



# **MINUTES**

## **ORDINARY MEETING OF COUNCIL**

**23<sup>rd</sup> August 2023**  
**Commenced at 3:30pm**

**Council Chambers**  
**Yougenup Road, Gnowangerup WA 6335**

**COUNCIL'S VISION**

**Gnowangerup Shire – A progressive, inclusive and prosperous community built on opportunity**

Shire of Gnowangerup

**NOTICE OF AN ORDINARY MEETING OF COUNCIL**

Dear Council Member

The next Ordinary Meeting of the Shire of Gnowangerup will be held on Wednesday 23<sup>rd</sup> August 2023, at the Council Chambers 28 Yougenup Road Gnowangerup, commencing at 3:30pm.

Signed: \_\_\_\_\_



**David Nicholson**

**CHIEF EXECUTIVE OFFICER**

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**Meaning of and CAUTION concerning Council's "In Principle" support:**

*When Council uses this expression, it means that:*

- (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and*
- (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.*

*Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.*



### DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Gnowangerup for any act, omission or statement or intimation occurring during Council or committee meetings.


The Shire of Gnowangerup disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or committee meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does so at that person's or legal entity's own risk.

In particular and without detracting in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Gnowangerup during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Gnowangerup.

The Shire of Gnowangerup advises that anyone who has any application lodged with the Shire of Gnowangerup shall obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Gnowangerup in respect of the application.

These minutes are not a verbatim record but include the contents pursuant to Regulation 11 of Local Government (Administration) Regulations 1996.

Signed:  \_\_\_\_\_

**David Nicholson**  
**CHIEF EXECUTIVE OFFICER**



### DECLARATION OF INTEREST FORM

To: Chief Executive Officer  
Shire of Gnowangerup  
28 Yougenup Road  
GNOWANGERUP WA 6335

I, (1) \_\_\_\_\_ wish to declare an interest in the following item to be considered by Council at its meeting to be held on (2) \_\_\_\_\_

Agenda Item (3) \_\_\_\_\_

The **type** of Interest I wish to declare is (4).

- Financial pursuant to Section 5.60A of the Local Government Act 1995
- Proximity pursuant to Section 5.60B of the Local Government Act 1995
- Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- Impartiality pursuant to the Code of Conduct for Council Members, Committee Members & Candidates

The **nature** of my interest is (5) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

The **extent** of my interest is (6) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that the above information will be recorded in the minutes of the meeting and placed in the Disclosure of Financial and Impartiality of Interest Register.

Yours sincerely

\_\_\_\_\_  
Signed

\_\_\_\_\_  
Date

Notes:

1. Insert your name (print).
2. Insert the date of the Council Meeting at which the item is to be considered.
3. Insert the Agenda Item Number and Title.
4. Tick box to indicate type of interest.
5. Describe the nature of your interest.
6. Describe the extent of your interest (if seeking to participate in the matter under S. 5.68 & 5.69 of the Act)..

### **DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)**

A Member, who has a Financial 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:

- a) In a written notice given to the Chief Executive Officer before the Meeting or;
- b) At the Meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest, must not:

- a) Preside at the part of the Meeting, relating to the matter or;
- b) Participate in or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

### **NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)**

The following notes are a basic guide for Councillors when they are considering whether they have a **Financial Interest** in a matter. These notes will be included in each agenda for the time being so that Councillors may refresh their memory.

1. A Financial Interest requiring disclosure occurs when a Council decision might advantageously or detrimentally affect the Councillor, or a person closely associated with the Councillor and is capable of being measured in money terms. There are exceptions in the Local Government Act 1995, but they should not be relied on without advice, unless the situation is very clear.
2. If a Councillor is a member of an Association (which is a Body Corporate) with not less than 10 members i.e. sporting, social, religious etc.), and the Councillor is not a holder of office of profit or a guarantor, and has not leased land to or from the club, i.e., if the Councillor is an ordinary member of the Association, the Councillor has a common and not a financial interest in any matter to that Association.
3. If an interest is shared in common with a significant number of electors or ratepayers, then the obligation to disclose that interest does not arise. Each case needs to be considered.
- 4. If in doubt declare.**
5. As stated in (b) above, if written notice disclosing the interest has not been given to the Chief Executive Officer before the meeting, then it **MUST** be given when the matter arises in the Agenda, and immediately before the matter is discussed.
6. Ordinarily the disclosing Councillor must leave the meeting room before discussion commences. The only exceptions are:
  - 6.1 Where the Councillor discloses the extent of the interest, and Council carries a motion under s.5.68(1)(b)(ii) or the Local Government Act; or
  - 6.2 Where the Minister allows the Councillor to participate under s.5.69(3) of the Local Government Act, with or without conditions.

### **INTERESTS AFFECTING IMPARTIALITY**

DEFINITION:

- a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
- b) includes an interest arising from kinship, friendship or membership of an association.

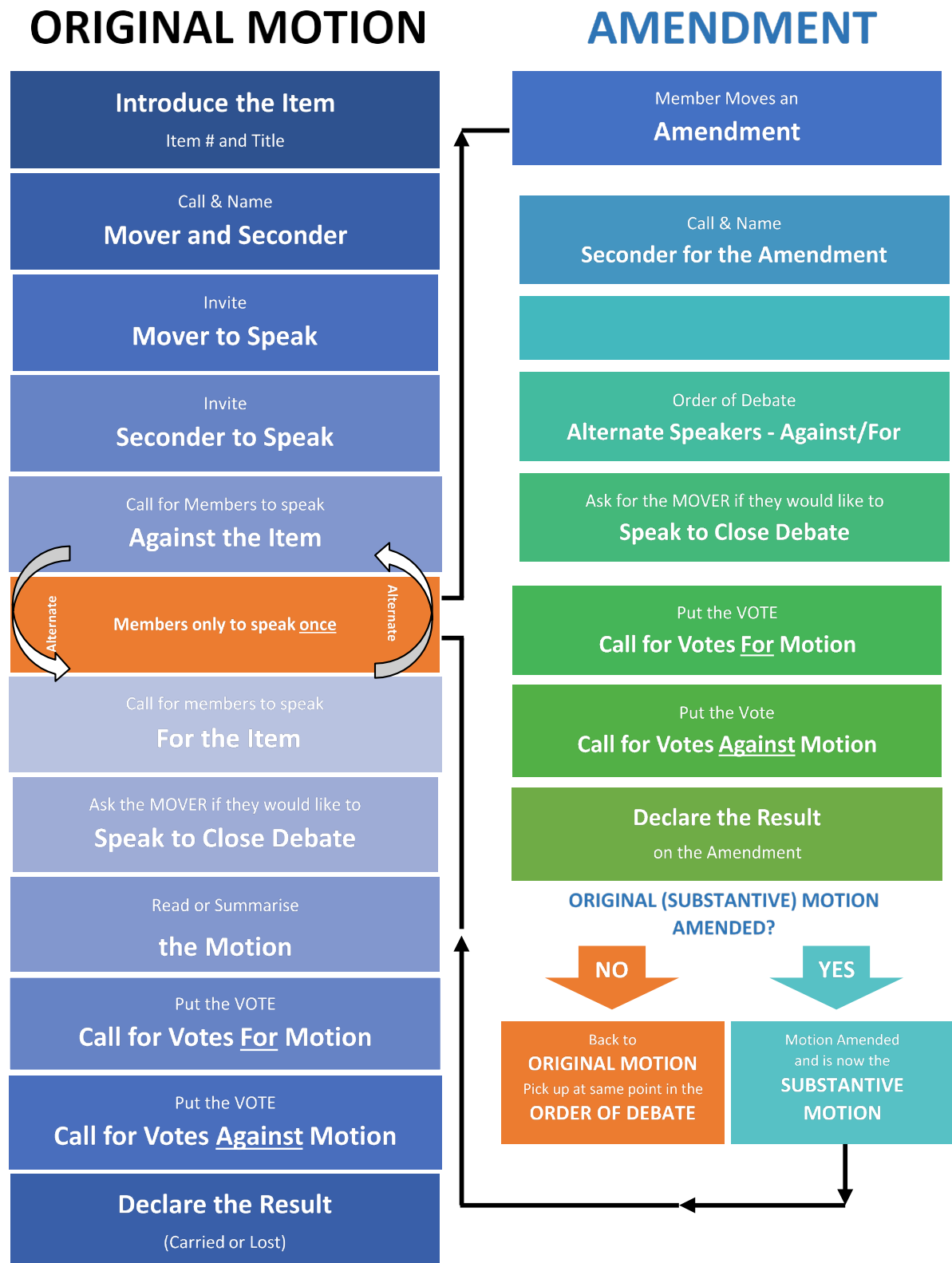
A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest.

- (a) in a written notice given to the Chief Executive Officer before the meeting; or
- (b) at the meeting, immediately before the matter is discussed.

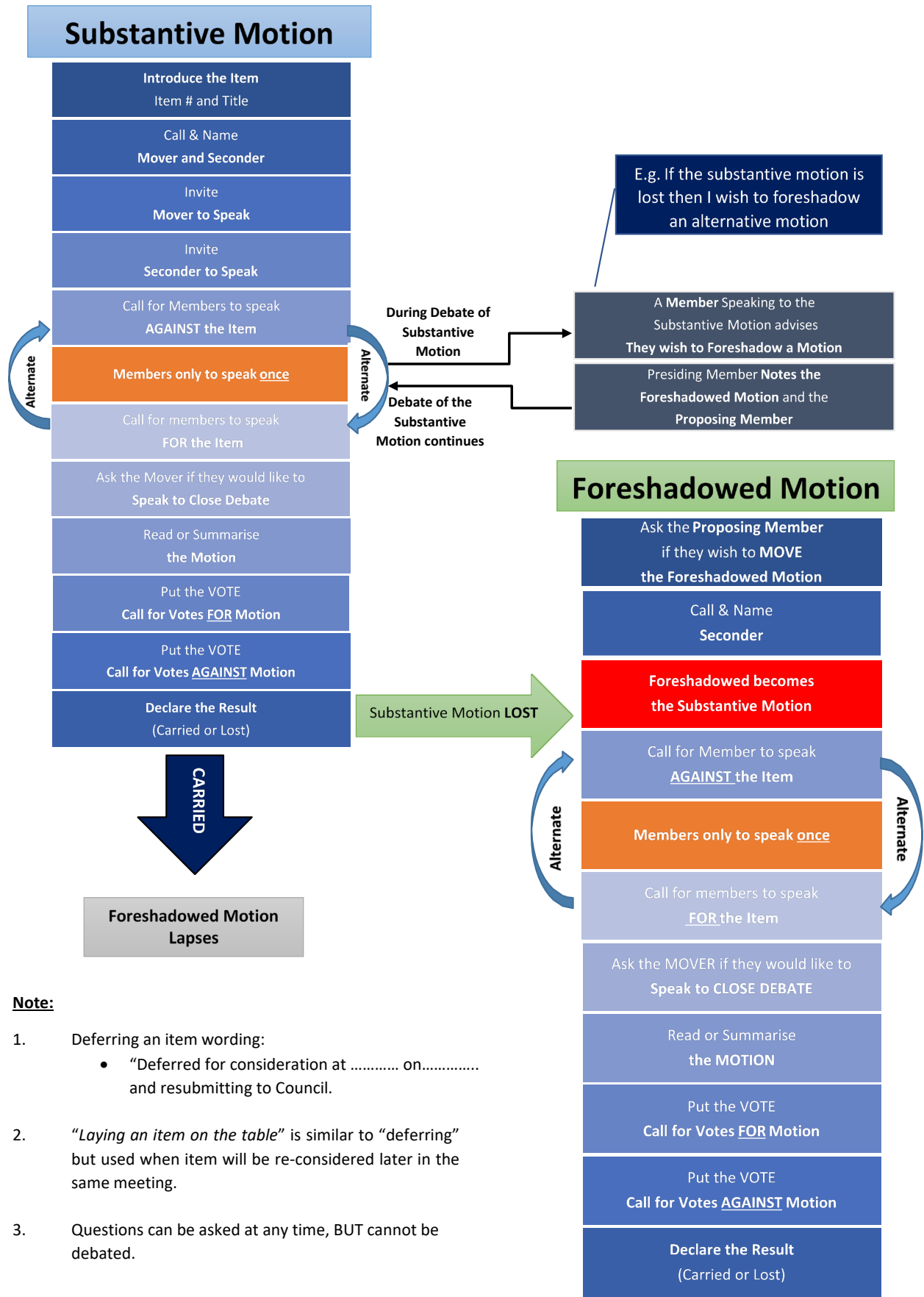
### **IMPACT OF AN IMPARTIALITY DISCLOSURE**

There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member stays in the room, participates in the debate and votes. In effect then, following disclosure of an interest affecting impartiality, the member's involvement in the Meeting continues as if no interest existed.

# Process of Motions



Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Seconder. The Minor amendment must be minuted.



**Note:**

- Deferring an item wording:
  - “Deferred for consideration at ..... on..... and resubmitting to Council.
- “Laying an item on the table” is similar to “deferring” but used when item will be re-considered later in the same meeting.
- Questions can be asked at any time, BUT cannot be debated.

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## OPENING PROCEDURES

### 1. OPENING AND ANNOUNCEMENT OF VISITORS

Shire President, Fiona Gaze welcomed Councillors, staff and visitors and opened the meeting at 3:42pm.

### 2. ACKNOWLEDGEMENT OF COUNTRY

The Shire of Gnowangerup would like to acknowledge the Goreng people who are the Traditional Custodians of this land. The Shire of Gnowangerup would also like to pay respect to the Elders both past and present of the Noongar Nation and extend that respect to other Aboriginals present.

### 3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

#### 3.1 ATTENDANCE

Cr Fiona Gaze	Shire President
Cr Shelley Hmeljak	
Cr Mick Creagh	
Cr Rebecca Kiddle	
Cr Lex Martin	
Cr Peter Callaghan	
David Nicholson	Chief Executive Officer
Chiara Galbraith	Deputy Chief Executive Officer
Damon Lukins	Manager of Works
Barry Gibbs	Asset & Waste Coordinator
Bobbie Van Rensburg	Executive Assistant

#### 3.2 APOLOGIES

Cr Greg Stewart JP	Deputy Shire President
Phil Shepard	Town Planner
Llew Withers	Environment Health Officer

#### 3.3 APPROVED LEAVE OF ABSENCE

Nil

### 4. APPLICATION FOR LEAVE OF ABSENCE

### 5. RESPONSE TO QUESTIONS TAKEN ON NOTICE

### 6. PUBLIC QUESTION TIME

### 7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY

### 8. PETITIONS / DEPUTATIONS / PRESENTATIONS

#### 8.1 PETITIONS

NIL

**8.2 DEPUTATIONS**

**NIL**

**8.3 PRESENTATIONS**

**NIL**

**9. CONFIRMATION OF PREVIOUS MEETING MINUTES**

**9.1 ORDINARY MEETING OF COUNCIL MINUTES 26 JULY 2023**

**COUNCIL RESOLUTION**

**MOVED: Cr L Martin**

**SECONDED: Cr P Callaghan**

**0823.54 That the minutes of the Ordinary Council Meeting held on 26 July 2023 were confirmed as a true record of proceedings.**

**UNANIMOUSLY CARRIED 8/0**

**For:** Cr Fiona Gaze, Cr Shelley Hmeljak, Cr Rebecca Kiddle, Cr Kate O'Keeffe, Cr Peter Callaghan, Cr Lex Martin, Cr Rebecca O'Meehan, Cr Mick Creagh

**Against: NIL**

**9.2 SPECIAL MEETING OF COUNCIL MINUTES 9 AUGUST 2023**

**COUNCIL RESOLUTION**

**MOVED: Cr R O'Meehan SECONDED: Cr K O'Keeffe**

**0823.55 That the minutes of the Special Meeting of Council held on 9 August 2023 were confirmed as a true record of proceedings.**

**UNANIMOUSLY CARRIED 8/0**

**For:** Cr Fiona Gaze, Cr Shelley Hmeljak, Cr Rebecca Kiddle, Cr Kate O'Keeffe, Cr Peter Callaghan, Cr Lex Martin, Cr Rebecca O'Meehan, Cr Mick Creagh

**Against: NIL**

## 10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

### 10.1 ELECTED MEMBERS ACTIVITY REPORT

**Date of Report:** 14<sup>th</sup> August 2023

**Councillors:** Various

#### Attended the following meetings/events

##### F Gaze:

- 26<sup>th</sup> July 2023 Information Briefing and Ordinary Meeting of Council
- 9<sup>th</sup> August 2023 Special Meeting of Council – Budget Adoption
- 9<sup>th</sup> August 2023 Audit Committee Meeting
- 9<sup>th</sup> August 2023 Councillor & Executives Workshop
- 11 August 2023 Circuit West - Forever We Sing – Borden Pavilion
- 21 August 2023 Borden Pavilion Meeting

##### G Stewart:

- 26<sup>th</sup> July 2023 Information Briefing and Ordinary Meeting of Council
- 28<sup>th</sup> July 2023 Unveiling of NSPNR new tractor on the Horse Power Highway

##### K O’Keeffe:

- 26<sup>th</sup> July 2023 Information Briefing and Ordinary Meeting of Council
- 9<sup>th</sup> August 2023 Special Meeting of Council – Budget Adoption
- 9<sup>th</sup> August 2023 Audit Committee Meeting
- 9<sup>th</sup> August 2023 Councillor & Executives Workshop
- 11 August 2023 Circuit West - Forever We Sing – Borden Pavilion

##### ○ P Callaghan:

- 26<sup>th</sup> July 2023 Information Briefing and Ordinary Meeting of Council
- 9<sup>th</sup> August 2023 Special Meeting of Council – Budget Adoption
- 9<sup>th</sup> August 2023 Audit Committee Meeting
- 9<sup>th</sup> August 2023 Councillor & Executives Workshop
- 16 August 2023 FFI Ongerup Wind Towers

##### R O’Meehan:

- 26<sup>th</sup> July 2023 Information Briefing and Ordinary Meeting of Council
- 9<sup>th</sup> August 2023 Special Meeting of Council – Budget Adoption
- 9<sup>th</sup> August 2023 Audit Committee Meeting
- 9<sup>th</sup> August 2023 Councillor & Executives Workshop
- 11 August 2023 Circuit West - Forever We Sing – Borden Pavilion
- 16 August 2023 FFI Ongerup Wind Towers
- 21 August 2023 Not for profit course AICD

##### L Martin:

- 26<sup>th</sup> July 2023 Information Briefing and Ordinary Meeting of Council
- 9<sup>th</sup> August 2023 Audit Committee Meeting
- 9<sup>th</sup> August 2023 Councillor & Executives Workshop

**B Kiddle:**

- 26<sup>th</sup> July 2023 Information Briefing and Ordinary Meeting of Council
- 9<sup>th</sup> August 2023 Special Meeting of Council – Budget Adoption
- 9<sup>th</sup> August 2023 Audit Committee Meeting
- 9<sup>th</sup> August 2023 Councillor & Executives Workshop

**M Creagh:**

- 26<sup>th</sup> July 2023 Information Briefing and Ordinary Meeting of Council

**S Hmeljak:**

- 26<sup>th</sup> July 2023 Information Briefing and Ordinary Meeting of Council
- 9<sup>th</sup> August 2023 Special Meeting of Council – Budget Adoption
- 9<sup>th</sup> August 2023 Audit Committee Meeting
- 9<sup>th</sup> August 2023 Councillor & Executives Workshop
- 11 August 2023 Circuit West - Forever We Sing – Borden Pavilion

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**11.1 MINUTES AUDIT COMMITTEE MEETING 9 AUGUST 2023**

<b>Location:</b>	N/A
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	23 August 2023
<b>Business Unit:</b>	Corporate and Community Services
<b>Responsible Officer:</b>	Chiara Galbraith - Deputy Chief Executive Officer
<b>Author:</b>	Anita Finn – Governance Casual Officer
<b>Disclosure of Interest:</b>	Nil

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**ATTACHMENTS**

- Unconfirmed minutes of the Audit Committee meeting held on 9 August 2023

**PURPOSE OF THE REPORT**

For Council to receive and note the minutes of the Audit Committee meeting of 9 August 2023.

**BACKGROUND**

The Audit Committee met on 9 August 2023 and resolved as follows:

**5.1 STRATEGIC RISK PROFILES STATUSREPORT**

**Moved: Cr S Hmeljak                      Seconded: Cr R Kiddle**

**AC0823.05      That the Audit Committee:  
Received the Strategic Risk Profiles Dashboard updated as at 18 April 2023 as  
attached.**

**Unanimously Carried: 7/0**

And

**5.2 PURCHASE ORDER NON-COMPLIANCE REGISTER REPORT**

**Moved: Cr    S Hmeljak                      Seconded: Cr R O' Meehan**

**AC0823.06      That the Audit Committee**

**Notes the Non-Compliance Purchase Order Register Report for the period March  
2023 to June 2023**

**Unanimously Carried: 7/0**

**COMMENTS**

Nil

**CONSULTATION**

Nil

**LEGAL AND STATUTORY REQUIREMENTS**

Local Government Act 1995

Section 5.22(2) Minutes of council and committee meetings

*(2) The minutes of a meeting of a council or a committee are to be submitted to the next ordinary meeting of the council or the committee, as the case requires, for confirmation.*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

Nil

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS:**

Nil

**IMPACT ON CAPACITY**

Nil

**ALTERNATE OPTIONS AND THEIR IMPLICATIONS**

Nil

**CONCLUSION**

The recommendation has been made to ensure compliance with the Local Government Act and Regulations.

**VOTING REQUIREMENTS**

Simple Majority

**COUNCIL RESOLUTION**

**Moved: Cr S Hmeljak                      Seconded: Cr K O'Keeffe**

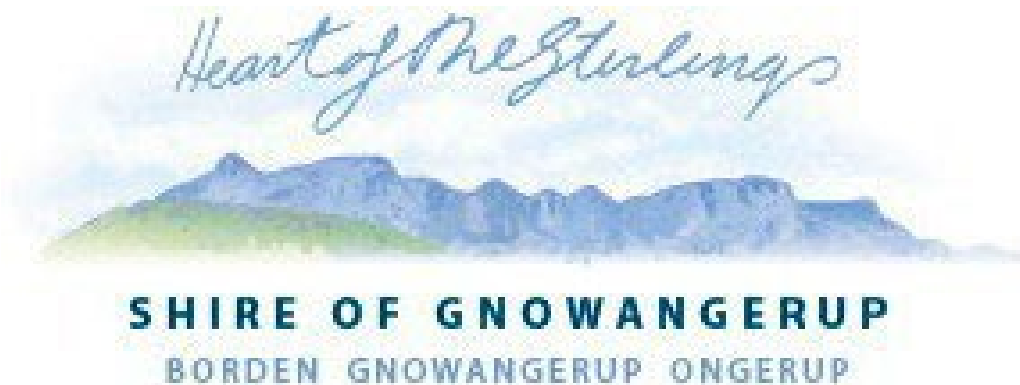
**0823.56      That Council**

**Receives and notes the unconfirmed minutes of the Audit Committee meeting held on the 9 August 2023.**

**Unanimously Carried 8/0**

For: Cr Fiona Gaze, Cr Shelley Hmeljak, Cr Rebecca Kiddle, Cr Kate O'Keeffe, Cr Peter Callaghan, Cr Lex Martin, Cr Rebecca O'Meehan, Cr Mick Creagh

Against: NIL



## MINUTES

### Audit Committee Meeting

9 August 2023

Commencing at 3:30pm

Council Chambers

Yougenup Road, Gnowangerup WA 6335

#### COUNCIL'S VISION

Gnowangerup Shire – A progressive, inclusive and prosperous community built on opportunity

## AUDIT COMMITTEE TERMS OF REFERENCE

### Objectives of the Audit Committee

The primary objective of the audit committee is to accept responsibility for the annual external audit and liaise with the local government's auditor so that Council can be satisfied with the performance of the local government in managing its financial affairs.

