



AGENDA

22nd of SEPTEMBER 2021

ORDINARY COUNCIL MEETING

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

DISCLAIMER

Disclaimer

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

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

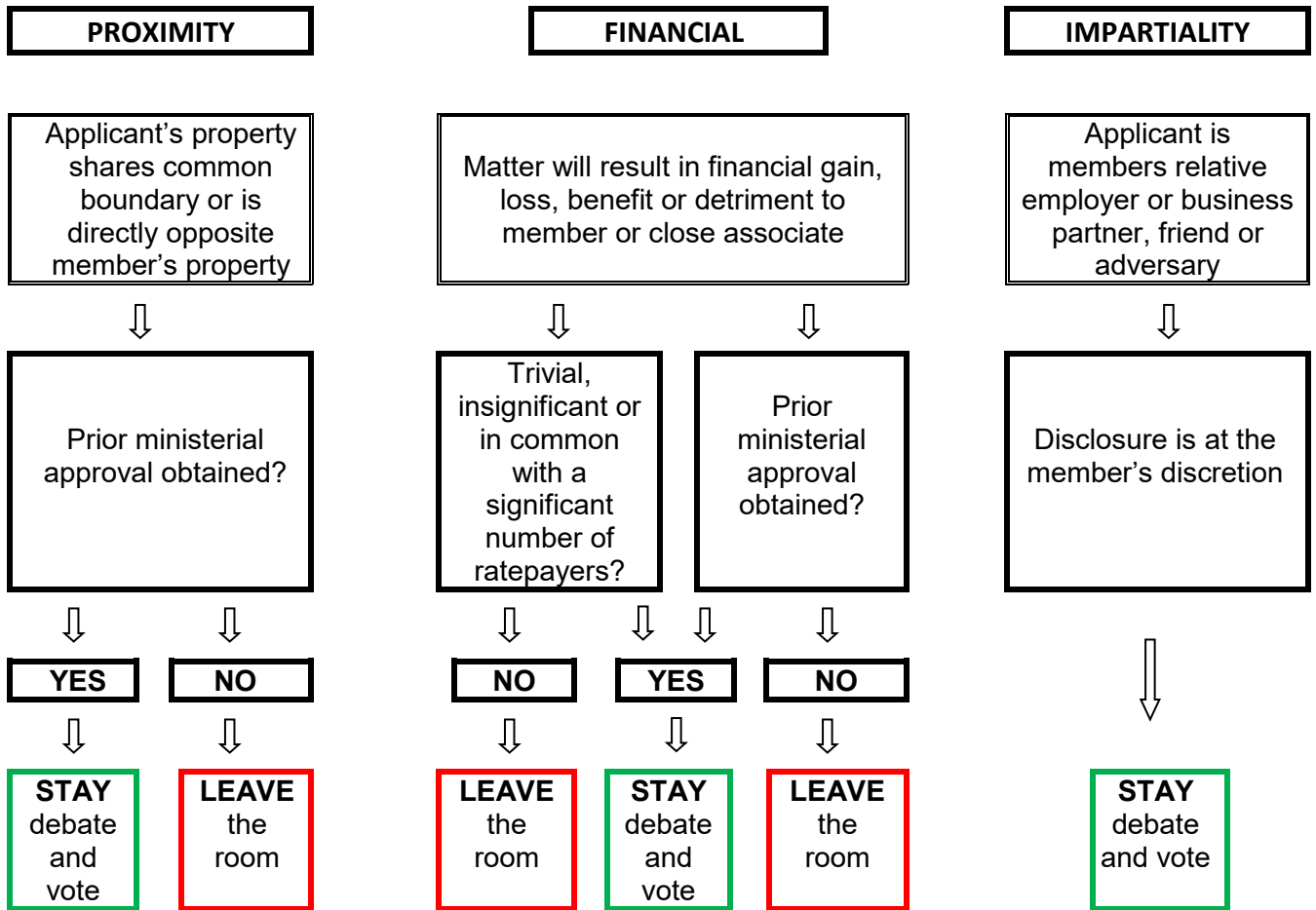
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In particular and without derogating in any way from the broader disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of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



John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

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

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

(Penalties apply).

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

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

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

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

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

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

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

5.71 - Employees to disclose interests relating to delegated functions.

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

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

'Local Government (Administration) Regulations 1996 - Extract

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

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



SHIRE OF UPPER GASCOYNE
AGENDA FOR THE ORDINARY MEETING OF COUNCIL TO BE HELD AT THE SHIRES
ADMINISTRATION BUILDING SITUATED AT GASCOYNE JUNCTION ON THE 22nd OF SEPTEMBER
2021 COMMENCING AT 8.30 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 18th OF AUGUST 2021
COMMENCING AT 8.30AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

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

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr D. Hammarquist OAM JP	Shire President
Cr J. Caunt	Shire Vice President
Cr A. McKeough	Councillor
Cr H. McTaggart	Councillor
Cr R. Hoseason-Smith	Councillor
Cr B. Walker	Councillor
Cr G. Watters	Councillor

Staff

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

Visitors

Josh Kirk	Greenfield Technical Services
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2.2 Absentees

2.3 Leave of Absence previously approved

Nil

3. APPLICATION FOR LEAVE OF ABSENCE

Nil

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

Nil

5. DISCLOSURE OF INTEREST

Nil

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

6.1 Greenfield Technical Services – Joshua Kirk

7. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Nil

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

Item 11.1 Gascoyne Junction Caravan Park, Tavern, Petrol Station Lease

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

9.1 Ordinary Meeting of Council held on 18th of August 2021.

OFFICER RECOMMENDATION / COUNCIL RESOLUTION

Council Resolution No: 01092021			
MOVED:	CR:	SECONDED:	CR:
<p>That the Unconfirmed Minutes from the Ordinary Meeting of Council held on the 18th of August 2021 be confirmed as a true and correct record of proceedings subject to amending resolution 05082021, Part B, "...<i>Council adopts an interest rate of 8% to be imposed on all outstanding rates and services charges and costs of proceedings to recover such charges that remain unpaid after 4th October 2021 or in the case of instalment options, on all outstanding rate amounts after the due date for payment of the instalment.</i>" to read:</p> <p>"... <i>Council adopts an interest rate of <u>7%</u> to be imposed on all outstanding rates and services charges and costs of proceedings to recover such charges that remain unpaid after 4th October 2021 or in the case of instalment options, on all outstanding rate amounts after the due date for payment of the instalment.</i>"</p> <p>F/A:</p>			

10. REPORTS OF OFFICERS

Council Resolution No: 02092021			
MOVED:	CR:	SECONDED:	CR:
That Council receive the Manager of Finance and Corporate Services Report, Manager of Works and the Chief Executive Officer reports as read.			
F/A: 0/0			

10.1 Manager of Finance and Corporate Services Report

Corporate Services Update

Since the adoption of the 2021/22 Budget staff have been preparing for upcoming works planned as part of this year's budget such as improvements to our Council Chambers (looking at the best options for IT integration and modernisation of our facility), sourcing quotes for our Integrated Planning review and commencing the roll out of some of our community workshops and initiatives.

The 2021/22 Rates were levied and issued on the 31st August and are due on the 5th October. The Corporate team has also been assisting the WAEC in this year's LG elections - now that we have a final list of nominees we are looking forward to the election date come 16th October.

As I write this report we are undertaking our End of Year Audit for 2020/21. The Auditors from William Buck have been onsite for a week and have been keeping staff busy with enquiries and review of our accounts. We are hoping to have our EOY audit and annual financial statements finalised by October – if this is achievable, we will be one of the leading Council's in having this process done and dusted before the end of the calendar year.



Community Resource Centre Update

Visitors continued to call into the Community Resource Centre throughout August. We receive so many positive comments about what a lovely town we have, and that it is so unexpected. Our gardens are a highlight, and we have received lots of questions about the wildflowers.

Two Be Connected Webinars were held during August covering Connecting with Others and Can You Spot A Scam. Whilst a small number are attending they are enjoying the information as it is being presented.

On Thursday August 26, the first of three vaccination clinics was held and was well attended. Thank you to everyone who rolled Up Their Arm to get their COVID vaccine. The Nursing staff saw over 30 people throughout the three hours they were here. By supporting these initiatives when they are offered to the Shire it makes it easier to get these services on a regular basis.

On that note, progress is being made on having a regular health service back at the Community Resource Centre. Equipment orders have been placed and finding staff is underway. There is not a start date yet, but it is getting closer.

The Library has two new computers for public use, ready and waiting. One of the computers will also have a library management system enabling you to search for titles and books that are currently on the shelves. This system will allow us to broaden our range of services, and be more time efficient.

**Note – The Income report provided to Council at the August 2021 OMC for sales received in July 2021 was incorrect. The report provided at the time was actually for August Sales 2021. Please see below both income reports for July and August 2021.

Community Resource Centre - Monthly Income Report – July 2021

Printed at: 17/09/21		SHIRE OF UPPER GASCOYNE			
Page No: 1		General Ledger Detail Trial Balance (frmGLTrialBalance)			
Options: Year 21/22, From Month 01, To Month 01, By Responsible Officer (CRC INCOME CRC INCOME ACCOUNTS - MONTHLY REPORTING)					
RespOf	Account	Description	Opening Bal	Movement	Balance
Division	GEN				
	CRC INC(10841340	Postal Agency Commission: CRC	0.00	-714.45	-714.45
	CRC INC(10841380	Postal Agency Sales	0.00	-259.46	-259.46
	CRC INC(10841390	Sales: Books/Maps/Souvenirs/Sundries	0.00	-424.10	-424.10
	CRC INC(10842600	CRC Income Misc.	0.00	-10.29	-10.29
	CRC INC(10842610	CRC Merchandise Sales	0.00	-633.60	-633.60
Total	CRC INCOME		0.00	-2,041.90	-2,041.90
Total for division	GEN		0.00	-2,041.90	-2,041.90
Grand Total			0.00	-2,041.90	-2,041.90

Community Resource Centre - Monthly Income Report – August 2021

Printed at: 17/09/21		SHIRE OF UPPER GASCOYNE			
Page No: 1		General Ledger Detail Trial Balance (frmGLTrialBalance)			
Options: Year 21/22, From Month 02, To Month 02, 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	0.00	-720.00	-720.00
	CRC INC(10841330	Transport Commission: CRC	0.00	-53.94	-53.94
	CRC INC(10841340	Postal Agency Commission: CRC	-714.45	-664.32	-1,378.77
	CRC INC(10841380	Postal Agency Sales	-259.46	-204.46	-463.92
	CRC INC(10841390	Sales: Books/Maps/Souvenirs/Sundries	-424.10	-595.14	-1,019.24
	CRC INC(10842600	CRC Income Misc.	-10.29	336.37	326.08
	CRC INC(10842610	CRC Merchandise Sales	-633.60	-1,095.75	-1,729.35
Total	CRC INCOME		-2,041.90	-2,997.24	-5,039.14
Total for division	GEN		-2,041.90	-2,997.24	-5,039.14
Grand Total			-2,041.90	-2,997.24	-5,039.14

Community Resource Centre - Monthly Customer Service Stats – August 2021

CUSTOMER SERVICES & ENQUIRIES	2021.2022 TOTAL	2020.2021 TOTAL	YTD DIFF	Aug-21	Aug-20	AUG DIFF
Aus Government Info/Roads	397	1318	-921	182	318	-136
Government Access Point	3	6	-3	3	3	0
Department of Human Services	0	17	-17	0	1	-1
Department of Transport	6	54	-48	5	5	0
Computer/Internet Access	14	19	-5	7	4	3
Faxes	0	0	0	0	0	0
General Tourism Information	291	521	-230	164	119	45
Phonebook Purchases	0	0	0	0	0	0
Community Seminars	0	1	-1	0	0	0
Gassy Gossip yearly subscription	0	0	0	0	0	0
Training/Courses	0	0	0	0	0	0
Hot Office Bookings	1	2	-1	1	0	1
Library	14	55	-41	6	1	5
Video Conference/Telehealth	0	11	-11	0	1	-1
Book Sales	19	40	-21	14	10	4
Photocopying/Printing/Scanning/Emailing	8	26	-18	2	2	0
Laminating/Binding	1	8	-7	0	0	0
CRC Merchandise Sales	133	358	-225	82	151	-69
Community Events	3	8	-5	3	0	3
Gassy Gossip Advertisement	2	4	-2	1	1	0
Postage	42	81	-39	20	4	16
Total Customer Service Enquiries	934	2529	-1595	490	620	-99

10.2 Manager of Works and Services

Town:

The town crew have done a great job once again on preparing for the Tidy Towns judges visit on Thursday 9th September. Plenty of tourists and visitors have commented on how neat and tidy the town presents and that it is a pleasant surprise when they arrive here. Fingers crossed we defend last year's title as WA's best presented town. The town crew's fierce leader has been convalescing this month after having knee surgery. Sean has been working from home while he recovers and keeping all of the town projects and maintenance ticking along.

The new 4x2 staff house has arrived on site and trades will begin connecting services, install fencing and lawns and gardens in the next few weeks. This will be a much needed asset to our shortfall in staff housing.

The visitors stop is still slowly progressing with the current skilled labour shortage and long lead times on materials. The stone wall is being erected this week and foot paths, ablution structures and services will continue to be installed this month. We are still trying to resolve the bitumen seal issue with the contractor.

Almost all of the repairs and maintenance to the pub and tourist park are complete. The trades and new lease holders have done a great job in bringing the facility back up to a high standard and somewhere near where it should be. I wish the Kempton family all the best in their new endeavours and am sure they will do the town a good service.

We have continued to work with our hydrologist to secure a reliable town water supply. We are still looking at the feasibility of drilling into the artesian supply either beneath town or 20kms west of town. We are also still hoping to locate another suitable location in the river to supply the town reticulation water. I had a meeting with the Regional Manager of DWER, Fleur Coaker regarding the issues we face and how it is directly affecting our ability to increase the town's capacity and sustain our facilities.

Maintenance Grading:

The wild flowers are out in bloom and have attracted tourists from everywhere. The road network has experience a big increase in traffic and it has taken its toll on the running surfaces. We have been going as hard as we can to ensure the roads are in good nick for the Landor Races. We have engaged two contractor graders to speed things up as we try to make up for the lost time earlier in the year repairing damage caused by people driving on closed roads.

Construction Crew:

We are well underway in reconstructing the remaining section of road to be sealed between the Bidgemia bitumen and Pells section. So far we have reconstructed the sub grade and are almost halfway through carting in the base course material. Compaction testing of the newly constructed subgrade is well within acceptable limits so we should not have any issues with the base course. I have also conducted compaction testing of the section previously completed that did not meet standard and am happy to report that compaction levels are getting closer the more the material dries out. We have released a request for quote via the WALGA eQuote portal for the supply of sealing services for these two sections and hope to begin sealing in October.



Figure 1 reconstructing the existing sub grade

10.3 Chief Executive Officers Report

I very pleased to advise that work has started on improving the Human Resources and Occupational Health and Welfare aspects of our business. We have signed on with Employsure and have completed the initial assessment which will provide a GAP Analysis detailing where we are at and where we need to be and provide the tools to get to our destination.

The Gascoyne Junction Race meeting was a huge success with our own Dustin, Bridie and Jarrod all performing exceptionally well. From all accounts a great deal of fun and enjoyment was had by all with little to no trouble over the weekend.

Round 1 of the COVID 19 jabs have been administered with good turn out from the Staff and the broader community, big thanks need to go to Ainsley for making this happen. Feel a bit under the weather the next day but the alternative is far worse so I encourage you all to roll your sleeves up and get the job.

We have had a number of meetings with Hastings in the attempt to get the road use agreement started, again we have been presented with a problem but they have not come to the table with the solution as such the Shire and our neighbours will need to once again take the lead which is time consuming.

I can report that I have had my PET Scan in Perth and my results indicate that I am still clear with no evidence of disease, my next PET Scan is scheduled for the 11th of January 2022.

The bricklayer has bricked up the entrance doors into Jarrod's office and the Council Chamber to prevent the ingress of water into the building.

The Junction Pub and Tourist Park has transitioned from 1082 Albany Highway to Diane and Ken Kempton. The Kempton's have been very busy with the premises already looking a lot smarter and cleaner. Various trades have been attending to the items that require repairs or replacement.

The Visitor Stop is progressing albeit slowly due to labour shortages. At the time of writing GBSC have got an extra three grano workers on site as such we should start to see an acceleration in the works on the ground.

I have been making various representations to our State Ministers in an attempt to improve things but not batting that well with no wins and a few loses. It is extremely difficult to move the goal posts, even marginally, I am not sure if this is just a symptom of arrogance, ineptitude or laziness.

Thanks to Sa for looking after the place whilst I was away in Perth, although I do keep an eye on things, this does provide the opportunity for my staff to experience some of things that CEO's deal with on a day to day basis.

We currently have the Auditors in the office, from all accounts, without any official declaration it appears that we are tracking okay, our biggest issue is with our WANDRRA in's and out's.

Sean has advised that the new banner posts should be in Gascoyne Junction next week, it will be great to see these erected and with banners fluttering in the breeze.

The VET program is back up and running this year with surgeries in Gascoyne Junction on the 25th of October and surgeries in Burringurrah on the 26th of October.

Sean and Warren were successful in getting a grant for the Shire to install 200,000 litre water tank(s), I would have preferred a new truck but better than nothing.

The nominations for the 3 vacant Councillor position have closed with 5 people nominating; inclusive of the 3 sitting members. Dependent on the results of the election this may well be the last meeting for some of our current Councillors. On behalf of my team I would like to thank them all for their support, guidance and patience over the past four years.

