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

SHIRE OF GNOWANGERUP
BORDEN GNOWANGERUP ONGERUP

MINUTES

ORDINARY MEETING OF COUNCIL

22 MARCH 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

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 22 March 2023, at the Council Chambers 28 Yougenup Road Gnowangerup, commencing at 3:30pm.

Signed: _____

David Nicholson
CHIEF EXECUTIVE OFFICER

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.

SHIRE OF GNOWANGERUP
BORDEN GNOWANGERUP ONGERUP

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

SHIRE OF GNOWANGERUP
BORDEN GNOWANGERUP ONGERUP

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

ORIGINAL MOTION

Introduce the Item
Item # and Title

Call & Name
Mover and Seconder

Invite
Mover to Speak

Invite
Seconder to Speak

Call for Members to speak
Against the Item

Alternate — **Members only to speak once** — Alternate

Call for members to speak
For the Item

Ask the MOVER if they would like to
Speak to Close Debate

Read or Summarise
the Motion

Put the VOTE
Call for Votes For Motion

Put the VOTE
Call for Votes Against Motion

Declare the Result
(Carried or Lost)

AMENDMENT

Member Moves an
Amendment

Call & Name
Seconder for the Amendment

Invite
Mover then Seconder to Speak

Order of Debate
Alternate Speakers - Against/For

Ask for the MOVER if they would like to
Speak to Close Debate

Put the VOTE
Call for Votes For Motion

Put the Vote
Call for Votes Against Motion

Declare the Result
on the Amendment

ORIGINAL (SUBSTANTIVE) MOTION AMENDED?

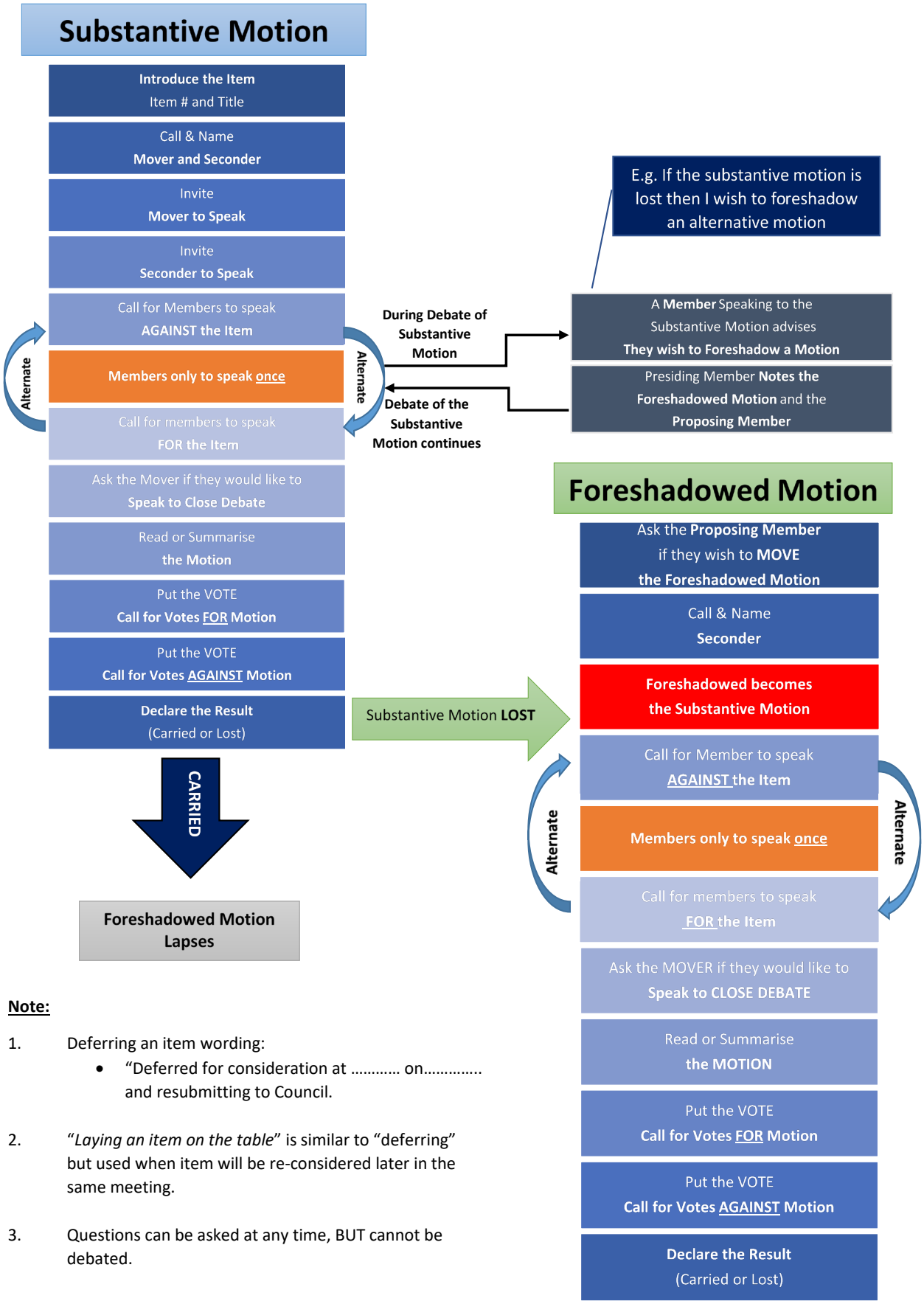
NO

Back to
ORIGINAL MOTION
Pick up at same point in the
ORDER OF DEBATE

YES

Motion Amended
and is now the
SUBSTANTIVE MOTION

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:

1. Deferring an item wording:
   - "Deferred for consideration at …… on…….. and resubmitting to Council.

2. "*Laying an item on the table*" is similar to "deferring" but used when item will be re-considered later in the same meeting.

3. 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 and staff and opened the meeting at 3:43pm.

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 Greg Stewart JP	Deputy Shire President
Cr Shelley Hmeljak	
Cr Mick Creagh	
Cr Rebecca O'Meehan	
Cr Kate O'Keeffe JP	
Cr Lex Martin	
Cr Peter Callaghan	
David Nicholson	Chief Executive Officer
Alan Lamb	Acting Deputy Chief Executive Officer
Damon Lukins	Manger of Works
Geoff Carberry	Asset and Waste Management Coordinator
Llew Withers	Environmental Health Officer
Anita Finn	Casual Executive Assistant

3.2 APOLOGIES

Sarah Henning	Executive Assistant

3.3 APPROVED LEAVE OF ABSENCE

Cr R Kiddle

4. APPLICATION FOR LEAVE OF ABSENCE

Nil

5. RESPONSE TO QUESTIONS TAKEN ON NOTICE

Nil

6. PUBLIC QUESTION TIME

Nil

7. DECLARATION OF FINANCIAL INTERESTS AND INTERESTS AFFECTING IMPARTIALITY

Nil

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 15 FEBRUARY 2023

COUNCIL RESOLUTION

Moved: Cr G L Martin **Seconded: Cr M Creagh**

0323.16 That the minutes of the Ordinary Council Meeting held on 15 February 2023 be confirmed as a true and accurate record, subject to the following amendment:

Page 52 to 53 - item 11.5 'Proposed Retrospective Development Approval for new signs for Auspan Factory/Office Building, Quinn Street, Gnowangerup'

UNANIMOUSLY CARRIED: 8/0

The following text to be deleted

ORIGINAL MOTION

Moved: Cr G Stewart **Seconded: Cr L Martin**

That Council:

1. **Grants retrospective development approval for the new 5.5m high by 1.6m wide pylon sign at No. 41 Quinn Street, Gnowangerup for Auspan Building Services subject to**

   (a) The development to be fully implemented in accordance with the stamped approved plans/details and where marked in red unless a variation has been approved in writing by the Chief Executive Officer.

2. **Gnowangerup for Auspan Building Services and request the applicants consider placing the sign on the gate post. : Defer consideration of the proposed new 1.4m high by 1.2m wide pylon sign within the road reserve at No. 41 Quinn Street,**

AMENDMENT

Cr M Creagh spoke against the Original Motion and requested to change the recommendation to the following:

Moved: Cr M Creagh **Seconded: Cr L Martin**

That Council:

1. **Grants retrospective development approval for the new 5.5m high by 1.6m wide pylon sign at No. 41 Quinn Street, Gnowangerup for Auspan Building Services subject to Defer consideration of the proposed new 1.4m high by 1.2m wide pylon sign within the road reserve at No. 41 Quinn Street,**

   (a) The development to be fully implemented in accordance with the stamped approved plans/details and where marked in red unless a variation has been approved in writing by the Chief Executive Officer.

Lost 2/7

COUNCIL RESOLUTION

The President put forward the original Motion as follows;

0223.09 That Council:

1. **Grant retrospective development approval for the new 5.5m high by 1.6m wide pylon sign at No. 41 Quinn Street, Gnowangerup for Auspan Building Services subject to**

   (b) The development to be fully implemented in accordance with the stamped approved plans/details and where marked in red unless a variation has been approved in writing by the Chief Executive Officer.

2. **Gnowangerup for Auspan Building Services and request the applicants consider placing the sign on the gate post. : Defer consideration of the proposed new 1.4m high by 1.2m wide pylon sign within the road reserve at No. 41 Quinn Street,**

UNANIMOUSLY CARRIED: 9/0

And replaced with the following:

ORIGINAL MOTION

Moved: Cr G Stewart **Seconded: Cr L Martin**

That Council:

1) **Grants retrospective development approval for the new 5.5m high by 1.6m wide pylon sign at No. 41 Quinn Street, Gnowangerup for Auspan Building Services subject to:**

   (a) **The development to be fully implemented in accordance with the stamped approved plans/details and where marked in red unless a variation has been approved in writing by the Chief Executive Officer.**

2) **Defers consideration of the proposed new 1.4m high by 1.2m wide pylon sign within the road reserve at No. 41 Quinn Street, Gnowangerup for Auspan Building Services and request the applicants consider placing the sign on the gate post.**

AMENDMENT

Cr M Creagh spoke against the Original Motion and requested to change the recommendation to the following:

Moved: Cr M Creagh **Seconded: Cr L Martin**

That Council:

1. **Grants retrospective development approval for the new 5.5m high by 1.6m wide pylon sign at No 41 Quinn St Gnowangerup for Auspan Building Services, and the new 1.4m high by 1.2m wide pylon sign within the road reserve at No 41 Quinn St Gnowangerup**

Lost 2/7

COUNCIL RESOLUTION

The President put forward the original Motion as follows;

0223.09 That Council:

1) Grants retrospective development approval for the new 5.5m high by 1.6m wide pylon sign at No. 41 Quinn Street, Gnowangerup for Auspan Building Services subject to:

(a) The development to be fully implemented in accordance with the stamped approved plans/details and where marked in red unless a variation has been approved in writing by the Chief Executive Officer.

2) Defers consideration of the proposed new 1.4m high by 1.2m wide pylon sign within the road reserve at No. 41 Quinn Street, Gnowangerup for Auspan Building Services and request the applicants consider placing the sign on the gate post.

UNANIMOUSLY CARRIED: 9/0

The Shire President Fiona Gaze decided in agreement with the Councillors to change the order of business and to bring forward Item 11.3. to 11.1 STATUTORY BUDGET REVIEW AS AT 28 FEBRUARY 2023

11.1	**STATUTORY BUDGET REVIEW AS AT 28 FEBRUARY 2023**
Location:	N/A
Proponent:	N/A
Date of Report:	10th March 2023
Business Unit:	Corporate & Community Services
Officer:	D Long – Finance Consultant
Disclosure of Interest:	Nil

ATTACHMENTS

- Attachment 1 – Budget Review Workpapers for period ending 28 February 2022.

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider and adopt the Budget Review Report, with any amendments, for the period 1 July 2022 to 28 February 2023.

BACKGROUND

The Local Government Act provides for local governments, including regional local governments, to prepare an annual budget.

6.2. Local government to prepare annual budget

(1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

****Absolute majority required.***

The Local Government (Financial Management) Regulations 1996 require local governments to undertake a review of the Annual Budget.

33A. Review of Budget

(1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

(a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

(b) consider the local government's financial position as at the date of the review; and

(c) review the outcomes for the end of that financial year that are forecast in the budget.

(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.

(3) A council is to consider a review submitted to it and is to determine whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

Absolute majority required.

(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

A detailed analysis at account level incorporating year to date actual results and budget projections to 30 June 2023, for the period ending 28 February 2023, is presented for consideration. A Statement of Financial Activity at program level has been prepared to provide a summarisation of the budget review results, as well as a Statement of Closing Funds detailing the projected surplus as at 30 June 2023.

COMMENTS

The budget review has been prepared to include the information required by the Local Government Act 1995, the Local Government (Financial Management) Regulations 1996, and the Australian Accounting Standards. Council adopted a 10% or $10,000 threshold minimum for the reporting of material variances to be used in the Statement of Financial Activity and the annual Budget Review Report.

In summary, based on current trends, it is anticipated that a surplus of $144,602 can be achieved as at 30 June 2023.

The following table details the proposed budget amendments:

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
40015	Sale of CEO Vehicle – Trade in price lower than expected	($50,000)	($36,000)		$14,000
40355	Sale of Works Manager Vehicle – Trade price higher than anticipated due to change over of two vehicles	($30,000)	($70,500)	($40,500)	
01003	Rates Income – Increase in interim rates raised from valuation changes	($4,096,113)	($4,106,731)	($10,618)	
02003	WA Local Government Grants Commission – Increase in general purpose grant allocation	($103,787)	($246,791)	($143,004)	
02013	WA Local Government Grants Commission – Increase in local road grant allocation	($47,998)	($109,600)	($61,602)	
02033	Interest on Municipal Investments – Increase in interest earned due to higher interest rates and an increase in funds available for investment	($1,000)	($14,752)	($13,752)	
05162	Hazard Reduction/Mitigation Activity Expenses – New mitigation works as a result of additional grant funding received	$0	$13,000		$13,000

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
05013	Other Grant Revenue – Increase in Mitigation Activity grants	$0	($13,000)	($13,000)	
07092	Gnowangerup SES Depreciation – Increase in non-cash depreciation due to increase in building value.	$17,100	$36,175		$19,075
07112	SES Expenditure – Increase in contractor expenses for CCTV installation, litter wheel and stratload devices.	$19,802	$32,060		$12,258
14132	Surgery IT Costs – Increase in materials expenses for new server and additional support costs.	$2,800	$16,104		$13,304
23043	Commonwealth grants – Decrease in grant funding – BBRF application unsuccessful	($266,666)	($0)		$266,666
29102	Town Planning Salaries – Decrease in salaries due to no assistant planning officer	$95,169	$68,612	($26,557)	
33052	Gnowangerup Sporting Complex Grounds Maintenance – Increase in contractor costs for fertiliser and spraying expenses and reticulation repairs.	$98,132	$151,125		$52,993
39052	Gnowangerup Depot Building Operation – Increase in contractor costs for removal of fuel tanks and environmental study expenses. Increase in electricity, telephone and water expenses.	$40,806	$64,416		$23,610
39112	Road Maintenance – Increase in wages and plant cost allocations. Decrease in overheads allocations. Increase in contractor costs for maintenance grading.	$1,929,659	$1,915,986	($13,673)	
39003	MRWA Road Preservation Grants – Increase in road preservation grant	($169,042)	($185,413)	($16,371)	
39043	Profit on Disposal of Asset – Increase in non-cash profit for disposal of assets	$0	($16,273)	($16,273)	
39093	Reimbursements – Decrease in WANNDRA funding received – audit adjustment required in 2021/2022 to bring to account as accrued revenue.	($800,000)	$0		$800,000
57042	Supervision & Administration - Decrease in supervision salaries due to staff vacancies.	$225,239	$190,320	($34,919)	
57082	Superannuation Outside Workers –	$232,106	$155,000	($77,106)	

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	Decrease in expense due to lower take-up of Council matching contribution				
57102	Workers Compensation Insurance – Increase in insurance premium allocation	$41,198	$56,119		$14,921
57202	Staff Housing Rental - Increase in private housing rental expenses for staff – shift of allocation from GL # 57272.	$0	$13,520		$13,520
57272	Housing Expenses – Works Manager – Decrease in private housing rental expenses for staff. Reallocate to GL # 57202	$14,020	$873	($13,147)	
57992	Less Overheads Recovered from Works – Decrease in expenses allocated as overheads to jobs	($1,080,199)	($985,060)		$95,139
58002	Fleet Maintenance Wages – Decrease in wages allocation	$124,352	$98,880	($25,472)	
58022	Fuels & Oils – Increase in fuel expenses due to price per litre and additional works volume.	$270,000	$310,000		$40,000
58032	Tyres – Trends indicate decrease in tyre purchase expenses.	$36,000	$25,000	($11,000)	
58992	Less Plant costs recovered from Works – Increase in expenses allocated as plant costs to jobs	($980,893)	($992,320)	($11,427)	
60282	Governance Salaries – Decrease in salary allocation due to leave taken	$232,990	$192,773	($40,217)	
60002	Governance Employee Leave – Increase in salary allocation due to leave taken.	$0	$40,217		$40,217
60082	Vehicle Expenses – FBT – Increase in FBT expenses.	$27,000	$39,001		$12,001
61262	Corporate & Community Salaries – Decrease in salary allocation due to leave taken	$497,886	$448,779	($49,107)	
61002	Corporate & Community Leave - Increase in salary allocation due to leave taken.	$0	$49,107		$49,107
61272	Human Resource Costs - Increase in contractor costs for transition to State Award from Federal, and for Acting DCEO from Logo.	$20,000	$89,060		$69,060
62003	Insurance Claims Reimbursed – Increase in insurance claims expenses reimbursed	($1,000)	($31,991)	($30,991)	
95002	Transfer from Reserve – Increase in	($110,000)	($86,100)		$23,900

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	transfer from reserves for Caravan Park building capital expenditure. Decrease in Plant Reserve transfer due to savings on new truck purchases.				
	(Surplus)/Deficit Carried Forward from 2021-2022 – Increase in closing surplus due to audit adjustment for Storm Damage Reimbursement, and general savings in expenditure.	($2,090,669)	($3,003,064)	($912,395)	
	Depreciation written back – Write back of non-cash depreciation expense increase.	($2,348,139)	($2,374,359)	($26,220)	
	Profit on Sale of Assets – Write-back of non-cash revenue on asset disposals.	$0	$16,273		$16,273
23004	Construction of Residences – Project not proceeding as BBRF application was unsuccessful.	$400,001	$0	($400,001)	
46004	Gnowangerup Caravan Park Buildings – Increase in construction costs for chalets. Additional cost covered by Transfer from Reserves.	$329,416	$385,516		$56,100
40654	Purchase Mower GN0032 – Increase in purchase price for mower	$0	$42,828		$42,828
33224	Other Rec & Sport Plant – Shift budget allocation to GL # 40654	$28,000	$0	($28,000)	
40544	Purchase Tip Truck GN0014 – Purchase price less than expected	$315,000	$264,513	($50,487)	
40554	Purchase Tip Truck GN0044 – Purchase price less than expected	$315,000	$264,513	($50,487)	
40024	Purchase Vehicle GN004 - Increase in purchase price to acquire new utility vehicle for Works Manager.	$45,000	$92,266		$47,266
38014/RR115	RTR O'Meehans Rd – Decrease in wages, overheads and plant cost allocations. Increase in materials cost for external plant hire not included in budget estimate.	$100,114	$85,515	($14,599)	
38044/RG001	RRG Kwobrup Road - Increase in materials & contract costs for seal works.	$573,001	$616,582		$43,581
38204/LR003	LRCIP Tieline Road - Increase in materials costs for widen and reseal works, and for floodway	$285,000	$375,017		$90,017

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	improvements.				
38104/RS110	Sandalwood Road Reseal - Increase in wages, overheads and plant cost allocations. Increase in contractor costs for external grader hire.	$104,991	$160,944		$55,953
33804/CPK01	Ongerup Sports Complex Car Park – new project - Increase in contractor expenses for sealing works to car park.	$0	$80,000		$80,000
	Other minor variations below the $10,000 threshold			($216,833)	$198,367
	TOTAL			**($2,347,758)**	**$2,203,155**
	Net Adjustment to 2022/23 Budget			**($144,602)**	

Estimated closing funds in 2022-23 Adopted Budget	$0
Plus, net savings as detailed in table above	$144,602
Net Estimated Closing Funds	**$144,602**

Based on current revenue and expenditure trends, and projections as at 28 February 2023, it is estimated that there will be a surplus of $960 in closing funds as at 30 June 2023.

CONSULTATION
Nil

LEGAL AND STATUTORY REQUIREMENTS
Local Government Act 1995 Section 6.2
Local Government (Financial Management) Regulations 1996, Regulation 33A.

POLICY IMPLICATIONS
Nil

FINANCIAL IMPLICATIONS

The financial implications of this report are detailed in the commentary section. Based on current trends, the budget review analysis predicts:

1. an overall decrease in operating revenue of $460,597;
2. an overall increase in operating expenditure of $184,606;
3. an overall increase in non-cash expenses deducted of $9,947;
4. an overall increase in capital expenditure of $117,832;

5. an overall increase in proceeds from sale of assets of $29,828;

6. an overall decrease in contributions for the development of assets of $261,694

7. an overall increase in Transfers to Reserves of $5,221;

8. an overall decrease in Transfers from Reserves of $23,900;

9. an increase in the estimated Opening Surplus carried forward from 30 June 2022 of $912,395; and

10. An increase in general rate revenue of $10,618.

STRATEGIC IMPLICATIONS
Strategic Community Plan
Theme: A Sustainable and Capable Council
Objective: Provide accountable and transparent leadership
Strategic Initiative: Demonstrate accountability through robust reporting that is relevant and easily accessible by the Community.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Primary Strategic Risk Category	Financial Sustainability
Description	Inability to maintain service and infrastructure levels for the Shire.
Residual Risk: (Low, Moderate, High, Extreme)	Low
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Insignificant
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Almost Certain

IMPACT ON CAPACITY
Nil
ALTERNATE OPTIONS AND THEIR IMPLICATIONS
Nil

CONCLUSION
The budget review analysis projects, based on current trends, an anticipated end of year surplus of $144,602.

VOTING REQUIREMENTS
Absolute majority

COUNCIL RESOLUTION

Moved: Cr P Callaghan **Seconded: Cr K O'Keeffe**

0323.17 That Council

1. **Adopts the 2022/23 Annual Budget Review, as presented in Attachment 1, and notes that the estimated closing funds are based on current revenue and expenditure trends;**
2. **Approves the following budget amendments as authorised expenditure:**

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
40015	Sale of CEO Vehicle – Trade in price lower than expected	($50,000)	($36,000)		$14,000
40355	Sale of Works Manager Vehicle – Trade price higher than anticipated due to change over of two vehicles	($30,000)	($70,500)	($40,500)	
01003	Rates Income – Increase in interim rates raised from valuation changes	($4,096,113)	($4,106,731)	($10,618)	
02003	WA Local Government Grants Commission – Increase in general purpose grant allocation	($103,787)	($246,791)	($143,004)	
02013	WA Local Government Grants Commission – Increase in local road grant allocation	($47,998)	($109,600)	($61,602)	
02033	Interest on Municipal Investments – Increase in interest earned due to higher interest rates and an increase in funds available for investment	($1,000)	($14,752)	($13,752)	
05162	Hazard Reduction/Mitigation Activity Expenses – New mitigation works as a result of additional grant funding received	$0	$13,000		$13,000
05013	Other Grant Revenue – Increase in Mitigation Activity grants	$0	($13,000)	($13,000)	
07092	Gnowangerup SES Depreciation – Increase in non-cash depreciation due to increase in building value.	$17,100	$36,175		$19,075
07112	SES Expenditure – Increase in contractor expenses for CCTV installation, litter wheel and stratload devices.	$19,802	$32,060		$12,258
14132	Surgery IT Costs – Increase in materials expenses for new server	$2,800	$16,104		$13,304

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	and additional support costs.				
23043	Commonwealth grants – Decrease in grant funding – BBRF application unsuccessful	($266,666)	($0)		$266,666
29102	Town Planning Salaries – Decrease in salaries due to no assistant planning officer	$95,169	$68,612	($26,557)	
33052	Gnowangerup Sporting Complex Grounds Maintenance – Increase in contractor costs for fertiliser and spraying expenses and reticulation repairs.	$98,132	$151,125		$52,993
39052	Gnowangerup Depot Building Operation – Increase in contractor costs for removal of fuel tanks and environmental study expenses. Increase in electricity, telephone and water expenses.	$40,806	$64,416		$23,610
39112	Road Maintenance – Increase in wages and plant cost allocations. Decrease in overheads allocations. Increase in contractor costs for maintenance grading.	$1,929,659	$1,915,986	($13,673)	
39003	MRWA Road Preservation Grants – Increase in road preservation grant	($169,042)	($185,413)	($16,371)	
39043	Profit on Disposal of Asset – Increase in non-cash profit for disposal of assets	$0	($16,273)	($16,273)	
39093	Reimbursements – Decrease in WANNDRA funding received – audit adjustment required in 2021/2022 to bring to account as accrued revenue.	($800,000)	$0		$800,000
57042	Supervision & Administration - Decrease in supervision salaries due to staff vacancies.	$225,239	$190,320	($34,919)	
57082	Superannuation Outside Workers – Decrease in expense due to lower take-up of Council matching contribution	$232,106	$155,000	($77,106)	
57102	Workers Compensation Insurance – Increase in insurance premium allocation	$41,198	$56,119		$14,921
57202	Staff Housing Rental - Increase in private housing rental expenses for staff – shift of allocation from GL # 57272.	$0	$13,520		$13,520
57272	Housing Expenses – Works	$14,020	$873	($13,147)	

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	Manager – Decrease in private housing rental expenses for staff. Reallocate to GL # 57202				
57992	Less Overheads Recovered from Works – Decrease in expenses allocated as overheads to jobs	($1,080,199)	($985,060)		$95,139
58002	Fleet Maintenance Wages – Decrease in wages allocation	$124,352	$98,880	($25,472)	
58022	Fuels & Oils – Increase in fuel expenses due to price per litre and additional works volume.	$270,000	$310,000		$40,000
58032	Tyres – Trends indicate decrease in tyre purchase expenses.	$36,000	$25,000	($11,000)	
58992	Less Plant costs recovered from Works – Increase in expenses allocated as plant costs to jobs	($980,893)	($992,320)	($11,427)	
60282	Governance Salaries – Decrease in salary allocation due to leave taken	$232,990	$192,773	($40,217)	
60002	Governance Employee Leave – Increase in salary allocation due to leave taken.	$0	$40,217		$40,217
60082	Vehicle Expenses – FBT – Increase in FBT expenses.	$27,000	$39,001		$12,001
61262	Corporate & Community Salaries – Decrease in salary allocation due to leave taken	$497,886	$448,779	($49,107)	
61002	Corporate & Community Leave - Increase in salary allocation due to leave taken.	$0	$49,107		$49,107
61272	Human Resource Costs - Increase in contractor costs for transition to State Award from Federal, and for Acting DCEO from Logo.	$20,000	$89,060		$69,060
62003	Insurance Claims Reimbursed – Increase in insurance claims expenses reimbursed	($1,000)	($31,991)	($30,991)	
95002	Transfer from Reserve – Increase in transfer from reserves for Caravan Park building capital expenditure. Decrease in Plant Reserve transfer due to savings on new truck purchases.	($110,000)	($86,100)		$23,900
	(Surplus)/Deficit Carried Forward from 2021-2022 – Increase in closing surplus due to audit adjustment for Storm Damage Reimbursement, and general savings in expenditure.	($2,090,669)	($3,003,064)	($912,395)	

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	Depreciation written back – Write back of non-cash depreciation expense increase.	($2,348,139)	($2,374,359)	($26,220)	
	Profit on Sale of Assets – Write-back of non-cash revenue on asset disposals.	$0	$16,273		$16,273
23004	Construction of Residences – Project not proceeding as BBRF application was unsuccessful.	$400,001	$0	($400,001)	
46004	Gnowangerup Caravan Park Buildings – Increase in construction costs for chalets. Additional cost covered by Transfer from Reserves.	$329,416	$385,516		$56,100
40654	Purchase Mower GN0032 – Increase in purchase price for mower	$0	$42,828		$42,828
33224	Other Rec & Sport Plant – Shift budget allocation to GL # 40654	$28,000	$0	($28,000)	
40544	Purchase Tip Truck GN0014 – Purchase price less than expected	$315,000	$264,513	($50,487)	
40554	Purchase Tip Truck GN0044 – Purchase price less than expected	$315,000	$264,513	($50,487)	
40024	Purchase Vehicle GN004 - Increase in purchase price to acquire new utility vehicle for Works Manager.	$45,000	$92,266		$47,266
38014/RR115	RTR O'Meehans Rd – Decrease in wages, overheads and plant cost allocations. Increase in materials cost for external plant hire not included in budget estimate.	$100,114	$85,515	($14,599)	
38044/RG001	RRG Kwobrup Road - Increase in materials & contract costs for seal works.	$573,001	$616,582		$43,581
38204/LR003	LRCIP Tieline Road - Increase in materials costs for widen and reseal works, and for floodway improvements.	$285,000	$375,017		$90,017
38104/RS110	Sandalwood Road Reseal - Increase in wages, overheads and plant cost allocations. Increase in contractor costs for external grader hire.	$104,991	$160,944		$55,953
33804/CPK01	Ongerup Sports Complex Car Park – new project - Increase in contractor expenses for sealing works to car park.	$0	$80,000		$80,000
	Other minor variations below the			($216,833)	$198,367

ACCOUNT	DESCRIPTION	ORIGINAL BUDGET AMOUNT	REVISED BUDGET AMOUNT	POSITIVE OUTCOME	NEGATIVE OUTCOME
	$10,000 threshold				
	TOTAL			**($2,347,758)**	**$2,203,155**
	Net Adjustment to 2022/23 Budget			**($144,602)**	

CARRIED BY ABSOLUTE MAJORITY: 8/0

Alan Lamb left the meeting at 3:48pm and did not return.

SHIRE OF GNOWANGERUP

BUDGET REVIEW

WORKPAPERS

28 FEBRUARY 2023

2022-2023

SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	2022-23 ANNUAL BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	30 JUNE 2023 PROJECTION	PROJECTION VARIANCES POSITIVE	PROJECTION VARIANCES NEGATIVE
OPERATING REVENUE	$	$	$			
Exgratia Rates & Specified Area Rates	218,947	218,947	226,753	226,752	7,805	0
Operating Grants, Subsidies and Contributions	420,329	318,812	625,279	655,433	235,104	0
Fees and Charges	321,912	243,680	257,466	336,154	14,242	0
Interest Earnings	26,200	21,972	47,849	50,041	23,841	0
Other Revenue	863,414	835,661	83,327	105,552	0	(757,862)
Profit on disposal of assets	0	0	16,273	16,273	16,273	0
	1,850,802	**1,639,071**	**1,256,947**	**1,390,205**	**297,265**	**(757,862)**
LESS OPERATING EXPENDITURE						
Employee Costs	(2,736,639)	(1,573,941)	(1,590,374)	(2,669,495)	67,144	0
Materials and Contracts	(2,251,127)	(1,307,329)	(1,136,967)	(2,555,253)	0	(304,126)
Utility Charges	(186,258)	(106,259)	(102,950)	(186,710)	0	(452)
Depreciation on Non-Current Assets	(2,348,139)	(1,369,200)	(1,477,878)	(2,374,359)	0	(26,220)
Interest Expenses	(18,323)	(9,031)	(8,929)	(17,950)	373	0
Insurance Expenses	(289,766)	(288,286)	(286,247)	(288,028)	1,738	0
Loss on disposal of assets	0	0	0	0	0	0
Other Expenditure	(422,658)	(257,110)	(216,301)	(345,721)	76,937	0
	(8,252,910)	**(4,911,157)**	**(4,819,646)**	**(8,437,516)**	**146,192**	**(330,798)**
Increase(Decrease)	**(6,402,108)**	**(3,272,086)**	**(3,562,699)**	**(7,047,311)**	**443,457**	**(1,088,660)**
ITEMS EXCLUDED FROM OPERATIONS						
Movement in Employee Benefits (Non-current)	75,612	0	0	75,612	0	0
Loss on the disposal of assets	0	0	0			
(Profit) on the disposal of assets	0	0	(16,273)	(16,273)	(16,273)	0
Depreciation Written Back	2,348,139	1,369,200	1,477,878	2,374,359	0	26,220
	2,423,751	**1,369,200**	**1,461,605**	**2,433,698**	**(16,273)**	**26,220**
Sub Total	**(3,978,357)**	**(1,902,886)**	**(2,101,094)**	**(4,613,613)**	**427,184**	**(1,062,440)**
INVESTING ACTIVITIES						
Purchase of Land	0					
Purchase Buildings	(923,917)	(439,208)	(69,903)	(596,266)	327,651	0
Purchase Plant and Equipment	(857,500)	(857,500)	(102,010)	(817,504)	39,996	0
Purchase Furniture and Equipment	(7,000)	0	0	(7,000)	0	0
Infrastructure Assets - Roads	(1,948,792)	(1,148,576)	(1,551,619)	(2,126,867)	0	(178,075)
Infrastructure Assets - Footpaths	(50,000)	(50,000)	0	(50,000)	0	0
Infrastructure Assets - Aerodromes	(333,050)	(333,050)	(302,827)	(333,050)	0	0
Infrastructure Assets - Drainage	(5,000)	0	0	(5,000)	0	0
Infrastructure Assets - Sewerage	(20,000)	0	(49)	(20,000)	0	0
Infrastructure Assets - Parks & Ovals	(3,671)	(3,671)	0	(3,671)	0	0
Infrastructure Assets - Solid Waste	0	0	0	0	0	0
Infrastructure Assets - Other	(147,425)	(64,700)	(99,165)	(219,165)	0	(71,740)
Proceeds from Sale of Assets	240,000	240,000	42,873	269,828	29,828	0
Contributions for the Development of Assets	2,365,572	1,159,780	564,373	2,103,878	0	(261,694)
Amount Attributable to Investing Activities	**(1,690,783)**	**(1,496,926)**	**(1,518,326)**	**(1,804,817)**	**397,475**	**(511,509)**
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(103,381)	(48,518)	(48,518)	(103,381)	0	0
Repayment of Debt - Finance Lease	(4,360)	(2,542)	(2,866)	(4,360)	0	0
Self Supporting Loan Principal Income	5,477	0	0	5,477	0	0
Transfer to Reserves	(525,378)	(292)	(5,169)	(530,599)	0	(5,221)
Transfer from Reserves	110,000	0	0	86,100	0	(23,900)
	(517,642)	**(51,352)**	**(56,553)**	**(546,763)**	**0**	**(29,121)**
Plus Rounding						
Sub Total	**(6,186,782)**	**(3,451,164)**	**(3,675,973)**	**(6,965,193)**	**824,659**	**(1,603,070)**
FUNDING FROM						
Loans Raised	0	0	0	0	0	0
Estimated Opening Surplus at 1 July	2,090,669	2,090,669	3,003,064	3,003,064	912,395	0
Amount Raised from General Rates	4,096,113	4,096,113	4,106,731	4,106,731	10,618	0
	6,186,782	**6,186,782**	**7,109,795**	**7,109,795**	**923,013**	**0**
NET SURPLUS/(DEFICIT)	**(0)**	**2,735,618**	**3,433,822**	**144,602**	**1,747,672**	**(1,603,070)**

PROJECTED SURPLUS/(DEFICIT) **144,602**

	2021-2022 C/FWD	YTD ACTUAL	2022-2023 BUDGET	30 JUNE 2023 PROJECTION
CURRENT ASSETS				
Unrestricted Cash	2,646,058	3,716,843	125,681	270,283
Restricted Cash	2,118,697	2,123,866	2,534,077	2,563,198
Accounts Receivable	1,182,537	768,968	333,085	333,085
Other Financial Assets	0	0	5,587	5,587
Inventories	63,785	37,718	63,785	63,785
TOTAL CURRENT ASSETS	6,011,077	6,647,395	3,062,215	3,235,938
CURRENT LIABILITIES				
Accounts Payable	(125,412)	(149,937)	(188,355)	(188,355)
Contract Liabilities	(429,708)	(605,574)	0	0
Employee Provisions	(334,196)	(334,196)	(334,196)	(334,196)
Lease Liabilities	(4,218)	(1,352)	(4,357)	(4,357)
Current Borrowings	(97,902)	(56,724)	(86,822)	(86,822)
TOTAL CURRENT LIABILITIES	(991,437)	(1,147,784)	(613,730)	(613,730)
SUB-TOTAL	5,019,640	5,499,611	2,448,485	2,622,208
LESS				
Restricted Cash at Bank - Reserves	(2,118,697)	(2,123,866)	(2,534,077)	(2,563,198)
Restricted Cash at Bank - Unspent Grants	0	0	0	0
Other Financial Assets	0	0	(5,587)	(5,587)
Current Borrowings Repayments	97,902	56,724	86,822	86,822
Current Lease Liability	4,218	1,352	4,357	4,357
Roundings	1	1	0	0
SUB-TOTAL	(2,016,576)	(2,065,788)	(2,448,485)	(2,477,606)
NET CURRENT ASSETS	**3,003,064**	**3,433,823**	**0**	**144,602**

SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT BY PROGRAM
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	2022-23 ANNUAL BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	30 JUNE 2023 PROJECTION	PROJECTION VARIANCES POSITIVE	PROJECTION VARIANCES NEGATIVE
OPERATING REVENUE	**$**	**$**	**$**			
General Purpose Funding	240,379	157,132	384,836	475,277	235,484	(586)
Governance	3,000	0	0	0	0	(3,000)
Law, Order Public Safety	95,370	71,440	92,386	116,255	20,885	0
Health	900	100	824	1,227	327	0
Education and Welfare	11,200	6,531	0	11,200	0	0
Housing	94,028	54,828	61,173	94,028	0	0
Community Amenities	304,222	296,352	313,484	331,861	27,639	0
Recreation and Culture	24,975	19,074	19,364	20,696	3	(4,282)
Transport	969,097	969,097	290,567	201,925	32,828	(800,000)
Economic Services	17,090	13,105	5,459	13,700	1,010	(4,400)
Other Property and Services	90,541	51,413	88,855	124,036	37,055	(3,560)
	1,850,802	**1,639,071**	**1,256,947**	**1,390,205**	**355,231**	**(815,828)**
LESS OPERATING EXPENDITURE						
General Purpose Funding	(110,280)	(47,084)	(36,902)	(110,280)	0	0
Governance	(961,258)	(590,163)	(538,046)	(960,174)	4,877	(3,793)
Law, Order, Public Safety	(437,902)	(250,189)	(263,447)	(482,611)	7,122	(51,831)
Health	(355,241)	(190,146)	(184,423)	(354,607)	15,435	(14,801)
Education and Welfare	(30,363)	(16,061)	(16,290)	(27,838)	2,860	(335)
Housing	(38,249)	(22,812)	(30,087)	(38,922)	0	(673)
Community Amenities	(644,240)	(381,163)	(294,994)	(614,034)	37,306	(7,100)
Recreation and Culture	(1,701,906)	(1,028,203)	(950,167)	(1,744,932)	23,542	(66,568)
Transport	(3,310,601)	(1,944,198)	(1,775,492)	(3,338,850)	14,341	(42,590)
Economic Services	(121,840)	(62,752)	(50,481)	(110,372)	13,899	(2,431)
Other Property & Services	(541,030)	(378,385)	(679,318)	(654,896)	316,606	(430,472)
	(8,252,910)	**(4,911,157)**	**(4,819,646)**	**(8,437,516)**	**435,988**	**(620,594)**
Increase(Decrease)	**(6,402,108)**	**(3,272,086)**	**(3,562,699)**	**(7,047,311)**	**791,219**	**(1,436,422)**
ITEMS EXCLUDED FROM OPERATIONS						
Movement in Employee Benefits (Non-current)	75,612	0	0	75,612	0	0
Loss on the disposal of assets	0	0	0			
(Profit) on the disposal of assets	0	0	(16,273)	(16,273)	0	(16,273)
Depreciation Written Back	2,348,139	1,369,200	1,477,878	2,374,359	26,220	0
	2,423,751	**1,369,200**	**1,461,605**	**2,433,698**	**26,220**	**(16,273)**
Sub Total	**(3,978,357)**	**(1,902,886)**	**(2,101,094)**	**(4,613,613)**	**817,439**	**(1,452,695)**
INVESTING ACTIVITIES						
Purchase of Land	0					
Purchase Buildings	(923,917)	(439,208)	(69,903)	(596,266)	403,379	(75,728)
Purchase Plant and Equipment	(857,500)	(857,500)	(102,010)	(817,504)	130,715	(90,719)
Purchase Furniture and Equipment	(7,000)	0	0	(7,000)	0	0
Infrastructure Assets - Roads	(1,948,792)	(1,148,576)	(1,551,619)	(2,126,867)	15,582	(193,657)
Infrastructure Assets - Footpaths	(50,000)	(50,000)	0	(50,000)	0	0
Infrastructure Assets - Aerodromes	(333,050)	(333,050)	(302,827)	(333,050)	0	0
Infrastructure Assets - Drainage	(5,000)	0	0	(5,000)	0	0
Infrastructure Assets - Sewerage	(20,000)	0	(49)	(20,000)	0	0
Infrastructure Assets - Parks & Ovals	(3,671)	(3,671)	0	(3,671)	0	0
Infrastructure Assets - Other	(147,425)	(64,700)	(99,165)	(219,165)	8,830	(80,570)
Proceeds from Sale of Assets	240,000	240,000	42,873	269,828	43,828	(14,000)
Contributions for the Development of Assets	2,365,572	1,159,780	564,373	2,103,878	4,972	(266,666)
Amount Attributable to Investing Activities	**(1,690,783)**	**(1,496,926)**	**(1,518,326)**	**(1,804,817)**	**607,306**	**(721,340)**
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(103,381)	(48,518)	(48,518)	(103,381)	0	0
Repayment of Debt - Finance Lease	(4,360)	(2,542)	(2,866)	(4,360)	0	0
Self Supporting Loan Principal Income	5,477	0	0	5,477	0	0
Transfer to Reserves	(525,378)	(292)	(5,169)	(530,599)	0	(5,221)
Transfer from Reserves	110,000	0	0	86,100	0	(23,900)
	(517,642)	**(51,352)**	**(56,553)**	**(546,763)**	**0**	**(29,121)**
Plus Rounding						
Sub Total	**(6,186,782)**	**(3,451,164)**	**(3,675,973)**	**(6,965,193)**	**1,424,745**	**(2,203,156)**
FUNDING FROM						
Loans Raised	0	0	0	0	0	0
Estimated Opening Surplus at 1 July	2,090,669	2,090,669	3,003,064	3,003,064	912,395	0
Amount Raised from General Rates	4,096,113	4,096,113	4,106,731	4,106,731	10,618	0
	6,186,782	**6,186,782**	**7,109,795**	**7,109,795**	**923,013**	**0**
NET SURPLUS/(DEFICIT)	**(0)**	**2,735,618**	**3,433,822**	**144,602**	**2,347,758**	**(2,203,156)**

PROJECTED SURPLUS/(DEFICIT) **144,602**

	2021-2022 C/FWD	YTD ACTUAL	2022-2023 BUDGET	30 JUNE 2023 PROJECTION
CURRENT ASSETS				
Unrestricted Cash	2,646,058	3,716,843	125,681	270,283
Restricted Cash	2,118,697	2,123,866	2,534,077	2,563,198
Accounts Receivable	1,182,537	768,968	333,085	333,085
Other Financial Assets	0	0	5,587	5,587
Stock On Hand	63,785	37,718	63,785	63,785
TOTAL CURRENT ASSETS	6,011,077	6,647,395	3,062,215	3,235,938
CURRENT LIABILITIES				
Accounts Payable	(125,412)	(149,937)	(188,355)	(188,355)
Contract Liabilities	(429,708)	(605,574)	0	0
Employee Provisions	(334,196)	(334,196)	(334,196)	(334,196)
Lease Liabilities	(4,218)	(1,352)	(4,357)	(4,357)
Current Borrowings	(97,902)	(56,724)	(86,822)	(86,822)
TOTAL CURRENT LIABILITIES	(991,437)	(1,147,784)	(613,730)	(613,730)
SUB-TOTAL	5,019,640	5,499,611	2,448,485	2,622,208
LESS				
Restricted Cash at Bank - Reserves	(2,118,697)	(2,123,866)	(2,534,077)	(2,563,198)
Restricted Cash at Bank - Unspent Grants	0	0	0	0
Other Financial Assets	0	0	(5,587)	(5,587)
Current Borrowings Repayments	97,902	56,724	86,822	86,822
Current Lease Liability	4,218	1,352	4,357	4,357
Roundings	1	1	0	0
SUB-TOTAL	(2,016,576)	(2,065,788)	(2,448,485)	(2,477,606)
NET CURRENT ASSETS	**3,003,064**	**3,433,823**	**0**	**144,602**

SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	ACTUAL YTD	ACTUAL 30 JUNE 2022
Cash - Unrestricted	3,716,843	2,646,058
Cash - Restricted Reserves	2,123,866	2,118,697
Accounts Receivable - Rates	642,476	254,834
Accounts Receivable - Sundry	31,326	916,849
GST Receivable	95,166	10,853
Inventories	37,718	63,785
Loans - Clubs	0	0
CURRENT ASSETS	**6,647,395**	**6,011,077**
LESS: CURRENT LIABILITIES		
Payables	(70,718)	(108,229)
ATO Liabilities	(76,512)	(14,476)
Contract Liabilities	(605,574)	(429,708)
Employee Provisions	(334,196)	(334,196)
Accrued Interest on Loans	(2,707)	(2,707)
Interest Bearing Loans	(56,724)	(97,902)
Lease Liabilities	(1,352)	(4,218)
CURRENT LIABILITIES	(1,147,784)	**(991,437)**
EXCLUSIONS		
Cash - Restricted Reserves	(2,123,866)	(2,118,697)
Interest Bearing Loans	56,724	97,902
Lease Liabilities	1,352	4,218
	(2,065,789)	**(2,016,577)**
Rounding	**0**	1
NET CURRENT POSITION - SURPLUS/(DEFICIT)	**3,433,822**	**3,003,064**