Reports from the committee will assist Council in discharging its legislative responsibilities of controlling the local government's affairs, determining the local government's policies and overseeing the allocation of the local government's finances and resources. The committee will ensure openness in the local government's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation.

The committee is to facilitate:

- the enhancement of the credibility and objectivity of external financial reporting;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the provision of an effective means of communication between the external auditor, the CEO and the Council.

### Powers of the Audit Committee

The Audit committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

### Membership

The committee will consist of all elected members of Council. All members shall have full voting rights.

The CEO and employees are not members of the committee.

The Deputy CEO will attend meetings, not as a member but to assist the Committee with any queries or requests for information.

The Executive Assistant or another nominated staff member will attend meetings to take the minutes.

The Presiding Member and Deputy Presiding Member must be elected in accordance with section 5.12 and Schedule 2.3 of the Act.



## Meetings

The committee shall meet at least quarterly.

Additional meetings shall be convened at the discretion of the Presiding Member.

## Reporting

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council and must be moved by the Presiding Member, or in his/her absence the Deputy Presiding Member, or in both their absences, any other member of the committee.

## Functions of the Audit Committee

The functions of the committee, pursuant to Reg. 16 of the *Local Government (Audit) Regulations 1996* will be to:


- a) guide and assist the local government in carrying out its functions:
  - i. under Part 6 (Financial Management) of the Act; and
  - ii. relating to other audits and other matters related to financial management;
- b) guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 (Audit) of the Act;
- c) review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to:
  - i. report to the council the results of that review; and
  - ii. give a copy of the CEO's report to the council;
- d) monitor and advise the CEO when the CEO is carrying out functions in relation to a review under
  - i. regulation 17(1); and
  - ii. the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- e) support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government.
- f) oversee the implementation of any action that the local government:
  - i. is required to take by section 7.12A(3) of the Act; and
  - ii. has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a) of the Act; and
  - iii. has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
  - iv. has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c);
- g) perform any other function conferred on the audit committee by these regulations or another written law.

**Shire of Gnowangerup**

**NOTICE OF A COMMITTEE MEETING OF COUNCIL**

Dear Committee Member

A meeting of the Audit Committee of the Shire of Gnowangerup will be held on Wednesday 9 August 2023, in the Council Chambers, 28 Yougenup Road, Gnowangerup, commencing at 3.30pm.

Signed 

**David Nicholson**  
**CHIEF EXECUTIVE OFFICER**

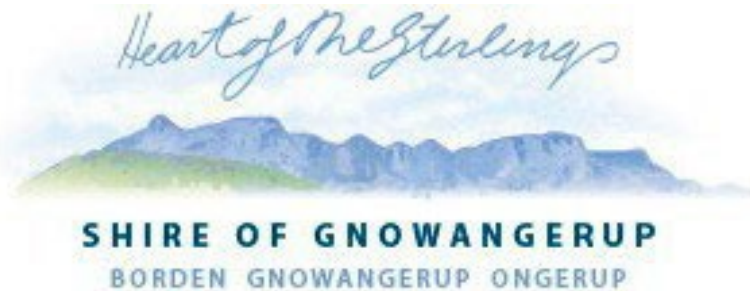
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**Meaning of and CAUTION concerning Council's 'In Principle' support:**

*When Council uses this expression, it means that:*

- a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and*
- b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.*

*Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.*



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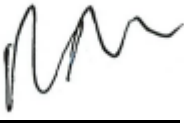
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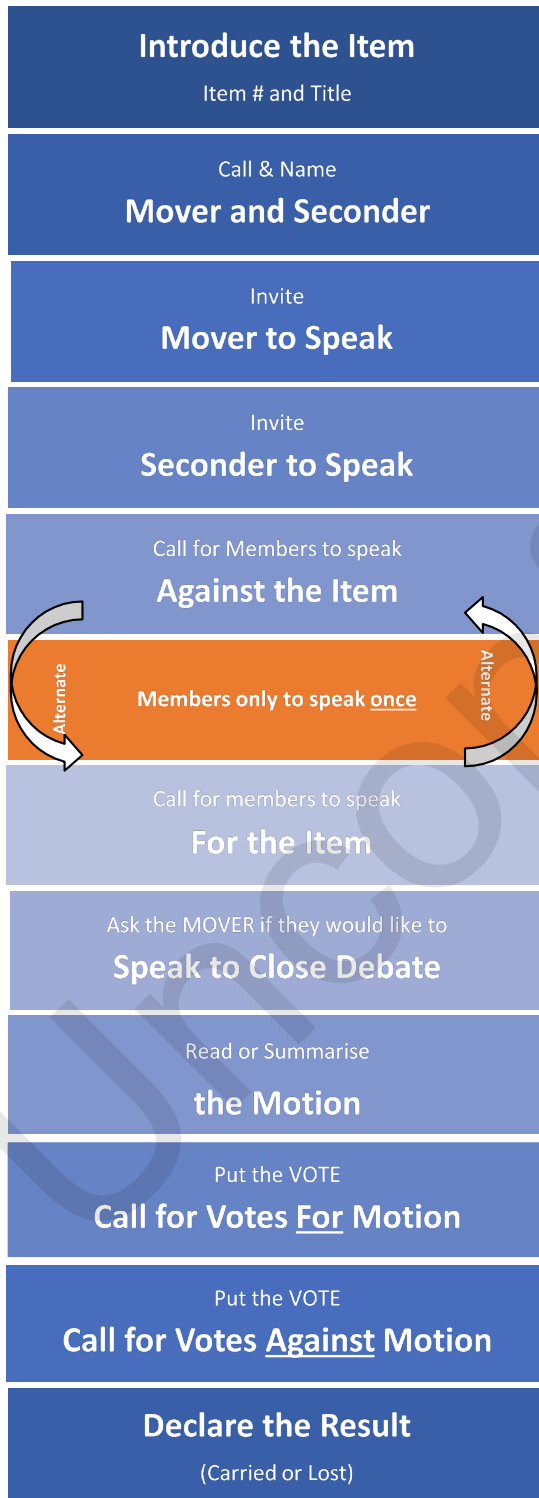
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Signed 

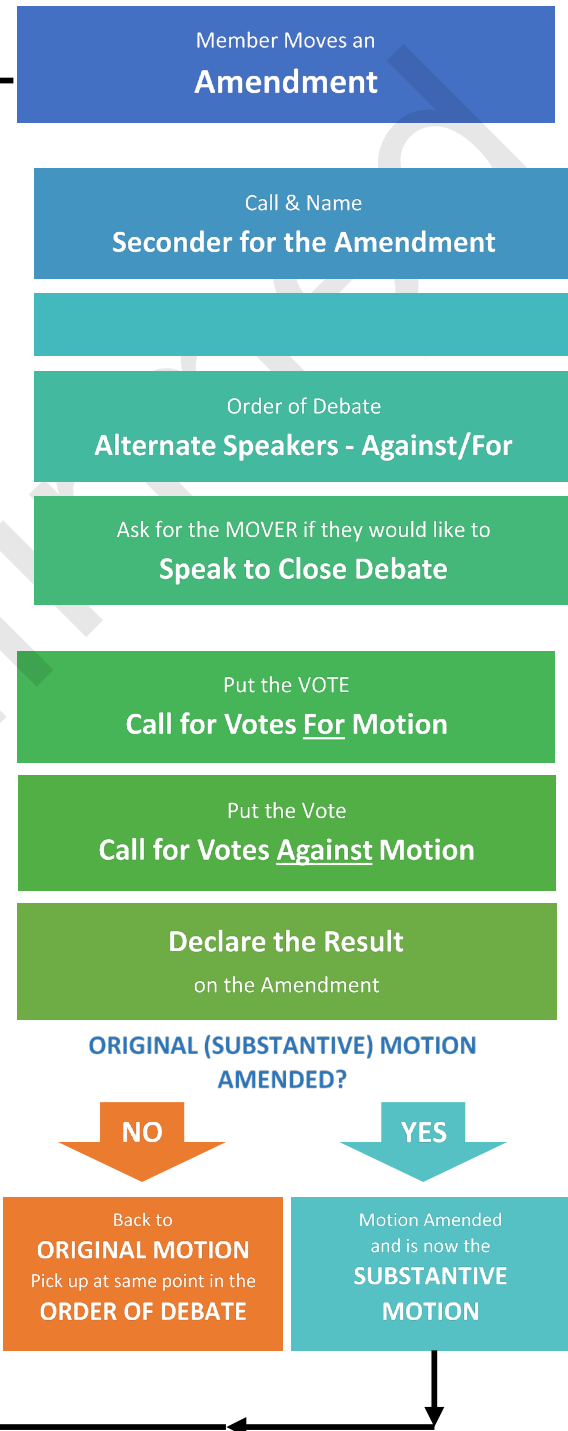
**David Nicholson**  
**CHIEF EXECUTIVE OFFICER**

# Process of Motions

## ORIGINAL MOTION

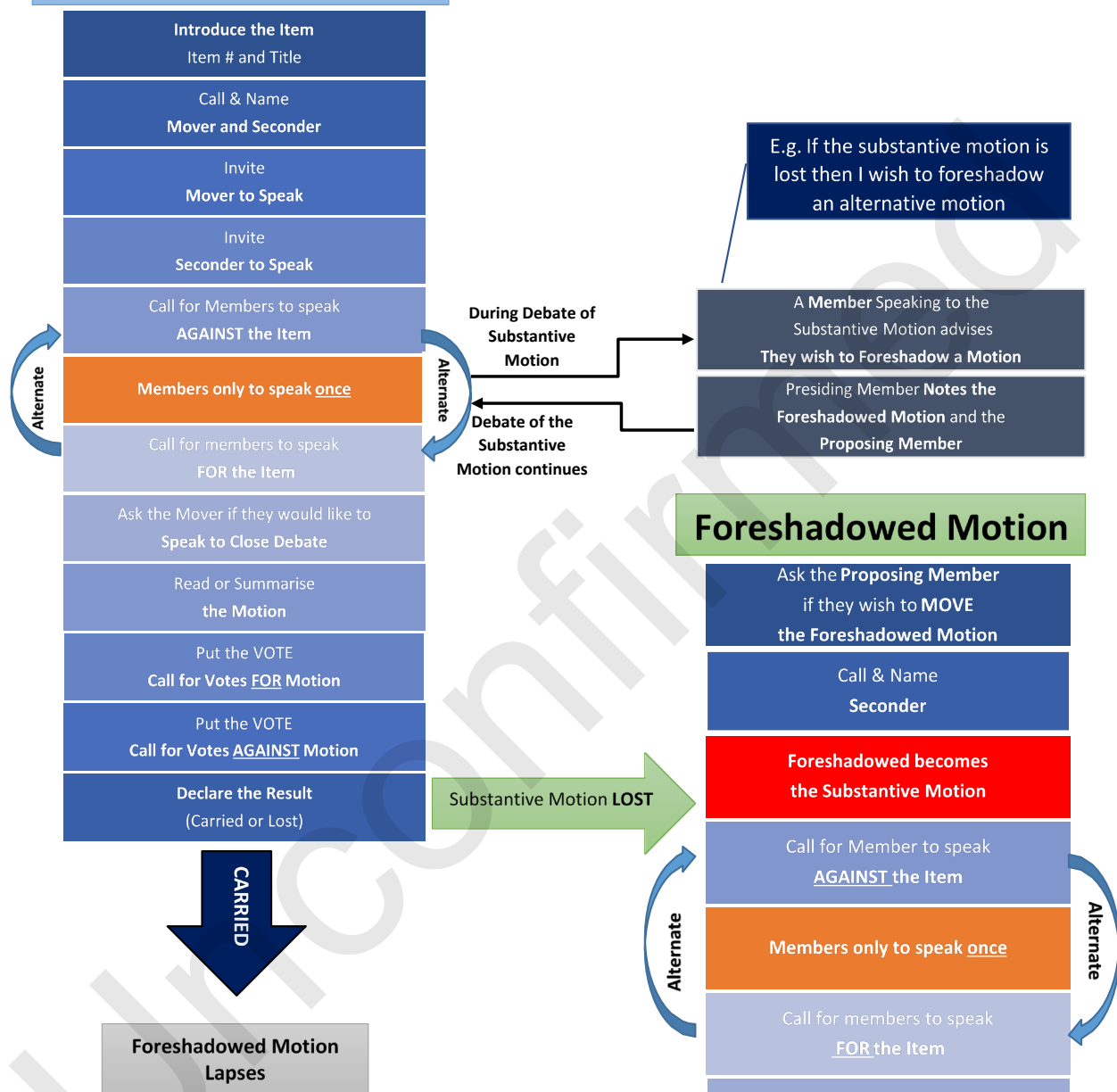


## AMENDMENT



Slight clarification of wording of motion: A minor amendment of the motion can be done at any time through the President with the approval of the Mover and the Seconder. The Minor amendment must be minuted.

## Substantive Motion



E.g. If the substantive motion is lost then I wish to foreshadow an alternative motion

### Note:

- Deferring an item wording:
  - “Deferred for consideration at ..... on..... and resubmitting to Council.
- “Laying an item on the table” is similar to “deferring” but used when item will be re-considered later in the same meeting.
- Questions can be asked at any time, BUT cannot be debated.

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**1. OPENING AND ANNOUNCEMENT OF VISITORS**

Presiding Member, Cr Fiona Gaze welcomed committee members and staff and opened the meeting at 3.31 pm.

**2. ACKNOWLEDGEMENT OF COUNTRY**

The Shire of Gnowangerup would like to acknowledge the Goreng people who are the Traditional Custodians of this land. The Shire of Gnowangerup would also like to pay respect to the Elders both past and present of the Noongar Nation and extend that respect to other Aboriginals present.

**3. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**

**3.1 ATTENDANCE**

Cr Fiona Gaze  
Cr Shelley Hmeljak  
Cr Rebecca Kiddle  
Cr Kate O’Keeffe JP  
Cr Peter Callaghan  
Cr Lex Martin  
Cr Rebecca O’Meehan

Shire President

David Nicholson	Chief Executive Officer
Chiara Galbraith	Deputy Chief Executive Officer
Damon Lukins	Manager of Works
Barry Gibbs	Asset and Waste Management Coordinator
Anita Finn	Governance Casual Officer
Bobbie Van Rensburg	Executive Assistant

**3.2 APOLOGIES**

Cr M Creagh

**3.3 APPROVED LEAVE OF ABSENCE**

Cr Greg Stewart was granted leave of absence.

**4. CONFIRMATION OF PREVIOUS MEETING MINUTES**

**4.1 AUDIT COMMITTEE MEETING MINUTES 8 MARCH 2023**

**COMMITTEE RESOLUTION:**

**Moved: Cr R O' Meehan**

**Seconded: Cr R Kiddle**

**AC0823. That the minutes of the Audit Committee Meeting held on 8 March 2023 be confirmed as a true record of proceedings.**

**UNANIMOUSLY CARRIED: 7/0**

For: Cr Fiona Gaze, Cr Shelley Hmeljak, Cr Rebecca Kiddle, Cr Kate O'Keeffe, Cr Peter Callaghan, Cr Lex Martin, Cr Rebecca O'Meehan.  
Against: NIL

Unconfirmed



## 5. OFFICER ITEMS

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<b>5.1</b>	<b>STRATEGIC RISK PROFILES STATUSREPORT</b>
<b>Location:</b>	N/A
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	26 July 2023
<b>Business Unit:</b>	Corporate and Community Services
<b>Officer:</b>	Chiara Galbraith – Deputy Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

### ATTACHMENT

- Strategic Risk Profiles Dashboard
- Strategic risks – full details

### PURPOSE OF THE REPORT

To provide Council’s Audit Committee with an update on the organisation’s strategic risk management status.

### BACKGROUND

The Dashboard report provides the following information for each risk profile:

- A brief description of the risk.
- A list of current actions to mitigate the risk.
- A rating as to what degree the risk can be influenced.
- A risk rating.
- A rating of how successful existing controls are.

Administration presented a Strategic Risk Profile Report to this Committee 22 August 2022. Under the heading “Background” it was reported that:

*Officers presented a new Risk Management Policy and Procedure to Council at its ordinary meeting of 27 September 2018. The Policy was adopted at this meeting. The procedure document states:*

*‘...the Risk Management dashboard for Strategic Risk Profiles should be presented to the Audit Committee on at least a 6-monthly basis.’*

It is noted that the Policy does not set this requirement and no procedure could be located.

During March and April 2023, the Shire’s Management Team undertook a review of the strategic and operational risks as previously listed in the Risk Management Plan. As part of this review, it was considered that Business Disruption and IT and Communications should be elevated from Operational to Strategic.

In addition the IT and Communications risk was elevated from a control level of adequate to inadequate, reflecting heightened cyber risk.

### COMMENTS

As noted, a review of the Risk Management Plan was conducted and two risks were elevated to strategic in order that Council may monitor these through its Audit Committee.

It was ascertained that whilst all tasks noted in the risks listed as Operational were being adequately controlled, these should still be monitored by the Shire's Management Team.

Whilst no documented requirement for six monthly reporting on Risk Management could be located the current Policy review will ensure this is incorporated. The CEO has also instructed that the Management Team review one or two of the Risks, listed in the Risk Management Plan, monthly so that all are reviewed over a twelve-month period. This would then work in well with a regime of six-monthly reports to this Committee.

Business Disruption and IT and Communications are as with other risk categories, interrelated to some extent, in that an issue with IT or communications would impact on the organisation's ability to operate. IT and Communication risks are ever present and increasing. So it is important that these not only be managed, by the Shire's Management Team, but also be reported to Council on a periodic basis and not just when an issue arises.

### CONSULTATION

Shire's Management Team

### LEGAL AND STATUTORY REQUIREMENTS

Nil specific to this report

### POLICY IMPLICATIONS

Risk Management Policy

### FINANCIAL IMPLICATIONS

Nil specific to this report

### STRATEGIC IMPLICATIONS

Nil specific to this report

### STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

See Background section above.

IMPACT ON CAPACITY

Nil specific to this report

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil specific to this report

CONCLUSION

The Strategic Risk Profile Dashboard update report is provided for noting by the Audit Committee.

VOTING REQUIREMENTS

Simple Majority

**COMMITTEE RESOLUTION:**

**Moved: Cr S Hmeljak      Seconded: Cr R Kiddle**

**AC0823.05 That the Audit Committee:**

**Received the Strategic Risk Profiles Dashboard updated as at 18 April 2023 as attached.**

**UNANIMOUSLY CARRIED: 7/0**

For: Cr Fiona Gaze, Cr Shelley Hmeljak, Cr Rebecca Kiddle, Cr Kate O’Keeffe, Cr Peter Callaghan, Cr Lex Martin, Cr Rebecca O’Meehan.

Against: NIL

**Shire of Gnowangerup  
Risk Dashboard Report May 2023**

**Strategic Risks**

Population Decline	Influence Low	Risk Moderate	Control Adequate
Inability to control or stem a decline in the Shire's population.			
Actions	Due Date	Responsibility	
Resource sharing through membership of VROC	Ongoing	CEO	
Lobby for improved internet service	Ongoing	CEO	
Review land zoning to meet demand	Ongoing	CEO	
Release / develop surplus land and buildings	Dec-24	CEO	
Encourage new businesses and existing businesses in the Shire	Ongoing	CEO	
Expand portfolio of residential properties available for rent	Ongoing	DCEO	

Adverse Regulatory Change	Influence Low	Risk Moderate	Control Effective
Potential changes to the regulatory landscape that will have an adverse effect on the Shire's ability to maintain compliance.			
Actions	Due Date	Responsibility	
Lobbying activities	Ongoing	CEO	
Training for staff	Ongoing	DCEO	
Mandatory training for Elected Members	Ongoing	CEO	
Review and update policies and procedures	Ongoing	DCEO	

Leadership	Influence High	Risk High	Control Effective
Risk of ineffective strategic leadership of Council. This includes the relationship between Council and the CEO.			
Actions	Due Date	Responsibility	
Mandatory training for Councillors	Ongoing	CEO	
Ongoing training and development for Executive staff	Ongoing	DCEO	
Refresh and promotion of the Shire's Vision, Mission and Core Values	Jun-24	CEO	

Financial Sustainability	Influence High	Risk Moderate	Control Adequate
Inability to maintain service and infrastructure levels for the Shire.			
Actions	Due Date	Responsibility	
Complete Asset Management Plans	Jun-24	MW	
Budgets workshoped with Councillors	Yearly	DCEO	
LTFP developed as part of budget process	Yearly	DCEO	
Resource sharing with neighbouring Shires	Ongoing	CEO	
All capital projects supported by a business plan	Jun-24	DCEO	
Maintain Asset Management Plans and Assets in accordance with plans	Ongoing	MW	

Community disruption	Influence Low	Risk High	Control Adequate
Failure to adequately prepare and respond to events that cause disruption to the local community.			
Actions	Due Date	Responsibility	
Update and maintain Bushfire Risk Management Plan	Dec-23	DCEO	
Incident Management Training for CEO and DCEO	Dec-23	DCEO	
Effective road asset monitoring to ensure DRFAWA funding	Ongoing	MW	
Employment of CESM	Jun-23	CEO	
Employment of BRMC	Dec-23	CEO	
Bushfire awareness training	Annual	DCEO	

Business disruption	Risk High	Control Adequate
Failure to adequately prepare and respond to events that cause disruption to the local community and/or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage/terrorism).		
Actions	Due Date	Responsibility
Maintain Business Continuity Plan	Ongoing	DCEO
Staff awareness training of Business Continuity Plan	Ongoing	DCEO

IT or communication systems and infrastructure	Influence High	Risk High	Control Inadequate
Disruption, financial loss or damage to reputation from a failure of information technology systems. Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked.			
Actions	Due Date	Responsibility	
Full IT systems audit	Dec-23	DCEO	
Test for cyber vulnerability	Dec-23	DCEO	

## Population Decline

Apr-23

Risk Description	
Inability to control or stem a decline in the Shire's population.	
Causal Factors	Potential Outcomes
<ul style="list-style-type: none"> <li>Services not matching community expectations</li> <li>Aging population</li> <li>Consolidation of farms</li> <li>Lack of affordable or quality homes</li> <li>Children being sent to schools out of the Shire</li> <li></li> <li></li> <li></li> </ul>	<ul style="list-style-type: none"> <li>Withdrawal of government and health services</li> <li>Challenges to financial sustainability</li> <li>Retail / Commercial enterprises close (or relocate)</li> <li>Increased unemployment</li> <li>Antisocial behaviour</li> <li>Reduction of service or level of service across the Shire.</li> <li>Amalgamation of Shires</li> <li></li> </ul>

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Inherent Risk	Consequence	Likelihood	High
	Major (4)	Possible (3)	

Risk Velocity	> 5 years	10 years +
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Ability to Influence	Low
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Key Controls	Type	Date	Control Operating Effectiveness
Business Engagement	Preventative	Ongoing	Adequate
Financial contribution to GP retention	Preventative	Ongoing	Effective
Recreation Facilities	Preventative	Ongoing	Effective
Community Engagement	Prevent / Detect	Ongoing	Adequate
TPS and Strategy - Scheme review	Preventative	Dec-23	Effective

4

Overall Control Effectiveness	Adequate
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8

Residual Risk	Consequence	Likelihood	Moderate
	Major (4)	Unlikely (2)	

Actions / Treatments	Due Date	Responsibility
Resource sharing through membership of VROC	Ongoing	CEO
Lobby for improved internet service	Ongoing	CEO
Review land zoning to meet demand	Ongoing	CEO
Release / develop surplus land and buildings	Dec-24	CEO
Encourage new businesses and existing businesses in the Shire	Ongoing	CEO
Expand portfolio of residential properties available for rent	Ongoing	DCEO

Key Indicators	Tolerance	Latest Result	Trend

Comments / Justifications
As determined by Bob Jarvis (CEO) and Ian Graham (DCEO) on 5 March 2020
As determined by MANEX 29 March 2023

**Risk Description**

Potential changes to the regulatory landscape that will have an adverse effect on the Shire's ability to maintain compliance.

