of processes, procedures and experiences in managing safety on site.	2	1.0	Basic details provided of the contractor's processes and procedures to manage safety on site	2.0	Contractor has provided a good level of detail regarding how they manage OHS risks on construction sites
Demonstrated OHS performance on similar projects.	2	1.5	Good level of detail provided of their OHS performance on other similar work	0.5	Contractor has not provided any specific details regarding their past OHS performance
Total Score	70		22.5		53.5

APPENDIX B - TENDER ASSESSMENT CRITERIA

<p>SECTION 1 Contractor's Experience Working Remotely</p> <p>Tenderers must address all of the following criteria with reference to the capacity of the organisation:</p> <ul style="list-style-type: none"> - Particular rural and remote roadworks experience including previous examples. - Demonstrated sound understanding of road construction and maintenance processes and industry standards. - Provide referees who can substantiate previous experience and demonstrated capability of the organisation. - Demonstrated capacity of organisation to resource the work i.e. current workload vs forecast workload including this contract. 	<p>Weighting 30%</p> <p>Tick if attached</p> <p><input type="checkbox"/> Schedules 6 & 11</p> <p><input type="checkbox"/> Schedule 6</p> <p><input type="checkbox"/> Schedule 8</p> <p><input type="checkbox"/> Schedule 12</p>
<p>SECTION 2 Quality and suitability of plant and equipment</p> <p>Tenderers must address all of the following criteria:</p> <ul style="list-style-type: none"> - Quality and suitability of offered plant and equipment - Provision for necessary plant servicing and maintenance. 	<p>Weighting 30%</p> <p>Tick if attached</p> <p><input type="checkbox"/> Schedule 9</p> <p><input type="checkbox"/> Schedule 9</p>
<p>SECTION 3 Methodology including approach to Safety and Risk Mitigation</p> <p>Tenderers must address all of the following criteria:</p> <ul style="list-style-type: none"> - Provide details of how the tenderer plans to deliver the scope of services. - Ability to manage the nominated response times to deliver services. - Demonstrated ability of processes, procedures and experiences in managing safety on site. - Demonstrated OHS performance on similar projects. 	<p>Weighting 10%</p> <p>Tick if attached</p> <p><input type="checkbox"/> Schedule 5</p> <p><input type="checkbox"/> Schedule 5</p> <p><input type="checkbox"/> Schedule 14</p> <p><input type="checkbox"/> Schedule 14</p>

APPENDIX C - DECLARATION OF CONFIDENTIALITY AND INTEREST

Request Number: RFT 06 2023-24

Request Title: Provision of Water Cart Hire

Greenfield Technical Services hereby declare that:

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

NAME: JOSHUA KIRK


POSITION: DIRECTOR

DATE: 25 SEPTEMBER 2023

SIGNED: Joshua Kirk

APPENDIX 6

(SUG Annual Budget Project Report)

SHIRE OF UPPER GASCOYNE				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE	
2023/24 ANNUAL BUDGET - PROJECTS				In Progress		
PROGRESS REPORT				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	
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	
Install fencing around rubbish tip.	Sean	\$ 75,000.00		Not Yet Started	Lance (ABBL Contracting) has quoted @ \$81,000, Teamwork quoted @ \$37,000 plus freight and accomodation/meals. WE ALREADY HAVE 600M OF MESH	
Water treatment - Reverse Osmosis unit.	Sean	\$ 624,000.00		Not Yet Started	Waiting on Plant design by Paul Cal.	
Depot security gate	Sean and Jarrod	\$ 20,000.00		Not Yet Started	Quoted by Incite Security, awaiting Outback Builders quote.	
BBQs for tourist stop	Sean	\$ 20,000.00		Not Yet Started	Quoted by Grillex and Christie BBQs.	
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	
Depot security gate	Jarrod/Sean	\$ 40,000.00	\$0.00		Quoted \$47,000	
Various Vehicle Crossover and Path realignment at old Police Station	Sean	\$ 30,000.00	\$21,744.80	In Progress	PO issued to Ivan Bilicich	
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	
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	