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		Proceeds Sale of Assets												
40015		Sale of CEO Vehicle GN00	$0	$0	$0	$0	($50,000)	$0		($36,000)	$0	$0	$14,000	Decrease in anticipated sale value of CEO vehicle.
40015		Trade in on CEO Vehilce GN00	$0	$0	$0	($50,000)	$0	$0	($36,000)	$0	$0			
40345		Sale of MCCS Vehicle GN002	$0	$0	$0	$0	($20,000)	$0		($20,000)	$0	$0	$0	
40345		Trade on GN.002	$0	$0	$0	($20,000)	$0	$0	($20,000)	$0	$0			
40176		Sale of Mower GN0032	$0	($5,666)	$0	$0	($5,000)	$0		($5,666)	$0	($666)	$0	Increase in sale value.
40176		Trade on GN0032	($5,666)	$0	$0	($5,000)	$0	$0	($5,666)	$0	$0			
40545		Sale of Mower GN.10718	$0	($2,662)	$0	$0	$0	$0		($2,662)	$0	($2,662)	$0	Increase in sale value.
40545		Trade on GN.10718	($2,662)	$0	$0	$0	$0	$0	($2,662)	$0	$0			
40385		Sale of Tip Truck GN.0014	$0	$0	$0	$0	($55,000)	$0		($55,000)	$0	$0	$0	
40385		Trade on GN.0014	$0	$0	$0	($55,000)	$0	$0	($55,000)	$0	$0			
40395		Sale of Tip Truck GN.0044	$0	$0	$0	$0	($55,000)	$0		($55,000)	$0	$0	$0	
40395		Trade on GN.0044	$0	$0	$0	($55,000)	$0	$0	($55,000)	$0	$0			
40355		Sale of Vehicle Manager Works GN.0004	$0	($34,545)	$0	$0	($30,000)	$0		($70,500)	$0	($40,500)	$0	Increase in anticipated sale value.
40355		Trade in on Manager of Work GN0004	($34,545)	$0	$0	($30,000)	$0	$0	($70,500)	$0	$0			
40085		Sale of Utility GN.0016	$0	$0	$0	$0	($25,000)	$0		($25,000)	$0	$0	$0	
40085		Trade on GN.0016	$0	$0	$0	($25,000)	$0	$0	($25,000)	$0	$0			
		PROCEEDS FROM SALE OF ASSETS	**($42,873)**	**($42,873)**	**$0**	**($240,000)**	**($240,000)**	**$0**	($269,828)	($269,828)	$0	($43,828)	$14,000	
		Written Down Value								$0	$0			
		Written Down Value - Works Plant		$0	$0	$0	$0	$0		$0	$0	$0	$0	
				$0	$0	$0	$0	$0		$0	$0			
		Sub Total - WDV ON DISPOSAL OF ASSET	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		Total - GAIN/LOSS ON DISPOSAL OF ASSET	**($42,873)**	($42,873)	$0	**($240,000)**	**($240,000)**	**$0**	**($269,828)**	**($269,828)**	**$0**	**($43,828)**	**$14,000**	
		Total - OPERATING STATEMENT	**($42,873)**	($42,873)	$0	**($240,000)**	**($240,000)**	$0	**($269,828)**	($269,828)	$0	($43,828)	$14,000	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		RATES												
		OPERATING EXPENDITURE												
01012		Administration Activity Costs		$0	$29,626	$0	$0	$53,130		$0	$53,130	$0	$0	
01012		Admin Allocated	$29,626	$0	$0	$53,130	$0	$0	$53,130	$0	$0	$0	$0	
01032		Notice Printing & Stationary		$0	$2,284	$0	$0	$5,000		$0	$5,000	$0	$0	
01032		Rates Notices printing (Add VEN Numbers)	$2,284	$0	$0	$5,000	$0	$0	$5,000	$0	$0	$0	$0	
01042		Advertising & Promotion		$0	$100	$0	$0	$2,000		$0	$2,000	$0	$0	
01042		Rates Incentive Prize	$100	$0	$0	$2,000	$0	$0	$2,000	$0	$0	$0	$0	
01052		Collection Costs		$0	$0	$0	$0	$5,000		$0	$5,000	$0	$0	
01052		Legal costs	$0	$0	$0	$5,000	$0	$0	$5,000	$0	$0	$0	$0	
01062		Valuation Charges		$0	$590	$0	$0	$39,100		$0	$39,100	$0	$0	
01062		Annual UV Revaluation costs	$0	$0	$0	$7,600	$0	$0	$7,600	$0	$0	$0	$0	
01062		GRV Revaluation	$0	$0	$0	$30,000	$0	$0	$30,000	$0	$0	$0	$0	
01062		General valuation charges	$590	$0	$0	$1,500	$0	$0	$1,500	$0	$0	$0	$0	
01072		Search Costs		$0	$113	$0	$0	$500		$0	$500	$0	$0	
01072		Title Search Costs	$113	$0	$0	$500	$0	$0	$500	$0	$0	$0	$0	
01082		Rates Written Off		$0	$14	$0	$0	$50		$0	$50	$0	$0	
01082		Write-off of rates	$13	$0	$0	$50	$0	$0	$50	$0	$0	$0	$0	
01092		Specified Area Rate Costs		$0	$0	$0	$0	$0		$0	$0	$0	$0	
01092		Other costs - Specified Area Rate Gnp Synthetic Turf	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		Sub Total - GENERAL RATES OP EXP	$32,726	$0	$32,727	$104,780	$0	$104,780	$104,780	$0	$104,780	$0	$0	
		OPERATING INCOME												
01003		Rates Income		($4,106,731)	$0	$0	($4,096,113)	$0		($4,106,731)	$0	($10,618)	$0	Increase in interim rates due to valuation changes
01003		GRV Residential	($530,104)	$0	$0	($530,104)	$0	$0	($530,104)	$0	$0			
01003		GRV Commercial	($89,038)	$0	$0	($89,038)	$0	$0	($89,038)	$0	$0			
01003		GRV Industrial	($37,514)	$0	$0	($37,514)	$0	$0	($37,514)	$0	$0			
01003		GRV Amelup Tourism	($10,127)	$0	$0	($10,127)	$0	$0	($10,127)	$0	$0			
01003		UV Rural	($3,425,778)	$0	$0	($3,419,735)	$0	$0	($3,425,778)	$0	$0			
01003		UV Mining	($14,170)	$0	$0	($9,595)	$0	$0	($14,170)	$0	$0			
01013		Ex Gratia Rates Contribution		($47,470)	$0	$0	($40,462)	$0		($47,470)	$0	($7,008)	$0	Increase in CBH contribution
01013		CBH contribution storage capacity	($47,470)	$0	$0	($40,462)	$0	$0	($47,470)	$0	$0			
01053		Admin Fee Rate Instalments		($4,020)	$0	$0	($4,101)	$0		($4,020)	$0	$0	$81	
01053		Admin Fee on Rate instalment	($4,020)	$0	$0	($4,101)	$0	$0	($4,020)	$0	$0			
01043		Interest On Rates Instalments		($10,398)	$0	$0	($10,900)	$0		($10,398)	$0	$0	$502	
01043		Interest on Rate instalments	($10,398)	$0	$0	($10,900)	$0	$0	($10,398)	$0	$0			
01033		Non Payment Penalty		($17,197)	$0	$0	($13,000)	$0		($17,197)	$0	($4,197)	$0	Increase in penalty interest on late payment of rates.
01033		Interest on non-payment of rates	($17,197)	$0	$0	($13,000)	$0	$0	($17,197)	$0	$0			
01023		Pensioner Deferred Rate Interest		$0	$0	$0	($800)	$0		($800)	$0	$0	$0	
01023		Interest on deferred pensioners	$0	$0	$0	($800)	$0	$0	($800)	$0	$0			
01063		Rate Enquiries		($6,710)	$0		($6,000)	$0		($6,700)	$0	($700)	$0	
01063		Local authority enquiry fees	($6,710)	$0	$0	($6,000)	$0	$0	($6,700)	$0	$0			
01073		ESL Administration Fees		($4,000)	$0		($4,000)	$0		($4,000)	$0	$0	$0	
01073		ESL Admin fee	($4,000)	$0	$0	($4,000)	$0	$0	($4,000)	$0	$0			
01083		Back Rates Raised		$0	$0		$0	$0		$0	$0	$0	$0	
01083		Back rates raised		$0	$0	$0	$0	$0	$0	$0	$0			
01093		Other fees		$0	$0	$0	$0	$0		$0	$0			
01103		Reimbursed legal costs		$0	$0	$0	$0	$0		$0	$0			
01113		Specified Area Rate - Gnp		($7,828)	$0		($7,831)	$0		($7,828)	$0	$0	$3	
01113		Specified Area Rates (Part Loan 279 P&I & Guarantee Fee)	($7,828)	$0	$0	($7,831)	$0	$0	($7,828)	$0	$0			
01143		Specified Area Rate - Borden		$0	$0		$0	$0		$0	$0	$0	$0	
01143		Specified Area Rates (Loan 276 P&I)		$0	$0	$0	$0	$0	$0	$0	$0			
		Sub Total - GENERAL RATES OP INC	($4,204,354)	($4,204,354)	$0	($4,183,207)	($4,183,207)	$0	($4,205,144)	($4,205,144)	$0	($22,523)	$586	
		Total - GENERAL RATES	($4,171,628)	($4,204,354)	$32,727	($4,078,427)	($4,183,207)	$104,780	($4,100,364)	($4,205,144)	$104,780	($22,523)	$586	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		OTHER GENERAL PURPOSE FUNDING												
		OPERATING EXPENDITURE												
02042		Bank Fees		$0	$4,175	$0	$0	$5,500		$0	$5,500	$0	$0	
02042		Bank fees charged	$4,175	$0	$0	$5,500	$0	$0	$5,500					
		Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	$4,175	$0	$4,175	$5,500	$0	$5,500	$5,500	$0	$5,500	$0	$0	
		OPERATING INCOME												
02003		WA Local Govt Grants Commission - General Purpose		($185,093)	$0	$0	($103,787)	$0		($246,791)	$0	($143,004)	$0	Increase in grant allocation.
02003		General Purpose Grant	($185,093)	$0	$0	($103,787)	$0	$0	($246,791)	$0	$0			
02013		WA Local Govt Grants Commission - Untied Roads Grant		($82,199)	$0	$0	($47,998)	$0		($109,600)	$0	($61,602)	$0	Increase in grant allocation.
02013		Local Road Grant	($82,199)	$0	$0	($47,998)	$0	$0	($109,600)	$0	$0			
02023		Interest on Gnp Homes for the Aged Loan 274	$0	$0	$0	$0	$0	$0		$0	$0			
02033		Interest on Investments		($14,752)	$0	$0	($1,000)	$0		($14,752)	$0	($13,752)	$0	Increase in interest earned from increase in rates of interest.
02033		Municipal Fund Short Term investments	($14,752)	$0	$0	($1,000)	$0	$0	($14,752)	$0	$0			
02043		Interest on Reserve Fund		($5,169)	$0	$0	($500)	$0		($5,721)	$0	($5,221)	$0	Increase in interest earned from increase in rates of interest.
02043		Reserve Fund Interest	($5,169)	$0	$0	($500)	$0	$0	($5,721)	$0	$0			
		Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	($287,213)	($287,213)	$0	($153,285)	($153,285)	$0	($376,864)	($376,864)	$0	($223,579)	$0	
		Total - OTHER GENERAL PURPOSE FUNDING	($283,038)	($287,213)	$4,175	($147,785)	($153,285)	$5,500	($371,364)	($376,864)	$5,500	($223,579)	$0	
		Total - GENERAL PURPOSE FUNDING	($4,454,666)	($4,491,567)	$36,902	($4,226,212)	($4,336,492)	$110,280	($4,471,728)	($4,582,008)	$110,280	($246,102)	$586	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		MEMBERS OF COUNCIL												
		OPERATING EXPENDITURE												
03002		Strategy & Governance Unit Costs		$0	$21,108	$0	$0	$35,352		$0	$35,352	$0	$0	
03002		Admin Allocations	$21,108	$0	$0	$35,352	$0	$0	$35,352					
03032		Members Travelling		$0	$821	$0	$0	$6,650		$0	$6,650	$0	$0	
03032		Member travelling costs	$821	$0	$0	$6,650	$0	$0	$6,650					
03042		Conference Expenses		$0	$19,031	$0	$0	$18,600		$0	$19,031	$0	$431	
03042		Other Conferences	$0	$0	$0	$2,000	$0	$0	$0					
03042		LG Week Convention	$19,031	$0	$0	$16,600	$0	$0	$19,031					
03052		Election Expenses		$0	$3,229	$0	$0	$5,874		$0	$5,874	$0	$0	
03052		Electoral Commission Postal Voting Cost	$0	$0	$0	$0	$0	$0	$0					
03052		Advertising etc	$0	$0	$0	$0	$0	$0	$0					
03052		Admin Allocations	$3,229	$0	$0	$5,874	$0	$0	$5,874					
03062		Members Allowances		$0	$51,523		$0	$103,046		$0	$103,046	$0	$0	
03062		President Allowance	$7,959	$0	$0	$15,917	$0	$0	$15,917					
03062		Deputy President Allowance (25%)	$1,989	$0	$0	$3,979	$0	$0	$3,979					
03062		President Meeting Fees ($16,630 x 1)	$8,315	$0	$0	$16,630	$0	$0	$16,630					
03062		Councillor Meeting Fees ($8,315 x 8)	$33,260	$0	$0	$66,520	$0	$0	$66,520					
03072		Telecommunication Allowance		$0	$3,087		$0	$6,174		$0	$6,174	$0	$0	
03072		Telecommunications Allowance ($686 x 9)	$3,087	$0	$0	$6,174	$0	$0	$6,174					
03082		Refreshments & Receptions		$0	$9,392	$0	$0	$17,500		$0	$17,500	$0	$0	
03082		Christmas party	$3,296	$0	$0	$3,000	$0	$0	$3,296					
03082		Councillor & Staff Functions	$1,139	$0	$0	$4,500	$0	$0	$4,204					
03082		Various functions & receptions	$4,957	$0	$0	$10,000	$0	$0	$10,000					
03102		Members Insurance		$0	$4,173	$0	$0	$9,050		$0	$4,173	($4,877)	$0	Reallocation of insurance premiums.
03102		Management Liability Insurance	$687	$0	$0	$3,208	$0	$0	$687					
03102		Cyber Liability Insurance	$400	$0	$0	$1,870	$0	$0	$400					
03102		Personal Accident insurance	$70	$0	$0	$273	$0	$0	$70					
03102		Public Liability Insurance	$3,016	$0	$0	$3,699	$0	$0	$3,016					
03112		Consultants Expenses		$0	$0	$0	$0	$6,000		$0	$6,000	$0	$0	
03112		Consultants costs - CEO Review	$0	$0	$0	$6,000	$0	$0	$6,000					
03122		Subscriptions		$0	$19,734	$0	$0	$19,801		$0	$21,163	$0	$1,362	Increase for DAM Agreement.
03122		GS Zone WALGA Subs	$550	$0	$0	$750	$0	$0	$550					
03122		WALGA Tax Service	$1,560	$0	$0	$1,560	$0	$0	$1,560					
03122		WALGA Employee Relations Service	$4,280	$0	$0	$4,280	$0	$0	$4,280					
03122		WALGA Membership Subs	$8,166	$0	$0	$8,166	$0	$0	$8,166					
03122		WALGA Procurement Service Subs	$2,600	$0	$0	$2,600	$0	$0	$2,600					
03122		WALGA Governance Service Subs	$355	$0	$0	$355	$0	$0	$355					
03122		WALGA Local Laws Subs	$660	$0	$0	$660	$0	$0	$660					
03122		GS Zone - Designated Area Migration Agreement	$1,562	$0	$0	$0	$0	$0	$1,562					
03122		Gnp CRC Business Membership & Roundup	$0	$0	$0	$50	$0	$0	$50					
03122		AICD Sub	$0	$0	$0	$65	$0	$0	$65					
03122		Australian/NZ Standards Subs	$0	$0	$0	$1,000	$0	$0	$1,000					
03122		Borden Bulletin	$0	$0	$0	$315	$0	$0	$315					
03132		Other Member Related Costs		$0	$608	$0	$0	$1,500		$0	$1,500	$0	$0	
03132		Minor Sundry Items	$608	$0	$0	$1,500	$0	$0	$1,500					
03142		Donations & Grants		$0	$117,436	$0	$0	$117,437		$0	$117,437	$0	$0	
03142		Gnp CRC - Summer Fair	$0	$0	$0	$0	$0	$0	$0					
03142		Gnp Sporting Complex Op Grant	$16,315	$0	$0	$16,315	$0	$0	$16,315					
03142		Borden Pavilion Op Grant	$9,420	$0	$0	$9,420	$0	$0	$9,420					
03142		Ong Sporting Complex Op Grant	$2,049	$0	$0	$2,049	$0	$0	$2,049					
03142		A Smart Start program - Smart start in Shire	$2,000	$0	$0	$2,000	$0	$0	$2,000					
03142		Great Southern Treasures	$11,000	$0	$0	$11,000	$0	$0	$11,000					
03142		Borden Pavilion 10 Yr Celebration	$2,500	$0	$0	$2,500	$0	$0	$2,500					
03142		Gnowangerup Town hall 100 Yr Celebration	$5,000	$0	$0	$5,000	$0	$0	$5,000					
03142		Community Grants program	$64,153	$0	$0	$64,153	$0	$0	$64,153					
03142		Outdoors Great Southern Donation	$5,000	$0	$0	$5,000	$0	$0	$5,000					
03152		Publications & Legislation		$0	$0	$0	$0	$500		$0	$500	$0	$0	
03152		Legislation publications	$0	$0	$0	$500	$0	$0	$500					
03162		Training Programs		$0	$0	$0	$0	$4,000		$0	$4,000	$0	$0	
03162		Universal Councillor E-Learning Training Programs	$0	$0	$0	$4,000	$0	$0	$4,000					
03172		Project/Development Funds		$0	$2,687	$0	$0	$8,000		$0	$10,000	$0	$2,000	Increase in project funds for GS Youth.
03172		Promote Act, Belong, Commit	$0	$0	$0	$500	$0	$0	$500					
03172		Great Southern Youth Project	$0	$0	$0	$0	$0	$0	$2,000					
03172		Strong and Proud Programme	$2,000	$0	$0	$2,500	$0	$0	$2,500					
03172		Project development and promotion	$687	$0	$0	$5,000	$0	$0	$5,000	$0	$0			
03202		Administration Activity Costs		$0	$41,184	$0	$0	$92,027		$0	$92,027	$0	$0	
03202		Admin Allocated	$41,184	$0	$0	$92,027	$0	$0	$92,027	$0	$0			
		Sub Total - MEMBERS OF COUNCIL OP/EXP	$294,013	$0	$294,013	$451,511	$0	$451,511	$450,427	$0	$450,427	($4,877)	$3,793	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		OPERATING INCOME												
03003		Reimbursements		$0	$0	$0	$0	$0		$0	$0	$0	$0	
03003		Reimbursement of expenses	$0	$0	$0	$0	$0	$0						
		Sub Total - MEMBERS OF COUNCIL OP/INC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		Total - MEMBERS OF COUNCIL	$294,013	$0	$294,013	$451,511	$0	$451,511	$450,427	$0	$450,427	($4,877)	$3,793	
		GOVERNANCE												
		OPERATING EXPENDITURE												
04002		Strategy & Governance Costs		$0	$183,034	$0	$0	$354,862		$0	$354,862	$0	$0	
04002		Admin Allocations	$183,034	$0	$0	$354,862	$0	$0	$354,862					
04032		Public Relations		$0	$0	$0	$0	$11,500		$0	$11,500	$0	$0	
04032		Annual Report preparation	$0	$0	$0	$2,500	$0	$0	$2,500					
04032		Community Consultation	$0	$0	$0	$2,500	$0	$0	$2,500					
04032		Grant writing	$0	$0	$0	$3,000	$0	$0	$3,000					
04032		Local Indigenous Communications	$0	$0	$0	$1,000	$0	$0	$1,000					
04032		Strategic Community Plan Printing	$0	$0	$0	$2,500	$0	$0	$2,500					
04042		Shire Website		$0	$7,518	$0	$0	$7,919		$0	$7,919	$0	$0	
04042		Council connect subscription	$6,890	$0	$0	$6,890	$0	$0	$6,890					
04042		Admin Allocations	$628	$0	$0	$1,029	$0	$0	$1,029					
04052		Civic Receptions & Events		$0	$6,786	$0	$0	$15,016		$0	$15,016	$0	$0	
04052	RF01	Australia Day Function		$0	$0	$0	$0	$0						
04052	RF01	Australia Day	$2,748	$0	$0	$3,680	$0	$0	$3,680					
04052	RF02	Thank a Volunteer Day Function		$0	$0	$0	$0	$0						
04052	RF02	Thank a Volunteer	$0	$0	$0	$0	$0	$0						
04052	RF03	ANZAC Day function		$0	$0	$0	$0	$0						
04052	RF03	ANZAC Day	$0	$0	$0	$300	$0	$0	$300					
04052	RF04	Other Civic Functions		$0	$0	$0	$0	$0						
04052	RF04	Various receptions & events	$0	$0	$0	$3,000	$0	$0	$3,000					
04052	RF04	National Youth Week	$3,780	$0	$0	$4,000	$0	$0	$4,000					
04052	RF04	Materials - NAIDOC Week	$0	$0	$0	$3,060	$0	$0	$3,060					
04052	RF04	Mental Health Week	$0	$0	$0	$500	$0	$0	$500					
04052	RF04	Admin Allocations	$257	$0	$0	$476	$0	$0	$476					
04062		Refreshments		$0	$564	$0	$0	$2,000		$0	$2,000	$0	$0	
04062		Refreshments	$564	$0	$0	$2,000	$0	$0	$2,000					
04072		Minor Furniture & Equipment		$0	$0	$0	$0	$2,000		$0	$2,000	$0	$0	
04072		Minor purchases	$0	$0	$0	$2,000	$0	$0	$2,000					
04082		Legal Costs		$0	$500	$0	$0	$10,000		$0	$10,000	$0	$0	
04082		Legal advice	$500	$0	$0	$10,000	$0	$0	$10,000					
04082		Legal Advice - Agreements & contracts	$0	$0	$0	$0	$0	$0	$0					
04092		Audit Fees		$0	$35,700	$0	$0	$45,450		$0	$45,450	$0	$0	
04092		Roads to Recovery Audit	$0	$0	$0	$850	$0	$0	$850					
04092		Deferred pensioners Certification	$0	$0	$0	$1,600	$0	$0	$1,600					
04092		DCEP Audit Fees	$0	$0	$0	$8,000	$0	$0	$5,300					
04092		LRCI Audits	$6,500	$0	$0	$10,000	$0	$0	$10,000					
04092		Annual Audit Fees & DCP Grant Audit	$29,200	$0	$0	$25,000	$0	$0	$27,700					
04102		Advertising		$0	$3,857	$0	$0	$10,000		$0	$10,000	$0	$0	
04102		Advertising costs	$3,857	$0	$0	$10,000	$0	$0	$10,000	$0	$0			
04112		Minor Admin Expenses		$0	$774	$0	$0	$1,000		$0	$1,000	$0	$0	
04112		Minor sundry items - Fridge and oven	$774	$0	$0	$1,000	$0	$0	$1,000	$0	$0			
04192		Valuation Costs		$0	$5,299	$0	$0	$50,000		$0	$50,000	$0	$0	
04192		Fair Value Infrastructure	$5,299	$0	$0	$50,000	$0	$0	$50,000					
		Sub Total - GOVERNANCE - GENERAL OP/EXP	$244,031	$0	$244,033	$509,747	$0	$509,747	$509,747	$0	$509,747	$0	$0	
		OPERATING INCOME												
04023		Grants Revenue		$0	$0	$0	($3,000)	$0		$0	$0	$0	$3,000	Anticipate not receiving grant funding.
04023		National Youth Week Grant		$0	$0	($3,000)	$0	$0	$0	$0	$0			
		Sub Total - GOVERNANCE - GENERAL OP/INC	$0	$0	$0	($3,000)	($3,000)	$0	$0	$0	$0	$0	$3,000	
		Total - GOVERNANCE - GENERAL	$244,031	$0	$244,033	$506,747	($3,000)	$509,747	$509,747	$0	$509,747	$0	$3,000	
		Total - GOVERNANCE	**$538,044**	**$0**	**$538,046**	**$958,258**	**($3,000)**	**$961,258**	**$960,174**	**$0**	**$960,174**	**($4,877)**	**$6,793**	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		LAW, ORDER AND PUBLIC SAFETY												
		FIRE PREVENTION												
		OPERATING EXPENDITURE												
05032		Bushfire Insurance		$0	$24,514	$0	$0	$31,506		$0	$24,514	($6,992)	$0	Decrease in motor vehicle insurance premiums.
05032		Bushfire Motor Vehicle Insurance	$2,126	$0	$0	$8,961	$0	$0	$2,126					
05032		Bushfire Insurance	$22,388	$0	$0	$22,388	$0	$0	$22,388					
05032		Property Damage & Bodily Injury		$0	$0	$157	$0	$0						
05042		Advertising/Printing/Other Expenses		$0	$1,770	$0	$0	$3,900		$0	$3,770	($130)	$0	
05042		Firebreak Order advertising	$1,770	$0	$0	$1,900	$0	$0	$1,770					
05042		Printing of Fire Maps	$0	$0	$0	$2,000	$0	$0	$2,000					
05062		Fire Vehicles - Operations		$0	$15,295	$0	$0	$10,767		$0	$15,295	$0	$4,528	Increase in plant cost allocations - noncash.
05062		Plant Operating Costs	$15,295	$0	$0	$10,767	$0	$0	$15,295					
05072		Fire Building Maintenance		$0	$53	$0	$0	$0		$0	$53	$0	$53	
05072		Materials - General	$53	$0	$0	$0	$0	$0	$53					
05092		Bushfire Depreciation		$0	$51,465	$0	$0	$110,710		$0	$110,710	$0	$0	
05092		Depreciation of assets	$51,465	$0	$0	$110,710	$0	$0	$110,710					
05112		Protective Equipment		$0	$9	$0	$0	$0		$0	$0			
05112		Materials - protective equipment	$9	$0	$0	$0	$0	$0	$0					
05122		Base Operators Allowance		$0	$0	$0	$0	$800		$0	$800	$0	$0	
05122		Annual allowance	$0	$0	$0	$800	$0	$0	$800					
05152		Other Expenses		$0	$729	$0	$0	$0		$0	$1,090	$0	$1,090	Increase in fines enforcement registry fees for unpaid fines.
05152		Advertising		$0	$0	$0	$0	$0						
05152		Materials - FER Expense	$729	$0	$0	$0	$0	$0	$1,090					
05152		Materials - Bushfire Signage		$0	$0	$0	$0	$0						
05162		Hazard Reductions/Mitigation Activity Expenses		$0	$0	$0	$0	$0		$0	$13,000	$0	$13,000	Increase in contract expenses for mitigation activities - offset by grant revenue.
05162		Services - Contractors		$0	$0	$0	$0	$0	$13,000	$0	$0			
05182		Gnp BFB Expenses		$0	$7,728	$0	$0	$11,217		$0	$11,217	$0	$0	
05182		Protective Clothing	$7,728	$0	$0	$11,217	$0	$0	$11,217					
05192		Borden BFB Expenses		$0	$4,676	$0	$0	$11,217		$0	$11,217	$0	$0	
05192		Protective Clothing	$4,676	$0	$0	$11,217	$0	$0	$11,217					
05202		Ongerup BFB Expenses		$0	$4,485	$0	$0	$11,217		$0	$11,217	$0	$0	
05202		Protective Clothing	$4,485	$0	$0	$11,217	$0	$0	$11,217					
05212		Fire Break Inspection Costs		$0	$0	$0	$0	$3,500		$0	$3,500	$0	$0	
05212		Contract fire break inspection	$0	$0	$0	$3,500	$0	$0	$3,500					
05222		Fire Fighting Expenses		$0	$0	$0	$0	$1,600		$0	$1,600	$0	$0	
05222		Salaries	$0	$0	$0	$500	$0	$0	$500					
05222		Overheads	$0	$0	$0	$500	$0	$0	$500					
05222		Plant Operating Costs	$0	$0	$0	$600	$0	$0	$600					
		Sub Total - FIRE PREVENTION OP/EXP	$110,723	$0	$110,723	$196,434	$0	$196,434	$207,983	$0	$207,983	($7,122)	$18,671	
		OPERATING INCOME												
05003		DFES BFB Grant		($48,686)	$0	$0	($65,000)	$0		($65,048)	$0	($48)	$0	Increase in DFES BFB funding.
05003		DFES ESL Operating Grant BFB - Advance Pmt		$0	$0	$0	$0	$0	$0					
05003		DFES ESL Operating Grant BFB	($48,686)	$0	$0	($65,000)	$0	$0	($65,048)					
05013		Other Grant Revenue		($13,000)	$0	$0	$0	$0		($13,000)	$0	($13,000)	$0	Increase in grsnt funding for MAF projects - offset by expenditure.
05013		Mitigation Activity Grant - 50%	($13,000)	$0	$0	$0	$0	$0	($13,000)					
05023		Fines & Penalties		($1,576)	$0	$0	$0	$0		($1,576)	$0	($1,576)	$0	Increase in fire infringements issued
05023		Fines & Penalties	($1,576)	$0	$0	$0	$0	$0	($1,576)					
		Sub Total - FIRE PREVENTION OP/INC	($63,262)	($63,262)	$0	($65,000)	($65,000)	$0	($79,624)	($79,624)	$0	($14,624)	$0	
		Total - FIRE PREVENTION	$47,461	($63,262)	$110,723	$131,434	($65,000)	$196,434	$128,359	($79,624)	$207,983	($21,746)	$18,671	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		ANIMAL CONTROL												
		OPERATING EXPENDITURE												
06032		Ranger Services Expenses		$0	$24,210	$0	$0	$48,570		$0	$48,570	$0	$0	
06032		Salaries	$0	$0	$0	$3,400	$0	$0	$3,400					
06032		Contract Ranger Services	$24,210	$0	$0	$45,000	$0	$0	$45,000					
06032		Overheads	$0	$0	$0	$150	$0	$0	$150					
06032		Plant Operating Costs	$0	$0	$0	$20	$0	$0	$20					
06042		Other Animal Control Expenses		$0	$304	$0	$0	$3,330	$0	$0	$3,330	$0	$0	
06042		Animal Sustenance	$55	$0	$0	$160	$0	$0	$160					
06042		Safety Products	$0	$0	$0	$650	$0	$0	$650					
06042		Pound Books	$0	$0	$0	$25	$0	$0	$25					
06042		Dog & Cat Tags	$0	$0	$0	$500	$0	$0	$500					
06042		Cat Cages	$0	$0	$0	$0	$0	$0	$0					
06042		Animal Destruction Costs	$0	$0	$0	$500	$0	$0	$500					
06042		FER Costs	$249	$0	$0	$795	$0	$0	$795					
06042		Minor items	$0	$0	$0	$700	$0	$0	$700					
06072		Admin Allocations		$0	$27,622	$0	$0	$52,313		$0	$52,313	$0	$0	
06072		Admin Allocations	$27,622	$0	$0	$52,313	$0	$0	$52,313					
06092		Animal Welfare in Emergencies		$0	$0		$0	$0		$0	$0	$0	$0	
06092		Animal traps	$0	$0	$0	$0	$0	$0	$0					
		Sub Total - ANIMAL CONTROL OP/EXP	$52,136	$0	$52,136	$104,213	$0	$104,213	$104,213	$0	$104,213	$0	$0	
		OPERATING INCOME												
06003		Fines & Penalties		($2,156)	$0	$0	($120)	$0		($2,156)	$0	($2,036)	$0	Increase in infringements issued
06003		07 - Fines and penalties issued	($2,156)	$0	$0	($120)	$0	$0	($2,156)					
06013		Dog Registration Fees		($4,409)	$0	$0	($4,500)	$0		($4,500)	$0	$0	$0	
06013		Dog Registrations	($4,409)	$0	$0	($4,500)	$0	$0	($4,500)					
06023		Dog Pound Fees		($314)	$0	$0	($250)	$0		($314)	$0	($64)	$0	
06023		Impounding Fees	($314)	$0	$0	($250)	$0	$0	($314)					
		Sub Total - ANIMAL CONTROL OP/INC	($6,879)	($6,879)	$0	($4,870)	($4,870)	$0	($6,970)	($6,970)	$0	($2,100)	$0	
		Total - ANIMAL CONTROL	$45,257	($6,879)	$52,136	$99,343	($4,870)	$104,213	$97,243	($6,970)	$104,213	($2,100)	$0	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		OTHER LAW ORDER & PUBLIC SAFETY												
		OPERATING EXPENDITURE												
07012		Corporate & Community Costs		$0	$20,627	$0	$0	$42,620		$0	$42,620	$0	$0	
07012		Administration Allocations	$20,627	$0	$0	$42,620	$0	$0	$42,620					
07052		Emergency Vehicle Maintenance		$0	$345		$0	$11,480		$0	$11,480	$0	$0	
07052		SES Vehicle Insurance	$0	$0	$0	$1,480	$0	$0	$1,480					
07052		Plant Operating Costs	$345	$0	$0	$10,000	$0	$0	$10,000					
07082		SES Emergency Building Operation		$0	$1,503		$0	$5,698		$0	$5,698	$0	$0	
07082		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
07082		Materials - contingency	$0	$0	$0	$1,000	$0	$0	$1,000					
07082		Pest Control	$0	$0	$0	$155	$0	$0	$155					
07082		Electricity	$0	$0	$0	$525	$0	$0	$525					
07082		Telephone	$0	$0	$0	$1,725	$0	$0	$1,725					
07082		Water	$0	$0	$0	$790	$0	$0	$790					
07082		Property Insurance	$1,410	$0	$0	$1,410	$0	$0	$1,410					
07092		Gnp SES Depreciation		$0	$25,322		$0	$17,100		$0	$36,175	$0	$19,075	Increase in non-cash depreciation expenses due to increase in building value.
07092		Asset Depreciation	$25,322	$0	$0	$17,100	$0	$0	$36,175					
07112		SES Expenditure		$0	$30,344		$0	$19,802		$0	$32,060	$0	$12,258	Increase in contractor expenses for CCTV installation, Litter Wheel and Stratload devices.
07112		SES Contribution to Operating Costs	$30,344	$0	$0	$19,802	$0	$0	$32,060					
07132		SMS Register Expenses		$0	$5,675		$0	$11,000		$0	$11,000	$0	$0	
07132		SMS costs	$5,675	$0	$0	$11,000	$0	$0	$11,000					
07142		Kerbside Numbering		$0	$0	$0	$0	$250		$0	$250	$0	$0	
07142		Materials street numbering Gnp Townsite	$0	$0	$0	$250	$0	$0	$250					
07152		Emergency Management Expenses		$0	$2,841	$0	$0	$7,000		$0	$8,107	$0	$1,107	Increase in wage allocations.
07152		Salaries & Wages	$1,107	$0	$0	$0	$0	$0	$1,107					
07152		Training & Workshops	$1,121	$0	$0	$2,000	$0	$0	$2,000					
07152		Emerg Mgmt Preparedness & Awareness Proj	$613	$0	$0	$5,000	$0	$0	$5,000					
07182		SES Shed Building Maintenance		$0	$720	$0	$0	$0		$0	$720	$0	$720	Increase in wages, plant and materials expenses to repair windows.
07182		Salaries & Wages	$49	$0	$0	$0	$0	$0	$49					
07182		Overheads	$0	$0	$0	$0	$0	$0	$0					
07182		Plant Operating Costs	$15	$0	$0	$0	$0	$0	$15					
07182		Repair Windows	$656	$0	$0	$0	$0	$0	$656					
07192		CCTV Maintenance		$0	$262	$0	$0	$3,225		$0	$3,225	$0	$0	
07192		Salaries & Wages	$32	$0	$0	$200	$0	$0	$200					
07192		Overheads	$0	$0	$0	$205	$0	$0	$205					
07192		Plant Operating Costs	$30	$0	$0	$75	$0	$0	$75					
07192		Contractor - CCTV Maintenance	$200	$0	$0	$2,500	$0	$0	$2,500					
07192		Property Insurance	$0	$0	$0	$245	$0	$0	$245					
07202		CESM Expenses Contribution		$0	$12,947		$0	$19,080		$0	$19,080	$0	$0	
07202		Contribution to CESM position expenses	$12,947	$0	$0	$19,080	$0	$0	$19,080					
		Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	$100,586	$0	$100,588	$137,255	$0	$137,255	$170,415	$0	$170,415	$0	$33,160	
		OPERATING INCOME												
07003		Emergency Grant Income		($22,246)	$0	$0	($25,500)	$0		($29,661)	$0	($4,161)	$0	Increase in SES ESL funding.
07003		SES Operating Grant	($22,246)	$0	$0	($25,500)	$0	$0	($29,661)					
		Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	($22,246)	($22,246)	$0	($25,500)	($25,500)	$0	($29,661)	($29,661)	$0	($4,161)	$0	
		Total - OTHER LAW ORDER PUBLIC SAFETY	$78,340	($22,246)	$100,588	$111,755	($25,500)	$137,255	$140,754	($29,661)	$170,415	($4,161)	$33,160	
		Total - LAW ORDER & PUBLIC SAFETY	**$171,059**	**($92,386)**	**$263,447**	**$342,532**	**($95,370)**	**$437,902**	**$366,356**	**($116,255)**	**$482,611**	**($28,007)**	**$51,831**	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		HEALTH ADMINISTRATION & INSPECTION												
		OPERATING EXPENDITURE												
11012		Infrastructure Unit Costs		$0	$3,465	$0	$0	$5,220		$0	$5,270	$0	$50	Increase in minor materials expenses.
11012		Salaries	$1,212	$0	$0	$1,850	$0	$0	$1,850					
11012		Materials	$2	$0	$0	$0	$0	$0	$50					
11012		Overheads	$1,501	$0	$0	$2,350	$0	$0	$2,350					
11012		Plant Operating Costs	$750	$0	$0	$1,020	$0	$0	$1,020					
11032		Analytical Costs		$0	$607	$0	$0	$1,000		$0	$1,000	$0	$0	
11032		Analytical expenses	$607	$0	$0	$1,000	$0	$0	$1,000					
11042		Other Health Costs		$0	$218	$0	$0	$2,100		$0	$2,100	$0	$0	
11042		Accommodation for EHO	$218	$0	$0	$2,100	$0	$0	$2,100					
11052		Health Costs - Contract Services		$0	$38,675	$0	$0	$80,000		$0	$76,000	($4,000)	$0	Trends indicate decrease in travel expenses.
11052		Contract Health Inspection Services	$31,700	$0	$0	$60,000	$0	$0	$60,000	$0	$0			
11052		Contract Health Inspection Services Travel costs	$6,974	$0	$0	$20,000	$0	$0	$16,000	$0	$0			
11082		Insurances		$0	$0	$0	$0	$2,045		$0	$0	($2,045)	$0	Decrease in insurance premiums - allocations shifted to other program areas.
11082		Workers Compensation Insurance	$0	$0	$0	$1,665	$0	$0	$0					
11082		Personal Accident Insurance	$0	$0	$0	$10	$0	$0	$0					
11082		Management Liability Insurance	$0	$0	$0	$95	$0	$0	$0					
11082		Cyber Liability Insurance	$0	$0	$0	$50	$0	$0	$0					
11082		Public Liability Insurance	$0	$0	$0	$225	$0	$0	$0					
11092		AL & LSL Accruals	$0	$0	$0	$0	$0	$0	$0					
		Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	$42,964	$0	$42,965	$90,365	$0	$90,365	$84,370	$0	$84,370	($6,045)	$50	
		OPERATING INCOME												
11003		Health Act Licences	$0	($337)	$0	$0	($800)	$0		($800)	$0	$0	$0	
11003		Licences & Fees	($337)	$0	$0	($800)	$0	$0	($800)	$0	$0			
11053		Hawker/Street Stall licence		($60)										
11053		Licences & Fees	($60)											
		Sub Total - HEALTH ADMIN & INSPECTION OP/INC	($397)	($397)	$0	($800)	($800)	$0	($800)	($800)	$0	$0	$0	
		Total - HEALTH ADMIN & INSPECTION	$42,567	($397)	$42,965	$89,565	($800)	$90,365	$83,570	($800)	$84,370	($6,045)	$50	
		PREVENTIVE SERVICES- PEST CONTROL												
		OPERATING EXPENDITURE												
12032		Mosquito Control		$0	$4,115	$0	$0	$16,695		$0	$8,000	($8,695)	$0	Decrease in wages, overheads and plant allocations. Service provided via contract.
12032		Wages	$0	$0	$0	$3,500	$0	$0	$0					
12032		Materials - fogging chemicals	$2,085	$0	$0	$8,000	$0	$0	$5,500					
12032		Service Contracts - Mosquito baiting	$2,030	$0	$0	$0	$0	$0	$2,500					
12032		Overheads	$0	$0	$0	$4,445	$0	$0	$0					
12032		Plant Operating Costs	$0	$0	$0	$750	$0	$0	$0					
		Sub Total - PEST CONTROL OP/EXP	$4,115	$0	$4,115	$16,695	$0	$16,695	$8,000	$0	$8,000	($8,695)	$0	
		OPERATING INCOME												
		Sub Total - PEST CONTROL OP/INC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		Total - PEST CONTROL	$4,115	$0	$4,115	$16,695	$0	$16,695	$8,000	$0	$8,000	($8,695)	$0	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		PREVENTIVE SERVICES - OTHER												
		OPERATING EXPENDITURE												
14002		Strategy & Governance Unit Costs		$0	$12,979	$0	$0	$21,885		$0	$21,885	$0	$0	
14002		Admin allocations	$12,979	$0	$0	$21,885	$0	$0	$21,885					
14032		25 McDonald St Building Maintenance		$0	$7,002	$0	$0	$12,589		$0	$13,536	$0	$947	
14032		Housing Allocations	$7,002	$0	$0	$12,589	$0	$0	$13,536					
14052		Medical Centre Building Maintenance		$0	$2,758	$0	$0	$9,068		$0	$8,753	($315)	$0	Decrease in wages and overheads allocations. Increase on contract expenses for electrical repairs.
14052		Salaries & Wages	$32	$0	$0	$1,000	$0	$0	$500					
14052		Materials	$0	$0	$0	$1,300	$0	$0	$1,300					
14052		Service Contracts - Gardening	$2,184	$0	$0	$4,770	$0	$0	$4,770	$0	$0			
14052		Service Contracts - Electrical repairs	$435	$0	$0	$0	$0	$0	$435					
14052		Pest control	$0	$0	$0	$200	$0	$0	$200					
14052		Bi-ennial Air Conditioner Service	$0	$0	$0	$483	$0	$0	$483					
14052		Clean gutters	$0	$0	$0	$175	$0	$0	$175					
14052		Glass screen for front counter	$0	$0	$0	$530	$0	$0	$530					
14052		Fire Equipment Servicing	$52	$0	$0	$110	$0	$0	$110					
14052		Overheads	$55	$0	$0	$500	$0	$0	$250					
14062		Medical Centre Building Operations		$0	$7,728	$0	$0	$12,839		$0	$12,459	($380)	$0	Decrease in water charges
14062		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
14062		Materials	$0	$0	$0	$0	$0	$0	$0					
14062		Water	$836	$0	$0	$2,130	$0	$0	$1,750					
14062		Depreciation	$5,478	$0	$0	$9,295	$0	$0	$9,295					
14062		Property Insurance	$1,321	$0	$0	$1,321	$0	$0	$1,321					
14112		Doctor Vehicle Expenses		$0	$3,402	$0	$0	$6,500		$0	$6,500	$0	$0	
14112		Plant Operating Costs	$3,402	$0	$0	$6,500	$0	$0	$6,500					
14132		Surgery IT Costs		$0	$14,160	$0	$0	$2,800		$0	$16,104	$0	$13,304	Increase in It expenses for new server and additional support costs.
14132		Consultant Costs	$1,756	$0	$0	$1,000	$0	$0	$2,500					
14132		Materials - New Server and software	$12,404	$0	$0	$0	$0	$0	$12,404					
14132		Materials	$0	$0	$0	$1,800	$0	$0	$1,200					
14152		Medical Equipment		$0	$1,813	$0	$0	$2,000		$0	$2,500	$0	$500	Increase in medical equipment expenses.
14152		Materials	$1,813	$0	$0	$2,000	$0	$0	$2,500					
14162		Other Surgery Costs		$0	$0	$0	$0	$500		$0	$500	$0	$0	
14162		Materials	$0	$0	$0	$500	$0	$0	$500					
14182		Practice Incentive Costs		$0	$87,500	$0	$0	$180,000		$0	$180,000	$0	$0	
14182		Locum Expenses Subsidy	$0	$0	$0	$30,000	$0	$0	$30,000					
14182		Contract Subsidy	$87,500	$0	$0	$150,000	$0	$0	$150,000					
		Sub Total - PREVENTIVE SRVS - OP/EXP	$137,342	$0	$137,343	$248,181	$0	$248,181	$262,237	$0	$262,237	($695)	$14,751	
		OPERATING INCOME												
14013		Reimbursements		($427)	$0	$0	($100)	$0		($427)	$0	($327)	$0	Increase in reimbursements for oxygen cylinders.
14013		Reimburse fees for hire of oxygen cylinders	($427)	$0	$0	($100)	$0	$0	($427)					
		Sub Total - PREVENTIVE SRVS - OP/INC	($427)	($427)	$0	($100)	($100)	$0	($427)	($427)	$0	($327)	$0	
		Total - PREVENTIVE SERVICES	$136,915	($427)	$137,343	$248,081	($100)	$248,181	$261,810	($427)	$262,237	($1,022)	$14,751	
		Total - HEALTH	**$183,597**	**($824)**	**$184,423**	**$354,341**	**($900)**	**$355,241**	**$353,380**	**($1,227)**	**$354,607**	**($15,762)**	**$14,801**	

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		OTHER EDUCATION												
		OPERATING EXPENDITURE												
16032		School Mowing Contract		$0	$4,976	$0	$0	$10,365		$0	$7,505	($2,860)	$0	Decrease in contract mowing expenses.
16032		Salaries & Wages	$1,127	$0	$0	$1,500	$0	$0	$1,500	$0	$0			
16032		Contract - Garden/Mowing	$990	$0	$0	$5,360	$0	$0	$2,500	$0	$0			
16032		Overheads	$1,392	$0	$0	$1,905	$0	$0	$1,905	$0	$0			
16032		Plant Operating Costs	$1,468	$0	$0	$1,600	$0	$0	$1,600	$0	$0			
16052		Corporate & Community Costs		$0	$579	$0	$0	$1,061		$0	$1,061	$0	$0	
16052		Admin Allocations	$579	$0	$0	$1,061	$0	$0	$1,061	$0	$0			
		Sub Total - OTHER EDUCATION OP/EXP	$5,556	$0	$5,556	$11,426	$0	$11,426	$8,566	$0	$8,566	($2,860)	$0	
		OPERATING INCOME												
16003		School Mowing Contract Income	$0	$0	$0	$0	($11,200)	$0		($11,200)	$0	$0	$0	
16003		Fee for mowing services	$0	$0	$0	($11,200)	$0	$0	($11,200)	$0	$0			
		Sub Total - OTHER EDUCATION OP/INC	$0	$0	$0	($11,200)	($11,200)	$0	($11,200)	($11,200)	$0	$0	$0	
		Total - OTHER EDUCATION	$5,556	$0	$5,556	$226	($11,200)	$11,426	($2,634)	($11,200)	$8,566	($2,860)	$0	
		CARE OF FAMILIES AND CHILDREN												
		OPERATING EXPENDITURE												
17022		Old Kindy Building Maintenance		$0	$3,719	$0	$0	$6,020		$0	$6,355	$0	$335	Increase in electricity and water expenses.
17022		Salaries & Wages	$0	$0	$0	$250	$0	$0	$250					
17022		Emergency Services Levy	$186	$0	$0	$186	$0	$0	$186					
17022		Materials	$39	$0	$0	$250	$0	$0	$250					
17022		Electricity	$521	$0	$0	$770	$0	$0	$900					
17022		Water	$373	$0	$0	$545	$0	$0	$750					
17022		Depreciation	$1,579	$0	$0	$2,680	$0	$0	$2,680					
17022		Property Insurance	$1,021	$0	$0	$1,021	$0	$0	$1,021					
17022		Overheads	$0	$0	$0	$318	$0	$0	$318					
17082		Corporate & Community Costs		$0	$7,015	$0	$0	$12,917		$0	$12,917	$0	$0	
17082		Admin Allocations	$7,015	$0	$0	$12,917	$0	$0	$12,917					
		Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP	$10,734	$0	$10,734	$18,937	$0	$18,937	$19,272	$0	$19,272	$0	$335	
		OPERATING INCOME												
17003		Rental Income - Family Centre	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	
17003		Gnp Playgroup Hire	$0	$0	$0	$0	$0	$0		$0	$0			
		Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		Total - CARE OF FAMILIES AND CHILDREN	$10,734	$0	$10,734	$18,937	$0	$18,937	$19,272	$0	$19,272	$0	$335	
		Total - EDUCATION & WELFARE	**$16,289**	**$0**	**$16,290**	**$19,163**	**($11,200)**	**$30,363**	**$16,638**	**($11,200)**	**$27,838**	**($2,860)**	**$335**	

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		STAFF HOUSING												
		OPERATING EXPENDITURE												
23152		2 CECIL STREET - BUILDING OPERATION		$0	$4,835		$0	$7,846		$0	$7,883	$0	$37	Increase in insurance premiums.
23152		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
23152		Water	$1,299	$0	$0	$2,500	$0	$0	$2,500					
23152		Asset Depreciation	$2,651	$0	$0	$4,498	$0	$0	$4,498					
23152		Property Insurance	$792	$0	$0	$755	$0	$0	$792					
23162		2 CECIL STREET - BUILDING MAINTENANCE		$0	$47		$0	$5,075		$0	$5,075	$0	$0	
23162		Salaries & Wages	$32	$0	$0	$715	$0	$0	$715					
23162		Contractor - Gutter Clean	$0	$0	$0	$180	$0	$0	$180					
23162		Pest Control	$0	$0	$0	$300	$0	$0	$300					
23162		Asset Management Planned Maintenance	$0	$0	$0	$2,000	$0	$0	$2,000					
23162		Materials	$0	$0	$0	$1,500	$0	$0	$1,500					
23162		Bi-ennial Air Conditioner Service	$0	$0	$0	$140	$0	$0	$140					
23162		Contracts - Plumbing Repairs	$0	$0	$0	$0	$0	$0	$0					
23162		Overheads	$15	$0	$0	$240			$240					
23172		4 Grocock Street Building Maintenance		$0	$2,716		$0	$10,660		$0	$10,660	$0	$0	
23172		Salaries & Wages	$0	$0	$0	$2,000	$0	$0	$2,000					
23172		Asset Management Planned Maintenance	$0	$0	$0	$0	$0	$0	$0					
23172		Contracts - Mowing	$2,517	$0	$0	$5,965	$0	$0	$5,965					
23172		Pest Control	$0	$0	$0	$315	$0	$0	$315					
23172		Bi-ennial Air Conditioner Service	$0	$0	$0	$295	$0	$0	$295					
23172		Clean gutters	$0	$0	$0	$335	$0	$0	$335					
23172		Contracts - Electrical Repairs	$199	$0	$0	$0	$0	$0	$199					
23172		Contracts - Plumbing Repairs	$0	$0	$0	$0	$0	$0	$0					
23172		Materials	$0	$0	$0	$1,000	$0	$0	$801					
23172		Overheads	$0	$0	$0	$250	$0	$0	$250					
23172		Plant Operating Costs	$0	$0	$0	$500	$0	$0	$500					
23182		4 Grocock Street Building Operation		$0	$5,303	$0	$0	$8,898		$0	$8,746	($152)	$0	Increase in electricity expenses insurance premiums. Decrease in water expenses.
23182		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
23182		Electricity	$269	$0	$0	$500	$0	$0	$550					
23182		Water	$1,140	$0	$0	$2,600	$0	$0	$2,350					
23182		Depreciation	$2,798	$0	$0	$4,750	$0	$0	$4,750					
23182		Property Insurance	$1,003	$0	$0	$955	$0	$0	$1,003					
23212		25 McDonald St Building Maintenance		$0	$2,456	$0	$0	$3,647		$0	$4,420	$0	$773	Increase in wages, overheads and plant cost allocations.
23212		Salaries & Wages	$454	$0	$0	$100	$0	$0	$550					
23212		Materials	$1,617	$0	$0	$2,500	$0	$0	$2,500					
23212		Pest control	$0	$0	$0	$315	$0	$0	$315					
23212		Bi-ennial Air Conditioner Service	$0	$0	$0	$295	$0	$0	$295					
23212		clean gutters	$0	$0	$0	$210	$0	$0	$210					
23212		Overheads	$161	$0	$0	$127	$0	$0	$250					
23212		Plant Operating Costs	$225	$0	$0	$100	$0	$0	$300					
23222		25 McDonald St Building Operation		$0	$5,809	$0	$0	$8,942		$0	$9,116	$0	$174	Increase in insurance premiums and water expenses.
23222		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
23222		Water	$1,822	$0	$0	$3,000	$0	$0	$3,125					
23222		Depreciation	$2,872	$0	$0	$4,875	$0	$0	$4,875					
23222		Property Insurance	$1,023	$0	$0	$974	$0	$0	$1,023					
23072		20 McDonald Street - Building Operation		$0	$6,074		$0	$12,102		$0	$9,689	($2,413)	$0	Increase in insurance premiums, water expenses and plant cost allocations. Decrease in electricity expenses.
23072		Salaries & Wages	$81	$0	$0	$100	$0	$0	$100					
23072		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
23072		Materials	$0	$0	$0	$500	$0	$0	$500					
23072		Electricity	$0	$0	$0	$1,300	$0	$0	$0					
23072		Water	$1,274	$0	$0	$3,395	$0	$0	$2,185					
23072		Depreciation	$3,092	$0	$0	$5,250	$0	$0	$5,250					
23072		Property Insurance	$1,404	$0	$0	$1,337	$0	$0	$1,404					
23072		Overheads	$100	$0	$0	$127	$0	$0	$127					
23072		Plant Operating Costs	$30	$0	$0	$0	$0	$0	$30	$0	$0			

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
23142		20 McDonald Street - Building Maintenance		$0	$12,460	$0	$0	$16,093		$0	$21,275	$0	$5,182	Increase in wages, overheads and plant cost allocations.Increase in contract expenses for garage door replacement and electrical repairs. Decrease in contract expenses for mowing.
23142		Salaries & Wages	$1,686	$0	$0	$1,400	$0	$0	$1,850					
23142		Overheads	$1,969	$0	$0	$1,778	$0	$0	$2,350					
23142		Plant Operating Costs	$285	$0	$0	$200	$0	$0	$300	$0	$0			
23142		Contract - Garden/Mowing	$2,038	$0	$0	$5,965	$0	$0	$4,650					
23142		Bi-ennial Air Conditioner Service	$0	$0	$0	$70	$0	$0	$70					
23142		Contracts - Replace garage door	$4,670	$0	$0	$0	$0	$0	$4,670					
23142		Relocate smoke detectors	$0	$0	$0	$350	$0	$0	$350					
23142		New Airconditioner - bedroom	$0	$0	$0	$2,800	$0	$0	$2,800					
23142		Pest Control	$0	$0	$0	$315	$0	$0	$315					
23142		Contract - Under eaves rain water tank	$0	$0	$0	$1,100	$0	$0	$1,100					
23142		Clean gutters	$0	$0	$0	$115	$0	$0	$115					
23142		Contracts - Electrical repairs	$1,767	$0	$0	$0	$0	$0	$1,770	$0	$0			
23142		General maintenance	$45	$0	$0	$2,000	$0	$0	$935					
23252		Lot 271A Quinn St - Building Maintenance		$0	$0	$0	$0	$1,730		$0	$1,730	$0	$0	
23252		Salaries & Wages	$0	$0	$0	$250	$0	$0	$250					
23252		Materials - Garden Shed	$0	$0	$0	$0	$0	$0	$0					
23252		Materials - General	$0	$0	$0	$1,000	$0	$0	$1,000					
23252		Pest Control	$0	$0	$0	$315	$0	$0	$315					
23252		Contractor - Air Conditioner	$0	$0	$0	$0	$0	$0	$0					
23252		Wood Tile Fire	$0	$0	$0	$0	$0	$0	$0					
23252		Plant Operating Costs	$0	$0	$0	$15	$0	$0	$15					
23252		Overheads	$0	$0	$0	$150	$0	$0	$150					
23262		LOT 271 QUINN STREET - BUILDING OPERATIONS		$0	$2,198	$0	$0	$4,509		$0	$3,195	($1,314)	$0	Increase in insurance premiums and water expenses. Decrease in electricity expenses.
23262		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
23262		Electricity	$0	$0	$0	$1,500	$0	$0	$0					
23262		Water	$1,353	$0	$0	$2,200	$0	$0	$2,350					
23262		Property Insurance	$752	$0	$0	$716	$0	$0	$752					
23272		Lot 271B Quinn St - Building Maintenance		$0	$367	$0	$0	$1,850		$0	$1,850	$0	$0	
23272		Salaries & Wages	$130	$0	$0	$500	$0	$0	$500					
23272		Materials - General	$32	$0	$0	$250	$0	$0	$250					
23272		Pest Control	$0	$0	$0	$315	$0	$0	$315					
23272		Plant Operating Costs	$45	$0	$0	$150	$0	$0	$150					
23272		Overheads	$161	$0	$0	$635	$0	$0	$635					
23282		LOT 271B QUINN ST (FACING WHITEHEAD) - OPERATING		$0	$1,520		$0	$2,764		$0	$2,707	($57)	$0	Decrease in ESL levy expense. Increase in insurance premiums.
23282		Emergency Services Levy	$0	$0	$0	$93	$0	$0	$0					
23282		Electricity	$0	$0	$0	$0	$0	$0	$0					
23282		Telephone	$0	$0	$0	$305	$0	$0	$305					
23282		Water	$768	$0	$0	$1,650	$0	$0	$1,650					
23282		Property Insurance	$752	$0	$0	$716	$0	$0	$752					
23232		Less Housing Allocation to Other Programs		$0	($34,088)	$0	$0	($84,116)		$0	($86,346)	($2,230)	$0	Increase in housing costs allocated to other programs.
23232		Housing Allocations to other Schedules	($34,088)	$0	$0	($84,116)	$0	$0	($86,346)					
		Sub Total - STAFF HOUSING OP/EXP	$9,698	$0	$9,698	$0	$0	$0	$0	$0	$0	($6,166)	$6,166	
		OPERATING INCOME												
23043		Commonwealth Grants		$0	$0		($266,666)	$0		$0	$0	$0	$266,666	BBRF application unsuccessful.
23043		BBRF Grant Funding - Staff Housing	$0	$0	$0	($266,666)	$0	$0	$0					
		Sub Total - STAFF HOUSING OP/INC	$0	$0	$0	($266,666)	($266,666)	$0	$0	$0	$0	$0	$266,666	
		Total - STAFF HOUSING	$9,698	$0	$9,698	($266,666)	($266,666)	$0	$0	$0	$0	($6,166)	$272,832	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		HOUSING OTHER												
		OPERATING EXPENDITURE												
23002		Housing Admin Costs		$0	$7,176	$0	$0	$13,208		$0	$13,208	$0	$0	
23002		Administration Allocations	$7,176	$0	$0	$13,208	$0	$0	$13,208					
23102		Lot 61 Corbett St - Building operations		$0	$4,703		$0	$7,101		$0	$7,509	$0	$408	Increase in water expenses and insurance premiums.
23102		Wages	$16	$0	$0	$0	$0	$0	$16					
23102		Overheads	$20	$0	$0	$0	$0	$0	$20					
23102		Plant Operating Costs	$15	$0	$0	$0	$0	$0	$15					
23102		Emergency Services Levy	$186	$0	$0	$93	$0	$0	$186					
23102		Water	$1,019	$0	$0	$1,520	$0	$0	$1,750					
23102		Depreciation	$2,724	$0	$0	$4,650	$0	$0	$4,650					
23102		Interest on Loan 277 50%	$0	$0	$0	$0	$0	$0	$0					
23102		Guarantee Fee Loan 277 50%	$0	$0	$0	$150	$0	$0	$150					
23102		Property insurance	$722	$0	$0	$688	$0	$0	$722					
23112		Lot 61 Corbett St - Building Maintenance		$0	$0	$0	$0	$1,888		$0	$1,888	$0	$0	
23112		Wages	$0	$0	$0	$250	$0	$0	$250					
23112		Contractor - Electrical Repairs	$0	$0	$0	$0	$0	$0	$0					
23112		Pest Control	$0	$0	$0	$315	$0	$0	$315					
23112		Contractor - Air conditioner servicing	$0	$0	$0	$155	$0	$0	$155					
23112		Contractor - Gutter cleaning	$0	$0	$0	$200	$0	$0	$200					
23112		Contractor - Waterproof shower & retile	$0	$0	$0	$0	$0	$0	$0					
23112		General maintenance	$0	$0	$0	$500	$0	$0	$500					
23112		Overheads	$0	$0	$0	$318	$0	$0	$318					
23112		Plant Operating Costs	$0	$0	$0	$150	$0	$0	$150					
23122		Lot 191 Corbett St - Building operations		$0	$4,894	$0	$0	$7,565		$0	$7,830	$0	$265	Increase in water expenses and insurance premiums.
23122		Wages	$32	$0	$0		$0	$0	$32					
23122		Overheads	$40	$0	$0		$0	$0	$40					
23122		Plant Operating Costs	$15	$0	$0		$0	$0	$15					
23122		Emergency Services Levy	$0	$0	$0	$93	$0	$0	$0					
23122		Water	$1,019	$0	$0	$1,520	$0	$0	$1,750					
23122		Depreciation	$2,945	$0	$0	$5,000	$0	$0	$5,000					
23122		Interest on Loan 277 50%	$0	$0	$0	$0	$0	$0	$0					
23122		Guarantee Fee Loan 277 50%	$0	$0	$0	$150	$0	$0	$150					
23122		Property insurance	$843	$0	$0	$802	$0	$0	$843					
23132		Lot 191 Corbett St - Building Maintenance		$0	$0	$0	$0	$1,397		$0	$1,397	$0	$0	
23132		Salaries & Wages	$0	$0	$0	$100	$0	$0	$100					
23132		Contractor - Pest Control	$0	$0	$0	$315	$0	$0	$315					
23132		Contractor - Air conditioner servicing	$0	$0	$0	$155	$0	$0	$155					
23132		Contractor - Electrical Repairs	$0	$0	$0	$0	$0	$0	$0					
23132		Gutter cleaning	$0	$0	$0	$200	$0	$0	$200					
23132		General maintenance	$0	$0	$0	$500	$0	$0	$500					
23132		Overheads	$0	$0	$0	$127	$0	$0	$127					
23242		Interest on Staff Housing & Well Aged Housing Loan 281		$0	$3,615	$0	$0	$7,090		$0	$7,090	$0	$0	
23242		Interest on new Loan 281	$2,493	$0	$0	$4,840	$0	$0	$4,840					
23242		Guarantee Fee on New Loan	$1,122	$0	$0	$2,250	$0	$0	$2,250					
		Sub Total - HOUSING OTHER OP/EXP	$20,388	$0	$20,388	$38,249	$0	$38,249	$38,922	$0	$38,922	$0	$673	
		OPERATING INCOME												
23013		Reimbursements		($61,173)	$0	$0	($94,028)	$0		($94,028)	$0	$0	$0	
23013		Reimbursements Other	$0	$0	$0	$0	$0	$0						
23013		Rental - 12 Corbett St (Lot 191)	($23,747)	$0	$0	($37,134)	$0	$0	($37,134)					
23013		Rental - 40 Corbett St (Lot 61)	($23,747)	$0	$0	($37,134)	$0	$0	($37,134)					
23013		Rental - 271A Quinn St	($4,680)	$0	$0	($6,760)	$0	$0	($6,760)					
23013		Rental - 271B Quinn St	($9,000)	$0	$0	($13,000)	$0	$0	($13,000)					
		Sub Total - HOUSING OTHER OP/INC	($61,173)	($61,173)	$0	($94,028)	($94,028)	$0	($94,028)	($94,028)	$0	$0	$0	
		Total - HOUSING OTHER	($40,785)	($61,173)	$20,388	($55,779)	($94,028)	$38,249	($55,106)	($94,028)	$38,922	$0	$673	
		Total - HOUSING	**($31,087)**	**($61,173)**	**$30,087**	**($322,445)**	**($360,694)**	**$38,249**	**($55,106)**	**($94,028)**	**$38,922**	**($6,166)**	**$273,505**	

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		SANITATION - HOUSEHOLD REFUSE												
		OPERATING EXPENDITURE												
24022		Refuse Collection		$0	$26,406	$0	$0	$45,870		$0	$45,870	$0	$0	
24022		Materials - Domestic & Commercial Refuse Collection contract	$26,406	$0	$0	$45,870	$0	$0	$45,870					
24032		Refuse Site Management		$0	$42,538									
24032	TM02	Gnowangerup Refuse Site		$0	$0	$0	$0	$54,655		$0	$54,170	($485)	$0	Decrease in licensing fee expenses.
24032	TM02	Salaries & Wages	$3,227	$0	$0	$8,000	$0	$0	$8,000					
24032	TM02	Emergency Services levy	$93	$0	$0	$0	$0	$0	$93					
24032	TM02	Materials - Excavator hire	$0	$0	$0	$4,000	$0	$0	$4,000					
24032	TM02	Trench compaction at Waste site	$0	$0	$0	$13,500	$0	$0	$13,500					
24032	TM02	Cost for licence work for Gnp Liquid Ponds	$652	$0	$0	$1,230	$0	$0	$652					
24032	TM02	Materials - Replacement Swipe Cards	$0	$0	$0	$400	$0	$0	$400					
24032	TM02	Materials - Data fee for swipe cards	$332	$0	$0	$550	$0	$0	$550					
24032	TM02	Materials - general	$398	$0	$0	$3,000	$0	$0	$3,000					
24032	TM02	Depreciation	$3,720	$0	$0	$6,315	$0	$0	$6,315					
24032	TM02	Overheads	$3,989	$0	$0	$10,160	$0	$0	$10,160					
24032	TM02	Plant Operating Costs	$5,715	$0	$0	$7,500	$0	$0	$7,500					
24032	TM03	Ongerup Refuse Site		$0	$0		$0	$37,557		$0	$37,650	$0	$93	
24032	TM03	Salaries & Wages	$2,309	$0	$0	$6,175	$0	$0	$6,175					
24032	TM03	Emergency Services levy	$93	$0	$0	$0	$0	$0	$93					
24032	TM03	Materials - Machinery hire for trench compaction	$0	$0	$0	$5,000	$0	$0	$5,000					
24032	TM03	Materials - general	$370	$0	$0	$3,400	$0	$0	$3,400					
24032	TM03	Materials - Replacement Swipe Cards	$0	$0	$0	$150	$0	$0	$150					
24032	TM03	Materials - Data fee for swipe cards	$184	$0	$0	$275	$0	$0	$275					
24032	TM03	Depreciation	$2,631	$0	$0	$4,465	$0	$0	$4,465					
24032	TM03	Overheads	$2,857	$0	$0	$7,842	$0	$0	$7,842					
24032	TM03	Plant Operating Costs	$6,010	$0	$0	$10,250	$0	$0	$10,250					
24032	TM04	Borden Refuse Site		$0	$0		$0	$17,870		$0	$17,870	$0	$0	
24032	TM04	Salaries & Wages	$611	$0	$0	$2,000	$0	$0	$2,000					
24032	TM04	Emergency Services levy	$93	$0	$0	$0	$0	$0	$0					
24032	TM04	Materials - Pushing of tip site	$2,820	$0	$0	$3,000	$0	$0	$3,000					
24032	TM04	Materials - general	$2,288	$0	$0	$3,400	$0	$0	$3,400					
24032	TM04	Materials - Replacement Swipe Cards	$0	$0	$0	$150	$0	$0	$150					
24032	TM04	Materials - Data fee for swipe cards	$184	$0	$0	$275	$0	$0	$275					
24032	TM04	Depreciation	$1,946	$0	$0	$3,305	$0	$0	$3,305					
24032	TM04	Overheads	$751	$0	$0	$2,540	$0	$0	$2,540					
24032	TM04	Plant Operating Costs	$1,275	$0	$0	$3,200	$0	$0	$3,200					
24052		Recycling Domestic & Commercial		$0	$27,423		$0	$47,530		$0	$47,530	$0	$0	
24052		Materials - Recycling Front Lift Bins collection	$1,651	$0	$0	$2,830	$0	$0	$2,830					
24052		Materials - Recycling collection contract	$25,772	$0	$0	$44,700	$0	$0	$44,700	$0	$0			
		Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	$96,376	$0	$96,368	$203,482	$0	$203,482	$203,090	$0	$203,090	($485)	$93	
		OPERATING INCOME												
24003		Refuse Collection Charges	$0	($48,001)	$0	$0	($46,035)	$0		($48,001)	$0	($1,966)	$0	Increase in revenue due to increase in collection services provided.
24003		Refuse collection removal charges	($48,001)	$0	$0	($46,035)	$0	$0	($48,001)					
24013		Waste Avoidance & Resource Recovery Fees		($132,600)	$0	$0	($131,800)	$0		($132,600)	$0	($800)	$0	Increase in revenue due to increase in property assessments.
24013		Waste WARR Charges	($132,600)	$0	$0	($131,800)	$0	$0	($132,600)					
24053		Refuse Replacement Cards		($588)	$0	$0	$0	$0		($588)	$0	($588)	$0	
24053		Fees for Replacement Swipe Cards	($588)	$0	$0	$0	$0	$0	($588)					
24063		Asbestos/Rubbish Disposal		($12,057)	$0	$0	($15,000)	$0		($20,600)	$0	($5,600)	$0	Increase in disposal fees.
24063		Disposal Charges - waste tipping fee	($12,057)	$0	$0	($15,000)	$0	$0	($20,600)					
24073		Recycling Income		($49,830)	$0	$0	($47,632)	$0		($49,830)	$0	($2,198)	$0	Increase in revenue due to increase in recycling collection services provided.
24073		Recycling collection removal charges - Front Lift Bins	$0	$0	$0	$0	$0	$0						
24073		Recycling collection removal charges Dom & Comm	($49,830)	$0	$0	($47,632)	$0	$0	($49,830)					
		Sub Total - SANITATION H/HOLD REFUSE OP/INC	($243,076)	($243,076)	$0	($240,467)	($240,467)	$0	($251,619)	($251,619)	$0	($11,152)	$0	
		Total - SANITATION HOUSEHOLD REFUSE	($146,700)	($243,076)	$96,368	($36,985)	($240,467)	$203,482	($48,529)	($251,619)	$203,090	($11,637)	$93	

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		SANITATION OTHER												
		OPERATING EXPENDITURE												
25002		Drum Muster		$0	$5,163	$0	$0	$1,120		$0	$5,987	$0	$4,867	Increase in material expenses for removal of drums from drummuster compounds. Offset by Drum Muster income.
25002		Salaries & Wages	$0	$0	$0	$300	$0	$0	$300					
25002		Materials - removal of drums	$5,067	$0	$0	$200	$0	$0	$5,067					
25002		Depreciation	$61	$0	$0	$105	$0	$0	$105					
25002		Property Insurance Premiums	$34	$0	$0	$34	$0	$0	$34					
25002		Overheads	$0	$0	$0	$381	$0	$0	$381					
25002		Plant Operating Costs	$0	$0	$0	$100	$0	$0	$100					
25012		Refuse Collection From Streets Works Dept		$0	$15,683		$0	$32,977		$0	$32,977	$0	$0	
25012		Salaries & Wages	$5,624	$0	$0	$9,600	$0	$0	$9,600					
25012		Materials - General	$0	$0	$0	$400	$0	$0	$400					
25012		Materials - Recycling Bin Surrounds Ongerup	$0	$0	$0	$1,800	$0	$0	$1,800					
25012		Materials - Recycling Bin Surrounds Borden	$0	$0	$0	$900	$0	$0	$900					
25012		Contractor - Street Bin Refuse Collection	$1,674	$0	$0	$2,885	$0	$0	$2,885					
25012		Overheads	$5,878	$0	$0	$12,192	$0	$0	$12,192					
25012		Plant Operating Costs	$2,508	$0	$0	$5,200	$0	$0	$5,200					
25022		Oil Disposal (Wren Oil)		$0	$15		$0	$264		$0	$264	$0	$1	
25022		Salaries & Wages	$0	$0	$0	$50	$0	$0	$50					
25022		Overheads	$0	$0	$0	$64	$0	$0	$64					
25022		Plant Operating Costs	$0	$0	$0	$0	$0	$0	$0					
25022		Materials - Oil disposal	$15	$0	$0	$150	$0	$0	$150					
		Sub Total - SANITATION OTHER OP/EXP	$20,861	$0	$20,861	$34,361	$0	$34,361	$39,228	$0	$39,228	$0	$4,868	
		OPERATING INCOME												
25003		Drum Muster & Oil Collection	$0	($6,403)	$0	$0	$0	$0		($6,403)	$0	($6,403)	$0	Offset by Drum Muster expenses.
25003		Reimbursement of Drum Muster Collection Costs	($6,403)	$0	$0	$0	$0	$0	($6,403)					
		Sub Total - SANITATION OTHER OP/INC	($6,403)	($6,403)	$0	$0	$0	$0	($6,403)	($6,403)	$0	($6,403)	$0	
		Total - SANITATION OTHER	$14,458	($6,403)	$20,861	$34,361	$0	$34,361	$32,825	($6,403)	$39,228	($6,403)	$4,868	