Causal Factors	Potential Outcomes
<ul style="list-style-type: none"> <li>Inadequate staffing / resources</li> <li>Lack of training for staff / volunteers</li> <li></li> <li></li> <li></li> <li></li> <li></li> </ul>	<ul style="list-style-type: none"> <li>Litigation</li> <li>Reputational damage</li> <li>Reduction / removal of other services</li> <li>Management of change</li> <li>Investigation of Council for non-compliance</li> <li>Decrease of volunteer services</li> <li>Re-allocation of Shire priorities</li> <li>Increased workload of staff</li> </ul>

15

Inherent Risk	Consequence	Likelihood	High
	Catastrophic (5)	Possible (3)	

Risk Velocity	< 6mths
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Ability to Influence	Low
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Key Controls	Type	Date	Control Operating Effectiveness
Lobbying Activities (increase awareness for regional issues in implementing changes)	Preventative	Ongoing	Adequate
Training for staff	Preventative	Ongoing	Adequate
Mandatory training for Elected Members	Preventative	Ongoing	Effective
Department updates	Preventative	Ongoing	Effective
State Law Publisher legislative updates	Preventative	Ongoing	Effective

10

Overall Control Effectiveness	Effective
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5

Residual Risk	Consequence	Likelihood	Moderate
	Catastrophic (5)	Rare (1)	

Actions / Treatments	Due Date	Responsibility
Lobbying activities	Ongoing	CEO
Training for staff	Ongoing	DCEO
Mandatory training for Elected Members	Ongoing	CEO
Review and update policies and procedures	Ongoing	DCEO

Key Indicators	Tolerance	Latest Result	Trend

Comments / Justifications
As determined by Bob Jarvis (CEO) and Ian Graham (DCEO) on 5 March 2020
As determined by MANEX 29 March 2023

## Leadership

Apr-23

Risk Description	
Risk of ineffective strategic leadership of Council. This includes the relationship between Council and the CEO.	
Causal Factors	Potential Outcomes
<ul style="list-style-type: none"> <li>Inadequate skill set of CEO</li> <li>Elections - change of Councillors</li> <li>Poor internal relationships</li> <li>Inadequate training undertaken by Councillors</li> <li>Poor working relationship between President / CEO</li> <li>Ineffective community engagement</li> <li></li> <li></li> </ul>	<ul style="list-style-type: none"> <li>Loss of strategic direction</li> <li>Elected members involvement in operational matters</li> <li>Loss of expertise</li> <li>Community dissatisfaction</li> <li>Increased staff turnover</li> <li>Loss of morale</li> <li>Disgruntled community</li> <li></li> </ul>

12

Inherent Risk	Consequence	Likelihood	High
	Major (4)	Possible (3)	

Risk Velocity	< 1 year
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Ability to influence	High
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Key Controls	Type	Date	Control Operating Effectiveness
Succession Planning - CEO and DCEO	Preventative	Ongoing	Effective
Mandatory Training programme (Elected Members)	Preventative	Ongoing	Effective

0

Overall Control Effectiveness	Effective
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12

Residual Risk	Consequence	Likelihood	High
	Major (4)	Possible (3)	

Actions / Treatments	Due Date	Responsibility
Mandatory training for Councillors	Ongoing	CEO
Ongoing training and development for Executive staff	Ongoing	DCEO
Refresh and promotion of the Shire's Vision, Mission and Core Values	Jun-24	CEO

Key Indicators	Tolerance	Latest Result	Trend

Comments / Justifications
As determined by Bob Jarvis (CEO) and Ian Graham (DCEO) on 5 March 2020
As determined by MANEX 29 March 2023

Risk Description	
Inability to maintain service and infrastructure levels for the Shire.	
Causal Factors	Potential Outcomes
<ul style="list-style-type: none"> <li>State cost shifting</li> <li>Loss of funding</li> <li>Increasing community expectations</li> <li>Legislative changes</li> <li>Change in State Gov't direction</li> <li>Socio-economic factors</li> </ul>	<ul style="list-style-type: none"> <li>Reduction of services</li> <li>Removal of services</li> <li>Increase in rates</li> <li>Increase responsibility for additional services from State Gov't.</li> <li></li> <li></li> <li></li> </ul>

16

Inherent Risk	Consequence	Likelihood	High
	Major (4)	Likely (4)	

Risk Velocity	< 3 years
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Ability to Influence	High
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Key Controls	Type	Date	Control Operating Effectiveness
Integrated Planning Suite of Plans	Prevent / Detect	Mar-23	Adequate
Lobby against Cost Shifting	Preventative	Mar-23	Adequate
Independent oversight of financials	Prevent / Detect	Mar-23	Effective
Training for staff	Preventative	Mar-23	Adequate
Alternative sources of funding	Preventative	Mar-23	Adequate

8

Overall Control Effectiveness	Adequate
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8

Residual Risk	Consequence	Likelihood	Moderate
	Major (4)	Unlikely (2)	

Actions / Treatments	Due Date	Responsibility
Complete Asset Management Plans	Jun-24	MW
Budgets workshopped with Councillors	Yearly	DCEO
LTFP developed as part of budget process	Yearly	DCEO
Resource sharing with neighbouring Shires	Ongoing	CEO
All capital projects supported by a business plan	Jun-24	DCEO
Maintain Asset Management Plans and Assets in accordance with plans	Ongoing	MW

Key Indicators	Tolerance	Latest Result	Trend

Comments / Justifications
As determined by Bob Jarvis (CEO) and Ian Graham (DCEO) on 5 March 2020

As determined by MANEX 29 March 2023



## Community disruption

Apr-23

Risk Description	
Failure to adequately prepare and respond to events that cause disruption to the local community.	
Causal Factors	Potential Outcomes
<ul style="list-style-type: none"> <li>Bushfire</li> <li>Flooding</li> <li>Other weather event</li> <li>Sabotage / terrorism</li> <li>Epidemic / pandemic</li> <li>Major utility failure</li> <li>Social unrest</li> </ul>	<ul style="list-style-type: none"> <li>Loss of community infrastructure</li> <li>Loss of life</li> <li>Potential litigation</li> <li>Severe reputational damage</li> <li>Major investigation</li> <li>Destruction of natural and built area</li> <li>Inability to perform core services to the community</li> <li>Residents move on</li> <li>Shops close</li> <li>Property values diminish</li> </ul>

15

Inherent Risk	Consequence	Likelihood	High
	Catastrophic (5)	Possible (3)	

Risk Velocity	Unknown
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Ability to Influence	Low
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Key Controls	Type	Date	Control Operating Effectiveness
Annual Works Plan	Preventative	Mar-23	Effective
LEMC Framework (inc. arrangements)	Prevent / Recovery	Mar-23	Adequate
Bushfire Risk Management Planning	Preventative	Mar-23	Adequate
Volunteer BFB Management & Training	Prevent / Recovery	Mar-23	Effective

5

Overall Control Effectiveness	Adequate
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10

Residual Risk	Consequence	Likelihood	High
	Catastrophic (5)	Unlikely (2)	

Actions / Treatments	Due Date	Responsibility
Update and maintain Bushfire Risk Management Plan	Dec-23	DCEO
Incident Management Training for CEO and DCEO	Dec-23	DCEO
Effective road asset monitoring to ensure DRFAWA funding	Ongoing	MW
Employment of CEM	Jun-23	CEO
Employment of BRMC	Dec-23	CEO
Bushfire awareness training	Annual	DCEO

Key Indicators	Tolerance	Latest Result	Trend

Comments / Justifications
As determined by Bob Jarvis (CEO) and Ian Graham (DCEO) on 5 March 2020
As determined by MANEX 29 March 2023

**Risk Description**

Failure to adequately prepare and respond to events that cause disruption to the local community and/or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage/terrorism). This includes:  
 - Lack of (or inadequate) emergency response / business continuity plans.  
 - Lack of training for specific individuals or availability of appropriate emergency response.  
 - Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident.  
 - Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc  
 This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".

Causal Factors	Potential Outcomes
<ul style="list-style-type: none"> <li>• Cyclone, storm, fire, earthquake</li> <li>• Terrorism / sabotage / criminal behaviour</li> <li>• Epidemic / Pandemic</li> <li>• Loss of suppliers</li> <li>• Extended utility outage</li> <li>• Economic factors</li> <li>• Loss of key staff</li> <li>• Loss of key infrastructure</li> </ul>	<ul style="list-style-type: none"> <li>• Loss of community infrastructure</li> <li>• Loss of life</li> <li>• Potential litigation</li> <li>• Severe reputational damage</li> <li>• Major investigation</li> <li>• Destruction of natural and built area</li> <li>• Inability to perform core services to the community</li> <li>•</li> </ul>

15

Inherent Risk	Consequence	Likelihood	High
	Catastrophic (5)	Possible (3)	

Risk Velocity	Unknown
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Ability to Influence	Low
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Key Controls	Type	Date	Rating
Business Continuity Plan	Recovery	Mar-23	Adequate
Bushfire Management Risk Plan	Prevent / Recovery	Mar-23	Adequate
Overall Control Ratings:			Adequate

15

Residual Risk	Consequence	Likelihood	High
	Catastrophic (5)	Possible (3)	

Actions / Treatments	Due Date	Responsibility
Review of Business Continuity Plan required	2023	DCEO
Staff awareness training of Business Continuity Plan	2023	DCEO

Key Indicators	Tolerance	Latest Result	Trend
Business Continuity Plan	Annual Review		
Local Emergency Management Arrangements	Annual Review		
Bushfire Management Risk Plan	Annual Review		

**Comments / Justifications**  
 Reviewed at MANEX Meeting 11 January 2021 - Bob Jarvis, Ian Graham, Yvette Wheatcroft, Carol Shaddick, Geoff Carberry & Anrie van Zyl  
 Reviewed at MANEX Meeting 29 March 2023

Risk Description	
Disruption, financial loss or damage to reputation from a failure of information technology systems. Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked. Disruption, financial loss or damage to reputation from a failure of information technology systems.	
Causal Factors	Potential Outcomes
<ul style="list-style-type: none"> <li>Weather impacts</li> <li>Power outage on site or at service provider premises</li> <li>Out-dated, inefficient or unsupported hardware or software</li> <li>Incompatibility between operating systems</li> <li>Cyber attack</li> <li>Non-renewal of licences</li> <li>Inadequate IT incident, problem management &amp; disaster recovery processes</li> <li>Lack of process and training</li> <li>Vulnerability to user error</li> </ul>	<ul style="list-style-type: none"> <li>Potential litigation</li> <li>Severe reputational damage</li> <li>Major investigation</li> <li>Inability to perform core services to the community</li> <li></li> <li></li> <li></li> <li></li> </ul>

12

Inherent Risk	Consequence	Likelihood	High
	Major (4)	Possible (3)	

Risk Velocity	< 1 year
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Ability to Influence	High
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Key Controls	Type	Date	Rating
Data Back-up Systems	Recovery	Ongoing	Adequate
Outsourcing Performance Monitoring	Detective	Ongoing	Adequate
Vendor Support	Recovery	Ongoing	Adequate
Business Continuity Plan	Preventative	Ongoing	Effective
UPS/Generator entry point	Recovery	Ongoing	Adequate
IT Infrastructure Replacement Program	Preventative	Ongoing	Effective
Include instructions on emails and phishing emails in Induction Package	Preventative	Ongoing	Inadequate
Overall Control Ratings:			Inadequate

12

Residual Risk	Consequence	Likelihood	High
	Major (4)	Possible (3)	

Actions / Treatments	Due Date	Responsibility
Full IT systems audit	Dec-23	DCEO
Test for cyber vulnerability	Dec-23	DCEO

Key Indicators	Tolerance	Latest Result	Trend
System outages	1 per month	Within Tolerance	
Number of customer complaints due to IT/Comms issues	5 per outage	Within Tolerance	
Vendor Help Desk support requests	5 per outage	Within Tolerance	

Comments / Justifications
Reviewed at MANEX Meeting 7 September 2021 - Bob Jarvis, Ian Graham, Carol Shaddick, Yvette Wheatcroft, Geoff Carberry, Olivia Letter & Anrie van Zyl.
Reviewed at MANEX Meeting 29 March 2023

<b>5.2</b>	<b>PURCHASE ORDER NON-COMPLIANCE REGISTER REPORT</b>
<b>Location:</b>	N/A
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	23 August 2023
<b>Business Unit:</b>	Strategy & Governance
<b>Officer:</b>	Anrie van Zyl - HR & Emergency Management Officer
<b>Disclosure of Interest:</b>	N/A

ATTACHMENTS

- Purchase Order Non-Compliance Register (March 23 – June 23)
- Purchasing Policy 4.1

PURPOSE OF THE REPORT

Highlight non-compliance purchase orders and/or emerging trends by delegated procurement staff. Non-compliance includes but not limited to instances like insufficient quotes, retrospective purchase orders, inconsistencies between purchase orders and invoices or the omission of purchase orders for invoices.

BACKGROUND

Butler Settineri (Dry Kirkness) undertook the 2021/2022 Interim Audit on behalf of the OAG in May 2022 and "Inadequate Procurement Practices" was identified as one of 3 moderate risk findings during the audit.

COMMENTS

As a result of the above finding the "Non-Compliance Purchase Order Register" was set up in August 2022. The register is used to track instances of non-compliance items providing name of supplier, date of EFT transfer, EFT number, the invoice amount, the date the purchase was order created, the responsible officer and reason why the instance occurred.

The register is to be presented to the Executive Leadership Team on a quarterly basis for investigation.

Since the creation of the register it has been noted that the Shire's current purchasing policy and procedure is in need of updating to include exemptions for instances where the issue of a purchase order is not possible, i.e. utility accounts, service provision items like media messaging services, postal services, Toll freight charges, etc. that greatly varies month to month, pending on usage.

The Shire's current procedure states that a *"Shire Purchase Order must be used for all purchases except for purchases made by Credit Card or petty cash."*

The review of the Shire’s purchasing policy is part of the Chief Executive Officer’s KPIs and to be completed by September 2023.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 3.57

Local Government (Functions and General) Regulations – Regulation 11A

State Record Act 2000

Shire of Gnowangerup Code of Conduct

Shire of Gnowangerup Purchasing Policy 4.1

Shire of Gnowangerup Purchasing Procedure 4.8

The requirements that must be complied with by the Shire, including purchasing thresholds and processes, are prescribed within the Regulations, and associated purchasing procedures and policies.

POLICY IMPLICATIONS

Shire of Gnowangerup Purchasing Policy 4.1 and Purchasing Procedure 4.8 sets out the process and thresholds to be adhered to. Not following these processes reduces the likelihood the Shire will get value for money and increases the potential for misappropriation of funds.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Our Organisation

Objective: Forward planning and implementation of plans to achieve strategic objectives:

RISK MANAGEMENT CONSIDERATIONS:

Primary Strategic Risk Category	Procurement/Contract Management
Description	Failures in the procurement, acquisition, acceptance or disposal process for goods (assets) or services as governed by the Local Government Act. This also includes inadequacies in the development and execution of contracts together with issues that arise from the ongoing supply of services or failures in contract management & monitoring processes.
Residual Risk: (Low, Moderate, High, Extreme)	Moderate
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Moderate

Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible
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IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

The Non-Compliance Purchase Order Register was created to track and address instances of non-compliance to help ensure compliance with the Regulations and the Shire’s purchasing policy and procedure.

VOTING REQUIREMENTS

Simple Majority

COMMITTEE RESOLUTION:

**Moved: Cr S Hmeljak      Seconded: Cr R O’ Meehan**

**AC0823.06 That the Audit Committee**

**Notes the Non-Compliance Purchase Order Register Report for the period March 2023 to June 2023**

**UNANIMOUSLY CARRIED: 7/0**

For: Cr Fiona Gaze, Cr Shelley Hmeljak, Cr Rebecca Kiddle, Cr Kate O’Keeffe, Cr Peter Callaghan, Cr Lex Martin, Cr Rebecca O’Meehan.

Against: NIL

# MARCH 23

## Procurement Non-Compliance

## Purchase Order Registration

Creditor	Invoice Amount	Invoice Date	PO	PO Date	Responsible Manager	Responsible / Requesting Officer	EXPLANATION
Gnowangerup Auto Electrics	\$ 865.50	5/04/1928	21866	5/04/1928	CEO	Geoff Carberry	Variance greater than 10%: GST not included in purchase order
Online Safety System (Plant Assessor)	\$ 632.50	28/02/2023	-	-	CEO	Geoff Carberry	Membership Fee - Monthly Fee - Consider Standing Purchase Order
LINKUP	\$ 28,245.25	6/03/2023	21769	23/01/2023	CEO	Damon Lukins	Variance greater than 10%: Hire of loader was required longer than expected
Sigma Chemicals	\$ 2,085.60	6/12/2022	21658	9/12/2022	CEO	Geoff Carberry	PO raised after invoice
AV Truks	\$ 157.03	15/02/2023	21836	15/02/2023	CEO	Geoff Carberry	Variance greater than 10%: PO did not include Toll fees and was for only one coolent pipe
Gnowangerup Fuel Supplies	\$ 37,642.50	8/03/2023	21867	1/03/2023	CEO	Geoff Carberry	Variance greater than 10%: Delivered 21 000 litres and PO was for only 20 000 litres
Intelife	\$ 16,764.00	28/02/2023	21842	16/02/2023	CEO	Damon Lukins	Variance greater than 10%: GST not included in purchase order & 4 hours extra work was performed
Hersey's Safety Pty Ltd	\$ 1,248.72	23/02/2023	21882	8/03/2023	CEO	Damon Lukins	PO raised after invoice
Western Australian Local Governement Association	\$ 80.37	15/12/2022	21893	11/02/2022	CEO	Damon Lukins	PO raised against incorrect Creditor account
GNP Hardware	\$ 285.00	21/03/2023	21926	21/03/2023	CEO	Geoff Carberry	Variance greater than 10%: Bought 3 x 20l coolant and PO was for 1 x 20l

**Procurement Non-Compliance**

**Purchase Order Registration**

Creditor	Invoice Amount	Invoice Date	PO	PO Date	Responsible Manager	Responsible / Requesting Officer	EXPLANATION
AL Curnow Hydraulic's	\$ 189.82	17/03/2023	21922	17/03/2023	CEO	Geoff Carberry	Variance greater than 10%: PO was estimate only from mechanic
Cast-Tech Group	\$ 4,409.68	27/03/2023	21930	21/03/2023	CEO	Damon Lukins	Variance greater than 10%: GST not included in purchase order
The Wooley Sheep Café	\$ 580.00	27/03/2023	21931	21/03/2023	Sharon Minter	Pamela Lemin	Variance greater than 10%: Supplier had made an error when initially provide a price for the order.
AV Truck Centre	\$ 132.10	5/04/2023	21990	4/04/2023	CEO	Geoff Carberry	Variance greater than 10%: PO did not include freight
Intelife	\$ 27,742.00	31/03/2023	21881	8/03/2023	CEO	Damon Lukins	Variance greater than 10%: did not include GST and job took longer than expected
Jerremungup Electrical	\$ 209.00	31/03/2023	21985	3/04/2023	CEO	Geoff Carberry	PO date is after the invoice date
Jerremungup Electrical	\$ 298.10	31/03/2023	21985	3/04/2023	CEO	Geoff Carberry	PO date is after the invoice date and variance greater than 10%: PO was only and estimate
Linkup	\$ 6,938.68	6/03/2023	21851	23/02/2023	CEO	Damon Lukins	Variance greater than 10%: Job took 3 days to complete instead of the expected 1 day
Linkup	\$ 2,493.97	6/03/2023	21822	9/02/2023	CEO	Damon Lukins	Variance greater than 10%: Job took 6 hrs longer to complete than expected, did not include fuel levy and GST was not included in PO
Linkup	\$ 72,855.25	6/03/2023	21770	23/01/2023	CEO	Damon Lukins	Variance greater than 10%: Gravel pit was along way away from site and underestimated the hours to cart, aslo carted more gravel than expected.
Linkup	\$ 22,530.81	16/04/2023	21940	23/03/2023	CEO	Damon Lukins	Variance greater than 10%: Did more hrs than expected and fuel levy was omitted from PO
Wooly Sheep Café	\$ 600.00	11/04/2023	22015	13/04/2023	CEO	Sarah Henning	PO date is after the invoice date



Procurement Non-Compliance			Purchase Order Registration				
Creditor	Invoice Amount	Invoice Date	PO	PO Date	Responsible Manager	Responsible / Requesting Officer	EXPLANATION
AA Contractors	\$ 15,221.80	10/04/2023	21915	15/03/2023	CEO	Damon Lukins	Variance greater than 10%: GST not included in purchase order
David Bulldozing & Earthmoving	\$ 5,203.00	<b>27/04/2023</b>	22059	<b>28/04/2023</b>	CEO	Geoff Carberry	Variance greater than 10%: Work took longer than expected causing over spend & PO created after invoice was received
G&M Detergents	\$ 104.70	<b>17/04/2023</b>	22039	<b>21/04/2023</b>	AWMC	Tarkyn Ward	PO date was created after the invoice date
GNP Hardware	\$ 14.80	24/03/2023	21951	24/03/2023	CEO	Geoff Carberry	Variance greater than 10%: purchased different lock to what was quoted
LINKUP	\$ 37,523.97	1/05/2023	21941	23/03/2023	CEO	Damon Lukins	Variance greater than 10%: hired an extra road train to get the project complete. Omitted to issue an additional PO for extra road train
Riverhill	\$ 11,000.00	3/03/2023	21772	23/01/2023	CEO	Damon Lukins	Variance greater than 10%: Work took longer than expected causing over spend
Bullseye	\$ 1,716.00	25/04/2023	22047	23/04/2023	CEO	Geoff Carberry	Variance greater than 10%: PO was an estimate only as problem was not identified until arrival. Extra cost due to Sunday call-out.
Great Southern Toyota	\$ 350.91	23/02/2023	-	-	CEO	Geoff Carberry	No PO was issued for the parts ordered
Ongerup Tyres & Automotive	\$ 95.00	<b>26/04/2023</b>	22069	<b>2/05/2023</b>	AWMC	Tarkyn Ward	PO date was created after the invoice date
Roxaine O-Toole	\$ 300.00	24/04/2023	-	-	CEO	Donna Rodney	No PO was issued for the parts ordered
QHSE Integrated systems (Skytrust)	\$ 603.90	4/05/2023	21193	1/07/2022	CEO	Cherie Delmage	Variance greater than 10%: ISO Audit module was added after annual PO was created causing the 10% variance
Afgri Equipment	\$ 102.09	9/05/2023	22065	2/05/2023	CEO	Geoff Carberry	Variance greater than 10%: Freight was not included in the PO
Position Partners	\$ 2,623.50	8/05/2023	22101	10/05/2023	CEO	Damon Lukins	PO date was created after the invoice date
Gnowangerup Football Club	\$ 651.04	21/04/2023	22099	10/05/2023	CEO	Damon Lukins	PO date was created after the invoice date
DJ Lemin Painting Services	\$ 13,200.00	15/05/2023	22134	15/05/2023	CEO	Geoff Carberry	Only was quote was obtained and no PO was created for the work done. Geoff left employment before it could be resolved.