STATUS OF GRANTS FOR 2021

Submitted	Close Date	Project	Grant	Provider	Grant Amount	Project Cost	Result
18/2/2021	5/3/2021	Seal from Meekatharra Boundary towards the Landor Dalgety Turn-off	Building Better Regions Fund	Federal Government	\$7,971,000	\$10,000,000	Pending
2/3/2021	26/3/2021	New Broad Acre Fire Fighting Appliance & Rural Tanker	LGGS Grant	DFES	Unknown	Unknown	Unsuccessful
2/3/21	26/3/2021	Water tanks / stand pipe – 200,000 litre	WA Recovery Plan	DFES	\$126,285	\$126,285	Successful

10.4 ACCOUNTS & STATEMENTS OF ACCOUNTS	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Sa Toomalatai – Manager of Finance & Corporate Services
Date:	16 September 2021
Matters for Consideration:	<p>To receive the List of Accounts Due & Submitted to Ordinary Council Meeting on Wednesday the 22nd of September 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 August 2021.
Statutory Environment:	<p>Local Government (Financial Management Regulations) 1996</p> <p>13. Payments from municipal fund or trust fund by CEO, CEO’s duties as to etc.</p> <p>(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —</p> <ul style="list-style-type: none"> (a) the payee’s name; and (b) the amount of the payment; and (c) the date of the payment; and (d) Sufficient information to identify the transaction. <p>(2) A list of accounts for approval to be paid is to be prepared each month showing —</p> <ul style="list-style-type: none"> (a) for each account which requires council authorisation in that month — <ul style="list-style-type: none"> (i) the payee’s name; and (ii) the amount of the payment; and (iii) sufficient information to identify the transaction; and (b) the date of the meeting of the council to which the list is to be presented.

	(3) A list prepared under sub regulation (1) or (2) is to be — (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and (b) recorded in the minutes of that meeting.												
Policy Implications:	Nil												
Financial Implications:	2021/2022 Budget												
Strategic Implications:	Civic Leadership – To responsibly manage Council’s financial resources to ensure optimum value for money and sustainable asset management.												
Risk:													
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)								
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation								
Consultation:	Nil												
Voting requirement:	Simple Majority												
Officer’s Recommendation:	<p><i>That Council endorse the payments for the period 1st of August to the 31st of August 2021 as listed, which have been made in accordance with delegated authority per LGA 1995 s5.42 and receive the Legal Expenses Report detailing all legal costs incurred to the 31st of August 2021.</i></p> <table border="1"> <tr> <td><i>Municipal Fund Bank EFTs (13471 - 13562)</i></td> <td><i>\$2,746,392.11</i></td> </tr> <tr> <td><i>Payroll</i></td> <td><i>\$108,546.67</i></td> </tr> <tr> <td><i>BPAY/Direct Debit</i></td> <td><i>\$42,426.59</i></td> </tr> <tr> <td><i>TOTAL</i></td> <td><i>\$2,897,365.37</i></td> </tr> </table>					<i>Municipal Fund Bank EFTs (13471 - 13562)</i>	<i>\$2,746,392.11</i>	<i>Payroll</i>	<i>\$108,546.67</i>	<i>BPAY/Direct Debit</i>	<i>\$42,426.59</i>	<i>TOTAL</i>	<i>\$2,897,365.37</i>
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<i>BPAY/Direct Debit</i>	<i>\$42,426.59</i>												
<i>TOTAL</i>	<i>\$2,897,365.37</i>												
Council Resolution No: 03092021													
MOVED:	CR:	SECONED:	CR:										
F/A: 0/0													

10.5 MONTHLY FINANCIAL STATEMENT	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	Sa Toomalatai – Manager of Finance & Corporate Services
Date:	16 September 2021
Matters for Consideration:	<p>The Statement of Financial Activity for the period of August 2021, 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 style="text-align: center;">see Appendix 2</p>
Background:	Under the Local Government (Financial Management Regulations 1996), a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but presents a complete overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.
Comments:	The Statement of Financial Activity is for the month of August 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 history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		<i>That Council receive the Financial Statements, prepared in accordance with the Local Government (Financial Management) Regulations, for the period of August 2021.</i>			
Council Resolution No: 04092021					
MOVED:	CR:	SECONDED:	CR:		
F/A: 0/0					

10.6 APPOINTMENT OF FIRE CONTROL OFFICERS

APPLICANT:	Shire of Upper Gascoyne
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Warren Hatt – Community Emergency Services Manager
DATE:	23 August 2021
Matters for Consideration:	
<p>The Bush Fires Act 1954 has a number of statutory requirements relevant to local government. In reviewing the operational matters relating to the Bush Fires Act 1954 (the Act), it has been noted that the current appointments for Fire Control Officers under the Act are out of date due to staff changes/resignations.</p> <p>This item therefore requests that Council appoints suitable persons to the offices of Bush Fire Control Officer (FCO), Chief Bushfire Control Officer (CBFCO) and Deputy Chief Bush Fire Control Officer (DCBFCO) to ensure the requirements of the act are properly fulfilled.</p>	

Background:

To appoint new persons to the office of Bush Fire Control Officer in a way that is consistent with the Act, and to ensure that the requirements of the Act are responsibly achieved. The persons proposed for the position of Bush Fire Control Officers are outlined below, including their relationship with the Shire of Upper Gascoyne/Volunteer Bush Fire Brigade:

- John McLeary – Chief Executive Officer, Shire of Upper Gascoyne
- Warren Hatt – Shire Community Emergency Services Manager
- Jarrod Walker – Manager of Works and Services
- Sean Walker – Town Maintenance Supervisor
- Kenneth Kempton – Captain, Upper Gascoyne Bush Fire Brigade
- David Hammarquist – Volunteer Firefighter, Upper Gascoyne Bush Fire Brigade

Since the Shire last appointed FCO's there has been new persons recruited to the role of Town Maintenance Supervisor and Community Emergency Services Manager.

All persons listed above that have not undertaken the Fire Control Officer Course offered by the Department of Fire and Emergency Services will need to complete the training on the next available course.

Comments:

Section 38 of the Bush Fires Act 1954 gives local governments the powers to appoint Bush Fire Control Officers, and the Act provides such persons with the necessary authority to perform their duties under the Act.

The persons outlined in this report and recommended below are considered suitable for and are willing to accept the responsibilities that come with the role of Bush Fire Control Officer for the Shire of Upper Gascoyne.

Statutory Environment:

The statutory powers for the delegations reside under the Bush Fires Act 1954 as follows:

s. 38 Local government may appoint bush fire control officer

- (1) *A local government may from time to time appoint such persons as it thinks necessary to be its bush fire control officers under and for the purposes of this Act, and of those officers shall subject to section 38A(2) appoint 2 as the Chief Bush Fire Control Officer and the Deputy Chief Bush Fire Control Officer who shall be first and second in seniority of those officers, and subject thereto may determine the respective seniority of the other bush fire control officers appointed by it.*
- (2A) *The local government shall cause notice of an appointment made under the provisions of subsection (1) to be published at least once in a newspaper circulating in its district.*
- (2C) *The local government shall fill any vacancy occurring in the office of Chief Bush Fire Control Officer or Deputy Chief Bush Fire Control Officer within one month*

after the vacancy occurs and if the local government fails or neglects to do so within that time, the FES Commissioner may by notice in writing require the local government to appoint a person to the vacant office within one month after service on it of such notice.

- (2D) Where a local government that has been served with a notice pursuant to subsection (2C) fails or neglects to comply with the requirements of that notice, the FES Commissioner may appoint a person who is not employed in the Department to the vacant office.*
- (2E) A bush fire control officer appointed by a local government under the provisions of this section shall be issued with a certificate of appointment by the local government or, if he is appointed by the FES Commissioner, by the FES Commissioner.*
- (3) The local government may, in respect to bush fire control officers appointed under the provisions of this section, exercise so far as they can be made applicable the same powers as it may exercise in respect to its other officers, under the provisions of the Acts under which those other officers are appointed.*
- (4) A bush fire control officer appointed under the provisions of this section shall, subject to such directions as may be given by the local government, and subject to this Act take such measures as appear to him to be necessary or expedient and practicable for —*
 - (a) carrying out normal brigade activities;*
 - [(b), (c) deleted]*
 - (d) exercising an authority or carrying out a duty conferred or imposed upon him by any of the provisions of Part III;*
 - (e) procuring the due observance by all persons of the provisions of Part III.*
- (5A) A local government may issue directions to a bush fire control officer appointed by the local government, or to an officer of a bush fire brigade registered by the local government to burn, subject to the provisions of this Act, bush on, or at the margins of, streets, roads, and ways, under the care, control and management of the local government.*
- (5B) The bush fire control officer, or officer of the bush fire brigade, may by authority of any directions issued under subsection (5A) carry out the directions but subject to the provisions of this Act.*
- (5C) The provisions of subsections (5A) and (5B) are not in derogation of those of subsection (4).*

s. 38A FES Commissioner may designate person employed in Department as Chief Bush Fire Control Officer

- (1) At the request of a local government the FES Commissioner may designate a person employed in the Department as the Chief Bush Fire Control Officer for the district of that local government.*
- (2) Where a Chief Bush Fire Control Officer has been designated under subsection (1) for a district the local government is not to appoint a Chief Bush Fire Control Officer under section 38(1).*
- (3) The provisions of this Act, other than section 38(3) to (5C) apply to and in relation to the Chief Bush Fire Control Officer designated under this section as*

if he or she were a Chief Bush Fire Control Officer appointed under section 38 by the local government.

- (4) *Section 38(3) to (5C) apply to and in relation to the Chief Bush Fire Control Officer designated under this section as if —*
- (a) *he or she were a Chief Bush Fire Control Officer appointed under section 38 by the local government; and*
- (b) *the references in those subsections to the local government were references to the FES Commissioner.*

[Section 38A inserted by No. 38 of 2002 s. 30; amended by No. 19 of 2010 s. 52(4); No. 22 of 2012 s. 61 and 69.]

s. 50 Records to be maintained by local governments

- (1) *A local government shall maintain records containing the following information*
- (a) *the names, addresses, and usual occupations of all the bush fire control officers and bush fire brigade officers appointed by or holding office under the local government;*
- (b) *where a bush fire control officer holds office in respect of part only of the district of the local government, descriptive particulars of that part of the district in respect of which the bush fire control officer holds office;*

Policy Implications:

Appointment as per recommendations will be in line with Shire *Policy 5.2 BUSH FIRE CONTROL OFFICERS*

The Shire is also required by the Bush Fires Act 1954 to maintain a register of persons appointed under this act.

Financial Implications:

The only financial implications to the Shire would be minor expenses incurred as a result of sending nominated persons (that have not already completed the course) on relevant training with the Department of Fire and Emergency Services) . Much of these expenses could be funded through the Local Government Grant Scheme (LGGS).

Strategic Implications:

Failure to appoint FCOs could place Shire staff and volunteers involved in bush fire prevention and response in a position where they are not formally protected under the provisions of the *Bush Fires Act 1954*.

Consultation:

Consultation on the need for the updating of these appointments has occurred within the relevant departments within the Shire, and the Community Emergency Services Manager has also met with the persons proposed as FCOs to assess their suitability for the role, and to gain their interest and support for the appointments.

It should be noted that after the appointments, should Council decide to agree with the recommendation of the officer, a notice of appointment must be published in a newspaper circulating within District (section 38 of the Act). The notice of appointment will be undertaken should Council decide to undertake the appointments.

Officer's Recommendation:

Voting requirement: Simple Majority

That Council:

1. *Pursuant to Section 38 of the Bush Fires Act, 1954:*
 - a) *Appoints the following person to the position of Chief Bush Fire Control Officer:*
 - *John Leslie McCleary*
 - b) *Appoints the following person to the position of Deputy Chief Bush Fire Control Officer:*
 - *Kenneth Brian Kempton*
 - c) *Appoints the following persons to the position of Bush Fire Control Officer:*
 - *Warren David Hatt*
 - *Jarrold Lachlan Walker*
 - *Sean Wallace Walker*
 - *David Phillip Hammarquist*

All previous appointments are hereby revoked.

2. *Directs the Chief Executive Officer to publish this appointment in the local newspaper and advise the Department of Fire and Emergency Services (Geraldton) of the appointments.*

Council Resolution No: 05092021

MOVED: CR

SECONDED: CR

F/A: 0/0

10.7 TENDER DECISION CRITERIA – SUPPLY AND DELIVERY OF AGGREGATE AND SEAL ON CARNARVON MULLEWA ROAD	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Jarrold Walker- Manager Works and Services
Date:	27 August 2021
Matters for Consideration:	To retrospectively determine the decision making criteria for assessing tenders to supply and deliver aggregate and bitumen seal on the Carnarvon Mullewa Road.
Background:	The shire is in the process of reconstructing and preparing two sections of road on the Carnarvon Mullewa road for bitumen seal. Due to a limited window of opportunity to procure a suitable supplier and avoid weather delays the shire needed to go to tender before the next available Council meeting and as such sort written endorsement of the selection criteria via email from each Council member. The shire would then seek Council's retrospective endorsement at the next available meeting.
Comments:	The Shire has engaged Greenfields Technical Services to carry out a request for tender for procurement of a suitable supplier.
Statutory Environment:	Local Government (Functions & General) Regulations 1996 Reg 14 (2a) If a local government — (a) is required to invite a tender; or (b) not being required to invite a tender, decides to invite a tender, the local government must, before tenders are publicly invited, <u>determine in writing the criteria for deciding which tender should be accepted.</u>
Policy Implications:	Purchasing Policy
Financial Implications:	Nil

Strategic Implications:	<p>Civic Leadership</p> <p>Objective 4: <i>To provide Good Governance to the Upper Gascoyne Shire area through:</i></p> <ul style="list-style-type: none"> • <i>Detailed and professional administration;</i> • <i>High levels of accountability;</i> • <i>Compliance with statutory requirements;</i> • <i>High-quality forward planning, particularly for assets and finances;</i> • <i>Openness and transparency and enhanced consultations and public participation;</i> • <i>Provision of quality customer services, good financial management and pursuit of excellence in professional administration and communication.</i> <p>Economic</p> <p>Objective 1: <i>To develop and maintain an efficient road transport system.</i></p>
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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 retrospectively endorse the following decision making criteria when assessing tenders for the Supply and Delivery of Aggregate and Bitumen Seal on Carnarvon Mullewa Road</i></p> <ul style="list-style-type: none"> • 60% Tender Price; • 10% Skills and experience of key personnel; • 10% Technical support experience including seal design; • 10% Demonstrated capability and capacity including quality systems • 10% Workplace OSH practices and procedures. 		
Council Resolution No: 06092021			
MOVED:		SECONDED:	
F/A:			

11. MATTERS BEHIND CLOSED DOORS

11.1 Gascoyne Junction Caravan Park, Tavern, Petrol Station Lease

12. PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

14. ELECTED MEMBERS REPORTS

14.1 Cr Hammarquist OAM JP

14.2 Cr Caunt

14.3 Cr McKeough

14.4 Cr Hoseason-Smith

14.5 Cr McTaggart

14.6 Cr Walker

14.7 Cr Watters

15. STATUS OF COUNCIL MEETING RESOLUTIONS

Resolution N°	Subject	Status	Open / Close	Responsible Officer
05082021	Budget	Submitted to the DLGCS	Close	FM
07082021	Activities in Thoroughfares Local	Currently in the advertising process.	Open	CEO
Confidential Item	Tourist Park Lease	Bond paid waiting on the transfer of liquor licence and business name as well as stock transfer which is happening on the 24 th of August 2021.	Open	CEO

16. STATUS OF SHIRE PROJECTS

As per [Appendix 3 and Appendix 4](#)

17. MEETING CLOSURE

The Shire President closed the meeting at ____ pm.

APPENDIX 1

(List of Accounts Paid Report for August 2021)

Date: 17/09/2021
Time: 10:44:10AM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
PAGE: 1

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
RSM Australia Pty Ltd					
EFT13471	06/08/2021	Professional Accounting services July 2021	1		10,096.01
INV 290028878	26/07/2021	Professional Accounting services July 2021	1	10,096.01	
Rock On					
EFT13472	06/08/2021	Craft Sales July 2021	1		109.00
INV CRAFT SAI31/07/2021		Craft Sales July 2021	1	109.00	
Child Support Agency					
EFT13473	06/08/2021	Payroll deductions	1		369.35
INV DEDUCTIO04/08/2021		Payroll deductions		369.35	
Dameon Dwayne Whitby					
EFT13474	06/08/2021	Reimbursement of Prescription Safety Glasses for Dameon Whitby as per Council Policy 4.3B.	1		446.00
INV DREQ 03.2004/08/2021			1	446.00	
Autopro					
EFT13475	06/08/2021	P41 Fuso Truck. Parts - 3 Way Deutsch Connector Kit	1		20.53
INV 2042649	21/07/2021	P41 Fuso Truck. Parts - 3 Way Deutsch Connector Kit	1	20.53	
Ilda Joan Williams					
EFT13476	06/08/2021	Craft Sales July 2021	1		52.00
INV CRAFT SAI31/07/2021		Craft Sales July 2021	1	52.00	
DN & JA Williams					
EFT13477	06/08/2021	Craft Sales July 2021	1		36.00
INV CRAFT SAI31/07/2021		Craft Sales July 2021	1	36.00	
Paul D Kearney - Carpenter & Joiner					
EFT13478	06/08/2021	Insurance Claim repairs to Pavilion, 26 Hatch Street and CEO's Officer	1		11,583.00
INV 64	27/07/2021	Insurance Claim repairs to Pavilion, 26 Hatch Street and CEO's Officer	1	11,583.00	
Linda's Books					
EFT13479	06/08/2021	Craft Sales July 2021	1		53.94
INV CRAFT SAI31/07/2021		Craft Sales July 2021	1	53.94	
Main Roads Western Australia					
EFT13480	06/08/2021	Refund overpayment from Mainroads WA - incorrectly paid 2021 RRG Twice	1		123,413.40
INV DREQ 02.2030/06/2021		Refund overpayment from Mainroads WA - incorrectly paid 2021 RRG Twice	1	123,413.40	
Nella's Preserves					
EFT13481	06/08/2021	Craft Sales July 2021	1		5.00
INV CRAFT SAI31/07/2021		Craft Sales July 2021	1	5.00	
Outback Coast Property					
EFT13482	06/08/2021	Compile report for Gascoyne Junction Tourist Park - Maintenance and Repairs	1		660.00