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		EFFLUENT DRAINAGE SYSTEM												
		OPERATING EXPENDITURE												
26022		Septic Tank Cleaning		$0	$11,410	$0	$0	$11,913		$0	$12,913	$0	$1,000	Increase in plant cost allocations.
26022		Salaries & Wages	$3,667	$0	$0	$3,750	$0	$0	$3,750					
26022		Materials - Waste Tracking Fees	$308	$0	$0	$1,500	$0	$0	$1,500					
26022		Overheads	$4,535	$0	$0	$4,763	$0	$0	$4,763					
26022		Plant Operating Costs	$2,900	$0	$0	$1,900	$0	$0	$2,900					
26032		Grease Trap Cleaning		$0	$3,068	$0	$0	$6,567		$0	$6,567	$0	$0	
26032		Salaries & Wages	$960	$0	$0	$2,100	$0	$0	$2,100					
26032		Materials	$344	$0	$0	$700	$0	$0	$700					
26032		Overheads	$1,189	$0	$0	$2,667	$0	$0	$2,667					
26032		Plant Operating Costs	$575	$0	$0	$1,100	$0	$0	$1,100					
26042		Ongerup Effluent Maintenance		$0	$5,785	$0	$0	$26,236		$0	$26,236	$0	$0	
26042		Salaries & Wages	$1,122	$0	$0	$6,327	$0	$0	$6,327					
26042		Materials	$0	$0	$0	$1,000	$0	$0	$1,000					
26042		Contractor - CCTV Inspection Hydrajet	$0	$0	$0	$5,256	$0	$0	$5,256					
26042		Depreciation	$2,930	$0	$0	$4,975	$0	$0	$4,975					
26042		Overheads	$1,386	$0	$0	$8,035	$0	$0	$8,035					
26042		Plant Operating Costs	$348	$0	$0	$643	$0	$0	$643					
26072		Ongerup Effluent operations		$0	$0		$0	$12,000		$0	$12,000	$0	$0	
26072		Service Contracts - Independent Audit	$0	$0	$0	$12,000	$0	$0	$12,000					
		Sub Total - SEWERAGE OP/EXP	$20,263	$0	$20,263	$56,716	$0	$56,716	$57,716	$0	$57,716	$0	$1,000	
		OPERATING INCOME												
26023		Septic Tank Cleaning		($10,433)	$0	$0	($10,000)	$0		($10,433)	$0	($433)	$0	Increase in septic tank cleaning fees.
26023		Cleaning Fees	($10,433)	$0	$0	($10,000)	$0	$0	($10,433)					
26033		Grease Trap Cleaning		($268)	$0	$0	($2,500)	$0		($2,500)	$0	$0	$0	
26033		Cleaning Fees	($268)	$0	$0	($2,500)	$0	$0	($2,500)					
26043		Ongerup Sewerage Specified Area Rate		($38,854)	$0	$0	($38,854)	$0		($38,854)	$0	$0	$0	
26043		Sewerage Rates	($38,854)	$0	$0	($38,854)	$0	$0	($38,854)					
26063		Septic Waste Receival - Gnp Ponds		$0	$0	$0	$0	$0		$0	$0	$0	$0	
26063		Waste Receival Fees	$0	$0	$0	$0	$0	$0	$0					
		Sub Total - SEWERAGE OP/INC	($49,555)	($49,555)	$0	($51,354)	($51,354)	$0	($51,787)	($51,787)	$0	($433)	$0	
		Total - SEWERAGE	($29,292)	($49,555)	$20,263	$5,362	($51,354)	$56,716	$5,929	($51,787)	$57,716	($433)	$1,000	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		PROTECTION OF THE ENVIRONMENT												
		OPERATING EXPENDITURE												
28022		Other Environment Costs		$0	$509		$0	$530		$0	$509	($21)	$0	Decrease in controlled waste licence fee expenses.
28022		Materials - DER Vehicle Registration Renewal	$44	$0	$0	$60	$0	$0	$44	$0	$0			
28022		Materials - DER Controlled Waste Licence renewal	$60	$0	$0	$120	$0	$0	$60	$0	$0			
28022		Materials - DER Controlled Waste Licence renewal	$240	$0	$0	$180	$0	$0	$240	$0	$0			
28022		Materials - DER Carrier Licence	$165	$0	$0	$170	$0	$0	$165	$0	$0			
28032		Yongergnow Eco Tourism Centre		$0	$47,631		$0	$75,634		$0	$75,634	$0	$0	
28032		Depreciation	$39,937	$0	$0	$67,770	$0	$0	$67,770	$0	$0			
28032		Pest control	$0	$0	$0	$170	$0	$0	$170	$0	$0			
28032		Emergency Services Levy	$93			$93	$0	$0	$93					
28032		Property Insurance	$7,601	$0	$0	$7,601	$0	$0	$7,601	$0	$0			
28042		NSPNRG Contribution		$0	$15,000		$0	$16,205		$0	$15,000	($1,205)	$0	Decrease in insurance premiums and vehicle registration expenses.
28042		Insurance Premiums	$0	$0	$0	$205	$0	$0	$0	$0	$0			
28042		Materials - Vehicle Registration	$0	$0	$0	$1,000	$0	$0	$0					
28042		Contribution to Group	$15,000	$0	$0	$15,000	$0	$0	$15,000	$0	$0			
		Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	$63,140	$0	$63,140	$92,369	$0	$92,369	$91,143	$0	$91,143	($1,226)	$0	
		OPERATING INCOME												
28003		Reimbursements		$0	$0	$0	($7,601)	$0		($7,601)	$0	$0	$0	
28003		Reimbursement of insurance premium	$0	$0	$0	($7,601)	$0	$0	($7,601)					
28023		Seed Collection Income		$0	$0		$0	$0		$0	$0	$0	$0	
28023		Seed collection permit fees	$0	$0	$0	$0	$0	$0	$0					
28043		NSPNR REIMBURSEMENTS		$0	$0		$0	$0						
28043		Reimbursements	$0	$0	$0		$0	$0						
		Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC	$0	$0	$0	($7,601)	($7,601)	$0	($7,601)	($7,601)	$0	$0	$0	
		Total - PROTECTION OF THE ENVIRONMENT	$63,140	$0	$63,140	$84,768	($7,601)	$92,369	$83,542	($7,601)	$91,143	($1,226)	$0	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		TOWN PLANNING & REGIONAL DEVELOPMENT												
		OPERATING EXPENDITURE												
29022		Town Planning Consultants		$0	$1,800		$0	$18,000		$0	$18,000	$0	$0	
29022		Contractor - LPS Mapping and consultation	$0	$0	$0	$8,000	$0	$0	$5,000					
29022		Contractor - LPS Fire Planning consultants	$1,800	$0	$0	$10,000	$0	$0	$13,000					
29032		Local Planning Scheme No. 3		$0	$462	$0	$0	$11,500		$0	$11,500	$0	$0	
29032		Materials - Advertising	$0	$0	$0	$8,000	$0	$0	$8,000					
29032		Contractor - Mapping and advertising	$462	$0	$0	$3,500	$0	$0	$3,500	$0	$0			
29072		Land Development		$0	$5,214	$0	$0	$10,845		$0	$10,845	$0	$0	
29072		Materials - Borden Dam Reserve subdivision	$0	$0	$0	$2,000	$0	$0	$2,000	$0	$0			
29072		Admin Allocations	$5,214	$0	$0	$8,845	$0	$0	$8,845	$0	$0			
29102		Town Planning Salaries		$0	$28,981	$0	$0	$95,169		$0	$68,612	($26,557)	$0	Decrease in salaries - no assistant salaries expense.
29102		Salaries & Wages - Planner	$28,981	$0	$0	$57,942	$0	$0	$57,942	$0	$0			
29102		Salaries & Wages - Assistant	$0	$0		$26,557	$0	$0	$0					
29102		Accruals (AL & LSL)	$0	$0	$0	$3,670	$0	$0	$3,670	$0	$0			
29102		Travel Allowance - Planning	$0	$0	$0	$7,000	$0	$0	$7,000	$0	$0			
29112		Town Planning Insurances		$0	$2,421	$0	$0	$4,008		$0	$2,420	($1,588)	$0	Decrease in insurance premiums.
29112		Workers Compensation Insurance	$1,428	$0	$0	$2,563	$0	$0	$1,428	$0	$0			
29112		Personal Accident Insurance	$17	$0	$0	$31	$0	$0	$17	$0	$0			
29112		Management Liability Insurance	$163	$0	$0	$364	$0	$0	$163	$0	$0			
29112		Cyber Liability Insurance	$95	$0	$0	$212	$0	$0	$95					
29112		Public Liability Insurance	$717	$0	$0	$838	$0	$0	$717	$0	$0			
29122		Town Planning Superannuation		$0	$2,642	$0	$0	$6,085		$0	$6,085	$0	$0	
29122		Superannuation - Planning	$2,642	$0	$0	$6,085	$0	$0	$6,085	$0	$0			
		Sub Total - TOWN PLAN & REG DEV OP/EXP	$41,520	$0	$41,520	$145,607	$0	$145,607	$117,462	$0	$117,462	($28,145)	$0	
		OPERATING INCOME												
29023		Planning Applications/ Approval Fees	$0	($9,427)	$0	$0	($800)	$0		($9,427)	$0	($8,627)	$0	Increase in planning fees.
29023		Planning Fees	($9,427)	$0	$0	($800)	$0	$0	($9,427)					
		Sub Total - TOWN PLAN & REG DEV OP/INC	($9,427)	($9,427)	$0	($800)	($800)	$0	($9,427)	($9,427)	$0	($8,627)	$0	
		Total - TOWN PLANNING & REGIONAL DEVELOPMENT	$32,093	($9,427)	$41,520	$144,807	($800)	$145,607	$108,035	($9,427)	$117,462	($36,772)	$0	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		OTHER COMMUNITY AMENITIES												
		OPERATING EXPENDITURE												
30002		Cemeteries Administration		$0	$3,958	$0	$0	$7,287		$0	$7,287	$0	$0	
30002		Admin Allocations	$3,958	$0	$0	$7,287	$0	$0	$7,287					
30012		Cemeteries Maintenance		$0	$12,172	$0	$0	$21,453		$0	$22,593	$0	$1,140	Increase in plant cost allocations.
30012		Salaries & Wages	$2,810	$0	$0	$4,850	$0	$0	$4,850					
30012		Overheads	$3,379	$0	$0	$6,160	$0	$0	$6,160					
30012		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
30012		Materials & contracts	$432	$0	$0	$1,500	$0	$0	$1,500					
30012		Contract - Garden/Mowing	$3,437	$0	$0	$7,160	$0	$0	$7,160					
30012		CCAWA Membership	$125	$0	$0	$125	$0	$0	$125					
30012		Plaque Purchases	$190	$0	$0	$500	$0	$0	$500					
30012		Niche Wall render & paint	$0	$0	$0	$500	$0	$0	$500					
30012		Plant Operating costs	$1,705	$0	$0	$565	$0	$0	$1,705					
30022		Grave Digging		$0	$6,884		$0	$12,044		$0	$12,044	$0	$0	
30022		Salaries & Wages	$2,336	$0	$0	$4,200	$0	$0	$4,200					
30022		Materials & contracts	$0	$0	$0	$510	$0	$0	$510					
30022		Overheads	$2,885	$0	$0	$5,334	$0	$0	$5,334					
30022		Plant Operating costs	$1,663	$0	$0	$2,000	$0	$0	$2,000					
30032		**Public Conveniences Building Maintenance**		$0	$5,044									
30032	CA01	Gnp Public Toilets Building Maint		$0	$0	$0	$0	$3,567		$0	$3,438	($129)	$0	Decrease in material expenses.
30032	CA01	Salaries & Wages	$341	$0	$0	$450	$0	$0	$450					
30032	CA01	Overheads	$322	$0	$0	$572	$0	$0	$572					
30032	CA01	Plant Operating costs	$75	$0	$0	$0	$0	$0	$60					
30032	CA01	Materials & contracts	$1,421	$0	$0	$1,560	$0	$0	$1,371					
30032	CA01	Pest Control (YG)	$0	$0	$0	$180	$0	$0	$180					
30032	CA01	Clean Gutters (YG)	$0	$0	$0	$200	$0	$0	$200					
30032	CA01	Materials Building Plus (CP)	$0	$0	$0	$220	$0	$0	$220					
30032	CA01	Pest Control (CP)	$0	$0	$0	$180	$0	$0	$180					
30032	CA01	Clean gutters (CP)	$0	$0	$0	$205	$0	$0	$205					
30032	CA02	Ongerup Public Toilets Building Maintenance		$0	$0	$0	$0	$2,399		$0	$2,399	$0	$0	
30032	CA02	Salaries & Wages	$359	$0	$0	$550	$0	$0	$550					
30032	CA02	Overheads	$444	$0	$0	$699	$0	$0	$699					
30032	CA02	Plant Operating costs	$159	$0	$0	$350	$0	$0	$350					
30032	CA02	Materials - cleaning	$1,094	$0	$0	$450	$0	$0	$450					
30032	CA02	Pest Control	$0	$0	$0	$200	$0	$0	$200					
30032	CA02	Clean gutters	$0	$0	$0	$150	$0	$0	$150					
30032	CA03	Borden Public Toilets Building Maintenance		$0	$0	$0	$0	$2,565		$0	$2,565	$0	$0	
30032	CA03	Salaries & Wages	$286	$0	$0	$500	$0	$0	$500					
30032	CA03	Overheads	$350	$0	$0	$635	$0	$0	$635					
30032	CA03	Plant Operating costs	$129	$0	$0	$125	$0	$0	$125					
30032	CA03	Pest Control	$0	$0	$0	$200	$0	$0	$200					
30032	CA03	Materials	$7	$0	$0	$1,000	$0	$0	$1,000					
30032	CA03	Clean gutters	$0	$0	$0	$105	$0	$0	$105					
30032	CA04	Gnowangerup Cemetery Public Toilets Maintenance		$0	$0		$0	$5,000		$0	$5,000	$0	$0	
30032	CA04	Salaries & Wages	$0	$0	$0	$0	$0	$0	$0					
30032	CA04	Overheads	$0	$0	$0	$0	$0	$0	$0					
30032	CA04	Plant Operating costs	$0	$0	$0	$0	$0	$0	$0					
30032	CA04	Materials	$0	$0	$0	$0	$0	$0	$0					
30032	CA04	Contracts	$58	$0	$0	$5,000	$0	$0	$5,000					
30042		**Public Conveniences Building Operation**		$0	$24,785									
30042	CO01	Gnp Public Toilets Building Operation		$0	$0	$0	$0	$21,977		$0	$14,749	($7,228)	$0	Decrease in overheads allocations.
30042	CO01	Salaries & Wages - Cleaner	$6,912	$0	$0	$6,400	$0	$0	$7,300					
30042	CO01	Salaries & Wages - Maintenance	$0	$0	$0	$0	$0	$0	$0					
30042	CO01	Materials & contracts	$511	$0	$0	$1,600	$0	$0	$1,600					
30042	CO01	Electricity	$517	$0	$0	$815	$0	$0	$815					
30042	CO01	Water	$1,521	$0	$0	$2,500	$0	$0	$2,500					
30042	CO01	Depreciation	$1,203	$0	$0	$2,050	$0	$0	$2,050					
30042	CO01	Property Insurance Premiums	$484	$0	$0	$484	$0	$0	$484					
30042	CO01	Overheads	$0	$0	$0	$8,128	$0	$0	$0					
30042	CO02	Ongerup Public Toilets Building Operation				$0	$0	$12,923		$0	$12,830	($93)	$0	Decrease in ESL expenses.
30042	CO02	Salaries & Wages	$5,343	$0	$0	$8,200	$0	$0	$8,200					
30042	CO02	Emergency Services Levy	$93	$0	$0	$93	$0	$0	$0					
30042	CO02	Materials & contracts	$1,069	$0	$0	$1,235	$0	$0	$1,235					
30042	CO02	Contractor - Cleaning	$0	$0	$0	$0	$0	$0	$0					
30042	CO02	Depreciation	$1,674	$0	$0	$2,890	$0	$0	$2,890					
30042	CO02	Property Insurance Premiums	$506	$0	$0	$505	$0	$0	$505					
30042	CO02	Overheads	$0	$0	$0	$0	$0	$0	$0					

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
30042	CO03	Borden Public Toilets Building Operation				$0	$0	$7,163		$0	$7,163	$0	$0	
30042	CO03	Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
30042	CO03	Contract Cleaning	$2,527	$0	$0	$2,350	$0	$0	$2,350					
30042	CO03	Materials	$0	$0	$0	$1,200	$0	$0	$1,200					
30042	CO03	Electricity	$547	$0	$0	$805	$0	$0	$805					
30042	CO03	Water	$0	$0	$0	$50	$0	$0	$50					
30042	CO03	Depreciation	$1,414	$0	$0	$2,405	$0	$0	$2,405					
30042	CO03	Property Insurance Premiums	$260	$0	$0	$260	$0	$0	$260					
30042	CO04	Gnowangerup Cemetery Public Toilets Operation					$0	$1,112		$0	$1,112	$0	$0	
30042	CO04	Salaries & Wages	$0	$0	$0	$0	$0	$0	$0					
30042	CO04	Overheads	$0	$0	$0	$0	$0	$0	$0					
30042	CO04	Plant Operating costs	$0	$0	$0	$0	$0	$0	$0					
30042	CO04	Materials	$0	$0	$0	$0	$0	$0	$0					
30042	CO04	Contracts	$0	$0	$0	$1,000	$0	$0	$1,000					
30042	CO04	Property Insurance Premiums	$111	$0	$0	$112	$0	$0	$112					
		Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	$52,843	$0	$52,843	$97,490	$0	$97,490	$91,180	$0	$91,180	($7,450)	$1,140	
		OPERATING INCOME												
30003		Cemetery Fees- Gnowangerup	$0	($4,761)	$0	$0	($4,000)	$0		($4,761)	$0	($761)	$0	Increase in burial fees.
30003		Burial charges	($4,761)	$0	$0	($4,000)	$0	$0	($4,761)					
30013		Cemetery Fees - Ongerup	$0	($164)	$0	$0	$0	$0		($164)	$0	($164)	$0	Increase in burial fees.
30013		Hire charges	($164)	$0	$0	$0	$0	$0	($164)					
30033		GRANT OF RIGHT OF BURIAL	$0	($99)	$0	$0	$0	$0		($99)	$0	($99)	$0	Increase in burial fees.
30033		Burial charges	($99)	$0	$0	$0	$0	$0	($99)					
		Sub Total - OTHER COMMUNITY AMENITIES OP/INC	($5,024)	($5,023)	$0	($4,000)	($4,000)	$0	($5,024)	($5,024)	$0	($1,024)	$0	
		Total - OTHER COMMUNITY AMENITIES	$47,819	($5,023)	$52,843	$93,490	($4,000)	$97,490	$86,156	($5,024)	$91,180	($8,474)	$1,140	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		URBAN STORMWATER DRAINAGE												
		OPERATING EXPENDITURE												
27002		Drainage Maintenance	$0	$0	$0	$0	$0	$14,215		$0	$14,215	$0	$0	
27002		Salaries & Wages	$0	$0	$0	$4,500	$0	$0	$4,500	$0	$0			
27002		Materials	$0	$0	$0	$1,500	$0	$0	$1,500	$0	$0			
27002		Overheads	$0	$0	$0	$5,715	$0	$0	$5,715	$0	$0			
27002		Plant Operating Costs	$0	$0	$0	$2,500	$0	$0	$2,500	$0	$0			
		Sub Total - URBAN STORMWATER DRAINAGE OP/EXP	$0	$0	$0	$14,215	$0	$14,215	$14,215	$0	$14,215	$0	$0	
		Total - URBAN STORMWATER DRAINAGE	$0	$0	$0	$14,215	$0	$14,215	$14,215	$0	$14,215	$0	$0	
		Total - COMMUNITY AMENITIES	**($18,482)**	**($313,484)**	**$294,994**	**$340,018**	**($304,222)**	**$644,240**	**$282,173**	**($331,861)**	**$614,034**	**($64,945)**	**$7,100**	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		PUBLIC HALL & CIVIC CENTRES												
		OPERATING EXPENDITURE												
31012		Gnp Memorial Hall Building Maintenance		$0	$3,050	$0	$0	$9,339		$0	$9,454	$0	$115	Increase in plant costs allocations.
31012		Salaries & Wages	$1,102	$0	$0	$2,700	$0	$0	$2,700					
31012		Contractor - Pest Control	$0	$0	$0	$295	$0	$0	$295					
31012		Contractor - Clean gutters	$0	$0	$0	$550	$0	$0	$550					
31012		Contractor - Plumbing Repairs	$0	$0	$0	$0	$0	$0	$0					
31012		Materials - Fire equipment servicing	$31	$0	$0	$165	$0	$0	$165					
31012		Materials - general	$235	$0	$0	$2,000	$0	$0	$2,000					
31012		Plant operating costs	$315	$0	$0	$200	$0	$0	$315					
31012		Overheads	$1,366	$0	$0	$3,429	$0	$0	$3,429					
31022		Gnp Memorial Hall Building Operation		$0	$42,925	$0	$0	$68,218		$0	$68,753	$0	$535	Increase in water expenses.
31022		Salaries & Wages	$1,049	$0	$0	$2,100	$0	$0	$2,100					
31022		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
31022		Materials	$0	$0	$0	$500	$0	$0	$500					
31022		Electricity	$752	$0	$0	$1,350	$0	$0	$1,350					
31022		Water	$2,439	$0	$0	$3,650	$0	$0	$4,185					
31022		Gas	$0	$0	$0	$550	$0	$0	$550					
31022		Depreciation	$30,630	$0	$0	$51,975	$0	$0	$51,975					
31022		Property Insurance	$7,960	$0	$0	$7,960	$0	$0	$7,960					
31022		Overheads	$0	$0	$0	$40	$0	$0	$40	$0	$0			
31052		Ongerup Hall Building Maintenance		$0	$796		$0	$11,650		$0	$11,650	$0	$0	
31052		Salaries & Wages	$97	$0	$0	$1,500	$0	$0	$1,500					
31052		Materials - First Aid supplies	$0	$0	$0	$200	$0	$0	$200					
31052		Materials - Hygiene bin/carpet clean	$0	$0	$0	$200	$0	$0	$200					
31052		Materials - cleaning	$0	$0	$0	$105	$0	$0	$105					
31052		Materials - Fire equipment servicing	$0	$0	$0	$100	$0	$0	$100					
31052		Materials - Pest control	$0	$0	$0	$270	$0	$0	$270					
31052		Materials - clean guttering	$0	$0	$0	$500	$0	$0	$500					
31052		Contractor - Plumbing Repairs	$0	$0	$0	$0	$0	$0	$0					
31052		Contractor - Fire Equip Servicing	$60	$0	$0	$800	$0	$0	$800					
31052		Contractor - replace carpet toy library	$0	$0	$0	$2,800	$0	$0	$2,800					
31052		Contractor - External paint	$0	$0	$0	$1,500	$0	$0	$1,500					
31052		Materials - Internal paint	$0	$0	$0	$250	$0	$0	$250					
31052		Materials - Polish floor	$0	$0	$0	$300	$0	$0	$300					
31052		Materials - general	$458	$0	$0	$1,000	$0	$0	$1,000					
31052		Plant operating costs	$60	$0	$0	$220	$0	$0	$220					
31052		Overheads	$121	$0	$0	$1,905	$0	$0	$1,905					
31062		Ongerup Hall Building Operation		$0	$22,783	$0	$0	$39,900		$0	$40,060	$0	$160	Increase in overheads and plant cost allocations. Increase in electricity expenses.
31062		Salaries & Wages	$4,082	$0	$0	$8,970	$0	$0	$8,970					
31062		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
31062		Materials	$0	$0	$0	$800	$0	$0	$800					
31062		Contractor - Cleaning	$0	$0	$0	$0	$0	$0	$0					
31062		Electricity	$627	$0	$0	$820	$0	$0	$1,075					
31062		Water	$61	$0	$0	$700	$0	$0	$400					
31062		Gas	$85	$0	$0	$80	$0	$0	$85					
31062		Depreciation	$11,638	$0	$0	$22,360	$0	$0	$22,360					
31062		Property Insurance	$5,777	$0	$0	$5,777	$0	$0	$5,777					
31062		Overheads	$391	$0	$0	$300	$0	$0	$450					
31062		Plant operating costs	$30	$0	$0	$0	$0	$0	$50					
31092		Borden CWA Hall Building Maintenance		$0	$171	$0	$0	$618		$0	$618	$0	$0	
31092		Salaries & Wages	$0	$0	$0	$100	$0	$0	$100					
31092		Materials	$0	$0	$0	$0	$0	$0	$0					
31092		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
31092		Pest Control	$0	$0	$0	$220	$0	$0	$220					
31092		Clean gutters	$0	$0	$0	$0	$0	$0	$0					
31092		Property Insurance Premiums	$78	$0	$0	$78	$0	$0	$78					
31092		Overheads	$0	$0	$0	$127	$0	$0	$127					
31102		Borden CWA Hall Building Operation		$0	$927	$0	$0	$740		$0	$1,595	$0	$855	Increase in non-cash depreciation allocations.
31102		Water	$6	$0	$0	$15	$0	$0	$15					
31102		Depreciation	$921	$0	$0	$725	$0	$0	$1,580					
31152		Gnp Old Ambulance Building - Building Operation		$0	$261	$0	$0	$268		$0	$361	$0	$93	Additional charge for ESL Expenses.
31152		Emergency Services Levy	$186	$0	$0	$93	$0	$0	$186					
31152		Depreciation	$61	$0	$0	$160	$0	$0	$160					
31152		Property Insurance	$13	$0	$0	$15	$0	$0	$15					

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
31182		Ongerup CWA		$0	$371	$0	$0	$1,233		$0	$1,233	$0	$0	
31182		Materials	$0	$0	$0	$255	$0	$0	$255					
31182		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
31182		Contractor - Pest Control	$0	$0	$0	$220	$0	$0	$220					
31182		Clean gutters	$0	$0	$0	$200	$0	$0	$200					
31182		Depreciation	$265	$0	$0	$450	$0	$0	$450					
31182		Property Insurance	$13	$0	$0	$15	$0	$0	$15					
31202		Yougenup Centre - Building Maintenance & Operation		$0	$28,171	$0	$0	$48,567		$0	$51,297	$0	$2,730	Increase in plant cost allocations. Increase in contractor costs for replacement hoit water system and electrical repairs.
31202		Salaries & Wages	$41	$0	$0	$150	$0	$0	$150					
31202		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
31202		Materials	$190	$0	$0	$1,000	$0	$0	$1,000					
31202		Fire Equipment Servicing	$100	$0	$0	$930	$0	$0	$930					
31202		Electrical Repairs	$0	$0	$0	$500	$0	$0	$500					
31202		Contractor - Pest Control	$0	$0	$0	$270	$0	$0	$270					
31202		Contractor -Gutter Cleaning	$0	$0	$0	$250	$0	$0	$250					
31202		Contractor -LED Light installation	$0	$0	$0	$0	$0	$0	$0					
31202		Contractor - Air Conditioner Servicing	$0	$0	$0	$690	$0	$0	$690					
31202		Contractor - Replacement hot water system	$0	$0	$0	$0	$0	$0	$1,850					
31202		Contractor - Electrical Repairs	$0	$0	$0	$0	$0	$0	$850					
31202		Depreciation	$20,027	$0	$0	$33,985	$0	$0	$33,985					
31202		Interest on Loan 273	$2,788	$0	$0	$5,412	$0	$0	$5,412					
31202		Guarantee Fee Loan 273	$340	$0	$0	$580	$0	$0	$580					
31202		Property Insurance	$4,527	$0	$0	$4,527	$0	$0	$4,527					
31202		Overheads	$50	$0	$0	$180	$0	$0	$180					
31202		Plant Operating Costs	$15	$0	$0	$0	$0	$0	$30					
		Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	$99,453	$0	$99,454	$180,533	$0	$180,533	$185,021	$0	$185,021	$0	$4,488	
		OPERATING INCOME												
31003		Gnowangerup Memorial Hall		$0	$0	$0	($200)	$0		$0	$0	$0	$200	Decrease in hire fees.
31003		Hire Fees	$0	$0	$0	($200)	$0	$0	$0	$0	$0			
31023		Ongerup Hall		$0	$0	$0	($500)	$0		$0	$0	$0	$500	Decrease in hire fees.
31023		Hire Fees - Yongergnow CRC hire agreement	$0	$0	$0	($500)	$0	$0	$0	$0	$0			
31043		Borden CWA Hall Hire Income		($600)	$0	$0	($600)	$0		($600)	$0	$0	$0	
31043		Other Fees	($600)	$0	$0	($600)	$0	$0	($600)	$0	$0			
		Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	($600)	($600)	$0	($1,300)	($1,300)	$0	($600)	($600)	$0	$0	$700	
		Total - PUBLIC HALL & CIVIC CENTRES	$98,853	($600)	$99,454	$179,233	($1,300)	$180,533	$184,421	($600)	$185,021	$0	$5,188	

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		OTHER RECREATION & SPORT												
		OPERATING EXPENDITURE												
33012		Depreciation		$0	$40,527	$0	$0	$64,220		$0	$64,220	$0	$0	
33012		Asset Depreciation	$40,527	$0	$0	$64,220	$0	$0	$64,220					
33022		**Gnowangerup Parks & Gardens**		$0	$98,278									
33022	PG01	Nobarach Community Park				$0	$0	$22,968		$0	$17,161	($5,807)	$0	Decrease in contractor expenses for gardening/mowing contract and for shade sail removal & install.
33022	PG01	Salaries & Wages	$418	$0	$0	$505	$0	$0	$505					
33022	PG01	Contract - Garden/Mowing	$3,437	$0	$0	$10,885	$0	$0	$7,500					
33022	PG01	Gardening contract variation	$0	$0	$0	$1,500	$0	$0	$0					
33022	PG01	Contract - Pest Control		$0	$0	$200	$0	$0	$200					
33022	PG01	Materials		$0	$0	$1,200	$0	$0	$1,200					
33022	PG01	General maintenance		$0	$0	$750	$0	$0	$750					
33022	PG01	Remove and install shade sails - 50% of cost	$2,415	$0	$0	$2,887	$0	$0	$2,415					
33022	PG01	Provision for replacement of damaged sails	$1,000	$0	$0	$2,000	$0	$0	$2,000					
33022	PG01	Reticulation Repairs	$1,032	$0	$0	$500	$0	$0	$500					
33022	PG01	Water	$1,220	$0	$0	$1,800	$0	$0	$1,350					
33022	PG01	Overheads	$519	$0	$0	$641	$0	$0	$641					
33022	PG01	Plant Operating Costs	$85	$0	$0	$100	$0	$0	$100					
33022	PG02	Admin Office Gardens				$0	$0	$11,485		$0	$8,100	($3,385)	$0	Decrease in contractor expenses for gardening/mowing contract.
33022	PG02	Contract - Garden/Mowing	$2,946	$0	$0	$10,885	$0	$0	$7,500					
33022	PG02	Materials	$0	$0	$0	$600	$0	$0	$600					
33022	PG03	Yougenup Centre/Library Gardens				$0	$0	$12,503		$0	$8,750	($3,753)	$0	Decrease in contractor expenses for gardening/mowing contract.
33022	PG03	Salaries & Wages	$0	$0	$0	$250	$0	$0	$250					
33022	PG03	Contract - Garden/Mowing	$3,437	$0	$0	$10,885	$0	$0	$7,500					
33022	PG03	Materials	$259	$0	$0	$1,000	$0	$0	$1,000					
33022	PG03	Overheads	$0	$0	$0	$318	$0	$0	$0					
33022	PG03	Plant Operating Costs	$0	$0	$0	$50	$0	$0	$0					
33022	PG04	Family Centre Gardens				$0	$0	$7,742		$0	$6,077	($1,665)	$0	Decrease in contractor expenses for gardening/mowing contract.
33022	PG04	Salaries & Wages	$0	$0	$0	$210	$0	$0	$210					
33022	PG04	Contract - Garden/Mowing	$1,996	$0	$0	$6,665	$0	$0	$5,000					
33022	PG04	General Materials	$0	$0	$0	$500	$0	$0	$500					
33022	PG04	Overheads	$0	$0	$0	$267	$0	$0	$267					
33022	PG04	Plant Operating Costs	$0	$0	$0	$100	$0	$0	$100					
33022	PG05	ANZAC Park				$0	$0	$15,662		$0	$13,587	($2,075)	$0	Decrease in contractor expenses for gardening/mowing contract. Increase in electricity and water expenses.
33022	PG05	Salaries & Wages	$70	$0	$0	$600	$0	$0	$600					
33022	PG05	Contract - Garden/Mowing	$3,437	$0	$0	$10,885	$0	$0	$7,500					
33022	PG05	Materials	$0	$0	$0	$1,000	$0	$0	$1,000					
33022	PG05	Electricity	$439	$0	$0	$665	$0	$0	$755					
33022	PG05	Water	$1,585	$0	$0	$1,700	$0	$0	$2,720					
33022	PG05	Overheads	$87	$0	$0	$762	$0	$0	$762					
33022	PG05	Plant Operating Costs	$180	$0	$0	$50	$0	$0	$250					
33022	PG06	Main Street Gardens				$0	$0	$19,517		$0	$17,882	($1,635)	$0	Decrease in contractor expenses for gardening/mowing contract.
33022	PG06	Salaries & Wages	$65	$0	$0	$1,300	$0	$0	$1,300					
33022	PG06	Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
33022	PG06	Contract - Garden/Mowing	$3,437	$0	$0	$9,135	$0	$0	$7,500					
33022	PG06	Reticulation upgrade & Repairs	$0	$0	$0	$1,000	$0	$0	$1,000					
33022	PG06	Provision for replacement trees	$0	$0	$0	$2,000	$0	$0	$2,000					
33022	PG06	Materials	$6	$0	$0	$1,000	$0	$0	$1,000					
33022	PG06	Water	$543	$0	$0	$1,150	$0	$0	$1,150					
33022	PG06	Property Insurance	$1,938	$0	$0	$1,938	$0	$0	$1,938					
33022	PG06	Overheads	$0	$0	$0	$1,651	$0	$0	$1,651					
33022	PG06	Plant Operating Costs	$15	$0	$0	$250	$0	$0	$250					
33022	PG07	Porteous St Park				$0	$0	$6,325		$0	$4,385	($1,940)	$0	Decrease in contractor expenses for gardening/mowing contract.
33022	PG07	Salaries & Wages	$0	$0	$0	$500	$0	$0	$500					
33022	PG07	Contract - Garden/Mowing	$990	$0	$0	$4,940	$0	$0	$3,000					
33022	PG07	Materials	$0	$0	$0	$250	$0	$0	$250					
33022	PG07	Overheads	$0	$0	$0	$635	$0	$0	$635					

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
33022	PG08	Varey Park				$0	$0	$5,714		$0	$3,774	($1,940)	$0	Decrease in contractor expenses for gardening/mowing contract.
33022	PG08	Salaries & Wages	$0	$0	$0	$50	$0	$0	$50					
33022	PG08	Contract - Garden/Mowing	$990	$0	$0	$4,940	$0	$0	$3,000					
33022	PG08	Materials	$0	$0	$0	$500	$0	$0	$500					
33022	PG08	Gutter Cleaning	$0	$0	$0	$100	$0	$0	$100					
33022	PG08	Electricity	$0	$0	$0	$0	$0	$0	$0					
33022	PG08	Water	$0	$0	$0	$10	$0	$0	$10					
33022	PG08	Property Insurance	$0	$0	$0	$50	$0	$0	$50					
33022	PG08	Overheads	$0	$0	$0	$64	$0	$0	$64					
33022	PG08	Plant Operating Costs	$0	$0	$0	$0	$0	$0	$0					
33022	PG09	Town Entrance Surrounds				$0	$0	$0		$0	$2,500	$0	$2,500	Increase in wages, overheads and plant cost allocations.
33022	PG09	Salaries & Wages	$692	$0	$0	$0	$0	$0	$1,000					
33022	PG09	Overheads	$858	$0	$0	$0	$0	$0	$1,000					
33022	PG09	Plant Operating Costs	$200	$0	$0	$0	$0	$0	$500					
33022	PG10	Gnp Town Parks & Gardens		$0	$0	$0	$0	$132,200		$0	$132,200	$0	$0	
33022	PG10	Salaries & Wages	$18,549	$0	$0	$37,555	$0	$0	$37,555					
33022	PG10	Materials	$1,050	$0	$0	$1,100	$0	$0	$1,100					
33022	PG10	relocate play equipment from old Kindy to Gunther Pk	$3,412	$0	$0	$5,000	$0	$0	$5,000					
33022	PG10	Overheads	$22,865	$0	$0	$47,695	$0	$0	$47,695					
33022	PG10	Plant Operating Costs	$18,010	$0	$0	$40,850	$0	$0	$40,850					
33032		Ongerup Parks & Gardens		$0	$35,015		$0	$67,679		$0	$67,792	$0	$113	Increase in ESL and electricity expenses. Decrease in water expenses.
33032		Salaries & Wages	$8,794	$0	$0	$18,245	$0	$0	$18,245					
33032		Emergency Services Levy	$311	$0	$0	$93	$0	$0	$311					
33032		Materials General	$2,496	$0	$0	$5,100	$0	$0	$5,100					
33032		General maintenance	$0	$0	$0	$750	$0	$0	$750					
33032		Renew treated pine log fence	$0	$0	$0	$1,500	$0	$0	$1,500					
33032		Contractor - Remove and install shade sails	$2,415	$0	$0	$2,425	$0	$0	$2,415					
33032		Materials - landscaping Weir Park	$0	$0	$0	$2,000	$0	$0	$2,000					
33032		Electricity	$429	$0	$0	$685	$0	$0	$740					
33032		Water	$51	$0	$0	$500	$0	$0	$350					
33032		Asset Depreciation	$3,756	$0	$0	$6,385	$0	$0	$6,385					
33032		Property Insurance	$23	$0	$0	$25	$0	$0	$25					
33032		Overheads	$10,861	$0	$0	$23,171	$0	$0	$23,171					
33032		Plant Operating Costs	$5,880	$0	$0	$6,800	$0	$0	$6,800					
33042		Borden Parks & Gardens		$0	$16,477		$0	$42,312		$0	$41,372	($940)	$0	Decrease in water expenses.
33042		Salaries & Wages	$5,951	$0	$0	$12,915	$0	$0	$12,915					
33042		Materials & Contracts	$21	$0	$0	$2,555	$0	$0	$2,555					
33042		General maintenance	$0	$0	$0	$750	$0	$0	$750					
33042		Water	$296	$0	$0	$1,790	$0	$0	$850					
33042		Overheads	$7,275	$0	$0	$16,402	$0	$0	$16,402					
33042		Plant Operating Costs	$2,935	$0	$0	$7,900	$0	$0	$7,900					
33052		Gnp Sporting Complex Grounds Maintenance		$0	$88,030		$0	$98,132		$0	$151,125	$0	$52,993	Increase in contractor costs for fertiliser and spraying expenses. Decrease in contractor costs for mowing expenses. Increase in contractor costs for replacement sprinkler expenses. Increase in electricity expenses.
33052		Salaries & Wages	$2,758	$0	$0	$6,000	$0	$0	$6,000					
33052		Materials - Fertilisers and Broad Leaf sprays	$28,590	$0	$0	$3,100	$0	$0	$49,020					
33052		Contractor - Replace Shade Sail	$0	$0	$0	$2,800	$0	$0	$2,800					
33052		Contractor - Gutter Clean	$0	$0	$0	$800	$0	$0	$800					
33052		Contract - Garden/Mowing	$13,591	$0	$0	$24,852	$0	$0	$22,500					
33052		Contract - Replace Sprinklers	$8,744	$0	$0	$0	$0	$0	$8,745					
33052		General maintenance	$0	$0	$0	$750	$0	$0	$750					
33052		Electricity	$3,041	$0	$0	$3,940	$0	$0	$4,620					
33052		Asset Depreciation	$26,585	$0	$0	$45,190	$0	$0	$45,190					
33052		Overheads	$2,856	$0	$0	$7,200	$0	$0	$7,200					
33052		Plant Operating Costs	$1,865	$0	$0	$3,500	$0	$0	$3,500					
33062		Gnp Sporting Complex Building Maintenance		$0	$2,570		$0	$13,889		$0	$13,889	$0	$0	
33062		Salaries & Wages	$673	$0	$0	$1,775	$0	$0	$1,775					
33062		Materials	$573	$0	$0	$2,000	$0	$0	$2,000					
33062		Contractor - Air Cond Servicing	$0	$0	$0	$210	$0	$0	$210					
33062		Contract - Replace HWS	$0	$0	$0	$6,500	$0	$0	$6,500					
33062		Fire Equipment Servicing	$250	$0	$0	$1,000	$0	$0	$1,000					
33062		Overheads	$834	$0	$0	$2,254	$0	$0	$2,254					
33062		Plant Operating Costs	$240	$0	$0	$150	$0	$0	$150					

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
33072		Gnp Sporting Complex Building Operation		$0	$128,443		$0	$175,567		$0	$175,474	($93)	$0	Decrease in ESL Expenses.
33072		Emergency Services Levy	$93	$0	$0	$186	$0	$0	$93					
33072		Asset Depreciation	$105,704	$0	$0	$149,461	$0	$0	$149,461					
33072		Interest on Loan 275	$0	$0	$0	$0	$0	$0	$0					
33072		Interest on Loan 279	$2,688	$0	$0	$5,329	$0	$0	$5,329					
33072		Property Insurance	$19,501	$0	$0	$19,501	$0	$0	$19,501					
33072		Loan Guarantee Fee	$457	$0	$0	$1,090	$0	$0	$1,090					
33082		Ongerup Sporting Complex Grounds Maintenance		$0	$13,986		$0	$25,190		$0	$25,190	$0	$0	
33082		Salaries & Wages	$1,875	$0	$0	$3,000	$0	$0	$3,000					
33082		Materials & Contracts	$223	$0	$0	$2,000	$0	$0	$2,000					
33082		Electricity	$0	$0	$0	$700	$0	$0	$700					
33082		Asset Depreciation	$7,167	$0	$0	$12,180	$0	$0	$12,180					
33082		Overheads	$2,310	$0	$0	$3,810	$0	$0	$3,810					
33082		Plant Operating Costs	$2,413	$0	$0	$3,500	$0	$0	$3,500					
33092		Ongerup Sporting Complex Building Maintenance		$0	$162		$0	$3,671		$0	$3,671	$0	$0	
33092		Salaries & Wages	$0	$0	$0	$800	$0	$0	$800					
33092		Materials	$73	$0	$0	$1,000	$0	$0	$1,000					
33092		Fire Extinguisher service	$89	$0	$0	$455	$0	$0	$455					
33092		Contractor - Electrical Repairs	$0	$0	$0	$0	$0	$0	$0					
33092		Overheads	$0	$0	$0	$1,016	$0	$0	$1,016					
33092		Plant Operating Costs	$0	$0	$0	$400	$0	$0	$400	$0	$0			
33102		Ongerup Sporting Complex Building Operation		$0	$27,436		$0	$41,066		$0	$41,073	$0	$7	Increase in gas expenses.
33102		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
33102		Gas	$85	$0	$0	$78	$0	$0	$85					
33102		Asset Depreciation	$21,594	$0	$0	$35,230	$0	$0	$35,230					
33102		Property Insurance	$5,664	$0	$0	$5,665	$0	$0	$5,665					
33112		Borden Sporting Complex Grounds Maintenance		$0	$13,975		$0	$26,520		$0	$26,850	$0	$330	Increase in electricity expenses.
33112		Salaries & Wages	$1,134	$0	$0	$2,000	$0	$0	$2,000					
33112		Materials General	$0	$0	$0	$2,000	$0	$0	$2,000					
33112		Contractor - Fire Equip Servicing	$126	$0	$0	$480	$0	$0	$480					
33112		Contractor - Clean gutters	$0	$0	$0	$800	$0	$0	$800					
33112		Contracts - Oil playground equipment	$0	$0	$0	$400	$0	$0	$400					
33112		Contracts - Sand for softfall	$0	$0	$0	$1,000	$0	$0	$1,000					
33112		Electricity	$1,110	$0	$0	$1,555	$0	$0	$1,885					
33112		Asset Depreciation	$8,298	$0	$0	$13,500	$0	$0	$13,500					
33112		Overheads	$1,406	$0	$0	$2,540	$0	$0	$2,540					
33112		Plant Operating Costs	$1,900	$0	$0	$2,245	$0	$0	$2,245					
33122		Borden Sporting Complex Building Maintenance		$0	$39		$0	$3,303		$0	$3,303	$0	$0	
33122		Salaries & Wages	$0	$0	$0	$250	$0	$0	$250					
33122		Materials & Contracts	$0	$0	$0	$700	$0	$0	$700					
33122		Fire Equipment Servicing	$39	$0	$0	$915	$0	$0	$915					
33122		Contractor - Stage steps	$0	$0	$0	$1,000	$0	$0	$1,000					
33122		Overheads	$0	$0	$0	$318	$0	$0	$318					
33122		Plant Operating Costs	$0	$0	$0	$120	$0	$0	$120					
33132		Borden Sporting Complex Building Operation		$0	$64,711		$0	$103,857		$0	$103,857	$0	$0	
33132		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
33132		Asset Depreciation	$55,614	$0	$0	$94,365	$0	$0	$94,365					
33132		Interest on Loan 278	$418	$0	$0	$629	$0	$0	$629					
33132		Property Insurance	$8,495	$0	$0	$8,495	$0	$0	$8,495					
33132		Guarantee Fee on Loan 276 & 278	$91	$0	$0	$275	$0	$0	$275					
33222		Gnowangerup Bowling Club		$0	$13,154		$0	$20,911		$0	$20,911	$0	$0	
33222		Salaries & Wages	$0	$0	$0	$100	$0	$0	$100					
33222		Overheads	$0	$0	$0	$127	$0	$0	$127					
33222		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
33222		Asset Depreciation	$10,119	$0	$0	$17,650	$0	$0	$17,650					
33222		Property Insurance	$2,941	$0	$0	$2,941	$0	$0	$2,941					
33252		Old Borden Bowling Club		$0	$0		$0	$110		$0	$110	$0	$0	
33252		Fire Equipment Servicing	$0	$0	$0	$110	$0	$0	$110					
33232		Depreciation - Infrastructure		$0	$2,223		$0	$3,775		$0	$3,775			
33232		Asset Depreciation	$2,223	$0	$0	$3,775	$0	$0	$3,775					
33282		Corporate & Community Unit Costs		$0	$7,981		$0	$19,871		$0	$19,871	$0	$0	
33282		Admin Allocations	$7,981	$0	$0	$19,871	$0	$0	$19,871					
33332		Pistol Club Building Operations		$0	$2,971		$0	$4,291		$0	$4,516	$0	$225	Increase in Fire Equipment Servicng expenses.
33332		Materials	$0	$0	$0	$205	$0	$0	$205					
33332		Contractor - Fire Equipment Servicing	$225	$0	$0	$0	$0	$0	$225					
33332		Asset Depreciation	$1,925	$0	$0	$3,265	$0	$0	$3,265					
33332		Property Insurance	$821	$0	$0	$821	$0	$0	$821					

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
33422		Depreciation (Complex Buildings)		$0	$140		$0	$0		$0	$240	$0	$240	Increase in non-cash depreciatioin expenses.
33422		Asset Depreciation	$140	$0	$0	$0	$0	$0	$240					
33432		Other Recreation Expenditure		$0	$510		$0	$0		$0	$780	$0	$780	Increase in travel allowance expenses paid.
33432		Employee Costs - Telephone allowance	$510	$0	$0	$0	$0	$0	$780					
33452		Nobarach Park - Building Maintenance		$0	$7,822		$0	$21,553		$0	$21,948	$0	$395	Increase in contractor costs for hygiene service and electricity expenses.
33452		Salaries & Wages	$0	$0	$0	$2,200	$0	$0	$2,200					
33452		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
33452		Materials	$0	$0	$0	$1,000	$0	$0	$1,000					
33452		Contractor - Pest Control	$0	$0	$0	$150	$0	$0	$150					
33452		Contractor - Hygiene Service	$305	$0	$0	$150	$0	$0	$305					
33452		Softfall Maintenance Allocation	$0	$0	$0	$3,000	$0	$0	$3,000					
33452		Electricity	$779	$0	$0	$1,095	$0	$0	$1,335					
33452		Asset Depreciation	$6,349	$0	$0	$10,775	$0	$0	$10,775					
33452		Property Insurance	$296	$0	$0	$296	$0	$0	$296					
33452		Overheads	$0	$0	$0	$2,794	$0	$0	$2,794					
33532		Ongerup Bowls Club SSL Interest		$0	$0		$0	$1,173		$0	$1,173	$0	$0	
33532		Other - Govt Guarantee Fee on Loan	$212	$0	$0	$0	$0	$0	$373					
33532		Interest on Loan 283	$368	$0	$0	$1,173	$0	$0	$800					
		Sub Total - OTHER RECREATION & SPORT OP/EXP	$565,027	$0	$565,029	$971,206	$0	$971,206	$1,005,556	$0	$1,005,556	($23,233)	$57,583	
		OPERATING INCOME												
33003		Other Sport and Rec Income	$0	($334)	$0		($1,173)	$0		($1,173)	$0	$0	$0	
33003		Borden Pavilions SAR Loan Interest income	$0	$0	$0	$0	$0	$0	$0					
33003		Ongerup Bowls Club SSL Interest	($334)	$0	$0	($1,173)	$0	$0	($1,173)					
33003		Gnp Sporting Complex SAR Loan Int Income	$0	$0	$0	$0	$0	$0	$0					
33053		VARIOUS REIMBURSEMENT		($3)	$0		$0	$0		($3)	$0	($3)	$0	
33053		Reimbursements	($3)	$0	$0	$0	$0	$0	($3)					
33113		Non-Operating Grants	$0	$0	$0	$0	($522,000)	$0		($522,000)	$0	$0	$0	
33113		Non-Operating Grant - LRCI3 - Balance	$0	$0	$0	($429,708)	$0	$0	($429,708)					
33113		Non-Operating Grant - LRCI3 - 50% Advance				($92,292)	$0	$0	($92,292)					
		Sub Total - OTHER RECREATION & SPORT OP/INC	($337)	($337)	$0	($523,173)	($523,173)	$0	($523,176)	($523,176)	$0	($3)	$0	
		Total - OTHER RECREATION & SPORT	$564,690	($337)	$565,029	$448,033	($523,173)	$971,206	$482,380	($523,176)	$1,005,556	($23,236)	$57,583	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		SWIMMING POOL												
		OPERATING EXPENDITURE												
32002		Strategy & Governance Unit Costs		$0	$1,319	$0	$0	$7,602		$0	$7,602	$0	$0	
32002		Admin Allocations	$1,319	$0	$0	$7,602	$0	$0	$7,602					
32012		Administration Activity Costs		$0	$23,001	$0	$0	$46,161		$0	$46,161	$0	$0	
32012		Admin Allocations	$23,001	$0	$0	$46,161	$0	$0	$46,161					
32032		Depreciation		$0	$104	$0	$0	$0		$0	$180	$0	$180	Increase in non-cash depreciation expense allocations.
32032		Depreication	$104	$0	$0	$0	$0	$0	$180					
32042		Gnowangerup Swimming Pool Staff Salaries		$0	$58,871	$0	$0	$94,953		$0	$94,953	$0	$0	
32042		Salaries & Wages - Pool Staff	$58,871	$0	$0	$91,768	$0	$0	$91,768					
32042		Accruals (LSL)	$0	$0	$0	$3,185	$0	$0	$3,185					
32052		Gnowangerup Swimming Pool Building Maintenance		$0	$2,348	$0	$0	$10,760		$0	$10,760	$0	$0	
32052		Salaries & Wages	$1,092	$0	$0	$2,500	$0	$0	$2,500					
32052		Materials General	$464	$0	$0	$2,500	$0	$0	$2,500					
32052		Move gas bottles to new location	$0	$0	$0	$0	$0	$0	$0					
32052		Instal security screen	$0	$0	$0	$1,500	$0	$0	$1,500					
32052		Fire Equipment Servicing	$73	$0	$0	$150	$0	$0	$150					
32052		Contractor - Pest Control	$0	$0	$0	$385	$0	$0	$385					
32052		Contractor - Plumbing Repairs	$0	$0	$0	$200	$0	$0	$200					
32052		Overheads	$459	$0	$0	$3,175	$0	$0	$3,175					
32052		Plant Operating Costs	$260	$0	$0	$350	$0	$0	$350					
32062		Gnowangerup Swimming Pool Building Operation		$0	$68,809	$0	$0	$121,436		$0	$121,451	$0	$15	Increase in contract hygiene service.
32062		Materials General		$0	$0	$1,500	$0	$0	$1,500					
32062		Contractor - Hygiene Service	$305	$0	$0	$290	$0	$0	$305					
32062		Electricity	$10,804	$0	$0	$22,550	$0	$0	$22,550					
32062		Telephone	$1,569	$0	$0	$2,710	$0	$0	$2,710					
32062		Water	$4,131	$0	$0	$9,270	$0	$0	$9,270					
32062		Asset Depreciation	$47,420	$0	$0	$80,535	$0	$0	$80,535					
32062		Property Insurance	$4,581	$0	$0	$4,581	$0	$0	$4,581					
32072		Gnowangerup Swimming Pool Grounds Maintenance		$0	$6,084		$0	$16,184		$0	$16,184	$0	$0	
32072		Salaries & Wages	$0	$0	$0	$700	$0	$0	$700					
32072		Contract - Garden/Mowing	$5,966	$0	$0	$11,495	$0	$0	$11,495					
32072		Materials - Plants & Soil	$118	$0	$0	$1,500	$0	$0	$1,500					
32072		Materials	$0	$0	$0	$1,500	$0	$0	$1,500					
32072		Overheads	$0	$0	$0	$889	$0	$0	$889					
32072		Plant Operating Costs	$0	$0	$0	$100	$0	$0	$100					
32082		Gnowangerup Swimming Pool Chemicals		$0	$77		$0	$7,445		$0	$7,445	$0	$0	
32082		Materials - Liquid Chlorine	$0	$0	$0	$5,365	$0	$0	$5,365					
32082		Materials - Freight	$77	$0	$0	$300	$0	$0	$300					
32082		Materials - Acid	$0	$0	$0	$370	$0	$0	$370					
32082		Materials - Bi Carb	$0	$0	$0	$360	$0	$0	$360					
32082		Materials - Other Chemicals	$0	$0	$0	$450	$0	$0	$450					
32082		Materials - Safety Equipment	$0	$0	$0	$600	$0	$0	$600					
32082		Materials - Container Deposit	$0	$0	$0	$0	$0	$0	$0					
32092		Gnowangerup Swimming Pool Minor Equipment & Servicing		$0	$1,573		$0	$8,362		$0	$8,362	$0	$0	
32092		Salaries & Wages	$0	$0	$0	$0	$0	$0	$0					
32092		Materials - Freight		$0	$0	$100	$0	$0	$100					
32092		Materials - Oxy Viva Supplies	$83	$0	$0	$260	$0	$0	$260					
32092		Materials - RLSWA Water Reg	$0	$0	$0	$150	$0	$0	$150					
32092		Materials - Pool Heating Repairs	$0	$0	$0	$4,852	$0	$0	$4,852					
32092		Materials - General	$1,490	$0	$0	$3,000	$0	$0	$3,000					
32102		30 Corbett St Building Maintenance		$0	$88	$0	$0	$0		$0	$87	$0	$87	Increase in wages, overheads and plant cost allocations.
32102		Salaries & Wages	$32	$0	$0	$0	$0	$0	$32					
32102		Overheads	$40	$0	$0	$0	$0	$0	$40					
32102		Plant Operating Costs	$15	$0	$0	$0	$0	$0	$15					
32142		Swimming Pool Insurances		$0	$3,395		$0	$3,704		$0	$3,395	($309)	$0	Decrease in insurance premiums.
32142		Workers Compensation Insurance	$2,242	$0	$0	$2,571	$0	$0	$2,242					
32142		Personal Accident Insurance	$26	$0	$0	$40	$0	$0	$26					
32142		Public Liability Insurance	$1,127	$0	$0	$1,093	$0	$0	$1,127					
32152		Swimming Pool Superannuation		$0	$8,558		$0	$14,035		$0	$14,035	$0	$0	
32152		Superannuation - Swim Pool	$8,558	$0	$0	$14,035	$0	$0	$14,035					

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
32162		Swimming Pool Other Costs		$0	$1,081		$0	$6,150		$0	$6,150	$0	$0	
32162		Salaries & Wages		$0	$0	$0	$0	$0	$0					
32162		Protective clothing	$100	$0	$0	$1,000	$0	$0	$1,000					
32162		Conferences & Training	$436	$0	$0	$2,500	$0	$0	$2,500					
32162		Pool Promotion	$545	$0	$0	$2,500	$0	$0	$2,500					
32162		Other Employee Costs	$0	$0	$0	$150	$0	$0	$150					
		Sub Total - SWIMMING POOL OP/EXP	$175,307	$0	$175,308	$336,792	$0	$336,792	$336,765	$0	$336,765	($309)	$282	
		OPERATING INCOME												
32003		Swimming Pool Entrance Fees		($12,506)	$0	$0	($16,500)	$0		($13,000)	$0	$0	$3,500	Decrease in pool entrance fee income.
32003		General admission fees	($12,506)	$0	$0	($16,500)	$0	$0	($13,000)					
		Sub Total - SWIMMING POOL OP/INC	($12,506)	($12,506)	$0	($16,500)	($16,500)	$0	($13,000)	($13,000)	$0	$0	$3,500	
		Total - SWIMMING POOL	$162,801	($12,506)	$175,308	$320,292	($16,500)	$336,792	$323,765	($13,000)	$336,765	($309)	$3,782	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		LIBRARIES												
		OPERATING EXPENDITURE												
35002		Administration Activity Costs		$0	$30,058	$0	$0	$56,209		$0	$56,209	$0	$0	
35002		Admin Allocations	$30,058	$0	$0	$56,209	$0	$0	$56,209					
35022		Gnowangerup Library Salaries		$0	$18,107		$0	$35,125		$0	$35,509	$0	$384	Increase in superannuation expenses.
35022		Salaries & Wages	$15,098	$0	$0	$26,720	$0	$0	$26,720					
35022		Superannuation - Gnp Library	$2,922	$0	$0	$4,086	$0	$0	$4,470					
35022		Conferences & Training	$0	$0	$0	$1,800	$0	$0	$1,800					
35022		Accruals (AL & LSL)	$0	$0	$0	$2,264	$0	$0	$2,264					
35022		Other Employee costs	$87	$0	$0	$255	$0	$0	$255					
35042		Gnp Library Building Maintenance		$0	$0	$0	$0	$618		$0	$618	$0	$0	
35042		Salaries & Wages	$0	$0	$0	$250	$0	$0	$250					
35042		Materials & Contracts	$0	$0	$0	$50	$0	$0	$50					
35042		Overheads	$0	$0	$0	$318	$0	$0	$318					
35052		Gnp Library Building Operation		$0	$4,389		$0	$9,913		$0	$9,913	$0	$0	
35052		Cleaning of Library	$2,150	$0	$0	$4,115	$0	$0	$4,115					
35052		Contractor - Pest Control	$0	$0	$0	$150	$0	$0	$150					
35052		Contractor - Air Cond Service	$0	$0	$0	$485	$0	$0	$485					
35052		Gutter repairs and cleaning	$0	$0	$0	$250	$0	$0	$250					
35052		Electricity	$1,352	$0	$0	$3,150	$0	$0	$3,150					
35052		Telephone	$318	$0	$0	$710	$0	$0	$710					
35052		Water	$22	$0	$0	$315	$0	$0	$315					
35052		Asset Depreciation	$272	$0	$0	$465	$0	$0	$465					
35052		Property Insurance	$273	$0	$0	$273	$0	$0	$273					
35072		Library Book Exchange		$0	$616	$0	$0	$620		$0	$1,000	$0	$380	Increase in freight expenses.
35072		Postage & Freight	$616	$0	$0	$620	$0	$0	$1,000					
35082		Ongerup Library Book Exchange		$0	$74	$0	$0	$350		$0	$350	$0	$0	
35082		Postage & Freight	$74	$0	$0	$350	$0	$0	$350					
35092		Gnowangerup Library Minor Items		$0	$0	$0	$0	$2,000		$0	$2,000	$0	$0	
35092		Stationery & minor furniture items	$0	$0	$0	$1,000	$0	$0	$1,000					
35092		Other sundry costs	$0	$0	$0	$1,000	$0	$0	$1,000					
35102		Ongerup Library Minor Items		$0	$0	$0	$0	$510		$0	$510	$0	$0	
35102		Other sundry costs	$0	$0	$0	$510	$0	$0	$510					
35112		Gnowangerup Library		$0	$6,927	$0	$0	$16,072		$0	$16,405	$0	$333	Increase in Spydus subscription.
35112		Spydus Library system subscription 50%	$1,416	$0	$0	$2,395	$0	$0	$2,832					
35112		Public Libraries membership	$200	$0	$0	$175	$0	$0	$200					
35112		Book Stock Purchases	$157	$0	$0	$2,200	$0	$0	$2,200					
35112		Lost & Damaged Book charges	$0	$0	$0	$300	$0	$0	$300					
35112		Better Beginnings Expenses	$100	$0	$0	$150	$0	$0	$150					
35112		Book Week exenses	$973	$0	$0	$1,102	$0	$0	$973					
35112		Events allocation	$0	$0	$0	$2,000	$0	$0	$2,000					
35112		Contractor - Staffing allocation	$3,649	$0	$0	$6,750	$0	$0	$6,750					
35112		Materials	$433	$0	$0	$1,000	$0	$0	$1,000					
35122		Ongerup Library		$0	$17,416	$0	$0	$17,395		$0	$18,832	$0	$1,437	Increase in Spydus subscription.
35122		Spydus Library system subscription	$1,416	$0	$0	$2,395	$0	$0	$2,832					
35122		CRC Payment - Events allocation	$3,000	$0	$0	$3,000	$0	$0	$3,000					
35122		Materials - Contribution to operations costs	$13,000	$0	$0	$12,000	$0	$0	$13,000					
35142		Regional Library Costs		$0	$1,286	$0	$0	$2,200		$0	$2,200	$0	$0	
35142		Regional Scheme Contributions	$1,286	$0	$0	$2,200	$0	$0	$2,200					
35192		Library Insurance Expenses		$0	$1,317	$0	$0	$1,218		$0	$1,317	$0	$99	Increase in insurance premiums.
35192		Workers Compensation Insurance	$870	$0	$0	$749	$0	$0	$870					
35192		Personal Accident Insurance	$10	$0	$0	$17	$0	$0	$10					
35192		Public Liability Insurance	$437	$0	$0	$452	$0	$0	$437					
35202		Technology & Digital inclusion Expenses		$0	$4,902		$0	$5,000		$0	$5,000	$0	$0	
35202		Materials	$4,902	$0	$0	$5,000	$0	$0	$5,000					
		Sub Total - LIBRARIES OP/EXP	$85,092	$0	$85,092	$147,230	$0	$147,230	$149,863	$0	$149,863	$0	$2,633	
		OPERATING INCOME												
35013		Gnp Library Other		($5,920)	$0	$0	($6,002)	$0		($5,920)	$0	$0	$82	Decrease in Bookweek grant.
35013		Grants - Bookweek & BB & travel grant	($920)	$0	$0	($1,002)	$0	$0	($920)					
35013		Grants - Technology & digital Inclusion	($5,000)	$0	$0	($5,000)	$0	$0	($5,000)					
		Sub Total - LIBRARIES OP/INC	($5,920)	($5,920)	$0	($6,002)	($6,002)	$0	($5,920)	($5,920)	$0	$0	$82	
		Total - LIBRARIES	$79,172	($5,920)	$85,092	$141,228	($6,002)	$147,230	$143,943	($5,920)	$149,863	$0	$2,715	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		OTHER CULTURE												
		OPERATING EXPENDITURE												
37002		Corporate & Community Unit Costs		$0	$6,805	$0	$0	$12,305		$0	$12,305	$0	$0	
37002		Admin Allocations	$6,805	$0	$0	$12,305	$0	$0	$12,305					
37032		Old Gnowangerup Police Station & Gaol Building Maintenance		$0	$0	$0	$0	$264		$0	$264	$0	$0	
37032		Salaries & Wages	$0	$0	$0	$50	$0	$0	$50					
37032		Overheads	$0	$0	$0	$64	$0	$0	$64					
37032		Materials -	$0	$0	$0	$150	$0	$0	$150					
37042		Old Gnowangerup Gaol Building Operation		$0	$1,816	$0	$0	$2,702		$0	$2,762	$0	$60	Increase in electricity expenses.
37042		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
37042		Materials & contracts	$0	$0	$0	$0	$0	$0	$0					
37042		Electricity	$428	$0	$0	$675	$0	$0	$735					
37042		Water	$8	$0	$0	$25	$0	$0	$25					
37042		Depreciation	$542	$0	$0	$1,165	$0	$0	$1,165					
37042		Property Insurance	$744	$0	$0	$744	$0	$0	$744					
37072		Ongerup Community Centre Building Maintenance		$0	$190	$0	$0	$461		$0	$501	$0	$40	Increaser in plant cost allocations.
37072		Salaries & Wages	$130	$0	$0	$150	$0	$0	$150					
37072		Materials - Buildings.plus Maintenance	$0	$0	$0	$100	$0	$0	$100					
37072		Overheads	$0	$0	$0	$191	$0	$0	$191					
37072		Plant Operating Costs	$60	$0	$0	$20	$0	$0	$60					
37082		Ongerup Community Centre Building Operation		$0	$4,829	$0	$0	$8,168		$0	$8,168	$0	$0	
37082		Emergency Services Levy	$186	$0	$0	$186	$0	$0	$186					
37082		Contractor - Carpet cleaning	$0	$0	$0	$0	$0	$0	$0					
37082		Contractor - Pest Control	$0	$0	$0	$0	$0	$0	$0					
37082		Contractor - Fire Equipment Servicing	$0	$0	$0	$0	$0	$0	$0					
37082		Gutter Cleaning	$0	$0	$0	$0	$0	$0	$0					
37082		Electricity	$0	$0	$0	$300	$0	$0	$300					
37082		Water	$8	$0	$0	$400	$0	$0	$400					
37082		Asset Depreciation	$3,393	$0	$0	$6,040	$0	$0	$6,040					
37082		Property Insurance	$1,242	$0	$0	$1,242	$0	$0	$1,242					
37112		Gnp Historic Centre Building Maintenance		$0	$0	$0	$0	$130		$0	$130	$0	$0	
37112		Pest Control	$0	$0	$0	$130	$0	$0	$130					
37122		Gnp Historic Centre Building Operation		$0	$1,956	$0	$0	$3,008		$0	$3,240	$0	$232	Decrease in ESL Expense. Increase in electricity and water expenses.
37122		Emergency Services Levy	$0	$0	$0	$93	$0	$0	$0					
37122		Fire Extinguisher Service	$0	$0	$0	$60	$0	$0	$60					
37122		Electricity	$424	$0	$0	$650	$0	$0	$725					
37122		Water	$422	$0	$0	$475	$0	$0	$725					
37122		Asset Depreciation	$701	$0	$0	$1,320	$0	$0	$1,320					
37122		Property Insurance	$409	$0	$0	$410	$0	$0	$410					
37262		Ongerup Museum Building Maintenance		$0	$0	$0	$0	$267		$0	$267	$0	$0	
37262		Salaries & Wages	$0	$0	$0	$100	$0	$0	$100					
37262		Overheads	$0	$0	$0	$127	$0	$0	$127					
37262		Plant Operating Costs	$0	$0	$0	$40	$0	$0	$40					
37132		Ongerup Museum Building Operation		$0	$5,951	$0	$0	$9,993		$0	$10,203	$0	$210	Increase in contractor costs for fire extinguisher servicing.
37132		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
37132		Contracts - Fire Extinguisher Service	$465	$0	$0	$255	$0	$0	$465					
37132		Electricity	$473	$0	$0	$770	$0	$0	$770					
37132		Water	$59	$0	$0	$480	$0	$0	$480					
37132		Asset Depreciation	$3,981	$0	$0	$7,515	$0	$0	$7,515					
37132		Property Insurance	$880	$0	$0	$880	$0	$0	$880					
37172		Aylmore Mineral Springs		$0	$1,257	$0	$0	$11,040		$0	$11,145	$0	$105	Increase in plant cost allocations.
37172		Salaries & Wages	$486	$0	$0	$2,000	$0	$0	$2,000					
37172		Overheads	$603	$0	$0	$2,540	$0	$0	$2,540					
37172		Plant Operating Costs	$105	$0	$0	$0	$0	$0	$105					
37172		Materials	$63	$0	$0	$500	$0	$0	$500					
37172		Storyboards design & print	$0	$0	$0	$6,000	$0	$0	$6,000					
37222		Heritage Strategy & Municipal Inventory		$0	$0		$0	$2,500		$0	$2,500	$0	$0	
37222		Heritage Inventory Review	$0	$0	$0	$2,500	$0	$0	$2,500					