## JUNE 2023

### Procurement Non-Compliance

### Purchase Order Registration

Creditor	Non-compliance	EFT No	EFT Date	Invoice Amount	Invoice Date	PO	PO Date	Responsible Manager	Responsible / Requesting Officer	EXPLANATION
JERRAMUNGUP ELECTRICAL	Purchase order		8/06/2023	\$ 412.35	24/05/2023	22148	24/05/2023	CEO	Damon Lukins	Variance greater than 10%: PO was an estimate only as wasn't sure what issue was.
ABA SECURITY	Purchase order		15/06/2023	\$ 4,265.61	30/05/2023	-	-	CEO	Damon Lukins	No PO was issued to Contractor - Insurance claim for CCTV camera stolen at GNP Star building
AUSTRALAI DAY COUNCIL OF WA	Purchase order		15/06/2023	\$ 720.00	31/05/2023	-	-	CEO	Donna Rodney	No PO was created for annual membership
AUSTRALAI AIRPORTS ASSOCIATION	Purchase order		15/06/2023	\$ 1,925.00	8/06/2023	-	-	CEO	Damon Lukins	No PO was created for annual membership
BATTERY WORLD ALBANY	Purchase order		15/06/2023	\$ 550.00	30/04/2023	21977	31/03/2023	CEO	Geoff Carberry	Variance greater than 10%: PO was an estimate only
AUTO SMART	Purchase order		22/06/2023	\$ 386.20	14/06/2023	22206	14/06/2023	CEO	Wayne Butler	Variance greater than 10%: truck wash price on PO for 1 only and bought 2
GNOWANGERUP FUEL SUPPLIES	Purchase order		22/06/2023	\$ 42.00	7/06/2023	22209	15/06/2023	CEO	Wayne Butler	PO date was created after the invoice date
DL CONSULTING	Purchase order		8/07/2023	\$ 3,945.70	30/06/2023	21173	1/07/2022	DCEO	Cherie Delmage	Variance greater than 10%: PO was based on normal hrs, but extra hrs were required due to staff changes

Unconfirmed Minutes

## 4.1 PURCHASING POLICY

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	22 June 1998

<b>Policy No:</b>	4.1
<b>Date Last Reviewed:</b>	28 July 2021

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 – Section 3.57.</li> <li>2. Local Government (Functions and General) Regulations – Regulation 11A</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. State Records Act 2000</li> <li>2. Shire of Gnowangerup Code of Conduct</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Numbers</b>	1.2.5, 1.2.7

<b>Staff Procedure Applicable</b>	Yes
<b>Staff Procedure Number</b>	4.7

ADOPTED POLICY	
<b>Title:</b>	PURCHASING POLICY
<b>Objective:</b>	<p>To ensure that all purchasing activities:</p> <p><b>This policy:</b></p> <ol style="list-style-type: none"> <li>1. Ensures compliance with the Local Government Act 1995 and the Local Government (Functions and General) Regulations 1996 to establish a framework of operational standards for contracts to purchase goods and services;</li> <li>2. Provides guidance to all Council employees on all levels of procurement to ensure ethical behavior, and to ensure probity, and transparency;</li> <li>3. Ensures that the Shire receives value for money as a result of its purchasing activities;</li> <li>4. Aims to deliver a high level of accountability whilst providing a flexible, efficient and effective and transparent procurement framework;</li> <li>5. Ensures that the Shire considers the environmental and sustainability implications of the procurement process across the life cycle of goods and services; and</li> <li>6. Ensures that all purchasing transactions are recorded in compliance with the State Records Act 2000 and associated records management practices and procedures of the Shire.</li> </ol>

### 1.0 Strategy

The Shire is committed to sustainable procurement practices. The Shire will advertise and assess quotes and tenders to secure supply arrangements that contribute to achieving the Shire's strategic goals and objectives in line with the following principles:

- Enhance our natural and built environment by purchasing products and services that demonstrate environmental best practice and will reduce negative impacts;
- Enhance our economic environment by ensuring value for money in all contracting and purchasing;
- Ensure Good Governance by maintaining transparency in contracting and purchasing, minimising the risk to the Shire of Gnowangerup through the application of a robust risk management mechanisms ensuring that the products and services it purchases are in line with the Shire's objectives; and
- Where appropriate, the Shire shall endeavour to provide an advantage to suppliers demonstrating that they minimise environmental and negative social impacts and embrace sustainable business practices.
- Where possible suppliers operating within the Great Southern Region are to be given the opportunity to quote for goods & services required by the Shire

## 2.0 Ethics and Integrity

### Code of Conduct

All officers and employees of the Shire undertaking purchasing activities must have regard for the Code of Conduct requirements, shall observe the highest standards of ethics and integrity and act in an honest and professional manner at all times which supports the standing of the Shire.

## 3.0 Purchasing Procedure

For detailed purchasing procedures, please refer to the Purchasing Procedure

## 4.0 Purchasing Thresholds

The table below prescribes the purchasing process that the Shire must follow, based on the purchase value:

Purchase Value Threshold (Ex GST)	Purchasing Requirement
Up to \$5,000 annually	Purchase directly from a supplier using Petty Cash for minor items, a Purchase Order or Corporate Credit Card issued by the Shire, or seek at least one (1) oral or written quotation from a suitable supplier, either from:  an existing panel of pre-qualified suppliers administered by the Shire; or  a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or

Purchase Value Threshold (Ex GST)	Purchasing Requirement
	from the open market.
<b>Over \$5,000 and up to \$20,000 annually</b>	<p>Seek at least two (2) verbal or written quotations from suppliers following a brief outlining the specified requirement, either from:</p> <p>an existing panel of pre-qualified suppliers administered by the Shire; or</p> <p>a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or</p> <p>from the open market.</p>
<b>Over \$20,000 and up to \$50,000 annually</b>	<p>Seek at least two (2) written quotations from suppliers following a brief outlining the specified requirement, either from:</p> <p>an existing panel of pre-qualified suppliers administered by the Shire; or</p> <p>a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or</p> <p>from the open market.</p>
<b>Over \$50,000 and up to \$250,000 (over 3 year period)</b>	<p>Seek at least three (3) written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specification of goods and services required. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations in accordance with the definition stated within this Policy.</p> <p>Quotations within this threshold may be obtained from:</p> <p>an existing panel of pre-qualified suppliers administered by the Shire; or</p> <p>a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or</p> <p>from the open market.</p> <p>Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire through the WALGA preferred supply program or</p>

Purchase Value Threshold (Ex GST)	Purchasing Requirement
	State Government CUA) are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.
<b>Over \$250,000 and up to \$600,000 Request for Tender (RFT) Required</b>	<p><b>1. Tender Exempt arrangements:</b> i.e. WALGA PSA, CUA or other tender exemption under F&amp;G Reg.11(2). This requires at least three (3) written quotes from suppliers under a formal Request for Quotation (RFQ),</p> <p><b>OR</b></p> <p><b>2. Public Tender:</b> conduct a public Request for Tender (RFT) process in accordance with the <i>Local Government Act 1995 and Local Government (Functions and General) Regulations 1996</i>, this Policy and the Shire's tender and purchasing procedures. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations in accordance with the definition stated within this Policy.</p>
<b>Emergency Purchases</b>	Refer to Purchasing Procedure.
<b>LGIS Services LG Act 1995 Section 9.58(6)(b)</b>	<p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.</p>
<b>Over \$600,000 RFT Required</b>	As above AND Council is to approve the tender process prior to commencement of tender (as per Delegations Register 1.2.4 Expressions of Interest and Tenders for Goods & Services).

## 5.0 Records Management

All Local Government purchasing activity, communications and transactions must be evidenced and retained as local government records in accordance with the *State Records Act 2000* and the Shire's Recordkeeping Plan.

In addition, the Shire must consider and will include in each contract for the provision of works or

services, the contractor's obligations for creating, maintaining and where necessary the transferal of records to the Shire relevant to the performance of the contract.

## 6.0 Application and Quality Assurance

Responsibility for the application, implementation and quality assurance of this policy rests with the Chief Executive Officer, Management, Shire President and Councilors.

- (a) all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- (b) any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- (c) any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

### Purchase Orders

A Shire Purchase Order must be used for all purchases except for purchases made by Credit Card or petty cash. The purchase order is to be signed by an officer with the appropriate designated purchase order threshold value. A purchase order **must be issued before the purchase is made**, not retrospectively.

All purchase orders must have acknowledgement of actions as stated in the Quotes Required box at the bottom of the Purchase Order page. Supply of goods or services from \$5000 to \$250,000 must have the information entered as per the Policy stated on the right hand side of the Purchase Order.

Insufficient quotations or documentation increases the likelihood of not receiving value for money in procurement, or favouritism of suppliers.

If the complete request is **over \$250,000 for the Financial Year then a tender must be actioned**.

If the supplier has met or exceeded the threshold of \$250,000 in the previous three years and you have similar requirements in the LTFP for the future three years it is to be determined if a Tender or RFQ is required.

If it is recognised that the threshold has been reached because of a spike in expenditure due to a once off project than a tender is not required.

In this situation a RFQ for the supply of similarity can be obtained to cover the shire for three years when seeking quotations for individual jobs or projects.

### Goods Receipt

All purchase orders are to be goods receipted by an officer **other than** the officer that signed the purchase order. On receipt of the goods or service the supplier invoice needs to be stamped and signed by an officer other than the requesting officer that all goods have been received for the Shire of Gnowangerup. The invoice together with the Office copy of the purchase order and all documents that meet the requirements for amounts exceeding \$5,000.00 is then submitted to the Finance Officer for payment.

Value for money is determined when the consideration of price, risk and qualitative factors are assessed to determine the most advantageous outcome to be achieved for the Shire.

As such, purchasing decisions must be made with greater consideration than obtaining lowest price, but also to incorporate qualitative and risk factors into the decision.

### **Application**

An assessment of the best value for money outcome for any purchasing process should consider:

- (a) all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery and distribution, as well as other costs such as (but not limited to) holding costs, consumables, deployment, maintenance and disposal;
- (b) the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communication etc;
- (c) financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- (d) a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable;
- (e) the safety requirements associated with both the product design and specification offered by suppliers and the evaluation of risk when considering purchasing goods and services from suppliers;
- (f) purchasing of goods and services from suppliers that demonstrate sustainable benefits and good corporate social responsibility; and
- (g) providing opportunities for businesses within the Shire's boundaries to be given the opportunity to quote for providing goods and services wherever possible.

### **Purchasing Requirements**

#### **Legislative/Regulatory Requirements**

The requirements that must be complied with by the Shire, including purchasing thresholds and processes, are prescribed within the Regulations, this Procedure and associated purchasing procedures and policies in effect at the Shire.

#### **Compliance with Purchasing Thresholds**

Purchasing that is \$250,000 or below in total value (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined in this Purchasing Procedure.

Purchasing that exceeds \$250,000 in total value (excluding GST) must be put to public tender when it is determined that a regulatory tender exemption, as stated in this Procedure, is not deemed to be suitable.

#### **Purchasing Value Definition**

Determining purchasing value is to be based on the following considerations:

- (a) Exclusive of Goods and Services Tax (GST);
- (b) The actual or expected value of a contract over the full contract period, including all options to extend; or the extent to which it could be reasonably expected that the Shire will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased. A best practice suggestion is that if a purchasing threshold is reached within three years for a



threshold (including the tender threshold) must apply.

- (c) Must incorporate any variation to the scope of the purchase and be limited to a 10% tolerance of the original purchasing value.

### Purchasing from Existing Contracts

Where the Shire has an existing contract in place, it must ensure that goods and services required are purchased under these contracts to the extent that the scope of the contract allows. When planning the purchase, the Shire must consult its Contracts Register in the first instance before seeking to obtain quotes and tenders on its own accord.

### Purchasing Thresholds

The table below prescribes the purchasing process that the Shire must follow, based on the purchase value:

Purchase Value Threshold (Ex GST)	Purchasing Requirement
<b>Up to \$5,000 annually</b>	Purchase directly from a supplier using Petty Cash for minor items, a Purchase Order or Corporate Credit Card issued by the Shire, or seek at least one (1) oral or written quotation from a suitable supplier, either from:  an existing panel of pre-qualified suppliers administered by the Shire; or  a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or  from the open market.
<b>Over \$5,000 and up to \$20,000 annually</b>	Seek at least two (2) verbal or written quotations from suppliers following a brief outlining the specified requirement, either from:  an existing panel of pre-qualified suppliers administered by the Shire; or  a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or  from the open market.
<b>Over \$20,000 and up to \$50,000 annually</b>	Seek at least two (2) written quotations from suppliers following a brief outlining the specified requirement, either from:  an existing panel of pre-qualified suppliers administered by the Shire; or  a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or  from the open market.

<p><b>Over \$50,000 and up to \$250,000 (over 3 year period)</b></p>	<p>Seek at least three (3) written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specification of goods and services required. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations in accordance with the definition stated within this Procedure.</p> <p>Quotations within this threshold may be obtained from:</p> <p>an existing panel of pre-qualified suppliers administered by the Shire; or</p> <p>a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or</p> <p>from the open market.</p> <p>Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.</p>
<p><b>Over \$250,000 RFT Required</b></p>	<p><b>1. Tender Exempt arrangements:</b> i.e. WALGA PSA, CUA or other tender exemption under F&amp;G Reg.11(2). This requires at least three (3) written quotes from suppliers under a formal Request for Quotation (RFQ),</p> <p><b>OR</b></p> <p><b>2. Public Tender:</b> conduct a public Request for Tender (RFT) process in accordance with the <i>Local Government Act 1995 and Local Government (Functions and General) Regulations 1996</i>, this Procedure and the Shire's tender and purchasing policies. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations in accordance with the definition stated within this Procedure.</p>

<p><b>Emergency Purchases</b></p>	<p>Emergency purchases are defined as the supply of goods or services associated with:</p> <ul style="list-style-type: none"> <li>(a) A local emergency and the expenditure is required (within existing budget allocations) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets; OR</li> <li>(b) A local emergency and the expenditure is required (with no relevant available budget allocation) to respond to an imminent risk to public safety, or to protect or make safe property or infrastructure assets in accordance with s.6.8 of the Local Government Act 1995 and Functions and General Regulation 11(2)(a); OR</li> <li>(c) A State of Emergency declared under the Emergency Management Act 2005 and therefore, Functions and General Regulations 11(2)(aa), (ja) and (3) apply to vary the application of this policy.</li> </ul> <p>Time constraints, administrative omissions and errors do not qualify for definition as an emergency purchase. Instead, every effort must be made to research and anticipate purchasing requirements in advance and to allow sufficient time for planning and scoping proposed purchases and to then obtain quotes or tenders, as applicable.</p>
<p><b>LGIS Services (Insurances) LG Act 1995 Section 9.58(6)(b)</b></p>	<p>The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the <i>Local Government Act 1995</i> and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Procedure.</p> <p>Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Procedure is required.</p>

### Value Thresholds for Signing of Official Purchase Orders and Certification of Invoices

The signing of official orders and certification of invoices for the supply of goods and services can only be exercised by those Officers indicated in the following table, and only to the extent indicated on the levels adjacent to the Officer's title:

Purchase Order Value Threshold	Position Designation
Up to \$500	Customer Service Officer
Up to \$2,000	CEO's Executive Assistant Corporate Risk Officer
Up to \$5,000	Community Development Coordinator Plant Mechanic Works Administration Assistant
Up to \$25,000	Manager of Works Asset and Waste Management Coordinator
Up to \$100,000	Deputy CEO
Unlimited	Chief Executive Officer

### Tendering Exemptions

An exemption to publicly invite tenders may apply in the following instances:

- (a) the purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supply Program or State Government Common Use Arrangement.
- (b) the purchase is from a regional local government or another local government;
- (c) the purchase is acquired from a person registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less and represents value for money;
- (d) the purchase is acquired from an Australian Disability Enterprise and represents value for money;
- (e) the purchase is from a pre-qualified supplier under a panel established by the Shire; or
- (f) any of the other exclusions under Regulation 11 of the Regulations apply.

### Inviting Tenders Under the Tender Threshold

Where considered appropriate and beneficial, the Shire may consider publicly advertising tenders in lieu of undertaking a Request for Quotation for purchases under the tender threshold. This decision should be made after considering the benefits of this approach in comparison with the costs, risks,

timeliness and compliance requirements and also whether the purchasing requirement can be met through the WALGA Preferred Supply Program or State Government CUA.

If a decision is made to undertake a public tender for contracts expected to be \$250,000 or less in value, the Shire's tendering procedures must be followed in full.

### **Sole Source of Supply**

Where the purchasing requirement is over the value of \$10,000 and of a unique nature that can only be supplied from one supplier, the purchase is permitted without undertaking a tender or quotation process. This is only permitted in circumstances where the Shire is satisfied and can evidence that there is only one source of supply for those goods, services or works. The Shire must use its best endeavours to determine if the sole source of supply is genuine by exploring if there are any alternative sources of supply. Once determined, the justification must be endorsed by the Chief Executive Officer/Deputy CEO, prior to a contract being entered into.

From time to time, the Shire may publicly invite an expression of interest to effectively determine that one sole source of supply still genuinely exists.

### **Anti-Avoidance**

The Shire shall not enter into two or more contracts or create multiple purchase order transactions of a similar nature for the purpose of "splitting" the value of the purchase or contract to take the value of the consideration of the purchase below a particular purchasing threshold, particularly in relation to tenders and to avoid the need to call a public tender.

### **Emergency Purchases**

An emergency purchase is defined as an unanticipated and unbudgeted purchase which is required in response to an emergency situation as provided for in the *Local Government Act 1995*. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

An emergency purchase does not relate to purchases not planned for due to time constraints. Every effort must be made to anticipate purchases required by the Shire in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

### **Records Management**

Records of all purchasing activity must be retained in compliance with the *State Records Act 2000 (WA)*, the Shire's Records Keeping Procedure and associated procurement policies.

For each procurement activity, such documents may include:

- (a) The procurement initiation document such as a procurement business case which justifies the need for a contract to be created (where applicable);
- (b) Procurement planning and approval documentation which describes how the procurement is to be undertaken to create and manage the contract;
- (c) Request for quotation/tender documentation;

- (d) Copy of public advertisement inviting tenders, or the notice of private invitation (whichever is applicable);
- (e) Copies of quotes/tenders received;
- (f) Evaluation documentation, including individual evaluators' notes and clarifications sought;
- (g) Negotiation documents such as negotiation plans and negotiation logs;
- (h) Approval of award documentation;
- (i) All correspondence to respondents notifying of the outcome to award a contract;
- (j) Contract Management Plan which describes how the contract will be managed; and
- (k) Copies of contract(s) with supplier(s) formed from the procurement process.

### **Sustainable Procurement and Corporate Social Responsibility**

The Shire is committed to providing a preference to suppliers that demonstrate sustainable business practices and high levels of corporate social responsibility (CSR). Where appropriate, the Shire shall endeavour to provide an advantage to suppliers demonstrating that they minimise environmental and negative social impacts and embrace CSR. Sustainable and CSR considerations must be balanced against value for money outcomes in accordance with the Shire's sustainability objectives.

### **Buy Local Policy**

As much as practicable, the Shire must:

- (a) where appropriate, consider buying practices, policies and specifications that do not unfairly disadvantage local businesses;
- (b) consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- (c) ensure that procurement plans address local business capability and local content;
- (d) explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- (e) avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- (f) provide adequate and consistent information to potential suppliers.

To this extent, a qualitative weighting may be afforded in the evaluation of quotes and tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy.

### **Purchasing from Disability Enterprises**

Pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*, the Shire is not required to publicly invite tenders if the goods or services are to be supplied from an Australian Disability Enterprise, as registered on [www.ade.org.au](http://www.ade.org.au). This is contingent on the demonstration of value for money.

Where appropriate, Australian Disability Enterprises may be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Australian Disability Enterprises.

### **Purchasing from Aboriginal Businesses**

Pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*, the Shire is not required to publicly invite tenders if the goods or services are to be supplied from a person registered on the Aboriginal Business Directory published by the Small Business Development Corporation on [www.abdwa.com.au](http://www.abdwa.com.au), where the expected consideration under contract is worth \$250,000 or less. This is contingent on the demonstration of value for money.

Where appropriate, Aboriginal businesses may be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Aboriginal owned businesses, or businesses that demonstrate a high level of aboriginal employment.

### **Panels of Pre-Qualified Suppliers**

#### **Pre-Qualified Suppliers Panel Objectives**

In accordance with Regulation 24AC of the *Local Government (Functions and General) Regulations 1996*, a Panel of Pre-qualified Suppliers ("Panel") may be created where most of the following factors apply:

- (a) the Shire determines that a range of similar goods and services are required to be purchased on a continuing and regular basis;
- (b) there are numerous potential suppliers in the local and regional procurement-related market sector(s) that satisfy the test of 'value for money';
- (c) the purchasing activity under the intended panel is assessed as being of a low to medium risk;
- (d) the panel will streamline and will improve procurement processes; and
- (e) the Shire has the capability to establish, manage the risks and achieve the benefits expected of the proposed Panel.

The Shire will endeavour to ensure that panels will not be created unless most of the above factors are firmly and quantifiably established.

### **Establishing a Panel**

Should the Shire determine that the creation of a panel would be beneficial, it must do so in accordance with Part 4, Division 3 the *Local Government (Functions and General) Regulations 1996*. Panels may be established for one supply requirement, or a number of similar supply requirements under defined categories within the panel.

Panels may be established for a minimum of two (2) years and for a maximum length of time deemed appropriate by the Shire.

Evaluation criteria must be determined and communicated in the application process by which applications will be assessed and accepted.

Where a panel is to be established, the Shire will endeavour to appoint at least three (3) suppliers to each category, on the basis that best value for money is demonstrated. Where fewer than three (3) suppliers are appointed to each category within the panel, the category is not to be established.

In each invitation to apply to become a pre-qualified supplier (through a procurement process advertised through a state-wide notice), the Shire must state the expected number of suppliers it intends to put on the panel.

Should a panel member leave the panel, they may be replaced by the next ranked panel member determined in the value for money assessment should the supplier agree to do so, with this intention to be disclosed in the detailed information set out under Regulation 24AD(5)(d) and (e) when establishing the panel.