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Shire of Upper Gascoyne Social Club					
INV DEDUCTIO	21/07/2021	Payroll deductions		-25.00	
INV DEDUCTIO	21/07/2021	Payroll deductions		-25.00	
INV DEDUCTIO	21/07/2021	Payroll deductions		-25.00	
INV DEDUCTIO	21/07/2021	Payroll deductions		-25.00	
INV DEDUCTIO	21/07/2021	Payroll deductions		-25.00	
INV DEDUCTIO	21/07/2021	Payroll deductions		-25.00	
INV DEDUCTIO	21/07/2021	Payroll deductions		-25.00	
INV DEDUCTIO	21/07/2021	Payroll deductions		-25.00	
INV DEDUCTIO	21/07/2021	Payroll deductions		375.00	
INV DEDUCTIO	04/08/2021	Payroll deductions		375.00	
Walga					
EFT13491	06/08/2021	2021/22 WALGA Subscription, Councils Connect & Association Membership	1		16,175.97
INV I3087985	16/07/2021	2021/22 WALGA Subscription, Councils Connect & Association Membership	1	16,175.97	
Westrac Pty Ltd					
EFT13492	06/08/2021	P100 - Cat Grader 6000hr Service	1		10,530.97
INV SI 1564734	20/07/2021	P100 - Cat Grader 6000hr Service	1	7,814.44	
INV SI 1564842	21/07/2021	P106 - Cat Grader 500hr Service	1	2,716.53	
Greenfield Technical Services					
EFT13493	06/08/2021	AGRN908 Flood Damage, Package 1 - Project Managment 01.06.2021 to 30.06.2021	1		96,818.40
INV INV-1943	22/06/2021	DRFAWA AGRN908 flood claims.- Project Management, Dalgety Down Landor Rd, Upgrade Construction. 01.06.2021 to 30.06.2021 Job No: J000531	1	18,898.00	
INV INV-1985	28/07/2021	AGRN908 Flood Damage, Package 1 - Project Managment 01.06.2021 to 30.06.2021	1	36,927.00	
INV INV-1990	30/07/2021	AGRN908 Flood Damage, Package 2 - Project Managment 01.06.2021 to 30.06.2021	1	20,260.75	
INV INV-1989	30/07/2021	AGRN908 Flood Damage, Package 1 - Project Managment 01.06.2021 to 30.06.2021	1	20,732.65	
Quadrio Earthmoving Pty Ltd					
EFT13494	06/08/2021	Labour and Plant Hire RFT 08 19-20 07.07.2021 TO 20.07.2021 AGRN908. Package One	1		376,031.15
INV 00011129	23/07/2021	Labour and Plant Hire RFT 08 19-20 07.07.2021 TO 20.07.2021 AGRN908. Package One	1	376,031.15	
Them Earth Moving					
EFT13495	06/08/2021	Supply of goods and the provision of general services as per RFT08-19/20 under flood damage claim AGRN908 for period 15.06.2021 to 30.06.2021. Package Two.	1		409,219.28
INV 00000676	30/06/2021		1	70,004.00	

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Them Earth Moving					
INV 00000677	30/06/2021		1	339,215.28	
Australia Post					
EFT13497	13/08/2021	Postage cost for July 2021	1		48.54
INV 1010795674	03/08/2021	Postage cost for July 2021	1	48.54	
Blackwoods Atkins					
EFT13498	13/08/2021	P52 & P53 - Depot Operating Costs	1		1,034.62
INV PE1438AU	28/07/2021	P52 & P53 - Depot Operating Costs	1	1,003.20	
INV PE0821AV	28/07/2021	P52 & P53 - DEPOT OPPERATING COSTS	1	31.42	
Carnarvon Menswear					
EFT13499	13/08/2021	Staff Uniforms - Winter Jackets for Outside Staff	1		1,709.50
INV 14445	21/05/2021	Staff Uniforms - Winter Jackets for Outside Staff	1	974.92	
INV 14502	04/06/2021	Staff Uniforms - Ian Golding	1	734.58	
Carnarvon Growers Association Inc					
EFT13500	13/08/2021	SH08 - Replace water pressure system	1		999.87
INV INV-372919	10/08/2021	SH08 - Replace water pressure system	1	999.87	
Carnarvon Electrics					
EFT13501	13/08/2021	Inspect Juntion Pub and Tourist Park for report and estimate costing to repair.	1		1,483.90
INV INV-10842	02/08/2021	Replace damaged lights cable at playground and pavillion.	1	144.10	
INV INV-10843	02/08/2021	Inspect Juntion Pub and Tourist Park for report and estimate costing to repair.	1	1,339.80	
Gascoyne Office Equipment					
EFT13502	13/08/2021	Printing Costs - June 2021	1		2,871.00
INV INVC7-517	23/07/2021	Printing Costs - June 2021	1	2,871.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT13503	13/08/2021	Yard Underground Bowser - Diesel Fuel 7000ltrs @ 1.4588	1		21,345.60
INV 01814416	03/08/2021	P58 - Diesel Fuel 3350ltrs @ 1.465	1	4,907.75	
INV 01814418	03/08/2021	Rd16 - Minni Creek - Diesel Fuel 47250ltrs @ 1.465	1	6,226.25	
INV 01814420	04/08/2021	Yard Underground Bowser - Diesel Fuel 7000ltrs @ 1.4588	1	10,211.60	
Gg Pumps & Electrical Pty Ltd					
EFT13504	13/08/2021	Repairs to Smooth Edge Mig Welder - Minor Plant	1		1,055.52
INV 303588	27/07/2021	Repairs to Smooth Edge Mig Welder - Minor Plant	1	1,055.52	
Horizon Power (non-energy)					
EFT13505	13/08/2021	Ready Power Purchase 02.08.2021	1		925.00
INV RPDDDB004	02/08/2021	Ready Power Purchase 02.08.2021	1	925.00	
Jolly's Tyre Service					

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Jolly's Tyre Service					
EFT13506	13/08/2021	Stock - Spare tyres for vehicles	1		8,136.00
INV 146313	21/07/2021	Stock - Spare tyres for vehicles	1	4,905.00	
INV 146508	30/07/2021	P95 - Light Truck Tyres	1	3,146.00	
INV 146509	30/07/2021	P18 - Tyre repairs (rather than new ones as expected)	1	37.00	
INV 146511	30/07/2021	P18 - Tyre Repairs	1	48.00	
Market Creations Agency					
EFT13507	13/08/2021	Junction Pub and Tourist Park - Website Splash Page	1		1,298.00
INV IN56-1	19/07/2021	Junction Pub and Tourist Park - Website Splash Page	1	1,298.00	
Napa Auto Parts					
EFT13508	13/08/2021	Depot Operating Costs - Parts	1		1,465.34
INV 1810086572	20/07/2021	Depot Operating Costs - Parts	1	45.65	
INV 1810086568	20/07/2021	Depot Operating Costs - Parts	1	1,406.49	
INV 1810086566	20/07/2021	Depot Operating Costs - Parts	1	13.20	
Officeworks					
EFT13509	13/08/2021	Administration Stationary	1		597.62
INV 18330990	15/07/2021	Administration Stationary	1	597.62	
Patience Sandland Pty Ltd					
EFT13510	13/08/2021	Supply of Soil and sand for depot and parks / gardens	1		1,760.00
INV 26146	27/07/2021	Supply of Soil and sand for depot and parks / gardens	1	1,760.00	
Pridham Mechanical					
EFT13511	13/08/2021	P96 - Side Tipper - Issue with Tipping	1		2,530.99
INV INV-0401	29/07/2021	P96 - Side Tipper - Issue with Tipping	1	1,833.64	
INV INV-0404	04/08/2021	P49 - Box Trailer - Fit new LED Lights	1	697.35	
Toll Transport Pty Ltd					
EFT13512	13/08/2021	Freight Costs for Work and Administration 19.07.2021 to 29.07.2021	1		422.32
INV 0994-MWB:01/08/2021	01/08/2021	Freight Costs for Work and Administration 19.07.2021 to 29.07.2021	1	422.32	
Tropics Hardware					
EFT13513	13/08/2021	Brushless Planer - Minor Plant	1		359.00
INV 532222	30/07/2021	Brushless Planer - Minor Plant	1	359.00	
Valentine's Painting Service					
EFT13514	13/08/2021	SC06 - Painting of Lot 39 Gregory street	1		6,017.00
INV 00012578	04/08/2021	SC06 - Painting of Lot 39 Gregory street	1	6,017.00	

Junction Race Club

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Junction Race Club					
EFT13515	17/08/2021	2021 Sponsorship for the Gascoyne Race Club	1		6,600.00
INV 00000257	01/08/2021	2021 Sponsorship for the Gascoyne Race Club	1	6,600.00	
Horizon Power					
EFT13516	18/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - 6 Scott Street	1		10,749.34
INV 2101039548	03/08/2021	Street Lights - 01.07.2021 to 31.07.2021	1	26.98	
INV 21 010 4672	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021- 23 Gregory Street	1	270.56	
INV 21 010 4672	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - 4 Scott Street	1	962.57	
INV 21 010 4655	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Lot 39 Gregory Street	1	501.74	
INV 21 010 4681	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Lot 731 Scott Street	1	374.79	
INV 21 010 4719	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Lot 68 Gregory Street	1	836.75	
INV 21 010 4655	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - 2 Scott Street	1	1,189.04	
INV 21 010 4719	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Oval	1	365.21	
INV 21 010 4633	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Lot 49 Hatch Street	1	226.30	
INV 21 010 4646	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - 21 Gregory Street	1	449.33	
INV 21 010 4639	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Lot 48 Hatch Street	1	462.44	
INV 21 010 4672	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021- Lot 52 Hatch Street	1	217.86	
INV 21 010 4689	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Lot 45 Gregory Street	1	289.48	
INV 21 010 4725	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Lot 17 Gregory Street	1	813.86	
INV 21 010 4681	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Lot 40 Gregory Street	1	575.69	
INV 21 010 4718	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Lot 19 Gregory Street	1	930.62	
INV 21 010 4684	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - 2 Gregory Street	1	131.19	
INV 21 010 4705	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - 6 Scott Street	1	1,212.24	
INV 21 010 4649	06/08/2021	Power Consumption from 05.06.2021 to 05.08.2021 - Depot	1	912.69	
Telstra Corporation Ltd					
EFT13517	18/08/2021	TCDO Mobile Phone service 0455 773 318 20.6.2021 to 19.07.2021 Service Charges 20.07.2021 to 19.08.2021	1		63.15
INV 136 3333	68 20/07/2021	TCDO Mobile Phone service 0455 773 318 20.6.2021 to 19.07.2021 Service Charges 20.07.2021 to 19.08.2021	1	63.15	
ABCO PRODUCTS PTY LTD					
EFT13518	20/08/2021	Cleaning supplies for Admin and Works Department	1		1,428.89
INV INV733190	28/07/2021	Cleaning supplies for Admin and Works Department	1	1,428.89	
AIT Specialists Pty Ltd					

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AIT Specialists Pty Ltd					
EFT13519	20/08/2021	July 2021 - Fee for determination of Fuel Tax Credits	1		484.33
INV INV-12224	12/08/2021	July 2021 - Fee for determination of Fuel Tax Credits	1	484.33	
Boc Limited					
EFT13520	20/08/2021	Container Rental - Medical Oxygen 01.08.2021 to 31.10.2021	1		100.57
INV 4029001091	29/07/2021	Container rental charge 01.08.2021 to 30.09.2021 - Oxygen G Size	1	24.97	
INV 4029001085	29/07/2021	Container Rental - Medical Oxygen 01.08.2021 to 31.10.2021	1	40.82	
INV 4029001019	29/07/2021	Container Rental - Helium 28.06.2021 to 28.07.2021	1	34.78	
Child Support Agency					
EFT13521	20/08/2021	Payroll deductions	1		369.35
INV DEDUCTIO	18/08/2021	Payroll deductions		369.35	
Gascoyne Group Pty Ltd					
EFT13522	20/08/2021	45E & W - Labour Hire - Water Cart	1		5,280.00
INV 00000058	19/07/2021	45E & W - Labour Hire - Water Cart	1	5,280.00	
Geraldton Fuel Company T/as Refuel Australia					
EFT13523	20/08/2021	P52 - Diesel Fuel, 1525 litres @ 1.4698	1		2,241.45
INV 01814424	04/08/2021	P52 - Diesel Fuel, 1525 litres @ 1.4698	1	2,241.45	
Autopro					
EFT13524	20/08/2021	P95 - Replacement Battery	1		369.13
INV 2043678	04/08/2021	P58 - Replacement battery - Camp Trailer	1	174.28	
INV 2043890	09/08/2021	P95 - Replacement Battery	1	194.85	
Paul D Kearney - Carpenter & Joiner					
EFT13525	20/08/2021	Storm Damage from May 2021	1		14,278.00
INV 65	13/08/2021	Storm Damage from May 2021	1	14,278.00	
KB & DM Kempton					
EFT13526	20/08/2021	45E - Grid Maintenance - Carnarvon Mullewa Road East	1		1,370.00
INV 101277	01/08/2021	P18 - Loader Tyres	1	600.00	
INV 101278	01/08/2021	45E - Grid Maintenance - Carnarvon Mullewa Road East	1	770.00	
Landgate					
EFT13527	20/08/2021	Mining Tenement Chargeable Schedule M2021/7 - 11.06.2021 to 06.08.2021	1		225.45
INV 367507-100	11/08/2021	Mining Tenement Chargeable Schedule M2021/7 - 11.06.2021 to 06.08.2021	1	225.45	
Local Health Auth. Analytical Committee					
EFT13528	20/08/2021	2021/22 Annual Analytical Services	1		396.00
INV MA2021	11/22/07/2021	2021/22 Annual Analytical Services	1	396.00	

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Moore Australia Audit (WA) DNU					
EFT13529	20/08/2021	Junction Tourist Park Solar Project Aquital - 0107.2020 to 30.04.2021	1		2,750.00
INV 322093	11/07/2021	Junction Tourist Park Solar Project Aquital - 0107.2020 to 30.04.2021	1	2,750.00	
Officeworks					
EFT13530	20/08/2021	Administration Stationary - Dymo Tag labels	1		92.40
INV 19029513	06/08/2021	Administration Stationary - Dymo Tag labels	1	92.40	
Pridham Mechanical					
EFT13531	20/08/2021	P113 - Toyota Hilux 44600km - Carry out service	1		3,039.89
INV INV-0415	16/08/2021	P87 - Cat Grader 8840hrs - A/C Fault, found broken wire in harness.	1	770.00	
INV INV-0414	16/08/2021	P113 - Toyota Hilux 44600km - Carry out service	1	1,149.54	
INV INV-0412	16/08/2021	P111 - Mack flat Liner 722379km - Repair lights on rear of truck	1	935.00	
INV INV-0416	16/08/2021	P104 - Ford Ranger - Fit new Anderson Plug for fridge, Repair tyre pressure monitor	1	185.35	
Quadrio Earthmoving Pty Ltd					
EFT13532	20/08/2021	Grader hire - maintenance grade of Cobra/Mount Augustus Road 29th April 2021.	1		32,967.00
INV 00011124	01/06/2021		1	22,995.50	
INV 00011131	06/07/2021	Maintenance Grading from Yinnetharra to Mt Philip 22.06.21 to 25.06.21 & 05.07.21	1	9,971.50	
Tuffa Products Pty Ltd					
EFT13533	20/08/2021	Fuel Refuelling Logbook – Code DB62	1		870.10
INV INV001757105/08/2021			1	870.10	
Shire of Upper Gascoyne Social Club					
EFT13534	20/08/2021	Payroll deductions	1		375.00
INV DEDUCTIO18/08/2021		Payroll deductions		375.00	
Westrac Pty Ltd					
EFT13535	20/08/2021	P106 - Repairs to Grader	1		228.25
INV PI 6062984	09/08/2021	P106 - Repairs to Grader	1	228.25	
Dean Contracting Pty Ltd					
EFT13536	26/08/2021	AGRN908 Flood Damage betterment works on Dalgety Downs Landor Rod SLK63.35-76.75 Progress Payment 3 01.06.2021 to 30.06.2021 Final Invoice	1		554,400.00
INV INV-0488	30/06/2021	AGRN908 Flood Damage betterment works on Dalgety Downs Landor Rod SLK63.35-76.75 Progress Payment 3 01.06.2021 to 30.06.2021 Final Invoice	1	554,400.00	
Quadrio Earthmoving Pty Ltd					
EFT13537	26/08/2021	AGRN908 Flood Damage Construction Package 1 - 21.07.2021 to 03.08.2021	1		399,439.15
INV 00011137	05/08/2021	AGRN908 Flood Damage Construction Package 1 - 21.07.2021 to 03.08.2021	1	399,439.15	
Gregory James Watters					

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Gregory James Watters					
EFT13538	27/08/2021	Councilor Fees for the Month of August 2021	1		1,669.81
INV COUNCIL /19/08/2021		Councilor Fees for the Month of August 2021	1	1,669.81	
Dust Up Projects					
EFT13539	27/08/2021	Freight to Gascoyne Junction to 18.07.2021	1		695.05
INV INV-2075	20/07/2021	Freight to Gascoyne Junction to 18.07.2021	1	695.05	
Leanne Alys Mckeough					
EFT13540	27/08/2021	Councilor Fees for the Month of August 2021	1		1,281.67
INV COUNCIL /19/08/2021		Councilor Fees for the Month of August 2021	1	1,281.67	
Bennalong Wa Pty Ltd					
EFT13541	27/08/2021	P96,- Haulage of Side Tipper from Philips yard (Geraldton) to Shire Yard	1		2,156.00
INV INV-0535	07/08/2021	P96,- Haulage of Side Tipper from Philips yard (Geraldton) to Shire Yard	1	2,156.00	
Blanche Maree Walker					
EFT13542	27/08/2021	Councilor Fees for the Month of August 2021	1		1,083.67
INV COUNCIL /19/08/2021		Councilor Fees for the Month of August 2021	1	1,083.67	
Boc Limited					
EFT13543	27/08/2021	Container rental - Works - 01.04.2021 to 30.06.2021	1		283.99
INV 4027591707	29/01/2021	Container rental - Works - 01.02.2021 to 30.04.2021 - Invoiced was missed and unpaid.	1	40.29	
INV 4027591709	29/01/2021	Container rental - Helium - 29.12.2021 to 28.01.2021 - Invoiced was missed and unpaid.	1	34.33	
INV 4027770278	26/02/2021	Container rental - Helium - 29.01.2021 to 25.02.2021	1	31.42	
INV 4028064969	29/03/2021	Container rental - Helium - 26.02.2021 to 28.03.2021	1	34.78	
INV 4028064960	29/03/2021	Container rental - Works - 01.04.2021 to 30.06.2021	1	143.17	
JW & JP Caunt					
EFT13544	27/08/2021	Councilor Fees for the Month of August 2021	1		1,590.70
INV COUNCIL /19/08/2021		Councilor Fees for the Month of August 2021	1	1,590.70	
Cynthia Wright					
EFT13545	27/08/2021	Reimburse Relocation Expenses as per Policy number 4.16 (B). (Approved by CEO)	1		3,020.34
INV D-REQ 04.224/08/2021			1	3,020.34	
Elders Ltd					
EFT13546	27/08/2021	P72 - Water Wheel Trailer - replacement pump	1		2,450.25
INV EE82436	17/08/2021	P72 - Water Wheel Trailer - replacement pump	1	2,450.25	
Grants Empire					
EFT13547	27/08/2021	Development of RED Application - Payment 1/2	1		1,584.00
INV 00002010	16/08/2021	Drought Resilience Fund. Payment 1/2	1	528.00	