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
37322		Old Gnowangerup Star Building Operation		$0	$2,306		$0	$2,897		$0	$3,832	$0	$935	Increase in electricity and water expenses.
37322		Salaries & Wages	$0	$0	$0	$0	$0	$0	$0					
37322		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
37322		Contracts - Fire Equipment Servicing	$0	$0	$0	$100	$0	$0	$100					
37322		Electricity	$734	$0	$0	$645	$0	$0	$1,490					
37322		Water	$927	$0	$0	$1,395	$0	$0	$1,485					
37322		Asset Depreciation	$162	$0	$0	$275	$0	$0	$275					
37322		Property Insurance	$389	$0	$0	$389	$0	$0	$389					
37322		Overheads	$0	$0	$0	$0	$0	$0	$0					
37332		Old Gnowangerup Star Building Maintenance		$0	$175		$0	$12,410		$0	$12,410	$0	$0	
37332		Salaries & Wages	$65	$0	$0	$2,000	$0	$0	$2,000					
37332		Materials	$0	$0	$0	$3,500	$0	$0	$3,500					
37332		Contractor - Maint Repairs	$0	$0	$0	$2,000	$0	$0	$2,000					
37332		Contractor - Volunteer expenses	$0	$0	$0	$2,000			$2,000					
37332		Overheads	$80	$0	$0	$2,540	$0	$0	$2,540					
37332		Plant Operating Costs	$30	$0	$0	$370	$0	$0	$370					
		Sub Total - OTHER CULTURE OP/EXP	$25,285	$0	$25,284	$66,145	$0	$66,145	$67,727	$0	$67,727	$0	$1,582	
		OPERATING INCOME												
37023		Reimbursements/ Donations		$0	$0	$0	$0	$0		$0	$0	$0	$0	
37023		Contributions - Other	$0	$0	$0	$0	$0	$0	$0					
37043		Government Grants		$0	$0	$0	$0	$0		$0	$0	$0	$0	
		Grant for local heritage survey	$0	$0	$0				$0					
		Sub Total - OTHER CULTURE OP/INC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		Total - OTHER CULTURE	$25,285	$0	$25,284	$66,145	$0	$66,145	$67,727	$0	$67,727	$0	$1,582	
		Total - RECREATION AND CULTURE	**$930,801**	**($19,364)**	**$950,167**	**$1,154,931**	**($546,975)**	**$1,701,906**	**$1,202,236**	**($542,696)**	**$1,744,932**	**($23,545)**	**$70,850**	

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE												
		OPERATING EXPENDITURE												
39002		Depreciation - Roads		$0	$580,861	$0	$0	$857,535		$0	$857,535	$0	$0	
39002		Asset depreciation	$580,861	$0	$0	$857,535	$0	$0	$857,535					
39012		Bridges - Pallinup Bridge		$0	$15,499	$0	$0	$31,276		$0	$31,276	$0	$0	
39012		Salaries & Wages	$0	$0	$0	$850	$0	$0	$850					
39012		Overheads	$0	$0	$0	$1,080	$0	$0	$1,080					
39012		Plant Operating Costs	$0	$0	$0	$110	$0	$0	$110					
39012		Materials & Contracts	$0	$0	$0	$5,000	$0	$0	$5,000					
39012		Asset depreciation	$12,488	$0	$0	$21,225	$0	$0	$21,225					
39012		Bridge Insurance	$3,011	$0	$0	$3,011	$0	$0	$3,011					
39022		Depreciation - Footpaths		$0	$8,761	$0	$0	$14,895		$0	$14,895	$0	$0	
39022		Asset depreciation	$8,761	$0	$0	$14,895	$0	$0	$14,895					
39032		Depreciation - Other		$0	$21,551	$0	$0	$35,195		$0	$35,195	$0	$0	
39032		Asset depreciation - Other Infrastructure	$21,551	$0	$0	$35,195	$0	$0	$35,195					
39042		Gnp Depot Building Maintenance		$0	$5,161	$0	$0	$32,100		$0	$32,100	$0	$0	
39042		Salaries & Wages	$714	$0	$0	$1,500	$0	$0	$1,500					
39042		Materials & Contracts - General	$308	$0	$0	$5,000	$0	$0	$5,000					
39042		Service Depot Fuel Tanks (6 & 12 mth)	$3,545	$0	$0	$17,885	$0	$0	$17,885					
39042		Contracts - Fire Equipment Servicing	$92	$0	$0	$750	$0	$0	$750					
39042		Contracts - Air conditioner servicing	$0	$0	$0	$300	$0	$0	$300					
39042		Contractor - Pest Control	$0	$0	$0	$160	$0	$0	$160					
39042		Contractor - CCTV	$0	$0	$0	$4,500	$0	$0	$4,500					
39042		Overheads	$457	$0	$0	$1,905	$0	$0	$1,905					
39042		Plant Operating Costs	$45	$0	$0	$100	$0	$0	$100					
39052		Gnp Depot Building Operation		$0	$54,988	$0	$0	$40,806		$0	$64,416	$0	$23,610	Increase in contractor costs for removal of fuel tanks and environmental study expenses. Increase in electricity, telephone and water expenses.
39052		Salaries & Wages	$1,688	$0	$0	$3,200	$0	$0	$3,200					
39052		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
39052		Materials & Contracts	$694	$0	$0	$1,500	$0	$0	$1,500					
39052		Contractor - Environmental study on removal of fuel tanks	$22,000	$0	$0	$0	$0	$0	$22,000					
39052		Decommission fuel tanks	$16,570	$0	$0	$15,665	$0	$0	$16,570					
39052		Electricity	$1,773	$0	$0	$2,745	$0	$0	$2,865					
39052		Telephone	$1,719	$0	$0	$2,345	$0	$0	$2,645					
39052		Water	$1,064	$0	$0	$1,500	$0	$0	$1,785					
39052		Asset depreciation	$7,518	$0	$0	$11,890	$0	$0	$11,890					
39052		Property Insurance	$1,868	$0	$0	$1,868	$0	$0	$1,868					
39062		Ongerup Depot Building Maintenance		$0	$10,869		$0	$14,919		$0	$19,646	$0	$4,727	Increase in wages, overheads and plant cost allocations. Increase in materials cost for rack mounted storage expenses.
39062		Salaries & Wages	$1,500	$0	$0	$550	$0	$0	$1,800					
39062		Fire Equipment servicing	$73	$0	$0	$500	$0	$0	$500					
39062		Materials & Contracts	$1,122	$0	$0	$750	$0	$0	$1,800					
39062		External - Repaint external doors	$0	$0	$0	$220	$0	$0	$220					
39062		Kitchen - Replace internal door hardware	$0	$0	$0	$200	$0	$0	$200					
39062		Service Depot Fuel Tanks (6 & 12 mth)	$5,563	$0	$0	$11,890	$0	$0	$11,890					
39062		Overheads	$1,851	$0	$0	$699	$0	$0	$2,286					
39062		Plant Operating Costs	$760	$0	$0	$110	$0	$0	$950					
39072		Ongerup Depot Building Operation		$0	$2,300	$0	$0	$4,369		$0	$4,369	$0	$0	
39072		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
39072		Materials & Contracts	$299	$0	$0	$1,000	$0	$0	$1,000					
39072		Electricity	$768	$0	$0	$1,115	$0	$0	$1,160					
39072		Telephone	$294	$0	$0	$750	$0	$0	$705					
39072		Water	$22	$0	$0	$250	$0	$0	$250					
39072		Asset depreciation	$412	$0	$0	$750	$0	$0	$750					
39072		Property Insurance	$411	$0	$0	$411	$0	$0	$411					
39082		36 John St Building Maintenance		$0	$617	$0	$0	$0		$0	$616	$0	$616	Increase in wages, overheads and plant cost allocations.
39082		Salaries & Wages	$255	$0	$0	$0	$0	$0	$255					
39082		Overheads	$316	$0	$0	$0	$0	$0	$316					
39082		Plant Operating Costs	$45	$0	$0	$0	$0	$0	$45					
39082		Materials	$0	$0	$0	$0	$0	$0	$0	$0	$0			
39102		Gravel Pit Reinstatements		$0	$0		$0	$3,770		$0	$3,770	$0	$0	
39102		Salaries & Wages	$0	$0	$0	$1,000	$0	$0	$1,000					
39102		Overheads	$0	$0	$0	$1,270	$0	$0	$1,270					
39102		Plant Operating Costs	$0	$0	$0	$1,500	$0	$0	$1,500					

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
39112		Road Maintenance		$0	$897,587		$0	$1,929,659		$0	$1,915,986	($13,673)	$0	Increase in wages and plant cost allocations. Decrease in overheads allocationis. Increase in contractor costs for maintenance grading.
39112		Salaries & Wages	$199,332	$0	$0	$405,639	$0	$0	$456,212					
39112		Materials - Road Maint	$124,158	$0	$0	$122,500	$0	$0	$123,880					
39112		Materials - Tree Pruning under WP Lines	$0	$0	$0	$20,000	$0	$0	$20,000					
39112		Replacement signage	$0	$0	$0	$20,000	$0	$0	$20,000					
39112		Contractor - Shoulder Grading	$90,379	$0	$0	$49,660	$0	$0	$90,379					
39112		Contractor - Flood damage pre-event data capture	$2,216	$0	$0	$26,750	$0	$0	$26,750					
39112		Contractor - Engineering Consultancy	$8,700	$0	$0	$25,000	$0	$0	$25,000					
39112		Overheads	$212,713	$0	$0	$661,222	$0	$0	$558,501					
39112		Plant Operating Costs	$260,089	$0	$0	$598,888	$0	$0	$595,264					
39122		Administration Department Costs allocated to Transport		$0	$105	$0	$0	$36,258		$0	$36,258	$0	$0	
39122		Administration Allocations	$105	$0	$0	$36,258	$0	$0	$36,258	$0	$0			
39132		Roman/Asset Development		$0	$43,404	$0	$0	$81,215		$0	$81,215	$0	$0	
39132		Salaries & Wages	$13,624	$0	$0	$25,000	$0	$0	$25,000					
39132		RAMM Licence/Support costs	$9,836	$0	$0	$9,965	$0	$0	$9,965					
39132		Nams.Plus Subscription costs	$0	$0	$0	$0	$0	$0	$0					
39132		Materials general	$0	$0	$0	$5,000	$0	$0	$5,000					
39132		Purchase 2 x New Metro-Count Traffic Counters	$0	$0	$0	$0	$0	$0	$0					
39132		Overheads	$16,591	$0	$0	$31,750	$0	$0	$31,750					
39132		Plant Operating Costs	$3,353	$0	$0	$9,500	$0	$0	$9,500					
39142		Street Lighting		$0	$28,524	$0	$0	$41,500		$0	$42,800	$0	$1,300	Increase in electricity expenses.
39142		Electricity	$28,524	$0	$0	$41,500	$0	$0	$42,800					
39182		Gnowangerup Depot General Maintenance		$0	$19,118	$0	$0	$16,397		$0	$22,825	$0	$6,428	Increase in wages, overheads and plant cost allocations. Increase in materials expenses.
39182		Salaries & Wages	$6,420	$0	$0	$6,100	$0	$0	$7,500					
39182		Materials - General	$2,628	$0	$0	$1,000	$0	$0	$3,000					
39182		Overheads	$7,653	$0	$0	$7,747	$0	$0	$9,525					
39182		Plant Operating Costs	$2,418	$0	$0	$1,550	$0	$0	$2,800					
39202		WORKS DEPARTMENT COSTS		$0	$435		$0	$0		$0	$435	$0	$435	Increase in materials costs for lubing tool and ear plugs.
39202		Materials - General	$435	$0	$0	$0	$0	$0	$435					
39242		Kerb Renewal		$0	$0		$0	$4,000		$0	$4,000	$0	$0	
39242		Materials - General	$0	$0	$0	$4,000	$0	$0	$4,000					
39252		Urban Drainage Renewals/Maintenance		$0	$0		$0	$4,770		$0	$4,770	$0	$0	
39252		Salaries & Wages	$0	$0	$0	$1,000	$0	$0	$1,000					
39252		Materials - General	$0	$0	$0	$2,000	$0	$0	$2,000					
39252		Overheads	$0	$0	$0	$1,270	$0	$0	$1,270					
39252		Plant Operating Costs	$0	$0	$0	$500	$0	$0	$500					
39272		Laneway Maintenance		$0	$6,815		$0	$4,770		$0	$8,175	$0	$3,405	Increase in wages and overheads allocations.
39272		Salaries & Wages	$2,022	$0	$0	$1,000	$0	$0	$2,500					
39272		Overheads	$2,488	$0	$0	$1,270	$0	$0	$3,175					
39272		Plant Operating Costs	$2,305	$0	$0	$2,500	$0	$0	$2,500					
39282		Natural Disaster Opening Up Costs		$0	$765		$0	$0		$0	$765	$0	$765	Increase in contractor costs for consulting expenses relating to flood damage claim.
39282		Salaries & Wages - Natural Disaster opening up	$0	$0	$0	$0	$0	$0	$0					
39282		Materials & Contracts - General	$765	$0	$0	$0	$0	$0	$765					
39282		Overheads	$0	$0	$0	$0	$0	$0	$0					
39282		Plant Operating Costs	$0	$0	$0	$0	$0	$0	$0					
39292		Natural Disaster Restoration Works		$0	$1,305	$0	$0	$0		$0	$1,304	$0	$1,304	Increase in wages and overheads allocations.
39292		Salaries & Wages	$582	$0	$0	$0	$0	$0	$582					
39292		Materials - General	$0	$0	$0	$0	$0	$0	$0					
39292		Overheads	$722	$0	$0	$0	$0	$0	$722					
39292		Plant Operating Costs	$0	$0	$0	$0	$0	$0	$0					
		Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP	$1,698,663	$0	$1,698,664	$3,153,434	$0	$3,153,434	$3,182,351	$0	$3,182,351	($13,673)	$42,590	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		OPERATING INCOME												
38013		Regional Road Group Grants		($331,466)	$0	$0	($681,599)	$0		($681,599)	$0	$0	$0	
38013		RRG Grants - Kwobrup Road	($175,866)	$0	$0	($439,666)	$0	$0	($439,666)					
38013		RRG Grant - Borden-Bremer Bay Rd -Drains & Reseal	$0	$0	$0	($86,333)	$0	$0	($86,333)					
38013		MRWA Grant - Gnp Tambellup Project	($155,600)	$0	$0	($155,600)	$0	$0	($155,600)					
38033		Roads To Recovery Grants		($147,935)	$0	$0	($392,891)	$0		($392,891)	$0	$0	$0	
38033		Federal Govt Grant for nominated road projects	($147,935)	$0	$0	($392,891)	$0	$0	($392,891)					
38093		Cwth Local Roads Community Infrastructure Grants		($88,642)	$0	$0	($125,000)	$0		($125,000)	$0	$0	$0	
38093		Commonwealth Grant for Local Roads - Phase 1 Balance	$0	$0	$0	($40,000)	$0	$0	($40,000)					
38093		Commonwealth Grant for Local Roads - Phase 2 Balance	($88,642)	$0	$0	($85,000)	$0	$0	($85,000)					
38093		Commonwealth Grant for Local Roads - Phase 3	$0	$0	$0	$0	$0	$0						
39003		MRWA Road Preservation Grant		($185,413)	$0	$0	($169,042)	$0		($185,413)	$0	($16,371)	$0	Increase in grant allocation.
39003		MRWA Road Maint Grant	($185,413)	$0	$0	($169,042)	$0	$0	($185,413)					
39043		Profit/ Loss on Sale of Assets		($16,273)	$0	$0	$0	$0		($16,273)	$0	($16,273)	$0	Non-cash book entry from disposal of plant.
39043		Profit on Sale of Asset	($16,273)	$0	$0	$0	$0	$0	($16,273)					
39093		Reimbursements		$0	$0	$0	($800,000)	$0		$0	$0	$0	$800,000	Audit adjustment to accrue storm damage reimbursement at 30 June 2022. Income will not be recognised in 2022-2023.
39093		Storm Damage Reimbursement - DRFWA		$0	$0	($800,000)	$0	$0	$0					
39133		REIMBURSEMENTS		$0	$0	$0	$0	$0		$0	$0	$0	$0	
39133		Reimbursements		$0	$0	$0	$0	$0						
		Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	($769,729)	($769,729)	$0	($2,168,532)	($2,168,532)	$0	($1,401,176)	($1,401,176)	$0	($32,644)	$800,000	
		Total - MTCE STREETS ROADS DEPOTS	$928,934	($769,729)	$1,698,664	$984,902	($2,168,532)	$3,153,434	$1,781,175	($1,401,176)	$3,182,351	($46,317)	$842,590	
		ROAD PLANT												
		OPERATING EXPENDITURE												
49999		PLANT SALES EXPENSES		$0	$0		$0	$5,000		$0	$5,000	$0	$0	
49999		Materials - Sale expenses	$0	$0	$0	$5,000	$0	$0	$5,000					
		Sub Total - ROAD PLANT OP/EXP	$0	$0	$0	$5,000	$0	$5,000	$5,000	$0	$5,000	$0	$0	
		Total - ROAD PLANT	$0	$0	$0	$5,000	$0	$5,000	$5,000	$0	$5,000	$0	$0	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		TRAFFIC CONTROL												
		OPERATING EXPENDITURE												
		Sub Total - TRAFFIC CONTROL OP/EXP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		OPERATING INCOME												
42013		Sale of Plates	$0	($239)	$0	$0	($55)	$0		($239)	$0	($184)	$0	Increase in plate sales.
42013		Sale of Plate Fees	($239)	$0	$0	($55)	$0	$0	($239)					
		Sub Total - TRAFFIC CONTROL OP/INC	($239)	($239)	$0	($55)	($55)	$0	($239)	($239)	$0	($184)	$0	
		Total - TRAFFIC CONTROL	($239)	($239)	$0	($55)	($55)	$0	($239)	($239)	$0	($184)	$0	
		AERODROMES												
		OPERATING EXPENDITURE												
43002		Gnowangerup Airstrip Maintenance		$0	$4,869	$0	$0	$16,055		$0	$16,055	$0	$0	
43002		Salaries & Wages	$546	$0	$0	$2,000	$0	$0	$2,000					
43002		Materials - General	$0	$0	$0	$1,500	$0	$0	$831					
43002		Materials - pest control	$0	$0	$0	$300	$0	$0	$300					
43002		Materials - for washouts & regrading	$0	$0	$0	$5,000	$0	$0	$5,000					
43002		Contractor - Electrical Repairs	$442	$0	$0	$0	$0	$0	$442					
43002		Contractor - Repalcement roller door switch & motor	$1,581	$0	$0	$0	$0	$0	$227					
43002		Contract - Mowing plus Runway Strip Mtce	$988	$0	$0	$2,965	$0	$0	$2,965					
43002		Overheads	$677	$0	$0	$2,540	$0	$0	$2,540					
43002		Plant Operating Costs	$635	$0	$0	$1,750	$0	$0	$1,750					
43012		Gnowangerup Airstrip Operations		$0	$72,875		$0	$136,112		$0	$135,444	($668)	$0	Decrease in materials cost for Airports Association Membership.
43012		Salaries & Wages	$324	$0	$0	$500	$0	$0	$500					
43012		Materials	$24	$0	$0	$750	$0	$0	$750					
43012		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
43012		Pest Control	$0	$0	$0	$305	$0	$0	$305					
43012		Fire Equipment Servicing	$20	$0	$0	$250	$0	$0	$250					
43012		Annual Technical inspection	$0	$0	$0	$12,000	$0	$0	$12,000					
43012		Materials - Membership to Airports Association	$1,667	$0	$0	$2,500	$0	$0	$1,667					
43012		Electricity	$609	$0	$0	$865	$0	$0	$1,030					
43012		Asset Depreciation	$69,909	$0	$0	$118,620	$0	$0	$118,620					
43012		Property Insurance	$229	$0	$0	$229	$0	$0	$229					
43012		Overheads	$0	$0	$0	$0	$0	$0	$0					
		Sub Total - AERODROMES OP/EXP	$77,744	$0	$77,744	$152,167	$0	$152,167	$151,499	$0	$151,499	($668)	$0	
		OPERATING INCOME												
43003		Gnowangerup Airstrip Income	$0	$0	$0	$0	($190,000)	$0		($190,000)	$0	$0	$0	
43003		Other Grants - RAUP	$0	$0	$0	$0	$0	$0	$0					
43003		Non-Operating Grant - LRCI3 - 50% Advance	$0	$0	$0	($190,000)	$0	$0	($190,000)					
43003		Non- Operating Contributions Brethren Community	$0	$0	$0	$0	$0	$0						
		Sub Total - AERODROMES OP/INC	$0	$0	$0	($190,000)	($190,000)	$0	($190,000)	($190,000)	$0	$0	$0	
		Total - AERODROMES	$77,744	$0	$77,744	($37,833)	($190,000)	$152,167	($38,501)	($190,000)	$151,499	($668)	$0	
		Total - TRANSPORT	**$1,006,439**	**($769,968)**	**$1,776,408**	**$952,014**	**($2,358,587)**	**$3,310,601**	**$1,747,435**	**($1,591,415)**	**$3,338,850**	**($47,169)**	**$842,590**	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		TOURISM AND AREA PROMOTION												
		OPERATING EXPENDITURE												
46012		Strategy & Governance Unit Costs		$0	$18,121	$0	$0	$30,622		$0	$30,622	$0	$0	
46012		Admin Allocations	$18,121			$30,622	$0	$0	$30,622					
46092		Gnowangerup Caravan Park - Operation Costs		$0	$3,671	$0	$0	$6,671		$0	$6,671	$0	$0	
46092		Salaries & Wages	$0			$20	$0	$0	$20					
46092		Overheads	$0			$0	$0	$0	$0					
46092		Plant Operation Costs	$0			$20	$0	$0	$20					
46092		Emergency Services Levy	$93			$93	$0	$0	$93					
46092		Materials & contracts	$0			$500	$0	$0	$500					
46092		Asset Depreciation	$3,229			$5,690	$0	$0	$5,690					
46092		Property Insurance	$348			$348	$0	$0	$348					
46102		Gnowangerup Caravan Park Building Maintenance Costs		$0	$156		$0	$5,000		$0	$5,000	$0	$0	
46102		Materials & contracts	$156			$5,000	$0	$0	$5,000					
46122		Local Tourism Promotion		$0	$0		$0	$3,000		$0	$3,000	$0	$0	
46122		Tourism Promotion	$0			$3,000	$0	$0	$3,000					
		Sub Total - TOURISM & AREA PROMOTION OP/EXP	$21,948	$0	$21,948	$45,293	$0	$45,293	$45,293	$0	$45,293	$0	$0	
		OPERATING INCOME												
46003		Grants & Subsidies	$0	$0	$0	$0	($107,416)	$0		($107,416)	$0	$0	$0	
46003		Non-Operating Grants - C/Park Chalets LRCI Phase 3 - 50%	$0	$0	$0	($107,416)	$0	$0	($107,416)					
46003		Non-Operating Grants - C/Park Chalets BBRF	$0	$0	$0	$0	$0	$0	$0					
46013		Caravan Park Licences	$0	($800)	$0	$0	($200)	$0		($800)	$0	($600)	$0	
46013		Licences	($800)	$0	$0	($200)	$0	$0	($800)					
		Sub Total - TOURISM & AREA PROMOTION OP/INC	($800)	($800)	$0	($107,616)	($107,616)	$0	($108,216)	($108,216)	$0	($600)	$0	
		Total - TOURISM & AREA PROMOTION	$21,148	($800)	$21,948	($62,323)	($107,616)	$45,293	($62,923)	($108,216)	$45,293	($600)	$0	
		BUILDING CONTROL												
		OPERATING EXPENDITURE												
47012		Building Administration Allocations		$0	$2,092		$0	$3,841		$0	$3,841	$0	$0	
47012		Admin Allocations	$2,092	$0	$0	$3,841	$0	$0	$3,841					
47022		Building Services - Salaries		$0	$17,293		$0	$36,248		$0	$28,990	($7,258)	$0	Decrease in building salaries expenses.
47022		Salaries & Wages	$17,293	$0	$0	$33,708	$0	$0	$26,450					
47022		AL & LSL Accruals	$0	$0	$0	$2,540	$0	$0	$2,540					
47032		Building Services - Superannuation		$0	$1,827		$0	$7,441		$0	$2,800	($4,641)	$0	Decrease in building superannuation expenses.
47032		Superannuation	$1,827	$0	$0	$7,441	$0	$0	$2,800					
47042		Building Control Insurances		$0	$1,621		$0	$1,313		$0	$1,620	$0	$307	Increase in insurance allocations.
47042		Workers Comp	$956	$0	$0	$944	$0	$0	$956					
47042		Personal Accident & Corp Travel	$11	$0	$0	$8	$0	$0	$11					
47042		Management Liability	$109	$0	$0	$93	$0	$0	$109					
47042		Crime/Cyber Liability	$64	$0	$0	$54	$0	$0	$64					
47042		Public Liability	$480	$0	$0	$214	$0	$0	$480					
		Sub Total - BUILDING CONTROL OP/EXP	$22,832	$0	$22,832	$48,843	$0	$48,843	$37,251	$0	$37,251	($11,899)	$307	
		BUILDING CONTROL OP/INC												
47003		Building Licences & Fees	$0	($3,751)	$0	$0	($3,500)	$0		($3,751)	$0	($251)	$0	Increase in building licence permits.
47003		Licences	($3,751)	$0	$0	($3,500)	$0	$0	($3,751)					
47013		BRB & BCITF Commissions		($63)	$0	$0	($40)	$0		($63)	$0	($23)	$0	Increase in BRB commision.
47013		Commission	($63)	$0	$0	($40)	$0	$0	($63)					
		Sub Total - BUILDING CONTROL OP/INC	($3,814)	($3,814)	$0	($3,540)	($3,540)	$0	($3,814)	($3,814)	$0	($274)	$0	
		Total - BUILDING CONTROL	$19,018	($3,814)	$22,832	$45,303	($3,540)	$48,843	$33,437	($3,814)	$37,251	($12,173)	$307	

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		ECONOMIC DEVELOPMENT												
		OPERATING EXPENDITURE												
50002		Administration Allocations		$0	$1,563		$0	$2,679		$0	$2,679	$0	$0	
50002		Admin Allocations	$1,563	$0	$0	$2,679	$0	$0	$2,679					
50022		Community Capacity Building		$0	$0		$0	$400		$0	$400	$0	$0	
50022		Survey Monkey Annual Subscription	$0	$0	$0	$400	$0	$0	$400					
50112		Banners and Banner Pole Maintenance		$0	$0		$0	$3,000		$0	$3,000	$0	$0	
50112		Contractors - replace poles	$0	$0	$0	$3,000	$0	$0	$3,000					
		Sub Total - ECONOMIC DEVELOPMENT OP/EXP	$1,563	$0	$1,563	$6,079	$0	$6,079	$6,079	$0	$6,079	$0	$0	
		OPERATING INCOME												
		Sub Total - ECONOMIC DEVELOPMENT OP/INC	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		Total - ECONOMIC DEVELOPMENT	$1,563	$0	$1,563	$6,079	$0	$6,079	$6,079	$0	$6,079	$0	$0	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		PUBLIC UTILITY SERVICES												
		OPERATING EXPENDITURE												
51002		Standpipe Maintenance		$0	$636	$0	$0	$5,485		$0	$5,485	$0	$0	
51002		Materials - Electronic Swipe Card maint Fee	$636	$0	$0	$1,235	$0	$0	$1,235					
51002		Materials - Backflow valve test	$0	$0	$0	$300	$0	$0	$300					
51002		Contract - convert 3G connection to 4G for swipe cards	$0	$0	$0	$3,800	$0	$0	$3,800					
51002		Water	$0	$0	$0	$150	$0	$0	$150					
51012		Gnowangerup Standpipe		$0	$2,302	$0	$0	$6,350		$0	$4,350	($2,000)	$0	Decrease in water expenses.
51012		Materials	$0	$0	$0	$350	$0	$0	$350					
51012		Water	$2,302	$0	$0	$6,000	$0	$0	$4,000					
51022		Ongerup Standpipe		$0	$0	$0	$0	$1,000		$0	$1,000	$0	$0	
51022		Water	$0	$0	$0	$1,000	$0	$0	$1,000					
51032		Borden Standpipe		$0	$0	$0	$0	$200		$0	$200	$0	$0	
51032		Water	$0	$0	$0	$200	$0	$0	$200					
51042		Formby Road Bore		$0	$535	$0	$0	$5,705		$0	$5,705	$0	$0	
51042		Salaries & Wages	$57	$0	$0	$1,500	$0	$0	$1,500					
51042		Materials - electrical repairs	$0	$0	$0	$500	$0	$0	$500					
51042		Electricity	$448	$0	$0	$1,300	$0	$0	$1,300					
51042		Overheads	$0	$0	$0	$1,905	$0	$0	$1,905					
51042		Plant Operating Costs	$30	$0	$0	$500	$0	$0	$500					
51052		Highdenup Road Bore		$0	$666	$0	$0	$2,685		$0	$3,009	$0	$324	Increase in contractor costs for electrical repair expenses.
51052		Salaries & Wages	$0	$0	$0	$500	$0	$0	$500					
51052		Overheads	$0	$0	$0	$635	$0	$0	$635					
51052		Plant Operating Costs	$0	$0	$0	$150	$0	$0	$150					
51052		Materials	$0	$0	$0	$500	$0	$0	$500					
51052		Contractor - Electrical Repairs	$324	$0	$0	$0	$0	$0	$324					
51052		Electricity	$342	$0	$0	$900	$0	$0	$900					
51092		Toompup Bore		$0	$0	$0	$0	$200		$0	$2,000	$0	$1,800	
51092		Materials	$0	$0	$0	$200	$0	$0	$2,000					
		Sub Total - PUBLIC UTILITY SERVICES OP/EXP	$4,138	$0	$4,138	$21,625	$0	$21,625	$21,749	$0	$21,749	($2,000)	$2,124	
		OPERATING INCOME												
51003		Gnowangerup Standpipe Fees		($708)	$0	$0	($6,000)	$0		($1,600)	$0	$0	$4,400	Decrease in water standpipe fees.
51003		Fees and Charges	($708)	$0	$0	($6,000)	$0	$0	($1,600)					
51013		Ongerup Standpipe Fees		$0	$0	$0	$0	$0		$0	$0			
51013		Fees and Charges	$0	$0	$0	$0	$0	$0	$0					
51033		Virginia Land Lease		$0	$0	$0	($7,350)	$0		($7,350)	$0	$0	$0	
51033		Fees and Charges	$0	$0	$0	($7,350)	$0	$0	($7,350)					
51063		Exploration on Road Reserves & Reserves		$0	$0		$0	$0		$0	$0	$0	$0	
51063		Exploration Licence Fees	$0	$0	$0	$0	$0	$0	$0					
51073		Standpipe Swipe Card		($136)	$0		$0	$0		($136)	$0	($136)	$0	Increase in reimbursements for standpipe swip cards.
51073		Fees and Charges	($136)	$0	$0	$0	$0	$0	($136)					
		Sub Total - PUBLIC UTILITY SERVICES OP/INC	($844)	($844)	$0	($13,350)	($13,350)	$0	($9,086)	($9,086)	$0	($136)	$4,400	
		Total - PUBLIC UTILITY SERVICES	$3,294	($844)	$4,138	$8,275	($13,350)	$21,625	$12,663	($9,086)	$21,749	($2,136)	$6,524	
		Total - ECONOMIC SERVICES	**$45,023**	**($5,459)**	**$50,481**	**($2,666)**	**($124,506)**	**$121,840**	**($10,744)**	**($121,116)**	**$110,372**	**($14,909)**	**$6,831**	

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		PRIVATE WORKS												
		OPERATING EXPENDITURE												
53002		Private Works		$0	$6,089		$0	$11,141		$0	$11,141	$0	$0	
53002		Salaries & Wages	$1,714	$0	$0	$2,800	$0	$0	$2,800					
53002		Materials	$88	$0	$0	$1,000	$0	$0	$1,000					
53002		Overheads	$1,963	$0	$0	$3,556	$0	$0	$3,556					
53002		Plant Operating Costs	$2,325	$0	$0	$3,785	$0	$0	$3,785					
53022		Motor Vehicle Licensing		$0	$17,954		$0	$34,379		$0	$34,379	$0	$0	
53022		Administration Allocations	$17,954	$0	$0	$34,379	$0	$0	$34,379					
		Sub Total - PRIVATE WORKS OP/EXP	$24,043	$0	$24,043	$45,520	$0	$45,520	$45,520	$0	$45,520	$0	$0	
		OPERATING INCOME												
53003		Private Works Income	$0	($5,664)	$0	$0	($11,141)	$0		($11,141)	$0	$0	$0	
53003		Fees & charges	($5,664)	$0	$0	($11,141)	$0	$0	($11,141)					
		Sub Total - PRIVATE WORKS OP/INC	($5,664)	($5,664)	$0	($11,141)	($11,141)	$0	($11,141)	($11,141)	$0	$0	$0	
		Total - PRIVATE WORKS	$18,379	($5,664)	$24,043	$34,379	($11,141)	$45,520	$34,379	($11,141)	$45,520	$0	$0	

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		PUBLIC WORKS OVERHEADS												
		OPERATING EXPENDITURE												
57002		Annual Leave		$0	$88,907	$0	$0	$132,689		$0	$132,689	$0	$0	
57002		Wages - PWOH Leave	$88,907	$0	$0	$132,689	$0	$0	$132,689					
57012		Long Service Leave		$0	$15,592	$0	$0	$64,654		$0	$64,654	$0	$0	
57012		LSL Taken	$15,592	$0	$0	$27,500	$0	$0	$27,500					
57012		LSL Accrued (Non cash)	$0	$0	$0	$37,154	$0	$0	$37,154					
57022		Public Holidays		$0	$36,647	$0	$0	$57,374		$0	$57,374	$0	$0	
57022		Wages - Public Holidays	$36,327	$0	$0	$57,374	$0	$0	$57,374					
57022		Overheads	$320	$0	$0	$0	$0	$0		$0	$0			
57032		Sick Leave		$0	$27,280	$0	$0	$57,374		$0	$57,374	$0	$0	
57032		Wages - Sick Leave	$27,191	$0	$0	$57,374	$0	$0	$57,374					
57032		Overheads	$89	$0	$0	$0	$0	$0		$0	$0			
57042		Supervision & Administration		$0	$144,811	$0	$0	$225,239		$0	$190,320	($34,919)	$0	Decrease in supervision salaries due to vacancies.
57042		Wages - Supervision (MoW & AWMC & WAO)	$124,441	$0	$0	$225,239	$0	$0	$190,320					
57042		Overheads	($28)	$0	$0	$0	$0	$0		$0	$0			
57042		Plant Operating Costs	$20,399	$0	$0	$0	$0	$0		$0	$0			
57052		General Duties		$0	$22,074	$0	$0	$14,000		$0	$23,740	$0	$9,740	Increase in wages, overheads and plant cost allocations.
57052		Wages - General Duties	$16,834	$0	$0	$14,000	$0	$0	$18,500					
57052		Overheads	$67	$0	$0	$0	$0	$0	$67					
57052		Plant Operating Costs	$5,173	$0	$0	$0	$0	$0	$5,173	$0	$0			
57062		Toolbox Meetings		$0	$2,274	$0	$0	$5,665		$0	$4,718	($947)	$0	Increase in overheads and plant cost allocations. Decrease in wages allocations.
57062		Wages - Toolbox Mtgs	$2,056	$0	$0	$5,665	$0	$0	$4,500					
57062		Overheads	$15	$0	$0	$0	$0	$0	$15					
57062		Plant Operating Costs	$203	$0	$0	$0	$0	$0	$203	$0	$0			
57072		Strategy & Governance Unit Costs		$0	$5,037	$0	$0	$8,070		$0	$8,070	$0	$0	
57072		Admin Allocations	$5,037	$0	$0	$8,070	$0	$0	$8,070					
57082		Superannuation		$0	$88,183	$0	$0	$232,106		$0	$155,000	($77,106)	$0	Decrease in superannuation expenses due to matching co-contribution not taken up.
57082		Superannuation - Outside Workers	$88,183	$0	$0	$232,106	$0	$0	$155,000					
57092		Works Training/ Conferences		$0	$21,165	$0	$0	$20,000		$0	$22,500	$0	$2,500	Increase in wages allocations.
57092		Wages - Training	$11,357	$0	$0	$10,000	$0	$0	$12,500					
57092		Conferences & Training costs	$8,863	$0	$0	$10,000	$0	$0	$10,000					
57092		Plant Operating Costs	$945	$0	$0	$0	$0	$0						
57102		Workers Compensation		$0	$56,119	$0	$0	$41,198		$0	$56,119	$0	$14,921	Increase in workers compensation insurance premium.
57102		Workers Compensation Insurance	$56,119	$0	$0	$41,198	$0	$0	$56,119					
57112		Job Costed Expenses		$0	$0	$0	$0	$10,485		$0	$10,485	$0	$0	
57112		Fringe Benefits Tax	$0	$0	$0	$10,485	$0	$0	$10,485					
57122		Mobile Phones - Works		$0	$2,762	$0	$0	$5,200		$0	$5,200	$0	$0	
57122		Other Employee Costs - Phone allowances x 2	$960	$0	$0	$0	$0	$0	$1,900					
57122		Mobile phone replacements	$0	$0	$0	$1,900	$0	$0	$0					
57122		Telephone	$1,802	$0	$0	$3,300	$0	$0	$3,300					
57132		EBA Uniforms & Licence Expenses		$0	$6,144		$0	$8,610		$0	$8,610	$0	$0	
57132		Protective Clothing Allowance	$6,144	$0	$0	$8,400	$0	$0	$8,400					
57132		Other employee Costs -	$0	$0	$0	$210	$0	$0	$210					
57142		Safety Clothing & Equipment		$0	$1,596		$0	$3,700		$0	$3,700	$0	$0	
57142		Protective clothing Purchases	$1,596	$0	$0	$3,700	$0	$0	$3,700					
57152		Other Costs		$0	$17,856		$0	$43,068		$0	$43,499	$0	$431	Increase in overhead allocations and other employee costs for reimbursement for preemployment medical and licences.
57152		Wages - Industry Allowance (402)	$10,311	$0	$0	$22,172	$0	$0	$22,172					
57152		Wages - Housing Allowance (414) & (444)	$3,400	$0	$0	$5,200	$0	$0	$5,200					
57152		Wages - Other Allowances	$0	$0	$0	$2,076	$0	$0	$2,076					
57152		Wages - Phone Allowances	$0	$0	$0	$3,120	$0	$0	$3,120					
57152		Materials - Stationery	$3,714	$0	$0	$10,500	$0	$0	$10,500					
57152		Overheads	$135	$0	$0	$0	$0	$0	$135					
57152		Other Employee Costs	$296	$0	$0	$0	$0	$0	$296					

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57162		Insurance		$0	$9,290	$0	$0	$18,850		$0	$9,289	($9,561)	$0	Decrease in insurance premiums.
57162		Personal Accident Insurance	$145	$0	$0	$605	$0	$0	$145					
57162		Management Liability Insurance	$1,425	$0	$0	$712	$0	$0	$1,425					
57162		Cyber Liability Insurance	$831	$0	$0	$415	$0	$0	$831					
57162		Marine Cargo insurance	$630	$0	$0	$680	$0	$0	$630					
57162		Public Liability Insurance	$6,259	$0	$0	$16,438	$0	$0	$6,258					
57182		Administration Allocations		$0	$58,703		$0	$105,194		$0	$105,194	$0	$0	
57182		Admin allocations	$58,703	$0	$0	$105,194	$0	$0	$105,194					
57192		Rostered Days Off		$0	$2,447		$0	$1,850		$0	$2,800	$0	$950	Increase in RDO wages allocations.
57192		Salaries & Wages	$2,447	$0	$0	$1,850	$0	$0	$2,800					
57202		Housing Rental		$0	$7,189	$0	$0	$0		$0	$13,520	$0	$13,520	Increase in hosuing rental expenses.
57202		Contractor - private rental of house for WM (Dept Housing)	$7,189	$0	$0	$0	$0	$0	$13,520	$0	$0			
57252		LOT 271A QUINN STREET Housing ALLOCATIONS		$0	$1,904		$0	$6,239		$0	$4,925	($1,314)	$0	Decrease in non-cash housing allocations.
57252		Housing Allocations	$1,904	$0	$0	$6,239	$0	$0	$4,925					
57262		LOT 271B QUINN STREET HOUSING ALLOCATIONS		$0	$1,303		$0	$4,614		$0	$4,557	($57)	$0	Decrease in non-cash housing allocations.
57262		Housing Allocations	$1,303	$0	$0	$4,614	$0	$0	$4,557					
57272		Housing Expenses - Works Manager		$0	$518	$0	$0	$14,020		$0	$873	($13,147)	$0	Decrease in hosuing rental expenses. Increase in wages and plant cost allocations.
57272		Salaries and Wages	$165	$0	$0	$0	$0	$0	$165					
57272		Overheads	$0	$0	$0	$0	$0	$0	$0					
57272		Plant Operating Costs	$208	$0	$0	$0	$0	$0	$208					
57272		Gas & Bottle Rental	$145	$0	$0	$500	$0	$0	$500					
57272		Contractor - private rental of house for WM	$0	$0	$0	$13,520	$0	$0	$0					
57992		Less Recovered From Works		$0	($434,843)	$0	$0	($1,080,199)		$0	($985,060)	$0	$95,139	Decrease in overheads allocated to other programs.
57992		Less Allocated	($434,843)	$0	$0	($1,080,199)	$0	$0	($985,060)					
		Sub Total - PUBLIC WORKS O/HEADS OP/EXP	$182,959	$0	$182,958	$0	$0	$0	$150	$0	$150	($137,051)	$137,201	
		OPERATING INCOME												
57003		Reimbursements		$0	$0	$0	($900)	$0		$0	$0	$0	$900	Decrease in income from sale of scrap metal.
57003		Reimbursements	$0	$0	$0	$0	$0	$0						
57003		Sale of Scrap	$0	$0	$0	($900)	$0	$0	$0					
57003		Employee Housing rental charges	$0	$0	$0	$0	$0	$0						
		Sub Total - PUBLIC WORKS O/HEADS OP/INC	$0	$0	$0	($900)	($900)	$0	$0	$0	$0	$0	$900	
		Total - PUBLIC WORKS OVERHEADS	$182,959	$0	$182,958	($900)	($900)	$0	$150	$0	$150	($137,051)	$138,101	

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		PLANT OPERATIONS COSTS												
		OPERATING EXPENDITURE												
58002		Fleet Maintenance		$0	$64,448	$0	$0	$124,352		$0	$98,880	($25,472)	$0	Decrease in wage allocations.
58002		Salaries & Wages - Mechanic	$43,073	$0	$0	$91,352	$0	$0	$65,880					
58002		Salaries & Wages - Outside workers	$21,375	$0	$0	$33,000	$0	$0	$33,000					
58002		Overheads		$0	$0	$0	$0	$0		$0	$0			
58012		Insurance		$0	$45,672		$0	$37,810		$0	$45,672	$0	$7,862	Increase in insurance premiums.
58012		Plant Insurance	$45,672	$0	$0	$37,810	$0	$0	$45,672					
58022		Fuels & oils		$0	$182,487		$0	$270,000		$0	$310,000	$0	$40,000	Increase in fuel expenses.
58022		Purchase of Fuels & Oils	$182,487	$0	$0	$270,000	$0	$0	$310,000					
58032		Tyres		$0	$7,434		$0	$36,000		$0	$25,000	($11,000)	$0	Decrease in tyre expenses.
58032		Purchase of Tyres & Tubes	$7,434	$0	$0	$36,000	$0	$0	$25,000					
58042		Parts & Repairs		$0	$75,997		$0	$130,000		$0	$130,000	$0	$0	
58042		Materials & Contracts	$72,873	$0	$0	$120,000	$0	$0	$120,000					
58042		Plant Operating Costs	$3,043	$0	$0	$10,000	$0	$0	$10,000					
58052		Licences		$0	$12,266		$0	$14,000		$0	$14,000	$0	$0	
58052		Licences & Third Party Insurance on Vehicles	$12,266	$0	$0	$14,000	$0	$0	$14,000					
58062		Blades & points		$0	$7,618		$0	$12,000		$0	$12,000	$0	$0	
58062		Purchase of Blades & Points	$7,618	$0	$0	$12,000	$0	$0	$12,000					
58072		Expendable Tools		$0	$5,412		$0	$35,000		$0	$35,000	$0	$0	
58072		Purchase of Minor Plant & Equipment	$0	$0	$0	$20,000	$0	$0	$20,000					
58072		Purchase of expendable tools	$5,412	$0	$0	$15,000	$0	$0	$15,000					
58082		Depreciation - Plant		$0	$160,149		$0	$283,000		$0	$283,000	$0	$0	
58082		Asset Depreciation	$160,149	$0	$0	$283,000	$0	$0	$283,000					
58092		Depreciation - Minor Plant		$0	$2,830		$0	$4,805		$0	$4,805	$0	$0	
58092		Asset Depreciation	$2,830	$0	$0	$4,805	$0	$0	$4,805					
58112		2 CECIL STREET - BUILDING OPERATION		$0	$4,147		$0	$12,921		$0	$12,958	$0	$37	
58112		Housing Allocations	$4,147	$0	$0	$12,921	$0	$0	$12,958					
58132		Mechanic Utility Costs		$0	$5,445		$0	$8,000		$0	$8,000	$0	$0	
58132		Plant Operating Costs	$5,445	$0	$0	$8,000	$0	$0	$8,000					
58142		Housing - 2 Cecil Street		$0	$3,360		$0	$5,760		$0	$5,760	$0	$0	
58142		Salary Sacrifice for Rental	$3,360	$0	$0	$5,760	$0	$0	$5,760					
58162		Other Costs		$0	$3,450		$0	$7,245		$0	$7,245	$0	$0	
58162		Subscription - Online Safety Systems	$3,450	$0	$0	$7,245	$0	$0	$7,245					
58992		Less Recovered From Works		$0	($516,604)		$0	($980,893)		$0	($992,320)	($11,427)	$0	Increase in plant cost allocations to other programs.
58992		Plant Operating Costs Recovered	($516,604)	$0	$0	($980,893)	$0	$0	($992,320)					
		Sub Total - PLANT OPERATIONS COSTS OP/EXP	$64,029	$0	$64,110	$0	$0	$0	$0	$0	$0	($47,899)	$47,899	
		OPERATING INCOME				($99,778)								
58003		Reimbursements	$0	($4,620)	$0	$0	($5,760)	$0		($7,020)	$0	($1,260)	$0	Increase in reimbursement income.
58003		Reimbursements	($1,260)	$0	$0	$0	$0	$0	($1,260)					
58003		Employee Housing Rental	($3,360)	$0	$0	($5,760)	$0	$0	($5,760)					
58013		Fuel Rebates	$0	($16,013)	$0	$0	($30,000)	$0		($30,000)	$0	$0	$0	
58013		Other Income	($16,013)	$0	$0	($30,000)	$0	$0	($30,000)					
		Sub Total - PLANT OPERATIONS COSTS OP/INC	($20,633)	($20,633)	$0	($35,760)	($35,760)	$0	($37,020)	($37,020)	$0	($1,260)	$0	
		Total - PLANT OPERATIONS COSTS	$43,396	($20,633)	$64,110	($35,760)	($35,760)	$0	($37,020)	($37,020)	$0	($49,159)	$47,899	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		MATERIALS AND STOCK												
		OPERATING EXPENDITURE												
55032		Fuel & Oils Purchased		$0	$0	$0	$0	$270,000		$0	$310,000	$0	$40,000	Increase in fuel purchased.
55032		Purchases - Materials	$0	$0	$0	$270,000	$0	$0	$310,000					
55042		Less Fuel & Oils Allocated		$0	$0	$0	$0	($270,000)		$0	($310,000)	($40,000)	$0	Increase in fuel allocated.
55042		Allocations - Materials	$0	$0	$0	($270,000)	$0	$0	($310,000)					
55062		Stock Variance		$0	$0		$0	$0		$0	$0	$0	$0	
55062		Stock variances postings	$0	$0	$0		$0	$0	$0					
		Sub Total - MATERIALS AND STOCK	$0	$0	$0	$0	$0	$0	$0	$0	$0	($40,000)	$40,000	
		Total - MATERIALS AND STOCK	$0	$0	$0	$0	$0	$0	$0	$0	$0	($40,000)	$40,000	
		SALARIES AND WAGES												
		OPERATING EXPENDITURE												
54002		Gross Salaries & Wages		$0	$1,475,858	$0	$0	$2,445,261		$0	$2,445,261	$0	$0	
54002		Total salaries and wages payable to all staff	$1,475,858	$0	$0	$2,445,261	$0	$0	$2,445,261	$0	$0			
54012		Less Salaries Allocated		$0	($1,475,858)		$0	($2,445,261)		$0	($2,445,261)	$0	$0	
54012		Less Allocated	($1,475,858)	$0	$0	($2,445,261)	$0	$0	($2,445,261)	$0	$0			
54022		Workers Compensation Payments		$0	$0		$0	$5,000		$0	$5,000	$0	$0	
54022		Workers Comp Payments		$0	$0	$5,000	$0	$0	$5,000	$0	$0			
54032		Default Wages Account	$0	$0	($53)	$0	$0	$0		$0	$0	$0	$0	
54032		Less Allocated	($53)	$0	$0	$0	$0	$0	$0	$0	$0			
		Sub Total - SALARIES AND WAGES OP/EXP	($53)	$0	($53)	$5,000	$0	$5,000	$5,000	$0	$5,000	$0	$0	
		OPERATING INCOME												
54003		Workers Compensation Reimbursements	$0	$0	$0	$0	($5,000)	$0		($5,000)	$0	$0	$0	
54003		Reimbursements	$0	$0	$0	($5,000)	$0	$0	($5,000)	$0	$0			
		Sub Total - SALARIES AND WAGES OP/INC	$0	$0	$0	($5,000)	($5,000)	$0	($5,000)	($5,000)	$0	$0	$0	
		Total - SALARIES AND WAGES	($53)	$0	($53)	$0	($5,000)	$5,000	$0	($5,000)	$5,000	$0	$0	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		ADMINISTRATION												
		OPERATING EXPENDITURE												
		Administration activity units												
59022		IT Licence Costs & Support		$0	$102,714	$0	$0	$134,289		$0	$142,454	$0	$8,165	Increase in materaisl costs for CAD licensing, new laptop replacement. Increase in contractor costs for network support expenses.
59022		SynergySoft Annual Licence Fees	$36,154	$0	$0	$36,805	$0	$0	$36,154					
59022		SynergySoft Mapping Updates	$0	$0	$0	$1,650	$0	$0	$1,650					
59022		IT Vision Altus CPM/Finance Module	$0	$0	$0	$0	$0	$0	$0					
59022		IT Vision System Upgrades/Backups	$4,442	$0	$0	$5,000	$0	$0	$5,000					
59022		Network Support Costs	$24,796	$0	$0	$22,550	$0	$0	$24,796					
59022		Dropbox Business Subscription	$0	$0	$0	$0	$0	$0	$0					
59022		Fibre Internet Connection	$0	$0	$0	$6,324	$0	$0	$6,324					
59022		VoiP Telephones & Licensing	$0	$0	$0	$10,560	$0	$0	$10,560					
59022		CAD Licence	$3,400	$0	$0	$0	$0	$0	$3,400					
59022		Westnet ISP Fees/Superloop Fees	$1,810	$0	$0	$6,000	$0	$0	$6,000					
59022		Teams Video Conference Subs	$0	$0	$0	$1,200	$0	$0	$1,200					
59022		MS Office Licence CALS (JH computers)	$7,868	$0	$0	$10,500	$0	$0	$10,500					
59022		Landgate SLIP costs	$2,230	$0	$0	$2,280	$0	$0	$2,230					
59022		ITV User Group Membership	$700	$0	$0	$680	$0	$0	$700					
59022		Buildings Plus Annual Software Subscription	$0	$0	$0	$1,600	$0	$0	$1,600					
59022		NAMS.plus Subscriptions (Buildings)	$0	$0	$0	$850	$0	$0	$850					
59022		EFTSURE Setup & Subscription Fee	$3,040	$0	$0	$4,560	$0	$0	$4,560					
59022		Desktop Computers as per replacement plan	$511	$0	$0	$1,200	$0	$0	$1,200					
59022		Computer Monitors as per replacement plan	$3,450	$0	$0	$4,100	$0	$0	$4,100					
59022		Laptops as per replacement plan	$3,200	$0	$0	$0	$0	$0	$3,200					
59022		Printers as per replacement plan	$607	$0	$0	$600	$0	$0	$600					
59022		Depreciation	$10,507	$0	$0	$17,830	$0	$0	$17,830					
59032		Accounting		$0	$20,962		$0	$47,750		$0	$47,750	$0	$0	
59032		Finance Consultants - Budget & Annuals	$20,962	$0	$0	$40,000	$0	$0	$40,000					
59032		Consultant - Long Term Fin Plan	$0	$0	$0	$7,000	$0	$0	$7,000					
59032		Financial Mgmt Review	$0	$0	$0	$0	$0	$0	$0					
59032		Budget & Annuals Template - Moore	$0	$0	$0	$750	$0	$0	$750					
59032		Audit Reg 17 Risk Review	$0	$0	$0	$0	$0	$0	$0					
59042		Admin Telephone Mail & Reception		$0	$7,978		$0	$15,000		$0	$15,000	$0	$0	
59042		Postage & Freight	$2,804	$0	$0	$5,000	$0	$0	$5,000					
59042		Telephone	$5,175	$0	$0	$10,000	$0	$0	$10,000					
59052		Office Supplies & Equipment		$0	$19,307		$0	$23,865		$0	$28,075	$0	$4,210	Increase in material expenses for stationery supplies and printing costs.
59052		Photocopy lease interest costs	$174	$0	$0	$475	$0	$0	$475					
59052		Photocopier - printing charges per copy	$5,957	$0	$0	$7,390	$0	$0	$9,100					
59052		Materials - printer repairs	$0	$0	$0	$2,000	$0	$0	$2,000					
59052		Materials & Contracts	$13,176	$0	$0	$14,000	$0	$0	$16,500					
59062		Records Management Costs		$0	$438		$0	$10,000		$0	$10,033	$0	$33	Increase in wages allocations.
59062		Salaries & Wages	$33	$0	$0	$0	$0	$0	$33	$0	$0			
59062		Conferences & Training	$0	$0	$0	$2,000	$0	$0	$2,000					
59062		Update to Keywords for Council	$0	$0	$0	$2,000	$0	$0	$2,000					
59062		Training and support for records	$0	$0	$0	$2,500	$0	$0	$2,500					
59062		Materials & Contracts	$405	$0	$0	$3,500	$0	$0	$3,500					
59072		Occ Health & Safety		$0	$22,826		$0	$49,775		$0	$53,052	$0	$3,277	Increase in materials cost for OHS reporting system subscription. Increase in wages and overheads allocations. Decrease in Regional Risk Coordinator expense.
59072		Salaries & Wages	$4,208	$0	$0	$2,500	$0	$0	$4,208					
59072		Regional Risk Coordinator Cost	$5,253	$0	$0	$12,000	$0	$0	$10,510					
59072		Training Costs - Safety Reps	$0	$0	$0	$2,400	$0	$0	$2,400					
59072		Training Costs - First Aid	$0	$0	$0	$4,000	$0	$0	$4,000					
59072		Materials & Contracts	$5,499	$0	$0	$14,000	$0	$0	$14,000					
59072		Materials - Software subscriptions	$0	$0	$0	$800	$0	$0	$800					
59072		Materials - SkyTrust OSH Reporting System	$4,292	$0	$0	$3,900	$0	$0	$6,590					
59072		Materials - Purchase tablet computers	$0	$0	$0	$0	$0	$0	$0					
59072		Materials - iPad data costs	$0	$0	$0	$600	$0	$0	$600					
59072		Materials - Evac Diagram	$0	$0	$0	$1,000	$0	$0	$1,000					
59072		Materials - Elect Test & Tag	$0	$0	$0	$300	$0	$0	$300					
59072		OHS Assessments - Noise	$0	$0	$0	$0	$0	$0	$0					
59072		OHS Assessments - Skin Screens/Flu Vacc/Medicals	$0	$0	$0	$4,000	$0	$0	$4,000					
59072		Overheads	$3,544	$0	$0	$3,175	$0	$0	$3,544					
59072		Plant Operating Costs	$30	$0	$0	$1,100	$0	$0	$1,100					

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59082		Administration Office Building Maintenance		$0	$2,292		$0	$16,559		$0	$16,679	$0	$120	Increase in plant cost allocations.
59082		Salaries & Wages	$591	$0	$0	$1,700	$0	$0	$1,700					
59082		Materials - Security system	$0	$0	$0	$390	$0	$0	$390					
59082		First Aid Supplies & Fire Equip	$115	$0	$0	$320	$0	$0	$320					
59082		Pest Control	$0	$0	$0	$360	$0	$0	$360					
59082		Bi-ennial Air Conditioner Service	$0	$0	$0	$650	$0	$0	$650					
59082		Gutter clean	$0	$0	$0	$900	$0	$0	$900					
59082		Contracts - Plan for redesign of Reception	$0	$0	$0	$2,000	$0	$0	$2,000					
59082		Contracts - small garage/shed cover for GN002	$0	$0	$0	$4,000	$0	$0	$4,000					
59082		Materials - General	$852	$0	$0	$4,080	$0	$0	$4,080					
59082		Plant Operating Costs	$120	$0	$0	$0	$0	$0	$120					
59082		Overheads	$614	$0	$0	$2,159	$0	$0	$2,159					
59092		Administration Office Building Operation		$0	$42,630	$0	$0	$100,893		$0	$102,689	$0	$1,796	Increase in electricity and water expenses.
59092		Salaries & Wages - Works	$3,963	$0	$0	$5,500	$0	$0	$5,500					
59092		Salaries & Wages - Cleaner	$0	$0	$0	$34,903	$0	$0	$34,903					
59092		Emergency Services Levy	$93	$0	$0	$93	$0	$0	$93					
59092		Materials & Contracts	$233	$0	$0	$2,000	$0	$0	$2,000					
59092		Contractor - Hygiene Service	$153	$0	$0	$0	$0	$0	$153					
59092		Electricity	$3,700	$0	$0	$4,830	$0	$0	$6,205					
59092		Water	$893	$0	$0	$910	$0	$0	$1,360					
59092		Depreciation	$26,752	$0	$0	$45,630	$0	$0	$45,630					
59092		Property Insurance	$6,845	$0	$0	$7,027	$0	$0	$6,845					
59092		Plant Operating Costs	$0	$0	$0	$0	$0	$0	$0					
59102		Police Licensing		$0	$0	$0	$0	$1,500		$0	$1,500	$0	$0	
59102		Conferences & Training	$0	$0	$0	$1,500	$0	$0	$1,500					
59112		DEPRECIATION - EQUIPMENT RIGHT OF USE		$0	$4,341		$0	$5,020		$0	$7,445	$0	$2,425	Increase in non-cash depreciation allocations.
59112		Right of use Asset Depreiciation	$4,341	$0	$0	$5,020	$0	$0	$7,445					
59122		ASSET DEPRECIATION		$0	$2,009		$0	$0		$0	$3,445	$0	$3,445	Increase in non-cash depreciation allocations.
59122		Asset Depriciation	$2,009	$0	$0	$0	$0	$0	$3,445					
59202		Loss on Sale of Asset		$0	$0		$0	$0		$0	$0	$0	$0	
59202		Loss on Disposal of Asset	$0	$0	$0	$0	$0	$0		$0	$0			
59992		Less Recovered From Activities		$0	($200,634)		$0	($388,785)		$0	($388,785)	$0	$0	
59992		Administration activity costs (Admin)	($200,634)	$0	$0	($388,785)	$0	$0	($388,785)	$0	$0			
		Governance & Strategy												
60282		Governance & Strategy Salaries		$0	$134,821		$0	$232,990		$0	$192,773	($40,217)	$0	Decrease for annual leave taken.
60282		Salaries & Wages - Governance	$134,821	$0	$0	$232,990	$0	$0	$192,773					
60002		Employee Leave		$0	$40,217	$0	$0	$0		$0	$40,217	$0	$40,217	Increase in annual leave wages paid.
60002		Salaries & Wages	$40,217	$0	$0	$0	$0	$0	$40,217					
60012		Long Service Leave		$0	$0	$0	$0	$5,686		$0	$5,686	$0	$0	
60012		Accruals - long service	$0	$0	$0	$5,686	$0	$0	$5,686					
60022		Superannuation		$0	$24,336	$0	$0	$35,960		$0	$37,220	$0	$1,260	Increase in superannuation expenses.
60022		Governance Superannuation	$24,336	$0	$0	$35,960	$0	$0	$37,220					
60032		Governance Training/ Conferences		$0	($79)	$0	$0	$5,450		$0	$5,997	$0	$547	Increase in wages allocation.
60032		Salaries & Wages	$547	$0	$0	$0	$0	$0	$547					
60032		LG Pro Training courses	$0	$0	$0	$1,400	$0	$0	$1,400					
60032		Parking Fees	$0	$0	$0	$50	$0	$0	$50					
60032		Other Courses & conferences	($625)	$0	$0	$4,000	$0	$0	$4,000					
60042		Workers Compensation		$0	$5,778		$0	$6,527		$0	$5,778	($749)	$0	Decrease in insurance premiums.
60042		Workers Compensation Insurance	$5,778	$0	$0	$6,527	$0	$0	$5,778					
60052		Housing Rent Salary Sacrifice		$0	$5,600		$0	$9,600		$0	$9,600	$0	$0	
60052		Salary Sacrifice Payment - Rental	$5,600	$0	$0	$9,600	$0	$0	$9,600					
60082		Vehicle Expenses (Inc FBT)		$0	$32,891		$0	$27,000		$0	$39,001	$0	$12,001	Increase in FBT expense.
60082		Fringe Benefits Tax	$21,001	$0	$0	$9,000	$0	$0	$21,001					
60082		Plant Operating Costs	$11,890	$0	$0	$18,000	$0	$0	$18,000					
60102		4 Grocock Street Building Maintenance		$0	$6,872		$0	$19,558		$0	$19,406	($152)	$0	Decrease in non-cash housing allocation.
60102		Housing Allocations	$6,872	$0	$0	$19,558	$0	$0	$19,406					
60142		Insurances		$0	$7,548		$0	$6,532		$0	$7,548	$0	$1,016	Increase in insurance premiums.
60142		Workers Compensation Insurance	$4,453	$0	$0	$0	$0	$0	$4,453					
60142		Personal Accident insurance	$52	$0	$0	$61	$0	$0	$52					
60142		Management Liability Insurance	$509	$0	$0	$713	$0	$0	$509					
60142		Cyber Liability Insurance	$297	$0	$0	$416	$0	$0	$297					
60142		Public Liability Insurance	$2,237	$0	$0	$5,342	$0	$0	$2,237					
60152		S&G Mobile Phone Expenses		$0	$2,732		$0	$2,100		$0	$3,280	$0	$1,180	Increase in replacement phone expenses.
60152		Phone replacements	$2,180	$0	$0	$1,000	$0	$0	$2,180					
60152		Telephone	$552	$0	$0	$1,100	$0	$0	$1,100					
60162		S&G Uniforms		$0	$0	$0	$0	$1,275		$0	$1,275	$0	$0	
60162		Uniforms/Protective clothing	$0	$0	$0	$1,275	$0	$0	$1,275					