### **Distributing Work Amongst Panel Members**

To satisfy Regulation 24AD(5) of the Regulations, when establishing a panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the panel must prescribe whether the Shire intends to:

- (a) Obtain quotations from each pre-qualified supplier on the panel with respect to all purchases, in accordance with Subclause (c)(i); or
- (b) Purchase goods and services exclusively from any pre-qualified supplier appointed to that panel, and under what circumstances; or
- (c) Develop a ranking system for selection to the panel, with work awarded in accordance with Subclause (c)(ii). In considering the distribution of work among panel members, the detailed information must also prescribe whether:
  - (i) Each panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
  - (ii) Work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the panel. The Shire is to invite the highest ranked panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked panel member is to be made and so forth until a panel member accepts a Contract. Should the list of panel members invited be exhausted with no panel member accepting the offer to provide goods/services under the panel, the Shire may then invite suppliers that are not pre-qualified under the panel, in accordance with the Purchasing Thresholds stated in section 4.5 of this Procedure. When a ranking system is established, the panel must not operate for a period exceeding 12 months.



In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

### **Purchasing from the Panel**

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with panel members, quotations received, evaluation of quotes and notification of award communications must be captured on the Shire's electronic records system. A separate file is to be maintained for each quotation process made under each panel that captures all communications between the Shire and Panel members.

### **Recordkeeping - Panels**

Records of all communications with panel members, with respect to the quotation process and all subsequent purchases made through the Panel, must be kept.

For the creation of a panel, this includes:

- (a) The procurement initiation document such as a procurement business case which justifies the need for a panel to be created;
- (b) Procurement planning and approval documentation which describes how the procurement is to be undertaken to create and manage the panel;
- (c) Request for applications documentation;
- (d) Copy of public advertisement inviting applications;
- (e) Copies of applications received;
- (f) Evaluation documentation, including clarifications sought;
- (g) Negotiation documents such as negotiation plans and negotiation logs;
- (h) Approval of award documentation;
- (i) All correspondence to applicants notifying of the establishment and composition of the panel such as award letters;
- (j) Contract Management Plan which describes how the contract will be managed; and
- (k) Copies of framework agreements entered into with pre-qualified suppliers.

The Shire is also to retain itemised records of all requests for quotation, including quotations received from pre-qualified suppliers and contracts awarded to panel members. A unique reference number shall be applied to all records relating to each quotation process, which is to also be quoted on each purchase order issued under the contract.

Information with regards to the panel offerings, including details of suppliers appointed to the panel, must be kept up to date, consistent and made available for access by all officers and employees of the Shire.

**RELATED DOCUMENTS:**

- Shire of Gnowangerup Purchasing Policy.

The Chief Executive Officer reserves the right to review, vary or revoke this procedure at any time.

**6. CLOSURE**

There being no further business, Presiding Member Cr Fiona Gaze thanked Committee members and staff and closed the meeting at 3.41pm.

Unconfirmed

<b>11.2</b>	<b>LIST OF JULY 2023 ACCOUNTS FOR PAYMENT AND AUTHORISATION</b>
<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	23 August 2023
<b>Business Unit:</b>	Corporate and Community Services
<b>Responsible Officer:</b>	Chiara Galbraith – Deputy Chief Executive Officer
<b>Author:</b>	Anrie van Zyl – Human Resource & Emergency Management Officer
<b>Disclosure of Interest:</b>	Nil

ATTACHMENTS

- List of Payments for July 2023.

PURPOSE OF THE REPORT

To provide Council with a list of payments processed in the month of July 2023.

BACKGROUND

Nil

COMMENTS

The List of Payments for July 2023 covering the period 01/07/2023 to 31/07/2023 is as follows:

<b>FUND</b>	<b>AMOUNT</b>
Municipal Fund	\$634,427.85
Credit Card	\$ 720.51
<b>TOTAL</b>	<b>\$635,148.36</b>

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

*Local Government (Financial Management) Regulations 1996*

Regulation 12 states that:

- (1) *A payment may only be made from the municipal fund or the trust fund –*

- (a) *if the local government has delegated to the CEO the exercise of its power to make payments from those funds – by the CEO; or*
- (b) *otherwise, if the payment is authorised in advance by a resolution of the council.*

**POLICY IMPLICATIONS**

Purchasing Policy 4.1

Corporate Credit Card Policy 4.4

**FINANCIAL IMPLICATIONS**

All payments are in line with the Adopted Budget or have been approved by Council as a Budget Amendment.

**STRATEGIC IMPLICATIONS**

Strategic Community Plan

Theme: Our Organisation

Community Priority:

Forward planning and implementation of plans to achieve strategic priorities.

Action: Performance against commitments made.

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS:**

<b>Strategic Risk Category</b>	Financial Sustainability
<b>Consequence Rating</b>	Catastrophic
<b>Likelihood Rating</b>	Unlikely
<b>Acceptance Rating</b>	Acceptable
<b>Risk Acceptance Criteria</b>	Risk Acceptable with adequate controls

**IMPACT ON CAPACITY**

Nil

**ALTERNATE OPTIONS AND THEIR IMPLICATIONS**

Nil

**CONCLUSION**

That Council receive and approve the July 2023 List of Payments as per the Officer’s Recommendation.

**VOTING REQUIREMENTS**

Simple Majority

**COUNCIL RESOLUTION:**

**Moved: Cr R O'Meehan      Seconded: Cr R Kiddle**

**0823.57 That Council:**

**Receives and approves the payment of accounts for July 2023 consisting of: Cheque 127 - \$45,585.76  
EFT20134– EFT20195 totalling \$545,772.80;**

**Superannuation and Direct Deposits totalling \$43,069.29 and Corporate Credit Card totalling \$720.51**

**Unanimously Carried 8/0**

**For: Cr Fiona Gaze, Cr Shelley Hmeljak, Cr Rebecca Kiddle, Cr Kate O'Keeffe, Cr Peter Callaghan, Cr Lex Martin, Cr Rebecca O'Meehan, Cr Mick Creagh**

**Against: NIL**

**SHIRE OF GNOWANGERUP  
LIST OF PAYMENTS - JULY 2023**

Chq/EFT	Date	Name	Description	Amount
127	18/07/2023	KNUD NYMANN	PUSH AND SUPPLY GRAVEL	\$ 45,585.76
				<b>\$ 45,585.76</b>
EFT20134	06/07/2023	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 100.00
EFT20135	06/07/2023	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 120.00
EFT20136	06/07/2023	LGRCEU	PAYROLL DEDUCTIONS	\$ 110.00
EFT20137	06/07/2023	BORDEN DEVELOPEMENT GROUP INC	BORDEN COMMUNITY BUS HIRE 10/5/23 COUNCIL TOUR OF ROADS AND INFRASTRUCTURE	\$ 297.50
EFT20138	06/07/2023	CUTTING EDGES EQUIPMENT PARTS PTY LTD	COMPLETE REPLACEMENT SET OF BLADES FOR CAT LOADER 930H BUCKET	\$ 1,243.00
EFT20139	06/07/2023	DA & KJ MURRAY	TO SUPPLY ACCOMMODATION & MEALS JUNE 2023	\$ 360.00
EFT20140	06/07/2023	GNOWANGERUP COMMUNITY RESOURCE CENTRE	STAFFING OF LIBRARY 02,09,16,19,23,26, 30 JUNE 2023	\$ 1,799.65
EFT20141	06/07/2023	MARKETFORCE	ADVERTISING IN THE WEST AUSTRALIAN 24/6/2023 REQUEST FOR TENDER	\$ 526.65
EFT20142	06/07/2023	MESSAGEMEDIA	MESSAGING OUTBOUND HUNE 23 (15513 MESSAGES)	\$ 2,047.72
EFT20143	06/07/2023	ONGERUP FARM SUPPLIES	FAST SET CONCRETE 20KG	\$ 44.00
EFT20144	06/07/2023	ONGERUP TYRES & AUTOMOTIVE	SUPPLY AND FIT TYRE	\$ 2,593.00
EFT20145	06/07/2023	WBS MODULAR PTY LTD T/A EVOKE LIVING HOMES	CONSTRUCT AND INSTALL 2 X 2 BEDROOM CHALET BUILDINGS AS PER RFT2023-4	\$ 182,372.50
EFT20146	18/07/2023	AIR LIQUIDE	CYLINDER HIRE FEE - LARGE	\$ 127.52
EFT20147	18/07/2023	AUSTRALIA POST	SUPPLY CHARGES JUNE 23	\$ 44.46
EFT20148	18/07/2023	BUILDING AND ENERGY DIVISION DEPT MINES, INDUSTRY REGULATION AND SAFETY	BUILDING SERVICE LEVY - JUNE 23	\$ 612.49
EFT20149	18/07/2023	CHIARA GALBRAITH	FUEL REIMBURSEMENT	\$ 107.29
EFT20150	18/07/2023	CORE BUSINESS AUSTRALIA PTY LTD (CORE SRM)	ACTING MANAGER OF WORK: 12 JUNE 2023 - 30 JUNE 2023	\$ 15,650.25
EFT20151	18/07/2023	DL CONSULTING	ANNUAL ACCOUNTING FEES 2022/23	\$ 3,945.70
EFT20152	18/07/2023	GNOWANGERUP FUEL SUPPLIES	SES FUEL JUNE 23	\$ 2,910.05
EFT20153	18/07/2023	ONLINE SAFETY SYSTEMS PTY LTD	MEMBERSHIP MAY 2023	\$ 1,265.00
EFT20154	18/07/2023	QHSE INTEGREATED SOLUTIONS PTY LTD	SKYTRUST INTELLEGANCE SYSTEM - LICENCE FEE JUNE 23	\$ 603.90
EFT20155	18/07/2023	SADLERS BUTCHERS	CATERING FOR LUNCH FOR 10 PEOPLE WEDNESDAY 21 JUNE 2023 SANDWHICH PLATTER SALAD VEGAN SALAD - NO EGG - NO CHEESE - NO DRESSING PLATTER OF MINI PIES & SAUCE WE WILL COLLECT 11AM WEDNESDAY 21 JUNE 2023 THIS IS AN ESTIMATED AMOUNT ONLY	\$ 172.00
EFT20156	19/07/2023	ALBANY CITY MOTORS	SUPPLY 2023 NISSAN XTRAIL ST VEHICLE AS PER QUOTE	\$ 16,693.30
EFT20157	20/07/2023	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 100.00
EFT20158	20/07/2023	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$ 120.00
EFT20159	20/07/2023	LGRCEU	PAYROLL DEDUCTIONS	\$ 110.00
EFT20160	24/07/2023	AUSTRALIAN AIRPORTS ASSOCIATION LIMITED	ANNUAL MEMBERSHIP TO THE AUSTRALIAN AIRPORTS ASSOCIATION	\$ 1,925.00
EFT20161	24/07/2023	BEST OFFICE SYSTEMS	PRINTER TONER FOF GNP SES PRINTER	\$ 420.00
EFT20162	24/07/2023	BURSTON MECHANICAL SERVICES	REPAIRS TO GN.11199	\$ 439.55
EFT20163	24/07/2023	CHELSEA WHY	STAFF REIMBURSEMENT - MEALS WHILE ON TRAINING	\$ 139.36
EFT20164	24/07/2023	DA & KJ MURRAY	PROVIDE ACCOMODATION & MEALS FOR ACTING MANAGER OF WORKS OVER A 4 WEEK PERIOD OVER JUNE & JULY 13TH-15TH 19TH-22ND 26TH-29TH 3RD-6TH 15XNIGHTS @ \$120 PER NIGHT = \$1,800 THIS IS AN ESITMATED AMOUNT ONLY	\$ 720.00
EFT20165	24/07/2023	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	GREASE TRACKING FORMS	\$ 88.00
EFT20166	24/07/2023	GNP HARDWARE	MOUSE TRAPS FOR SHIRE OFFICE	\$ 48.85
EFT20167	24/07/2023	IT VISION	SYNERGY SOFT ANNUAL LICENCE FEES 2023/24	\$ 45,802.62
EFT20168	24/07/2023	JLT RISK SOLUTIONS PTY LTD	MARINE CARGO FOR 23-24 FINANCIAL YEAR	\$ 796.95
EFT20169	24/07/2023	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LOCAL GOVERNMENT PROFESSIONALS BRONZE MEMBERSHIP FOR SHIRE OF GNOWANGERUP 2023/24	\$ 1,081.00
EFT20170	24/07/2023	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	ANALYTICAL SERVICES 23/24 FINANCIAL YEAR	\$ 509.30
EFT20171	24/07/2023	QHSE INTEGREATED SOLUTIONS PTY LTD	SKYTRUST INTELLIGENCE SYSTEM - LICENCE FEE JULY 23	\$ 603.90
EFT20172	24/07/2023	SOLUTIONS IT	ANNUAL FEE 2023/24 FOR ONSITE VISIT (1 PER MONTH)	\$ 3,893.12
EFT20173	24/07/2023	THE BOTTLE-O NORTH ROAD	ALCOHOL PURCHASE FOR COUNCIL MEETINGS	\$ 366.76
EFT20174	24/07/2023	TRAILBLAZERS	SAFETY BOOTS FOR DEPOT	\$ 195.00
EFT20175	24/07/2023	WA CONTRACT RANGER SERVICES	RANGER SERVICES YEARLY FEES 04/07/23; 13/07/23	\$ 2,673.00

EFT20176	24/07/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	PEOPLE AND CULTURE SEMINAR 2023	\$ 310.50
EFT20177	24/07/2023	WITHERS & ASSOCIATES PTY LTD	ANNUAL COST 2023/24 FOR EHO - LLEW WITHERS	\$ 5,708.45
EFT20178	27/07/2023	A V TRUCK SERVICES	BALL JOINT RIGHT	\$ 366.98
EFT20179	27/07/2023	ALBANY V-BELT AND RUBBER	2 GAS STRUTS	\$ 53.44
EFT20180	27/07/2023	AUSTRALIA PACIFIC VALUERS PTY LTD	ANNUAL FEES FOR FINANCIAL REPORTING VALUATIONS 2022/23	\$ 16,047.90
EFT20181	27/07/2023	BEST OFFICE SYSTEMS	SUPPLY CHARGES - ADMIN COPIER IMC6000 - JUNE-JULY 23	\$ 825.40
EFT20182	27/07/2023	BGL SOLUTIONS	SOLINOID REPAIR ON MAIN STREET INFRONT OF OFFICE	\$ 220.43
EFT20183	27/07/2023	BUNNINGS ALBANY	CAROMA CISTERN UNISET II	\$ 444.11
EFT20184	27/07/2023	EVERJAZZ PTY LTD T/A POWELL SECURITY SERVICES	QUARTERLY SECURITY MONITORING FOR SES BUILDING - 2023/24	\$ 100.10
EFT20185	27/07/2023	GNOWANGERUP SHIRE MEDICAL PRACTICE	PRE- EMPLOYMENT MEDICAL	\$ 150.00
EFT20186	27/07/2023	GNP HARDWARE	MOLLY GREASE (ONE BUCKRET 20L)	\$ 934.90
EFT20187	27/07/2023	I SWEEP TOWN & COUNTRY	SIX MONTHLY ROAD SWEEP OF GNOWANGERUP, ONGERUP AND BORDEN TOWNSITES	\$ 4,054.05
EFT20188	27/07/2023	KATANNING H HARDWARE	1 ROLL OF BARRIER MESH (60 M)	\$ 171.90
EFT20189	27/07/2023	LGISWA	WORKS WORKERS COMPENSATION	\$ 171,942.75
EFT20190	27/07/2023	METROCOUNT	REPLACEMENT BATTERIES FOR ROAD COUNTERS	\$ 643.50
EFT20191	27/07/2023	SOUTHERN TOOL AND FASTENER CO	ONE CHAIN AND BAR FOR POLE SAW STILL HT 75	\$ 126.70
EFT20192	27/07/2023	STAR SALES & SERVICE	CHAINSAW BARS (2) AND CHAINS TO SUIT PLUS CHAIN AND BAR FOR POLE SAW	\$ 603.90
EFT20193	27/07/2023	THINKPROJECT AUSTRALIA PTY LTD	RAMM TRANSPORT ASSET ANNUAL SUPPORT AND MAINTENANCE FEE FOR THE PERIOD 01/07/23 - 30/06/24	\$ 11,577.48
EFT20194	27/07/2023	WARREN BLACKWOOD WASTE	240L BIN PICK UP - 2023/24 5X PICK UPS A MONTH @ 1065	\$ 9,187.38
EFT20195	27/07/2023	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION	WALGA SUBSCRIPTION	\$ 28,524.54

**\$545,772.80**

DD6025.3	07/07/2023	HOUSING AUTHORITY	26 JOHN STREET WATER USAGE BILL	\$ 7.62
DD6044.1	05/07/2023	AWARE SUPER	PAYROLL DEDUCTIONS	\$ 5,317.70
DD6044.2	05/07/2023	WALGS PLAN	PAYROLL DEDUCTIONS	\$ 139.43
DD6044.3	05/07/2023	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 2,089.30
DD6044.4	05/07/2023	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 52.59
DD6044.5	05/07/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 2,974.28
DD6044.6	05/07/2023	THE PIPA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 283.02
DD6044.7	05/07/2023	ANZ SMART CHOICE SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 223.38
DD6044.8	05/07/2023	THE TRUSTEE FOR MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 261.25
DD6044.9	05/07/2023	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 65.84
DD6053.1	01/07/2023	BENDIGO COMMUNITY BANK	BPAY BILLER FEE	\$ 13.20
DD6055.1	03/07/2023	BENDIGO COMMUNITY BANK	TYRO FEES	\$ 347.96
DD6055.2	03/07/2023	WESTNET	ADMIN INTERNET	\$ 252.83
DD6057.1	06/07/2023	BENDIGO COMMUNITY BANK	BANK FEES	\$ 7.20
DD6059.1	10/07/2023	SYNERGY	SUPPLY PERIOD 62 DAYS	\$ 125.71
DD6059.2	10/07/2023	WATER CORPORATION	SERVICE AND USAGE CHARGES	\$ 212.57
DD6061.1	11/07/2023	WATER CORPORATION	SERVICE AND USAGE CHARGES	\$ 179.01
DD6065.1	19/07/2023	AWARE SUPER	PAYROLL DEDUCTIONS	\$ 5,241.76
DD6065.2	19/07/2023	WALGS PLAN	PAYROLL DEDUCTIONS	\$ 139.43
DD6065.3	19/07/2023	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	SUPERANNUATION CONTRIBUTIONS	\$ 2,054.77
DD6065.4	19/07/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 3,060.37
DD6065.5	19/07/2023	THE PIPA SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 284.51
DD6065.6	19/07/2023	ANZ SMART CHOICE SUPER	SUPERANNUATION CONTRIBUTIONS	\$ 287.52
DD6065.7	19/07/2023	THE TRUSTEE FOR MLC SUPER FUND	SUPERANNUATION CONTRIBUTIONS	\$ 202.82
DD6065.8	19/07/2023	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$ 68.39
DD6068.1	13/07/2023	BENDIGO COMMUNITY BANK	DEPOSIT FEES	\$ 4.00
DD6072.1	17/07/2023	BENDIGO COMMUNITY BANK	DEPOSIT FEES	\$ 4.00
DD6074.1	18/07/2023	3E ADVANTAGE PTY LIMITED	PHOTOCOPIER LEASE	\$ 418.00
DD6074.2	18/07/2023	BENDIGO COMMUNITY BANK	BANK FEES	\$ 1.50
DD6076.1	20/07/2023	BENDIGO COMMUNITY BANK	BANK FEES	\$ 6.00
DD6077.1	24/07/2023	AUSTRALIAN COMMUNICATIONS AUTHORITY	ANNUAL FEES FOR LAND MOBILE SYSTEM AT SHIRE DEPOT - 2023/24	\$ 59.00
DD6077.2	24/07/2023	TELSTRA	SUPPLY CHARGES - JULY 23	\$ 55.00
DD6082.1	24/07/2023	BENDIGO COMMUNITY BANK	BANK FEES	\$ 6.70

DD6082.2	24/07/2023	SYNERGY	SUPPLY PERIOD 30 DAYS	\$ 4,474.20
DD6085.1	27/07/2023	TELSTRA	SUPPLY CHARGES FOR POOL PHONE - JULY 23	\$ 114.99
DD6088.1	27/07/2023	DEPARTMENT OF TRANSPORT	GST	\$ 13,217.75
DD6091.1	27/07/2023	BENDIGO COMMUNITY BANK	BANK FEES	\$ 2.70
DD6093.1	31/07/2023	BENDIGO COMMUNITY BANK	DEPOSIT FEES	\$ 4.00
DD6093.2	31/07/2023	WESTNET	DCEO INTERNET	\$ 64.99
DD6093.3	31/07/2023	HOUSING AUTHORITY	AWMC RENT	\$ 744.00
DD6095.1	31/07/2023	BENDIGO COMMUNITY BANK		-\$ 4.00
DD6095.2	31/07/2023	WESTNET		-\$ 64.99
DD6095.3	31/07/2023	HOUSING AUTHORITY		-\$ 744.00
DD6097.1	31/07/2023	BENDIGO COMMUNITY BANK	BANK FEES	\$ 4.00
DD6097.2	31/07/2023	WESTNET	DCEO INTERNET	\$ 64.99
DD6097.3	31/07/2023	HOUSING AUTHORITY	AWMC RENT	\$ 744.00

**\$ 43,069.29**

Breakdown of Credit Card Expenditure

BARBEQUES GALORE	ONGERUP SPORTING COMPLEX	\$ 179.85
BP CON EAST PERTH	FUEL GN.00	\$ 79.64
GNOWANGERUP HARDWARE	KEY CUTTING - 14 GROCOCK STREET (AWMC RENTAL)	\$ 33.70
DEPARTMENT OF TRANSPORT	PLATE CHANGE GN.0016 (1HVK203)	\$ 31.10
DEPARTMENT OF TRANSPORT	PLATE REMAKE GN.0015	\$ 46.50
CHATGPT	MONTHLY SUBSCRIPTION	\$ 29.47
BANK FEES	INTERNATIONAL TRANSACTION FEE	\$ 0.88
DEPARTMENT OF TRANSPORT	PLATE REMAKE GN.0015	\$ 46.50
DEPARTMENT OF TRANSPORT	PLATE CHANGE GN.002 (1HVK204)	\$ 31.10
DEPARTMENT OF TRANSPORT	PLATE CHANGE GN.0016 (1HXJ933)	\$ 18.90
DEPARTMENT OF TRANSPORT	PLATE CHANGE GN.002 (1HVK173)	\$ 18.90
CPP CONVENTION CENTRE	PARKING FEES GN.001	\$ 24.23
AMPOL NEDLANDS	FUEL GN.001	\$ 96.94
BANK FEES	BANK FEES	\$ 8.00
AMPOL SUBIACO	FUEL GN.00	\$ 74.80
		<b>\$ 720.51</b>



### **11.3 JULY 2023 MONTHLY FINANCIAL STATEMENTS**

<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>Date of Report:</b>	23 August 2023
<b>Business Unit:</b>	Corporate and Community Services
<b>Officer:</b>	Darren Long – Finance Consultant
<b>Disclosure of Interest:</b>	Nil

#### ATTACHMENTS

July Monthly Financial Statements for the period of 01/07/2023 to 31/07/2023; and

- Statement of Financial Activity
- Report on Material Differences
- Comprehensive Income by Program and Nature & Type
- Statement of Cash Flows
- Current Assets and Liabilities

#### PURPOSE OF THE REPORT

For Council to receive the July Monthly Financial Statements for the period of 01/07/2023 to 31/07/2023.