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Grants Empire					
INV 00002009	16/08/2021	Development of RED Application - Payment 1/2	1	1,056.00	
Donald Raymond Hammarquist					
EFT13548	27/08/2021	Councilor Fees for the Month of August 2021	1		4,157.76
INV COUNCIL /19/08/2021		Councilor Fees for the Month of August 2021	1	4,157.76	
Hema Maps					
EFT13549	27/08/2021	Western Australia Maps and Atlas - COGS	1		176.49
INV INV-93375	19/08/2021	Western Australia Maps and Atlas - COGS	1	176.49	
Jarrold Lachlan Walker					
EFT13550	27/08/2021	Expenses related to travel for LGWA work supervisor conference. 10.08.2021	1		372.01
INV 13082021RE13/08/2021		Expenses related to travel for LGWA work supervisor conference. 10.08.2021	1	372.01	
Hamish McTaggart					
EFT13551	27/08/2021	Councilor Fees for the Month of August 2021	1		1,103.47
INV COUNCIL /18/08/2021		Councilor Fees for the Month of August 2021	1	1,103.47	
Mt Augustus Tourist Park					
EFT13552	27/08/2021	Big Barbeque - Accomodation 3 & 4th September plus tickets	1		1,284.00
INV 1451	23/07/2021	Big Barbeque - Accomodation 3 & 4th September, & 4 tickets	1	480.00	
INV 1451	23/07/2021	Big Barbeque - Accomodation 3 & 4th September plus tickets	1	804.00	
Officeworks					
EFT13553	27/08/2021	Stationary and amenities for Staff and Council	1		591.32
INV 19000517	05/08/2021	Stationary and amenities for Staff and Council	1	591.32	
Perfect Computer Solutions Pty Ltd					
EFT13554	27/08/2021	Computer and IT Assistance 04.08.2021 to 19.08.2021	1		340.00
INV 26669	19/08/2021	Computer and IT Assistance 04.08.2021 to 19.08.2021	1	340.00	
Pridham Mechanical					
EFT13555	27/08/2021	P18 - CAT Loader - Repairs to brakes & UHF radio	1		3,018.27
INV INV-0411	16/08/2021	P18 - CAT Loader - Repairs to brakes & UHF radio	1	1,380.72	
INV INV-0413	16/08/2021	P117 - Ford Wildtrak - Fit new UHF Radio	1	1,307.55	
INV INV-0417	16/08/2021	P95 - Isuzu Truck 143129km Service	1	330.00	
Ray Hoseason-Smith					
EFT13556	27/08/2021	Councilor Fees for the Month of August 2021	1		1,299.51
INV COUNCIL /19/08/2021		Councilor Fees for the Month of August 2021	1	1,299.51	
Westrac Pty Ltd					
EFT13557	27/08/2021	P100 Cat Grader - Halogen Bulb	1		336.60
INV PI 6094084	17/08/2021	P100 Cat Grader - Halogen Bulb	1	336.60	

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Pivotel Satellite Pty Ltd					
EFT13558	27/08/2021	Satellite Phone service for Works Manager - 15.07.2021 to 14.08.2021, Service Charges 15.08.2021 to 14.09.2021	1		16.00
INV 3117051	15/08/2021	Satellite Phone service for Works Manager - 15.07.2021 to 14.08.2021, Service Charges 15.08.2021 to 14.09.2021	1	16.00	
Telstra Corporation Ltd					
EFT13559	27/08/2021	Shire administration and Staff Phones - Usage 02.07.2021 to 01.08.2021, Service Charges 02.08.2021 to 01.09.2021	1		1,436.63
INV 1363333608	20/07/2021	Telephone Charges 20.06.2021 to 19.07.2021 Administration, Service Fees 20.07.2021 to 19.08.2021	1	375.00	
INV K 802 986	6.09/08/2021	Shire administration and Staff Phones - Usage 02.07.2021 to 01.08.2021, Service Charges 02.08.2021 to 01.09.2021	1	615.64	
INV 136333681	J20/08/2021	TCDO Mobile Phone - Usage Charges - 20.07.2021 to 19.08.2021, Service Charges 20.08.2021 to 19.09.2021	1	55.99	
INV 1363333608	20/08/2021	Works and Administration Mobile Phones - Usage Charges - 20.07.2021 to 19.08.2021, Service Charges 20.08.2021 to 19.09.2021	1	390.00	
Westnet					
EFT13560	27/08/2021	DNS Mail relay recurring for the period 31.07.2021 to 31.07.2022	1		90.00
INV 127942702	17/08/2021	DNS Mail relay recurring for the period 31.07.2021 to 31.07.2022	1	90.00	
Greenfield Technical Services					
EFT13561	30/08/2021	AGRN 908 - Flood Damage Construction Package 1 - 04.08.2021 to 17.08.2021	1		137,958.70
INV INV-1994	05/08/2021	AGRN908 Flood Damage Construction Package 2 - 15.07.2021 to 28.07.2021	1	32,635.35	
INV INV-1995	05/08/2021	AGRN908 Flood Damage Construction Package 1 - 21.07.2021 to 03.08.2021	1	37,918.65	
INV INV-2007	12/08/2021	AGRN908 Carnarvon Mullewa Road 2020-21 Upgrade 01-06-2021 to 30-06-2021	1	5,401.00	
INV INV-2024	18/08/2021	AGRN-908 Dalgety Downs Landor Rd Upgrade - 01.03.2021 to 21.05.2021 (79% AGRN908 & 21% HVSP)	1	4,931.85	
INV INV-2026	19/08/2021	AGRN 908 - Flood Damage Construction Package 2 - 29.07.2021 to 04.08.2021	1	17,226.00	
INV INV-2025	19/08/2021	AGRN 908 - Flood Damage Construction Package 1 - 04.08.2021 to 17.08.2021	1	39,845.85	
Them Earth Moving					
EFT13562	30/08/2021	AGRN908 Flood Damage Construction Package 2 - 15.07.2021 to 28.07.2021	1		382,309.95
INV 00000686	09/08/2021	AGRN908 Flood Damage Construction Package 2 - 15.07.2021 to 28.07.2021	1	254,918.40	
INV 00000688	18/08/2021	AGRN-908 Minnie Creek Road & Ullawarra Road 29.07.2021 to 03.08.2021 Package 2	1	127,391.55	
SUPER DIRECTIONS FUND					
DD9338.1	04/08/2021	Superannuation contributions	1		264.80
INV SUPER	04/08/2021	Superannuation contributions	1	264.80	
CBUS					
DD9338.2	04/08/2021	Superannuation contributions	1		288.46
INV SUPER	04/08/2021	Superannuation contributions	1	288.46	
The Trustee For Aware Super					
DD9338.3	04/08/2021	Superannuation contributions	1		5,713.41
INV DEDUCTIO	04/08/2021	Payroll deductions	1	596.75	

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The Trustee For Aware Super					
INV DEDUCTIO	04/08/2021	Payroll deductions	1	300.00	
INV DEDUCTIO	04/08/2021	Payroll deductions	1	254.84	
INV DEDUCTIO	04/08/2021	Payroll deductions	1	149.88	
INV SUPER	04/08/2021	Superannuation contributions	1	4,411.94	
CBH Sunsuper					
DD9338.4	04/08/2021	Superannuation contributions	1		473.08
INV DEDUCTIO	04/08/2021	Payroll deductions	1	157.69	
INV SUPER	04/08/2021	Superannuation contributions	1	315.39	
MLC Masterkey Super					
DD9338.5	04/08/2021	Superannuation contributions	1		607.28
INV DEDUCTIO	04/08/2021	Payroll deductions	1	151.82	
INV SUPER	04/08/2021	Superannuation contributions	1	455.46	
ANZ SMART CHOICE SUPER					
DD9338.6	04/08/2021	Superannuation contributions	1		377.20
INV DEDUCTIO	04/08/2021	Payroll deductions	1	94.30	
INV SUPER	04/08/2021	Superannuation contributions	1	282.90	
SUNSUPER					
DD9338.7	04/08/2021	Superannuation contributions	1		157.69
INV SUPER	04/08/2021	Superannuation contributions	1	157.69	
Australian Super					
DD9338.8	04/08/2021	Superannuation contributions	1		126.00
INV SUPER	04/08/2021	Superannuation contributions	1	126.00	
AMP Flexible Super					
DD9338.9	04/08/2021	Superannuation contributions	1		585.75
INV SUPER	04/08/2021	Superannuation contributions	1	585.75	
Department of Transport (AGENT CHARGES)					
DD9353.1	05/08/2021	2021/22 Standing Order for Department of Transport collections processed at the CRC on 05.08.2021	1		98.30
INV 18612	05/08/2021	2021/22 Standing Order for Department of Transport collections processed at the CRC on 05.08.2021	1	98.30	
SUPER DIRECTIONS FUND					
DD9363.1	18/08/2021	Superannuation contributions	1		264.79
INV SUPER	18/08/2021	Superannuation contributions	1	264.79	
CBUS					
DD9363.2	18/08/2021	Superannuation contributions	1		288.46

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CBUS					
INV SUPER	18/08/2021	Superannuation contributions	1	288.46	
The Trustee For Aware Super					
DD9363.3	18/08/2021	Superannuation contributions	1		5,620.21
INV DEDUCTIO	18/08/2021	Payroll deductions	1	596.75	
INV DEDUCTIO	18/08/2021	Payroll deductions	1	300.00	
INV DEDUCTIO	18/08/2021	Payroll deductions	1	232.77	
INV DEDUCTIO	18/08/2021	Payroll deductions	1	149.88	
INV SUPER	18/08/2021	Superannuation contributions	1	4,340.81	
CBH Sunsuper					
DD9363.4	18/08/2021	Superannuation contributions	1		473.08
INV DEDUCTIO	18/08/2021	Payroll deductions	1	157.69	
INV SUPER	18/08/2021	Superannuation contributions	1	315.39	
MLC Masterkey Super					
DD9363.5	18/08/2021	Superannuation contributions	1		769.24
INV DEDUCTIO	18/08/2021	Payroll deductions	1	192.31	
INV SUPER	18/08/2021	Superannuation contributions	1	576.93	
ANZ SMART CHOICE SUPER					
DD9363.6	18/08/2021	Superannuation contributions	1		377.20
INV DEDUCTIO	18/08/2021	Payroll deductions	1	94.30	
INV SUPER	18/08/2021	Superannuation contributions	1	282.90	
SUNSUPER					
DD9363.7	18/08/2021	Superannuation contributions	1		157.69
INV SUPER	18/08/2021	Superannuation contributions	1	157.69	
Australian Super					
DD9363.8	18/08/2021	Superannuation contributions	1		126.00
INV SUPER	18/08/2021	Superannuation contributions	1	126.00	
AMP Flexible Super					
DD9363.9	18/08/2021	Superannuation contributions	1		585.75
INV SUPER	18/08/2021	Superannuation contributions	1	585.75	
Activ8me					
DD9369.1	20/08/2021	TCDO Monthly Internet - 07.08.2021 to 06.09.2021	1		94.95
INV 3044161	07/08/2021	TCDO Monthly Internet - 07.08.2021 to 06.09.2021	1	94.95	

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Activ8me					
DD9369.2	27/08/2021	Shire office Monthly Internet - 13.08.2021 to 12.09.2021	1		129.95
INV 3055710	13/08/2021	Shire office Monthly Internet - 13.08.2021 to 12.09.2021	1	129.95	
Activ8me					
DD9369.3	19/08/2021	Works Supervisor Monthly Internet - 05.08.2021 to 04.09.2021	1		129.95
INV 3040373	05/08/2021	Works Supervisor Monthly Internet - 05.08.2021 to 04.09.2021	1	129.95	
Activ8me					
DD9369.4	17/08/2021	Finance Manager Monthly Internet - 03.08.2021 to 02.09.2021	1		69.95
INV 3036443	03/08/2021	Finance Manager Monthly Internet - 03.08.2021 to 02.09.2021	1	69.95	
Activ8me					
DD9369.5	22/08/2021	CEO Home Monthly Internet - 08.08.2021 to 07.09.2021	1		154.95
INV 3046099	08/08/2021	CEO Home Monthly Internet - 08.08.2021 to 07.09.2021	1	154.95	
Department of Transport (AGENT CHARGES)					
DD9373.1	06/08/2021	Transport Collections processed at the CRC 06.08.2021	1		26.65
INV 18673	06/08/2021	Transport Collections processed at the CRC 06.08.2021	1	26.65	
Department of Transport (AGENT CHARGES)					
DD9373.2	18/08/2021	Transport Collections processed at the CRC 18.08.2021	1		48.80
INV 18658	18/08/2021	Transport Collections processed at the CRC 18.08.2021	1	30.50	
INV 18659	18/08/2021	Transport Collections processed at the CRC 18.08.2021	1	18.30	
Department of Transport (AGENT CHARGES)					
DD9373.3	20/08/2021	Transport Collections processed at the CRC 20.08.2021	1		443.85
INV 18663	20/08/2021	Transport Collections processed at the CRC 20.08.2021	1	443.85	
Department of Transport (AGENT CHARGES)					
DD9373.4	23/08/2021	Transport Collections processed at the CRC 23.08.2021	1		130.65
INV 18672	23/08/2021	Transport Collections processed at the CRC 23.08.2021	1	130.65	
Department of Transport (AGENT CHARGES)					
DD9373.5	26/08/2021	Transport Collections processed at the CRC 26.08.2021	1		2,392.85
INV 18704	26/08/2021	Transport Collections processed at the CRC 26.08.2021	1	18.30	
INV 18704	26/08/2021	Transport Collections processed at the CRC 26.08.2021	1	30.50	
INV 18706	26/08/2021	Transport Collections processed at the CRC 26.08.2021	1	2,344.05	
Wa Treasury Corporation					
DD9373.6	16/08/2021	Repayment of Loan 29. Principal and Interest 16.08.2021 Direct Debit	1		20,667.05
INV 50315	16/08/2021	Repayment of Loan 29. Principal and Interest 16.08.2021 Direct Debit	1	20,667.05	
Woolworths Limited					
DD9377.1	16/08/2021	July 2021, Supplies for Council meeting and Admin Office	1		67.70

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 Time: 10:44:10AM

SHIRE OF UPPER GASCOYNE

USER: Finance Manager
 PAGE: 15

Cheque /EFT No	Date	Name Invoice Description	Bank Code	INV Amount	Amount
Woolworths Limited					
INV 92728590	19/07/2021	July 2021, Supplies for Council meeting and Admin Office	1	67.70	
Department of Transport (AGENT CHARGES)					
DD9379.1	31/08/2021	Licensing Transaction Commission Payments August 2021	1		30.50
INV 18713	31/08/2021	Licensing Transaction Commission Payments August 2021	1	30.50	
Department of Transport (AGENT CHARGES)					
DD9385.1	31/08/2021	Department of Transport collections processed at the CRC - August 2021	1		30.50
INV 18713	31/08/2021	Department of Transport collections processed at the CRC - August 2021	1	30.50	
NGS Super					
DD9338.10	04/08/2021	Superannuation contributions	1		326.95
INV SUPER	04/08/2021	Superannuation contributions	1	326.95	
NGS Super					
DD9363.10	18/08/2021	Superannuation contributions	1		326.95
INV SUPER	18/08/2021	Superannuation contributions	1	326.95	

TOTAL INVOICES BY PAYMENT TYPE

Direct Debit / BPAY 42,426.59
 EFT 2,746,392.11

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	2,788,818.70
TOTAL		2,788,818.70
TOTAL CREDIT NOTES		0.00
TOTAL PAYMENTS LESS CREDIT NOTES		2,788,818.70

Date: 17/09/2021

SHIRE OF UPPER GASCOYNE



Time 11:37 AM

Shire Legal Expenses for the Period 01/08/2021 to 31/08/2021

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
---------------------	-----------------	--------------------	----------------------------	-----------------------

NIL Expenditure to report for Legal Expenses during the Period 01/08/2021 to 31/08/2021

0.00

Date: 17/09/2021

SHIRE OF UPPER GASCOYNE

Time 11:37 AM

Shire Rates Debt Collection Expenses for the Period 01/08/2021 to 31/08/2021

Invoice Date	Creditor	Invoice No.	Invoice Description	Invoice Amount
---------------------	-----------------	--------------------	----------------------------	-----------------------

NIL Expenditure to report for Rates Debt Collection during the Period 01/08/2021 to 31/08/2021

0.00

APPENDIX 2

(Monthly Financial Report Statement for August 2021)



Shire of Upper Gascoyne

Lot 4 Scott Street

Gascoyne Junction WA 6705

T +61 (0) 8 9943 0988

www.uppergascoyne.wa.gov.au

SHIRE OF UPPER GASCOYNE

MONTHLY FINANCIAL REPORT

For the Period Ending 31 August 2021

RSM Australia Pty Ltd

Level 1, 12 Bayly Street Geraldton WA 6530

PO Box 61 Geraldton WA 6531

T +61 (0) 8 9920 7400

F +61 (0) 8 9920 7450

www.rsm.com.au

Compilation Report

To the Council

Shire of Upper Gascoyne

Scope

We have compiled the accompanying special purpose financial statements.