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60172		S&G Other Minor Expenses		$0	$2,255	$0	$0	$2,525		$0	$2,781	$0	$256	Increase in other employee costs for medical preplacement and business cards.
60172		Other Employee Costs	$188	$0	$0	$0	$0	$0	$188					
60172		LG Professionals Membership (Inc Corp)	$1,828	$0	$0	$1,950	$0	$0	$1,928					
60172		Medical Preplacement costs	$150	$0	$0	$255	$0	$0	$255					
60172		Materials - General	$90	$0	$0	$0	$0	$0	$90					
60172		OneMusic Licence	$0	$0	$0	$320	$0	$0	$320					
60252		Resource Sharing Expenses		$0	$0	$0	$0	$4,000		$0	$4,000	$0	$0	
60252		VROC Subscription & consult Fee contribution	$0	$0	$0	$4,000	$0	$0	$4,000					
60292		Consulting Expenses		$0	$3,000		$0	$14,000		$0	$18,000	$0	$4,000	Increase in contractor costs for recruitment for DCEO position, and authorised officer reigster review.
60292		Strategic Community Plan	$0	$0	$0	$8,000	$0	$0	$8,000					
60292		Asset Management Plans	$0	$0	$0	$0	$0	$0	$0					
60292		State Award - Salary level review for benchmarks	$0	$0	$0	$0	$0	$0	$0					
60292		Grant Application Support	$0	$0	$0	$4,000	$0	$0	$4,000					
60292		Review of Authorised Officer Register	$0	$0	$0	$2,000	$0	$0	$3,000					
60292		Recruitment Services	$3,000	$0	$0	$0	$0	$0	$3,000					
60992		Less Allocated To works		$0	($189,337)	$0	$0	($303,409)		$0	($303,409)	$0	$0	
60992		Administration Activity Costs (S&G)	($189,337)	$0	$0	($303,409)	$0	$0	($303,409)					
		Corporate & Community												
61262		Corporate & Community Salaries		$0	$251,543	$0	$0	$497,886		$0	$448,779	($49,107)	$0	Decrease for annual leave taken.
61262		Salaries & Wages - Corporate	$251,543	$0	$0	$497,886	$0	$0	$448,779					
61002		Employee Leave		$0	$49,107	$0	$0	$0		$0	$49,107	$0	$49,107	Increase for annual leave taken.
61002		Salaries & Wages - Corporate Leave	$49,107	$0	$0	$0	$0	$0	$49,107					
61012		Long Service Leave		$0	$17,622	$0	$0	$21,113		$0	$21,113	$0	$0	
61012		Accruals - Long Service	$17,622	$0	$0	$21,113	$0	$0	$21,113					
61022		C&C Superannuation		$0	$50,196	$0	$0	$84,990		$0	$84,990	$0	$0	Need to check this figure
61022		CCS Superannuation	$50,196	$0	$0	$84,990	$0	$0	$84,990					
61032		C&C Workers Compensation		$0	$12,516	$0	$0	$13,947		$0	$12,516	($1,431)	$0	Decrease in insurance premiums.
61032		Workers Compensation Insurance	$12,516	$0	$0	$13,947	$0	$0	$12,516					
61042		C&C Vehicle Costs		$0	$5,345	$0	$0	$20,250		$0	$21,250	$0	$1,000	
61042		Fringe Benefits Tax	$0	$0	$0	$10,250	$0	$0	$10,250					
61042		Plant Operating costs	$5,345	$0	$0	$10,000	$0	$0	$11,000					
61062		C&C Mobile Phone Costs		$0	$173		$0	$2,100		$0	$2,100	$0	$0	
61062		Mobile phone replacements	$0	$0	$0	$1,000	$0	$0	$1,000					
61062		Telephone	$173	$0	$0	$1,100	$0	$0	$1,100					
61072		Corporate & Community Uniforms		$0	$0	$0	$0	$3,500		$0	$3,500	$0	$0	
61072		Other Employee Costs	$0	$0	$0	$3,500	$0	$0	$3,500					
61082		Corporate & Community Training Costs		$0	$10,477	$0	$0	$20,000		$0	$20,000	$0	$0	
61082		Accommodation & Meals	$0	$0	$0	$2,000	$0	$0	$2,000					
61082		Conferences & Training	$10,477	$0	$0	$18,000	$0	$0	$18,000					
61112		Corporate & Community Other Minor Costs		$0	$579		$0	$2,500		$0	$2,500	$0	$0	
61112		Materials & contracts	$579	$0	$0	$2,500	$0	$0	$2,500					
61122		Corporate & Community Insurance		$0	$12,567		$0	$10,920		$0	$12,568	$0	$1,648	Increase in insurance premiums.
61122		Personal Accident Insurance	$83	$0	$0	$233	$0	$0	$83					
61122		Management Liability Insurance	$1,166	$0	$0	$2,748	$0	$0	$1,166					
61122		Crime & Cyber Liability Insurance	$680	$0	$0	$1,602	$0	$0	$680					
61122		Work Cover Insurance	$7,081	$0	$0	$0	$0	$0	$7,081					
61122		Public Liability Insurance	$3,558	$0	$0	$6,337	$0	$0	$3,558					
61222		Rostered Days Off		$0	$0		$0	$50		$0	$50	$0	$0	
61222		Salaries & Wages	$0	$0	$0	$50	$0	$0	$50					
61232		Housing 20 McDonald Street		$0	$17,216		$0	$36,835		$0	$37,444	$0	$609	Increase in non-cash housing allocations.
61232		Housing Allocations	$12,896	$0	$0	$28,195	$0	$0	$30,964					
61232		Rental - DCEO	$4,320	$0	$0	$8,640	$0	$0	$6,480					
61272		Human Resource Costs		$0	$23,534		$0	$20,000		$0	$89,060	$0	$69,060	Increase in contractor costs for transition to State Award from Federal, and for Acting DCEO from Logo.
61272		EBA Negotiation Renewal		$0	$0	$0	$0	$0						
61272		Recruitment Expenses - CEO	$7,210	$0	$0	$4,000	$0	$0	$7,210					
61272		State Award - LevelUp HR/IR Audit		$0	$0	$0	$0	$0	$7,600					
61272		State Award - Legal Advice		$0	$0	$0	$0	$0	$5,000					
61272		State Award - Salary level review for benchmarks		$0	$0	$0	$0	$0	$10,000					
61272		Relocation expenses	$2,091	$0	$0	$6,000	$0	$0	$6,000					
61272		Contract DCEO from Logo Appointments	$7,954	$0	$0	$0	$0	$0	$43,250					
61272		Recruitment Expenses - General	$6,278	$0	$0	$10,000	$0	$0	$10,000					
61992		Less Allocated To Services		$0	($146,902)	$0	$0	($373,883)		$0	($373,883)	$0	$0	
61992		Administration Activity Costs (C&C)	($146,902)	$0	$0	($373,883)	$0	$0	($373,883)					
		Sub Total - ADMINISTRATION OP/EXP	$405,472	$0	$405,476	$445,868	$0	$445,868	$559,584	$0	$559,584	($91,656)	$205,372	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		OPERATING INCOME - ADMINISTRATION												
59003		Licensing Services	$0	($15,842)	$0	$0	($18,000)	$0		($18,000)	$0	$0	$0	
59003		Commissions	($15,842)	$0	$0	($18,000)	$0	$0	($18,000)					
60003		Reimbursements		($9,920)	$0	$0	($18,740)	$0		($16,080)	$0	$0	$2,660	Decreas in rental income due to house vacancy.
60003		Reimbursements	$0	$0	$0	($500)	$0	$0	$0					
60003		Employee Housing Rental CEO & DCEO	($9,920)	$0	$0	($18,240)	$0	$0	($16,080)					
60033		Reimbursements					$0	$0						
63003		Reimbursements		($167)	$0	$0	$0	$0		($167)	$0	($167)	$0	Increase in staff reimbursements.
63003		Reimbursements	($167)	$0	$0	$0	$0	$0	($167)					
		Sub Total - ADMINISTRATION OP/INC	($25,929)	($25,930)	$0	($36,740)	($36,740)	$0	($34,247)	($34,247)	$0	($167)	$2,660	
		Total - ADMINISTRATION	$379,543	($25,930)	$405,476	$409,128	($36,740)	$445,868	$525,337	($34,247)	$559,584	($91,823)	$208,032	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		UNCLASSIFIED												
		OPERATING EXPENDITURE												
62022		Donations & Grants		$0	$191	$0	$0	$5,300		$0	$5,300	$0	$0	
62022		Ongerup Primary School End of Year Awards	$0	$0	$0	$100	$0	$0	$100					
62022		Gnp DHS Dux Award	$100	$0	$0	$100	$0	$0	$100					
62022		Donation to Southern Agcare	$0	$0	$0	$5,000	$0	$0	$5,000					
62022		Borden Primary School Annual Award	$91	$0	$0	$100	$0	$0	$100					
62032		Insurance Claims		$0	$0	$0	$0	$3,495		$0	$3,495			
62032		claims Excess costs	$0	$0	$0	$3,495	$0	$0	$3,495					
62042		Other Minor Expenses		$0	$437	$0	$0	$5		$0	$5	$0	$0	
62042		BAS Roundings	$437	$0	$0	$5	$0	$0	$5					
62082		Toompup Dam Maintenance		$0	$0	$0	$0	$1,499		$0	$1,499	$0	$0	
62082		Salaries & Wages	$0	$0	$0	$550	$0	$0	$550					
62082		Overheads	$0	$0	$0	$699	$0	$0	$699					
62082		Plant Operating Costs	$0	$0	$0	$250	$0	$0	$250					
62092		Old Airport Dam Maintenance		$0	$160	$0	$0	$4,020		$0	$4,020	$0	$0	
62092		Salaries & Wages	$0	$0	$0	$1,000	$0	$0	$1,000					
62092		Overheads	$0	$0	$0	$1,270	$0	$0	$1,270					
62092		Plant Operating Costs	$0	$0	$0	$500	$0	$0	$500					
62092		Contractor -pipework to transfer water	$0	$0	$0	$0	$0	$0	$0					
62092		Contractor	$160	$0	$0	$1,250	$0	$0	$1,250					
62102		Airport Dam Maintenance		$0	$442	$0	$0	$6,086		$0	$6,086	$0	$0	
62102		Salaries & Wages	$119	$0	$0	$1,800	$0	$0	$1,800					
62102		Overheads	$148	$0	$0	$2,286	$0	$0	$2,286					
62102		Plant Operating Costs	$15	$0	$0	$750	$0	$0	$750					
62102		Contractor	$160	$0	$0	$1,250	$0	$0	$1,250					
62112		Magitup Dam Maintenance		$0	$0	$0	$0	$1,507		$0	$1,507	$0	$0	
62112		Salaries & Wages	$0	$0	$0	$100	$0	$0	$100					
62112		Contractor	$0	$0	$0	$1,250	$0	$0	$1,250					
62112		Overheads	$0	$0	$0	$127	$0	$0	$127					
62112		Plant Operating Costs	$0	$0	$0	$30	$0	$0	$30					
62122		Bowling Club Dams Maintenance		$0	$0	$0	$0	$1,455		$0	$1,455	$0	$0	
62122		Salaries & Wages	$0	$0	$0	$500	$0	$0	$500					
62122		Overheads	$0	$0	$0	$635	$0	$0	$635					
62122		Plant Operating Costs	$0	$0	$0	$220	$0	$0	$220					
62122		Contractor	$0	$0	$0	$100	$0	$0	$100					
62132		Interest on Loan #282		$0	$0		$0	$1,275		$0	$1,275	$0	$0	
62132		Interest on Loan 282	$0	$0	$0	$465	$0	$0	$465					
62132		Loan 282 Govt Guarantee Fee	$0	$0	$0	$810	$0	$0	$810					
62142		Pistol Club Dam Maintenance		$0	$275		$0	$5,000		$0	$5,000	$0	$0	
62142		Contractor - repair entry pipe	$275	$0	$0	$5,000	$0	$0	$5,000					
62152		Contribution to Mindarabin Water Tank Installation		$0	$364		$0	$15,000		$0	$15,000	$0	$0	
62152		Materials - Cash contribution in kind	$364	$0	$0	$15,000	$0	$0	$15,000					
		Sub Total - UNCLASSIFIED OP/EXP	$1,869	$0	$1,868	$44,642	$0	$44,642	$44,642	$0	$44,642	$0	$0	
		OPERATING INCOME												
62003		Insurance Claims Reimbursed		($31,991)	$0	$0	($1,000)	$0		($31,991)	$0	($30,991)	$0	Increase in insurance claim reimbursements.
62003		Insurance claims refund	($31,991)	$0	$0	($1,000)	$0	$0	($31,991)					
62013		PROFIT CHANGE ON LOCAL GOVT HOUSE UNIT TRUST		$0	$0		$0	$0						
62013		Profit on change in value of unit trust	$0	$0	$0	$0	$0	$0						
62033		DCEP Grant		($84,972)	$0		($80,000)	$0		($84,972)	$0	($4,972)	$0	Increase in DCEP grant income.
62033		Drought CEP Grant	($84,972)	$0	$0	($80,000)	$0	$0	($84,972)					
62053		UNCLASSIFIED / MISCELLANEOUS REVENUE		($4,637)	$0		$0	$0		($4,637)	$0	($4,637)	$0	Increase in miscellaneous income.
62053		Other Revenue	($4,637)	$0	$0	$0	$0	$0	($4,637)					
		Sub Total - UNCLASSIFIED OP/INC	($121,600)	($121,600)	$0	($81,000)	($81,000)	$0	($121,600)	($121,600)	$0	($40,600)	$0	
		Total - UNCLASSIFIED	($119,731)	($121,600)	$1,868	($36,358)	($81,000)	$44,642	($76,958)	($121,600)	$44,642	($40,600)	$0	
		Total - OTHER PROPERTY AND SERVICES	**$504,493**	**($173,827)**	**$678,402**	**$370,489**	**($170,541)**	**$541,030**	**$445,888**	**($209,008)**	**$654,896**	**($358,633)**	**$434,032**	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		TRANSFERS TO/FROM RESERVES												
		EXPENDITURE												
95001		Transfers To Reserve Funds - (Inc Interest Earned)		$0	$5,169	$0	$0	$525,378		$0	$530,599	$0	$5,221	Increase in transfer to reserve due to higher interest earned on term deposit.
95001		Interest on Reserve Accounts	$5,169	$0	$0	$500	$0	$0	$5,721					
95001		Tfr to Land Development Reserve	$0	$0	$0	$128,878	$0	$0	$128,878					
95001		Tfr to Ongerup Effluent System Reserve	$0	$0	$0	$10,000	$0	$0	$10,000					
95001		Tfr to Swimming Pool Reserve (Asset Replacement Prov)	$0	$0	$0	$56,000	$0	$0	$56,000					
95001		Tfr to Plant Reserve	$0	$0	$0	$150,000	$0	$0	$150,000					
95001		Tfr to Computer Equipment Reserve	$0	$0	$0	$30,000	$0	$0	$30,000					
95001		Tfr to Gnp Liquid Waste Facility Reserve	$0	$0	$0	$0	$0	$0	$0					
95001		Tfr to LSL Reserve	$0	$0	$0	$50,000	$0	$0	$50,000					
95001		Tfr to Aerodrome Reserve	$0	$0	$0	$50,000	$0	$0	$50,000					
95001		Tfr to Future Fund Reserve	$0	$0	$0	$0	$0	$0	$0					
95001		Tfr to New Disaster Recovery Reserve	$0	$0	$0	$50,000	$0	$0	$50,000					
		Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	$5,169	$0	$5,169	$525,378	$0	$525,378	$530,599	$0	$530,599	$0	$5,221	
		INCOME												
95002		Transfer from Reserve Fund		$0	$0	$0	($110,000)	$0		($86,100)	$0	$0	$23,900	Increase in transfer from reserves for Caravan Park building capital expenditure. Decrease in Plant Reserve transfer due to savings on new truck purchases.
95002		Transfer from Land Development Reserve - Gnp Caravan Park Buildings	$0	$0	$0	$0	$0	$0	($56,100)					
95002		Transfer from LSL Reserve	$0	$0	$0	$0	$0	$0						
95002		Transfer from CoVid Reserve -	$0	$0	$0	($30,000)	$0	$0	($30,000)					
95002		Transfer from Future Fund Reserve - Wireless project	$0	$0	$0	$0	$0	$0						
95002		Transfer from Plant Reserve	$0	$0	$0	($80,000)	$0	$0	$0					
		Sub Total - TRANSFER FROM OTHER COUNCIL FUNDS	$0	$0	$0	($110,000)	($110,000)	$0	($86,100)	($86,100)	$0	$0	$23,900	
		Total - FUND TRANSFER	$5,169	$0	$5,169	$415,378	($110,000)	$525,378	$444,499	($86,100)	$530,599	$0	$29,121	
		000000 (Surplus) / Deficit - Carried Forward	($3,003,064)	($3,003,064)	$0	($2,090,669)	($2,090,669)	$0	($3,003,064)	($3,003,064)	$0	($912,395)	$0	Increase in closing surplus due to audit adjustment for Storm Damage Reimbursement, and general savings in expenditure.
		Sub Total - SURPLUS C/FWD	($3,003,064)	($3,003,064)	$0	($2,090,669)	($2,090,669)	$0	($3,003,064)	($3,003,064)	$0	($912,395)	$0	
		Total - SURPLUS	($3,003,064)	($3,003,064)	$0	($2,090,669)	($2,090,669)	$0	($3,003,064)	($3,003,064)	$0	($912,395)	$0	
		LONG TERM LOANS												
80034		LOAN ADVANCE - ONGERUP COMMUNITY DEVELOPMENT		$0	$0	$0	$0	$0		$0	$0			
80034		Advance to Ongerup Community Dev	$0	$0	$0	$0	$0	$0	$0					
80044		LOAN ADVANCE - ONGERUP BOWLS CLUB		$0	$0	$0	$0	$0		$0	$0	$0	$0	
80044		Advance to Ong Bowls Club	$0	$0	$0	$0	$0	$0	$0					
		Sub Total - LOAN ADVANCES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		INCOME												
80035		WATC LOAN PROCEEDS - ONGERUP COMMUNITY DEVELOP	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
80035		Loan 282 - Ong Community Dev	$0	$0	$0	$0	$0	$0	$0					
80045		FINANCE LEASE PROCEEDS	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	
80045		Finance Lease - Copier	$0	$0	$0	$0	$0	$0	$0					
80055		WATC LOAN PROCEEDS - ONGERUP BOWLS CLUB	$0	$0	$0		$0	$0	$0	$0	$0	$0	$0	
80055		Loan 283 - Ong Bowls Club SS Loan	$0	$0	$0	$0	$0	$0	$0					
		Sub Total - LONG TERM LOANS	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		Total - DEFERRED LIABILITIES	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		LIABILITY LOANS - PRINCIPAL REPAYMENTS												
		CAPITAL EXPENDITURE												
80004		Principal On Loans	$0	$0	$48,518	$0	$0	$103,381		$0	$103,381	$0	$0	
80004		Principal On Loan 273	$10,115	$0	$0	$20,543	$0	$0	$20,543					
80004		Principal On Loan 278	$9,629	$0	$0	$19,467	$0	$0	$19,467					
80004		Principal On Loan 279	$9,416	$0	$0	$19,032	$0	$0	$19,032					
80004		Principal on Loan 281 Staff & Aged Housing	$19,358	$0	$0	$38,862	$0	$0	$38,862					
80004		Principal on Loan 283 - Ongerup Bowls SSL	$0	$0	$0	$5,477	$0	$0	$5,477					
80024		Finance Leases - Principal		$0	$2,866		$0	$4,360		$0	$4,360	$0	$0	
80024		Principal on New lease payment - copier	$2,866	$0	$0	$4,360	$0	$0	$4,360					
		Sub Total - LOAN REPAYMENTS	$51,384	$0	$51,384	$107,741	$0	$107,741	$107,741	$0	$107,741	$0	$0	
		CAPITAL INCOME												
80015		Principal Repaid - Self Supporting Loans	$0	$0	$0	$0	($5,477)	$0		($5,477)	$0	$0	$0	
80015		Principal On Loans - Loan 275	$0	$0	$0	$0	$0	$0	$0					
80015		Principal On Loans - Loan 276	$0	$0	$0	$0	$0	$0	$0					
80015		Principal On Loans - Loan 282 OCD	$0	$0	$0	$0	$0	$0	$0					
80015		Principal On Loans - Loan 283 Ong Bowls SSL	$0	$0	$0	($5,477)	$0	$0	($5,477)					
		Sub Total - LOANS RAISED	$0	$0	$0	($5,477)	($5,477)	$0	($5,477)	($5,477)	$0	$0	$0	
		Total - NON CURRENT LIABILITIES	$51,384	$0	$51,384	$102,264	($5,477)	$107,741	$102,264	($5,477)	$107,741	$0	$0	

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		OPERATING ACTIVITIES EXCLUDED FROM BUDGET												
		000000 Depreciation Written Back	($1,477,878)	$0	($1,477,878)	($2,348,139)	$0	($2,348,139)	($2,374,359)	$0	($2,374,359)	($26,220)	$0	Increase in non-cash depreciation expense write-back
		000000 Book Value of Assets Sold Written Back	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	
		00000 Profit on Sale of Asset Written Back	$16,273	$16,273	$0	$0	$0	$0	$16,273	$16,273	$0	$0	$16,273	Write back of non-cash profit on sale of assets.
		00000 Loss on Sale of Asset Written Back	$0	$0	$0	$0	$0	$0						
		000000 Long Service Leave - Non Cash	$0	$0	$0	($75,612)	$0	($75,612)	($75,612)	$0	($75,612)	$0	$0	
		000000 Movement in LG House Unit Trust	$0	$0	$0	$0	$0	$0						
		000000 Deferred Pensioner Rates	$0	$0	$0	$0	$0	$0		$0	$0	$0	$0	
		000000 SS Loan (Non-Current Movement)		$0	$0	$0	$0	$0		$0	$0	$0	$0	
		Sub Total - OPERATING ACTIVITIES EXCLUDED	($1,461,605)	$16,273	($1,477,878)	($2,423,751)	$0	($2,423,751)	($2,433,698)	$16,273	($2,449,971)	($26,220)	$16,273	
		Total - OPERATING ACTIVITIES EXCLUDED	($1,461,605)	$16,273	($1,477,878)	($2,423,751)	$0	($2,423,751)	($2,433,698)	$16,273	($2,449,971)	($26,220)	$16,273	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		FURNITURE & EQUIPMENT												
		HEALTH												
		CAPITAL EXPENDITURE												
14014		Health Computer Equip & Software		$0	$0	$0	$0	$7,000		$0	$7,000	$0	$0	
14014		computer & software & link to Admin server		$0	$0	$7,000	$0	$0	$7,000					
		Sub Total - CAPITAL WORKS	$0	$0	$0	$7,000	$0	$7,000	$7,000	$0	$7,000	$0	$0	
		Total - HEALTH	$0	$0	$0	$7,000	$0	$7,000	$7,000	$0	$7,000	$0	$0	
		Total - FURNITURE AND EQUIPMENT	**$0**	**$0**	**$0**	**$7,000**	**$0**	**$7,000**	**$7,000**	**$0**	**$7,000**	**$0**	**$0**	

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BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		LAND AND BUILDINGS												
		HOUSING												
		CAPITAL EXPENDITURE												
23004		Construction of Residences		$0	$0	$0	$0	$400,001		$0	$0	($400,001)	$0	Project not proceeding as grant application was unsuccessful.
23004		Construct new residence (BBRF Grant)	$0	$0	$0	$400,001	$0	$0	$0					
23024		20 McDonald St Renewals		$0	$5,661	$0	$0	$0		$0	$5,665	$0	$5,665	Increase in contractor cost for new heat pump.
23024		Replace failed hot water system with heat pump	$5,661	$0	$0	$0	$0	$0	$5,665					
23034		4 Grocock Street Renewals		$0	$8,608		$0	$7,000		$0	$8,608	$0	$1,608	Decrease in contractor cost for carpet replacement and increase for new oven and install.
23034		Replace oven and supply matching panel including install	$3,848	$0	$0	$0	$0	$0	$3,848					
23034		Replace carpets	$4,760	$0	$0	$7,000	$0	$0	$4,760					
		Sub Total - CAPITAL WORKS	$14,269	$0	$14,268	$407,001	$0	$407,001	$14,273	$0	$14,273	($400,001)	$7,273	
		Total - HOUSING	$14,269	$0	$14,268	$407,001	$0	$407,001	$14,273	$0	$14,273	($400,001)	$7,273	
		LAND AND BUILDINGS												
		RECREATION AND CULTURE												
		CAPITAL EXPENDITURE												
32004		Swimming Pool Capital Expenditure		$0	$0	$0	$0	$10,000		$0	$7,000	($3,000)	$0	Decrease in anticipated project cost.
32004		Replace shower with toilet pan in women's changeroom	$0			$10,000	$0	$0	$7,000					
31004		Yougenup Community Centre		$0	$15,925	$0	$0	$61,000		$0	$66,925	$0	$5,925	Increase in contractor cost for garage door controller & chain replacement.
31004		Contractor - Internal paint	$0	$0	$0	$31,000	$0	$0	$31,000					
31004		Contractor - Replace garage door drive train and controller	$5,925	$0	$0	$0	$0	$0	$5,925					
31004		Contractor - Air Conditioner & Front Door	$0	$0	$0	$20,000	$0	$0	$20,000					
31004		Contractor - External paint	$10,000	$0	$0	$10,000	$0	$0	$10,000					
31024		Gnp Town Hall Capital		$0	$0	$0	$0	$40,000		$0	$40,000	$0	$0	
31024		Stage Ceiling Renewal (LRCI3)	$0	$0	$0	$30,000	$0	$0	$30,000					
31024		Disabled Access (LRCI3)	$0	$0	$0	$10,000	$0	$0	$10,000					
31034		Gnp Lesser Hall Capital		$0	$6,000	$0	$0	$6,000		$0	$6,000	$0	$0	
31034		Contractor - Internal paint	$6,000	$0	$0	$6,000	$0	$0	$6,000					
33604		Ongerup Sports Pavilion Capital		$0	$0	$0	$0	$50,000		$0	$50,000	$0	$0	
33604		Contractor - Disabled Toilet (LRCI3)	$0	$0	$0	$50,000	$0	$0	$50,000					
37324		Gnowangerup Star Building Capital		$0	$21,522	$0	$0	$15,000		$0	$21,430	$0	$6,430	Increase in wages and overheads allocations. Increase in contractor costs for lining of building.
37324		Salaries & Wages	$9,307	$0	$0	$5,000	$0	$0	$9,310					
37324		Overheads	$7,533	$0	$0	$6,000	$0	$0	$7,535					
37324		Materials - lining of building	$4,682	$0	$0	$4,000	$0	$0	$4,585					
		Sub Total - CAPITAL WORKS	$43,447	$0	$43,448	$182,000	$0	$182,000	$191,355	$0	$191,355	($3,000)	$12,355	
		Total - RECREATION AND CULTURE	$43,447	$0	$43,448	$182,000	$0	$182,000	$191,355	$0	$191,355	($3,000)	$12,355	
39004		Gnowangerup Works Depot Capital		$0	$65	$0	$0	$0		$0	$0	$0	$0	
39004		Upgrade Depot Mezzanine Floor & Lighting	$65	$0	$0	$0	$0	$0						
		LAND AND BUILDINGS												
		ECONOMIC SERVICES												
		EXPENDITURE												
46004		Gnowangerup Caravan Park Buildings		$0	$7,000		$0	$329,416		$0	$385,516	$0	$56,100	Increase in construction costs for chalets.
46004		Construct Chalets (LRCI Phase 3)	$7,000	$0	$0	$329,416	$0	$0	$385,516					
		Sub Total - CAPITAL WORKS	$7,000	$0	$7,000	$329,416	$0	$329,416	$385,516	$0	$385,516	$0	$56,100	
		Total - ECONOMIC SERVICES	$7,000	$0	$7,000	$329,416	$0	$329,416	$385,516	$0	$385,516	$0	$56,100	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		LAND AND BUILDINGS												
		OTHER PROPERTY AND SERVICES												
		CAPITAL EXPENDITURE												
59040		Administration Centre Building Capital		$0	$5,122	$0	$0	$5,500		$0	$5,122	($378)	$0	Decrease in costs for kitchen upgrade and new oven.
59040		Kitchen Upgrade & new Oven	$5,122	$0	$0	$5,500	$0	$0	$5,122					
		Sub Total - CAPITAL WORKS	$5,122	$0	$5,122	$5,500	$0	$5,500	$5,122	$0	$5,122	($378)	$0	
		Total - OTHER PROPERTY AND SERVICES	$5,122	$0	$5,122	$5,500	$0	$5,500	$5,122	$0	$5,122	($378)	$0	
		Total - LAND AND BUILDINGS	**$69,903**	**$0**	**$69,903**	**$923,917**	**$0**	**$923,917**	**$596,266**	**$0**	**$596,266**	**($403,379)**	**$75,728**	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		PLANT AND EQUIPMENT												
		RECREATION AND CULTURE												
		CAPITAL EXPENDITURE												
40654		Purchase Mower GN.0032		$0	$42,828	$0	$0	$0		$0	$42,828	$0	$42,828	Increase in purchase price for new mower.
40654		Replace Mower GN.0032	$42,828	$0	$0	$0	$0	$0	$42,828	$0	$0			
33224		Other Rec & Sport - Plant & Equipment		$0	$0	$0	$0	$28,000		$0	$0	($28,000)	$0	Shift allocation to correct GL Account.
33224		Replace Mower GN.0032	$0			$28,000	$0	$0	$0					
32204		Purchase Swimming Pool Plant & Equipment		$0	$6,125	$0	$0	$5,500		$0	$6,125	$0	$625	Increase in purchase price for new pool vacuum cleaner.
32204		Replace pool vacuum cleaner	$6,125	$0	$0	$5,500	$0	$0	$6,125					
		Sub Total - CAPITAL WORKS	$48,953	$0	$48,953	$33,500	$0	$33,500	$48,953	$0	$48,953	($28,000)	$43,453	
		Total - RECREATION AND CULTURE	$48,953	$0	$48,953	$33,500	$0	$33,500	$48,953	$0	$48,953	($28,000)	$43,453	
		PLANT AND EQUIPMENT												
		TRANSPORT												
		CAPITAL EXPENDITURE												
40544		Purchase Tip Truck GN.0014		$0	$0	$0	$0	$315,000		$0	$264,513	($50,487)	$0	Decrease in purchase cost for new truck.
40544		Replace Tip Truck GN.0014	$0	$0	$0	$315,000	$0	$0	$264,513					
40554		Purchase Tip Truck GN.0044		$0	$0	$0	$0	$315,000		$0	$264,513	($50,487)	$0	Decrease in purchase cost for new truck.
40554		Replace Tip Truck GN.0044	$0	$0	$0	$315,000	$0	$0	$264,513					
40024		Purchase of Vehicle (GN.0004)		$0	$42,798	$0	$0	$45,000		$0	$92,266	$0	$47,266	Increase in purchase price to acquire new utility vehicle for Works Manager.
40024		Replacement Vehicle GN0004	$42,798	$0	$0	$45,000	$0	$0	$92,266					
40374		Purchase of Utility GN.0016		$0	$0	$0	$0	$37,000		$0	$37,000	$0	$0	
40374		Replacement Utility GN.0016	$0	$0	$0	$37,000	$0	$0	$37,000					
43104		Purchase Airport Sweeper		$0	$10,259	$0	$0	$12,000		$0	$10,259	($1,741)	$0	Decrease in purchase cost for sweeper.
43104		New Acquistion of Sweeper	$10,259	$0	$0	$12,000	$0	$0	$10,259					
		Sub Total - CAPITAL WORKS	$53,057	$0	$53,056	$724,000	$0	$724,000	$668,551	$0	$668,551	($102,715)	$47,266	
		Total - TRANSPORT	$53,057	$0	$53,056	$724,000	$0	$724,000	$668,551	$0	$668,551	($102,715)	$47,266	
		PLANT AND EQUIPMENT												
		OTHER PROPERTY & SERVICES												
		CAPITAL EXPENDITURE												
40014		CEO Vehicle		$0	$0	$0	$0	$65,000		$0	$65,000	$0	$0	
40014		Replace CEO Vehicle GN00	$0	$0	$0	$65,000	$0	$0	$65,000					
40164		MCS Vehicle		$0	$0	$0	$0	$35,000		$0	$35,000	$0	$0	
40164		Replace MCS Vehicle GN.002	$0	$0	$0	$35,000	$0	$0	$35,000					
		Sub Total - CAPITAL WORKS	$0	$0	$0	$100,000	$0	$100,000	$100,000	$0	$100,000	$0	$0	
		Total - ECONOMIC SERVICES	$0	$0	$0	$100,000	$0	$100,000	$100,000	$0	$100,000	$0	$0	
		Total - PLANT AND EQUIPMENT	**$102,010**	**$0**	**$102,010**	**$857,500**	**$0**	**$857,500**	**$817,504**	**$0**	**$817,504**	**($130,715)**	**$90,719**	

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G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		ROAD INFRASTRUCTURE CAPITAL												
		ROAD CONSTRUCTION												
38014		**Roads To Recovery Projects**												
38014	RR006	RTR - Gnowellen Road		$0	$84,809	$0	$0	$85,792		$0	$84,809	($983)	$0	Increase in wages and overheads allocations. Decrease in plant cost allocations. Increase in materials cost for external plant hire.
38014	RR006	Salaries & Wages	$14,114	$0	$0	$11,687	$0	$0	$14,114					
38014	RR006	Materials	$35,208	$0	$0	$33,500	$0	$0	$35,208					
38014	RR006	Overheads	$17,502	$0	$0	$16,870	$0	$0	$17,502					
38014	RR006	Plant Operating costs	$17,985	$0	$0	$23,735	$0	$0	$17,985					
38014	RR015	RTR - North Stirling Road		$0	$115,300	$0	$0	$114,347		$0	$115,300	$0	$953	Decrease in wages, overheads and plant cost allocations. Increase in materials cost for external grader hire.
38014	RR015	Salaries & Wages	$10,942	$0	$0	$13,148	$0	$0	$10,942					
38014	RR015	Materials	$69,416	$0	$0	$38,925	$0	$0	$69,416					
38014	RR015	Overheads	$13,508	$0	$0	$18,979	$0	$0	$13,508					
38014	RR015	Plant Operating costs	$21,434	$0	$0	$43,295	$0	$0	$21,434					
38014	RR016	Salt River Road		$0	$2,100	$0	$0	$92,992		$0	$92,992	$0	$0	
38014	RR016	Salaries & Wages	$656	$0	$0	$14,609	$0	$0	$14,609					
38014	RR016	Materials - Reseal	$0	$0	$0	$34,250	$0	$0	$34,250					
38014	RR016	Overheads	$754	$0	$0	$21,088	$0	$0	$21,088					
38014	RR016	Plant Operating costs	$690	$0	$0	$23,045	$0	$0	$23,045					
38014	RR115	RTR - O'Meehans Rd Gravel Sheet		$0	$85,515	$0	$0	$100,114		$0	$85,515	($14,599)	$0	Decrease in wages, overheads and plant cost allocations. Increase in materials cost for external plant hire not included in budget estimate.
38014	RR115	Salaries & Wages	$10,400	$0	$0	$14,148	$0	$0	$10,400					
38014	RR115	Materials	$45,760	$0	$0	$39,160	$0	$0	$45,760					
38014	RR115	Overheads	$12,875	$0	$0	$20,421	$0	$0	$12,875					
38014	RR115	Plant Operating costs	$16,480	$0	$0	$26,385	$0	$0	$16,480					
38004		**Regional Road Group Projects**												
38004	RG001	RRG - Kowbrup Road		$0	$616,582		$0	$573,001		$0	$616,582	$0	$43,581	Increase in materials & contract costs for seal works.
38004	RG001	Salaries & Wages	$5,316	$0	$0	$3,304	$0	$0	$5,316					
38004	RG001	Materials	$599,815	$0	$0	$563,810	$0	$0	$599,815					
38004	RG001	Overheads	$6,069	$0	$0	$4,637	$0	$0	$6,069					
38004	RG001	Plant Operating costs	$5,383	$0	$0	$1,250	$0	$0	$5,383					
38004	RG055	RRG - Kowbrup North Road		$0	$0	$0	$0	$86,500		$0	$86,500	$0	$0	
38004	RG055	Salaries & Wages	$0	$0	$0	$1,461	$0	$0	$1,461					
38004	RG055	Materials	$0	$0	$0	$82,089	$0	$0	$82,089					
38004	RG055	Overheads	$0	$0	$0	$2,110	$0	$0	$2,110					
38004	RG055	Plant Operating costs	$0	$0	$0	$840	$0	$0	$840					
38004	RG146	RRG - Borden - Bremer Road		$0	$4,163		$0	$129,500		$0	$130,243	$0	$743	Increase in wages, overheads and plant cost allocations.
38004	RG146	Salaries & Wages	$321	$0	$0		$0	$0	$321					
38004	RG146	Materials	$3,420	$0	$0	$129,500	$0	$0	$129,500					
38004	RG146	Overheads	$317	$0	$0		$0	$0	$317					
38004	RG146	Plant Operating costs	$105	$0	$0		$0	$0	$105					
		Commonwealth Local Roads Community infrastructure Program												
38204	LR003	LRCIP - Tieline Road		$0	$235,013	$0	$0	$285,000		$0	$375,017	$0	$90,017	Increase in materials costs for widen and reseal works, and for floodway improvements.
38204	LR003	Salaries & Wages	$2,137	$0	$0	$0	$0	$0	$2,137					
38204	LR003	Materials - Shoulder widen & reseal - LRCI3	$228,996	$0	$0	$285,000	$0	$0	$327,000					
38204	LR003	Materials - Floodway improvements	$0	$0	$0	$0	$0	$0	$42,000					
38204	LR003	Overheads	$2,268	$0	$0	$0	$0	$0	$2,268					
38204	LR003	Plant Operating costs	$1,613	$0	$0	$0	$0	$0	$1,613					

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		Municipal Road Construction Projects												
38104		**Road Reseals**												
38104	RS019	Corbett Street		$0	$1,940	$0	$0	$43,225		$0	$43,225	$0	$0	
38104	RS019	Salaries & Wages	$0	$0	$0	$7,640	$0	$0	$7,640					
38104	RS019	Materials	$1,940	$0	$0	$20,840	$0	$0	$20,840					
38104	RS019	Overheads	$0	$0	$0	$10,945	$0	$0	$10,945					
38104	RS019	Plant Operating costs	$0	$0	$0	$3,800	$0	$0	$3,800					
38104	RS040	Corakerup Road Resheet		$0	$30,178	$0	$0	$90,550		$0	$90,550	$0	$0	
38104	RS040	Salaries & Wages	$7,331	$0	$0	$20,500	$0	$0	$20,500					
38104	RS040	Materials	$2,385	$0	$0	$8,000	$0	$0	$8,000					
38104	RS040	Overheads	$9,091	$0	$0	$24,800	$0	$0	$24,800					
38104	RS040	Plant Operating costs	$11,371	$0	$0	$37,250	$0	$0	$37,250					
38104	RS100	Nightwell Road Reseal		$0	$2,410	$0	$0	$0		$0	$2,410	$0	$2,410	Carry over from 21/22 not budgeted in 22/23
38104	RS100	Salaries & Wages	$553	$0	$0	$0	$0	$0	$553					
38104	RS100	Materials	$0	$0	$0	$0	$0	$0	$0					
38104	RS100	Overheads	$686	$0	$0	$0	$0	$0	$686					
38104	RS100	Plant Operating costs	$1,170	$0	$0	$0	$0	$0	$1,170					
38104	RS110	Sandalwood Road Reseal		$0	$160,944	$0	$0	$104,991		$0	$160,944	$0	$55,953	Increase in wages, overheads and plant cost allocations. Increase in contractor costs for external grader hire.
38104	RS110	Salaries & Wages	$10,679	$0	$0	$3,303	$0	$0	$10,679					
38104	RS110	Materials	$118,372	$0	$0	$95,500	$0	$0	$118,372					
38104	RS110	Overheads	$13,242	$0	$0	$4,638	$0	$0	$13,242					
38104	RS110	Plant Operating costs	$18,650	$0	$0	$1,550	$0	$0	$18,650					
38104	RS145	Gnp - Tambellup Rd Reseal		$0	$151,000	$0	$0	$151,000		$0	$151,000	$0	$0	
38104	RS145	Contracts - Seal Widen, Audible Edge line	$151,000	$0	$0	$151,000	$0	$0	$151,000					
38094		**Council Road Program**				$0				$0	$0	$0	$0	
38094	GS013	Mindarabin Rd Gravel Sheet		$0	$61,666	$0	$0	$91,780		$0	$91,780	$0	$0	
38094	GS013	Salaries & Wages	$11,494	$0	$0	$13,225	$0	$0	$13,225					
38094	GS013	Materials	$19,734	$0	$0	$35,000	$0	$0	$35,000					
38094	GS013	Overheads	$14,253	$0	$0	$19,090	$0	$0	$19,090					
38094	GS013	Plant Operating costs	$16,185	$0	$0	$24,465	$0	$0	$24,465					
		Sub Total - CAPITAL WORKS	$1,551,619	$0	$1,551,619	$1,948,792	$0	$1,948,792	$2,126,867	$0	$2,126,867	($15,582)	$193,657	
		Total - ROADS	$1,551,619	$0	$1,551,619	$1,948,792	$0	$1,948,792	$2,126,867	$0	$2,126,867	($15,582)	$193,657	
		Total - INFRASTRUCTURE ASSETS ROADS	**$1,551,619**	**$0**	**$1,551,619**	**$1,948,792**	**$0**	**$1,948,792**	**$2,126,867**	**$0**	**$2,126,867**	**($15,582)**	**$193,657**	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		FOOTPATHS												
38304	PC03	LRCI Footpath Construction (Phase 3)	$0	$0	$0		$0	$50,000		$0	$50,000	$0	$0	
38304	PC03	Materials - LRCI3	$0	$0	$0	$50,000	$0	$0	$50,000					
		Sub Total - CAPITAL WORKS	$0	$0	$0	$50,000	$0	$50,000	$50,000	$0	$50,000	$0	$0	
		Total - TRANSPORT - FOOTPATHS	$0	$0	$0	$50,000	$0	$50,000	$50,000	$0	$50,000	$0	$0	
		Total - FOOTPATH ASSETS	$0	$0	$0	**$50,000**	**$0**	**$50,000**	**$50,000**	**$0**	**$50,000**	**$0**	**$0**	
		AIRPORT												
43004		Airstrip Capital Improvements		$0	$302,827		$0	$327,050		$0	$327,050	$0	$0	
43004		Salaries & Wages - LRCI3	$0	$0	$0	$2,400	$0	$0	$2,400					
43004		Contractor - Resealing - LRCI3	$302,827	$0	$0	$319,250	$0	$0	$319,250					
43004		Airstrup upgrades - LRCI3	$0	$0	$0	$0	$0	$0	$0					
43004		Overheads - LRCI3	$0	$0	$0	$2,880	$0	$0	$2,880					
43004		Plant Operating costs - LRCI3	$0	$0	$0	$2,520	$0	$0	$2,520					
43024		Airport Runway Repairs		$0	$0		$0	$6,000		$0	$6,000	$0	$0	
43024		Materials - line drains at airstrip	$0	$0	$0	$6,000	$0	$0	$6,000					
		Sub Total - CAPITAL WORKS	$302,827	$0	$302,827	$333,050	$0	$333,050	$333,050	$0	$333,050	$0	$0	
		Total - TRANSPORT - AERODROMES	$302,827	$0	$302,827	$333,050	$0	$333,050	$333,050	$0	$333,050	$0	$0	
		Total - AERODROME ASSETS	**$302,827**	**$0**	**$302,827**	**$333,050**	**$0**	**$333,050**	**$333,050**	**$0**	**$333,050**	**$0**	**$0**	
		DRAINAGE												
38404		Drainage Renewals	$0	$0	$0	$0	$0	$5,000		$0	$5,000	$0	$0	
38404		Materials		$0	$0	$5,000	$0	$0	$5,000					
		Sub Total - CAPITAL WORKS	$0	$0	$0	$5,000	$0	$5,000	$5,000	$0	$5,000	$0	$0	
		Total - TRANSPORT - DRAINAGE	$0	$0	$0	$5,000	$0	$5,000	$5,000	$0	$5,000	$0	$0	
		Total - DRAINAGE ASSETS	$0	**$0**	**$0**	**$5,000**	**$0**	**$5,000**	**$5,000**	**$0**	**$5,000**	**$0**	**$0**	
		SEWERAGE												
26014		Ongerup Waste Water Ponds	$0	$0	$49	$0	$0	$20,000		$0	$20,000	$0	$0	
26014		Install sub soil pipe to outlet of ponds	$0	$0	$0	$20,000	$0	$0	$20,000	$0	$0			
		Sub Total - CAPITAL WORKS	$0	$0	$49	$20,000	$0	$20,000	$20,000	$0	$20,000	$0	$0	
		Total - COMMUNITY AMENITIES - SEWERAGE	$0	$0	$49	$20,000	$0	$20,000	$20,000	$0	$20,000	$0	$0	
		Total - SEWERAGE ASSETS	**$0**	**$0**	**$49**	**$20,000**	**$0**	**$20,000**	**$20,000**	**$0**	**$20,000**	**$0**	**$0**	
		PARKS & OVALS												
33254		Playground Gnp Sports Complex		$0	$0		$0	$3,671		$0	$3,671	$0	$0	
33254		Materials (Drought CEP)	$0	$0	$0	$3,671	$0	$0	$3,671					
		Sub Total - CAPITAL WORKS	$0	$0	$0	$3,671	$0	$3,671	$3,671	$0	$3,671	$0	$0	
		Total - PARKS & OVALS	$0	$0	$0	$3,671	$0	$3,671	$3,671	$0	$3,671	$0	$0	
		Total - INFRASTRUCTURE ASSETS - PARKS & OVALS	**$0**	**$0**	**$0**	**$3,671**	**$0**	**$3,671**	**$3,671**	**$0**	**$3,671**	**$0**	**$0**	

Shire of Gnowangerup
BUDGET REVIEW REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	Calculation Column	CURRENT YEAR PERIOD 08 28 FEBRUARY 2023 Income	Expenditure	Calculation Column	ADOPTED BUDGET 2022-23 Income	Expenditure	Calculation Column	BUDGET REVIEW PROJECTION 30 JUNE 2023 Income	Expenditure	PROJECTED VARIANCE POSITIVE	NEGATIVE	COMMENTARY
		INFRASTRUCTURE ASSETS - OTHER												
		LAW, ORDER & PUBLIC SAFETY												
07044		CCTV GNOWANGERUP TOWNSITE		$0	$7,270	$0	$0	$6,700		$0	$7,270	$0	$570	
07044		Materials - Replacement Cameras	$7,270	$0	$0	$6,700	$0	$0	$7,270					
		Sub Total - CAPITAL WORKS	$7,270	$0	$7,270	$6,700	$0	$6,700	$7,270	$0	$7,270	$0	$570	
		Total - LAW, ORDER & PUBLIC SAFETY	**$7,270**	$0	$7,270	**$6,700**	**$0**	**$6,700**	**$7,270**	**$0**	**$7,270**	**$0**	**$570**	
		INFRASTRUCTURE OTHER												
		RECREATION & CULTURE												
33454		Borden Netball Courts Capital Expenditure		$0	$43,500		$0	$44,725		$0	$43,500	($1,225)	$0	Contractor expenses less.
33454		Contractor - Borden Netball courts renewal (LRCI3)	$43,500			$44,725	$0	$0	$43,500					
33804		**REC & CULTURE - OTHER INFRASTRUCTURE CAPITAL**												
33804	FEN01	Dam Fencing - Gnp Recreation Complex		$0	$31,696		$0	$38,000		$0	$31,696	($6,304)	$0	Materials cost for fencing expenses less.
33804	FEN01	Materials - Replace Dam Fencing	$31,696			$38,000	$0	$0	$31,696					
33804	CPK01	Ongerup Sports Complex - Car Park Improvements		$0	$0		$0	$0		$0	$80,000	$0	$80,000	New project.
33804	CPK01	Materials - Seal car park					$0	$0	$80,000					
		Sub Total - CAPITAL WORKS	$75,196	$0	$75,196	$82,725	$0	$82,725	$155,196	$0	$155,196	($7,529)	$80,000	
		Total - RECREATION & CULTURE	**$75,196**	$0	$75,196	**$82,725**	**$0**	**$82,725**	**$155,196**	**$0**	**$155,196**	**($7,529)**	**$80,000**	
		INFRASTRUCTURE OTHER												
		TRANSPORT												
38604		Footbridge - Park Road		$0	$0		$0	$40,000		$0	$40,000	$0	$0	
38604		Contractors (LRCI Phase 3)	$0			$40,000	$0	$0	$40,000					
		Sub Total - CAPITAL WORKS	$0	$0	$0	$40,000	$0	$40,000	$40,000	$0	$40,000	$0	$0	
		Total - TRANSPORT	**$0**	$0	$0	**$40,000**	**$0**	**$40,000**	**$40,000**	**$0**	**$40,000**	**$0**	**$0**	
		INFRASTRUCTURE OTHER												
		OTHER PROPERTY & SERVICES												
59014		Electronic Public Notice Board		$0	$16,699		$0	$18,000		$0	$16,699	($1,301)	$0	Electronic noticeboard cost lower than budget estimate.
59014		Contractors - LRCI Phase 3	$16,699	$0	$0	$18,000	$0	$0	$16,699					
		Sub Total - CAPITAL WORKS	$16,699	$0	$16,699	$18,000	$0	$18,000	$16,699	$0	$16,699	($1,301)	$0	
			$16,699	$0	$16,699	$18,000	$0	$18,000	$16,699	$0	$16,699	($1,301)	$0	
		Total - INFRASTRUCTURE ASSETS - OTHER	**$99,165**	**$0**	**$99,165**	**$147,425**	**$0**	**$147,425**	**$219,165**	**$0**	**$219,165**	**($8,830)**	**$80,570**	
		GRAND TOTALS	**($3,433,822)**	($8,957,716)	$5,523,893	**$0**	**($10,758,633)**	**$10,758,633**	**($144,602)**	**($10,949,010)**	**$10,804,408**	**($2,353,924)**	**$2,209,322**	

10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

10.1	**ELECTED MEMBERS ACTIVITY REPORT**
Date of Report:	22 March 2023
Councillors:	Various

Attended the following meetings/events

G Stewart:

- 17 February 2023 WALGA Zone Meeting
- 8 March 2023 Councillors & Executives Workshop
- 8 March 2023 Audit Committee Meeting

K O'Keeffe:

- 27 February 2023 GNP Sporting Complex Meeting
- 8 March 2023 Councillors & Executives Workshop
- 8 March 2023 Audit Committee Meeting
- 21 March 2023 GNP Sporting Complex Meeting with CEO

P Callaghan:

- 8 March 2023 Councillors & Executives Workshop
- 8 March 2023 Audit Committee Meeting
- 13 March 2023 Meeting with CEO
- 16 March 2023 Great Southern Road Safety Conference

R O'Meehan:

- 24 February 2023 Borden Flashback Event
- 8 March 2023 Councillors & Executives Workshop
- 8 March 2023 Audit Committee Meeting
- 15 March 2023 Meeting with CEO

L Martin:

- 23 February 2023 GSRAG Meeting
- 2 March 2023 Great Southern Treasures Meeting
- 2 March 2023 LEMC Meeting
- 8 March 2023 Audit Committee Meeting
- 8 March 2023 Councillors & Executives Workshop

S Hmeljak:

Nil

B Kiddle:

Approved Leave of Absence

M Creagh:

- 2 March 2023 LEMC Meeting
- 8 March 2023 Councillors & Executives Workshop
- 8 March 2023 Audit Committee Meeting
- 14 March 2023 DFES Local Government Grant Scheme Meeting
- 15 February 2023 Yongergnow Meeting

F Gaze:

- 17 February 2023 WALGA Zone Meeting
- 23 February 2023 WACHS Health Care Board Visit
- 24 February 2023 Borden Flashback Event
- 28 February 2023 State Regional Planning Workshop Infrastructure Albany
- 2 March 2023 LEMC Meeting
- 7 March 2023 Meeting with Peter Rundle
- 8 March 2023 Councillors & Executives Workshop
- 8 March 2023 Audit Committee Meeting
- 8 March 2023 Disaster Risk Management Webinar
- 9 March 2023 Preparation DCEOs interview
- 10 March 2023 Deputy CEO Interviews
- 17 March 2023 Deputy CEO Interviews
- 21 March 2023 WALGA Best Practice Webinar

11.2	QUARTERLY REVIEW OF CORPORATE BUSINESS PLAN
Location:	N/A
Proponent: Date	N/A
of Report:	9 March 2023
Business Unit:	Strategy and Governance
Officer:	Alan lamb – Acting Deputy CEO
Disclosure of Interest:	Nil

ATTACHMENTS

- Quarterly Corporate Business Plan Review for 2rd Quarter 2022/2023

PURPOSE OF THE REPORT

For Council to note the Quarterly Corporate Business Plan (CBP) Review for the quarter ending 31st December 2022 (i.e. the progress of the actions/projects in the existing CBP) and to adopt any amendments to the existing CBP.

BACKGROUND

Council adopted its Integrated Strategic Plan (Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025) in July 2021. Regulation 19DA(4) of the *Local Government (Administration) Regulations 1996* requires a local government to review its current Corporate Business Plan each year. Regulation 19C(4) requires a local government to review its Strategic Community Plan at least once every four years.

COMMENTS

The attached report was included in a Councillor workshop held 8 March 2023 where the CEO went through items and provided information/explanation. This report confirms that the Shire is on track to meet its Integrated Planning and Reporting (IP&R) commitments and satisfies Regulations 19C and 19DA of the Local Government (Administration) Regulations 1996.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENT

LG Act 1995 s5.56:

5.56. **Planning for the future**

(1) A local government is to plan for the future of the district.

(2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

Local Government (Administration) Regulations 1996:

19C. Strategic community plans, requirements for (Act s. 5.56)

(4) A local government is to review the current strategic community plan for its district at least once every 4 years.

19DA. Corporate business plans, requirements for (Act s. 5.56)

(1) A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.

(2) A corporate business plan for a district is to cover the period specified in the plan, which is to be at least 4 financial years.

(3) A corporate business plan for a district is to —

(a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and

(b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and

(c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.

(4) A local government is to review the current corporate business plan for its district every year.

(5) A local government may modify a corporate business plan, including extending the period the plan is made in respect of and modifying the plan if required because of modification of the local government's strategic community plan.

(6) A council is to consider a corporate business plan, or modifications of such a plan, submitted to it and is to determine* whether or not to adopt the plan or the modifications.

*Absolute majority required.

(7) If a corporate business plan is, or modifications of a corporate business plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.

<u>POLICY IMPLICATIONS</u>
Nil

<u>FINANCIAL IMPLICATIONS</u>
Nil. All actions/projects have been budgeted for or will be budgeted for in future years.

STRATEGIC IMPLICATIONS
Strategic Community Plan 2021-2031

STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Strategic Risk Category	Ineffective Leadership
Consequence Rating	Minor
Likelihood Rating	Unlikely
Control Rating	Effective
Risk Acceptance Criteria	Acceptable

IMPACT ON CAPACITY
Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
Nil

CONCLUSION
The new reporting tool is a relatively simple way to report to Council on the progress of the CBP actions. The adoption of the updated CBP reinforces Council's commitment to meaningful strategic planning and provides a sound basis for continual improvement within the Shire.

VOTING REQUIREMENTS
Absolute majority

COUNCIL RESOLUTION

Moved: Cr G Stewart **Seconded: Cr P Callaghan**

0323.18 That Council

1. **Notes and approves the achievements against the actions in the attached Quarterly Corporate Business Plan (CBP) Review for the quarter ending 31st December 2022;**

2. **Notes that there were no amendments to the existing CBP during this quarter; and;**

3. **Directs the CEO to publish the attached report on the Shire's web page.**

CARRIED BY ABSOLUTE MAJORITY: 8/0

CORPORATE BUSINESS PLAN – QUARTERLY UPDATE Q2 2022-23

STATUS TRAFFIC LIGHT	Not Commenced	In Progress	Completed

1 Our Community

Community Priority	Actions	21 22	22 23	23 24	24 25	Resp.	Status	Quarterly Update
1.1 Identify and deliver opportunities for young people across the Shire	1.1.1 Engage with young people to determine programs and support that provide employment and activities for young people	Ongoing				**CDC**		Meeting occurred with the Chair of GNP360 to discuss the Yougenup site and required actions. GNP360 are working towards handing ownership of the site and a gift of cash to the Shire later in the year.
1.2 Facilitate and advocate for the provision of quality health services, health facilities and programs	1.2.1 Advocate for and support mental health and social support services with a focus on vulnerable families	Ongoing				**CDC**		Meeting held with Palmerston Family Support, an Albany based NFP. They have since provided information on wellbeing, mental health and youth counselling.
	1.2.2 Improve access and inclusion for disabled people by delivering the actions detailed in the Shire Disability Access and Inclusion Plan	Ongoing				**CDC**		The Disability Access and Inclusion Plan (DAIP) is being actioned.
1.3 Strengthen the sense of place, culture and belonging through inclusive community partnerships	1.3.1 Partner with local community and business groups to strengthen the relationship and communication between our three communities	Ongoing				**CDC**		The CEO meets with members of the community at the Yongernow Malleefowl Centre (Ongerup CRC) weekly. Similar meetings with the Borden community are being arranged. Since November 2022 the CEO has met with GNP360, Gnowangerup Mens' Shed and informally with

					NSPNR and community members in all three towns.
	1.3.2 Partner with local Noongars to record their history, build trust and to identify opportunities for engagement and employment	Ongoing	**CDC**		Meeting arranged but subsequently cancelled with Robbie Miniter to view heritage sites. Meeting held with Great Southern Regional Trails. Interpretive signage being developed.
1.4 Support local volunteer organisations through initiatives that reduce volunteer fatigue and strengthen their resilience	1.4.1 Partner with community groups to support and deliver community events and workshops	Ongoing	**CDC**		No new initiatives.
	1.4.2 Develop a database of community resources and skills to support community development	✔	**CDC**		To be developed.
1.5 Support emergency services planning, risk mitigation, response and recovery	1.5.1 Work with the LEMC to continually improve emergency response planning and delivery	Ongoing	**FEO**		The Finance & Emergency Officer (FEO) works closely with the Shire's Community Emergency Services Manager (CESM), the Brigades & SES to ensure that training is provided to meet the needs of both volunteers and the community. Grant funding is applied for each year with the Shire committed to getting the best outcome for the Shire.

2 Our Economy

Community Priority	Actions	21 22	22 23	23 24	24 25	Resp.	Status	Quarterly Update
2.1 Support businesses and business growth across the Shire	2.1.1 Support local business groups to assist in business development and job growth within the Shire	Ongoing				**CEO**		Since November 2022 the CEO has met with Auspan, Duraquip, Cast-Tech, Armadillo Group, Afgri, Nutrien, Ongerup Tyres, Gnowangerup District Hospital and a number of smaller business owners in all three towns. In addition the CEO had a meeting with the GSDC CEO, and meetings have been arranged with Shelley Payne, Peter Rundle, and John Carey. Soil testing has occurred at the site for the 2 x 1 chalets (Gnowangerup Caravan Park) and an internal project plan is being prepared. These chalets will provide short-term accommodation for visiting consultants and tradespersons. Meetings have been held with DevelopmentWA to fast-track Cuneo Close subdivision. A stock take of vacant Shire residential land is currently underway and available land in Ongerup is currently being

								discussed with the Department of Planning.
	2.1.2 Work with relevant state agencies to release the industrial lots in Quinn St	✓	✓			**CEO**		Meetings have been held with GROH and WACHS for the Quinn Street development.
2.2 Coordinated planning and promotion of our Shire to visitors and tourists	2.2.1 Partner with GS Treasures and GSCORE/Outdoors Gt Southern and local business to develop tourism opportunities	Ongoing				**CDC**		A meeting was held with GST where the Gnowangerup Town Hall centenary were discussed. It's planned that these celebrations will be tied into the In Bloom festival September / October 2023.
	2.2.2 Investigate tourism branding and promotion opportunities					**CDC**		No Progress
	2.2.3 Plan and deliver an extension to the Gnowangerup Heritage Trail	✓	✓			**CDC**		A meeting was help with Outdoor Great Southern where the Great Southern Regional Trails signage was discussed.
	2.2.4 Investigate the opportunity of attracting a major event, festival or attraction to the Shire	✓				**CDC**		The CEOs KPIs include events to recognise the Gnowangerup Town Hall centenary which incorporate the Gnowangerup Star building and potentially an around-the-houses car event.
2.3 Local businesses and the Shire have access to diverse skills, and appropriate services	2.3.1 Advocate for improved communications infrastructure.	Ongoing				**DCEO**		Meetings held with NBN and Field Services Group (previously Superloop).

	2.3.2 Work with relevant stakeholders to attract small business and trades to the Shire	Ongoing	**CEO**		No progress

3 Our Infrastructure

Community Priority	Actions	21 22	22 23	23 24	24 25	Resp.	Status	Quarterly Update
3.1 Parks, gardens, streetscapes, recreational and social spaces are safe and encourage active and healthy lifestyles	3.1.1 Identify opportunities to improve streetscaping in all 3 towns in a manner that is consistent and reflects our heritage	✓				**MW**		The grant funded street scape projects in Borden and Ongerup are now complete
3.2 We prepare and maintain our assets and infrastructure for current and future community use	3.2.1 Conduct the statutory review of the Local Planning Scheme to promote community and economic development	✓	✓			**TP**		Consultants (Edge Planning) have been appointed to develop the Local Planning Strategy due April / May. From this document the Local Planning Scheme will be developed with a draft presented to Council August / September 2023.
	3.2.2 Develop and implement a comprehensive Asset Management framework to ensure a strategic approach to infrastructure planning, maintenance, and enhancement	✓	✓			**DCEO**		New Asset Management Plans adopted by Council in July 2021. Multiple systems identified and require consolidation.