#### BACKGROUND

Nil

#### COMMENTS

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month.

#### CONSULTATION

Nil

#### LEGAL AND STATUTORY REQUIREMENTS

*Local Government (Financial Management) Regulations 1996*

#### POLICY IMPLICATIONS

There are no Policy Implications at the time of writing this report.

#### FINANCIAL IMPLICATIONS

There are no Financial Implications at the time of writing this report.

#### STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Our Organisation

Community Priority:

Forward planning and implementation of plans to achieve strategic priorities.

Action: Performance against commitments made.

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS:**

<b>Strategic Risk Category</b>	Financial Sustainability
<b>Consequence Rating</b>	Catastrophic
<b>Likelihood Rating</b>	Unlikely
<b>Acceptance Rating</b>	Acceptable
<b>Risk Acceptance Criteria</b>	Risk Acceptable with adequate controls

**IMPACT ON CAPACITY**

Nil

**ALTERNATE OPTIONS AND THEIR IMPLICATIONS**

Nil

**CONCLUSION**

The presentation of the Monthly Financial Statements is a legislative requirement that is presented as a standard item in the Ordinary Council Meeting (OCM) Agenda.

**VOTING REQUIREMENTS**

Simple Majority

**COUNCIL RESOLUTION**

**Moved: Cr R Kiddle                      Seconded: Cr P Callaghan**

**0823: 58 That Council:**

**Receives the Monthly Financial Statements for the month of July 2023.**

**Unanimously Carried 8/0**

For: Cr Fiona Gaze, Cr Shelley Hmeljak, Cr Rebecca Kiddle, Cr Kate O’Keeffe, Cr Peter Callaghan, Cr Lex Martin, Cr Rebecca O’Meehan, Cr Mick Creagh

Against: NIL

*Heart of the Sterlings*



**SHIRE OF GNOWANGERUP**

# **MONTHLY FINANCIAL REPORT**

**31 JULY 2023**

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**SHIRE OF GNOWANGERUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE PERIOD ENDING 31 JULY 2023**

	NOTES	2023-24 ANNUAL BUDGET	2023-24 YTD BUDGET	2023-24 YTD ACTUAL
<b>EXPENDITURE (Excluding Finance Costs)</b>		\$	\$	\$
General Purpose Funding		(106,180)	(25,224)	(7,669)
Governance		(925,093)	(254,598)	(84,234)
Law, Order, Public Safety		(631,378)	(135,075)	(34,161)
Health		(364,760)	(74,237)	(10,166)
Education and Welfare		(27,627)	(6,106)	(949)
Housing		(50,406)	(12,219)	(1,787)
Community Amenities		(676,045)	(166,438)	(30,329)
Recreation and Culture		(1,802,689)	(430,726)	(68,839)
Transport		(3,790,249)	(905,597)	(104,052)
Economic Services		(123,557)	(24,570)	(6,695)
Other Property and Services		(854,457)	(230,407)	(94,757)
		(9,352,441)	(2,265,196)	(443,638)
<b>REVENUE</b>				
General Purpose Funding		4,506,584	63,273	4,436
Governance		0	0	0
Law, Order, Public Safety		203,824	25,057	19,829
Health		960	100	0
Education and Welfare		11,200	2,799	0
Housing		96,758	23,498	7,156
Community Amenities		320,704	294,279	2,340
Recreation and Culture		17,320	920	0
Transport		185,513	288,025	64
Economic Services		12,820	523	388
Other Property & Services		87,250	24,471	2,843
		5,442,933	722,944	37,055
	<i>Increase(Decrease)</i>	(3,909,508)	(1,542,251)	(406,583)
<b>FINANCE COSTS</b>				
General Purpose Funding		0	0	0
Housing		(4,246)	0	0
Recreation & Culture		(8,939)	0	0
Other Property & Services		(215)	0	(23)
	Total Finance Costs	(13,400)	0	(23)
<b>NON-OPERATING REVENUE</b>				
Housing		0	0	0
Community Amenities		0	0	0
Recreation & Culture		0	0	0
Transport		1,031,422	0	0
Economic Services		455,416	0	0
Other Property & Services		0	0	0
	Total Non-Operating Revenue	1,486,838	0	0
<b>PROFIT/(LOSS) ON SALE OF ASSETS</b>				
Transport Profit		0	0	0
Transport Loss		0	0	0
	Total Profit/(Loss)	0	0	0
	<b>NET RESULT</b>	(2,436,070)	(1,542,251)	(406,606)
<b>Other Comprehensive Income</b>				
Changes on revaluation of non-current assets		0	0	0
	Total Abnormal Items	0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(2,436,070)</b>	<b>(1,542,251)</b>	<b>(406,606)</b>

**SHIRE OF GNOWANGERUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE/TYPE**  
**FOR THE PERIOD ENDING 31 JULY 2023**

	<b>2023-24 BUDGET</b>	<b>2023-24 ACTUAL</b>
<b>Expenses</b>		
Employee Costs	(3,390,327)	(166,391)
Materials & Contracts	(2,548,503)	(150,555)
Utility Charges	(188,600)	(4,912)
Depreciation on Non-Current Assets	(2,508,163)	0
Interest Expenses	(13,400)	(23)
Insurance Expenses	(314,654)	(121,362)
Other Expenditure	(402,194)	(418)
	<b>(9,365,841)</b>	<b>(443,661)</b>
<b>Revenue</b>		
Rates	4,615,429	0
Operating Grants, Subsidies and Contributions	382,907	19,153
Fees and Charges	329,982	11,441
Service Charges	0	0
Interest Earnings	48,790	4,086
Other Revenue	65,825	2,375
	<b>5,442,933</b>	<b>37,055</b>
	<b>(3,922,908)</b>	<b>(406,606)</b>
Non-Operating Grants, Subsidies & Contributions	1,486,838	0
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0
Profit on Asset Disposals	0	0
Loss on Asset Disposals	0	0
	<b>1,486,838</b>	<b>0</b>
<b>Net Result</b>	<b>(2,436,070)</b>	<b>(406,606)</b>
<b>Other Comprehensive Income</b>		
Changes on revaluation of non-current assets	0	0
<b>Total Other Comprehensive Income</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(2,436,070)</b>	<b>(406,606)</b>

**SHIRE OF GNOWANGERUP**  
**FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE**  
**FOR THE PERIOD ENDING 31 JULY 2023**

	<b>2023-24 ANNUAL BUDGET</b>	<b>2023-24 YTD ACTUAL (b)</b>
<b>OPERATING REVENUE</b>	<b>\$</b>	<b>\$</b>
Exgratia Rates & Specified Area Rates	219,505	0
Operating Grants, Subsidies and Contributions	382,907	19,153
Fees and Charges	329,982	11,441
Interest Earnings	48,790	4,086
Other Revenue	65,825	2,375
Profit on disposal of assets	0	0
	<b>1,047,009</b>	<b>37,055</b>
<b>LESS OPERATING EXPENDITURE</b>		
Employee Costs	(3,390,327)	(166,391)
Materials and Contracts	(2,548,503)	(150,555)
Utility Charges	(188,600)	(4,912)
Depreciation on Non-Current Assets	(2,508,163)	0
Interest Expenses	(13,400)	(23)
Insurance Expenses	(314,654)	(121,362)
Loss on disposal of assets	0	0
Other Expenditure	(402,194)	(418)
	<b>(9,365,841)</b>	<b>(443,661)</b>
<i>Increase(Decrease)</i>	<b>(8,318,832)</b>	<b>(406,606)</b>
<b>ITEMS EXCLUDED FROM OPERATIONS</b>		
Loss on the disposal of assets	0	0
(Profit) on the disposal of assets	0	0
Depreciation Written Back	2,508,163	0
	<b>2,586,961</b>	<b>0</b>
<i>Sub Total</i>	<b>(5,731,871)</b>	<b>(406,606)</b>
<b>INVESTING ACTIVITIES</b>		
Purchase Buildings	(499,620)	(1,256)
Purchase Plant and Equipment	(552,000)	(36,539)
Purchase Furniture and Equipment	0	0
Infrastructure Assets - Roads	(689,010)	0
Infrastructure Assets - Footpaths	0	0
Infrastructure Assets - Aerodromes	0	0
Infrastructure Assets - Drainage	(5,000)	0
Infrastructure Assets - Sewerage	(20,000)	0
Infrastructure Assets - Parks & Ovals	(60,000)	0
Infrastructure Assets - Other	(80,000)	0
Proceeds from Sale of Assets	257,000	23,500
Contributions for the Development of Assets	1,486,838	0
<b>Amount Attributable to Investing Activities</b>	<b>(161,792)</b>	<b>(14,295)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Debt - Loan Principal	(95,949)	0
Repayment of Debt - Finance Lease	(4,346)	(357)
Self Supporting Loan Principal Income	5,477	(7,341)
Transfer to Reserves	(352,000)	(2,612)
Transfer from Reserves	666,000	0
	<b>219,182</b>	<b>(2,969)</b>
Plus Rounding		
<i>Sub Total</i>	<b>(5,674,481)</b>	<b>(423,870)</b>
<b>FUNDING FROM</b>		
Loans Raised	0	0
Estimated Opening Surplus at 1 July	0	3,450,630
Amount Raised from General Rates	4,395,924	0
	<b>4,395,924</b>	<b>3,450,630</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(1,278,557)</b>	<b>3,026,760</b>

**SHIRE OF GNOWANGERUP**  
**FINANCIAL ACTIVITY STATEMENT BY PROGRAM**  
**FOR THE PERIOD ENDING 31 JULY 2023**

	2023-24 ANNUAL BUDGET	2022-23 YTD ACTUAL (b)
<b>OPERATING REVENUE</b>	\$	\$
General Purpose Funding	110,660	4,436
Governance	0	0
Law, Order Public Safety	203,824	19,829
Health	900	0
Education and Welfare	11,200	0
Housing	94,028	7,156
Community Amenities	320,704	2,340
Recreation and Culture	17,320	0
Transport	442,044	64
Economic Services	12,820	388
Other Property and Services	87,250	2,843
	<b>1,300,750</b>	<b>37,055</b>
<b>LESS OPERATING EXPENDITURE</b>		
General Purpose Funding	(106,180)	(7,669)
Governance	(888,973)	(84,234)
Law, Order, Public Safety	(439,720)	(34,161)
Health	(360,530)	(10,166)
Education and Welfare	(27,627)	(949)
Housing	(36,910)	(1,787)
Community Amenities	(673,790)	(30,329)
Recreation and Culture	(1,776,475)	(68,839)
Transport	(3,742,949)	(104,052)
Economic Services	(119,257)	(6,695)
Other Property & Services	(792,892)	(94,780)
	<b>(8,965,303)</b>	<b>(443,661)</b>
<i>Increase(Decrease)</i>	<b>(7,664,553)</b>	<b>(406,606)</b>
<b>ITEMS EXCLUDED FROM OPERATIONS</b>		
Loss on the disposal of assets	0	0
(Profit) on the disposal of assets	0	0
Depreciation Written Back	2,508,163	0
	<b>2,586,961</b>	<b>0</b>
<i>Sub Total</i>	<b>(5,077,592)</b>	<b>(406,606)</b>
<b>INVESTING ACTIVITIES</b>		
Purchase Buildings	(499,620)	(1,256)
Purchase Plant and Equipment	(552,000)	(36,539)
Purchase Furniture and Equipment	0	0
Infrastructure Assets - Roads	(689,010)	0
Infrastructure Assets - Footpaths	0	0
Infrastructure Assets - Aerodromes	0	0
Infrastructure Assets - Drainage	(5,000)	0
Infrastructure Assets - Sewerage	(20,000)	0
Infrastructure Assets - Parks & Ovals	(60,000)	0
Infrastructure Assets - Solid Waste	0	0
Infrastructure Assets - Other	(80,000)	0
Proceeds from Sale of Assets	257,000	23,500
Contributions for the Development of Assets	1,486,838	0
<b>Amount Attributable to Investing Activities</b>	<b>(161,792)</b>	<b>(14,295)</b>
<b>FINANCING ACTIVITIES</b>		
Repayment of Debt - Loan Principal	(95,949)	0
Repayment of Debt - Finance Lease	(4,346)	(357)
Self Supporting Loan Principal Income	5,477	(7,341)
Transfer to Reserves	(352,000)	(2,612)
Transfer from Reserves	666,000	0
	<b>219,182</b>	<b>(2,969)</b>
Plus Rounding		
	<b>(5,020,202)</b>	<b>(423,870)</b>
<i>Sub Total</i>		
<b>FUNDING FROM</b>		
Loans Raised	0	0
Estimated Opening Surplus at 1 July	0	3,450,630
Amount Raised from General Rates	4,395,924	0
	<b>4,395,924</b>	<b>3,450,630</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(624,278)</b>	<b>3,026,760</b>

**SHIRE OF GNOWANGERUP  
SUMMARY OF CURRENT ASSETS AND LIABILITIES  
FOR THE PERIOD ENDING 31 JULY 2023**

	<b>ACTUAL YTD</b>	<b>ACTUAL 30 JUNE 2023</b>
Cash - Unrestricted	3,209,849	3,864,602
Cash - Restricted Reserves	2,672,081	2,669,469
Accounts Receivable - Rates	271,796	279,244
Accounts Receivable - Sundry	94,790	144,017
GST Receivable	0	0
Inventories	16,052	29,448
Loans - Clubs	14,817	14,817
<b>CURRENT ASSETS</b>	<b>6,279,384</b>	<b>7,001,597</b>
<b>LESS: CURRENT LIABILITIES</b>		
Payables	(189,007)	(492,474)
ATO Liabilities	5,334	7,847
Contract Liabilities	(48,343)	(48,343)
Employee Provisions	(331,589)	(331,589)
Accrued Interest on Loans	(2,124)	(2,124)
Interest Bearing Loans	(95,950)	(95,950)
Lease Liabilities	(3,988)	(4,345)
<b>CURRENT LIABILITIES</b>	<b>(665,665)</b>	<b>(966,977)</b>
<b>EXCLUSIONS</b>		
Cash - Restricted Reserves	(2,672,081)	(2,669,469)
Interest Bearing Loans	95,950	95,950
Lease Liabilities	3,988	4,345
Less Self Supporting Loans	(14,817)	(14,817)
	<b>(2,586,960)</b>	<b>(2,583,991)</b>
Rounding	1	1
<b>NET CURRENT POSITION - SURPLUS/(DEFICIT)</b>	<b>3,026,760</b>	<b>3,450,630</b>



**SHIRE OF GNOWANGERUP**  
**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDING 31 JULY 2023**

	Note	2022-23 ACTUAL \$	2023-24 ACTUAL \$	Variance \$
<b>Current assets</b>				
Unrestricted Cash & Cash Equivalents		3,864,603	3,209,849	-654,754
Restricted Cash & Cash Equivalents		2,669,469	2,672,081	2,612
Trade and other receivables		423,261	366,586	-56,675
Inventories		29,448	16,052	-13,396
Other assets		14,816	14,817	1
<b>Total current assets</b>		<b>7,001,597</b>	<b>6,279,385</b>	<b>-722,212</b>
<b>Non-current assets</b>				
Trade and other receivables		117,185	117,185	0
Self Supporting Loans		37,843	37,843	-0
Other Financial Assets - WALGA Unit Trust		77,804	77,804	-0
Land		1,101,537	1,101,537	0
Buildings		28,404,671	28,392,760	-11,911
Plant & Equipment		3,814,472	3,833,637	19,165
Furniture & Equipment		48,486	48,486	0
Infrastructure Assets - Roads		79,385,529	79,385,529	0
Infrastructure Assets - Footpaths		669,280	669,280	0
Infrastructure Assets - Drainage		3,347,364	3,347,364	0
Infrastructure Assets - Parks & Ovals		5,407,932	5,407,932	0
Infrastructure Assets - Other		927,719	934,761	7,042
Infrastructure Assets - Sewerage		215,434	215,434	0
Infrastructure Assets - Airport		3,085,303	3,085,303	0
Infrastructure Assets - Solid Waste		299,310	299,310	0
Right of Use Assets		3,095	3,095	0
<b>Total non-current assets</b>		<b>126,942,964</b>	<b>126,957,260</b>	<b>14,296</b>
<b>Total assets</b>		<b>133,944,561</b>	<b>133,236,645</b>	<b>-707,917</b>
<b>Current liabilities</b>				
Trade and other payables		486,750	69,235	417,515
Contract Liabilities		48,343	48,343	0
Interest-bearing loans and borrowings		95,950	95,950	0
Bonds and Deposits		0	116,562	-116,561
Finance Lease Liability		4,345	3,988	357
Provisions		331,589	331,589	0
<b>Total current liabilities</b>		<b>966,977</b>	<b>665,666</b>	<b>301,311</b>
<b>Non-current liabilities</b>				
Interest-bearing loans and borrowings		423,639	423,639	-0
Finance Lease Liability		4,855	4,855	-0
Provisions		42,041	42,041	0
<b>Total non-current liabilities</b>		<b>470,535</b>	<b>470,535</b>	<b>-0</b>
<b>Total liabilities</b>		<b>1,437,512</b>	<b>1,136,202</b>	<b>301,311</b>
<b>Net assets</b>		<b>132,507,049</b>	<b>132,100,443</b>	<b>-406,606</b>
<b>Equity</b>				
Retained surplus		47,218,999	47,216,387	-2,612
Net Result		0	-406,606	-406,606
Reserve - asset revaluation		82,618,581	82,618,581	0
Reserve - Cash backed		2,669,469	2,672,081	2,612
<b>Total equity</b>		<b>132,507,049</b>	<b>132,100,443</b>	<b>-406,606</b>

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

**SHIRE OF GNOWANGERUP  
MONTHLY FINANCIAL REPORT  
FOR THE PERIOD ENDING 31 JULY 2023**

<b>RESERVES - CASH BACKED</b>	<b>2024 Actual Opening Balance</b>	<b>2024 Actual Transfer to</b>	<b>2024 Actual Transfer (from)</b>	<b>2024 Actual Closing Balance</b>
Leave	218,564	214	0	218,778
Plant & equipment	915,994	896	0	916,890
Ongerup effluent	68,859	67	0	68,926
Area Promotion	31,549	31	0	31,580
Aerodrome	91,059	89	0	91,148
Swimming Pool	416,490	408	0	416,898
Land Development	274,948	269	0	275,217
Computer Replacement	89,950	88	0	90,038
Waste Disposal	258,202	252	0	258,454
Future Funds	211,378	207	0	211,585
Liquid Waste Facility	32,757	32	0	32,789
COVID-19	9,715	10	0	9,725
Disaster Recovery Reserve	50,005	49	0	50,054
	<b>2,669,470</b>	<b>2,612</b>	<b>0</b>	<b>2,672,082</b>

**Proceeds Sale of Assets**

40015	Sale of CEO Vehicle GN00	\$0	\$0
40095	Sale of DCEO Vehicle GN001	\$0	\$0
40345	Sale of Pool Vehicle GN002	(\$23,500)	\$0
40115	Sale of Doctor Vehicle GN006	\$0	\$0
40176	Sale of Mower GN0032	\$0	\$0
40545	Sale of Mower GN.10718	\$0	\$0
40385	Sale of Tip Truck GN.0014	\$0	\$0
40395	Sale of Tip Truck GN.0044	\$0	\$0
40285	Sale of Tip Truck (GN.007)	\$0	\$0
40294	Sale of Vibrating Roller GN051	\$0	\$0
40145	Sale of Utility (GN0028)	\$0	\$0
40355	Sale of Vehicle Manager Works GN.0004	\$0	\$0
40275	Sale of Utility GN.010	\$0	\$0
40025	Sale of Utility GN.003	\$0	\$0
40085	Sale of Utility GN.0016	\$0	\$0
40035	Sale of Utility GN.0046	\$0	\$0
New	Sale of Utility - GN372	\$0	\$0
New	Sale of Skid Steer Loader GN.0011	\$0	\$0
New	Sale of Grader GN.0021	\$0	\$0
	<b>PROCEEDS FROM SALE OF ASSETS</b>	<b>(\$23,500)</b>	<b>\$0</b>
	<b>Written Down Value</b>		
	Written Down Value - Works Plant	\$0	\$0
	<b>Sub Total - WDV ON DISPOSAL OF ASSET</b>	<b>\$0</b>	<b>\$0</b>
	<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$23,500)</b>	<b>\$0</b>
	<b>Total - OPERATING STATEMENT</b>	<b>(\$23,500)</b>	<b>\$0</b>

## RATES

### OPERATING EXPENDITURE

01012	Administration Activity Costs	\$0	\$7,251
01032	Notice Printing & Stationary	\$0	\$0
01042	Advertising & Promotion	\$0	\$0
01052	Collection Costs	\$0	\$0
01062	Valuation Charges	\$0	\$0
01072	Search Costs	\$0	\$0
01082	Rates Written Off	\$0	\$1
<b>Sub Total - GENERAL RATES OP EXP</b>		\$0	\$7,252

### OPERATING INCOME

01003	Rates Income	\$0	\$0
01013	Ex Gratia Rates Contribution	\$0	\$0
01053	Admin Fee Rate Instalments	\$0	\$0
01043	Interest On Rates Instalments	\$0	\$0
01033	Non Payment Penalty	(\$1,281)	\$0
01023	Pensioner Deferred Rate Interest	\$0	\$0
01063	Rate Enquiries	(\$350)	\$0
01073	ESL Administration Fees	\$0	\$0
01083	Back Rates Raised	\$0	\$0
01113	Specified Area Rate - Gnp	\$0	\$0
01143	Specified Area Rate - Borden	\$0	\$0
<b>Sub Total - GENERAL RATES OP INC</b>		(\$1,631)	\$0

### Total - GENERAL RATES

(\$1,631)      \$7,252

## OTHER GENERAL PURPOSE FUNDING

### OPERATING EXPENDITURE

02042	Bank Fees	\$0	\$417
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>		\$0	\$417

### OPERATING INCOME

02003	WA Local Govt Grants Commission - General Purpose	\$0	\$0
02013	WA Local Govt Grants Commission - Untied Roads Grant	\$0	\$0
02033	Interest on Investments	(\$193)	\$0
02043	Interest on Reserve Fund	(\$2,612)	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>		(\$2,805)	\$0

### Total - OTHER GENERAL PURPOSE FUNDING

(\$2,805)      \$417

### Total - GENERAL PURPOSE FUNDING

(\$4,436)      \$7,669

## MEMBERS OF COUNCIL

### OPERATING EXPENDITURE

03002	Strategy & Governance Unit Costs	\$0	\$3,120
03032	Members Travelling	\$0	\$0
03042	Conference Expenses	\$0	\$0
03052	Election Expenses	\$0	\$388
03062	Members Allowances	\$0	\$0
03072	Telecommunication Allowance	\$0	\$0
03082	Refreshments & Receptions	\$0	\$333
03102	Members Insurance	\$0	\$4,827
03112	Consultants Expenses	\$0	\$0
03122	Subscriptions	\$0	\$18,711
03132	Other Member Related Costs	\$0	\$0
03142	Donations & Grants	\$0	\$0
03152	Publications & Legislation	\$0	\$0
03162	Training Programs	\$0	\$0
03172	Project/Development Funds	\$0	\$0
03202	Administration Activity Costs	\$0	\$8,039