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

The responsibility of the Shire

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

Our responsibility

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

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

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

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

A handwritten signature in blue ink, appearing to read 'J. Bell'.

Signed at GERALDTON

RSM Australia Pty Ltd
Chartered Accountants

Date 17th August 2021

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING

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

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

Liability limited by a scheme approved under Professional Standards Legislation

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2021
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SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2021
EXECUTIVE SUMMARY

Statement of Financial Activity

Statements are presented on page 8 showing a deficit as at 31 August 2021 of -\$2,718,426

Significant Revenue and Expenditure

	Collected / Completed %	Annual Budget \$	YTD Budget \$	YTD Actual \$
Significant Projects				
HVSPP	44%	2,285,332	380,888	1,002,609
Tourist Stop	0%	1,497,483	499,162	-
Grouped Staff Housing	0%	1,150,000	-	-
Staff Housing	70%	353,514	117,838	246,576
	24%	5,286,329	997,888	1,249,185
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	19%	3,937,432	737,447	754,023
Non-operating Grants, Subsidies and Contributions	9%	7,679,889	-	689,213
	12%	11,617,321	737,447	1,443,236
Rates Levied	108%	481,034	522,114	521,448

% - Compares current YTD actuals to the Annual Budget

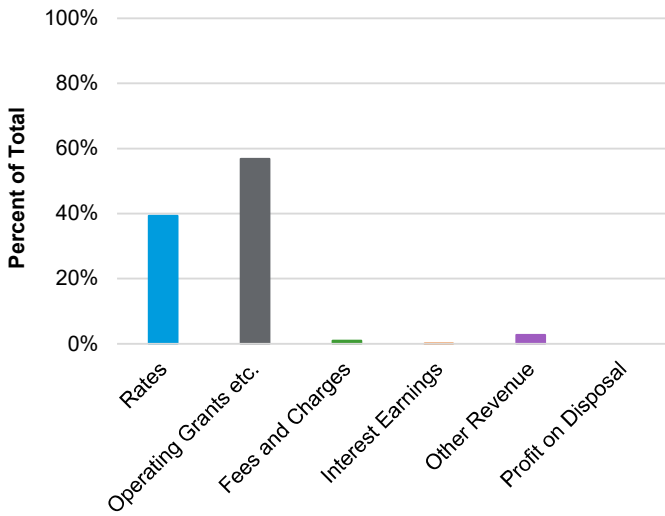
Financial Position

Account	Difference to Prior Year %	Current Year 31 Aug 21 \$	Prior Year 31 Aug 20 \$
Adjusted Net Current Assets	(78%)	(2,718,425)	3,505,782
Cash and Equivalent - Unrestricted	54%	2,703,433	5,015,675
Cash and Equivalent - Restricted	(25%)	(914,122)	3,725,393
Receivables - Rates	112%	596,060	533,096
Receivables - Other	136%	673,062	494,550
Payables	126%	7,930,422	6,299,924

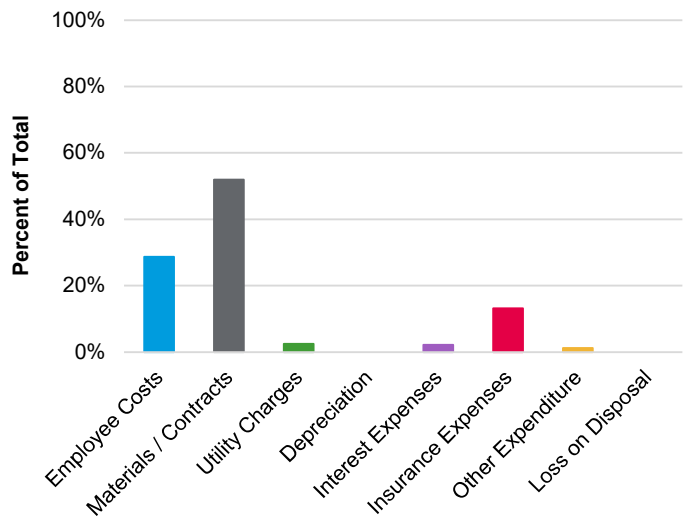
% - Compares current YTD actuals to prior year actuals

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2021
SUMMARY GRAPHS - OPERATING

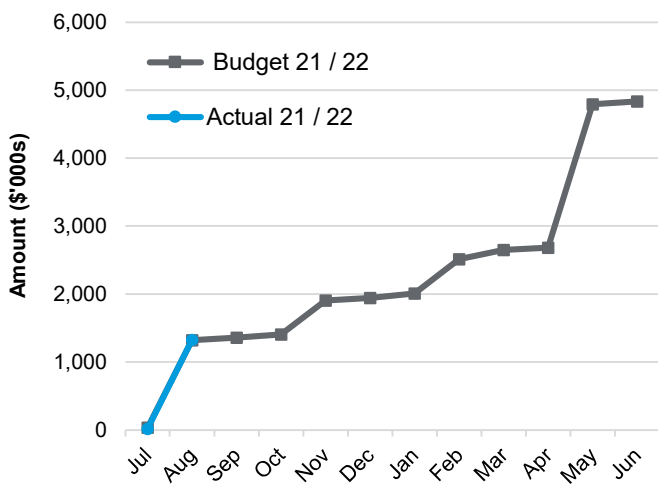
Operating Income (exc. Flood Damage)



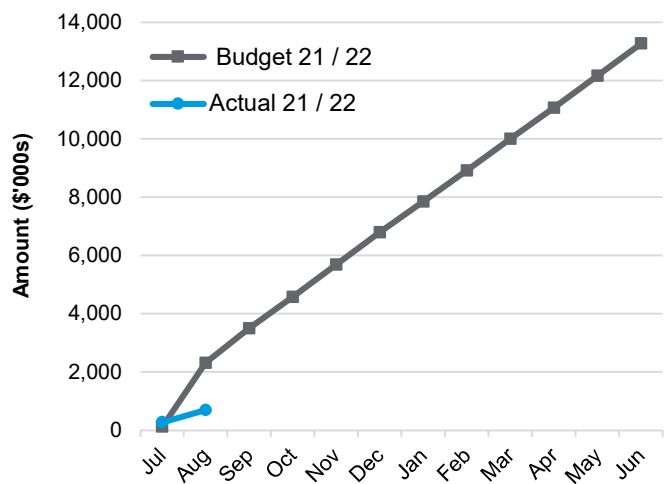
Operating Expenditure (exc. Flood Damage)



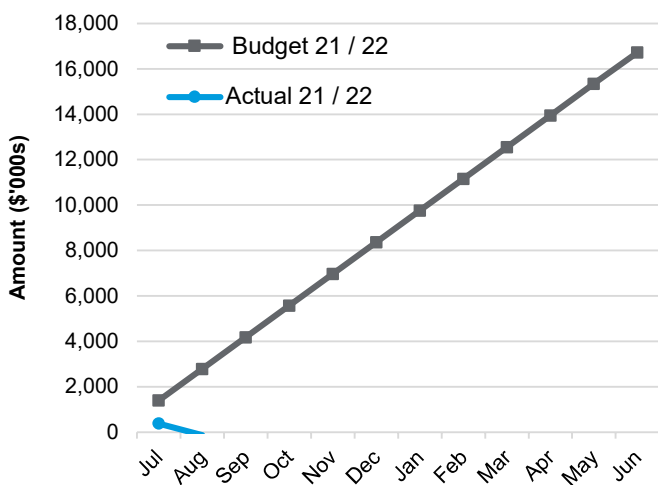
Operating Revenues (exc. Flood Damage)



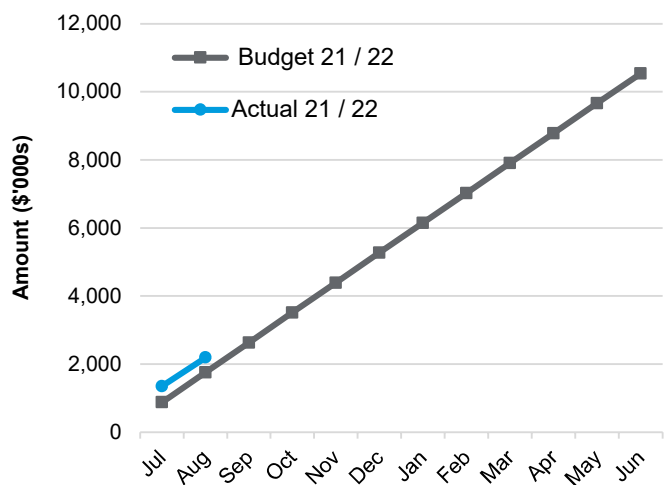
Operating Expenses (exc. Flood Damage)



Flood Damage Revenue



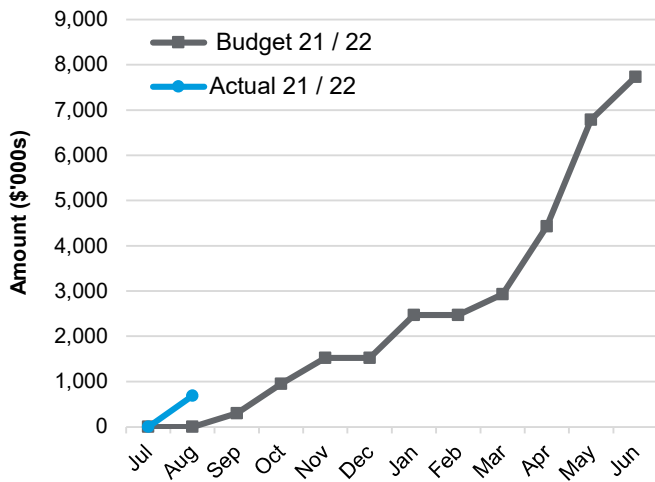
Flood Damage Expenses



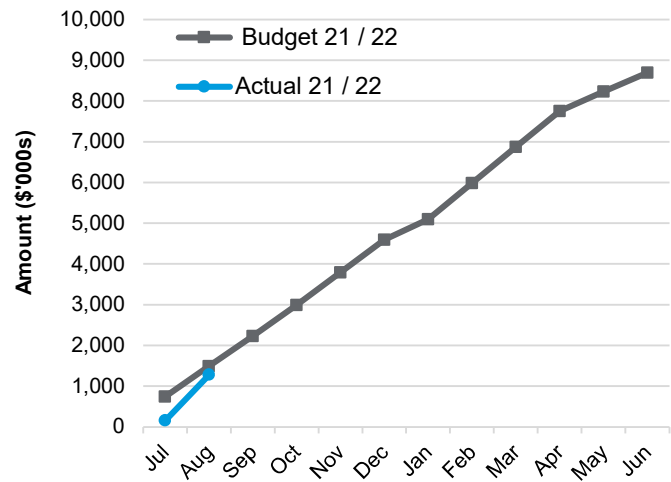
This information needs to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF UPPER GASCOYNE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 August 2021
SUMMARY GRAPHS - CAPITAL

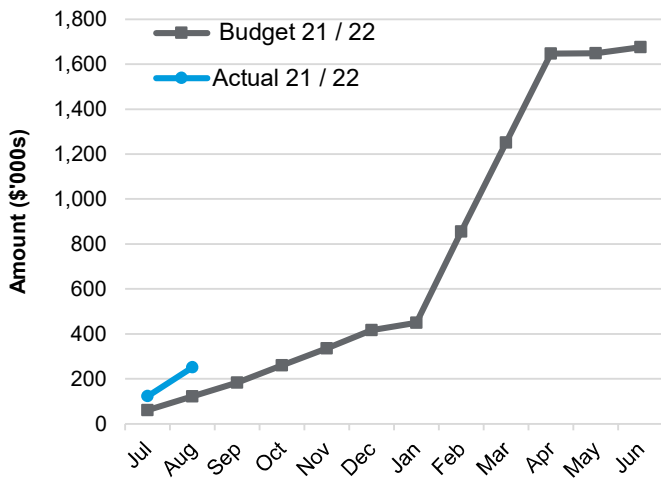
Capital Revenue



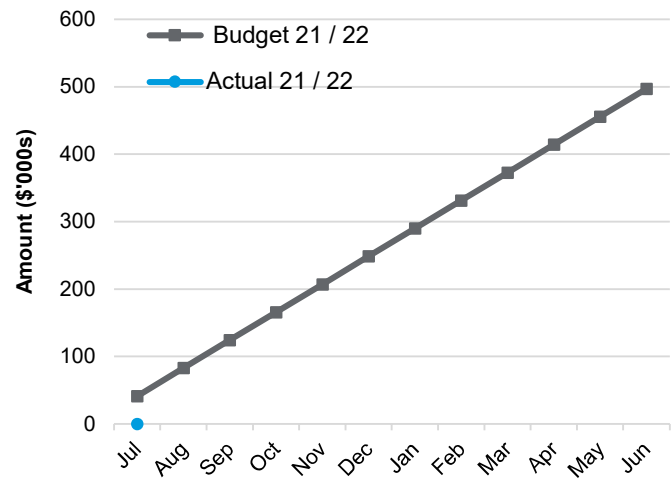
Capital Expenditure



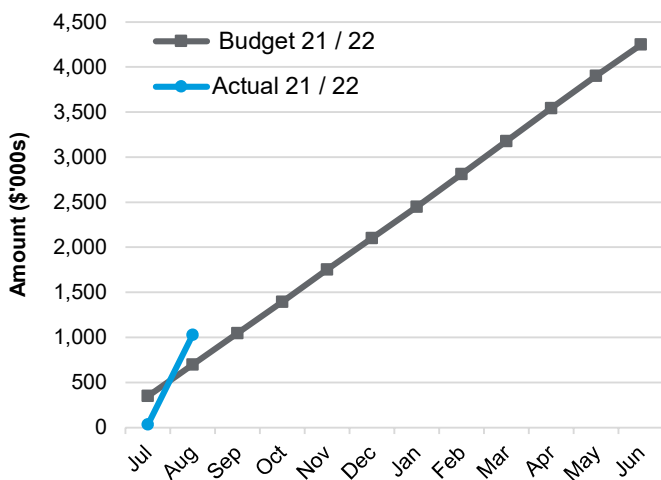
Land and Buildings



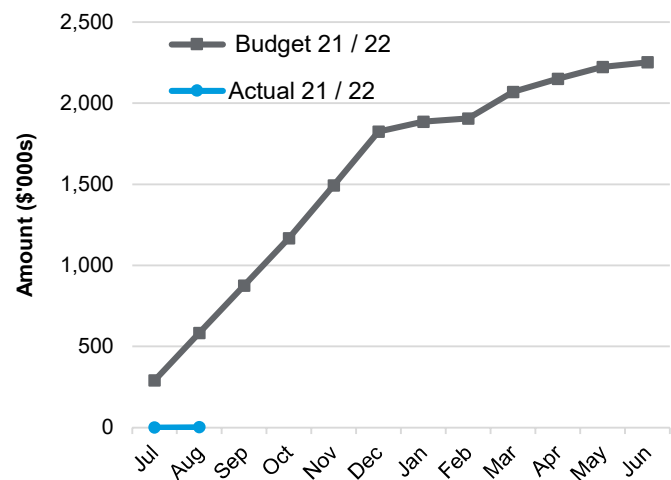
Plant and Equipment



Roads



Other Infrastructure



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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 August 2021

NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Rates	10	481,034	522,114	521,448	(666)	(0%)
Grants, Subsidies and Contributions	12(a)	3,937,432	737,447	754,023	16,576	2%
Fees and Charges		28,346	12,980	12,932	(48)	(0%)
Interest Earnings		19,000	3,000	1,567	(1,433)	(48%)
Other Revenue		334,907	46,816	36,532	(10,284)	(22%)
		4,800,719	1,322,357	1,326,502		
Expenses						
Employee Costs		(1,519,235)	(279,190)	(199,733)	79,457	28%
Materials and Contracts		(8,021,465)	(1,289,575)	(360,651)	928,924	72%
Utility Charges		(156,385)	(24,250)	(17,326)	6,924	29%
Depreciation on Non-current Assets		(3,204,622)	(547,228)	-	547,228	100%
Interest Expenses		(44,844)	(4,939)	(15,645)	(10,706)	(217%)
Insurance Expenses		(250,306)	(148,162)	(91,801)	56,361	38%
Other Expenditure		(70,800)	(18,248)	(8,625)	9,623	53%
		(13,267,657)	(2,311,592)	(693,780)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	7,679,889	-	689,213	689,213	
Profit on Disposal of Assets	8	33,000	-	-	-	
(Loss) on Disposal of Assets	8	(2,000)	-	-	-	
		7,710,889	-	689,213		
Flood Damage						
Reimbursements	12(c)	16,735,843	2,789,306	(127,880)	(2,917,186)	(105%)
Employee Costs		-	-	-	-	
Materials and Contracts		(10,539,209)	(1,756,534)	(2,198,348)	(441,814)	(25%)
		6,196,634	1,032,772	(2,326,228)		
Net Result		5,440,585	43,537	(1,004,293)		

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF COMPREHENSIVE INCOME
For the Period Ending 31 August 2021