4 Our Natural Environment

Community Priority	Actions	21 22	22 23	23 24	24 25	Resp.	Status	Quarterly Update
4.1 A high standard of environmental health and waste services	4.1.1. Investigate opportunities to improve shire waste services and facilities	✓	✓			**AWMC**		Ongoing monitoring of new options. Major changes in operations may be required due to legislative changes.
	4.1.2 Develop and adopt a compliant Public Health Plan and progressively deliver agreed actions	✓				**DCEO**		Public Health Plan adopted March 2022.
4.2 Conservation of our natural environment	4.2.1 Partner with relevant agencies and local stakeholders such as the NSPNR to preserve and/or enhance the natural environment	Ongoing				**CEO**		Contiguous Local Authorities Group now established to gain access to funding from the State for training and materials for mosquito control program. NSPNR are proposed to be the agency which carries out the works for the Shire.
	4.2.2 Deliver water conservation projects for the Drought Communities Relief program	✓	✓			**CEO**		All Drought Communities Water projects complete

5 Our Organisation

Community Priority	Actions	21 22	22 23	23 24	24 25	Resp.	Status	Quarterly Update
5.1 Investment in the skills and capabilities of our staff and leaders	Continue representation on relevant Boards, Committees and working groups to influence positive local and regional outcomes	Ongoing				**CEO**		Meetings attended with WALGA Zone, GSDC, CGS, LG Professionals to influence positive outcomes for the Shire. VROC has not met for several months. The CEO will be Chairing these meetings from May 2023.
	Organise professional development opportunities and mentoring support to develop the capability of staff and Councillors					**CEO**		A training and PD matrix is in the process of being prepared to ensure a more structured approach to staff development.
5.2 Shire communication is consistent, engaging, and inclusive	Develop and implement a simple Engagement Toolkit to assist with community engagement	✓				**CDC**		Toolkit Developed.
5.3 Forward planning and implementation of relevant plans to achieve strategic priorities	Deliver the scheduled reviews of the Shire Integrated Planning Framework	✓	✓	✓	✓	**DCEO**		The CEOs KPIs include a minor SCP update in 2023.
	Review and update statutory requirements such as local laws and record keeping plan	Ongoing				**DCEO**		All policies are being reviewed with a planned completion of May 2023. Local Laws will be undertaken thereafter.

	Conduct a review of the ITC Strategy and integrate with the Business Continuity Plan	✔				**DCEO**		No progress.

11.3	**2023 Local Government Ordinary Election Process**
Location:	N/A
Proponent:	N/A
Date of Report:	9 March 2023
Business Unit:	Strategy and Governance
Officer:	Alan Lamb – Acting Deputy CEO
Disclosure of Interest:	Nil

ATTACHMENTS

- Letter from the WA Electoral Commission 9 February 2023

PURPOSE OF THE REPORT

To set the process for the conduct of the 2023 Shire of Gnowangerup Local Government elections.

BACKGROUND

The next Local Government elections are to be held on 21 October 2023. The Electoral Commission has provided an estimate of costs to assist in Council's 2023-24 budget deliberations, should Council decide to conduct a postal election facilitated by the Electoral Commission.

COMMENTS

Previously the Shire of Gnowangerup has appointed the Western Australian Electoral Commission to conduct a Postal Vote. Councils across Western Australia are permitted to conduct their elections using either the attendance or postal voting method. A summary of each voting method is listed below:

Attendance voting:

- Voters are required to attend a polling place within the municipality on election day
- Consistent with State and Federal election voting methods
- Usually lower voter participation rate compared to postal voting
- Incorrectly enrolled voters are more effectively managed
- Cost to conduct an attendance election is higher than a postal ballot.

Postal Voting

- No need for voters to attend a polling place on election day
- Provides more time for completing the ballot paper
- Better enables aged, infirm and disabled voters to participate in the election
- Higher voter participation rate compared with attendance voting
- More difficult to manage incorrectly enrolled voters
- Cost to run a postal election is less than an attendance election
- Generally, postal voting has resulted in lower levels of informal votes than attendance voting.

Many local governments in Western Australia are moving away from in-person voting to postal voting for their local elections for a variety of reasons and benefits. These include the associated costs, access, independent oversight and transparency.

The WA Electoral Commissioner is responsible for conducting postal elections in Western Australia and conducts voting in person election on request under the *Local Government Act 1995*.

Generally, postal voting promotes fairer elections by increasing the opportunity for participation by all groups in society. Typically, as with other aspects of electoral administration, the electoral management body is responsible for providing postal vote application forms and processing applications; in this case, the Western Australian Electoral Commissioner is responsible for this.

It is also widely accepted that, to ensure free and fair elections and to maintain transparency, electoral management bodies should be independent, both of the government of the day and of any political partisan connections. This is also true of local government where the election process must be seen as a transparent process.

CONSULTATION
WA Electoral Commission.

LEGAL AND STATUTORY REQUIREMENTS
The *Local Government Act 1995* – section 4.20(4) **Absolute Majority required**
The *Local Government Act 1995* – section 4.61(2) **Absolute Majority required**

POLICY IMPLICATIONS
Nil

FINANCIAL IMPLICATIONS
The WA Electoral Commission estimated cost of for the 2023 election if conducted as a postal ballot is $17,000.00 (inc GST or $15,454.54 ex GST), based on the assumptions detailed in the letter from the WA Electoral Commission. The WAEC charge for conducting the 2021 election was $15,369.64 (inc GST or $13,972.40 ex GST). The current estimate is 10.61% higher than the actual cost for 2021. The Perth CPI for 2022 was 8.3% (ABS) and it is expected there will be further increases in 2023. Based on this, the increase in costs may be considered to be reasonable.

The recommendation entails a commitment being made now for an expense that is expected to occur in 2023-24. It is therefore necessary to amend the current budget and then to carry forward the item into the 2023-24 Budget.

Provision was made in the 2022-23 budget, in General ledger account 03052 – Election Expenses, for expenditure of $5,874 on advertising and the like. It is proposed that this 2022-23 budget provision be increased by $15,454.54 (being the estimated cost ex GST) with the funding coming from the estimated surplus that will be highlighted in the budget review, (an item on this will be before Council at its March meeting)

STRATEGIC IMPLICATIONS
Strategic Community Plan
Theme: 4 A Sustainable and Capable Council
Objective: 1 Provide accountable and transparent leadership
Strategic Initiative: 1.4 Optimise opportunities for the community to access and participate in the decision making process

IMPACT ON CAPACITY
One Shire officer will be required to be present at the polling place on election day. As in the past this requirement will be managed by administrative staff and will not impact on the capacity of the organisation.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
Council could choose not to conduct a postal vote and instead manage the election in-house. This method could be considered to lack transparency and would incur staffing and travel costs in three locations and is therefore not recommended.

CONCLUSION
Previous elections which were conducted as postal voting achieved a voter participation rate much higher than an attendance vote. A postal vote also provides for independent oversight and transparency in the election process. More importantly, electors will be familiar with the postal voting system and a change may well catch regular voters out and result in them not casting their vote.

VOTING REQUIREMENTS
Absolute majority required for parts 1,2 and 3 of the recommendation

COUNCIL RESOLUTION

Moved: Cr P Callaghan **Seconded: Cr L Martin**

0323.18 That Council

1. **Declares, in accordance with section 4.20(4) of the Local Government Act 1995, the Electoral Commissioner be responsible for the conduct of the 2023 ordinary election together with any other elections or polls which may be required.**

2. **Decides, in accordance with section 4.61(2) of the Local Government Act 1995 that the method of conducting the election will be as a postal election.**

3. **Amends the 2022-23 Annual Budget increasing the provision in GL 03052 – Election Expenses by $15,454.54 with funding from the anticipated surplus indicated in the 2022-23 Budget Review.**

4. **Authorises the CEO to convey this information to the Western Australian Electoral Commission**

CARRIED BY ABSOLUTE MAJORITY: 8/0

LGE 028

Mr David Nicholson
Chief Executive Officer
Shire of Gnowangerup
28 Yougenup Road
GNOWANGERUP WA 6335

Dear Mr Nicholson

Local Government Ordinary Election: 2023

The next local government ordinary elections are being held on 21 October 2023. While this is still some distance in the future, I have enclosed an estimate for your next ordinary election to assist in your 2023/2024 budget preparations.

The estimated cost for the 2023 election if conducted as a postal ballot is $17,000 inc GST, which has been based on the following assumptions:

- 800 electors
- response rate of approximately 55%
- 3 vacancies
- count to be conducted at the offices of the Shire of Gnowangerup
- appointment of a local Returning Officer
- regular Australia Post delivery service to apply for the lodgement of the election packages.

An additional amount of $175 will be incurred if your Council decides to opt for the Australia Post Priority Service for the lodgement of election packages.

179916

The Commission is required by the *Local Government Act* to conduct local government elections on a full cost recovery basis and you should note that this is an estimate only and may vary depending on a range of factors.

Costs not incorporated in this estimate include:

- any legal expenses other than those that are determined to be borne by the Western Australian Electoral Commission incurred as part of an invalidity complaint lodged with the Court of Disputed Returns
- the cost of any casual staff to assist the Returning Officer on election day or night
- any unanticipated costs arising from public health requirements for the COVID-19 pandemic.

As you are aware, the Government is currently considering reforms to the *Local Government Act* 1995, which include how elections are to be conducted. In order to assist with your local government's budget planning, we have included, to the best of our knowledge, costs that will arise from the changes proposed in legislation. For example, if under the amendments your local government will be required to conduct a mayoral/presidential election this has been included.

Some local governments may also note an increase in costs from their 2021 ordinary costs. These include increases arising from inflation in recent years affecting salaries for Returning Officers and other staff, printing and packaging costs as well as the increase in postage announced by Australia Post. Additional costs from the Commission have been included arising from improved processing procedures and additional resources to supplement the Commission's education, complaints management, investigation and legal efforts.

In order for the Commission to be responsible for the conduct of your election, the first step required by the *Local Government Act 1995* is my written agreement to undertake the election.

As such, you may take this letter as my agreement to be responsible for the conduct of the ordinary elections in 2023 for the Shire of Gnowangerup in accordance with section 4.20(4) of the *Local Government Act 1995*, together with any other elections or polls that may also be required.
My agreement is subject to the proviso that the Shire of Gnowangerup also wishes to have the election undertaken by the Western Australian Electoral Commission as a postal election.

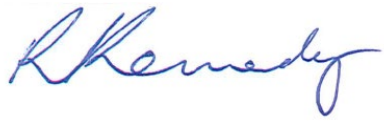
In order to achieve this, your council would need to pass the following two motions by absolute majority:

- Declare, in accordance with section 4.20(4) of the *Local Government Act 1995*, the Electoral Commissioner to be responsible for the conduct of the 2023 ordinary elections together with any other elections or polls which may be required
- Decide, in accordance with section 4.61(2) of the *Local Government Act 1995* that the method of conducting the election will be as a postal election.

It would be greatly appreciated if this item was considered at your March council meeting, to enable the Commission to have sufficient time to work with you to effectively conduct the election.

I look forward to conducting this election for the Shire of Gnowangerup in anticipation of an affirmative vote by Council. If you have any further queries please contact Shani Wood Director, Election Operations on 9214 0400.

Yours sincerely



Robert Kennedy
ELECTORAL COMMISSIONER

9 February 2023

11.3	**STATUTORY BUDGET REVIEW AS AT 28 FEBRUARY 2023**
Location:	N/A
Proponent:	N/A
Date of Report:	10th March 2023
Business Unit:	Corporate & Community Services
Officer:	D Long – Finance Consultant
Disclosure of Interest:	Nil

This item has already been considered before 10.

11.4	LIST OF FEBRUARY 2023 ACCOUNTS FOR PAYMENT AND AUTHORISATION
Location:	Shire of Gnowangerup
Date of Report:	6 March 2023
Business Unit:	Corporate and Community Services
Responsible Officer:	Alan Lamb – Acting Deputy Chief Executive Officer
Author:	Anrie van Zyl – Finance & Emergency Management Officer

ATTACHMENTS

- List of Payments for February 2023.

PURPOSE OF THE REPORT

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

BACKGROUND

Nil

COMMENTS

The List of Payments for February 2023 covering the period 01/02/2023 to 28/02/2023 is as follows:

FUND	AMOUNT
Municipal Fund	$509,649.49
Credit Card	$ 1,595.96
TOTAL	**$511,245.45**

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:

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

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

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

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION

Moved: Cr R O'Meehan **Seconded: Cr P Callaghan**

0323.19 That Council

Receives and approves the payment of accounts for February 2023 consisting of:

EFT19630 – EFT19731 totalling $419,584.64;

Superannuation and Direct Deposits totalling $90,064.85; and

Corporate Credit Card totalling $1,595.90

UNANIMOUSLY CARRIED: 8/0

Shire of Gnowangerup
List of Payments - February 2023

Chq/EFT	Date	Name	Description	Amount
EFT19630	03/02/2023	AA CONTRACTORS	CONTRACT GRADER RESHEET NORTH STIRLING ROAD	$ 24,169.75
EFT19631	08/02/2023	ADMIN SOCIAL CLUB	Payroll deductions	$ 80.00
EFT19632	08/02/2023	BLACK AND GOLD SOCIAL CLUB	Payroll deductions	$ 120.00
EFT19633	08/02/2023	LGRCEU	Payroll deductions	$ 110.00
EFT19634	09/02/2023	ALBANY RECORDS MANAGEMENT	BIN EXCHANGE	$ 165.00
EFT19635	09/02/2023	BULLSEYE PLUMBING & GAS	REPLACE SOLAR HWS WITH HEAT PUMP HWS	$ 6,795.80
EFT19636	09/02/2023	CHERIE MAY DELMAGE	STAFF REIMBURSEMENT - FUEL GN.001	$ 734.86
EFT19637	09/02/2023	GNOWANGERUP COMMUNITY RESOURCE CENTRE	STAFFING OF LIBRARY 6, 13, 20, 27 JAN 23	$ 896.88
EFT19638	09/02/2023	GNOWANGERUP FUEL SUPPLIES	FUEL JAN 23	$ 1,507.77
EFT19639	09/02/2023	JERRAMUNGUP ELECTRICAL SERVICE	investigate tripping curcuit breaker	$ 356.04
EFT19640	09/02/2023	LEVELUP BUSINESS MANAGEMENT PTY LTD	ONSITE AUDIT AND REPORT GENERATION	$ 7,150.00
EFT19641	09/02/2023	OLUMAYOKUN OLUYEDE	ANNUAL CASH CONTRIBUTION TO MEDICAL CENTRE 2022/23	$ 13,750.00
EFT19642	09/02/2023	ONLINE SAFETY SYSTEMS PTY LTD	MEMBERSHIP DEC 22	$ 632.50
EFT19643	09/02/2023	WITHERS & ASSOCIATES PTY LTD	ANNUAL COST 2022/23 FOR EHO - LLEW WITHERS	$ 5,151.30
EFT19644	09/02/2023	ZONE 50 ENGINEERING SURVEYS PTY LTD	SPOTTING AND BARRIER MARKING >9KM	$ 7,992.60
EFT19645	13/02/2023	ABA SECURITY	Investigate/repair PTZ camera	$ 250.80
EFT19646	13/02/2023	AFGRI EQUIPMENT AUSTRALIA PTY LTD	2 cans of contruction paint	$ 26.69
EFT19647	13/02/2023	AIR LIQUIDE	CYLINDER HIRE FEE - LARGE FOR PERIOD 01/01/23 - 31/01/23	$ 131.76
EFT19648	13/02/2023	ALBANY WORLD OF CARS	Mitsubishi Pajero First service 15,000km	$ 527.48
EFT19649	13/02/2023	ARDESS NURSERY	GrowSafe Fertiliser	$ 39.00
EFT19650	13/02/2023	ARMADILLO GROUP	Create and supply hydrauloc hose for Dolly	$ 398.81
EFT19651	13/02/2023	B P HARRIS & SON	FLASHING FOR PORTICO	$ 82.50
EFT19652	13/02/2023	BEST OFFICE SYSTEMS	METER READING FOR PERIOD 20/12/22 - 20/018/23 IMC2500 COLOUR PHOTO COPIER	$ 160.49
EFT19653	13/02/2023	BGL SOLUTIONS	ANNUAL GARDEN FEES 2022/23 GRANULAR FERTILIZERS LIQUAD FERTILIZER BROADLEAF SPRAY INSECTICIDES WINTER & GUILDFORD GRASS HERBICIDE	$ 12,375.42
EFT19654	13/02/2023	BOC GASES	MEDICAL OXYGEN SIZE C	$ 103.53
EFT19655	13/02/2023	BUNNINGS ALBANY	Replacement privacy door lock	$ 31.86
EFT19656	13/02/2023	CEMETERIES & CREMATORIA ASSOCIATION OF WA	CCAWA 2023 Conference	$ 240.00

Chq/EFT	Date	Name	Description	Amount
EFT19657	13/02/2023	DA & KJ MURRAY	ACCOMMODATION AND MEALS FOR THREE MONTHS FOR ACTING DCEO EVERY TUESDAY NIGHT FOR A THREE MONTH PERIOD = 14 NIGHTS IN TOTAL 14X NIGHTS @ $120 A NIGHT (INCLUDING MEALS) = $1680.00 THIS IS AN ESTIMATED AMOUNT ONLY	$ 480.00
EFT19658	13/02/2023	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION	Controller waste tracking form 6448890 -grease traps Sadlers and GNP Hotel and septic pump out	$ 44.00
EFT19659	13/02/2023	EDWARDS ISUZU & KATANNING MAZDA	Left Hand Side Mirror	$ 422.83
EFT19660	13/02/2023	EFTSURE PTY LTD	MONTHLY SERVICE FEE - FOR PERIOD 01/02/23 - 28/02/23	$ 418.00
EFT19661	13/02/2023	GNOWANGERUP COMMUNITY RESOURCE CENTRE	HIRE OF INTERACTIVE TV FOR STAFF BREAKFAST	$ 70.00
EFT19662	13/02/2023	GNP HARDWARE	Work Boots Alan	$ 652.50
EFT19663	13/02/2023	INSTANT RACKING	(CAB0700) FLAMMABLE CABINET, (2 DOOR, 800H X 1100L X 500D)	$ 3,075.00
EFT19664	13/02/2023	IT VISION	SYNERGYSOFT UPGRADE TO STP PHASE 2 AS PER QUOTE 9251	$ 1,973.40
EFT19665	13/02/2023	JERRAMUNGUP ELECTRICAL SERVICE	KITCHEN WORK SHIRE ADMIN OFFICE - NEW OVEN ELECTRICAL WORKS	$ 1,823.17
EFT19666	13/02/2023	KATANNING H HARDWARE	TIMBER AND HARDWARE FOR VERANDAH REPAIRS	$ 259.73
EFT19667	13/02/2023	LANDGATE	GRV VALUATIONS CHARGEABLE SCHEDULE NO: G2023/08; SCHEDULE NO M2023/01	$ 128.20
EFT19668	13/02/2023	LINKUP PTY LTD	HIRE DOZER	$ 5,745.52
EFT19669	13/02/2023	MC CIVIL CONTRACTORS	TIELINE ROAD - RFT 2023-3: SHOULDER REHAB & SEALING - CLAIM 3	$ 18,157.30
EFT19670	13/02/2023	MESSAGEMEDIA	MESSAGING OUTBOUND - JANUARY 23 (12470 MESSAGES)	$ 1,646.04
EFT19671	13/02/2023	OFFICEWORKS	Office Furniture Order	$ 652.00
EFT19672	13/02/2023	ONGERUP TYRES & AUTOMOTIVE	SUPPLY AND FIT 255/65R17 KUMHO TYRES (FIT, BALANCE, DISPOSE)	$ 790.00
EFT19673	13/02/2023	POSITION PARTNERS PTY LTD	HIRE OF GNSS BASE ROVER TABLET & TRIPOD	$ 2,623.50
EFT19674	13/02/2023	QHSE INTEGREATED SOLUTIONS PTY LTD	SKYTRUST INTELLIGENCE SYSTEM - FEB 23	$ 603.90
EFT19675	13/02/2023	SOLUTIONS IT	ANNUAL FEE 2022/23	$ 3,789.98
EFT19676	13/02/2023	STAMP STORE	STAMP ORDER + POSTAGE - RECORDS	$ 181.50
EFT19677	13/02/2023	WA CONTRACT RANGER SERVICES	RANGER SERVICES YEARLY FEES 2022/23 ONE ROSTERED DAY A WEEK	$ 1,732.50
EFT19678	13/02/2023	WARREN BLACKWOOD WASTE	240L BINS PICK UP 5,12,19,26 JAN 23	$ 8,157.78
EFT19679	14/02/2023	SPINDRIFT JAZZ DUO	MUSICAL SERVICES FOR AUSTRLIA DAY CELEBRATIONS	$ 900.00

Chq/EFT	Date	Name	Description	Amount
EFT19680	16/02/2023	ADMIN SOCIAL CLUB	Payroll deductions	$ 80.00
EFT19681	16/02/2023	BLACK AND GOLD SOCIAL CLUB	Payroll deductions	$ 110.00
EFT19682	16/02/2023	LGRCEU	Payroll deductions	$ 110.00
EFT19683	23/02/2023	ALBANY 4X4 ACCESSORIES	reattached winch and cable	$ 80.00
EFT19684	23/02/2023	ALBANY ENGINEERING CO	REPAIR BEARING DIAMTERE ON FREE ROLLER WHERE WORN. SUPPLY NEW BEARING BLOCKS WITH COUNTERBORED AND MACHINED PLATES CUT AND MACGINE 2 X SPACER PLATES	$ 5,170.00
EFT19685	23/02/2023	ANNA MARIA VAN ZYL	STAFF REIMBURSEMENT A VAN ZYL - CONDOLENCES CARDS & PLANTS FOR BOTH SHARON & DONNA	$ 49.92
EFT19686	23/02/2023	ARROW BRONZE	NICHE WALL PLAQUE COMP/SET NICHE PL.9 LINES - FRANTOM D/D 572489 PACKING & POSTAGE	$ 211.26
EFT19687	23/02/2023	AUSTRALIA POST	SUPPLY CHARGES JANUARY 23	$ 54.72
EFT19688	23/02/2023	AUTOSMART (WA) SOUTH WEST & GREAT SOUTHERN	Tiger Plus 20L Truckwash	$ 89.76
EFT19689	23/02/2023	BGL SOLUTIONS	Repair Sprinklers at Playground Park	$ 1,316.69
EFT19690	23/02/2023	BURSTON MECHANICAL SERVICES	20,000KM SERVICE ISUZU NP REGO: GN-10906	$ 1,357.70
EFT19691	23/02/2023	CAST-TECH GROUP	375 dia Headwalls for Highdenup Rd	$ 1,102.42
EFT19692	23/02/2023	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	2022/23 ESL QUARTER 3 CONTRIBUTION	$ 25,165.80
EFT19693	23/02/2023	DJ LEMIN PAINTING SERVICES	External painting	$ 17,600.00
EFT19694	23/02/2023	DL CONSULTING	ACCOUNTING FEES JAN 23	$ 756.25
EFT19695	23/02/2023	EDGE PLANNING & PROPERTY	REVISION OF THE CUNEO CLOSE STRUCTURE PLAN (PLANNING CONSULTANT FEE FOR THE UPDATING OF THE STRUCTURE PLAN & ACOUSTIC COMPONENT OF THE REPORT) AS PER COUNCIL RESOLUTION NO 1022.119, ORDINARY COUNCIL MEETING 26 OCTOBER 2022	$ 1,980.00
EFT19696	23/02/2023	GNOWANGERUP BOWLING CLUB	BEER FOR COUNCIL MEETING	$ 70.00
EFT19697	23/02/2023	GNOWANGERUP IGA	AUSTRALIA DAY REFRESHMENTS GST FREE ITEMS	$ 1,270.56
EFT19698	23/02/2023	GNOWANGERUP SHIRE MEDICAL PRACTICE	PRE-EMPLOYMENT MEDICAL JAN-LEWIS CLAASSEN	$ 150.00
EFT19699	23/02/2023	GNOWANGERUP SPORTING COMPLEX	CLEANING FEE AFTER USE OF GNP SPORTING COMPLEX FOR AUSTRALIA DAY BREAKFAST	$ 100.00
EFT19700	23/02/2023	GNP HARDWARE	15W40, 205L oil drum	$ 1,527.50
EFT19701	23/02/2023	HIGHDENUP FARMS	Fix Fence broken by Grader Operator on Highdenup Rd	$ 1,067.00
EFT19702	23/02/2023	I SWEEP TOWN & COUNTRY	Six Month Road Sweep of Gnownagerup, Ongerup & Borden Townsites	$ 4,054.05
EFT19703	23/02/2023	J.E. & K.N. DAVIS	Push up Gravel at Knud Nymann's Pitt	$ 43,536.24
EFT19704	23/02/2023	JERRAMUNGUP ELECTRICAL SERVICE	Install power curcuit for HWS	$ 744.90

Chq/EFT	Date	Name	Description	Amount
EFT19705	23/02/2023	KOSTERS OUTDOOR PTY LTD	Replace roller door motor	$ 1,489.00
EFT19706	23/02/2023	LINKUP PTY LTD	Hire Side Tipper Road Train	$ 22,159.06
EFT19707	23/02/2023	LO-GO APPOINTMENTS	ACTING DCEO FEES FOR WEEK ENDING 04/02/23 (38 HRS)	$ 8,389.92
EFT19708	23/02/2023	MARKETFORCE	ADVERT COMMUNITY DEVELOPMENT MANAGER GREAT SOUTHERN HERALD ALBANY ADVERTISER THIS AMOUNT IS AN ESTIMATED VALUE	$ 1,701.70
EFT19709	23/02/2023	NORTH STIRLINGS PALLINUP NATURAL RESOURCES INC.	MOSQUITO BAITING ACTIVITIES 01/12/22, 02/12/22, 13/12/22, 21/12/22, 22/2/23, 14/02/23	$ 731.50
EFT19710	23/02/2023	OFFICE OF THE AUDITOR GENERAL	FEE FOR THE CERTIFICATION OF LOCAL ROADS ANC COMMUNITY INFRASTRUCTURE PROGRAM FOR THE YEAR ENDING 30 JUNE 2022	$ 1,650.00
EFT19711	23/02/2023	OFFICEWORKS	STATIONERY ORDER - ADMIN - FEBRUARY 2023	$ 27.25
EFT19712	23/02/2023	ONGERUP FARM SUPPLIES	HINGE BUTT LP ZP 100MM EA	$ 88.09
EFT19713	23/02/2023	ONGERUP TYRES & AUTOMOTIVE	11 NEW TYRES FOR FREE ROLLER (EX EASTERN STATES)	$ 6,986.00
EFT19714	23/02/2023	RIVERHILL WA	WATER CART HIRE - NORTH STIRLING RD	$ 26,950.00
EFT19715	23/02/2023	RM CONTRACTING & CIVIL	TOOMPUP ROAD GRADING	$ 24,244.00
EFT19716	23/02/2023	SADLERS BUTCHERS	200X RACHERS OF BACON 200X SAUSAGES COLLECT WED 25TH JANUARY 2023	$ 851.72
EFT19717	23/02/2023	SHIRE OF CRANBROOK	CONTRIBUTION TOWARDS CESM COSTS - OCT - DEC QUARTER 2022	$ 5,031.63
EFT19718	23/02/2023	SHORT STAY VILLA	2X NIGHTS ACCOMMODATION FOR DEPUTY CEO 30TH & 31ST JANUARY 2023	$ 240.00
EFT19719	23/02/2023	SOLUTIONS IT	PURCHASE OF NEW SERVER & RELEVANT SOFTWARE FOR GNOWANGERUP MEDICAL PRACTICE	$ 14,600.53
EFT19720	23/02/2023	SOUTHWAY PETROLEUM AND PAINT SERVICES	6 monthly inspection and testing	$ 4,369.20
EFT19721	23/02/2023	STAMP STORE	STAMP ORDER + FREIGHT - PURCHASE ORDER VARIATION - FEMO	$ 71.50
EFT19722	23/02/2023	SUPERLOOP (OPERATIONS) PTY LTD	FIXED WIRELESS COST FOR YEAR 2022/23	$ 1.10
EFT19723	23/02/2023	Supastar Enterprises Pty Ltd	APPLICATION OF REJEVENATION SEAL ON ALL SEAL SURFACES AS APPROVED BY COUNCIL RESOLUTION	$ 51,150.00
EFT19724	23/02/2023	THE BOTTLE-O NORTH ROAD	ATMATA ORGANIC SHIRAZ WINE VEGAN PICK UP 31 JANUARY 2023	$ 53.14
EFT19725	23/02/2023	THE WOOLY SHEEP CAFE & GIFT SHOP	MORNING TEA CATERING FAREWELL MORNING TEA FOR CHERIE AND ANITA	$ 598.00
EFT19726	23/02/2023	THINK WATER ALBANY	Sprinklers	$ 56.17
EFT19727	23/02/2023	TOLL TRANSPORT PTY LTD	FREIGHT FROM WINC	$ 302.25

Chq/EFT	Date	Name	Description	Amount
EFT19728	23/02/2023	TRAILBLAZERS	WORK BOOTS FOR JAN CLAASSEN	$ 195.00
EFT19729	23/02/2023	TRUCK CENTRE WA PTY. LTD.	FILTER KIT (OIL/FUEL FILTERS + WATER SEPARATOR)	$ 327.49
EFT19730	23/02/2023	WINC. (WORK INCORPORATED)	STATIONERY ORDER - ONGERUP PT - FEBRUARY 2023	$ 760.44
EFT19731	23/02/2023	WORKWEAR GROUP	UNIFORM AS PER FORM - PAMELA LEMIN	$ 497.49
				$ 419,584.64

DD5656.2	04/02/2023	SYNERGY	SUPPLY CHARGES 21/12/22 - 16/01/23	$ 3,122.88
DD5656.7	08/02/2023	WATER CORPORATION	SUPPLY CHARGES 14/11/22 - 17/01/23 (64 DAYS)	$ 2,523.77
DD5707.1	01/02/2023	AWARE SUPER	Payroll deductions	$ 6,197.19
DD5707.2	01/02/2023	WALGS PLAN	Payroll deductions	$ 289.43
DD5707.3	01/02/2023	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	Payroll deductions	$ 2,054.15
DD5707.4	01/02/2023	CARE SUPER	Superannuation contributions	$ 679.44
DD5707.5	01/02/2023	AUSTRALIAN SUPER	Superannuation contributions	$ 2,359.37
DD5707.6	01/02/2023	THE PIPA SUPER FUND	Superannuation contributions	$ 268.82
DD5707.7	01/02/2023	ANZ SMART CHOICE SUPER	Superannuation contributions	$ 109.19
DD5707.8	01/02/2023	SPIRIT SUPER	Superannuation contributions	$ 263.08
DD5707.9	01/02/2023	THE TRUSTEE FOR MLC SUPER FUND	Superannuation contributions	$ 446.96
DD5718.1	15/02/2023	AWARE SUPER	Payroll deductions	$ 4,670.06
DD5718.2	15/02/2023	WALGS PLAN	Payroll deductions	$ 289.43
DD5718.3	15/02/2023	WEALTH PERSONAL SUPERANNUATION AND PENSION FUND	Payroll deductions	$ 2,119.88
DD5718.4	15/02/2023	CARE SUPER	Superannuation contributions	$ 379.95
DD5718.5	15/02/2023	AUSTRALIAN SUPER	Superannuation contributions	$ 2,275.03
DD5718.6	15/02/2023	THE PIPA SUPER FUND	Superannuation contributions	$ 275.40
DD5718.7	15/02/2023	ANZ SMART CHOICE SUPER	Superannuation contributions	$ 109.19
DD5718.8	15/02/2023	SPIRIT SUPER	Superannuation contributions	$ 271.55
DD5718.9	15/02/2023	THE TRUSTEE FOR MLC SUPER FUND	Superannuation contributions	$ 446.96
DD5721.1	21/02/2023	TELSTRA	SERVICES CHARGES JAN 23 - EFTPOS MACHINE	$ 55.00
DD5727.1	01/02/2023	BENDIGO COMMUNITY BANK	Bpay monthly fees	$ 94.73
DD5727.2	01/02/2023	SYNERGY	Supply period 64 days	$ 781.65
DD5727.3	01/02/2023	DEPARTMENT OF TRANSPORT	DOT 30/01/23	$ 1,766.80
DD5727.4	01/02/2023	WESTNET	CEO home internet	$ 282.83
DD5729.1	02/02/2023	SYNERGY	Supply period 63 days	$ 767.45
DD5729.2	02/02/2023	WATER CORPORATION	Water usage and service charges	$ 1,666.67
DD5729.3	02/02/2023	DEPARTMENT OF TRANSPORT	DOT 31/01/23	$ 2,615.40
DD5729.4	02/02/2023	BENDIGO COMMUNITY BANK	Bank fees	$ 330.41

Chq/EFT	Date	Name	Description	Amount
DD5731.1	03/02/2023	SYNERGY	Supply period 63 days	$ 489.07
DD5731.2	03/02/2023	BENDIGO COMMUNITY BANK	Bank fees	$ 0.15
DD5731.3	03/02/2023	WATER CORPORATION	Water usage and service charges	$ 1,036.22
DD5733.1	06/02/2023	SYNERGY	Supply period 63 days	$ 485.87
DD5733.2	06/02/2023	BENDIGO COMMUNITY BANK	Bank fees	$ 4.00
DD5733.3	06/02/2023	DEPARTMENT OF TRANSPORT	DOT 02/02/23	$ 3,376.80
DD5735.1	07/02/2023	WATER CORPORATION	Water usage and service charges	$ 2,131.07
DD5735.2	07/02/2023	DEPARTMENT OF TRANSPORT	DOT 03/02/23	$ 804.55
DD5738.1	09/02/2023	DEPARTMENT OF TRANSPORT	DOT 07/02/23	$ 2,899.35
DD5738.2	09/02/2023	BENDIGO COMMUNITY BANK	Bank fees	$ 2.10
DD5739.1	08/02/2023	SYNERGY	Supply period 64 days	$ 629.66
DD5739.2	08/02/2023	WATER CORPORATION	Water usage and service charges	$ 3,625.35
DD5739.3	08/02/2023	DEPARTMENT OF TRANSPORT	DOT 06/02/23	$ 3,939.95
DD5739.4	08/02/2023	FINES ENFORCEMENT REGISTRY	Fines Enforcements FP-DD-2302070019	$ 729.00
DD5741.1	10/02/2023	HOUSING AUTHORITY	MOW rent	$ 480.00
DD5741.2	10/02/2023	DEPARTMENT OF TRANSPORT	DOT 08/02/23	$ 1,170.64
DD5743.1	13/02/2023	BENDIGO COMMUNITY BANK	Bank fees	$ 9.10
DD5743.2	13/02/2023	DEPARTMENT OF TRANSPORT	DOT 09/02/23	$ 2,998.10
DD5746.1	14/02/2023	BENDIGO COMMUNITY BANK	Bank Fees	$ 1,185.36
DD5746.2	14/02/2023	DEPARTMENT OF TRANSPORT	DOT 10/02/23	$ 311.65
DD5748.1	15/02/2023	DEPARTMENT OF TRANSPORT	DOT 13/02/23	$ 1,960.75
DD5750.1	16/02/2023	BENDIGO COMMUNITY BANK	Bank fees	$ 5.85
DD5750.2	16/02/2023	DEPARTMENT OF TRANSPORT	DOT 14/02/23	$ 3,082.30
DD5752.1	17/02/2023	3E ADVANTAGE PTY LIMITED	Photocopier lease- Feb	$ 418.00
DD5752.2	17/02/2023	DEPARTMENT OF TRANSPORT	DOT 15/02/23	$ 277.90
DD5754.1	20/02/2023	BENDIGO COMMUNITY BANK	Bank fees	$ 4.00
DD5754.2	20/02/2023	DEPARTMENT OF TRANSPORT	DOT 16/02/23	$ 13,380.95
DD5756.1	21/02/2023	DEPARTMENT OF TRANSPORT	DOT 17/02/23	$ 163.50
DD5758.1	22/02/2023	SYNERGY	Supply period 31 days	$ 3,986.27
DD5758.2	22/02/2023	DEPARTMENT OF TRANSPORT	DOT 20/02/23	$ 1,120.95
DD5760.1	23/02/2023	DEPARTMENT OF TRANSPORT	DOT 21/02/23	$ 30.90
DD5760.2	23/02/2023	BENDIGO COMMUNITY BANK	Bank fees	$ 7.35
DD5762.1	24/02/2023	SYNERGY	Supply period 84 days	$ 460.12
DD5762.2	24/02/2023	HOUSING AUTHORITY	MOW rent	$ 480.00
DD5762.3	24/02/2023	DEPARTMENT OF TRANSPORT	DOT 22/02/23	$ 53.70
DD5764.1	27/02/2023	SYNERGY	Supply period 64 days	$ 659.08
DD5764.2	27/02/2023	BENDIGO COMMUNITY BANK	Bank fees	$ 4.00

Chq/EFT	Date	Name	Description	Amount
DD5764.3	27/02/2023	DEPARTMENT OF TRANSPORT	DOT 23/02/23	$ 21.00
DD5766.1	28/02/2023	DEPARTMENT OF TRANSPORT	DOT 24/02/23	$ 19.40
DD5768.1	28/02/2023	DEPARTMENT OF TRANSPORT		-$ 19.40
DD5770.1	28/02/2023	DEPARTMENT OF TRANSPORT	DOT 24/02/23	$ 19.40
DD5707.10	01/02/2023	REST SUPERANNUATION	Superannuation contributions	$ 52.54
DD5718.10	15/02/2023	REST SUPERANNUATION	Superannuation contributions	$ 55.63
				$ 90,064.85

Breakdown of Credit Card Expenditure

LORLAINE DISTRIBUTOR	JUMBO TOILET ROLLS FOR BORDEN PUBLIC TOILETS	$ 159.81
DEPARTMENT OF TRANSPORT	REMAKE OF PLATES FOR GN.004	$ 44.50
MOTEL LE GRANDE	TARKYN WARD ACCOMMODATION - TRAINING	$ 675.00
CLICK BUSINESS	BUSINESS CARDS FOR MANAGER OF WORKS	$ 73.95
ST JOHN AMBULANCE	FIRST AID COURSE FOR TARA PURSELL	$ 160.00
DAN MURPHYS ONLINE	COUNCIL WINE	$ 391.70
WORKING WITH CHILDREN CHECK	RENEWAL FOR TARA PURSELL	$ 87.00
CARD FEE	BANK FEES	$ 4.00
		$ 1,595.96

11.5	FEBRUARY 2023 MONTHLY FINANCIAL STATEMENTS
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	11 March 2023
Business Unit:	Corporate and Community Services
Officer:	Alan Lamb – Acting DCEO

ATTACHMENTS

Monthly Financial Statements for the period of 01/02/2023 to 28/02/2023; 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 February Monthly Financial Statements for the period of 01/02/2023 to 28/02/2023.

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:

Strategic Risk Category	Financial Sustainability
Consequence Rating	Catastrophic
Likelihood Rating	Unlikely
Acceptance Rating	Acceptable
Risk Acceptance Criteria	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 P Callaghan **Seconded: Cr R O'Meehan**

0323.20 That Council

Receives the Monthly Financial Statements for the month of February 2023.

UNANIMOUSLY CARRIED: 8/0

SHIRE OF GNOWANGERUP

MONTHLY FINANCIAL REPORT

28 FEBRUARY 2023

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SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE/TYPE
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	2022-23 BUDGET	2022-23 ACTUAL
Expenses		
Employee Costs	(2,736,639)	(1,590,374)
Materials & Contracts	(2,251,127)	(1,136,967)
Utility Charges	(186,258)	(102,950)
Depreciation on Non-Current Assets	(2,348,139)	(1,477,878)
Interest Expenses	(18,323)	(8,929)
Insurance Expenses	(289,766)	(286,247)
Other Expenditure	(422,658)	(216,301)
	(8,252,910)	(4,819,646)
Revenue		
Rates	4,315,060	4,333,484
Operating Grants, Subsidies and Contributions	420,329	625,279
Fees and Charges	321,912	257,466
Service Charges	0	0
Interest Earnings	26,200	47,849
Other Revenue	863,414	83,327
	5,946,915	5,347,405
	(2,305,995)	527,759
Non-Operating Grants, Subsidies & Contributions	2,365,572	564,373
Fair Value Adjustments to financial assets at fair value through profit/loss	0	0
Profit on Asset Disposals	0	16,273
Loss on Asset Disposals	0	0
	2,365,572	580,646
Net Result	**59,577**	**1,108,405**
Other Comprehensive Income		
Changes on revaluation of non-current assets	0	0
Total Other Comprehensive Income	0	0
TOTAL COMPREHENSIVE INCOME	**59,577**	**1,108,405**

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	NOTES	2022-23 ANNUAL BUDGET	2022-23 YTD ACTUAL
EXPENDITURE (Exluding Finance Costs)		**$**	**$**
General Purpose Funding		(110,280)	(36,902)
Governance		(961,258)	(538,046)
Law, Order, Public Safety		(437,902)	(263,447)
Health		(355,241)	(184,423)
Education and Welfare		(30,363)	(16,290)
Housing		(33,409)	(27,594)
Community Amenities		(644,240)	(294,994)
Recreation and Culture		(1,689,363)	(943,906)
Transport		(3,310,601)	(1,775,492)
Economic Services		(121,840)	(50,481)
Other Property and Services		(540,555)	(679,144)
		(8,235,052)	(4,810,717)
REVENUE			
General Purpose Funding		4,336,492	4,491,567
Governance		3,000	0
Law, Order, Public Safety		95,370	92,386
Health		900	824
Education and Welfare		11,200	0
Housing		94,028	61,173
Community Amenities		304,222	313,484
Recreation and Culture		24,975	19,364
Transport		969,097	274,294
Economic Services		17,090	5,459
Other Property & Services		90,541	88,855
		5,946,915	5,347,405
Increase(Decrease)		(2,288,137)	536,688
FINANCE COSTS			
General Purpose Funding		0	0
Housing		(4,840)	(2,493)
Recreation & Culture		(12,543)	(6,262)
Other Property & Services		(475)	(174)
Total Finance Costs		(17,858)	(8,929)
NON-OPERATING REVENUE			
Housing		266,666	0
Transport		1,389,490	479,401
Economic Services		107,416	0
Other Property & Services		80,000	84,972
Total Non-Operating Revenue		2,365,572	564,373
PROFIT/(LOSS) ON SALE OF ASSETS			
Transport Profit		0	16,273
Transport Loss		0	0
Total Profit/(Loss)		0	16,273
NET RESULT		59,577	1,108,405
Other Comprehensive Income			
Changes on revaluation of non-current assets		0	0
Total Abnormal Items		0	0
TOTAL COMPREHENSIVE INCOME		**59,577**	**1,108,405**

SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	2022-23 ANNUAL BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL $ (b)-(a)	MATERIAL % (b)-(a)/(a)	VARIANCE
OPERATING REVENUE	$	$	$			
Exgratia Rates & Specified Area Rates	218,947	218,947	226,753	Within Threshold	Within Threshold	
Operating Grants, Subsidies and Contributions	420,329	356,758	625,279	268,522	75%	▲
Fees and Charges	321,912	257,828	257,466	Within Threshold	Within Threshold	
Interest Earnings	26,200	23,222	47,849	24,627	106%	▲
Other Revenue	863,414	840,801	83,327	(757,475)	(90%)	▼
Profit on disposal of assets	0	0	16,273			
	1,850,802	**1,697,556**	**1,256,947**			
LESS OPERATING EXPENDITURE						
Employee Costs	(2,736,639)	(1,802,283)	(1,590,374)	211,908	(12%)	
Materials and Contracts	(2,251,127)	(1,511,752)	(1,136,967)	374,786	(25%)	
Utility Charges	(186,258)	(120,857)	(102,950)	17,908	(15%)	
Depreciation on Non-Current Assets	(2,348,139)	(1,564,800)	(1,477,878)	86,922	Within Threshold	
Interest Expenses	(18,323)	(9,071)	(8,929)	Within Threshold	Within Threshold	
Insurance Expenses	(289,766)	(288,286)	(286,247)	Within Threshold	Within Threshold	
Loss on disposal of assets	0	0	0	Within Threshold	0%	
Other Expenditure	(422,658)	(257,451)	(216,301)	41,150	(16%)	
	(8,252,910)	**(5,554,500)**	**(4,819,646)**			
Increase(Decrease)	**(6,402,108)**	**(3,856,944)**	**(3,562,699)**			
ITEMS EXCLUDED FROM OPERATIONS						
Movement in Employee Benefits (Non-current)	75,612	0	0	Within Threshold	0%	
Loss on the disposal of assets	0	0	0	Within Threshold	0%	
(Profit) on the disposal of assets	0	0	(16,273)	(16,273)	0%	
Depreciation Written Back	2,348,139	1,564,800	1,477,878	(86,922)	Within Threshold	
	2,423,751	**1,564,800**	**1,461,605**			
Sub Total	**(3,978,357)**	**(2,292,144)**	**(2,101,094)**			
INVESTING ACTIVITIES						
Purchase of Land	0					
Purchase Buildings	(923,917)	(601,562)	(69,903)	531,659	(88%)	
Purchase Plant and Equipment	(857,500)	(857,500)	(102,010)	755,490	(88%)	
Purchase Furniture and Equipment	(7,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Roads	(1,948,792)	(1,602,621)	(1,551,619)	51,002	Within Threshold	
Infrastructure Assets - Footpaths	(50,000)	(50,000)	0	50,000	(100%)	
Infrastructure Assets - Aerodromes	(333,050)	(333,050)	(302,827)	30,223	Within Threshold	
Infrastructure Assets - Drainage	(5,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Sewerage	(20,000)	0	(49)	Within Threshold	0%	
Infrastructure Assets - Parks & Ovals	(3,671)	(3,671)	0	Within Threshold	(100%)	
Infrastructure Assets - Solid Waste	0	0	0	Within Threshold	0%	
Infrastructure Assets - Other	(147,425)	(147,425)	(99,165)	48,260	33%	
Proceeds from Sale of Assets	240,000	240,000	42,873	(197,127)	(82%)	▼
Contributions for the Development of Assets	2,365,572	1,264,780	564,373	(700,407)	(55%)	▼
Amount Attributable to Investing Activities	**(1,690,783)**	**(2,091,050)**	**(1,518,326)**			
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(103,381)	(48,518)	(48,518)	Within Threshold	Within Threshold	
Repayment of Debt - Finance Lease	(4,360)	(2,906)	(2,866)	Within Threshold	Within Threshold	
Self Supporting Loan Principal Income	5,477	0	0	Within Threshold	0%	
Transfer to Reserves	(525,378)	(333)	(5,169)	Within Threshold	(1451%)	
Transfer from Reserves	110,000	0	0	Within Threshold	0%	
	(517,642)	**(51,757)**	**(56,553)**			
Plus Rounding						
Sub Total	**(6,186,782)**	**(4,434,950)**	**(3,675,973)**			
FUNDING FROM						
Loans Raised	0	0	0	Within Threshold	0%	
Estimated Opening Surplus at 1 July	2,090,669	2,090,669	3,003,064	912,395	44%	▲
Amount Raised from General Rates	4,096,113	4,096,113	4,106,731	10,618	Within Threshold	
	6,186,782	**6,186,782**	**7,109,795**			
NET SURPLUS/(DEFICIT)	**(0)**	**1,751,832**	**3,433,822**			

SHIRE OF GNOWANGERUP
FINANCIAL ACTIVITY STATEMENT BY PROGRAM
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	2022-23 ANNUAL BUDGET	2022-23 YTD BUDGET (a)	2022-23 YTD ACTUAL (b)	MATERIAL $ (b)-(a)	MATERIAL % (b)-(a)/(a)	VARIANCE
OPERATING REVENUE	**$**	**$**	**$**			
General Purpose Funding	240,379	196,808	384,836	188,028	96%	▲
Governance	3,000	0	0	Within Threshold	0%	
Law, Order Public Safety	95,370	71,864	92,386	20,522	29%	▲
Health	900	500	824	Within Threshold	65%	
Education and Welfare	11,200	7,464	0	Within Threshold	(100%)	
Housing	94,028	62,660	61,173	Within Threshold	Within Threshold	
Community Amenities	304,222	296,592	313,484	16,892	Within Threshold	
Recreation and Culture	24,975	20,064	19,364	Within Threshold	Within Threshold	
Transport	969,097	969,097	290,567	(678,530)	(70%)	▼
Economic Services	17,090	13,175	5,459	Within Threshold	(59%)	
Other Property and Services	90,541	59,332	88,855	29,522	50%	▲
	1,850,802	**1,697,556**	**1,256,947**			
LESS OPERATING EXPENDITURE						
General Purpose Funding	(110,280)	(51,785)	(36,902)	14,883	(29%)	
Governance	(961,258)	(636,241)	(538,046)	98,195	(15%)	
Law, Order, Public Safety	(437,902)	(275,978)	(263,447)	12,531	Within Threshold	
Health	(355,241)	(215,904)	(184,423)	31,481	(15%)	
Education and Welfare	(30,363)	(18,739)	(16,290)	Within Threshold	(13%)	
Housing	(38,249)	(25,278)	(30,087)	Within Threshold	19%	
Community Amenities	(644,240)	(435,217)	(294,994)	140,223	(32%)	
Recreation and Culture	(1,701,906)	(1,167,169)	(950,167)	217,002	(19%)	
Transport	(3,310,601)	(2,241,544)	(1,775,492)	466,052	(21%)	
Economic Services	(121,840)	(72,648)	(50,481)	22,167	(31%)	
Other Property & Services	(541,030)	(413,997)	(679,318)	(265,321)	64%	
	(8,252,910)	**(5,554,500)**	**(4,819,646)**			
Increase(Decrease)	**(6,402,108)**	**(3,856,944)**	**(3,562,699)**			
ITEMS EXCLUDED FROM OPERATIONS						
Movement in Employee Benefits (Non-current)	75,612	0	0	Within Threshold	0%	
Loss on the disposal of assets	0	0	0	Within Threshold	0%	
(Profit) on the disposal of assets	0	0	(16,273)	(16,273)	0%	
Depreciation Written Back	2,348,139	1,564,800	1,477,878	(86,922)	Within Threshold	
	2,423,751	**1,564,800**	**1,461,605**			
Sub Total	**(3,978,357)**	**(2,292,144)**	**(2,101,094)**			
INVESTING ACTIVITIES						
Purchase of Land	0					
Purchase Buildings	(923,917)	(601,562)	(69,903)	531,659	(88%)	
Purchase Plant and Equipment	(857,500)	(857,500)	(102,010)	755,490	(88%)	
Purchase Furniture and Equipment	(7,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Roads	(1,948,792)	(1,602,621)	(1,551,619)	51,002	Within Threshold	
Infrastructure Assets - Footpaths	(50,000)	(50,000)	0	50,000	(100%)	
Infrastructure Assets - Aerodromes	(333,050)	(333,050)	(302,827)	30,223	Within Threshold	
Infrastructure Assets - Drainage	(5,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Sewerage	(20,000)	0	(49)	Within Threshold	0%	
Infrastructure Assets - Parks & Ovals	(3,671)	(3,671)	0	Within Threshold	(100%)	
Infrastructure Assets - Other	(147,425)	(147,425)	(99,165)	48,260	(33%)	
Proceeds from Sale of Assets	240,000	240,000	42,873	(197,127)	(82%)	▼
Contributions for the Development of Assets	2,365,572	1,264,780	564,373	(700,407)	(55%)	▼
Amount Attributable to Investing Activities	**(1,690,783)**	**(2,091,050)**	**(1,518,326)**			
FINANCING ACTIVITIES						
Repayment of Debt - Loan Principal	(103,381)	(48,518)	(48,518)	Within Threshold	Within Threshold	
Repayment of Debt - Finance Lease	(4,360)	(2,906)	(2,866)	Within Threshold	Within Threshold	
Self Supporting Loan Principal Income	5,477	0	0	Within Threshold	0%	
Transfer to Reserves	(525,378)	(333)	(5,169)	Within Threshold	1451%	
Transfer from Reserves	110,000	0	0	Within Threshold	0%	
	(517,642)	**(51,757)**	**(56,553)**			
Plus Rounding						
Sub Total	**(6,186,782)**	**(4,434,950)**	**(3,675,973)**			
FUNDING FROM						
Loans Raised	0	0	0	Within Threshold	0%	
Estimated Opening Surplus at 1 July	2,090,669	2,090,669	3,003,064	912,395	44%	
Amount Raised from General Rates	4,096,113	4,096,113	4,106,731	10,618	Within Threshold	
	6,186,782	**6,186,782**	**7,109,795**			
NET SURPLUS/(DEFICIT)	**(0)**	**1,751,832**	**3,433,822**			

SHIRE OF GNOWANGERUP
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	ACTUAL YTD	ACTUAL 30 JUNE 2022
Cash - Unrestricted	3,716,843	2,646,058
Cash - Restricted Reserves	2,123,866	2,118,697
Accounts Receivable - Rates	642,476	254,834
Accounts Receivable - Sundry	31,326	916,849
GST Receivable	95,166	10,853
Inventories	37,718	63,785
Loans - Clubs	0	0
CURRENT ASSETS	**6,647,395**	**6,011,077**
LESS: CURRENT LIABILITIES		
Payables	(70,718)	(108,229)
ATO Liabilities	(76,512)	(14,476)
Contract Liabilities	(605,574)	(429,708)
Employee Provisions	(334,196)	(334,196)
Accrued Interest on Loans	(2,707)	(2,707)
Interest Bearing Loans	(56,724)	(97,902)
Lease Liabilities	(1,352)	(4,218)
CURRENT LIABILITIES	(1,147,784)	**(991,437)**
EXCLUSIONS		
Cash - Restricted Reserves	(2,123,866)	(2,118,697)
Interest Bearing Loans	56,724	97,902
Lease Liabilities	1,352	4,218
	(2,065,789)	**(2,016,577)**
Rounding	**0**	1
NET CURRENT POSITION - SURPLUS/(DEFICIT)	**3,433,822**	**3,003,064**

SHIRE OF GNOWANGERUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2023

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Rate Setting Statement (from the adopted Budget) for each months financial statements. The information contained within the 'Statement of Financial Acitivity' on page 3 of these financial statements contains all of the information provided within the 'Rate Setting Statement' and therefore any material variances on this page will be reported below.

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances.

For the Shire of Gnowangerup, material variances are to be reported when exceeding 10%, and a minimum of $10,000.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE $	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Operating Revenue						
Operating Grants & Contributions	356,758	625,279	268,522	75%	PERMANENT/ TIMING	General purpose grant, local road grant and MRWA preservation grant allocations received higher. DFES Bushfire grant and LRCI grant higher than anticipated for reporting period. DFES SES grant lower than anticipated for reporting period.
Interest Earnings	23,222	47,849	24,627	106%	PERMANENT	Increase in interest earned due to higher surplus funds available for investments and higher interest rates.
Other Revenue	840,801	83,327	(757,475)	-90%	TIMING	Audit adjustment to accrue storm damage reimbursement at 30 June 2022. Income will not be recognised in 2022-2023. Insurance claim reimbursement for stolen trailer not anticipated.
Profit on Disposal of Assets	0	16,273	0	0%		Disposal values on trade-in for plant higher than net book value.

SHIRE OF GNOWANGERUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2023

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE $	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Operating Expenses						
Employee Costs	(1,802,283)	(1,590,374)	211,908	-12%	TIMING	Unfilled vacant positions (budgeted for) and a concentration on capital works (in part driven by seasonal factors and the need to complete grant funded works). The expenditure in this area is expected to increase once the winter maintenance program has commenced.
Materials & Contracts	(1,511,752)	(1,136,967)	374,786	-25%	PERMANENT/ TIMING	SES operating expenditure for CCTV, litter wheel and stratload devices higher than anticipated. medical Surgery IT costs for new server higher than anticipated. Gnp Parks & Gardens materials expenses lower thna anticipated for reporting period. Gnp Sporting Complex contract gardening expenses higher than budget estimate. Road maintenance materials expenses higher than anticipated for reporting period. Airstrip contract expenses lower for the reporting period. Fuel and oil expenses higher for reporting period. Work Health & Safety expenses, IT Costs and Support expenses, Consulting expenses and Mindarabin water tank contribution expenses lower for reporting period.
Depreciation on Non-Current Assets	(1,564,800)	(1,477,878)	86,922	Within Threshold	TIMING	Depreciation expense for February not yet raised.
Other Expenses	(257,451)	(216,301)	41,150	-16%	TIMING	SES expenses and CCS Training expenses lower for reporting period.

SHIRE OF GNOWANGERUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2023

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE $	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Investing Activities						
Purchase Buildings	(601,562)	(69,903)	531,659	-88%	TIMING	Staff housing project, Gnowangerup Town Hall project and Ongerup Sports Pavilion building project not yet commenced. Yougenup Community Centre expenses and Caravan Park Building expenses lower for reporting period.
Purchase Plant and Equipment	(857,500)	(102,010)	755,490	-88%	TIMING	Mower acquisition expenses higher than budget estimate. Tip trucks, new utility, CEO vehilce and MCS vehicle not yet acquired.
Infrastructure Assets - Roads	(1,602,621)	(1,551,619)	51,002	Within Threshold	TIMING	Kowbrup Road project $32k over in materials costs. Sandalwood Road project $55k over in materials costs. and Gnp-Tambellup Road Reseal projects completed earlier than anticipated. LRCI Tieline Road project, Salt River Road project and Corackerup Road project expenses lower than anticipated for reporting period.
Infrastructure Assets - Footpaths	(50,000)	0	50,000	-100%	TIMING	Footpath projects not yet commenced.
Infrastructure Assets - Aerodromes	(333,050)	(302,827)	30,223	Within Threshold	TIMING	Airstrip upgrade project expenses lower for reporting period.
Infrastructure Assets - Other	(147,425)	(99,165)	48,260	33%	TIMING	Gnp Recreation Dam Fencing project completed under budget. Park Raod footbridge project not yet commenced.
Proceeds from Sale of Assets	240,000	42,873	(197,127)	-82%	TIMING	Change over of plant items ocurring later than originally projected.
Contributions for the Development of Assets	1,264,780	564,373	(700,407)	-55%	TIMING	BBRF grant funding for staff house unsuccessful. LRCI grant instalments not yet received. Drought Communities grant received earlier than anticipated.

SHIRE OF GNOWANGERUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2023

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE $	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Surplus						
Surplus Carried Forward	2,090,669	3,003,064	912,395	44%	PERMANENT	Year end adjustments and accrued income for Natural Disaster reimbursement resulted in higher surplus.