<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>	\$0	\$35,418
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### OPERATING INCOME

03003	Reimbursements	\$0	\$0
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<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>	\$0	\$0
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<b>Total - MEMBERS OF COUNCIL</b>	\$0	\$35,418
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## GOVERNANCE

### OPERATING EXPENDITURE

04002	Strategy & Governance Costs	\$0	\$26,884
04032	Public Relations	\$0	\$0
04042	Shire Website	\$0	\$7,313
04052	<b>Civic Receptions &amp; Events</b>	\$0	\$30
04062	Refreshments	\$0	\$0
04072	Minor Furniture & Equipment	\$0	\$0
04082	Legal Costs	\$0	\$0
04092	Audit Fees	\$0	\$0
04102	Advertising	\$0	\$0
04112	Minor Admin Expenses	\$0	\$0
04192	Valuation Costs	\$0	\$14,589

<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>	\$0	\$48,816
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### OPERATING INCOME

04023	Grants Revenue	\$0	\$0
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<b>Sub Total - GOVERNANCE - GENERAL OP/INC</b>	\$0	\$0
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<b>Total - GOVERNANCE - GENERAL</b>	\$0	\$48,816
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<b>Total - GOVERNANCE</b>	\$0	\$84,234
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## LAW, ORDER AND PUBLIC SAFETY

### FIRE PREVENTION

#### OPERATING EXPENDITURE

05032	Bushfire Insurance	\$0	\$19,154
05042	Advertising/Printing/Other Expenses	\$0	\$0
05062	Fire Vehicles - Operations	\$0	\$301
05072	Fire Building Maintenance	\$0	\$0
05092	Bushfire Depreciation	\$0	\$0
05102	Minor Plant & Equipment	\$0	\$0
05112	Protective Equipment	\$0	\$0
05122	Base Operators Allowance	\$0	\$0
05152	Other Expenses	\$0	\$0
05162	Hazard Reductions/Mitigation Activity Expenses	\$0	\$0
05182	Gnp BFB Expenses	\$0	\$0
05192	Borden BFB Expenses	\$0	\$0
05202	Ongerup BFB Expenses	\$0	\$0
05212	Fire Break Inspection Costs	\$0	\$0
05222	Fire Fighting Expenses	\$0	\$0

**Sub Total - FIRE PREVENTION OP/EXP** \$0 \$19,455

#### OPERATING INCOME

05003	DFES BFB Grant	(\$10,276)	\$0
05013	Other Grant Revenue	\$0	\$0
05023	Fines & Penalties	(\$50)	\$0

**Sub Total - FIRE PREVENTION OP/INC** (\$10,326) \$0

**Total - FIRE PREVENTION** (\$10,326) \$19,455

### ANIMAL CONTROL

#### OPERATING EXPENDITURE

06032	Ranger Services Expenses	\$0	\$2,430
06042	Other Animal Control Expenses	\$0	\$0
06072	Admin Allocations	\$0	\$7,385
06092	Animal Welfare in Emergencies	\$0	\$0

**Sub Total - ANIMAL CONTROL OP/EXP** \$0 \$9,815

#### OPERATING INCOME

06003	Fines & Penalties	(\$451)	\$0
06013	Dog Registration Fees	(\$175)	\$0
06023	Dog Pound Fees	\$0	\$0

**Sub Total - ANIMAL CONTROL OP/INC** (\$626) \$0

**Total - ANIMAL CONTROL** (\$626) \$9,815

## OTHER LAW ORDER & PUBLIC SAFETY

### OPERATING EXPENDITURE

07012	Corporate & Community Costs	\$0	\$2,393
07052	Emergency Vehicle Maintenance	\$0	\$469
07082	SES Emergency Building Operation	\$0	\$818
07092	Gnp SES Depreciation	\$0	\$0
07112	SES Expenditure	\$0	\$1,173
07132	SMS Register Expenses	\$0	\$0
07142	Kerbside Numbering	\$0	\$0
07152	Emergency Management Expenses	\$0	\$0
07182	SES Shed Building Maintenance	\$0	\$0
07192	CCTV Maintenance	\$0	\$39
07202	CESM Expenses Contribution	\$0	\$0
07212	BRMC Expenses	\$0	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP/EXP</b>		\$0	\$4,892

### OPERATING INCOME

07003	Emergency Grant Income	(\$8,877)	\$0
07043	BRMC Grants, Subsidies & Contributions	\$0	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP /INC</b>		(\$8,877)	\$0

<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>		<b>(\$8,877)</b>	<b>\$4,892</b>
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		<b>(\$19,829)</b>	<b>\$34,161</b>

## HEALTH ADMINISTRATION & INSPECTION

### OPERATING EXPENDITURE

11012	Infrastructure Unit Costs	\$0	\$596
11032	Analytical Costs	\$0	\$463
11042	Other Health Costs	\$0	\$0
11052	Health Costs - Contract Services	\$0	\$5,190
11082	Insurances	\$0	\$0
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>		<b>\$0</b>	<b>\$6,249</b>

### OPERATING INCOME

11003	Health Act Licences	\$0	\$0
11053	Hawker/Street Stall licence	\$0	\$0
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>		<b>\$0</b>	<b>\$0</b>

### Total - HEALTH ADMIN & INSPECTION

	\$0	\$6,249
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## PREVENTIVE SERVICES- PEST CONTROL

### OPERATING EXPENDITURE

12032	Mosquito Control	\$0	\$0
<b>Sub Total - PEST CONTROL OP/EXP</b>		<b>\$0</b>	<b>\$0</b>

### OPERATING INCOME

<b>Sub Total - PEST CONTROL OP/INC</b>		<b>\$0</b>	<b>\$0</b>
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### Total - PEST CONTROL

	\$0	\$0
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## PREVENTIVE SERVICES - OTHER

### OPERATING EXPENDITURE

14002	Strategy & Governance Unit Costs	\$0	\$1,840
14032	25 McDonald St Building Maintenance	\$0	\$625
14052	Medical Centre Building Maintenance	\$0	\$0
14062	Medical Centre Building Operations	\$0	\$758
14112	Doctor Vehicle Expenses	\$0	\$694
14132	Surgery IT Costs	\$0	\$0
14152	Medical Equipment	\$0	\$0
14162	Other Surgery Costs	\$0	\$0
14182	Practice Incentive Costs	\$0	\$0
<b>Sub Total - PREVENTIVE SRVS - OP/EXP</b>		<b>\$0</b>	<b>\$3,918</b>

### OPERATING INCOME

14013	Reimbursements	\$0	\$0
<b>Sub Total - PREVENTIVE SRVS - OP/INC</b>		<b>\$0</b>	<b>\$0</b>

### Total - PREVENTIVE SERVICES

	\$0	\$3,918
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### Total - HEALTH

	\$0	\$10,166
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**OTHER EDUCATION**

**OPERATING EXPENDITURE**

16032	School Mowing Contract	\$0	\$0
16052	Corporate & Community Costs	\$0	\$67

**Sub Total - OTHER EDUCATION OP/EXP** \$0 \$67

**OPERATING INCOME**

16003	School Mowing Contract Income	\$0	\$0
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**Sub Total - OTHER EDUCATION OP/INC** \$0 \$0

**Total - OTHER EDUCATION** \$0 \$67

**CARE OF FAMILIES AND CHILDREN**

**OPERATING EXPENDITURE**

17022	Old Kindy Building Maintenance	\$0	\$68
17082	Corporate & Community Costs	\$0	\$814

**Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP** \$0 \$882

**OPERATING INCOME**

17003	Rental Income - Family Centre	\$0	\$0
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**Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC** \$0 \$0

**Total - CARE OF FAMILIES AND CHILDREN** \$0 \$882

**Total - EDUCATION & WELFARE** \$0 \$949

## STAFF HOUSING

### OPERATING EXPENDITURE

23152	2 CECIL STREET - BUILDING OPERATION	\$0	\$483
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$0
23172	4 Grocock Street Building Maintenance	\$0	\$0
23182	4 Grocock Street Building Operation	\$0	\$613
23212	25 McDonald St Building Maintenance	\$0	\$0
23222	25 McDonald St Building Operation	\$0	\$625
23072	20 McDonald Street - Building Operation	\$0	\$859
23142	20 McDonald Street - Building Maintenance	\$0	\$0
23252	Lot 271A Quinn St - Building Maintenance	\$0	\$0
23262	LOT 271A QUINN STREET - BUILDING OPERATIONS	\$0	\$462
23272	Lot 271B Quinn St - Building Maintenance	\$0	\$0
23282	LOT 271B QUINN ST (FACING WHITEHEAD) - OPERATING	\$0	\$462
23292	28 QUINN STREET	\$0	\$0
23302	30 QUINN STREET	\$0	\$0
23312	Lot 271A Whitehead Road Building Maintenance	\$0	\$0
23322	Lot 271B Whitehead Road Building Maintenance	\$0	\$0
23232	Less Housing Allocation to Other Programs	\$0	(\$3,504)
<b>Sub Total - STAFF HOUSING OP/EXP</b>		<b>\$0</b>	<b>\$0</b>

### OPERATING INCOME

23043	Commonwealth Grants	\$0	\$0
<b>Sub Total - STAFF HOUSING OP/INC</b>		<b>\$0</b>	<b>\$0</b>
<b>Total - STAFF HOUSING</b>		<b>\$0</b>	<b>\$0</b>

## HOUSING OTHER

### OPERATING EXPENDITURE

23002	Housing Admin Costs	\$0	\$832
23012	Grocock Street Buildings Maintenance	\$0	\$0
23102	Lot 61 Corbett St - Building operations	\$0	\$440
23112	Lot 61 Corbett St - Building Maintenance	\$0	\$0
23122	Lot 191 Corbett St - Building operations	\$0	\$514
23132	Lot 191 Corbett St - Building Maintenance	\$0	\$0
23242	Interest on Staff Housing & Well Aged Housing Loan 281	\$0	\$0
<b>Sub Total - HOUSING OTHER OP/EXP</b>		<b>\$0</b>	<b>\$1,787</b>

### OPERATING INCOME

23003	Other HousingRental Income	\$0	\$0
23013	Reimbursements	(\$7,156)	\$0
<b>Sub Total - HOUSING OTHER OP/INC</b>		<b>(\$7,156)</b>	<b>\$0</b>
<b>Total - HOUSING OTHER</b>		<b>(\$7,156)</b>	<b>\$1,787</b>
<b>Total - HOUSING</b>		<b>(\$7,156)</b>	<b>\$1,787</b>

## SANITATION - HOUSEHOLD REFUSE

### OPERATING EXPENDITURE

24022	Refuse Collection	\$0	\$4,401
24032	Refuse Site Management	\$0	\$3,902
24032	TM02 Gnowangerup Refuse Site	\$0	\$0
24032	TM03 Ongerup Refuse Site	\$0	\$0
24032	TM04 Borden Refuse Site	\$0	\$0
24052	Recycling Domestic & Commercial	\$0	\$3,672

**Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP** \$0 \$11,976

### OPERATING INCOME

24003	Refuse Collection Charges	\$0	\$0
24013	Waste Avoidance & Resource Recovery Fees	\$0	\$0
24053	Refuse Replacement Cards	\$0	\$0
24063	Asbestos/Rubbish Disposal	\$0	\$0
24073	Recycling Income	\$0	\$0

**Sub Total - SANITATION H/HOLD REFUSE OP/INC** \$0 \$0

**Total - SANITATION HOUSEHOLD REFUSE** \$0 \$11,976

## SANITATION OTHER

### OPERATING EXPENDITURE

25002	Drum Muster	\$0	\$19
25012	Refuse Collection From Streets Works Dept	\$0	\$1,057
25022	Oil Disposal (Wren Oil)	\$0	\$0

**Sub Total - SANITATION OTHER OP/EXP** \$0 \$1,077

### OPERATING INCOME

25003	Drum Muster & Oil Collection	\$0	\$0
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**Sub Total - SANITATION OTHER OP/INC** \$0 \$0

**Total - SANITATION OTHER** \$0 \$1,077

## EFFLUENT DRAINAGE SYSTEM

### OPERATING EXPENDITURE

26022	Septic Tank Cleaning	\$0	\$2,241
26032	Grease Trap Cleaning	\$0	\$44
26042	Ongerup Effluent Maintenance	\$0	\$367
26072	Ongerup Effluent operations	\$0	\$0

**Sub Total - SEWERAGE OP/EXP** \$0 \$2,652

### OPERATING INCOME

26023	Septic Tank Cleaning	\$44	\$0
26033	Grease Trap Cleaning	\$0	\$0
26043	Ongerup Sewerage Specified Area Rate	\$0	\$0
26063	Septic Waste Receival - Gnp Ponds	\$0	\$0

**Sub Total - SEWERAGE OP/INC** \$44 \$0

**Total - SEWERAGE** \$44 \$2,652

## PROTECTION OF THE ENVIRONMENT

### OPERATING EXPENDITURE

28022	Other Environment Costs	\$0	\$0
28032	Yongergnow Eco Tourism Centre	\$0	\$4,416
28042	NSPNRG Contribution	\$0	\$202

**Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP** \$0 \$4,618

### OPERATING INCOME

28003	Reimbursements	\$0	\$0
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**Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC** \$0 \$0

**Total - PROTECTION OF THE ENVIRONMENT** \$0 \$4,618

## TOWN PLANNING & REGIONAL DEVELOPMENT

### OPERATING EXPENDITURE

29022	Town Planning Consultants	\$0	\$0
29032	Local Planning Scheme No. 3	\$0	\$0
29072	Land Development	\$0	\$729
29102	Town Planning Salaries	\$0	\$2,300
29112	Town Planning Insurances	\$0	\$1,926
29122	Town Planning Superannuation	\$0	\$375

**Sub Total - TOWN PLAN & REG DEV OP/EXP** \$0 \$5,330

### OPERATING INCOME

29023	Planning Applications/ Approval Fees	(\$147)	\$0
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**Sub Total - TOWN PLAN & REG DEV OP/INC** (\$147) \$0

**Total - TOWN PLANNING & REGIONAL DEVELOPMENT** (\$147) \$5,330

**OTHER COMMUNITY AMENITIES**

**OPERATING EXPENDITURE**

30002	Cemeteries Administration	\$0	\$459
30012	Cemeteries Maintenance	\$0	\$578
30022	Grave Digging	\$0	\$1,797
30032	<b>Public Conveniences Building Maintenance</b>	\$0	\$462
30032 CA01	Gnp Public Toilets Building Maint	\$0	\$0
30032 CA02	Ongerup Public Toilets Building Maintenance	\$0	\$0
30032 CA03	Borden Public Toilets Building Maintenance	\$0	\$0
30032 CA04	Gnowangerup Cemetery Public Toilets Maintenance	\$0	\$0
30042	<b>Public Conveniences Building Operation</b>	\$0	\$1,381
30042 CO01	Gnp Public Toilets Building Operation	\$0	\$0
30042 CO02	Ongerup Public Toilets Building Operation		
30042 CO03	Borden Public Toilets Building Operation		
30042 CO04	Gnowangerup Cemetery Public Toilets Operation		

**Sub Total - OTHER COMMUNITY AMENITIES OP/EXP** \$0 \$4,676

**OPERATING INCOME**

30003	Cemetery Fees- Gnowangerup	(\$2,182)	\$0
30013	Cemetery Fees - Ongerup	\$0	\$0
30033	GRANT OF RIGHT OF BURIAL	(\$55)	\$0

**Sub Total - OTHER COMMUNITY AMENITIES OP/INC** (\$2,237) \$0

**Total - OTHER COMMUNITY AMENITIES** (\$2,237) \$4,676

**URBAN STORMWATER DRAINAGE**

**OPERATING EXPENDITURE**

27002	Drainage Maintenance	\$0	\$0
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**Sub Total - URBAN STORMWATER DRAINAGE OP/EXP** \$0 \$0

**Total - URBAN STORMWATER DRAINAGE** \$0 \$0

**Total - COMMUNITY AMENITIES** (\$2,340) \$30,329

## PUBLIC HALL & CIVIC CENTRES

### OPERATING EXPENDITURE

31012	Gnp Memorial Hall Building Maintenance	\$0	\$0
31022	Gnp Memorial Hall Building Operation	\$0	\$4,655
31052	Ongerup Hall Building Maintenance	\$0	\$0
31062	Ongerup Hall Building Operation	\$0	\$4,032
31092	Borden NSPNR Building Maintenance	\$0	\$151
31102	Borden NSPNR Building Operation	\$0	\$0
31152	Gnp Old Ambulance Building - Building Operation	\$0	\$8
31182	Ongerup CWA	\$0	\$8
31202	Yougenup Centre - Building Maintenance & Operation	\$0	\$2,644

**Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP** \$0 \$11,497

### OPERATING INCOME

31003	Gnowangerup Memorial Hall	\$0	\$0
31023	Ongerup Hall	\$0	\$0
31043	Borden NSPNR Hire Income	\$0	\$0

**Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC** \$0 \$0

**Total - PUBLIC HALL & CIVIC CENTRES** \$0 \$11,497

## OTHER RECREATION & SPORT

### OPERATING EXPENDITURE

33012	Depreciation	\$0	\$0
33022	<b>Gnowangerup Parks &amp; Gardens</b>	\$0	\$1,821
33022	PG01 Nobarach Community Park		
33022	PG02 Admin Office Gardens		
33022	PG03 Yougenup Centre/Library Gardens		
33022	PG04 Family Centre Gardens		
33022	PG05 ANZAC Park		
33022	PG06 Main Street Gardens		
33022	PG07 Porteous St Park		
33022	PG08 Varey Park		
33022	PG09 Town Entrance Surrounds		
33022	PG10 Gnp Town Parks & Gardens	\$0	\$0
33032	Ongerup Parks & Gardens	\$0	\$798
33042	Borden Parks & Gardens	\$0	\$680
33052	Gnp Sporting Complex Grounds Maintenance	\$0	\$382
33062	Gnp Sporting Complex Building Maintenance	\$0	\$0
33072	Gnp Sporting Complex Building Operation	\$0	\$11,399
33082	Ongerup Sporting Complex Grounds Maintenance	\$0	\$94
33092	Ongerup Sporting Complex Building Maintenance	\$0	\$0
33102	Ongerup Sporting Complex Building Operation	\$0	\$3,292
33112	Borden Sporting Complex Grounds Maintenance	\$0	\$756
33122	Borden Sporting Complex Building Maintenance	\$0	\$0
33132	Borden Sporting Complex Building Operation	\$0	\$4,964
33222	Gnowangerup Bowling Club	\$0	\$1,726
33252	Old Borden Bowling Club	\$0	\$0
33232	Depreciation - Infrastructure	\$0	\$0
33282	Corporate & Community Unit Costs	\$0	\$926
33332	Pistol Club Building Operations	\$0	\$461
33422	Depreciation (Complex Buildings)	\$0	\$0
33432	Other Recreation Expenditure	\$0	\$60
33452	Nobarach Park - Building Maintenance	\$0	\$169
33352	Sports Complex Dam Maint	\$0	\$0
33532	Ongerup Bowls Club SSL Interest	\$0	\$0

<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>	\$0	\$27,528
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### OPERATING INCOME

33003	Other Sport and Rec Income	\$0	\$0
33053	VARIOUS REIMBURSEMENT	\$0	\$0
33113	Non-Operating Grants	\$0	\$0

<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>	\$0	\$0
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<b>Total - OTHER RECREATION &amp; SPORT</b>	\$0	\$27,528
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## SWIMMING POOL

### OPERATING EXPENDITURE

32002	Strategy & Governance Unit Costs	\$0	\$153
32012	Administration Activity Costs	\$0	\$5,468
32032	Depreciation	\$0	\$0
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$4,592
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$0
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$2,792
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$0
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$0
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$0
32102	30 Corbett St Building Maintenance	\$0	\$0
32142	Swimming Pool Insurances	\$0	\$1,948
32152	Swimming Pool Superannuation	\$0	\$1,127
32162	Swimming Pool Other Costs	\$0	\$0

**Sub Total - SWIMMING POOL OP/EXP** \$0 \$16,080

### OPERATING INCOME

32003	Swimming Pool Entrance Fees	\$0	\$0
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**Sub Total - SWIMMING POOL OP/INC** \$0 \$0

### Total - SWIMMING POOL

**\$0 \$16,080**

## LIBRARIES

### OPERATING EXPENDITURE

35002	Administration Activity Costs	\$0	\$7,831
35022	Gnowangerup Library Salaries	\$0	\$1,984
35042	Gnp Library Building Maintenance	\$0	\$0
35052	Gnp Library Building Operation	\$0	\$137
35072	Gnowangerup Library Book Exchange	\$0	\$0
35082	Ongerup Library Book Exchange	\$0	\$0
35092	Gnowangerup Library Minor Items	\$0	\$0
35102	Ongerup Library Minor Items	\$0	\$0
35112	Gnowangerup Library	\$0	\$0
35122	Ongerup Library	\$0	\$0
35142	Regional Library Costs	\$0	\$0
35192	Library Insurance Expenses	\$0	\$702
35202	Technology & Digital inclusion Expenses	\$0	\$0

**Sub Total - LIBRARIES OP/EXP** \$0 \$10,653

### OPERATING INCOME

35013	Gnp Library Other	\$0	\$0
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**Sub Total - LIBRARIES OP/INC** \$0 \$0

### Total - LIBRARIES

**\$0 \$10,653**



## OTHER CULTURE

### OPERATING EXPENDITURE

37002	Corporate & Community Unit Costs	\$0	\$826
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0	\$0
37042	Old Gnowangerup Gaol Building Operation	\$0	\$418
37072	Ongerup Community Centre Building Maintenance	\$0	\$0
37082	Ongerup Community Centre Building Operation	\$0	\$732
37112	Gnp Historic Centre Building Maintenance	\$0	\$0
37122	Gnp Historic Centre Building Operation	\$0	\$238
37262	Ongerup Museum Building Maintenance	\$0	\$0
37132	Ongerup Museum Building Operation	\$0	\$639
37172	Aylmore Mineral Springs	\$0	\$0
37222	Heritage Strategy & Municipal Inventory	\$0	\$0
37322	Old Gnowangerup Star Building Operation	\$0	\$228
37332	Old Gnowangerup Star Building Maintenance	\$0	\$0

**Sub Total - OTHER CULTURE OP/EXP** \$0 \$3,082

### OPERATING INCOME

37023	Reimbursements/ Donations	\$0	\$0
37043	Government Grants	\$0	\$0

**Sub Total - OTHER CULTURE OP/INC** \$0 \$0

**Total - OTHER CULTURE** \$0 \$3,082

**Total - RECREATION AND CULTURE** \$0 \$68,839

**STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE**

**OPERATING EXPENDITURE**

39002	Depreciation - Roads	\$0	\$0
39012	Bridges - Pallinup Bridge	\$0	\$1,506
39022	Depreciation - Footpaths	\$0	\$0
39032	Depreciation - Other	\$0	\$0
39042	Gnp Depot Building Maintenance	\$0	\$60
39052	Gnp Depot Building Operation	\$0	\$1,297
39062	Ongerup Depot Building Maintenance	\$0	\$2,769
39072	Ongerup Depot Building Operation	\$0	\$257
39082	36 John St Building Maintenance	\$0	\$0
39102	Gravel Pit Reinstatements	\$0	\$0
39112	Road Maintenance	\$0	\$72,929
39122	Administration Department Costs allocated to Transport	\$0	\$0
39132	Roman/Asset Development	\$0	\$19,118
39142	Street Lighting	\$0	\$3,624
39182	Gnowangerup Depot General Maintenance	\$0	\$1,095
39202	WORKS DEPARTMENT COSTS	\$0	\$0
39242	Kerb Renewal	\$0	\$0
39252	Urban Drainage Renewals/Maintenance	\$0	\$0
39272	Laneway Maintenance	\$0	\$407
39282	Natural Disaster Opening Up Costs	\$0	\$0
	<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>	\$0	\$103,061