REPORTING PROGRAM

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Revenue						
Governance		87,694	14,448	214	(14,234)	(99%)
General Purpose Funding		1,874,612	868,343	888,984	20,641	2%
Law, Order and Public Safety		15,864	8,096	8,272	176	2%
Health		1,000	166	-	(166)	(100%)
Education and Welfare		165,630	10,782	5,039	(5,743)	(53%)
Housing		-	-	190	190	
Community Amenities		4,200	4,200	4,200	-	0%
Recreation and Culture		15,365	3,933	4,140	207	5%
Transport		2,397,151	380,897	397,527	16,630	4%
Economic Services		178,264	21,378	9,084	(12,294)	(58%)
Other Property and Services		60,940	10,114	8,853	(1,261)	(12%)
		4,800,720	1,322,357	1,326,502		
Expenses						
Governance		(706,422)	(128,970)	(114,846)	14,124	11%
General Purpose Funding		(88,033)	(11,270)	(32,172)	(20,902)	(185%)
Law, Order and Public Safety		(114,159)	(30,174)	(11,714)	18,460	61%
Health		(26,038)	(4,276)	(1,901)	2,375	56%
Education and Welfare		(526,296)	(88,296)	(36,313)	51,983	59%
Housing		(247,973)	(48,593)	(34,938)	13,655	28%
Community Amenities		(108,167)	(17,638)	(15,864)	1,774	10%
Recreation and Culture		(293,706)	(54,272)	(37,210)	17,062	31%
Transport		(10,348,035)	(1,738,063)	(414,643)	1,323,420	76%
Economic Services		(746,638)	(131,780)	(39,505)	92,275	70%
Other Property and Services		(62,191)	(58,260)	45,328	103,588	178%
		(13,267,658)	(2,311,592)	(693,780)		
Other Income and Expenses						
Grants, Subsidies and Contributions	12(b)	7,679,889	-	689,213	689,213	
Profit on Disposal of Assets	8	33,000	-	-	-	
(Loss) on Disposal of Assets	8	(2,000)	-	-	-	
		7,710,889	-	689,213		
Flood Damage - Transport						
Reimbursements	12(c)	16,735,843	2,789,306	(127,880)	(2,917,186)	105%
Employee Costs		-	-	-	-	
Materials and Contracts		(10,539,209)	(1,756,534)	(2,198,348)	(441,814)	(25%)
		6,196,634	1,032,772	(2,326,228)		
Net Result						
		5,440,585	43,537	(1,004,293)		

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

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

SHIRE OF UPPER GASCOYNE
RATE SETTING STATEMENT
For the Period Ending 31 August 2021

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	3	(353,499)	(353,499)	(414,669)		
Revenue from Operating Activities						
Governance		87,694	14,448	214	(14,234)	(99%)
General Purpose Funding		1,393,578	346,229	367,535	21,306	6%
Law, Order and Public Safety		15,864	8,096	8,272	176	2%
Health		1,000	166	-	(166)	(100%)
Education and Welfare		165,630	10,782	5,039	(5,743)	(53%)
Housing		-	-	190	190	
Community Amenities		4,200	4,200	4,200	-	0%
Recreation and Culture		15,365	3,933	4,140	207	5%
Transport		19,165,994	3,170,203	269,647	(2,900,556)	(91%)
Economic Services		178,264	21,378	9,084	(12,294)	(58%)
Other Property and Services		60,940	10,114	8,853	(1,261)	(12%)
		21,088,529	3,589,549	677,174		
Expenditure from Operating Activities						
Governance		(706,422)	(128,970)	(114,846)	14,124	11%
General Purpose Funding		(88,033)	(11,270)	(32,172)	(20,902)	(185%)
Law, Order and Public Safety		(114,159)	(30,174)	(11,714)	18,460	61%
Health		(26,038)	(4,276)	(1,901)	2,375	56%
Education and Welfare		(526,296)	(88,296)	(36,313)	51,983	59%
Housing		(247,973)	(48,593)	(34,938)	13,655	28%
Community Amenities		(108,167)	(17,638)	(15,864)	1,774	10%
Recreation and Culture		(293,706)	(54,272)	(37,210)	17,062	31%
Transport		(20,889,244)	(3,494,597)	(2,612,991)	881,606	25%
Economic Services		(746,638)	(131,780)	(39,505)	92,275	70%
Other Property and Services		(62,191)	(58,260)	45,328	103,588	178%
		(23,808,867)	(4,068,126)	(2,892,128)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		3,204,622	547,228	-		
(Profit) / Loss on Asset Disposal		(31,000)	-	-		
Fair Value Movement in LG House Trust		-	-	-		
Employee Provision Reserve		(12,436)	269	2		
Net Amount from Operating Activities		440,848	68,920	(2,214,952)		
Investing Activities						
Grants, Subsidies and Contributions	12(b)	7,679,889	-	689,213	689,213	
Proceeds from Disposal of Assets	8	53,000	-	-	-	
Land and Buildings	9(a)	(1,676,314)	(122,472)	(252,046)	(129,574)	(106%)
Plant and Equipment	9(b)	(497,000)	(82,833)	-	82,833	100%
Furniture and Equipment	9(c)	(20,000)	-	-	-	
Infrastructure Assets - Roads	9(d)	(4,248,389)	(696,316)	(1,027,845)	(331,529)	(48%)
Infrastructure Assets - Other	9(e)	(2,252,483)	(583,328)	(2,500)	580,828	100%
Net Amount from Investing Activities		(961,297)	(1,484,949)	(593,178)		
Financing Activities						
Proceeds from New Debentures	11	-	-	-	-	
Repayment of Debentures	11	(123,011)	(17,041)	(17,041)	-	0%
Transfer from Reserves	7	602,705	-	-	-	
Transfer to Reserves	7	(86,780)	-	(34)	(34)	
Net Amount from Financing Activities		392,914	(17,041)	(17,075)		
Surplus / (Deficit) before Rates						
Total Amount raised from Rates		(481,034)	(1,786,569)	(3,239,874)		
		481,034	522,114	521,448	(666)	0%
Closing Surplus / (Deficit)	3	-	(1,264,455)	(2,718,426)		

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

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

SHIRE OF UPPER GASCOYNE
STATEMENT OF CAPITAL ACQUISITIONS AND FUNDING
For the Period Ending 31 August 2021
CAPITAL ACQUISITIONS AND FUNDING

Asset Group	Note	Annual Budget \$	YTD Actual Total \$	Var \$
Land and Buildings	9(a)	1,676,314	252,046	(1,424,268)
Plant and Equipment	9(b)	497,000	-	(497,000)
Furniture and Equipment	9(c)	20,000	-	(20,000)
Infrastructure Assets - Roads	9(d)	4,248,389	1,027,845	(3,220,544)
Infrastructure Assets - Other	9(e)	2,252,483	2,500	(2,249,983)
Total Capital Expenditure		8,694,186	1,282,391	(7,411,795)
Capital Acquisitions Funded by:				
Capital Grants and Contributions		7,679,889	689,213	(6,990,676)
Borrowings		-	-	-
Other (Disposals and C/Fwd)		53,000	-	(53,000)
Council Contribution - Reserves		590,000	-	(590,000)
Council Contribution - Operations		371,297	593,178	221,881
Total Capital Acquisitions Funding		8,694,186	1,282,391	

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

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 2021/22 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: 17 Sep 21

(a) Basis of Preparation

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

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

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

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

(b) The Local Government Reporting Entity

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

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

(c) Rounding of Amounts

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

(d) Goods and Services Tax (GST)

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

Receivables and payables are stated inclusive of GST where applicable.

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(e) Cash and Cash Equivalents

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

(f) Financial Instruments

Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Financial liabilities

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

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

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

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

Loans and Receivables

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

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

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

Impairment of Financial Assets

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

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Inventories

General

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

Land Held for Resale

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

(h) Fixed Assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

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

Revaluation

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Fixed Assets (Continued)

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

Land under roads

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

Vested improvements from 1 July 2019

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

(i) Depreciation of Non-current Assets

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

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

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

Land Under Local Government Control

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Trade and Other Payables

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

(k) Employee Benefits

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

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

(l) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

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

(m) Provisions

Provisions are recognised when: The Shire has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated.

Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(n) Contract Liabilities

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

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

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

(o) Current and Non-current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Non-operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

Insurance

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

Loss on Asset Disposal

Loss on the disposal of fixed assets.

Depreciation on Non-current Assets

Depreciation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Program Classifications (Function / Activity)

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

LAW, ORDER AND PUBLIC SAFETY

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

HEALTH

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

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

HOUSING

Provide housing for staff.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

Tourism and area promotion. Building Control.

OTHER PROPERTY AND SERVICES

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Revenue Recognition Policy

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

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

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

2. EXPLANATION OF MATERIAL VARIANCES

(a) Operating Revenues / Sources

	31 Aug 21		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
General Purpose Funding	888,984	868,343	2%	20,641	(666) 222 23,466 (800) (1,581)	Anticipated income budgeted for Interim Rates not yet received - interims to be levied after initial due date for rates. Increase in Rates Penalty at this period end. Increase in Financial Assistance Grant at this period end date. Interest on Reserves less than anticipated at this period end. Minor differences.
Governance	214	14,448	(99%)	(14,234)	(786) (13,448)	Tracking under budget year to date, Sundry Income. Received less than anticipated at this period end. Tracking under budget year to date, Insurance reimbursements. Received less than anticipated at this period end.
Law, Order, Public Safety	8,272	8,096	0%	176	176	Levied more than anticipated income for Emergency Services Levy.
Health	-	166	(100%)	(166)	(166)	Minor differences - less than anticipated income in Health Inspection Fees.
Education and Welfare	5,039	10,782	(53%)	(5,743)	(907) (166) 519 (3,334) (1,666) (416) 227	Received more in Commission fees paid to date at year end. Less than anticipated income received at this period end date for events held . Decrease in Sales at this period end date for books and maps at the CRC. Decrease in small miscellaneous grants for CRC. Received more than anticipated income for Shire Community Christmas event held in 2020. Increase in Community Grants received at this period end date. Minor differences.
Housing	190	-	0%	190	190	Minor differences.
Community Amenities	4,200	4,200	0%	-	-	Minor differences - less than anticipated income received for Rubbish Disposal fees.
Recreation and Culture	4,140	3,933	5%	207	207	Minor differences.
Transport	958,861	3,170,203	(70%)	(2,211,342)	(2,500) (2,917,186) 15,382 477,210 300,000 (87,997) 3,748	Tracking under budget year to date due to budget profiling issue for Hastings reimbursement. Tracking under budget year to date, Flood Damage Income. Tracking over budget, Private Works income - Shire of Ashburton. Timing difference, receipt of HVSSP funding ahead of budget Timing difference, receipt of Regional Road Group funding ahead of budget Reversal of LRCI grant accrued income at 30 June 2021 Minor differences.
Economic Services	9,084	21,378	(58%)	(12,294)	(1,666) (84) (562) (75) (9,799) (107)	Tracking under budget year to date, contributions for other economic services projects. Tracking under budget year to date, building services revenue. Tracking under budget year to date, sales for Gas Bottles, Fuel Cards, Sim Cards and Power Vouchers. Tracking under budget year to date, recoup of outgoings for old police station from DPAW. Tracking under budget year to date, recoup of outgoings for Tourist Precinct lease. Minor differences.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

(a) Operating Revenues / Sources (Continued)

	31 Aug 21		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
					Favourable / (Unfavourable)	
Other Property and Services	8,853	10,114	(12%)	(1,261)	(8)	Tracking under budget year to date, other miscellaneous income for Works.
					4,344	Tracking over budget year to date, insurance payment received for P83.
					(5,597)	Tracking under budget year to date, diesel fuel rebate.
Total Revenues	1,887,835	4,111,663	(54%)	(2,223,828)		

(b) (Expenses) / (Applications)

	31 Aug 21		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
					Favourable / (Unfavourable)	
General Purpose Funding	(32,172)	(11,270)	(185%)	(20,902)	(8,827)	Minor differences.
					(12,075)	Interest on overdraft
Governance	(114,846)	(128,970)	11%	14,124	5,466	Tracking under budget year to date, staff training and travel expenses.
					6,703	Tracking under budget year to date, Admin Consultants expenses.
					1,353	Tracking under budget year to date, records storage expenditure.
					972	Tracking under budget year to date, phone and internet expenses for Admin office.
					(232)	Tracking over budget year to date, other travel expenses for Council.
					(138)	Minor differences.
Law, Order, Public Safety	(11,714)	(30,174)	61%	18,460	1,496	Tracking under budget year to date, Insurances for Fire Control
					1,924	Tracking under budget, general Fire Control Costs including BFB expenditure
					500	Tracking under budget year to date, Animal Control Costs
					(6,377)	Tracking over budget year to date, Admin Overheads.
					8,532	Tracking under budget year to date, ESL payments to DFES. Pending invoice from DFES.
					12,500	Tracking under budget, instalment payment to CRBA
					(115)	Minor differences.
Health	(1,901)	(4,276)	56%	2,375	1,374	Tracking under budget year to date, Health Services and Inspection Costs
					114	Tracking under budget year to date, Pest Control and Mosquito Fogging.
					887	Tracking under budget year to date, Aged Care Community Assistance
Education and Welfare	(36,313)	(88,296)	59%	51,983	2,189	Tracking under budget year to date, CRC Staff Costs
					10,305	Tracking under budget year to date, CRC Operating Costs
					4,763	Tracking under budget year to date, Community Event Costs
					(3,807)	Tracking over budget year to date, purchase of CRC Stock for Sale.
					37,453	Tracking under budget year to date, Admin Overheads.
					1,750	Tracking under budget year to date, Depreciation
					(671)	Minor differences.

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

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

	31 Aug 21		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
Housing	(34,938)	(48,593)	28%	13,655	(189) 6,083 16,296 (12,737) 2,866 1,334	Tracking over budget year to date, Staff Housing Gardens Maintenance Tracking under budget year to date, Staff Housing Maintenance Tracking under budget year to date, Staff Housing Utilities and Insurance Tracking over budget year to date, Admin Overheads. Tracking under budget year to date, Staff Housing Depreciation Tracking under budget year to date, Staff Housing Minor Equipment
Community Amenities	(15,864)	(17,638)	10%	1,774	1,858 910 334 1,658 2,998 366 (6,377) 26	Tracking under budget year to date, Rubbish Truck Operations Tracking under budget year to date, Tree Lopping Tracking under budget year to date, Rubbish Bin Purchases Tracking under budget year to date, Rubbish Tip Maintenance Tracking under budget year to date, Septic Pump outs Tracking under budget year to date, Depreciation Tracking under budget year to date, Admin Overheads Minor differences.
Recreation & Culture	(37,210)	(54,272)	31%	17,062	3,840 85 8,400 3,189 (330) 526 10,370 (9,019)	Tracking under budget year to date, Pavilion Operating Costs Tracking under budget year to date, Oval, Parks and Gardens Maintenance Tracking under budget year to date, Depreciation for Rec and Culture Tracking under budget year to date, Community Donations and Contributions Tracking under budget year to date, Library Operating Costs Tracking under budget year to date, Museum Operating Costs Tracking under budget year to date, Tourist Stop Maintenance Tracking overbudget year to date, Admin Overheads
Transport	(2,612,991)	(3,494,597)	25%	881,606	(154,212) 10,755 16,666 195 7,712 2,901 411,966 32,170 571,000 (30,634) 5,533 723 3,899 1,266 1,666	Tracking over budget year to date, Road Maintenance Tracking under budget year to date, Town Street Maintenance Tracking under budget year to date, purchase of Cement Stabiliser Tracking under budget year to date, Depot Operating Costs Tracking under budget year to date, Transport Consulting Tracking under budget year to date, Freight Costs Tracking under budget year to date, Depreciation Costs Tracking under budget year to date, Kilili Bridge Maintenance Tracking under budget year to date, Flood Damage Tracking under budget year to date, Private Works Expenditure Tracking under budget year to date, Airstrip Operating Costs Tracking under budget year to date, Street Lighting expenses Tracking under budget year to date, Workshop Equipment Tracking under budget year to date, Grid Maintenance Tracking under budget year to date, Traffic Signs and Equipment.

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 30 April 2021

2. EXPLANATION OF MATERIAL VARIANCES (Continued)

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

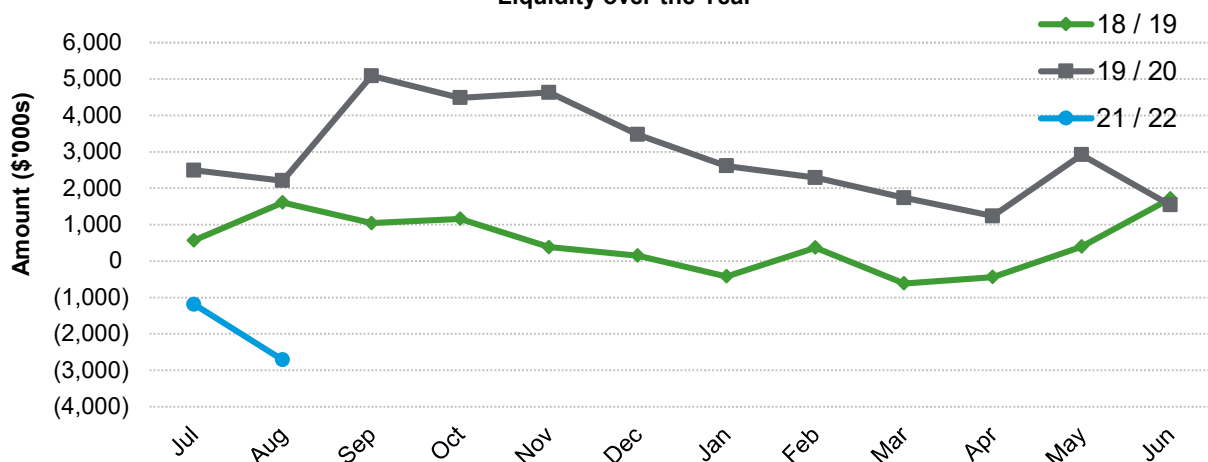
	30 Apr 21		Budget to Actual YTD %	Budget to Actual YTD \$	Components of Variance \$	Explanation
	YTD Actual \$	YTD Budget \$				
Economic Services	(39,505)	(131,780)	70%	92,275	3,379 17,909 43,096 7,711 17,450 1,738 991	Tracking under budget year to date, Tourism Staff Costs Tracking under budget year to date, General Tourism Operating Costs Tracking under budget year to date, Tourist Precinct Maintenance and Op Costs Tracking under budget year to date, Admin Overheads Tracking under budget year to date, Depreciation Tracking under budget year to date, Land Development Costs Minor differences.
Other Property and Services	45,328	(58,260)	178%	103,588	1,693 25,309 9,265 69,298 (1,976)	Tracking under budget year to date overall, Payroll Wages and Admin Overheads Allocation Accounts Tracking under budget year to date, overall Works Staff Costs. Tracking under budget year to date overall, Plant Operating Costs Tracking under budget year to date, Plant Depreciation Minor differences.
Total Expenses	(2,892,128)	(4,068,126)	29%	1,174,224		