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	Note	2021-2022 ACTUAL $	2022-23 ACTUAL $	Variance $
Current assets				
Unrestricted Cash & Cash Equivalents		2,972,294	3,716,843	744,549
Restricted Cash & Cash Equivalents		2,118,697	2,123,866	5,169
Trade and other receivables		1,171,683	768,968	-402,715
Inventories		63,785	37,718	-26,067
Other assets		5,477	0	-5,477
Total current assets		**6,331,936**	**6,647,395**	315,459
Non-current assets				
Trade and other receivables		117,185	117,185	0
Self Supporting Loans		54,523	60,000	5,477
Other Financial Assets - WALGA Unit Trust		77,804	77,804	0
Land		1,101,537	1,101,537	0
Buildings		28,716,603	28,444,656	-271,947
Plant & Equipment		4,088,957	3,929,190	-159,767
Furniture & Equipment		65,333	55,409	-9,924
Infrastructure Assets - Roads		78,171,066	79,173,141	1,002,075
Infrastructure Assets - Footpaths		684,152	675,392	-8,761
Infrastructure Assets - Drainage		3,421,730	3,377,926	-43,804
Infrastructure Assets - Parks & Ovals		5,645,793	5,523,935	-121,858
Infrastructure Assets - Other		905,604	919,736	14,132
Infrastructure Assets - Sewerage		220,409	217,528	-2,881
Infrastructure Assets - Airport		2,895,031	3,131,559	236,528
Infrastructure Assets - Solid Waste		309,281	300,923	-8,358
Right of Use Assets		10,464	6,123	-4,341
Total non-current assets		**126,485,472**	**127,112,043**	626,571
Total assets		**132,817,408**	**133,759,438**	942,030
Current liabilities				
Trade and other payables		440,794	149,937	290,858
Contract Liabilities		429,708	605,574	-175,866
Interest-bearing loans and borrowings		105,243	56,725	48,518
Bonds and Deposits		0	0	-0
Finance Lease Liability		4,218	1,353	2,865
Provisions		334,196	334,196	0
Total current liabilities		**1,314,160**	**1,147,785**	166,375
Non-current liabilities				
Interest-bearing loans and borrowings		519,589	519,589	0
Finance Lease Liability		9,200	9,200	0
Provisions		42,041	42,041	0
Total non-current liabilities		**570,830**	**570,830**	0
Total liabilities		**1,884,990**	**1,718,615**	166,375
Net assets		**130,932,417**	**132,040,823**	1,108,405
Equity				
Retained surplus		46,195,139	46,189,971	-5,169
Net Result		0	1,108,405	1,108,405
Reserve - asset revaluation		82,618,581	82,618,581	0
Reserve - Cash backed		2,118,697	2,123,866	5,169
Total equity		**130,932,417**	**132,040,823**	1,108,405

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

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	2022-23 ACTUAL $	2022-2023 BUDGET $	2022-2023 ACTUAL $
Cash Flows from operating activities			
Payments			
Employee Costs	(2,682,162)	(2,660,844)	(1,593,081)
Materials & Contracts	(3,137,935)	(2,245,747)	(1,105,154)
Utilities (gas, electricity, water, etc)	(153,456)	(186,258)	(102,950)
Insurance	(24,353)	(18,323)	(286,247)
Interest Expense	(213,885)	(289,946)	(332,458)
Goods and Services Tax Paid	(605,281)	0	0
Other Expenses	(280,085)	(428,038)	(216,301)
	(7,097,157)	**(5,829,156)**	**(3,636,192)**
Receipts			
Rates	4,197,754	4,315,060	3,930,107
Operating Grants & Subsidies	3,079,760	420,329	625,223
Fees and Charges	349,915	321,911	257,466
Interest Earnings	42,550	27,373	47,849
Goods and Services Tax	646,286	0	(52,937)
Other	139,710	862,241	972,044
	8,455,975	**5,946,914**	**5,779,753**
Net Cash flows from Operating Activities	***1,358,818***	***117,758***	***2,143,561***
Cash flows from investing activities			
Payments			
Purchase of Land	0	0	0
Purchase of Buildings	(51,463)	(923,917)	(69,902)
Purchase Plant and Equipment	(204,605)	(857,500)	(102,009)
Purchase Furniture and Equipment	(1,021,238)	(7,000)	0
Purchase Road Infrastructure Assets	(2,158,676)	(1,948,792)	(1,551,619)
Purchase of Footpath Assets	0	(50,000)	0
Purchase Aerodrome Assets	0	(333,050)	(302,827)
Purchase Drainage Assets	0	(5,000)	0
Purchase Sewerage Assets	0	(20,000)	(49)
Purchase Parks & Ovals Assets	(51,287)	(3,671)	0
Purchase Infrastructure Other Assets	(51,626)	(147,425)	(99,165)
Purchase Right of Use Assets	0	0	0
Receipts			
Proceeds from Sale of Assets	530,310	240,000	42,873
Non-Operating grants used for Development of Assets	1,697,470	1,935,864	740,239
	(1,311,115)	**(2,120,491)**	**(1,342,459)**
Cash flows from financing activities			
Repayment of Debentures	(556,784)	(103,381)	(48,518)
Repayment of Finance Leases	(8,107)	(4,360)	(2,866)
Advances to Community Groups	(60,000)	0	0
Loan advances repaid	0	0	0
Revenue from Self Supporting Loans	370,948	5,477	0
Proceeds from New Finance Leases	0	0	0
Proceeds from New Debentures	60,000	0	0
Net cash flows from financing activities	***(193,943)***	***(102,264)***	***(51,384)***
Net increase/(decrease) in cash held	**(146,240)**	**(2,104,997)**	**749,718**
Cash at the Beginning of Reporting Period	**4,910,995**	**4,764,755**	**5,090,991**
Cash at the End of Reporting Period	**4,764,755**	**2,659,758**	**5,840,709**

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 28 FEBRUARY 2023

	2022-23 ACTUAL $	2022-2023 BUDGET $	2022-2023 ACTUAL $
RECONCILIATION OF CASH			
Cash at Bank - Unrestricted	2,764,129	471,376	3,715,943
Cash at Bank Reserves - Restricted	2,145,965	2,227,752	2,123,866
Cash on Hand	900	800	900
TOTAL CASH	**4,910,994**	**2,699,928**	**5,840,709**
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	937,744	59,577	1,108,405
Add back Depreciation	2,438,401	2,348,139	1,477,878
(Gain)/Loss on Disposal of Assets	(177,349)	0	(16,274)
Less: Movement in contract liabilities	0	(429,708)	0
Less: Movement in Local Government House Unit Trust	(3,997)	0	0
Less: Self Supporting Loan Principal Reimbursements	0	0	0
Less: Contributions for the Development of Assets	(1,697,470)	(1,935,864)	(564,373)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(40,441)	0	26,067
(Increase)/Decrease in Receivables	52,622	0	400,383
Increase/(Decrease) in Accounts Payable	(283,720)	0	(288,525)
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	(107,871)	75,614	0
Increase/(Decrease) in Accrued Expenses	240,899	0	
Rounding	0	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	**1,358,818**	**117,758**	**2,143,561**

SHIRE OF GNOWANGERUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2023

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Total Budget	2022/2023 YTD Actuals	% of Annual Budget
Law Order & Public Safety							
07044	CCTV Gnowangerup Townsite	MOW	Other	Upgrade	6,700	7,270	109%
					6,700	**7,270**	
Health							
14014	Medical Computer, Software & Link to Admin Server	DCEO	F&E	Upgrade	7,000	0	0%
					7,000	**0**	
Housing							
23004	Construct New Staff Residence	AWMC	L&B	New	400,001	0	0%
23024	20 McDonald St Renewals - New Heat Pump	AWMC	L&B	Renewal	0	5,661	0%
23034	4 Grocock Street Replace Carpets	AWMC	L&B	Renewal	7,000	8,608	123%
					407,001	**14,268**	
Community Amenities							
38404	Urban Drainage Renewals	AWMC	Drain	Renewal	5,000	0	0%
26014	Ongerup Effluent Scheme - Install sub soil drain to pond outlet	AWMC	Sewer	Upgrade	20,000	49	0%
					25,000	**49**	
Recreation & Culture							
32004	Swimming Pool - Replace shower with toilet pan	AWMC	L&B	Upgrade	10,000	0	0%
31004	Yougenup Centre - Internal & External Paint, Air Conditioner & Front Door	AWMC	L&B	Renewal	61,000	15,925	26%
31024	Gnowangerup Town Hall - Stage Ceiling replacement & disabled access	AWMC	L&B	Renewal	40,000	0	0%
31034	Gnowangerup lesser Hall - Internal Paint	AWMC	L&B	Renewal	6,000	6,000	100%
33604	Ongerup Sports Pavilion - Disabled Toilet	AWMC	L&B	Upgrade	50,000	0	0%
37324	Gnowangerup Star - Lining of Building	AWMC	L&B	Renewal	15,000	21,522	143%
33224	Replacement Mower for GN0032	AWMC	P&E	Renewal	28,000	0	0%
40654	Purchase Mower GN.0032	AWMC	P&E	Renewal	0	42,828	0%
32204	Pool Vacuum Cleaner Replacement	AWMC	P&E	Renewal	5,500	6,125	111%
33254	Gnowangerup Sports Complex - Playground Renewals	AWMC	Parks	Renewal	3,671	0	0%
33454	Borden Netball Courts Renewal	AWMC	Other	Renewal	44,725	43,500	97%
LR800	Gnowangerup Recreation Complex - Footpath Solar Lighting	AWMC	Other	Upgrade	0	0	0%
FEN01	Gnowangerup Recreation Complex - Dam Fencing	AWMC	Other	Renewal	38,000	31,696	83%
					301,896	**167,597**	
Transport							
39004	Gnowangerup Depot Capital Improvements	AWMC	L&B	Upgrade	0	65	0%
40544	Replacement Tip Truck GN0014	AWMC	P&E	Renewal	315,000	0	0%
40554	Replacement Tip Truck GN0044	AWMC	P&E	Renewal	315,000	0	0%
40024	Replacement Vehicle GN004	AWMC	P&E	Renewal	45,000	42,798	95%
40374	Replacement Vehicle GN0016	AWMC	P&E	Renewal	37,000	0	0%
43104	Airport Runway Sweeper	AWMC	P&E	Renewal	12,000	10,259	85%
RR006	Gnowellen Road - Roads to Recovery	MOW	Road	Renewal	85,792	84,809	99%
RR015	North Stirling Road - Roads to Recovery	MOW	Road	Renewal	114,347	115,300	101%
RR016	Salt River Road - Roads to Recovery	MOW	Road	Renewal	92,992	2,100	2%
RR115	O'Meehan's Road - Roads to Recovery	MOW	Road	Renewal	100,114	85,515	85%
RG001	Kwobrup Road - Regional Road Group	MOW	Road	Upgrade	573,001	616,582	108%
RG055	Kwobrup North Road - Regional Road Group	MOW	Road	Upgrade	86,500	0	0%
RG146	Borden-Bremer Bay Road - Regional Road Group	MOW	Road	Upgrade	129,500	4,163	3%
LR003	Tieline Road - LRCIP	MOW	Road	Renewal	285,000	235,013	82%
RS019	Corbett Street Reseal	MOW	Road	Renewal	43,225	1,940	4%
RS040	Corackerup Road Resheet	MOW	Road	Renewal	90,550	30,178	33%
RS100	Nightwell Road	MOW	Road	Renewal	0	2,410	0%
RS110	Sandalwood Road Reseal	MOW	Road	Renewal	104,991	160,944	153%
RS145	Gnowangerup-Tambellup Road Reseal	MOW	Road	Renewal	151,000	151,000	100%
GS013	Mindarabiin Road Resheet	MOW	Road	Renewal	91,780	61,666	67%
PC03	Footpath Construction	MOW	Foot	New	50,000	0	0%
43004	Airstrip Resealing	AWMC	Air	Renewal	327,050	302,827	93%
43024	Airstrip - Lining drains	AWMC	Air	Renewal	6,000	0	0%
38604	Park Road Footbridge Replacement	AWMC	Other	Renewal	40,000	0	0%
					3,095,842	**1,907,567**	

SHIRE OF GNOWANGERUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2023

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2022/2023 Total Budget	2022/2023 YTD Actuals	% of Annual Budget
Economic Services							
46004	Gnowangerup Caravan Park - Chalet Construction	AWMC	L&B	New	329,416	7,000	2%
					329,416	**7,000**	
Other Property & Services							
59040	Gnowangerup Administration Centre - Kitchen Upgrade	AWMC	L&B	Upgrade	5,500	5,122	93%
40014	Replacement Vehicle GN00	AWMC	L&B	Upgrade	65,000	0	0%
40164	Replacement Vehicle GN002	AWMC	L&B	Upgrade	35,000	0	0%
59014	Electronic Public Notice Board	AWMC	Other	New	18,000	16,699	93%
					123,500	**21,822**	
	Total Capital Expenditure				**4,296,355**	**2,125,572**	

SUMMARIES:			
Land & Buildings	1,023,917	69,903	6.8%
Plant & Equipment	757,500	102,010	13.5%
Furn & Equipment	7,000	0	0.0%
Infrastructure - Roads	1,948,792	1,551,619	79.6%
Infrastructure - Footpaths	50,000	0	0.0%
Infrastructure - Airport	333,050	302,827	90.9%
Infrastructure - Drainage	5,000	0	0.0%
Infrastructure - Sewer	20,000	49	0.2%
Infrastructure - Parks & Ovals	3,671	0	0.0%
Infrastructure - Other	147,425	99,165	67.3%
	4,296,355	**2,125,572**	**49.5%**
At No Cost	0	0	0.0%
Asset Renewal	2,510,737	1,468,622	58.5%
New Asset	797,417	23,699	3.0%
Upgrading Asset	988,201	633,251	64.1%
	4,296,355	**2,125,572**	**49.5%**
Deputy Chief Executive Officer	7,000	0	0.0%
Manager of Works	2,005,492	1,558,889	77.7%
Asset & Waste Coordinator	2,283,863	566,683	24.8%
	4,296,355	**2,125,572**	**49.5%**

SHIRE OF GNOWANGERUP
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2023

RESERVES - CASH BACKED	2023 Actual Opening Balance	2023 Actual Transfer to	2023 Actual Transfer (from)	2023 Actual Closing Balance	2023 Budget Opening Balance	2023 Budget Transfer to	2023 Budget Transfer (from)	2023 Budget Closing Balance
Leave	164,230	401	0	164,631	164,230	50,500	0	214,730
Plant & equipment	746,308	1,821	0	748,129	746,308	150,000	(80,000)	816,308
Ongerup effluent	57,347	140	0	57,487	40,000	50,000	0	90,000
Area Promotion	30,738	75	0	30,813	57,347	10,000	0	67,347
Aerodrome	40,000	98	0	40,098	30,738	0	0	30,738
Swimming Pool	351,227	857	0	352,084	351,227	56,000	0	407,227
Land Development	142,307	347	0	142,654	142,307	128,878	0	271,185
Computer Replacement	58,408	142	0	58,550	58,408	30,000	0	88,408
Waste Disposal	251,571	614	0	252,185	251,571	0	0	251,571
Future Funds	205,949	502	0	206,451	205,949	0	0	205,949
Liquid Waste Facility	31,916	78	0	31,994	31,916	0	0	31,916
COVID-19	38,698	94	0	38,792	38,698	0	(30,000)	8,698
Disaster Recovery Reserve	0	0	0	0	0	50,000	0	50,000
	2,118,699	**5,169**	**0**	**2,123,868**	**2,118,699**	**475,378**	**(110,000)**	**2,484,077**

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		Proceeds Sale of Assets				
40015		Sale of CEO Vehicle GN00	($50,000)	$0	($50,000)	$0
40345		Sale of MCCS Vehicle GN002	($20,000)	$0	($20,000)	$0
40176		Sale of Mower GN0032	($5,000)	($5,666)	($5,000)	$0
40545		Sale of Mower GN.10718	$0	($2,662)	$0	$0
40385		Sale of Tip Truck GN.0014	($55,000)	$0	($55,000)	$0
40395		Sale of Tip Truck GN.0044	($55,000)	$0	($55,000)	$0
40355		Sale of Vehicle Manager Works GN.0004	($30,000)	($34,545)	($30,000)	$0
40085		Sale of Utility GN.0016	($25,000)	$0	($25,000)	$0
		PROCEEDS FROM SALE OF ASSETS	($240,000)	**($42,873)**	**($240,000)**	**$0**
		Written Down Value				
		Written Down Value - Works Plant	$0	$0	$0	$0
		Sub Total - WDV ON DISPOSAL OF ASSET	$0	$0	$0	$0
		Total - GAIN/LOSS ON DISPOSAL OF ASSET	($240,000)	($42,873)	**($240,000)**	**$0**
		Total - OPERATING STATEMENT	($240,000)	($42,873)	**($240,000)**	$0

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		RATES				
		OPERATING EXPENDITURE				
01012		Administration Activity Costs	$35,406	$29,626	$0	$53,130
01032		Notice Printing & Stationary	$5,000	$2,284	$0	$5,000
01042		Advertising & Promotion	$2,000	$100	$0	$2,000
01052		Collection Costs	$5,000	$0	$0	$5,000
01062		Valuation Charges	$284	$590	$0	$39,100
01072		Search Costs	$80	$113	$0	$500
01082		Rates Written Off	$0	$14	$0	$50
01092		Specified Area Rate Costs	$0	$0	$0	$0
		Sub Total - GENERAL RATES OP EXP	$47,770	$32,727	$0	$104,780
		OPERATING INCOME				
01003		Rates Income	($4,096,113)	($4,106,731)	($4,096,113)	$0
01013		Ex Gratia Rates Contribution	($40,462)	($47,470)	($40,462)	$0
01053		Admin Fee Rate Instalments	($4,101)	($4,020)	($4,101)	$0
01043		Interest On Rates Instalments	($10,900)	($10,398)	($10,900)	$0
01033		Non Payment Penalty	($10,140)	($17,197)	($13,000)	$0
01023		Pensioner Deferred Rate Interest	($800)	$0	($800)	$0
01063		Rate Enquiries	($3,720)	($6,710)	($6,000)	$0
01073		ESL Administration Fees	($4,000)	($4,000)	($4,000)	$0
01083		Back Rates Raised	$0	$0	$0	$0
01113		Specified Area Rate - Gnp	($7,831)	($7,828)	($7,831)	$0
01143		Specified Area Rate - Borden	$0	$0	$0	$0
		Sub Total - GENERAL RATES OP INC	($4,178,067)	($4,204,354)	($4,183,207)	$0
		Total - GENERAL RATES	($4,130,297)	($4,171,627)	($4,183,207)	$104,780
		OTHER GENERAL PURPOSE FUNDING				
		OPERATING EXPENDITURE				
02042		Bank Fees	$4,015	$4,175	$0	$5,500
		Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP	$4,015	$4,175	$0	$5,500
		OPERATING INCOME				
02003		WA Local Govt Grants Commission - General Purpose	($77,840)	($185,093)	($103,787)	$0
02013		WA Local Govt Grants Commission - Untied Roads Grant	($35,999)	($82,199)	($47,998)	$0
02033		Interest on Investments	($730)	($14,752)	($1,000)	$0
02043		Interest on Reserve Fund	($285)	($5,169)	($500)	$0
		Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC	($114,854)	($287,213)	($153,285)	$0
		Total - OTHER GENERAL PURPOSE FUNDING	($110,839)	($283,038)	($153,285)	$5,500
		Total - GENERAL PURPOSE FUNDING	($4,241,136)	($4,454,665)	($4,336,492)	$110,280
		Income	($4,292,921)	($4,491,567)		
		Expense	$51,785	$36,902		
		Op Income Less rates	($196,808)			

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		MEMBERS OF COUNCIL				
		OPERATING EXPENDITURE				
03002		Strategy & Governance Unit Costs	$23,559	$21,108	$0	$35,352
03032		Members Travelling	$4,589	$821	$0	$6,650
03042		Conference Expenses	$18,600	$19,031	$0	$18,600
03052		Election Expenses	$3,914	$3,229	$0	$5,874
03062		Members Allowances	$51,523	$51,523	$0	$103,046
03072		Telecommunication Allowance	$3,087	$3,087	$0	$6,174
03082		Refreshments & Receptions	$15,470	$9,392	$0	$17,500
03102		Members Insurance	$9,050	$4,173	$0	$9,050
03112		Consultants Expenses	$3,000	$0	$0	$6,000
03122		Subscriptions	$19,801	$19,734	$0	$19,801
03132		Other Member Related Costs	$690	$608	$0	$1,500
03142		Donations & Grants	$117,437	$117,436	$0	$117,437
03152		Publications & Legislation	$500	$0	$0	$500
03162		Training Programs	$4,000	$0	$0	$4,000
03172		Project/Development Funds	$1,840	$2,687	$0	$8,000
03202		Administration Activity Costs	$61,327	$41,184	$0	$92,027
		Sub Total - MEMBERS OF COUNCIL OP/EXP	$338,386	$294,013	$0	$451,511
		OPERATING INCOME				
03003		Reimbursements	$0	$0	$0	$0
		Sub Total - MEMBERS OF COUNCIL OP/INC	$0	$0	$0	$0
		Total - MEMBERS OF COUNCIL	$338,386	$294,013	$0	$451,511
		GOVERNANCE				
		OPERATING EXPENDITURE				
04002		Strategy & Governance Costs	$236,480	$183,034	$0	$354,862
04032		Public Relations	$6,035	$0	$0	$11,500
04042		Shire Website	$7,576	$7,518	$0	$7,919
04052		Civic Receptions & Events	$7,060	$6,786	$0	$15,016
04062		Refreshments	$460	$564	$0	$2,000
04072		Minor Furniture & Equipment	$300	$0	$0	$2,000
04082		Legal Costs	$6,664	$500	$0	$10,000
04092		Audit Fees	$27,450	$35,700	$0	$45,450
04102		Advertising	$5,300	$3,857	$0	$10,000
04112		Minor Admin Expenses	$530	$774	$0	$1,000
04192		Valuation Costs	$0	$5,299	$0	$50,000
		Sub Total - GOVERNANCE - GENERAL OP/EXP	$297,854	$244,033	$0	$509,747
		OPERATING INCOME				
04023		Grants Revenue	$0	$0	($3,000)	$0
		Sub Total - GOVERNANCE - GENERAL OP/INC	$0	$0	($3,000)	$0
		Total - GOVERNANCE - GENERAL	$297,854	$244,033	($3,000)	$509,747
		Total - GOVERNANCE	**$636,241**	**$538,046**	**($3,000)**	**$961,258**
		Income	$0	$0		
		Expenses	$636,241	$538,046		

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		LAW, ORDER AND PUBLIC SAFETY				
		FIRE PREVENTION				
		OPERATING EXPENDITURE				
05032		Bushfire Insurance	$31,506	$24,514	$0	$31,506
05042		Advertising/Printing/Other Expenses	$390	$1,770	$0	$3,900
05062		Fire Vehicles - Operations	$10,767	$15,295	$0	$10,767
05072		Fire Building Maintenance	$0	$53	$0	$0
05092		Bushfire Depreciation	$73,777	$51,465	$0	$110,710
05112		Protective Equipment	$0	$9	$0	$0
05122		Base Operators Allowance	$0	$0	$0	$800
05152		Other Expenses	$0	$729	$0	$0
05162		Hazard Reductions/Mitigation Activity Expenses	$0		$0	$0
05182		Gnp BFB Expenses	$2,468	$7,728	$0	$11,217
05192		Borden BFB Expenses	$2,468	$4,676	$0	$11,217
05202		Ongerup BFB Expenses	$2,468	$4,485	$0	$11,217
05212		Fire Break Inspection Costs	$0	$0	$0	$3,500
05222		Fire Fighting Expenses	$1,600	$0	$0	$1,600
		Sub Total - FIRE PREVENTION OP/EXP	$125,443	$110,723	$0	$196,434
		OPERATING INCOME				
05003		DFES BFB Grant	($48,750)	($48,686)	($65,000)	$0
05013		Other Grant Revenue	$0	($13,000)	$0	$0
05023		Fines & Penalties	$0	($1,576)	$0	$0
		Sub Total - FIRE PREVENTION OP/INC	($48,750)	($63,262)	($65,000)	$0
		Total - FIRE PREVENTION	$76,693	$47,462	($65,000)	$196,434
		ANIMAL CONTROL				
		OPERATING EXPENDITURE				
06032		Ranger Services Expenses	$32,367	$24,210	$0	$48,570
06042		Other Animal Control Expenses	$2,219	$304	$0	$3,330
06072		Admin Allocations	$34,861	$27,622	$0	$52,313
06092		Animal Welfare in Emergencies	$0	$0	$0	$0
		Sub Total - ANIMAL CONTROL OP/EXP	$69,448	$52,136	$0	$104,213
		OPERATING INCOME				
06003		Fines & Penalties	($77)	($2,156)	($120)	$0
06013		Dog Registration Fees	($3,825)	($4,409)	($4,500)	$0
06023		Dog Pound Fees	($88)	($314)	($250)	$0
		Sub Total - ANIMAL CONTROL OP/INC	($3,989)	($6,879)	($4,870)	$0
		Total - ANIMAL CONTROL	$65,458	$45,257	($4,870)	$104,213

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		OTHER LAW ORDER & PUBLIC SAFETY				
		OPERATING EXPENDITURE				
07012		Corporate & Community Costs	$28,402	$20,627	$0	$42,620
07052		Emergency Vehicle Maintenance	$7,000	$345	$0	$11,480
07082		SES Emergency Building Operation	$4,324	$1,503	$0	$5,698
07092		Gnp SES Depreciation	$11,395	$25,322	$0	$17,100
07112		SES Expenditure	$11,881	$30,344	$0	$19,802
07132		SMS Register Expenses	$4,950	$5,675	$0	$11,000
07142		Kerbside Numbering	$0	$0	$0	$250
07152		Emergency Management Expenses	$2,100	$2,841	$0	$7,000
07182		SES Shed Building Maintenance	$0	$720	$0	$0
07192		CCTV Maintenance	$1,495	$262	$0	$3,225
07202		CESM Expenses Contribution	$9,540	$12,947	$0	$19,080
		Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP	$81,088	$100,588	$0	$137,255
		OPERATING INCOME				
07003		Emergency Grant Income	($19,125)	($22,246)	($25,500)	$0
		Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC	($19,125)	($22,246)	($25,500)	$0
		Total - OTHER LAW ORDER PUBLIC SAFETY	$61,963	$78,342	($25,500)	$137,255
		Total - LAW ORDER & PUBLIC SAFETY	**$204,114**	**$171,061**	**($95,370)**	**$437,902**
		Income	($71,864)	($92,386)		
		Expenses	$275,978	$263,447		

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		HEALTH ADMINISTRATION & INSPECTION				
		OPERATING EXPENDITURE				
11012		Infrastructure Unit Costs	$3,479	$3,465	$0	$5,220
11032		Analytical Costs	$666	$607	$0	$1,000
11042		Other Health Costs	$31,399	$218	$0	$2,100
11052		Health Costs - Contract Services	$0	$38,675	$0	$80,000
11082		Insurances	$2,045	$0	$0	$2,045
		Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	$37,589	$42,965	$0	$90,365
		OPERATING INCOME				
11003		Health Act Licences	($400)	($337)	($800)	$0
11053		Hawker/Street Stall licence	$0	($60)		
		Sub Total - HEALTH ADMIN & INSPECTION OP/INC	($400)	($397)	($800)	$0
		Total - HEALTH ADMIN & INSPECTION	$37,189	$42,568	($800)	$90,365
		PREVENTIVE SERVICES- PEST CONTROL				
		OPERATING EXPENDITURE				
12032		Mosquito Control	$13,794	$4,115	$0	$16,695
		Sub Total - PEST CONTROL OP/EXP	$13,794	$4,115	$0	$16,695
		OPERATING INCOME				
		Sub Total - PEST CONTROL OP/INC	$0	$0	$0	$0
		Total - PEST CONTROL	$13,794	$4,115	$0	$16,695
		PREVENTIVE SERVICES - OTHER				
		OPERATING EXPENDITURE				
14002		Strategy & Governance Unit Costs	$14,584	$12,979	$0	$21,885
14032		25 McDonald St Building Maintenance	$8,959	$7,002	$0	$12,589
14052		Medical Centre Building Maintenance	$5,209	$2,758	$0	$9,068
14062		Medical Centre Building Operations	$8,985	$7,728	$0	$12,839
14112		Doctor Vehicle Expenses	$4,332	$3,402	$0	$6,500
14132		Surgery IT Costs	$2,100	$14,160	$0	$2,800
14152		Medical Equipment	$400	$1,813	$0	$2,000
14162		Other Surgery Costs	$0	$0	$0	$500
14182		Practice Incentive Costs	$119,952	$87,500	$0	$180,000
		Sub Total - PREVENTIVE SRVS - OP/EXP	$164,520	$137,343	$0	$248,181
		OPERATING INCOME				
14013		Reimbursements	($100)	($427)	($100)	$0
		Sub Total - PREVENTIVE SRVS - OP/INC	($100)	($427)	($100)	$0
		Total - PREVENTIVE SERVICES	$164,420	$136,916	($100)	$248,181
		Total - HEALTH	**$215,404**	**$183,599**	**($900)**	**$355,241**
		Income	($500)	($824)		
		Expenses	$215,904	$184,423		

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		OTHER EDUCATION				
		OPERATING EXPENDITURE				
16032		School Mowing Contract	$5,701	$4,976	$0	$10,365
16052		Corporate & Community Costs	$707	$579	$0	$1,061
		Sub Total - OTHER EDUCATION OP/EXP	$6,408	$5,556	$0	$11,426
		OPERATING INCOME				
16003		School Mowing Contract Income	($7,464)	$0	($11,200)	$0
		Sub Total - OTHER EDUCATION OP/INC	($7,464)	$0	($11,200)	$0
		Total - OTHER EDUCATION	($1,056)	$5,556	($11,200)	$11,426
		CARE OF FAMILIES AND CHILDREN				
		OPERATING EXPENDITURE				
17022		Old Kindy Building Maintenance	$3,724	$3,719	$0	$6,020
17082		Corporate & Community Costs	$8,608	$7,015	$0	$12,917
		Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP	$12,332	$10,734	$0	$18,937
		OPERATING INCOME				
17003		Rental Income - Family Centre	$0	$0	$0	$0
		Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC	$0	$0	$0	$0
		Total - CARE OF FAMILIES AND CHILDREN	$12,332	$10,734	$0	$18,937
		Total - EDUCATION & WELFARE	**$11,276**	**$16,290**	**($11,200)**	**$30,363**
		Income	($7,464)	$0		
		Expenses	$18,739	$16,290		

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		STAFF HOUSING				
		OPERATING EXPENDITURE				
23152		2 CECIL STREET - BUILDING OPERATION	$5,461	$4,835	$0	$7,846
23162		2 CECIL STREET - BUILDING MAINTENANCE	$4,256	$47	$0	$5,075
23172		4 Grocock Street Building Maintenance	$7,419	$2,716	$0	$10,660
23182		4 Grocock Street Building Operation	$6,217	$5,303	$0	$8,898
23212		25 McDonald St Building Maintenance	$2,704	$2,456	$0	$3,647
23222		25 McDonald St Building Operation	$6,255	$5,809	$0	$8,942
23072		20 McDonald Street - Building Operation	$8,448	$6,074	$0	$12,102
23142		20 McDonald Street - Building Maintenance	$12,309	$12,460	$0	$16,093
23252		Lot 271A Quinn St - Building Maintenance	$1,258	$0	$0	$1,730
23262		LOT 271 QUINN STREET - BUILDING OPERATIONS	$3,201	$2,198	$0	$4,509
23272		Lot 271B Quinn St - Building Maintenance	$1,338	$367	$0	$1,850
23282		LOT 271B QUINN ST (FACING WHITEHEAD) - OPERATING	$1,876	$1,520	$0	$2,764
23232		Less Housing Allocation to Other Programs	($60,742)	($34,088)	$0	($84,116)
		Sub Total - STAFF HOUSING OP/EXP	$0	$9,698	$0	$0
		OPERATING INCOME				
23043		Commonwealth Grants	($104,000)	$0	($266,666)	$0
		Sub Total - STAFF HOUSING OP/INC	($104,000)	$0	($266,666)	$0
		Total - STAFF HOUSING	($104,000)	$9,698	($266,666)	$0
		HOUSING OTHER				
		OPERATING EXPENDITURE				
23002		Housing Admin Costs	$8,802	$7,176	$0	$13,208
23102		Lot 61 Corbett St - Building operations	$4,937	$4,703	$0	$7,101
23112		Lot 61 Corbett St - Building Maintenance	$1,482	$0	$0	$1,888
23122		Lot 191 Corbett St - Building operations	$5,285	$4,894	$0	$7,565
23132		Lot 191 Corbett St - Building Maintenance	$1,154	$0	$0	$1,397
23242		Interest on Staff Housing & Well Aged Housing Loan 281	$3,618	$3,615	$0	$7,090
		Sub Total - HOUSING OTHER OP/EXP	$25,278	$20,388	$0	$38,249
		OPERATING INCOME				
23013		Reimbursements	($62,660)	($61,173)	($94,028)	$0
		Sub Total - HOUSING OTHER OP/INC	($62,660)	($61,173)	($94,028)	$0
		Total - HOUSING OTHER	($37,382)	($40,785)	($94,028)	$38,249
		Total - HOUSING	**($141,382)**	**($31,086)**	**($360,694)**	**$38,249**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		Income	($166,660)	($61,173)		
		Expenses	$25,278	$30,087		
			($62,660)			
		SANITATION - HOUSEHOLD REFUSE				
		OPERATING EXPENDITURE				
24022		Refuse Collection	$30,568	$26,406	$0	$45,870
24032		Refuse Site Management		$42,538		
24032	TM02	Gnowangerup Refuse Site	$36,966		$0	$54,655
24032	TM03	Ongerup Refuse Site	$24,928		$0	$37,557
24032	TM04	Borden Refuse Site	$11,959		$0	$17,870
24052		Recycling Domestic & Commercial	$31,674	$27,423	$0	$47,530
		Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	$136,094	$96,368	$0	$203,482
		OPERATING INCOME				
24003		Refuse Collection Charges	($46,035)	($48,001)	($46,035)	$0
24013		Waste Avoidance & Resource Recovery Fees	($131,800)	($132,600)	($131,800)	$0
24053		Refuse Replacement Cards	$0	($588)	$0	$0
24063		Asbestos/Rubbish Disposal	($15,000)	($12,057)	($15,000)	$0
24073		Recycling Income	($47,632)	($49,830)	($47,632)	$0
		Sub Total - SANITATION H/HOLD REFUSE OP/INC	($240,467)	($243,076)	($240,467)	$0
		Total - SANITATION HOUSEHOLD REFUSE	($104,373)	($146,708)	($240,467)	$203,482
		SANITATION OTHER				
		OPERATING EXPENDITURE				
25002		Drum Muster	$824	$5,163	$0	$1,120
25012		Refuse Collection From Streets Works Dept	$21,976	$15,683	$0	$32,977
25022		Oil Disposal (Wren Oil)	$132	$15	$0	$264
		Sub Total - SANITATION OTHER OP/EXP	$22,932	$20,861	$0	$34,361
		OPERATING INCOME				
25003		Drum Muster & Oil Collection	$0	($6,403)	$0	$0
		Sub Total - SANITATION OTHER OP/INC	$0	($6,403)	$0	$0
		Total - SANITATION OTHER	$22,932	$14,458	$0	$34,361
		EFFLUENT DRAINAGE SYSTEM				
		OPERATING EXPENDITURE				
26022		Septic Tank Cleaning	$7,624	$11,410	$0	$11,913
26032		Grease Trap Cleaning	$4,105	$3,068	$0	$6,567
26042		Ongerup Effluent Maintenance	$18,841	$5,785	$0	$26,236
26072		Ongerup Effluent operations	$9,600	$0	$0	$12,000
		Sub Total - SEWERAGE OP/EXP	$40,170	$20,263	$0	$56,716
		OPERATING INCOME				
26023		Septic Tank Cleaning	($6,200)	($10,433)	($10,000)	$0
26033		Grease Trap Cleaning	($1,550)	($268)	($2,500)	$0
26043		Ongerup Sewerage Specified Area Rate	($38,854)	($38,854)	($38,854)	$0
26063		Septic Waste Receival - Gnp Ponds	$0	$0	$0	$0
		Sub Total - SEWERAGE OP/INC	($46,604)	($49,555)	($51,354)	$0
		Total - SEWERAGE	($6,434)	($29,292)	($51,354)	$56,716

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		PROTECTION OF THE ENVIRONMENT				
		OPERATING EXPENDITURE				
28022		Other Environment Costs	$530	$509	$0	$530
28032		Yongergnow Eco Tourism Centre	$53,026	$47,631	$0	$75,634
28042		NSPNRG Contribution	$16,205	$15,000	$0	$16,205
		Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	$69,761	$63,140	$0	$92,369
		OPERATING INCOME				
28003		Reimbursements	($7,601)	$0	($7,601)	$0
28023		Seed Collection Income	$0	$0	$0	$0
28043		NSPNR REIMBURSEMENTS	$0	$0	$0	$0
		Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC	($7,601)	$0	($7,601)	$0
		Total - PROTECTION OF THE ENVIRONMENT	$62,160	$63,140	($7,601)	$92,369
		TOWN PLANNING & REGIONAL DEVELOPMENT				
		OPERATING EXPENDITURE				
29022		Town Planning Consultants	$8,000	$1,800	$0	$18,000
29032		Local Planning Scheme No. 3	$7,500	$462	$0	$11,500
29072		Land Development	$7,894	$5,214	$0	$10,845
29102		Town Planning Salaries	$60,975	$28,981	$0	$95,169
29112		Town Planning Insurances	$4,008	$2,421	$0	$4,008
29122		Town Planning Superannuation	$4,055	$2,642	$0	$6,085
		Sub Total - TOWN PLAN & REG DEV OP/EXP	$92,432	$41,520	$0	$145,607
		OPERATING INCOME				
29023		Planning Applications/ Approval Fees	($320)	($9,427)	($800)	$0
		Sub Total - TOWN PLAN & REG DEV OP/INC	($320)	($9,427)	($800)	$0
		Total - TOWN PLANNING & REGIONAL DEVELOPMENT	$92,112	$32,093	($800)	$145,607

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		OTHER COMMUNITY AMENITIES				
		OPERATING EXPENDITURE				
30002		Cemeteries Administration	$4,856	$3,958	$0	$7,287
30012		Cemeteries Maintenance	$14,703	$12,172	$0	$21,453
30022		Grave Digging	$7,941	$6,884	$0	$12,044
30032		**Public Conveniences Building Maintenance**		$5,044		
30032	CA01	Gnp Public Toilets Building Maint	$522		$0	$3,567
30032	CA02	Ongerup Public Toilets Building Maintenance	$1,372		$0	$2,399
30032	CA03	Borden Public Toilets Building Maintenance	$1,591		$0	$2,565
30032	CA04	Gnowangerup Cemetery Public Toilets Maintenance	$3,750		$0	$5,000
30042		**Public Conveniences Building Operation**		$24,785		
30042	CO01	Gnp Public Toilets Building Operation	$14,698		$0	$21,977
30042	CO02	Ongerup Public Toilets Building Operation	$8,779		$0	$12,923
30042	CO03	Borden Public Toilets Building Operation	$4,842		$0	$7,163
30042	CO04	Gnowangerup Cemetery Public Toilets Operation	$112		$0	$1,112
		Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	$63,166	$52,843	$0	$97,490
		OPERATING INCOME				
30003		Cemetery Fees- Gnowangerup	($1,600)	($4,761)	($4,000)	$0
30013		Cemetery Fees - Ongerup	$0	($164)	$0	$0
30033		GRANT OF RIGHT OF BURIAL	$0	($99)	$0	$0
		Sub Total - OTHER COMMUNITY AMENITIES OP/INC	($1,600)	($5,023)	($4,000)	$0
		Total - OTHER COMMUNITY AMENITIES	$61,566	$47,820	($4,000)	$97,490
		URBAN STORMWATER DRAINAGE				
		OPERATING EXPENDITURE				
27002		Drainage Maintenance	$10,661	$0	$0	$14,215
		Sub Total - URBAN STORMWATER DRAINAGE OP/EXP	$10,661	$0	$0	$14,215
		Total - URBAN STORMWATER DRAINAGE	$10,661	$0	$0	$14,215
		Total - COMMUNITY AMENITIES	**$138,625**	**($18,490)**	**($304,222)**	**$644,240**
		Income	($296,592)	($313,484)		
		Expenses	$435,217	$294,994		

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		PUBLIC HALL & CIVIC CENTRES				
		OPERATING EXPENDITURE				
31012		Gnp Memorial Hall Building Maintenance	$7,079	$3,050	$0	$9,339
31022		Gnp Memorial Hall Building Operation	$48,253	$42,925	$0	$68,218
31052		Ongerup Hall Building Maintenance	$2,361	$796	$0	$11,650
31062		Ongerup Hall Building Operation	$28,538	$22,783	$0	$39,900
31092		Borden CWA Hall Building Maintenance	$316	$171	$0	$618
31102		Borden CWA Hall Building Operation	$493	$927	$0	$740
31152		Gnp Old Ambulance Building - Building Operation	$215	$261	$0	$268
31182		Ongerup CWA	$663	$371	$0	$1,233
31202		Yougenup Centre - Building Maintenance & Operation	$33,225	$28,171	$0	$48,567
		Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	$121,143	$99,454	$0	$180,533
		OPERATING INCOME				
31003		Gnowangerup Memorial Hall	($160)	$0	($200)	$0
31023		Ongerup Hall	($500)	$0	($500)	$0
31043		Borden CWA Hall Hire Income	$0	($600)	($600)	$0
		Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	($660)	($600)	($1,300)	$0
		Total - PUBLIC HALL & CIVIC CENTRES	$120,483	$98,854	($1,300)	$180,533

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		OTHER RECREATION & SPORT				
		OPERATING EXPENDITURE				
33012		Depreciation	$42,796	$40,527	$0	$64,220
33022		**Gnowangerup Parks & Gardens**		$98,278		
33022	PG01	Nobarach Community Park	$15,974		$0	$22,968
33022	PG02	Admin Office Gardens	$7,854		$0	$11,485
33022	PG03	Yougenup Centre/Library Gardens	$8,666		$0	$12,503
33022	PG04	Family Centre Gardens	$5,326		$0	$7,742
33022	PG05	ANZAC Park	$10,723		$0	$15,662
33022	PG06	Main Street Gardens	$13,994		$0	$19,517
33022	PG07	Porteous St Park	$4,298		$0	$6,325
33022	PG08	Varey Park	$3,924		$0	$5,714
33022	PG09	Town Entrance Surrounds	$0		$0	$0
33022	PG10	Gnp Town Parks & Gardens	$90,133		$0	$132,200
33032		Ongerup Parks & Gardens	$47,833	$35,015	$0	$67,679
33042		Borden Parks & Gardens	$29,263	$16,477	$0	$42,312
33052		Gnp Sporting Complex Grounds Maintenance	$65,968	$88,030	$0	$98,132
33062		Gnp Sporting Complex Building Maintenance	$11,995	$2,570	$0	$13,889
33072		Gnp Sporting Complex Building Operation	$122,521	$128,443	$0	$175,567
33082		Ongerup Sporting Complex Grounds Maintenance	$17,440	$13,986	$0	$25,190
33092		Ongerup Sporting Complex Building Maintenance	$2,704	$162	$0	$3,671
33102		Ongerup Sporting Complex Building Operation	$29,313	$27,436	$0	$41,066
33112		Borden Sporting Complex Grounds Maintenance	$16,963	$13,975	$0	$26,520
33122		Borden Sporting Complex Building Maintenance	$1,616	$39	$0	$3,303
33132		Borden Sporting Complex Building Operation	$72,028	$64,711	$0	$103,857
33222		Gnowangerup Bowling Club	$14,947	$13,154	$0	$20,911
33252		Old Borden Bowling Club	$55	$0	$0	$110
33232		Depreciation - Infrastructure	$2,516	$2,223	$0	$3,775
33282		Corporate & Community Unit Costs	$13,242	$7,981	$0	$19,871
33332		Pistol Club Building Operations	$3,202	$2,971	$0	$4,291
33422		Depreciation (Complex Buildings)	$0	$140	$0	$0
33432		Other Recreation Expenditure	$0	$510	$0	$0
33452		Nobarach Park - Building Maintenance	$14,180	$7,822	$0	$21,553
33532		Ongerup Bowls Club SSL Interest	$367	$0	$0	$1,173
		Sub Total - OTHER RECREATION & SPORT OP/EXP	$669,842	$565,029	$0	$971,206
		OPERATING INCOME				
33003		Other Sport and Rec Income	($367)	($334)	($1,173)	$0
33053		VARIOUS REIMBURSEMENT	$0	($3)	$0	$0
33113		Non-Operating Grants	($307,146)	$0	($522,000)	$0
		Sub Total - OTHER RECREATION & SPORT OP/INC	($307,513)	($337)	($523,173)	$0
		Total - OTHER RECREATION & SPORT	$362,329	$564,692	($523,173)	$971,206

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		SWIMMING POOL				
		OPERATING EXPENDITURE				
32002		Strategy & Governance Unit Costs	$5,066	$1,319	$0	$7,602
32012		Administration Activity Costs	$30,762	$23,001	$0	$46,161
32032		Depreciation	$0	$104	$0	$0
32042		Gnowangerup Swimming Pool Staff Salaries	$57,814	$58,871	$0	$94,953
32052		Gnowangerup Swimming Pool Building Maintenance	$9,035	$2,348	$0	$10,760
32062		Gnowangerup Swimming Pool Building Operation	$82,269	$68,809	$0	$121,436
32072		Gnowangerup Swimming Pool Grounds Maintenance	$11,494	$6,084	$0	$16,184
32082		Gnowangerup Swimming Pool Chemicals	$6,105	$77	$0	$7,445
32092		Gnowangerup Swimming Pool Minor Equipment & Servicing	$4,766	$1,573	$0	$8,362
32102		30 Corbett St Building Maintenance	$0	$88	$0	$0
32142		Swimming Pool Insurances	$3,704	$3,395	$0	$3,704
32152		Swimming Pool Superannuation	$8,842	$8,558	$0	$14,035
32162		Swimming Pool Other Costs	$4,859	$1,081	$0	$6,150
		Sub Total - SWIMMING POOL OP/EXP	$224,715	$175,308	$0	$336,792
		OPERATING INCOME				
32003		Swimming Pool Entrance Fees	($13,035)	($12,506)	($16,500)	$0
		Sub Total - SWIMMING POOL OP/INC	($13,035)	($12,506)	($16,500)	$0
		Total - SWIMMING POOL	$211,680	$162,802	($16,500)	$336,792
		LIBRARIES				
		OPERATING EXPENDITURE				
35002		Administration Activity Costs	$37,458	$30,058	$0	$56,209
35022		Gnowangerup Library Salaries	$21,429	$18,107	$0	$35,125
35042		Gnp Library Building Maintenance	$429	$0	$0	$618
35052		Gnp Library Building Operation	$6,523	$4,389	$0	$9,913
35072		Library Book Exchange	$413	$616	$0	$620
35082		Ongerup Library Book Exchange	$233	$74	$0	$350
35092		Gnowangerup Library Minor Items	$2,000	$0	$0	$2,000
35102		Ongerup Library Minor Items	$510	$0	$0	$510
35112		Gnowangerup Library	$11,618	$6,927	$0	$16,072
35122		Ongerup Library	$12,391	$17,416	$0	$17,395
35142		Regional Library Costs	$2,200	$1,286	$0	$2,200
35192		Library Insurance Expenses	$1,218	$1,317	$0	$1,218
35202		Technology & Digital inclusion Expenses	$5,000	$4,902	$0	$5,000
		Sub Total - LIBRARIES OP/EXP	$101,422	$85,092	$0	$147,230
		OPERATING INCOME				
35013		Gnp Library Other	($6,002)	($5,920)	($6,002)	$0
		Sub Total - LIBRARIES OP/INC	($6,002)	($5,920)	($6,002)	$0
		Total - LIBRARIES	$95,420	$79,172	($6,002)	$147,230

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		OTHER CULTURE				
		OPERATING EXPENDITURE				
37002		Corporate & Community Unit Costs	$8,200	$6,805	$0	$12,305
37032		Old Gnowangerup Police Station & Gaol Building Maintenance	$264	$0	$0	$264
37042		Old Gnowangerup Gaol Building Operation	$1,630	$1,816	$0	$2,702
37072		Ongerup Community Centre Building Maintenance	$341	$190	$0	$461
37082		Ongerup Community Centre Building Operation	$5,906	$4,829	$0	$8,168
37112		Gnp Historic Centre Building Maintenance	$0	$0	$0	$130
37122		Gnp Historic Centre Building Operation	$2,140	$1,956	$0	$3,008
37262		Ongerup Museum Building Maintenance	$178	$0	$0	$267
37132		Ongerup Museum Building Operation	$7,044	$5,951	$0	$9,993
37172		Aylmore Mineral Springs	$11,040	$1,257	$0	$11,040
37222		Heritage Strategy & Municipal Inventory	$2,500	$0	$0	$2,500
37322		Old Gnowangerup Star Building Operation	$2,034	$2,306	$0	$2,897
37332		Old Gnowangerup Star Building Maintenance	$8,772	$175	$0	$12,410
		Sub Total - OTHER CULTURE OP/EXP	$50,047	$25,284	$0	$66,145
		OPERATING INCOME				
37023		Reimbursements/ Donations	$0	$0	$0	$0
37043		Government Grants	$0	$0	$0	$0
		Sub Total - OTHER CULTURE OP/INC	$0	$0	$0	$0
		Total - OTHER CULTURE	$50,047	$25,284	$0	$66,145
		Total - RECREATION AND CULTURE	**$839,959**	**$930,804**	**($546,975)**	**$1,701,906**
		Operating Income	($20,064)	($19,364)	**($24,975)**	**$0**
		Capital Income	($307,146)	$0	**($522,000)**	**$0**
		Expenses	$1,167,169	$950,167	**$0**	**$1,701,906**

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE				
		OPERATING EXPENDITURE				
39002		Depreciation - Roads	$571,461	$580,861	$0	$857,535
39012		Bridges - Pallinup Bridge	$22,155	$15,499	$0	$31,276
39022		Depreciation - Footpaths	$9,926	$8,761	$0	$14,895
39032		Depreciation - Other	$23,454	$21,551	$0	$35,195
39042		Gnp Depot Building Maintenance	$19,203	$5,161	$0	$32,100
39052		Gnp Depot Building Operation	$33,489	$54,988	$0	$40,806
39062		Ongerup Depot Building Maintenance	$8,271	$10,869	$0	$14,919
39072		Ongerup Depot Building Operation	$3,386	$2,300	$0	$4,369
39082		36 John St Building Maintenance	$0	$617	$0	$0
39102		Gravel Pit Reinstatements	$2,512	$0	$0	$3,770
39112		Road Maintenance	$1,314,301	$897,587	$0	$1,929,659
39122		Administration Department Costs allocated to Transport	$24,162	$105	$0	$36,258
39132		Roman/Asset Development	$59,114	$43,404	$0	$81,215
39142		Street Lighting	$27,656	$28,524	$0	$41,500
39182		Gnowangerup Depot General Maintenance	$10,927	$19,118	$0	$16,397
39202		WORKS DEPARTMENT COSTS	$0	$435	$0	$0
39242		Kerb Renewal	$4,000	$0	$0	$4,000
39252		Urban Drainage Renewals/Maintenance	$3,179	$0	$0	$4,770
39272		Laneway Maintenance	$3,179	$6,815	$0	$4,770
39282		Natural Disaster Opening Up Costs	$0	$765	$0	$0
39292		Natural Disaster Restoration Works	$0	$1,305	$0	$0
		Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP	$2,140,375	$1,699,280	$0	$3,153,434
		OPERATING INCOME				
38013		Regional Road Group Grants	($272,640)	($331,466)	($681,599)	$0
38033		Roads To Recovery Grants	($78,578)	($147,935)	($392,891)	$0
38093		Cwth Local Roads Community Infrastructure Grants	($125,000)	($88,642)	($125,000)	$0
39003		MRWA Road Preservation Grant	($169,042)	($185,413)	($169,042)	$0
39043		Profit/ Loss on Sale of Assets	$0	($16,273)	$0	$0
39093		Reimbursements	($800,000)	$0	($800,000)	$0
39133		REIMBURSEMENTS		$0	$0	$0
		Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	($1,445,260)	($769,729)	($2,168,532)	$0
		Total - MTCE STREETS ROADS DEPOTS	$695,115	$929,551	($2,168,532)	$3,153,434
		ROAD PLANT				
		OPERATING EXPENDITURE				
49999		PLANT SALES EXPENSES	$0	$0	$0	$5,000
		Sub Total - ROAD PLANT OP/EXP	$0	$0	$0	$5,000
		Total - ROAD PLANT	$0	$0	$0	$5,000

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		TRAFFIC CONTROL				
		OPERATING EXPENDITURE				
		Sub Total - TRAFFIC CONTROL OP/EXP	$0	$0	$0	$0
		OPERATING INCOME				
42013		Sale of Plates	($55)	($239)	($55)	$0
		Sub Total - TRAFFIC CONTROL OP/INC	($55)	($239)	($55)	$0
		Total - TRAFFIC CONTROL	($55)	($239)	($55)	$0
		AERODROMES				
		OPERATING EXPENDITURE				
43002		Gnowangerup Airstrip Maintenance	$8,005	$4,869	$0	$16,055
43012		Gnowangerup Airstrip Operations	$93,165	$72,875	$0	$136,112
		Sub Total - AERODROMES OP/EXP	$101,169	$77,744	$0	$152,167
		OPERATING INCOME				
43003		Gnowangerup Airstrip Income	($190,000)	$0	($190,000)	$0
		Sub Total - AERODROMES OP/INC	($190,000)	$0	($190,000)	$0
		Total - AERODROMES	($88,831)	$77,744	($190,000)	$152,167
		Total - TRANSPORT	**$606,229**	**$1,007,056**	**($2,358,587)**	**$3,310,601**
		Operating Income	($969,097)	($201,925)	**($969,097)**	**$0**
		Expenses	$2,241,544	$1,777,025	**$0**	**$3,305,601**
		Capital Income	($666,218)	($568,043)	**($1,389,490)**	**$0**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		TOURISM AND AREA PROMOTION				
		OPERATING EXPENDITURE				
46012		Strategy & Governance Unit Costs	$20,407	$18,121	$0	$30,622
46092		Gnowangerup Caravan Park - Operation Costs	$4,759	$3,671	$0	$6,671
46102		Gnowangerup Caravan Park Building Maintenance Costs	$3,750	$156	$0	$5,000
46122		Local Tourism Promotion	$750	$0	$0	$3,000
		Sub Total - TOURISM & AREA PROMOTION OP/EXP	$29,666	$21,948	$0	$45,293
		OPERATING INCOME				
46003		Grants & Subsidies	($107,416)	$0	($107,416)	$0
46013		Caravan Park Licences	$0	($800)	($200)	$0
		Sub Total - TOURISM & AREA PROMOTION OP/INC	($107,416)	($800)	($107,616)	$0
		Total - TOURISM & AREA PROMOTION	($77,750)	$21,148	($107,616)	$45,293
		BUILDING CONTROL				
		OPERATING EXPENDITURE				
47012		Building Administration Allocations	$2,560	$2,092	$0	$3,841
47022		Building Services - Salaries	$20,225	$17,293	$0	$36,248
47032		Building Services - Superannuation	$4,465	$1,827	$0	$7,441
47042		Building Control Insurances	$1,313	$1,621	$0	$1,313
		Sub Total - BUILDING CONTROL OP/EXP	$28,562	$22,832	$0	$48,843
		BUILDING CONTROL OP/INC				
47003		Building Licences & Fees	($1,785)	($3,751)	($3,500)	$0
47013		BRB & BCITF Commissions	($20)	($63)	($40)	$0
		Sub Total - BUILDING CONTROL OP/INC	($1,805)	($3,814)	($3,540)	$0
		Total - BUILDING CONTROL	$26,757	$19,018	($3,540)	$48,843
		ECONOMIC DEVELOPMENT				
		OPERATING EXPENDITURE				
50002		Administration Allocations	$1,785	$1,563	$0	$2,679
50022		Community Capacity Building	$0	$0	$0	$400
50112		Banners and Banner Pole Maintenance	$3,000	$0	$0	$3,000
		Sub Total - ECONOMIC DEVELOPMENT OP/EXP	$4,785	$1,563	$0	$6,079
		OPERATING INCOME				
		Sub Total - ECONOMIC DEVELOPMENT OP/INC	$0	$0	$0	$0
		Total - ECONOMIC DEVELOPMENT	$4,785	$1,563	$0	$6,079

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		PUBLIC UTILITY SERVICES				
		OPERATING EXPENDITURE				
51002		Standpipe Maintenance	$494	$636	$0	$5,485
51012		Gnowangerup Standpipe	$4,228	$2,302	$0	$6,350
51022		Ongerup Standpipe	$646	$0	$0	$1,000
51032		Borden Standpipe	$129	$0	$0	$200
51042		Formby Road Bore	$2,418	$535	$0	$5,705
51052		Highdenup Road Bore	$1,519	$666	$0	$2,685
51092		Toompup Bore	$200	$0	$0	$200
		Sub Total - PUBLIC UTILITY SERVICES OP/EXP	$9,635	$4,138	$0	$21,625
		OPERATING INCOME				
51003		Gnowangerup Standpipe Fees	($4,020)	($708)	($6,000)	$0
51013		Ongerup Standpipe Fees	$0	$0	$0	$0
51033		Virginia Land Lease	($7,350)	$0	($7,350)	$0
51063		Exploration on Road Reserves & Reserves	$0	$0	$0	$0
51073		Standpipe Swipe Card	$0	($136)	$0	$0
		Sub Total - PUBLIC UTILITY SERVICES OP/INC	($11,370)	($844)	($13,350)	$0
		Total - PUBLIC UTILITY SERVICES	($1,735)	$3,294	($13,350)	$21,625
		Total - ECONOMIC SERVICES	**($47,943)**	**$45,023**	**($124,506)**	**$121,840**
		Capital Income	($107,416)	$0	**($107,416)**	**$0**
		Expenses	$72,648	$50,481	**$0**	**$121,840**
		Op Income	($13,175)	($5,459)	**($17,090)**	**$0**

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		PRIVATE WORKS				
		OPERATING EXPENDITURE				
53002		Private Works	$9,358	$6,089	$0	$11,141
53022		Motor Vehicle Licensing	$22,910	$17,954	$0	$34,379
		Sub Total - PRIVATE WORKS OP/EXP	$32,269	$24,043	$0	$45,520
		OPERATING INCOME				
53003		Private Works Income	($9,358)	($5,664)	($11,141)	$0
		Sub Total - PRIVATE WORKS OP/INC	($9,358)	($5,664)	($11,141)	$0
		Total - PRIVATE WORKS	$22,910	$18,379	($11,141)	$45,520
		PUBLIC WORKS OVERHEADS				
		OPERATING EXPENDITURE				
57002		Annual Leave	$106,151	$88,907	$0	$132,689
57012		Long Service Leave	$0	$15,592	$0	$64,654
57022		Public Holidays	$30,408	$36,647	$0	$57,374
57032		Sick Leave	$28,113	$27,280	$0	$57,374
57042		Supervision & Administration	$150,099	$144,811	$0	$225,239
57052		General Duties	$11,060	$22,074	$0	$14,000
57062		Toolbox Meetings	$4,872	$2,274	$0	$5,665
57072		Strategy & Governance Unit Costs	$5,378	$5,037	$0	$8,070
57082		Superannuation	$154,675	$88,183	$0	$232,106
57092		Works Training/ Conferences	$11,664	$21,165	$0	$20,000
57102		Workers Compensation Insurance	$41,198	$56,119	$0	$41,198
57112		Job Costed Expenses	$7,864	$0	$0	$10,485
57122		Mobile Phones - Works	$3,149	$2,762	$0	$5,200
57132		EBA Uniforms & Licence Expenses	$7,602	$6,144	$0	$8,610
57142		Safety Clothing & Equipment	$333	$1,596	$0	$3,700
57152		Other Costs	$28,701	$17,856	$0	$43,068
57162		Insurance	$18,850	$9,290	$0	$18,850
57182		Administration Allocations	$70,101	$58,703	$0	$105,194
57192		Rostered Days Off	$1,233	$2,447	$0	$1,850
57202		Housing Rental	$0	$7,189	$0	$0
57252		LOT 271A QUINN STREET Housing ALLOCATIONS	$4,459	$1,904	$0	$6,239
57262		LOT 271B QUINN STREET HOUSING ALLOCATIONS	$3,213	$1,303	$0	$4,614
57272		Housing Expenses - Works Manager	$9,260	$518	$0	$14,020
57992		Less Recovered From Works	($698,383)	($434,843)	$0	($1,080,199)
		Sub Total - PUBLIC WORKS O/HEADS OP/EXP	$0	$182,958	$0	$0
		OPERATING INCOME				
57003		Reimbursements	($900)	$0	($900)	$0
		Sub Total - PUBLIC WORKS O/HEADS OP/INC	($900)	$0	($900)	$0
		Total - PUBLIC WORKS OVERHEADS	($900)	$182,958	($900)	$0

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		PLANT OPERATIONS COSTS				
		OPERATING EXPENDITURE				
58002		Fleet Maintenance	$82,868	$64,448	$0	$124,352
58012		Insurance	$37,810	$45,672	$0	$37,810
58022		Fuels & oils	$156,600	$182,487	$0	$270,000
58032		Tyres	$16,200	$7,434	$0	$36,000
58042		Parts & Repairs	$64,264	$75,997	$0	$130,000
58052		Licences	$14,000	$12,266	$0	$14,000
58062		Blades & points	$3,720	$7,618	$0	$12,000
58072		Expendable Tools	$21,000	$5,412	$0	$35,000
58082		Depreciation - Plant	$188,591	$160,149	$0	$283,000
58092		Depreciation - Minor Plant	$3,202	$2,830	$0	$4,805
58112		2 CECIL STREET - BUILDING OPERATION	$9,717	$4,147	$0	$12,921
58132		Mechanic Utility Costs	$5,331	$5,445	$0	$8,000
58142		Housing - 2 Cecil Street	$3,838	$3,360	$0	$5,760
58162		Other Costs	$4,828	$3,450	$0	$7,245
58992		Less Recovered From Works	($611,971)	($516,604)	$0	($980,893)
		Sub Total - PLANT OPERATIONS COSTS OP/EXP	$0	$64,110	$0	$0
		OPERATING INCOME				
58003		Reimbursements	($3,838)	($4,620)	($5,760)	$0
58013		Fuel Rebates	($18,000)	($16,013)	($30,000)	$0
		Sub Total - PLANT OPERATIONS COSTS OP/INC	($21,838)	($20,633)	($35,760)	$0
		Total - PLANT OPERATIONS COSTS	($21,838)	$43,477	($35,760)	$0
		MATERIALS AND STOCK				
		OPERATING EXPENDITURE				
55032		Fuel & Oils Purchased	$179,928	$146,705	$0	$270,000
55042		Less Fuel & Oils Allocated	($179,928)	($172,773)	$0	($270,000)
55062		Stock Variance	$0	$0	$0	$0
		Sub Total - MATERIALS AND STOCK	$0	$0	$0	$0
		Total - MATERIALS AND STOCK	$0	$0	$0	$0
		SALARIES AND WAGES				
		OPERATING EXPENDITURE				
54002		Gross Salaries & Wages	$1,638,325	$1,475,858	$0	$2,445,261
54012		Less Salaries Allocated	($1,638,325)	($1,475,858)	$0	($2,445,261)
54022		Workers Compensation Payments	$3,350	$0	$0	$5,000
54032		Default Wages Account	$0	($53)	$0	$0
		Sub Total - SALARIES AND WAGES OP/EXP	$3,350	($53)	$0	$5,000
		OPERATING INCOME				
54003		Workers Compensation Reimbursements	($3,350)	$0	($5,000)	$0
		Sub Total - SALARIES AND WAGES OP/INC	($3,350)	$0	($5,000)	$0
		Total - SALARIES AND WAGES	$0	($53)	($5,000)	$5,000

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

G/L	JOB		YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		ADMINISTRATION				
		OPERATING EXPENDITURE				
		Administration activity units				
59022		IT Licence Costs & Support	$116,307	$102,714	$0	$134,289
59032		Accounting	$25,000	$20,962	$0	$47,750
59042		Admin Telephone Mail & Reception	$9,996	$7,978	$0	$15,000
59052		Office Supplies & Equipment	$15,904	$19,307	$0	$23,865
59062		Records Management Costs	$8,832	$438	$0	$10,000
59072		Occ Health & Safety	$40,743	$22,826	$0	$49,775
59082		Administration Office Building Maintenance	$9,642	$2,292	$0	$16,559
59092		Administration Office Building Operation	$70,163	$42,630	$0	$100,893
59102		Police Licensing	$1,050	$0	$0	$1,500
59112		DEPRECIATION - EQUIPMENT RIGHT OF USE	$3,345	$4,341	$0	$5,020
59202		Loss on Sale of Asset	$0	$0	$0	$0
59992		Less Recovered From Activities	($259,086)	($200,634)	$0	($388,785)
		Governance & Strategy				
60282		Governance & Strategy Salaries	$155,265	$134,821	$0	$232,990
60002		Employee Leave	$0	$40,217	$0	$0
60012		Long Service Leave	$0	$0	$0	$5,686
60022		Superannuation	$23,964	$24,336	$0	$35,960
60032		Governance Training/ Conferences	$5,450	($79)	$0	$5,450
60042		Workers Compensation	$6,527	$5,778	$0	$6,527
60052		Housing Rent Salary Sacrifice	$6,397	$5,600	$0	$9,600
60082		Vehicle Expenses (Inc FBT)	$18,745	$32,891	$0	$27,000
60102		4 Grocock Street Building Maintenance	$13,636	$6,872	$0	$19,558
60142		Insurances	$6,532	$7,548	$0	$6,532
60152		S&G Mobile Phone Expenses	$1,733	$2,732	$0	$2,100
60162		S&G Uniforms	$1,275	$0	$0	$1,275
60172		S&G Other Minor Expenses	$2,270	$2,255	$0	$2,525
60252		Resource Sharing Expenses	$4,000	$0	$0	$4,000
60292		Consulting Expenses	$14,000	$3,000	$0	$14,000
60992		Less Allocated To works	($202,192)	($189,337)	$0	($303,409)
		Corporate & Community				
61262		Corporate & Community Salaries	$331,791	$251,543	$0	$497,886
61002		Employee Leave	$0	$49,107	$0	$0
61012		Long Service Leave	$0	$17,622	$0	$21,113
61022		C&C Superannuation	$56,637	$50,196	$0	$84,990
61032		C&C Workers Compensation	$13,947	$12,516	$0	$13,947
61042		C&C Vehicle Costs	$14,352	$5,345	$0	$20,250
61062		C&C Mobile Phone Costs	$1,733	$173	$0	$2,100
61072		Corporate & Community Uniforms	$3,500	$0	$0	$3,500
61082		Corporate & Community Training Costs	$16,000	$10,477	$0	$20,000
61112		Corporate & Community Other Minor Costs	$2,500	$579	$0	$2,500
61122		Corporate & Community Insurance	$10,920	$12,567	$0	$10,920
61222		Rostered Days Off	$33	$0	$0	$50
61232		Housing 20 McDonald Street	$26,515	$17,216	$0	$36,835
61272		Human Resource Costs	$16,664	$23,534	$0	$20,000
61992		Less Allocated To Services	($249,156)	($146,902)	$0	($373,883)
		Sub Total - ADMINISTRATION OP/EXP	$344,934	$405,476	$0	$445,868
		OPERATING INCOME - ADMINISTRATION				
59003		Licensing Services	($10,980)	($15,842)	($18,000)	$0
60003		Reimbursements	($12,405)	($9,920)	($18,740)	$0
63003		Reimbursements	$0	($167)	$0	$0
		Sub Total - ADMINISTRATION OP/INC	($23,385)	($25,930)	($36,740)	$0
		Total - ADMINISTRATION	$321,548	$379,546	($36,740)	$445,868