**OPERATING INCOME**

38013	Regional Road Group Grants	\$0	\$0
38023	Other Road Grants	\$0	\$0
38033	Roads To Recovery Grants	\$0	\$0
39003	MRWA Road Preservation Grant	\$0	\$0
	<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>	\$0	\$0

**Total - MTCE STREETS ROADS DEPOTS**

\$0	\$103,061
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**ROAD PLANT**

**OPERATING EXPENDITURE**

49999	PLANT SALES EXPENSES	\$0	\$0
	<b>Sub Total - ROAD PLANT OP/EXP</b>	\$0	\$0
	<b>Total - ROAD PLANT</b>	\$0	\$0

**TRAFFIC CONTROL**

**OPERATING EXPENDITURE**

	<b>Sub Total - TRAFFIC CONTROL OP/EXP</b>	\$0	\$0
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**OPERATING INCOME**

42013	Sale of Plates	(\$64)	\$0
	<b>Sub Total - TRAFFIC CONTROL OP/INC</b>	(\$64)	\$0
	<b>Total - TRAFFIC CONTROL</b>	(\$64)	\$0

**AERODROMES**

**OPERATING EXPENDITURE**

43002	Gnowangerup Airstrip Maintenance	\$0	\$0
43012	Gnowangerup Airstrip Operations	\$0	\$1,908

**Sub Total - AERODROMES OP/EXP** \$0 \$1,908

**OPERATING INCOME**

43003	Gnowangerup Airstrip Income	\$0	\$0
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**Sub Total - AERODROMES OP/INC** \$0 \$0

**Total - AERODROMES** \$0 \$1,908

**Total - TRANSPORT** (\$64) \$104,968

## TOURISM AND AREA PROMOTION

### OPERATING EXPENDITURE

46012	Strategy & Governance Unit Costs	\$0	\$2,557
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$196
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$0
46122	Local Tourism Promotion	\$0	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>		\$0	\$2,753

### OPERATING INCOME

46003	Grants & Subsidies	\$0	\$0
46013	Caravan Park Licences	\$0	\$0
<b>Sub Total - TOURISM &amp; AREAPROMOTION OP/INC</b>		\$0	\$0

### Total - TOURISM & AREA PROMOTION

**\$0      \$2,753**

## BUILDING CONTROL

### OPERATING EXPENDITURE

47012	Building Administration Allocations	\$0	\$243
47022	Building Services - Salaries	\$0	\$1,952
47032	Building Services - Superannuation	\$0	\$311
47042	Building Control Insurances	\$0	\$666
<b>Sub Total - BUILDING CONTROL OP/EXP</b>		\$0	\$3,171

### BUILDING CONTROL OP/INC

47003	Building Licences & Fees	(\$355)	\$0
47013	BRB & BCITF Commissions	(\$10)	\$0
<b>Sub Total - BUILDING CONTROL OP/INC</b>		(\$365)	\$0

### Total - BUILDING CONTROL

**(\$365)      \$3,171**

## ECONOMIC DEVELOPMENT

### OPERATING EXPENDITURE

50002	Administration Allocations	\$0	\$213
50022	Community Capacity Building	\$0	\$0
50112	Banners and Banner Pole Maintenance	\$0	\$0
<b>Sub Total - ECONOMIC DEVELOPMENT OP/EXP</b>		\$0	\$213

### OPERATING INCOME

### Sub Total - ECONOMIC DEVELOPMENT OP/INC

\$0      \$0

### Total - ECONOMIC DEVELOPMENT

**\$0      \$213**

## PUBLIC UTILITY SERVICES

### OPERATING EXPENDITURE

51002	Standpipe Maintenance	\$0	\$0
51012	Gnowangerup Standpipe	\$0	\$0
51022	Ongerup Standpipe	\$0	\$0
51032	Borden Standpipe	\$0	\$0
51042	Formby Road Bore	\$0	\$444
51052	Highdenup Road Bore	\$0	\$114
51092	Toompup Bore	\$0	\$0
<b>Sub Total - PUBLIC UTILITY SERVICES OP/EXP</b>		\$0	\$558

### OPERATING INCOME

51003	Gnowangerup Standpipe Fees	\$0	\$0
51013	Ongerup Standpipe Fees	\$0	\$0
51033	Virginia Land Lease	\$0	\$0
51063	Exploration on Road Reserves & Reserves	\$0	\$0
51073	Standpipe Swipe Card	(\$23)	\$0
<b>Sub Total - PUBLIC UTILITY SERVICES OP/INC</b>		(\$23)	\$0

### Total - PUBLIC UTILITY SERVICES

**(\$23)**      **\$558**

### Total - ECONOMIC SERVICES

**(\$388)**      **\$6,695**

## PRIVATE WORKS

### OPERATING EXPENDITURE

53002	Private Works	\$0	\$0
53022	Motor Vehicle Licensing	\$0	\$1,992
<b>Sub Total - PRIVATE WORKS OP/EXP</b>		<b>\$0</b>	<b>\$1,992</b>

### OPERATING INCOME

53003	Private Works Income	(\$478)	\$0
<b>Sub Total - PRIVATE WORKS OP/INC</b>		<b>(\$478)</b>	<b>\$0</b>

### Total - PRIVATE WORKS

		(\$478)	\$1,992
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## PUBLIC WORKS OVERHEADS

### OPERATING EXPENDITURE

57002	Annual Leave	\$0	\$9,993
57012	Long Service Leave	\$0	\$0
57022	Public Holidays	\$0	\$0
57032	Sick Leave	\$0	\$2,828
57042	Supervision & Administration	\$0	\$6,011
57052	General Duties	\$0	\$1,511
57062	Toolbox Meetings	\$0	\$2
57072	Strategy & Governance Unit Costs	\$0	\$785
57082	Superannuation	\$0	\$8,800
57092	Works Training/ Conferences	\$0	\$0
57102	Workers Compensation Insurance	\$0	\$20,968
57112	Job Costed Expenses	\$0	\$0
57122	Mobile Phones - Works	\$0	\$120
57132	EBA Uniforms & Licence Expenses	\$0	\$0
57142	Safety Clothing & Equipment	\$0	\$177
57152	Other Costs	\$0	\$1,736
57162	Insurance	\$0	\$10,674
57182	Administration Allocations	\$0	\$16,487
57192	Rostered Days Off	\$0	(\$367)
57202	Housing Rental	\$0	\$744
57252	LOT 271A QUINN STREET Housing ALLOCATIONS	\$0	\$462
57262	LOT 271B QUINN STREET HOUSING ALLOCATIONS	\$0	\$462
57272	Housing Expenses - Works Manager	\$0	\$0
57992	Less Recovered From Works	\$0	(\$37,366)
<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>		<b>\$0</b>	<b>\$44,026</b>

### OPERATING INCOME

57003	Reimbursements	\$0	\$0
<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>		<b>\$0</b>	<b>\$0</b>

### Total - PUBLIC WORKS OVERHEADS

		\$0	\$44,026
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## PLANT OPERATIONS COSTS

### OPERATING EXPENDITURE

58002	Fleet Maintenance	\$0	\$6,987
58012	Insurance	\$0	\$17,580
58022	Fuels & oils	\$0	\$13,926
58032	Tyres	\$0	\$0
58042	Parts & Repairs	\$0	\$1,192
58052	Licences	\$0	\$11,908
58062	Blades & points	\$0	\$0
58072	Expendable Tools	\$0	\$741
58082	Depreciation - Plant	\$0	\$0
58092	Depreciation - Minor Plant	\$0	\$0
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$483
58132	Mechanic Utility Costs	\$0	\$1,699
58142	Housing - 2 Cecil Street	\$0	\$0
58162	Other Costs	\$0	\$0
58992	Less Recovered From Works	\$0	(\$36,346)
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>		\$0	\$18,170

### OPERATING INCOME

58003	Reimbursements	\$0	\$0
58013	Fuel Rebates	\$0	\$0
<b>Sub Total - PLANT OPERATIONS COSTS OP/INC</b>		\$0	\$0

### Total - PLANT OPERATIONS COSTS

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\$0	\$18,170
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## MATERIALS AND STOCK

### OPERATING EXPENDITURE

55032	Fuel & Oils Purchased	\$0	\$0
55042	Less Fuel & Oils Allocated	\$0	\$0
<b>Sub Total - MATERIALS AND STOCK</b>		\$0	\$0

### Total - MATERIALS AND STOCK

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\$0	\$0
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## SALARIES AND WAGES

### OPERATING EXPENDITURE

54002	Gross Salaries & Wages	\$0	\$153,437
54012	Less Salaries Allocated	\$0	(\$153,437)
54022	Workers Compensation Payments	\$0	\$0
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>		\$0	\$0

### OPERATING INCOME

54003	Workers Compensation Reimbursements	\$0	\$0
<b>Sub Total - SALARIES AND WAGES OP/INC</b>		\$0	\$0

### Total - SALARIES AND WAGES

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\$0	\$0
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## ADMINISTRATION

### OPERATING EXPENDITURE

#### Administration activity units

59022	IT Licence & Support Expenditure	\$0	\$45,467
59032	Accounting	\$0	\$0
59042	Admin Telephone Mail & Reception	\$0	\$50
59052	Office Supplies & Equipment	\$0	\$620
59062	Records Management Costs	\$0	\$0
59072	Occ Health & Safety	\$0	\$699
59082	Administration Office Building Maintenance	\$0	\$273
59092	Administration Office Building Operation	\$0	\$4,152
59102	Police Licensing	\$0	\$0
59112	DEPRECIATION - EQUIPMENT RIGHT OF USE	\$0	\$0
59202	Loss on Sale of Asset	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$51,261)
	<b>Governance &amp; Strategy</b>		
60282	Governance & Strategy Salaries	\$0	\$14,562
60002	Employee Leave	\$0	\$5,769
60012	Long Service Leave	\$0	\$0
60022	Superannuation	\$0	\$2,485
60032	Governance Training/ Conferences	\$0	\$282
60042	Workers Compensation	\$0	\$3,194
60052	Housing Rent Salary Sacrifice	\$0	\$0
60082	Vehicle Expenses (Inc FBT)	\$0	\$1,602
60102	4 Grocock Street Building Maintenance	\$0	\$613
60142	Insurances	\$0	\$3,558
60152	G&S Mobile Phone Expenses	\$0	\$0
60162	S&G Uniforms	\$0	\$0
60172	S&G Other Minor Expenses	\$0	\$983
60252	Resource Sharing Expenses	\$0	\$0
60292	Consulting Expenses	\$0	\$0
60992	Less Allocated To works	\$0	(\$29,503)
	<b>Corporate &amp; Community</b>		
61262	Corporate & Community Salaries	\$0	\$15,644
61002	Employee Leave	\$0	\$4,330
61012	Long Service Leave	\$0	\$0
61022	C&C Superannuation	\$0	\$6,033
61032	C&C Workers Compensation	\$0	\$8,530
61042	C&C Vehicle Costs	\$0	\$670
61062	C&C Mobile Phone Costs	\$0	\$0
61072	Corporate & Community Uniforms	\$0	\$0
61082	Corporate & Community Training Costs	\$0	\$555
61112	Corporate & Community Other Minor Costs	\$0	\$0
61122	Corporate & Community Insurance	\$0	\$5,892
61222	Rostered Days Off	\$0	\$0
61232	Housing 20 McDonald Street	\$0	\$859
61242	20 McDonald Street - Building Maintenance	\$0	\$0
61272	Human Resource Costs	\$0	\$655
61992	Less Allocated To Services	\$0	(\$17,039)
	<b>Sub Total - ADMINISTRATION OP/EXP</b>	<b>\$0</b>	<b>\$29,675</b>



**OPERATING INCOME - ADMINISTRATION**

59003	Licensing Services	(\$2,365)	\$0
60003	Reimbursements	\$0	\$0
61003	Reimbursements	\$0	\$0
63003	Reimbursements	\$0	\$0

**Sub Total - ADMINISTRATION OP/INC** (\$2,365) \$0

**Total - ADMINISTRATION** (\$2,365) \$29,675

**UNCLASSIFIED**

**OPERATING EXPENDITURE**

62022	Donations & Grants	\$0	\$0
62032	Insurance Claims	\$0	\$0
62042	Other Minor Expenses	\$0	\$0
62082	Toompup Dam Maintenance	\$0	\$0
62092	Old Airport Dam Maintenance	\$0	\$0
62102	Airport Dam Maintenance	\$0	\$0
62112	Magitup Dam Maintenance	\$0	\$0
62122	Bowling Club Dams Maintenance	\$0	\$0
62132	Interest on Loan #282	\$0	\$0
62142	Pistol Club Dam Maintenance	\$0	\$0
62152	Contribution to Mindarabin Water Tank Installation	\$0	\$0
62162	Stutley Dam & Pump Maintenance	\$0	\$0

**Sub Total - UNCLASSIFIED OP/EXP** \$0 \$0

**OPERATING INCOME**

62003	Insurance Claims Reimbursed	\$0	\$0
62013	PROFIT CHANGE ON LOCAL GOVT HOUSE UNIT TRUST	\$0	\$0
62033	DCEP Grant	\$0	\$0
62053	UNCLASSIFIED / MISCELLANEOUS REVENUE	\$0	\$0

**Sub Total - UNCLASSIFIED OP/INC** \$0 \$0

**Total - UNCLASSIFIED** \$0 \$0

**Total - OTHER PROPERTY AND SERVICES** (\$2,843) \$93,864

## TRANSFERS TO/FROM RESERVES

### EXPENDITURE

95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$2,612
	<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>	\$0	\$2,612

### INCOME

95002	Transfer from Reserve Fund	\$0	\$0
	<b>Sub Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>	\$0	\$0

### Total - FUND TRANSFER

**\$0      \$2,612**

000000 (Surplus) / Deficit - Carried Forward

**(\$3,450,630)      \$0**

**Sub Total - SURPLUS C/FWD**

**(\$3,450,630)      \$0**

**Total - SURPLUS**

**(\$3,450,630)      \$0**

## LIABILITY LOANS - PRINCIPAL REPAYMENTS

### CAPITAL EXPENDITURE

80004	Principal On Loans	\$0	\$0
80024	Finance Leases - Principal	\$0	\$357
	<b>Sub Total - LOAN REPAYMENTS</b>	\$0	\$357

### CAPITAL INCOME

80015	Principal Repaid - Self Supporting Loans	\$0	\$0
	<b>Sub Total - LOANS RAISED</b>	\$0	\$0

**Total - NON CURRENT LIABILITIES**

**\$0      \$357**

**OPERATING ACTIVITIES EXCLUDED FROM BUDGET**

000000 Depreciation Written Back	\$0	\$0
000000 Book Value of Assets Sold Written Back	\$0	\$0
000000 Profit on Sale of Asset Written Back	\$0	\$0
000000 Loss on Sale of Asset Written Back	\$0	\$0
000000 Long Service Leave - Non Cash	\$0	\$0
000000 Movement in LG House Unit Trust	\$0	\$0
000000 Deferred Pensioner Rates	\$0	\$0
000000 SS Loan (Non-Current Movement)	\$0	\$0
<b>Sub Total - OPERATINGACTIVITIES EXCLUDED</b>	\$0	\$0
<b>Total - OPERATING ACTIVITIES EXCLUDED</b>	<u>\$0</u>	<u>\$0</u>

**LAND AND BUILDINGS**

**LAW ORDER AND PUBLIC SAFETY**

**CAPITAL EXPENDITURE**

05044	Ongerup Fire Station Capital	\$0	\$0
07064	Emergency Services Storage	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0
<b>TOTAL - LAW ORDER AND PUBLIC SAFETY</b>		<u>\$0</u>	<u>\$0</u>

**LAND AND BUILDINGS**

**HEALTH**

**CAPITAL EXPENDITURE**

14024	32 McDonald Street - Building Capital	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0
<b>TOTAL - HEALTH</b>		<u>\$0</u>	<u>\$0</u>

**LAND AND BUILDINGS**

**HOUSING**

**CAPITAL EXPENDITURE**

23064	Quinn St Precinct Development Project		\$0
23094	25 McDonald Street Capital Expenditure	\$0	\$0
58004	2 Cecil Street	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0
<b>Total - HOUSING</b>		<u>\$0</u>	<u>\$0</u>

**LAND AND BUILDINGS**

**RECREATION AND CULTURE**

**CAPITAL EXPENDITURE**

32004	Swimming Pool Capital Expenditure	\$0	\$0
31024	Gnp Town Hall Capital	\$0	\$0
31014	Ongerup Town Hall Capital Expenditure	\$0	\$0
33604	Ongerup Sports Pavilion Capital	\$0	\$0
33414	Borden Pavilion Capital	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0
<b>Total - RECREATION AND CULTURE</b>		<u>\$0</u>	<u>\$0</u>

**LAND AND BUILDINGS**

**TRANSPORT**

**CAPITAL EXPENDITURE**

39004	Gnowangerup Works Depot Capital	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0
	<b>Total - TRANSPORT</b>	<u>\$0</u>	<u>\$0</u>

**LAND AND BUILDINGS**

**ECONOMIC SERVICES**

**CAPITAL EXPENDITURE**

46004	Gnowangerup Caravan Park Buildings	\$0	\$1,256
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$1,256
	<b>Total - ECONOMIC SERVICES</b>	<u>\$0</u>	<u>\$1,256</u>
	<b>Total - LAND AND BUILDINGS</b>	<u>\$0</u>	<u>\$1,256</u>

**PLANT AND EQUIPMENT  
HEALTH**

**CAPITAL EXPENDITURE**

14044	Doctors Vehicle	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0
	<b>Total - HEALTH</b>	<u>\$0</u>	<u>\$0</u>

**PLANT AND EQUIPMENT**

**TRANSPORT**

**CAPITAL EXPENDITURE**

40634	Purchase Grader GN.0021	\$0	\$0
40364	Purchase Construction Tip Truck GN.007	\$0	\$0
40544	Purchase Tip Truck GN.0014	\$0	\$0
40554	Purchase Tip Truck GN.0044	\$0	\$0
New	Purchase Vibrating Roller GN051	\$0	\$0
40084	Purchase of Utility (GN.010)	\$0	\$0
40354	Purchase of Utility GN.003	\$0	\$0
40174	Purchase of Utility GN.0028	\$0	\$0
40034	Purchase of Utility GN.0046	\$0	\$0
40584	Purchase of Utility Maint Officer GN372	\$0	\$0
40674	Radio Equipment	\$0	\$0
40694	Portable Toilet	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0
	<b>Total - TRANSPORT</b>	<u>\$0</u>	<u>\$0</u>

**PLANT AND EQUIPMENT**

**OTHER PROPERTY & SERVICES**

**CAPITAL EXPENDITURE**

40164	Pool Vehicle GN002	\$0	\$36,539
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$36,539
	<b>Total - ECONOMIC SERVICES</b>	<u>\$0</u>	<u>\$36,539</u>
	<b>Total - PLANT AND EQUIPMENT</b>	<u>\$0</u>	<u>\$36,539</u>

**ROAD INFRASTRUCTURE CAPITAL**

**ROAD CONSTRUCTION**

38014	<b>Roads To Recovery Projects</b>		
38014	RR040 RTR -Corackerup Road	\$0	\$0
38014	RR060 RTR -Jones Road	\$0	\$0
38014	RR066 RTR -O'Neill Road	\$0	\$0
38014	RR103 RTR -Pinnacle Road	\$0	\$0
38004	<b>Regional Road Group Projects</b>		
38004	RG001 RRG - Kowbrup Road	\$0	\$0
38004	RG044 RRG -Buncle St	\$0	\$0
	<b>Municipal Road Construction Projects</b>		
38104	<b>Road Reseals</b>		
38104	RS001 Seal - Kwobrup Road	\$0	\$0
38104	RS007 Chillinup Road Reseal		
38104	RS019 Seal - Corbett Street	\$0	\$0
38104	RS033 Seal - Walsh Street	\$0	\$0
38104	RS035 Seal & Reconstruct - Eldridge Street	\$0	\$0
38094	<b>Council Gravelsheet Road Program</b>		
38094	GS079 Clear Hills Road Gravel Sheet	\$0	\$0
38094	GS131 Moores Dam Road Gravel Sheet	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0
	<b>Total - ROADS</b>	<u>\$0</u>	<u>\$0</u>
	<b>Total - INFRASTRUCTURE ASSETS ROADS</b>	<u>\$0</u>	<u>\$0</u>

**SEWERAGE**

26014	Ongerup Waste Water Ponds	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0
	<b>Total - COMMUNITY AMENITIES - SEWERAGE</b>	<u>\$0</u>	<u>\$0</u>
	<b>Total - SEWERAGE ASSETS</b>	<u>\$0</u>	<u>\$0</u>

**PARKS & OVALS**

33154	Weir Park Improvements	\$0	\$0
33174	Nobarach Community Park Capital	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0
	<b>Total - PARKS &amp; OVALS</b>	<u>\$0</u>	<u>\$0</u>
	<b>Total - INFRASTRUCTURE ASSETS - PARKS &amp; OVALS</b>	<u>\$0</u>	<u>\$0</u>



**INFRASTRUCTURE OTHER**

**RECREATION & CULTURE**

33454	Borden Netball Courts Capital Expenditure	\$0	\$0
33804	<b>REC &amp; CULTURE - OTHER INFRASTRUCTURE CAPITAL</b>		
33804 FEN01	Dam Fencing - Gnp Recreation Complex	\$0	\$0
33804 CPK01	Ongerup Sports Complex - Car Park Improvements	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0
	<b>Total - RECREATION &amp; CULTURE</b>	<u>\$0</u>	<u>\$0</u>

**INFRASTRUCTURE OTHER**

**TRANSPORT**

38604	Footbridge - Park Road	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0
	<b>Total - TRANSPORT</b>	<u>\$0</u>	<u>\$0</u>

**INFRASTRUCTURE OTHER**

**ECONOMIC SERVICES**

51114	Stutley Dam Capital Expenditure	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0
	<b>Total - ECONOMIC SERVICES</b>	<u>\$0</u>	<u>\$0</u>
	<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>	<u>\$0</u>	<u>\$0</u>

<b>GRAND TOTALS</b>		<u>(\$3,511,185)</u>	<u>\$484,425</u>
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## REPORTS FOR DECISION

### 12. REPORT FOR DECISION – CONFIDENTIAL ITEMS

Nil

## OTHER BUSINESS AND CLOSING PROCEDURES

### 13. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL

**NIL**

### 14. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

### 15. DATE OF NEXT MEETING

The next Ordinary Council Meeting will be held on the **27 September 2023**.

### 16. CLOSURE

The Shire President thanked Council and staff for their time, and especially thanked Damon Lukin for his hard work during his time at the Shire and wished him well for the future and declared the meeting closed at 3:58pm.