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

3. NET CURRENT FUNDING POSITION

	Note	Current Month 31 Aug 21 \$	Prior Year Closing 30 Jun 21 \$	This Time Last Year 31 Aug 20 \$
Current Assets				
Cash Unrestricted	4	2,703,433	3,237,358	5,015,675
Cash Restricted	4	2,137,289	2,036,612	3,725,393
Receivables - Rates	6(a)	596,060	66,317	533,096
Receivables - Other	6(b)	673,062	777,052	494,550
Interest / ATO Receivable		267,593	51,385	111,799
Provision for Doubtful Debts		(116,443)	(116,443)	(96,189)
Accrued Income		671,033	2,631,538	1,110,367
Inventories		103,485	102,670	138,518
Total Current Assets		7,035,512	8,786,489	11,033,209
Current Liabilities				
Sundry Creditors		(2,074,882)	(2,229,472)	(331,966)
Revenue Received in Advance	6(a)	(213)	(212)	(4,897)
Obligations / ARWC		(2,320,770)	(2,661,017)	(5,585,814)
Deposits and Bonds		(100,642)	(50,642)	(50,642)
GST Payable		(78,518)	-	(48,182)
PAYG Withholding Tax		(28,266)	-	(26,694)
Loan Liability		(105,970)	(123,011)	(60,180)
Accrued Expenses		-	(167,442)	-
Accrued Salaries and Wages		-	(50,456)	(3,707)
Accrued Time in Lieu		(2,667)	-	-
Suspense		40,864	(16,525)	-
Overdraft	4	(3,051,411)	(1,887,991)	-
Unearned Revenue		-	-	-
Total Payables		(7,722,474)	(7,186,768)	(6,112,082)
Provisions		(207,948)	(207,948)	(187,842)
Total Current Liabilities		(7,930,422)	(7,394,716.00)	(6,299,924)
Less: Cash Reserves	7	(2,036,647)	(2,036,612)	(1,370,301)
Less: Land Held for Resale		(2,500)	(2,500)	(7,500)
Less: Deposit on Disposal of Asset		-	-	-
Add: Loan Principal (Current)		105,970	123,011	60,180
Add: Employee Leave Reserve	7	109,662	109,659	90,118
Net Funding Position		(2,718,425)	(414,669)	3,505,782

Liquidity over the Year



SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

4. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$		%	
Cash and Cash Equivalents							
Cash on Hand	900			900	N/A	0.00	N/A
Municipal Fund	1,161,363			1,161,363	CBA	0.00	N/A
Online Saver	1,541,170			1,541,170	CBA	0.10	N/A
SUG Reserve Account		2,036,647		2,036,647	CBA	0.10	N/A
WANDRRA Account		(3,051,411)		(3,051,411)	CBA	0.10	N/A
Deposits and Bonds		100,642		100,642	N/A	0.00	N/A
Financial Assets at Amortised Cost							
Fixed Term Deposit				-			
Total Cash and Financial Assets	2,703,433	(914,122)	-	1,789,311			

Comments / Notes

No Financial Assets held at reporting date

5. TRUST FUND

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

Description	Opening Balance 01 Jul 21	Amount Received	Amount Paid	Closing Balance 31 Aug 21
	\$	\$	\$	\$
	-	-	-	-
Total Funds in Trust	-	-	-	-

Comments / Notes

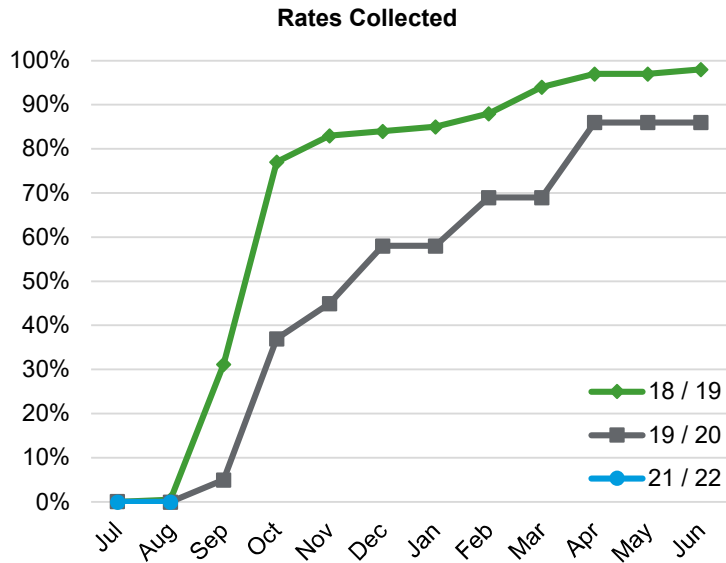
No Funds held in Trust at Reporting Date

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

6. RECEIVABLES

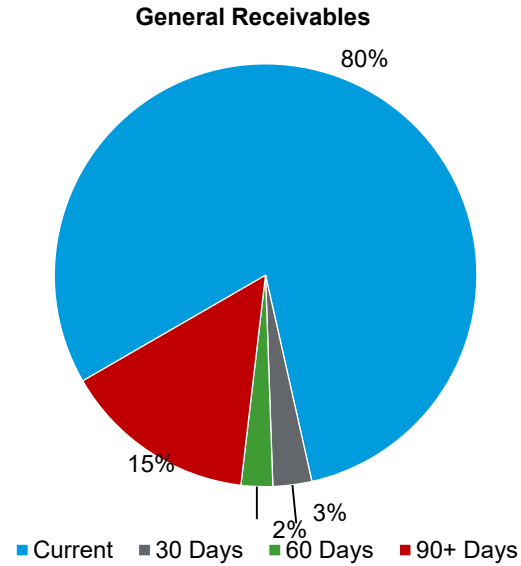
(a) Rates Receivable	31 Aug 21
	\$
Rates Receivables	596,060
Rates Received in Advance	(213)
Total Rates Receivable Outstanding	<u>595,847</u>

Closing Balances - Prior Year	66,317
Rates Levied this Year	530,442
Closing Balances - Current Month	(596,060)
Total Rates Collected to Date	<u>699</u>
<i>Percentage Collected</i>	<i>0%</i>



Comments / Notes

(b) General Receivables	31 Aug 21
	\$
Current	537,281
30 Days	19,904
60 Days	16,302
90+ Days	99,576
Total General Receivables Outstanding	<u>673,062</u>



Comments / Notes

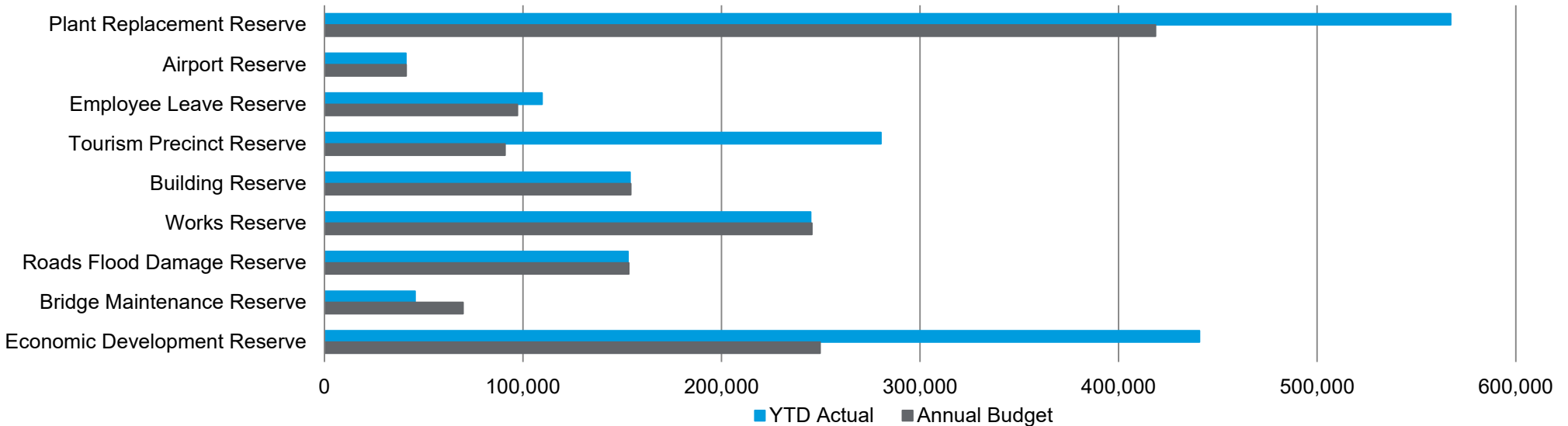
Amounts shown above include GST (where applicable)

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

7. CASH BACKED RESERVES

Reserve Name	Annual Budget				YTD Actual				
	Balance 01 Jul 21 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 30 Jun 22 \$	Transfers from \$	Interest Received \$	Transfer to \$	Balance 31 Aug 21 \$
Plant Replacement Reserve	567,262	(150,000)	1,393	-	418,655	-	9	-	567,270
Airport Reserve	41,067	-	101	-	41,168	-	1	-	41,068
Employee Leave Reserve	109,659	(12,705)	269	-	97,223	-	2	-	109,662
Tourism Precinct Reserve	280,360	(190,000)	688	-	91,048	-	9	-	280,369
Building Reserve	153,885	-	378	-	154,263	-	0	-	153,885
Works Reserve	244,941	-	601	-	245,542	-	1	-	244,942
Roads Flood Damage Reserve	152,995	-	376	-	153,371	-	4	-	152,999
Bridge Maintenance Reserve	45,678	-	112	24,000	69,790	-	1	-	45,678
Economic Development Reserve	440,767	(250,000)	1,082	57,780	249,629	-	7	-	440,774
Total Cash Backed Reserves	2,036,613	(602,705)	5,000	81,780	1,520,688	-	34	-	2,036,647

Annual Budget v YTD Actual



SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 August 2021

8. DISPOSAL OF ASSETS

Annual Budget

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

YTD Actual

	WDV	Proceeds	Profit	(Loss)
	\$	\$	\$	\$
Transport				
Plant and Equipment				
	-	-	-	-
Total Disposal of Assets	-	-	-	-
Total Profit or (Loss)				-

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

9. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Office Refurbishment	120,000	-	-	-
CRC, Education and Welfare				
CRC Building Improvements	25,000	-	-	-
Housing				
New Staff House	353,514	117,838	246,576	(128,738)
Grouped Staff Housing - LCRI Project	1,150,000	-	-	-
Internal refurbishment of L99 Gregory Street	27,800	4,634	5,470	-
Total Land and Buildings	1,676,314	122,472	252,046	(128,738)

(b) Plant and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Transport				
Boomspray Unit	12,000	2,000	-	2,000
Side Tipper	110,000	18,333	-	18,333
Message Board	25,000	4,167	-	4,167
Ute (Thomas	50,000	8,333	-	8,333
Service Truck	120,000	20,000	-	20,000
Padfoot Roller	180,000	30,000	-	30,000
Total Plant and Equipment	497,000	82,833	-	82,833

(c) Furniture and Equipment

	Annual Budget	YTD Budget	YTD Actual	YTD Variance
	\$	\$	\$	\$
Governance				
Furniture and Equipment	20,000	-	-	-
Total Furniture and Equipment	20,000	-	-	-

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 August 2021

9. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Transport				
HVSPP	2,285,332	380,888	1,002,609	(621,721)
Viveash Way	50,000	-	-	-
Landor/Meekatharra	588,057	96,612	-	96,612
Signage 20 / 21	100,000	16,628	25,235	(8,607)
Grids 21/22	100,000	16,666	-	16,666
Carnarvon/Mullewa Rd	1,125,000	185,522	-	185,522
Total Infrastructure - Roads	4,248,389	696,316	1,027,845	(331,529)

(e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Recreation and Culture				
In Town Water Supply	165,000	27,500	-	27,500
Out of Town Water Supply Project	250,000	-	-	-
Transport				
Depot Infrastructure	340,000	56,666	-	-
Economic Services				
Tourist Stop	1,497,483	499,162	-	-
Tourist Precinct Solar Project	-	-	2,500	(2,500)
Total Infrastructure - Other	2,252,483	583,328	2,500	25,000
Total Capital Expenditure	8,694,186	1,484,949	1,282,391	(352,433)

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 August 2021

10. RATING INFORMATION

	Rateable Value	Valuation	Number of Properties	Annual Budget Revenue	Rate Revenue	Interim Rates	Back Rates	YTD Actual Revenue
	\$	\$	#	\$	\$	\$	\$	\$
General Rates								
GRV Town	149,753	0.088935	23	13,096	13,096	-	-	13,096
UV Rural	2,745,040	0.046865	38	81,376	81,376	-	-	81,376
UV Mining	2,144,087	0.181090	169	392,408	392,408	-	-	392,408
Total General Rates				486,880	486,880	-	-	486,880
Minimum Rates								
GRV Town	2,495	206	4	824	824	-	-	824
UV Rural	19,660	412	11	4,944	4,944	-	-	4,944
UV Mining	84,089	450	64	28,800	28,800	-	-	28,800
Total Minimum Rates				34,568	34,568	-	-	34,568
Total General and Minimum Rates				521,448	521,448	-	-	521,448
Other Rate Revenue								
Rates Write-off				(5,000)				-
Interim and Back Rates				(38,298)				-
Facilities Fees (Ex Gratia)				2,884				-
Total Rate Revenue				481,034				521,448

SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 August 2021

11. INFORMATION ON BORROWINGS

(a) Debenture Repayments

	01 Jul 21 \$	New Loans \$	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$	YTD Actual \$	Annual Budget \$
Housing								
Loan 29 Staff Housing	242,537	-	(17,041)	(34,337)	225,496	276,874	3,570	4,880
Loan 30 Staff Housing	428,640	-	-	(43,069)	428,640	43,069	-	4,545
Economic Services								
Loan 28 Tourism Precinct	437,101	-	-	(45,605)	437,101	482,706	-	20,419
Total Repayments	1,108,278	-	(17,041)	(123,011)	1,091,237	802,649	3,570	29,844

SHIRE OF UPPER GASCOYNE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 August 2021

12. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Purpose Funding				
General Commission Grants	Government of WA	1,369,578	342,395	365,861
Law, Order and Public Safety				
Grant (DFES) Operating	DFES	3,668	-	-
Education and Welfare				
CRC Operating Grant	Dep. of Regional Dev.	100,930	-	-
CRC Misc Small Operating		20,000	3,334	-
Community Operating Grants				
Other Community Grants		2,500	416	-
Recreation & Culture				
Library Operating Grants		3,765	3,765	4,140
Transport				
FAGS Roads	Government of WA	499,000	124,751	128,499
MRWA Direct Grant	MRWA	251,120	251,120	251,120
HVSPF DRFAWA Contribution		1,616,871	-	-
Economic Services				
Contributions for Projects		10,000	1,666	-
Other Property and Services				
Diesel Fuel Rebate	ATO	60,000	10,000	4,403
Total Operating Grants, Subsidies and Contributions		3,937,432	737,447	754,023

(b) Non-operating Grants, Subsidies and Contributions

Program / Details	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Recreation and Culture				
LCRI Grant		38,148	-	(87,997)
Transport				
HVSPF Funding		2,428,684	-	477,210
LRCI Capital Grant - Depot Infrastruct RRG		90,000	-	-
Road to Recovery		588,057	-	-
Regional Road Group Funding		750,000	-	300,000
LCRI Grant Funds - Bitument Project Viveashe Way		50,000	-	-
Economic Services				
Tourism Infrastructure Projects		2,585,000	-	-
LCRI Grant Fund - Land Development		1,150,000	-	-
Total Non-Operating Grants, Subsidies and Contributions		7,679,889	-	689,213

Total Grants, Subsidies and Contributions

11,617,321	737,447	1,443,236
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(c) Flood Damage Reimbursements

Transport			
Reimbursements		16,735,843	2,789,306
Total Flood Damage Reimbursements		16,735,843	2,789,306


SHIRE OF UPPER GASCOYNE
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ending 31 August 2021

13. BUDGET AMENDMENTS

GL	Description	Council Resolution	Non Cash Adjustment \$	Increase Cash \$	Decrease in Cash \$	Running Balance \$
	Total Budget Amendments		-	-	-	-

APPENDIX 3

(Shire Projects Schedule)

SHIRE OF UPPER GASCOYNE 2021/22 ANNUAL BUDGET - PROJECTS PROGRESS REPORT				Not Yet Started	MONTHLY DESK TOP PROGRESS UPDATE 
				In Progress	
				Completed	
				On-Hold	
PROJECT	PERSON RESPONSIBLE	TARGET COMPLETION DATE	DAYS UNTIL COMPLETION	STATUS	As at 17/09/2021
COMPLETED PROJECTS					
Pad Foot Roller	Jarrold Walker	24/09/2021	7	Completed	Due to arrive late September
Water Wheel / Trailer	Jarrold Walker			Completed	
PROJECTS NOT STARTED					
New Ute for Thomas	Jarrold Walker	30/11/2021	74	Not Yet Started	Quotes to be confirmed
Side Tipper	Jarrold Walker	30/11/2021	74	Not Yet Started	Quotes to be confirmed
Fire Water Tank	Sean Walker	TBC		Not Yet Started	Quotes to be confirmed
Boom Spray Unit	Jarrold Walker	31/12/2021	105	Not Yet Started	Quotes to be confirmed
CRC Building improvements (Door for Dr Room)	Sean Walker	TBC		Not Yet Started	Scope of Works to be sent out.
Message Board	Jarrold Walker	30/11/2021	74	Not Yet Started	Quotes to be confirmed
New Service Truck	Jarrold Walker	30/11/2021	74	Not Yet Started	Quotes to be confirmed
PROJECTS IN PROGRESS					
Amalgamation of Depot and Admin Lots	John McCleary	TBC		In Progress	Crossland and Hardy P/L engaged to provide services to amalgamate lots. Carry over project from 20/21.
New Tourist Stop at the old caravan park site	John McCleary	30/11/2021	74	In Progress	Works in progress. Carry over project from 20/21.
River Pump for new Town water supply	Jarrold Walker & Sean Walker			In Progress	Staff continue to investigate alternative locations. Carry over project from 20/21.
5 Kilometres of seal for the Carnarvon / Mullewa Road	Jarrold Walker	30/11/2021	74	In Progress	Anticipate completion by end of November 2021. Carry over project from 20/21.
Further consultation with website designers to complete installation of other modules for website.	Management Team and CSOA	TBC		In Progress	Will arrange onsite visit with Market Creations and work through improvement of road map tool along with other issues around website functionality.
Repairs to Lot 39 Gregory Street	Sean Walker	31/01/2022	136	In Progress	Works still in progress waiting on time frame from tenant for painting. Carry over project from 20/21.
New House – Hatch Street - Stage 3 Ground Works & Installation	Sean Walker	31/10/2021	44	In Progress	In progress. Anticipate construction to be completed in October 2021. Carry over project from 20/21.
Chambers Refurbishment	John McCleary	30/06/2022	286	In Progress	Scope of Works to be sent out.
Bores and complete engineering design for Mongers alternative water supply	Jarrold Walker	TBC		In Progress	Works in progress. Carry over project from 20/21.
Intergrated Planning Review	John McCleary/ Sa Toomalatai	30/06/2022	286	In Progress	Works in progress. Carry over project from 20/21.
New Land Development	John McCleary	30/06/2022	286	In Progress	Works in progress. Carry over project from 20/21.
New Workshop Shed	Jarrold Walker/Sean Walker			In Progress	Design works completed, plans completed quotes will be sourced for improvement works. Carry over project from 20/21.
PROJECTS ON HOLD/DEFERRED/DISCONTINUED					

APPENDIX 4

(Audit Reg 17 and FMR Action and Status List)



Issues Identified	Recommendations	Management Comment	Completion Date	Status
Lease Management	We recommend a formal procedure be implemented to monitor lessee compliance with the terms and conditions of Council leased properties which may include updating the lease register to include key lease terms and conditions (such as term, right to extend, rent), insurance details and any other lessee reporting requirements. Subsequently a review of the updated lease register periodically would prompt requests to lessees with respect to their reporting requirements.	Although we feel it is not necessary to create a lease register to maintain the details of only one lease, we note AMD's recommendation as part of a "Best Practice" approach and will develop a procedure to monitor our leases going forward.	November 2021	Not commenced, we will pull out all the key dates from our new lease once this is signed.
Occupation Health & Safety	We recommend a safety audit be conducted and that minutes be kept of safety meetings, including those in attendance at the meeting. Minutes can then be made available to staff who were absent from the meeting.	<p>The Shire are currently advocating for LGIS to visit our premises and undertake an onsite inspection of our office, depot, and machinery.</p> <p>We are negotiating with the Shire of Carnarvon to share their OH&S officer to enable us to better meet our OH&S requirements. A rough quote indicates the cost will be \$1,174 for 16 hour per week inclusive of travel and accommodation.</p>	No date as this will be ongoing	<p>We have appointed Employsure to be the Shires contract Work Health & Safety providers. Initially a gap analysis will be undertaken and then we will work through safe work procedures and start to roll out training.</p> <p>We elected not to share with Carnarvon due to the logistics, accommodation issues and the cost of this service.</p>
Risk Management Policies & Procedures	<p>We recommend the following:</p> <ul style="list-style-type: none"> • The policy highlighted at (A) above be updated in accordance with our findings. In addition, we recommend the reviews outlined in the Risk Management Governance Framework document be undertaken. 	Management accepts these recommendations and will work towards undertaking a complete review and introducing new policies where recommended.	December 2021	Some work has commenced on the recommendations with new policies being introduced in February 2021. Further thought need to go into the implications of some of the recommended policies.



Issues Identified	Recommendations	Management Comment	Completion Date	Status
	<ul style="list-style-type: none"> • Policies and procedures be developed and implemented for those identified areas of risk highlighted at (B) above. • Those potentially out of date policies and procedures identified at (C) above, be reviewed and updated accordingly. In addition, we recommend ensuring the documents that were not provided exist, and are updated. 			
Risk Register	<p>We recommend the Shire introduce a risk register ensuring it identifies and records all of the Shire's risks. This should include conducting a comprehensive risk identification process to identify potential Shire risks within each business unit incorporating the following categories:</p> <ul style="list-style-type: none"> • Operational; • Strategic; • Finance; • Technological; and • Compliance risks. <p>The risk register should identify the risk, analyse the risk by determining the likelihood, consequence and current controls in respect to each identified risk; evaluate the risk by deciding whether the risk is to be treated/controlled, reassessed or accepted and determine the action to be taken to treat or control each risk.</p> <p>The risk register should also be monitored and reviewed on a regular basis to ensure the register is up to date and integrates with existing Shire's Risk Management Framework policies and procedures.</p>	<p>The Shire already has a Risk Management Policy in place that was last reviewed in March 2019 and to further support the policy, in mid to late 2019 the Shire procured the consultancy services of LGIS to perform a risk analysis and develop a Risk Management Framework. The framework document has been completed by LGIS but does not appear to have been presented to Council for adoption.</p> <p>Management will review the framework document completed by LGIS and submit to Council for adoption as soon as possible. With regard to an itemised Risk Register, Management take note of AMD's recommendation and will research template documents to assist staff in the creation of a risk register and develop a process in which the register can be used effectively and maintained regularly.</p>	December 2021	This goes hand in hand with the afore mentioned.



Issues Identified	Recommendations	Management Comment	Completion Date	Status
Code of Conduct	We recommend: <ul style="list-style-type: none"> • The Code of Conduct be updated to reflect reporting mechanisms; and • The Code of Conduct be updated to reflect the consequences if an employee or Councillor was to breach the Code of Conduct. 	The Shire has a Code of Conduct albeit the Code requires some updates; however, the Department of Local Government as part of the broader Local Government Review are introducing a mandatory code of conduct for council members, committee members and candidates as well as a mandatory code of conduct for employees. Consultation for these ended on the 6th of December 2020. It is recommended that we wait for these legislative changes to become law, which should be within the next 6 months.	Completed	The new code of conduct for elected members and staff has been resolved by Council and is available on our website.
Audit Committee Meetings	We recommend the Audit Committee meets regularly on a quarterly basis as per the Department of Local Government and Communities, Local Government Operational Guidelines Number 09.	In 2020 the Audit Committee met four times. It is true that the meetings were not quarterly, however, we meet as a committee when the Audit Committee is required to review and make recommendations to the Shire Council. There is no sense in meeting quarterly if there is nothing to consider, just to satisfy a guideline; as such it is recommended that we continue as we are.	Completed	Please refer to management comments.
Emergency Risk Management	We recommend the documents be updated to reflect the current status. In addition, we	The Shire have an updated Local Emergency Management	Completed	The Recovery Plan has been located and will be up-loaded onto our website.



Issues Identified	Recommendations	Management Comment	Completion Date	Status
	recommend the Plan be tested and any action taken to be recorded.	Arrangements document that was updated and reviewed in 2019. The Business Continuity Plan is due to be reviewed.		
Grant Funding Plan	We recommend a Grant Funding Summary Plan be developed specifying grant funding contracts relevant for the current financial year, project description, amount, key milestone dates and reporting dates.	Management acknowledges the requirement for this document.	Completed	This has now been completed.
Staff Annual Returns	We recommend the Shire ensures that designated staff lodge annual returns.	This was an unfortunate oversight due to a general misunderstanding around what defines a designated officer as per the legislation. The Management team has now identified the designated staff within our organisation that are required to complete an annual return and will ensure that these are done for 2021.	Completed	All relevant staff and elected members have completed their annual returns in compliance with the legislation.
Audit Committee Review of Compliance	We recommend a standing agenda item be added to the Audit Committee meeting agenda which covers off on management's monitoring of the effectiveness of compliance and making recommendations for change as necessary. In addition, the introduction of a Compliance Plan and/or calendar may assist in ensuring all statutory requirements are met.	The recommendation will be discussed further with the Shire's management team to establish the best way to monitor and manage our compliance requirements moving forward, and identify how we can best keep our Audit Committee informed along the way.	February 2022	Currently in progress.
Internal Audit	The Department of Local Government, Sport and Cultural Industries guidelines recommend an internal audit function be established incorporating an internal audit program which is re-assessed annually.	The Management team take AMD's comments on notice and will consider the practicality of implementing an internal audit	Completed	The executive have discussed this at length and given this a lot of thought and given our remoteness and the availability of suitably



Issues Identified	Recommendations	Management Comment	Completion Date	Status
	Should the Shire consider an internal audit function not be required, we suggest the Audit Committee formally document they have considered the best practice guideline and the reasons they feel it is not necessary.	<p>program based on our resources and capacity to deliver.</p> <p>Once staff have had an opportunity to discuss this further, a decision will be made regarding the matter.</p>		qualified person to carry out the works.
Complaints Handling	We recommend the development and implementation of a Complaints Handling procedure. This procedure should not only include the processes to follow in the case of a complaint being made against Councillors and/or Shire staff but also the recording of these complaints on a centralised register. The ability to make complaints anonymously should also be included within the procedure.	We accept the recommendation put forward by AMD and will work towards developing a procedure and creating a centralised register.	December 2021	Not started
Conflicts of Interest Register	We suggest the Shire consider developing and implementing a Conflict of Interest Register. This register would then be monitored to ensure that all conflicts (whether perceived/actual) are disclosed. All conflicts of interest should be managed accordingly by the Shire.	We accept the recommendation put forward by AMD and will work towards developing a procedure and creating a register.	December 2021	Not started
Physical Security	We recommend consideration be given to whether the Shire warrants additional security such as an alarm system or cameras at the Shire Administration Office, Community Resource Centre and/or the Depot.	There are plans to install an electronic security gate that leads into the Depot to enable the control of the egress and entry into the Depot. The Shire and Junction Townsite have virtually nil crime and we have never had a break in or vandalism at any of the Shires properties as such installation of cameras and alarms is not considered warranted.	2022	<p>The Shire have re-keyed all locks to ensure that those keys that have not been returned over the years are not able to be used.</p> <p>The electronic security gate will not be installed until the depot lot amalgamations have been approved.</p>



Issues Identified	Recommendations	Management Comment	Completion Date	Status
IT Strategic Plan	We recommend the Shire develop an IT Strategic Plan which is subsequently adopted by Council. Once the plan has been adopted, we recommend it is endorsed and communicated to all staff, implemented and monitored on a regular basis.	Given our very small staff numbers we are very aware of the age and performance of every piece of IT that the Shire owns. In each budget we make an allowance to replace computers and systems as required. We work hand in hand with our consultant IT specialists to ensure we maintain modern IT equipment. In our case an IT Strategic Plan would offer little to no value to this Shire.	Completed	Please refer to Managements comments.
IT Policies & Procedures	We recommend policies and procedures outlining the terms and conditions in respect to those areas highlighted be documented, approved, implemented and monitored on an ongoing basis. <ul style="list-style-type: none"> • Use of the Shire’s IT facilities; • Back-up procedures and testing, including retention of security logs; • Appropriate internet use including restricted access to inappropriate websites; • Password and access controls, including access restrictions relating to temporary employees and physical access restrictions to the server room; • Access limitation controls; • Data protection controls such as the use of personal file share accounts (i.e. Dropbox, OneDrive) and removable HDD/USB devices; and • Personally held devices. 	I.T. is an area that the Shire outsources to an external provider to manage remotely. As part of the FM review, Management staff have since discussed this matter further with our I.T. team and agreed to work closely together to develop formal processes and procedures that will assist in managing the areas above.	Completed	



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Gift and Financial Interest Registers	We recommend the Gift Register be published onto the Shire website as required. Furthermore, we recommend financial interests declared at Council meetings are recorded in the Financial Interests Register.	AMD's recommendation has been noted and put into action.	Completed	It is now on our website
Perfect Computer Solutions	We recommend that an assessment be conducted and formally documented of the service provided by PCS to determine whether the Shire is receiving adequate IT support and value for money. If Council concludes that PCS is providing adequate IT support and receiving value for money, then an agreement should be negotiated and signed off by both parties.	A Support Agreement is now in place between the Shire and PCS.	N/A	Completed
Key Register & Procedures	We recommend policies, procedures and a register outlining the allocation of keys to employee positions be documented, approved, implemented and monitored on an ongoing basis.	Whilst there is no formal documentation for a process or procedure for our key register, this has been managed by staff to some extent informally. We do recognise the value in having this formalised and take on board AMD's recommendation. Staff will work on developing a process and procedure for our Key Register.	Ongoing	As of the end of February 80% of the locks have been changed and by the end of March the remaining locks and updated Key Register will be completed
BAS Returns & Supporting Calculations	We recommend all BAS calculations are reviewed and signed off accordingly by the preparer and the independent reviewer.	We do admit that in the past, this process has been inconsistent. but we can advise AMD that this has now been rectified and is more consistent. The BAS is currently prepared by RSM and is reviewed by the Principal Accountant and then also by the Shire's Manager, Finance and Corporate Services. The final BAS is reviewed by	Completed	We can advise that this has now been rectified and is more consistent. The BAS is currently prepared by RSM and is reviewed by the Principal Accountant and then also by the Shire's Manager, Finance and Corporate Services. The final BAS is reviewed by the CEO prior to submission to the ATO.



Issues Identified	Recommendations	Management Comment	Completion Date	Status
		the CEO prior to submission to the ATO.		
Policy Manual Review	We recommend policies and procedures be reviewed in accordance with stated review periods.	We note AMD's comments and can advise that the Shire is currently reviewing and updating policies.	October 2021	Currently in the process of being reviewed with the majority having been done.
Credit Card	<p>We recommend:</p> <ul style="list-style-type: none"> • The Credit Card policy be review annually as stated; • All credit card holders sign an agreement with the Shire outlining their acknowledgment of acceptable use of the credit card in accordance with stated policy. This agreement should also outline procedures relating to when a cardholder is on extended leave or absence from the Shire; and • Only card holders utilise their allocated credit card in accordance with the Shire's policy with access restricted to only the card holder. 	The CEO and the Manager, Finance & Corporate Services have discussed this matter at length and have identified some changes that would assist in meeting AMD's recommendation regarding use of the Corporate Credit Card. The MFCS will develop a formal process and procedure around proper use of the credit card including a Terms of Use Agreement. Staff will then be advised of the new process and procedure.	December 2021	<p>We are very keen to only have one credit card in the workplace as such we are looking at how we manage the use of such.</p> <p>A new user agreement form has been designed and will be presented at the same time as the Policy Manual.</p>
Overhead & Administration Allocations	We recommend the Shire ensures that there are calculations that support the setting of the overhead and administration allocation. In addition, the process followed for setting the overhead and administration allocations should be documented.	The Manager, Finance and Corporate Services consulted with the Shire's Accountants on this matter to try and ascertain how the overhead and admin allocations are set for the year and was advised that there is no formal calculation documented but rather it is based on a similar template used in the previous year. Going forward, the MFCS will develop a process around calculating the overheads and admin allocation	December 2021	As previously advised we are undertaking a mini review in November to determine if Staff and Machinery allocations are correct given that our historical information is proving to be unreliable.



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		and review it with RSM each year prior to application.		
Payroll	We recommend: <ul style="list-style-type: none"> • Any change to an employees working conditions are documented in the employee’s personnel file to ensure there is adequate support in the event of an employee disputing their wage rate, allowances or deductions from wages; • Payroll reports are reviewed and signed by the two authorising employees in accordance with state policy; • A letter communicating whether the employee was successful or not be issued to the employee shortly after the probationary meeting is concluded. In addition, a copy of a signed contract should be maintained in personnel files; • A copy of a signed contract be maintained on all new employee personnel files; • Leave taken be supported by authorised leave forms and correctly recorded in the payroll system; • Employee performance reviews be conducted on a regular basis and documented on employee files, at a minimum annually; and • A termination checklist be developed and adopted and used for all terminated employees. The checklist 	Management take note of AMD’s comments and can advise that whilst there has been inconsistencies in the past with maintaining good records for audit trails and following up formally with staff on probationary periods and other matters, we have been very mindful of how staff work in this space now and are actively trying to bridge the gaps with our record keeping and improve on our processes.	Completed	Necessary records are now in place.



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	<p>could include conducting an exit interview, returning keys and removing computer accesses.</p>			
<p>Fuel Usage Analysis</p>	<p>We recommend:</p> <ul style="list-style-type: none"> • The Shire document, approve, implement and monitor a policy or procedure addressing fuel card usage terms and conditions. • All fuel card holders sign an agreement with the Shire outlining their acknowledgment of acceptable use of the fuel card in accordance with stated policy. This agreement should also outline procedures relating to when a cardholder is on extended leave or absence from the Shire; and • The Shire investigate the appropriate method to be able to analyse the use of fuel holistically. A spreadsheet could be introduced to capture each Shire motor vehicle and detail every transaction in a chronological order. Once set up, the fuel usage per asset should be analysed to see whether the employee is fuelling up several times a day, over the weekend, late at night and excessive fuel purchased against the expected route the employee is travelling etc. and • The Shire investigate the possibility of purchasing a GPS navigational system to assist with the monthly analysis (i.e. the Shire would be able to track where the motor vehicle travelled to/from and check 	<p>Whilst we do recognise that some of the recommendations made by AMD are important for transparency and accountability, they are not always practical for a Council of our size – however, that being said the Management Team will discuss this matter further and determine the best course of action for our organisation.</p>	<p>March 2022</p>	<p>Fuel Card Policy and Usage / Conditions have been implemented.</p> <p>New fuel bowser that will capture the fuel usage will be purchased in the 21/22 financial year.</p> <p>We won't purchase a new GPS tracking system as our spot devices provide this level of insurance and given our size we know where people are at any given time.</p>



Issues Identified	Recommendations	Management Comment	Completion Date	Status
	<p>to see this aligned with the fuel usage, where the employee was supposed to be and travelled outside of their set perimeter). In addition to the advantages already noted for purchasing such a system, a GPS navigational system is a great tool for ensuring the safety of employees, providing the Shire with the ability to locate the asset in an emergency and the employees' ability for the employee to set off the duress if they find themselves in an emergency situation.</p>			