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		Expense				
		Income				
		UNCLASSIFIED				
		OPERATING EXPENDITURE				
62022		Donations & Grants	$5,300	$191	$0	$5,300
62032		Insurance Claims	$1,748	$0	$0	$3,495
62042		Other Minor Expenses	$0	$437	$0	$5
62082		Toompup Dam Maintenance	$999	$0	$0	$1,499
62092		Old Airport Dam Maintenance	$3,096	$160	$0	$4,020
62102		Airport Dam Maintenance	$4,473	$442	$0	$6,086
62112		Magitup Dam Maintenance	$1,421	$0	$0	$1,507
62122		Bowling Club Dams Maintenance	$1,003	$0	$0	$1,455
62132		Interest on Loan #282	$405	$0	$0	$1,275
62142		Pistol Club Dam Maintenance	$0	$275	$0	$5,000
62152		Contribution to Mindarabin Water Tank Installation	$15,000	$364	$0	$15,000
		Sub Total - UNCLASSIFIED OP/EXP	$33,444	$1,868	$0	$44,642
		OPERATING INCOME				
62003		Insurance Claims Reimbursed	($500)	($31,991)	($1,000)	$0
62013		PROFIT CHANGE ON LOCAL GOVT HOUSE UNIT TRUST	$0	$0	$0	$0
62033		DCEP Grant	($80,000)	($84,972)	($80,000)	$0
62053		UNCLASSIFIED / MISCELLANEOUS REVENUE	$0	($4,637)	$0	$0
		Sub Total - UNCLASSIFIED OP/INC	($80,500)	($121,600)	($81,000)	$0
		Total - UNCLASSIFIED	($47,056)	($119,732)	($81,000)	$44,642
		Total - OTHER PROPERTY AND SERVICES	**$274,664**	**$504,575**	**($170,541)**	**$541,030**
		Total Income	($139,332)	($173,827)		
		Expenses	$413,997	$678,402		
		Op income	($59,332)	($88,855)		

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		Operating Total	($1,503,949)	($1,107,789)	($8,312,487)	$8,252,910
		TRANSFERS TO/FROM RESERVES				
		EXPENDITURE				
95001		Transfers To Reserve Funds - (Inc Interest Earned)	$333	$5,169	$0	$525,378
		Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	$333	$5,169	$0	$525,378
		INCOME				
95002		Transfer from Reserve Fund	$0	$0	($110,000)	$0
		Sub Total - TRANSFER FROM OTHER COUNCIL FUNDS	$0	$0	($110,000)	$0
		Total - FUND TRANSFER	$333	$5,169	($110,000)	$525,378
		000000 (Surplus) / Deficit - Carried Forward	($2,090,669)	($3,003,064)	($2,090,669)	$0
		Sub Total - SURPLUS C/FWD	($2,090,669)	($3,003,064)	($2,090,669)	$0
		Total - SURPLUS	($2,090,669)	($3,003,064)	($2,090,669)	$0
		LONG TERM LOANS				
80034		LOAN ADVANCE - ONGERUP COMMUNITY DEVELOPMENT	$0	$0	$0	$0
80044		LOAN ADVANCE - ONGERUP BOWLS CLUB	$0	$0	$0	$0
		Sub Total - LOAN ADVANCES	$0	$0	$0	$0
		INCOME				
80035		WATC LOAN PROCEEDS - ONGERUP COMMUNITY DEVELOP	$0	$0	$0	$0
80045		FINANCE LEASE PROCEEDS	$0	$0	$0	$0
80055		WATC LOAN PROCEEDS - ONGERUP BOWLS CLUB	$0	$0	$0	$0
		Sub Total - LONG TERM LOANS	$0	$0	$0	$0
		Total - DEFERRED LIABILITIES	$0	$0	$0	$0
		LIABILITY LOANS - PRINCIPAL REPAYMENTS				
		CAPITAL EXPENDITURE				
80004		Principal On Loans	$48,518	$48,518	$0	$103,381
80024		Finance Leases - Principal	$2,906	$2,866	$0	$4,360
		Sub Total - LOAN REPAYMENTS	$51,424	$51,384	$0	$107,741
		CAPITAL INCOME				
80015		Principal Repaid - Self Supporting Loans	$0	$0	($5,477)	$0
		Sub Total - LOANS RAISED	$0	$0	($5,477)	$0
		Total - NON CURRENT LIABILITIES	$51,424	$51,384	($5,477)	$107,741

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		OPERATING ACTIVITIES EXCLUDED FROM BUDGET				
		000000 Depreciation Written Back	($1,564,800)	($1,477,878)	$0	($2,348,139)
		000000 Book Value of Assets Sold Written Back	$0	$0	$0	$0
		00000 Profit on Sale of Asset Written Back	$0	$16,273	$0	$0
		00000 Loss on Sale of Asset Written Back	$0	$0	$0	$0
		000000 Long Service Leave - Non Cash	$0	$0	$0	($75,612)
		000000 Movement in LG House Unit Trust	$0	$0	$0	$0
		000000 Deferred Pensioner Rates	$0	$0	$0	$0
		000000 SS Loan (Non-Current Movement)	$0	$0	$0	$0
		Sub Total - OPERATING ACTIVITIES EXCLUDED	($1,564,800)	($1,461,605)	$0	($2,423,751)
		Total - OPERATING ACTIVITIES EXCLUDED	($1,564,800)	($1,461,605)	$0	($2,423,751)

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		FURNITURE & EQUIPMENT				
		HEALTH				
		CAPITAL EXPENDITURE				
14014		Health Computer Equip & Software	$0	$0	$0	$7,000
		Sub Total - CAPITAL WORKS	$0	$0	$0	$7,000
		Total - HEALTH	$0	$0	$0	$7,000
		Total - FURNITURE AND EQUIPMENT	**$0**	**$0**	**$0**	**$7,000**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		LAND AND BUILDINGS				
		HOUSING				
		CAPITAL EXPENDITURE				
23004		Construction of Residences	$160,000	$0	$0	$400,001
23024		20 McDonald St Renewals	$0	$5,661	$0	$0
23034		4 Grocock Street Renewals	$7,000	$8,608	$0	$7,000
		Sub Total - CAPITAL WORKS	$167,000	$14,268	$0	$407,001
		Total - HOUSING	$167,000	$14,268	$0	$407,001
		LAND AND BUILDINGS				
		RECREATION AND CULTURE				
		CAPITAL EXPENDITURE				
32004		Swimming Pool Capital Expenditure	$10,000	$0	$0	$10,000
31004		Yougenup Community Centre	$61,000	$15,925	$0	$61,000
31024		Gnp Town Hall Capital	$40,000	$0	$0	$40,000
31034		Gnp Lesser Hall Capital	$6,000	$6,000	$0	$6,000
33604		Ongerup Sports Pavilion Capital	$50,000	$0	$0	$50,000
37324		Gnowangerup Star Building Capital	$15,000	$21,522	$0	$15,000
		Sub Total - CAPITAL WORKS	$182,000	$43,448	$0	$182,000
		Total - RECREATION AND CULTURE	$182,000	$43,448	$0	$182,000
39004		Gnowangerup Works Depot Capital	$0	$65	$0	$0
		LAND AND BUILDINGS				
		ECONOMIC SERVICES				
		EXPENDITURE				
46004		Gnowangerup Caravan Park Buildings	$247,062	$7,000	$0	$329,416
		Sub Total - CAPITAL WORKS	$247,062	$7,000	$0	$329,416
		Total - ECONOMIC SERVICES	$247,062	$7,000	$0	$329,416
		LAND AND BUILDINGS				
		OTHER PROPERTY AND SERVICES				
		CAPITAL EXPENDITURE				
59040		Administration Centre Building Capital	$5,500	$5,122	$0	$5,500
		Sub Total - CAPITAL WORKS	$5,500	$5,122	$0	$5,500
		Total - OTHER PROPERTY AND SERVICES	$5,500	$5,122	$0	$5,500
		Total - LAND AND BUILDINGS	**$601,562**	**$69,903**	**$0**	**$923,917**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		PLANT AND EQUIPMENT				
		RECREATION AND CULTURE				
		CAPITAL EXPENDITURE				
40654		Purchase Mower GN.0032	$0	$42,828	$0	$0
33224		Other Rec & Sport - Plant & Equipment	$28,000	$0	$0	$28,000
32204		Purchase Swimming Pool Plant & Equipment	$5,500	$6,125	$0	$5,500
		Sub Total - CAPITAL WORKS	$33,500	$48,953	$0	$33,500
		Total - RECREATION AND CULTURE	$33,500	$48,953	$0	$33,500
		PLANT AND EQUIPMENT				
		TRANSPORT				
		CAPITAL EXPENDITURE				
40544		Purchase Tip Truck GN.0014	$315,000	$0	$0	$315,000
40554		Purchase Tip Truck GN.0044	$315,000	$0	$0	$315,000
40024		Purchase of Vehicle (GN.0004)	$45,000	$42,798	$0	$45,000
40374		Purchase of Utility GN.0016	$37,000	$0	$0	$37,000
43104		Purchase Airport Sweeper	$12,000	$10,259	$0	$12,000
		Sub Total - CAPITAL WORKS	$724,000	$53,056	$0	$724,000
		Total - TRANSPORT	$724,000	$53,056	$0	$724,000
		PLANT AND EQUIPMENT				
		OTHER PROPERTY & SERVICES				
		CAPITAL EXPENDITURE				
40014		CEO Vehicle	$65,000	$0	$0	$65,000
40164		MCS Vehicle	$35,000	$0	$0	$35,000
		Sub Total - CAPITAL WORKS	$100,000	$0	$0	$100,000
		Total - ECONOMIC SERVICES	$100,000	$0	$0	$100,000
		Total - PLANT AND EQUIPMENT	$857,500	$102,010	**$0**	**$857,500**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		ROAD INFRASTRUCTURE CAPITAL				
		ROAD CONSTRUCTION				
38014		**Roads To Recovery Projects**				
38014	RR006	RTR - Gnowellen Road	$85,792	$84,809	$0	$85,792
38014	RR015	RTR - North Stirling Road	$114,347	$115,300	$0	$114,347
38014	RR016	Salt River Road	$92,992	$2,100	$0	$92,992
38014	RR115	RTR - O'Meehans Rd Gravel Sheet	$100,114	$85,515	$0	$100,114
38004		**Regional Road Group Projects**				
38004	RG001	RRG - Kowbrup Road	$573,001	$616,582	$0	$573,001
38004	RG055	RRG - Kowbrup North Road	$20,829	$0	$0	$86,500
38004	RG146	RRG - Borden - Bremer Road	$0	$4,163	$0	$129,500
		Commonwealth Local Roads Community infrastructure Program				
38204	LR003	LRCIP - Tieline Road	$285,000	$235,013	$0	$285,000
		Municipal Road Construction Projects				
38104		**Road Reseals**				
38104	RS019	Corbett Street	$43,225	$1,940	$0	$43,225
38104	RS040	Corakerup Road Resheet	$90,550	$30,178	$0	$90,550
38104	RS100	Nightwell Road Reseal	$0	$2,410	$0	$0
38104	RS110	Sandalwood Road Reseal	$104,991	$160,944	$0	$104,991
38104	RS145	Gnp - Tambellup Rd Reseal	$0	$151,000	$0	$151,000
38094		**Council Road Program**				
38094	GS013	Mindarabin Rd Gravel Sheet	$91,780	$61,666	$0	$91,780
		Sub Total - CAPITAL WORKS	$1,602,621	$1,551,619	$0	$1,948,792
		Total - ROADS	$1,602,621	$1,551,619	$0	$1,948,792
		Total - INFRASTRUCTURE ASSETS ROADS	**$1,602,621**	**$1,551,619**	**$0**	**$1,948,792**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		FOOTPATHS				
38304	PC03	LRCI Footpath Construction (Phase 3)	$50,000	$0	$0	$50,000
		Sub Total - CAPITAL WORKS	$50,000	$0	$0	$50,000
		Total - TRANSPORT - FOOTPATHS	$50,000	$0	$0	$50,000
		Total - FOOTPATH ASSETS	$50,000	$0	**$0**	**$50,000**
		AIRPORT				
43004		Airstrip Capital Improvements	$327,050	$302,827	$0	$327,050
43024		Airport Runway Repairs	$6,000	$0	$0	$6,000
		Sub Total - CAPITAL WORKS	$333,050	$302,827	$0	$333,050
		Total - TRANSPORT - AERODROMES	$333,050	$302,827	$0	$333,050
		Total - AERODROME ASSETS	**$333,050**	**$302,827**	**$0**	**$333,050**
		DRAINAGE				
38404		Drainage Renewals	$0	$0	$0	$5,000
		Sub Total - CAPITAL WORKS	$0	$0	$0	$5,000
		Total - TRANSPORT - DRAINAGE	$0	$0	$0	$5,000
		Total - DRAINAGE ASSETS	**$0**	**$0**	**$0**	**$5,000**
		SEWERAGE				
26014		Ongerup Waste Water Ponds	$0	$49	$0	$20,000
		Sub Total - CAPITAL WORKS	$0	$49	$0	$20,000
		Total - COMMUNITY AMENITIES - SEWERAGE	$0	$49	$0	$20,000
		Total - SEWERAGE ASSETS	**$0**	**$49**	**$0**	**$20,000**
		PARKS & OVALS				
33254		Playground Gnp Sports Complex	$3,671	$0	$0	$3,671
		Sub Total - CAPITAL WORKS	$3,671	$0	$0	$3,671
		Total - PARKS & OVALS	$3,671	$0	$0	$3,671
		Total - INFRASTRUCTURE ASSETS - PARKS & OVALS	**$3,671**	**$0**	**$0**	**$3,671**

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES PERIOD 08 28 FEBRUARY 2023 Budget	Actual	ADOPTED BUDGET 2022-23 Income	Expenditure
		INFRASTRUCTURE ASSETS - OTHER				
		LAW, ORDER & PUBLIC SAFETY				
07044		CCTV GNOWANGERUP TOWNSITE	$6,700	$7,270	$0	$6,700
		Sub Total - CAPITAL WORKS	$6,700	$7,270	$0	$6,700
		Total - LAW, ORDER & PUBLIC SAFETY	$6,700	$7,270	**$0**	**$6,700**
		INFRASTRUCTURE OTHER				
		RECREATION & CULTURE				
33454		Borden Netball Courts Capital Expenditure	$44,725	$43,500	$0	$44,725
33804		**REC & CULTURE - OTHER INFRASTRUCTURE CAPITAL**				
33804	FEN01	Dam Fencing - Gnp Recreation Complex	$38,000	$31,696	$0	$38,000
33804	CPK01	Ongerup Sports Complex - Car Park Improvements	$0	$0	$0	$0
		Sub Total - CAPITAL WORKS	$82,725	$75,196	$0	$82,725
		Total - RECREATION & CULTURE	$82,725	$75,196	**$0**	**$82,725**
		INFRASTRUCTURE OTHER				
		TRANSPORT				
38604		Footbridge - Park Road	$40,000	$0	$0	$40,000
		Sub Total - CAPITAL WORKS	$40,000	$0	$0	$40,000
		Total - TRANSPORT	$40,000	$0	**$0**	**$40,000**
		INFRASTRUCTURE OTHER				
		OTHER PROPERTY & SERVICES				
59014		Electronic Public Notice Board	$18,000	$16,699	$0	$18,000
		Sub Total - CAPITAL WORKS	$18,000	$16,699	$0	$18,000
			$18,000	$16,699	$0	$18,000
		Total - INFRASTRUCTURE ASSETS - OTHER	**$147,425**	**$99,165**	**$0**	**$147,425**
		GRAND TOTALS	($1,751,832)	($3,433,205)	**($10,758,633)**	**$10,758,633**

11.6	**AUDIT COMMITTEE MEETING MINUTES – COMPLIANCE AUDIT RETURN & THE AMD'S REPORT 2021 REGULATION 17 REVIEW**
Location:	Shire of Gnowangerup
Proponent:	N/A
Date of Report:	13 March 2023
Business Unit:	Strategy and Governance
Officer:	Alan Lamb – Deputy CEO
Disclosure of Interest:	Nil

ATTACHMENT

- Unconfirmed Minutes of the Audit Committee Meeting held on Wednesday 8 March 2023 including the 2022 Calendar Year Compliance Audit Return and the AMD's report 2021 Regulation 17 Review

PURPOSE OF THE REPORT

For Council to accept the recommendation of the Audit Committee Meeting held on Wednesday 8th March 2023 and adopt the 2022 Compliance Audit Return and the AMD's report 2021 Regulation 17 Review report.

BACKGROUND

The Audit Committee met on Wednesday 8 March 2023 and made the following recommendation to Council;

AC0323.03 That the Audit Committee:

> **Accepts the Compliance Audit Return for the period 1st January 2022 to 31st December 2022 and recommends it to Council for adoption.**

AC0323.04 That the Audit Committee:

> **Notes the results of the Chief Executive Officer's review of the appropriateness and effectiveness of the Shire's systems in regard to risk management, internal control and legislative compliance under Regulation 17 of the Local Government (Audit) Regulations 1996 and recommends this report to Council for adoption.**

COMMENTS

Nil

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil

LEGAL AND STATUTORY REQUIREMENTS

Nil

POLICY IMPLICATIONS
Nil

FINANCIAL IMPLICATIONS
Nil

STRATEGIC IMPLICATIONS
Nil

STRATEGIC RISK MANAGEMENT CONSIDERATIONS
Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
Nil

VOTING REQUIREMENTS
Simple majority

COUNCIL RESOLUTION

Moved: Cr G Stewart **Seconded: Cr K O'Keeffe**

0323.21 That Council

1. **Accepts the minutes of the Audit Committee Meeting 8 March 2023, and**
2. **Adopts the Compliance Audit Return for the period 1st January 2022 to 31st December 2022 and authorises the CEO to submit the Compliance Audit Return to the Department of Local Government, Sport and Cultural Industries.**
3. **Adopts the report of the results of the Chief Executive Officer's review of the appropriateness and effectiveness of the Shire's systems in regard to risk management, internal control and legislative compliance under Regulation 17 of the Local Government (Audit) Regulations 1996.**

UNANIMOUSLY CARRIED: 8/0

SHIRE OF GNOWANGERUP

BORDEN GNOWANGERUP ONGERUP

MINUTES

Audit Committee Meeting

8 March 2023

Commencing at 3:00pm

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 8 March 2023, in the Council Chambers, 28 Yougenup Road, Gnowangerup, commencing at 3pm.

Signed_____

David Nicholson
CHIEF EXECUTIVE OFFICER

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.

SHIRE OF GNOWANGERUP
BORDEN GNOWANGERUP ONGERUP

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.

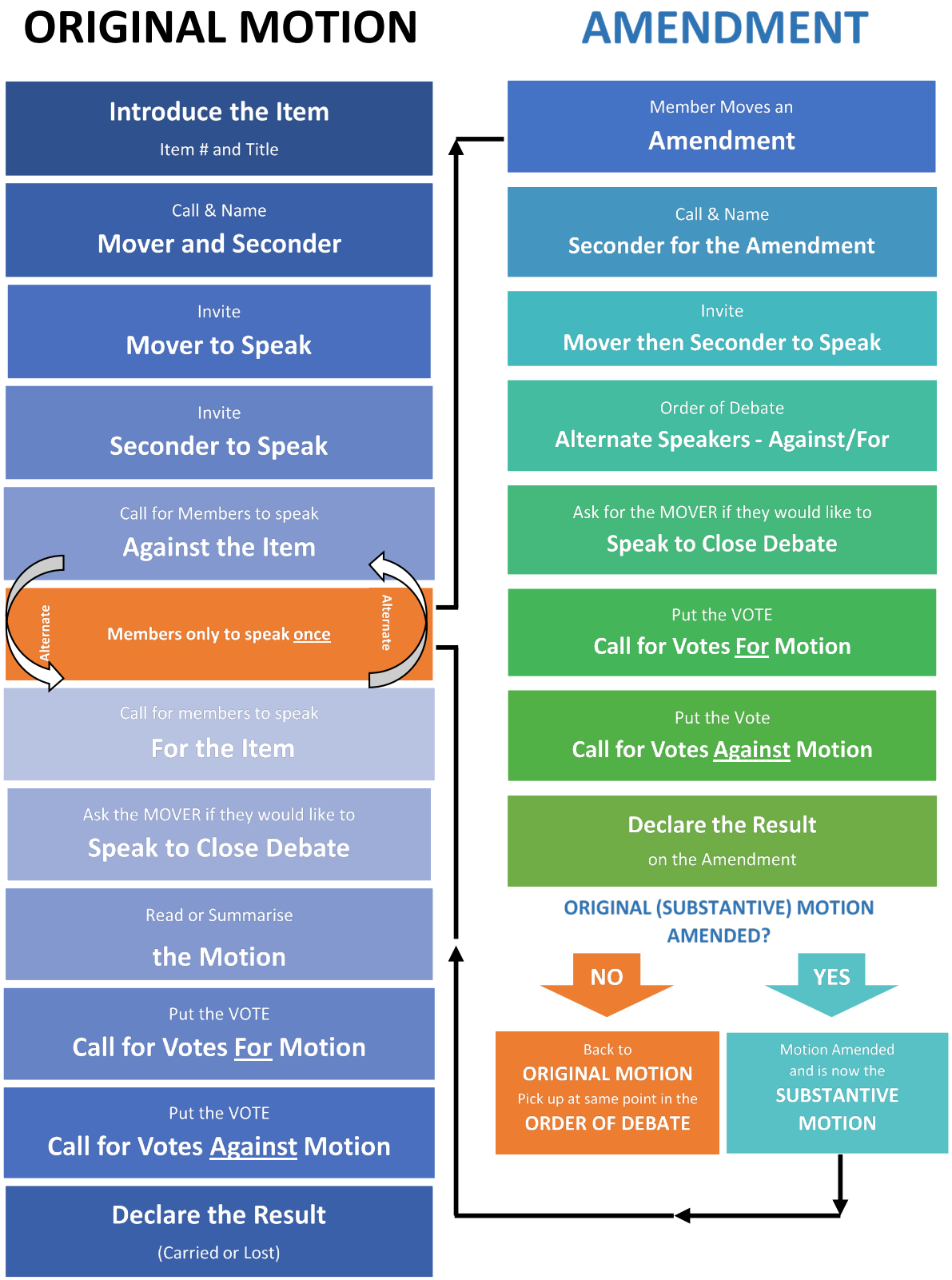
The Shire of Gnowangerup advises that anyone who has any application lodged with the Shire of Gnowangerup shall obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Gnowangerup in respect of the application.

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

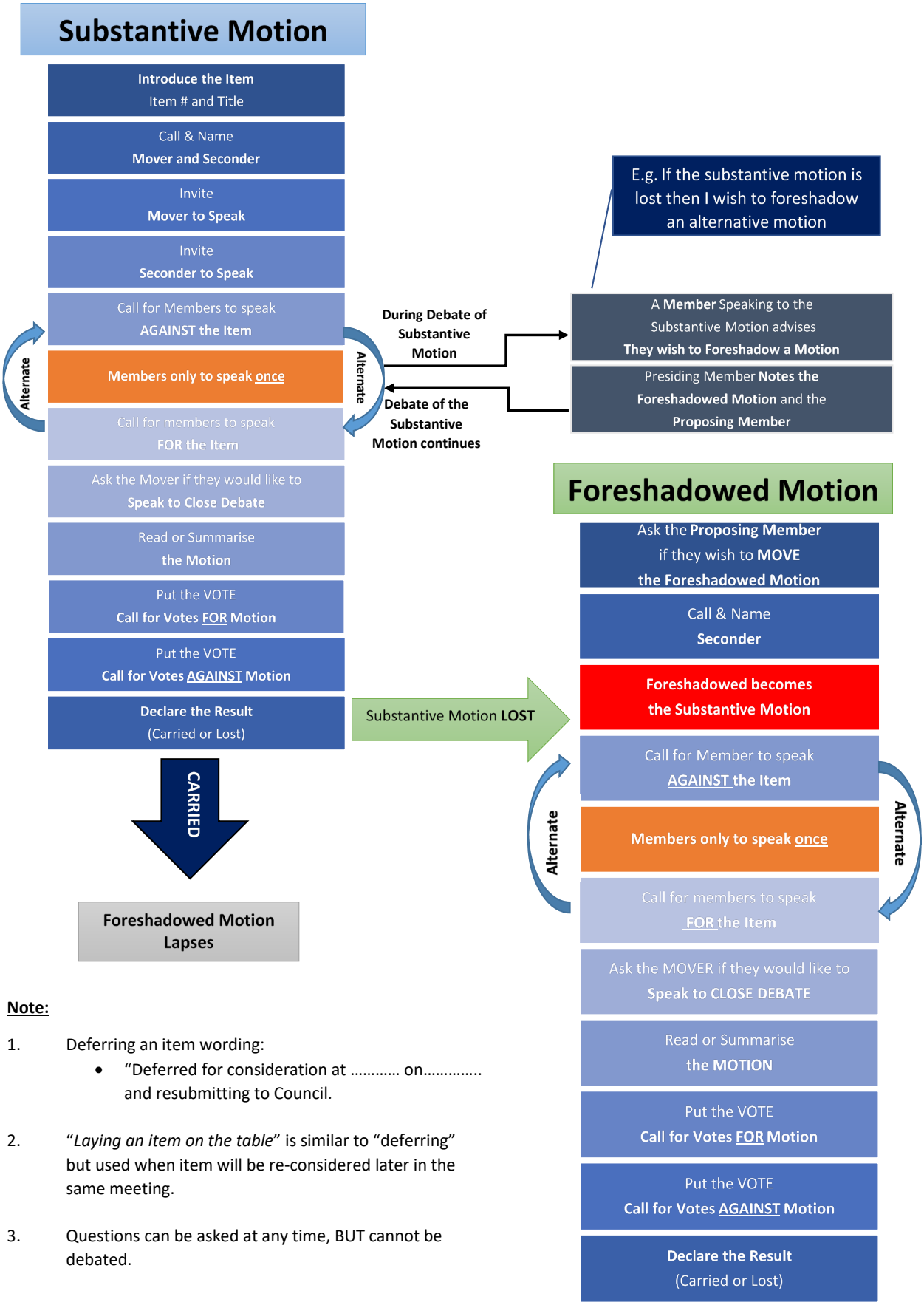
Signed_____

David Nicholson
CHIEF EXECUTIVE OFFICER

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:

1. Deferring an item wording:
   - "Deferred for consideration at …… on……. and resubmitting to Council.

2. "*Laying an item on the table*" is similar to "deferring" but used when item will be re-considered later in the same meeting.

3. Questions can be asked at any time, BUT cannot be debated.

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OPENING PROCEDURES

1. OPENING AND ANNOUNCEMENT OF VISITORS

Presiding Member, Cr Fiona Gaze welcomed committee members and staff and opened the meeting at 3:00pm.

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/Presiding Member
Cr Greg Stewart JP	Deputy Shire President
Cr Peter Callaghan	
Cr Mick Creagh	
Cr Rebecca Kiddle	
Cr Kate O'Keeffe JP	
Cr Rebecca O'Meehan	
David Nicholson	Chief Executive Officer
Alan Lamb	Acting Deputy Chief Executive Officer
Sarah Henning	Executive Assistant (Minutes Taker)

3.2 APOLOGIES

Cr Shelley Hmeljak
Cr Lex Martin

3.3 APPROVED LEAVE OF ABSENCE

NIL

4. CONFIRMATION OF PREVIOUS MEETING MINUTES

4.1 AUDIT COMMITTEE MEETING MINUTES 24 AUGUST 2022

COMMITTEE RESOLUTION:

Moved: Cr K O'Keeffe **Seconded: Cr P Callaghan**

AC0323.01 That the minutes of the Audit Committee Meeting held on 28 November 2022 be confirmed as a true record of proceedings.

UNANIMOUSLY CARRIED: 7/0

5.1	**NON-COMPLIANCE PURCHASE ORDER REGISTER REPORT**
Location:	N/A
Proponent:	N/A
File Ref:	
Date of Report:	27 February 2023
Business Unit:	Strategy & Governance
Officer:	Anrie van Zyl - Finance & Emergency Management Officer
Disclosure of Interest:	N/A

ATTACHMENTS

- Purchase Order Non-Compliance Register
- 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 omittance of purchase orders for invoices all together.

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 based on a template created by another local government. 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 included 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 May 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:

STRATEGIC 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

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 R O'Meehan **Seconded: Cr G Stewart**

AC0323.02 That the Audit Committee

Notes the Non-Compliance Purchase Order Register Report as at 28 February 2023

UNANIMOUSLY CARRIED: 7/0

Non-Compliance Purchase Order Register

August 2022

Procurement Non-Compliance

Purchase Order Registration

Creditor	Invoice Amount	Invoice Date	PO Date	Responsible Manager	EXPLANATION
Bird Box	$ 962.00	14/08/2022		DCEO	No PO was raised for 2022/23 rates brochures & report covers
Department of Water and Environmental Regulation	$ 88.00	15/08/2022	4/08/2022	CEO	Received one invoice for 2 separate POs. amended PO 21287 to include both amounts and cancelled PO 21261
Major Motors Pty Ltd	$ 624.60	11/08/2022	11/08/2022	CEO	Variance greater than 10%: Freight was not included in P/O
Wurth	$ 679.44	23/08/2022	23/08/2022	CEO	Variance greater than 10%: Freight was not included in P/O

September 2022

Procurement Non-Compliance

Purchase Order Registration

Creditor	Invoice Amount	Invoice Date	PO Date	Responsible Manager	EXPLANATION
Carroll & Richardson	$ 634.50	26/08/2022	11/08/2022	DCEO	Variance greater than 10%: 2 x extra flags ordered – approved by the SFO
Gnowangerup Tyre Service	$ 4,800.00	15/08/2723	30/08/2022	CEO	Variance greater than 10%: Cost of labour and disposal of old tyres not on P/O
McCleods Barristers and Solicitors	$ 550.00	29/08/2022	29/08/2022	CEO	Cost on PO without GST
Sadlers Butchers	$ 260.00	10/08/2022	5/08/2022	CEO	Variance greater than 10%: Cost per meal for council increased from $18 to $20 per person
Afgri Equipment	$ 84.85	13/09/2022	25/08/2022	CEO	Variance greater than 10%: PO was made out for 1x cap and 2x plugs. Invoiced for 2x caps and 2x plugs
DJ lemin Painting Services	$ 220.00	11/09/2022	7/09/2022	CEO	Quote did not include the GST
IGA	$ 82.46	19/07/2022	19/07/2022	DCEO	Variance greater than 10%: PO was made for $1 and should have been $100
IGA	$ 118.63	6/09/2022	6/09/2022	DCEO	Variance greater than 10%: PO amount was only an estimate for refreshments for FCO training session on updated Fire Behaviour Index
Quremed	$ 250.36	21/09/2022	15/09/2022	DCEO	Variance greater than 10%: PO was only an estimate as unsure of any part replacements during annual service
WINC	$ 99.99	15/09/2022	14/09/2022	DCEO	GST not included in the PO

October 2022

Procurement Non-Compliance Purchase Order Registration

Creditor	Invoice Amount	Invoice Date	PO Date	Responsible Manager	EXPLANATION
AusQ Training	$ 766.00	15/09/2022	25/08/2022	CEO	PO was only for three employees, but 4 was sent for training.
WINC	$ 511.41	3/10/2022	3/10/2022	DCEO	PO did not include GST
City of Albany	$ 4,529.80	8/09/2022	1/08/2022	DCEO	PO incorrectly excluded GST in total
Nutrien	$ 566.50	15/09/2022	14/09/2022	CEO	PO incorrectly excluded GST in total
Pool Robotics Perth	$ 6,694.61	4/10/2022	23/08/2022	DCEO	Additional 40m cable added to invoice
Quremed	$ 271.47	10/10/2022	15/09/2022	DCEO	Repairs required unknown until completion of service – PO was only an estimate based on previous service amounts
Sadlers Butchers	$ 191.50	19/09/2022	16/09/2022	CEO	PO for catering was only an estimate
Sadlers Butchers	$ 78.00	30/09/2022	27/09/2022	CEO	PO for catering was only an estimate
WINC	$ 65.08	13/10/2022	6/10/2022	DCEO	PO incorrectly excluded GST in total

November 2022

Procurement Non-Compliance

Purchase Order Registration

Creditor	Invoice Amount	Invoice Date	PO Date	Responsible Manager	EXPLANATION
LO-GO	$ 4,300.62	24/10/2022	9/06/2022	CEO	Fuel and car hire was not included in PO
MCINTOSH & SON	$ 1,503.44	28/10/2022	27/10/2022	CEO	GST not included in purchase order
Motel Le Grande	$ 1,503.40	7/10/2022	12/09/2022	CEO	PO only included accommodation – breakfast and dinner was added to invoice as per policy
AA Contractors	$ 18,307.30	31/10/2022	4/11/2022	CEO	Additional maintenance grading has been carried out. PO date after the invoice date
Glenelg Estate (WA) Pty Ltd	$ 17,160.00	7/11/2022	9/11/2022	CEO	GST not included in purchase order
IGA	$ 61.82	13/10/2022	13/10/2022	DCEO	Prices higher than aticipated
Cast-Tech Group	$ 7,403.66	10/11/2022	2/11/2022	CEO	Ordered an additional 5 pipes without amending the PO
Edwards Isuzu & Katanning Mazda	$ 488.25	31/10/2022	18/11/2022	CEO	PO date after the invoice date
Kojonup Auto Electrics	$ 1,402.15	21/10/2022	23/11/2022	CEO	PO date after the invoice date – see file note attached to invoice
Jerramungup Electrical	$ 478.38	15/11/2022	27/10/2022	CEO	Amount on PO was only an estimate of cost
Afgri	$ 152.49	17/11/2022	11/11/2022	CEO	GST not included in purchase order
Cast-Tech Group	$ 14,807.32	28/11/2022	8/11/2022	CEO	GST not included in purchase order
Davis Bulldozing & Earthmoving	$ 17,622.00	20/11/2022	1/11/2022	CEO	Difference in price per m³
Edwards Isuzu & Katanning Mazda	$ 2,250.00	4/11/2022	27/10/2022	CEO	GST not included in purchase order
Shire of Kojonup	$ 1,730.60	9/09/2022	2/08/2022	CEO	GST not included in purchase order/prices higer than expected

December 2022

Procurement Non-Compliance

Purchase Order Registration

Creditor	Invoice Amount	Invoice Date	PO Date	Responsible Manager	EXPLANATION
Conplant	$ 342.28	4/11/2022	3/11/2022	CEO	Freight cost not included in purchase order
Ongerup Tyre & Automotive	$ 274.00	25/11/2022	25/11/2022	CEO	PO was and estimate only.
Zone 50 Engineering	$ 2,186.80	23/11/2022	11/11/2022	CEO	GST not included in purchase order
Department of Water and Environmental Regulation	$ 88.00	15/12/2022	13/12/2022	CEO	Tracking Form 6434486 – No PO
Intelife	$ 41,470.00	1/12/2022	7/11/2022	CEO	Jobs took a week longer to complete for each road
Intelife	$ 15,620.00	30/10/2022	19/10/2022	CEO	Jobs took a week longer to complete for each road

January 2023

Procurement Non-Compliance

Purchase Order Registration

Creditor	Invoice Amount	Invoice Date	PO Date	Responsible Manager	EXPLANATION
Afgri	$ 1,140.48	23/12/2022	20/12/2022	CEO	GST not included in purchase order
Best Office System	$ 108.50	21/12/2022		DCEO	Printing cost - consumable
G&M Detergents	$ 102.00	5/01/2023	5/01/2023	DCEO	PO was created after the goods were received
Jerramungup Electrical	$ 486.24	3/01/2023	3/01/2023	CEO	PO was only an estimated amount of repairs to be carried out
Linkup	$ 36,889.60	5/01/2023	30/11/2022	CEO	Did not iclude GST & immobilisation charges on PO
RM ContractIng & Civil	$ 14,049.20	9/01/2023	21/11/2022	CEO	Magners Rd not on PO; was added to the PO before invoicing
Gnowangerup Auto Electrical	$ 225.16	4/01/2023	4/01/2023	CEO	PO was made out to incorrect supplier - supplier name changed to correct supplier
LevelUp	$ 6,500.00	n/a	5/01/2023	CEO	Purchasing policy requires two quotes are obtained when quantum of spend exceeds $5k pa but is below $20k pa. Only one quote was sought for this work due to: 1. The work is specialised and needs an organisation that is familiar with LG and IR. At the time of seeking the quote, amount of work and therefore cost was unknown. Quote capped at $6.5k or lesser if hours are saved; 2. Levelup were recommended by the City Of Wanneroo; 3. This work was time sensitive. The DCEO departs 1 February 2023 and is integral to this audit; 4. There is a risk of non-compliance in terms of employment contracts, processes and procedures; 5. The intention is to go to the market once this audit has been completed. Having this stage of the work completed provides a clearer understanding on scope of work for the next stage; 6. Discussed with WALGA 6 December 2022 and they advised they do not provide the legal advice and that I would need to seek external assistance for the issue at hand; 7. The Shire has a $14k budget for consultants and as at 30 November 2022 nil had been spent; 8. The Purchasing procedure (draft) states the CEO reserves the right to review, vary or revoke this procedure at any time.
Edwards Isuza & Katanning Mazda	$ 464.66	9/01/2023	23/01/2023	CEO	PO was created after the services were provided
Glenelg Estate (WA) Pty Ltd	$ 40,040.00	19/01/2023	9/11/2022	DCEO	GST not included in purchase order
Kalgan Plumbing & Property Services	$ 4,400.00	18/01/2023	-	CEO	Responsible Officer did not raise a PO; Responsible Officer no longer employed by Shire

February 2023

Procurement Non-Compliance

Purchase Order Registration

Creditor	Invoice Amount	Invoice Date	PO Date	Responsible Manager	EXPLANATION
Bullseye Blumbing & Gas	$ 1,135.20	1/02/2023	12/01/2023	CEO	Variance greater than 10%: PO was based on teleponic quote estimate and didn't include the travel.
GNP Hardware	$ 9.10	2/02/2023	2/02/2023	CEO	Variance greater than 10%: PO was estimate only
LINKUP	$ 5,745.52	25/018/23	22/12/2022	CEO	Variance greater than 10%: Demobilization fees & Fuel adjustment levy not included in PO
Ongerup Tyres & Automotive	$ 180.00	5/01/2023	10/01/2023	CEO	PO date after invoice date
Albany Engineering	$ 5,170.00	31/01/2023	-	CEO	NO PO radised. Supplier was supposed to provide a quote first, but went ahead and repaired without providing a quote first
BGL Solutions	$ 1,135.19	21/02/2023	17/02/2023	CEO	Variance greater than 10%: Additional works was necessary as it was urgent and was done straight away
Davis Bulldozing & Earthmoving	$ 43,536.24	1/02/2023	12/01/2023	CEO	Variance greater than 10%: Quantity of gravel was 994m³ over what was estimated. Agreed on $3.60/m³ as dozer had to come from Nyabing
LINKUP	$ 19,657.33	10/02/2023	16/01/2023	CEO	Variance greater than 10%: Had to hire extra B-Train as shire trucks were both in the workshop. Hours on the resheeting job also went for longer
LINKUP	$ 2,501.73	10/02/2023	16/01/2023	CEO	Rate on PO was not as per tender RFT 2023-1. Also did not allow for mobilization
Ongerup Tyres & Automotive	$ 6,810.00	27/01/2023	9/01/2023	CEO	Incorrect supplier. Should have been Ongerup Tyres and not Gnowangerup Tyres. PO corrected to reflect correct supplier
Riverhill	$ 17,050.00	7/02/2023	19/12/2022	CEO	Variance greater than 10%: Sandalwood Road had cost overruns and the water cart was required for a lot longer than expected on that job
Riverhill	$ 9,900.00	21/12/2022	16/11/2022	CEO	Variance greater than 10%: Sandalwood Road had cost overruns and the water cart was required for a lot longer than expected on that job
RM Contracting	$ 15,444.00	20/02/2023	17/01/2023	CEO	Variance greater than 10%: GST not included in purchase order
Sadlers Butchers	$ 656.72	25/01/2023	29/11/2023	CEO	Variance greater than 10%: PO was only an estimate. Quantity required turned out to be more expensive
WINC	$ 26.95	23/01/2023	8/12/2022	SFO	Variance greater than 10%: GST not included in purchase order
Gnowangerup Shire Medical Practice	$ 150.00	21/02/2023	-	CEO	Staff member went for medical before it could be purchase order could be made out.
Shire of Cranbrook	$ 5,031.63	1/02/2023	-	CEO	Fixed contract amount; PO not raised
Gnowangerup Sporting Complex	$ 100.00	4/02/2023	-	CEO	PO was not raised by repsonsible officer
Gnowangerup Bowling Club	$ 70.00	3/02/2023	-	CEO	It was understoon that another staff member was going to create the PO, goods were supplied without the PO being created.
Department of Fire & Emergency Services	$ 25,165.80	21/02/2023	-	CEO	ESL Quarter 3 ; as per agreement arrangements; attach copy of agreement to invoice; no PO required

4.1 PURCHASING POLICY

Policy Type:	Finance
Date Adopted:	22 June 1998

Policy No:	**4.1**
Date Last Reviewed:	28 July 2021

Legal (Parent):

1. Local Government Act 1995 – Section 3.57.
2. Local Government (Functions and General) Regulations – Regulation 11A

Legal (Subsidiary):

1. State Records Act 2000
2. Shire of Gnowangerup Code of Conduct

Delegation of Authority Applicable	Yes
Delegation Numbers	1.2.5, 1.2.7

Staff Procedure Applicable	Yes
Staff Procedure Number	4.7

ADOPTED POLICY	
Title:	**PURCHASING POLICY**
Objective:	**To ensure that all purchasing activities:** **This policy:** **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;** **2. Provides guidance to all Council employees on all levels of procurement to ensure ethical behavior, and to ensure probity, and transparency;** **3. Ensures that the Shire receives value for money as a result of its purchasing activities;** **4. Aims to deliver a high level of accountability whilst providing a flexible, efficient and effective and transparent procurement framework;** **5. Ensures that the Shire considers the environmental and sustainability implications of the procurement process across the life cycle of goods and services; and** **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.**

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.
Over $5,000 and up to $20,000 annually	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.
Over $20,000 and up to $50,000 annually	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.
Over $50,000 and up to $250,000 (over 3 year period)	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. Quotations within this threshold may be obtained 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. Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire through the WALGA preferred supply program or

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.
Over $250,000 and up to $600,000 Request for Tender (RFT) Required	**1. Tender Exempt arrangements:** i.e. WALGA PSA, CUA or other tender exemption under F&G Reg.11(2). This requires at least three (3) written quotes from suppliers under a formal Request for Quotation (RFQ), **OR** **2. Public Tender:** conduct a public Request for Tender (RFT) process in accordance with the *Local Government Act 1995 and Local Government (Functions and General) Regulations 1996,* 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.
Emergency Purchases	Refer to Purchasing Procedure.
LGIS Services LG Act 1995 Section 9.58(6)(b)	The suite of LGIS insurances are established in accordance with s.9.58(6)(b) of the *Local Government Act 1995* 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. Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.
Over $600,000 RFT Required	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.

5.2	**2022 CALENDAR YEAR COMPLIANCE AUDIT RETURN**
Location:	N/A
Proponent:	N/A
Date of Report:	28th January 2023
Business Unit:	Strategy and Governance
Officer:	Alan Lamb – Acting Deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS

- 2022 Calendar Year Compliance Audit Return

PURPOSE OF THE REPORT

Council's Audit Committee is required to review the 2022 Compliance Audit Return and report the results to Council.

BACKGROUND

The Local Government (Audit) Regulations 1996 require that each local government is to carry out a compliance audit for the period 1st January to 31st December each year.

The Compliance Audit Return is a useful tool in prompting and assisting both Councillors and staff to comply with the legislative requirements of local government. It also provides a snapshot to Council of how the organisation is functioning.

It is a requirement that the completed return is presented to the Audit Committee for review. It is then referred to Council for adoption.

COMMENTS

The 2022 Compliance Audit Return was completed by senior staff during January 2023.

The following issues were identified in the 2022 compliance audit:

Section	Question	Answer	Comment
Other (Optional)	*2 – Did the CEO review the appropriateness and effectiveness of the local governments' systems and procedure in relation to risk management, internal control and legislative compliance in accordance with the Local Government (Audit) Regulation's 1996 regulation 17 within the three financial years prior to 31 December 2022?*	No	The Regulation 17 review was conducted by a consultant and the report, dated 19/1/2022, was forwarded the local government. There is no evidence of this report being put before Council in 2022. It will be before the AUDIT Committee then Council in March 2023. Missing this requirement was probably due to staff changes.

Whilst all matters regarding compliance are important, the matter listed is procedural and so may be seen as minor transgressions. Nevertheless, it is an important step in the process of keeping Council informed.

The matter noted comes from the optional section of the questionnaire, which may give some indication of its significance. The same question in the last Compliance Audit Return (for the 2021 calendar year and put to Council in 2022) was answered in the negative. The following is an excerpt of the officer's report:
Q2. Optional Questions, Audit Reg. 17. The question asks if the CEO has completed a review in accordance with Audit Reg. 17 within the three (3) years prior to 31 December 2021. The previous Audit Reg. 17 review was completed and adopted by Council 24 October 2018. An Audit Reg. 17 review was scheduled during 2021, with a quote being accepted and a purchase order issued in August 2021. The audit firm that was engaged (AMD) did complete the report in time for Council to adopt by 31st December 2021 (draft report was received 19 January 2022). This has been noted in the comments section for Q2. Optional Questions in the Compliance Audit Return.

It appears that missing this requirement may have been a result of staff changes in 2022. Whilst not an excuse, and is no reflection on the relevant staff members, it is a reason for things, such as these, being missed.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES
Nil

LEGAL AND STATUTORY REQUIREMENTS
Local Government (Audit) Regulations 1996
Regulation 14. Compliance audits by local governments

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
(3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —
(a) presented to the council at a meeting of the council; and
(b) adopted by the council; and
(c) recorded in the minutes of the meeting at which it is adopted.

POLICY IMPLICATIONS
Nil

FINANCIAL IMPLICATIONS
Nil

STRATEGIC IMPLICATIONS
Strategic Community Plan 2021-2031
Theme: Our Organisation
Community Priority: Forward planning and implementation of relevant plans to achieve strategic priorities.

STRATEGIC RISK MANAGEMENT CONSIDERATIONS
Nil

IMPACT ON CAPACITY
Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
Nil

CONCLUSION
It is recommended that the Audit Committee to accept the 2022 Compliance Audit Return and recommend it to Council for adoption.

VOTING REQUIREMENTS
Simple majority

COMMITTEE RESOLUTION:

Moved: Cr M Creagh **Seconded: Cr R Kiddle**

AC0323.03 That the Audit Committee:

Accepts the Compliance Audit Return for the period 1st January 2022 to 31st December 2022 and recommends it to Council for adoption.

UNANIMOUSLY CARRIED: 7/0

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Gnowangerup – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	**Reference**	**Question**	**Response**	**Comments**
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022?	N/A	
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	**Reference**	**Question**	**Response**	**Comments**
1	s5.16	Were all delegations to committees resolved by absolute majority?	Yes	
2	s5.16	Were all delegations to committees in writing?	Yes	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year?	Yes	22/06/2022
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	

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7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?	Yes	22/06/2022
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes	

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7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	

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17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	28/4/2022 Vote 8 yes nil no of 9 Members
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	Yes	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employee of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	N/A	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?	N/A	

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Elections				
No	**Reference**	**Question**	**Response**	**Comments**
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	

Finance				
No	**Reference**	**Question**	**Response**	**Comments**
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	Yes	
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?	Yes	
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995	Yes	

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		required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?		
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	Yes	Letter dated 12/1/2022
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	Yes	Posted to website 19/1/2022
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees

No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

Official Conduct

No	Reference	Question	Response	Comments

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1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes	
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	N/A	No complaints recorded
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	**Reference**	**Question**	**Response**	**Comments**
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, $250,000 or less or worth $250,000 or less?	Yes	
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	

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5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	

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15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	Yes	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	Yes	
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	Yes	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Yes	

Integrated Planning and Reporting

No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan?	Yes	25/08/2021

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		If Yes, please provide the adoption date or the date of the most recent review in the Comments section?		
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	25/08/2021
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions

No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report.	Yes	16/02/2022
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report.	No	Audit completed but not put to Council till 2023. Possibly due to staff changes.
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	

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5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Adopted18/12/2019
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?	Yes	
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

1/3/2023.
Date

Mayor/President

3/3/23
Date

5.3	**LOCAL GOVERNMENT (AUDIT) REGULATION 17 REVIEW**
Location:	Shire of Gnowangerup
Proponent:	N/A
File Ref:	
Date of Report:	28th February 2023
Business Unit:	Strategy and Governance
Officer:	Alan Lamb – Acting deputy Chief Executive Officer
Disclosure of Interest:	Nil

ATTACHMENTS
AMD's report on 2021 Regulation 17 Review

PURPOSE OF THE REPORT
For the Audit Committee to note the results of the Chief Executive Officer's review of the appropriateness and effectiveness of the Shire's systems in regard to risk management, internal control and legislative compliance pursuant to Regulation 17 of the Local Government (Audit) Regulations 1996 and refer it to Council for adoption.

BACKGROUND
Regulation 17(1) requires the Chief Executive Officer (CEO) of a local government to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:
(a) Risk management;
(b) Internal control; and
(c) Legislative compliance.

Regulation 17(2) states that the review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.

The previous review was conducted internally in 2018 and Officers decided that it was appropriate to have the review undertaken externally in 2021. Tim Partridge of AMD was asked to carry out the review.

COMMENTS
AMD's report summary of findings:

1.1. Summary of Findings

The procedures performed and our findings on each of the focus areas are detailed in the following sections of the report:

- *Section 2 – Risk management;*
- *Section 3 – Internal controls; and*
- *Section 4 – Legislative compliance.*

Following the completion of our review and subject to the recommendations outlined within sections 2 to 4, we are pleased to report that in context of the Shire's overall internal control environment, policies, procedures and processes in place are appropriate, and have been operating effectively at the time of the review.

Findings reported by us are on an exceptions basis, and do not take into account the many focus areas tested during our review where policies, procedures and processes were deemed to be appropriate and in accordance with best practice.

The following tables provide a summary of the findings raised in this report:

	Extreme Risk	High Risk	Medium Risk	Low Risk
Number of new issues reported	0	0	3	5

Ref	Issue	Risk Rating
Risk management		
2.2.1	**Risk Management Policies and Procedures** We identified further enhancements required to Council's existing Risk Management Policy. Furthermore, there are no documented policies and procedures in place to deal address a number of risks applicable to the Shire. A review of the policies and procedures indicated some policies are potentially out of date.	Medium
2.2.2	**Business Continuity Plan Testing** Testing has not been carried out on Council's Business Continuity Plan.	Medium
2.2.3	**Insurance Claims Register** Currently no register of insurance claims is maintained by the Shire, summarising claims made and the status of each claim.	Low
2.2.4	**Register of Audit and Review Recommendations** Currently no register of recommendations / actions arising from Office of the Auditor General Financial Audit, FMSR, Regulation 17 or other review recommendations is maintained.	Low
Internal controls		
3.2.1	**Tender Management** We identified a number of suggestions for improvement to the tender processes.	Medium
Legislative compliance		
4.2.1	**Long Term Financial Plan** The Shire's Long Term Financial Plan does not include 10 years of forecast data.	Low
4.2.2	**Internal Audit** There is currently no formal internal audit function in place and the basis for no internal audit being required has not been formally considered and documented.	Low
4.2.3	**Complaints Handling** No documented complaints handling procedure in place.	Low

Please refer to the attached report to view all the individual recommendations.

It is noted that none of the risks highlighted are matters that require urgent action. All matters will be reviewed to see what actions have been taken to date and what can be accommodated going forward with a view to reporting back, on progress made, by December 2023.

CONSULTATION

N/A

LEGAL AND STATUTORY REQUIREMENTS
Local Government (Audit) Regulations 1996

- Reg 16(c);
- Reg 17

POLICY IMPLICATIONS
2.11 Risk Management Policy
2.14 Business Continuity Management Policy

FINANCIAL IMPLICATIONS
Nil. All recommendations will be actioned in-house except for those which will be included in future budget considerations.

STRATEGIC IMPLICATIONS
Shire of Gnowangerup Strategic Community Plan 2017 -2027
Theme 4 A Sustainable and Capable Council
Objective 3 Improve the capability and capacity of the Shire
Strategic Initiative 3.1 Improve organisational systems with a focus on innovative solutions

RISK MANAGEMENT CONSIDERATIONS:
The medium and low risk recommendations, from this review, are as set out in this agenda report, and in more detail in the attachment.

IMPACT ON CAPACITY
There are a number of recommendations in the report and addressing these will impact on officer time. It is noted that there were senior staff changes in 2022 and again in the current year. This, coupled with staff members being away, has meant that less urgent matters have not been attended to as promptly as they other wise may have been.

ALTERNATE OPTIONS AND THEIR IMPLICATIONS
N/A

CONCLUSION
The intent is to review what has been done so far to address matters raised in the report and to work through the remaining recommendations to improve the Shire's systems in regards to risk management, internal control and legislative compliance.

VOTING REQUIREMENTS
Simple majority

COMMITTEE RESOLUTION:

Moved: Cr G Stewart **Seconded: Cr K O'Keeffe**

AC0323.04 That the Audit Committee:

1. **Note the results of the Chief Executive Officer's review of the appropriateness and effectiveness of the Shire's systems in regard to risk management, internal control and legislative compliance under Regulation 17 of the Local Government (Audit) Regulations 1996 and recommends this report to Council for adoption.**

UNANIMOUSLY CARRIED: 7/0

AMD
CHARTERED ACCOUNTANTS

2021 Regulation 17 Review

Draft

Shire of Gnowangerup

December 2021

The Institute of Internal Auditors

WALGA PREFERRED SUPPLIER

Independent Member of BKR INTERNATIONAL

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19 January 2022

Mr Bob Jarvis
Chief Executive Officer
Shire of Gnowangerup
28 Yougenup Road
GNOWANGERUP WA 6705

Dear Bob

2021 REGULATION 17 REVIEW

We are pleased to present the findings and recommendations resulting from our Shire of Gnowangerup (the "Shire") *Local Government (Audit) Regulations 1996*, 2019 Regulation 17 Review.

This report relates only to procedures and items specified within the 2021 Regulation 17 Review for Quotation and does not extend to any financial report of the Shire.

We would like to thank Ian, Carol, Sharon and the finance department for their co-operation and assistance whilst conducting our review.

Should there be matters outlined in our report requiring clarification or any other matters relating to our review, please do not hesitate to contact me.

Yours sincerely
AMD Chartered Accountants

TIM PARTRIDGE FCA
Director

Draft

Independent Member of
BKR INTERNATIONAL
CHARTERED ACCOUNTANTS
AUSTRALIA + NEW ZEALAND

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Inherent limitations
Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that have been subject to review, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. This review is not designed to detect all weaknesses in control procedures as it is not performed continuously throughout the period and the tests performed on the control procedures are on a sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

We believe that the statements made in this report are accurate, but no warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by, the Shire of Gnowangerup management and personnel. We have indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted with the report. We are under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form unless specifically agreed with the Shire of Gnowangerup. The review findings expressed in this report have been formed on the above basis.

Third party reliance
This report was prepared solely for the purpose set out in this report and for the internal use of the management of the Shire of Gnowangerup. This report is solely for the purpose set out in the 'Scope and Approach' of this report and for Shire of Gnowangerup's information, and is not to be used for any other purpose or distributed to any other party without AMD's prior written consent. This review report has been prepared at the request of the Shire of Gnowangerup's Chief Executive Officer or its delegate in connection with our engagement to perform the review as detailed in the 2021 Regulation 17 Review Services Request for Quotation. Other than our responsibility to the Council and management of the Shire of Gnowangerup, neither AMD nor any member or employee of AMD undertakes responsibility arising in any way from reliance placed by a third party, including but not limited to the Shire of Gnowangerup external auditor, on this review report. Any reliance placed is that party's sole responsibility.

1. Executive Summary

1.1. Background and Objectives

To undertake a review of the appropriateness and effectiveness of risk management, internal controls and legislative compliance of the Shire in accordance with the *Local Government (Audit) Regulations 1996*, Regulation 17 for the period ended 31 December 2021 (the "Review").

Our findings included within this report are based on the site work completed by us from the 7 to 8 December 2021. Findings are based on information provided and available to us during and subsequent to this site visit to 20 December 2021.

1.2. Summary of Findings

The procedures performed and our findings on each of the focus areas are detailed in the following sections of the report:

- Section 2 – Risk management;
- Section 3 – Internal controls; and
- Section 4 – Legislative compliance.

Following the completion of our review and subject to the recommendations outlined within sections 2 to 4, we are pleased to report that in context of the Shire's overall internal control environment, policies, procedures and processes in place are appropriate, and have been operating effectively at the time of the review.

Findings reported by us are on an exceptions basis, and do not take into account the many focus areas tested during our review where policies, procedures and processes were deemed to be appropriate and in accordance with best practice.

The following tables provide a summary of the findings raised in this report:

	Extreme Risk	High Risk	Medium Risk	Low Risk
Number of new issues reported	0	0	3	5

For details on the review rating criteria, please refer to Section 5.

Ref	Issue	Risk Rating
Risk management		
2.2.1	**Risk Management Policies and Procedures** We identified further enhancements required to Council's existing Risk Management Policy. Furthermore, there are no documented policies and procedures in place to deal address a number of risks applicable to the Shire. A review of the policies and procedures indicated some policies are potentially out of date.	**Medium**
2.2.2	**Business Continuity Plan Testing** Testing has not been carried out on Council's Business Continuity Plan.	**Medium**
2.2.3	**Insurance Claims Register** Currently no register of insurance claims is maintained by the Shire, summarising claims made and the status of each claim.	**Low**
2.2.4	**Register of Audit and Review Recommendations** Currently no register of recommendations / actions arising from Office of the Auditor General Financial Audit, FMSR, Regulation 17 or other review recommendations is maintained.	**Low**
Internal controls		
3.2.1	**Tender Management** We identified a number of suggestions for improvement to the tender processes.	**Medium**
Legislative compliance		
4.2.1	**Long Term Financial Plan** The Shire's Long Term Financial Plan does not include 10 years of forecast data.	**Low**
4.2.2	**Internal Audit** There is currently no formal internal audit function in place and the basis for no internal audit being required has not been formally considered and documented.	**Low**
4.2.3	**Complaints Handling** No documented complaints handling procedure in place.	**Low**

2. Risk management

2.1. Scope and approach

In accordance with our Local Government (Audit) Regulation 1996, Regulation 17 Review Quotation dated August 2021, our review examined the following areas:

- Whether the Local Government has an effective risk management system and that material operating risks to the Local Government are appropriately considered;
- Whether the Local Government has a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time;
- The internal processes for determining and managing material operating risks in accordance with the Local Government's identified tolerance for risk, particularly in the following areas:
    - Potential non-compliance with legislation, regulations and standards and local government's policies;
    - Important accounting judgements or estimates that prove to be wrong;
    - Litigation and claims;
    - Misconduct, fraud and theft; and
    - Significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational heal and safety, and how they are managed by the local government;
- Regular risk reports presented to the Audit Committee/Council, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Adequacy of the Local Government processes to manage insurable risks and ensured the adequacy of insurance cover, and if applicable, the level of self-insurance;
- Effectiveness of the Local Government's internal control system with management and the internal and external auditors;
- Whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;
- The Local Government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;
- Audit Committee meeting practices ensuring periodically meeting with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment; and
- Ascertained whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.

2.2. Detailed findings and recommendations

2.2.1. Risk Management Policies and Procedures

Finding Rating: Medium

While competing a review of the Shire's internal risk management policies and procedures, we noted the following:

(A) Further Enhancement Required

The following policies and/or procedures required further enhancements:

- Risk Management Policy – This policy was last reviewed by the Shire in May 2019, however the policy still references the former AS/NZS 31000:2009 standard; as opposed to the current standard, AS/ISO 31000:2018.
- Public Interest Disclosure Procedure – This procedure refers to the former Deputy CEO as the Public Interest Disclosure Officer.

(B) No Policy or Procedure

The Shire's current practices relating to the following matters are not formally documented and / or addressed in policies or procedures:

- Litigation and Claims;
- Environmental Risk Management;
- Waste Management;
- Events Management;
- Safety procedures including Inductions for Contractors and outside workers;
- Tender Process;
- Server Back-up;
- Appropriate Use of Shire IT; and
- IT Equipment Disposal.

(C) Policy or Procedures in Draft

The following Shire practices are documented and / or addressed in policies or procedures; however the policy or procedure was in draft format at the time of our review and has not been approved and communicated to staff:

- Annual Performance Appraisal procedure;
- Salary Sacrifice procedure;
- Council Superannuation Contributions procedure;
- Staff Attraction and Retention procedure;
- Surplus Plant, Equipment and Materials procedure;
- Rate Payments by Employees procedure;
- Crossover and Entrances procedure;
- Street Trees procedure;
- Exploration Drilling on Shire Roads and Reserve procedure; and
- Footpath/Kerbing Deposit procedure.

(D) Potential Out of Date Documents

The following policies, procedures and / or plans are potentially out of date and may require review (last reviewed three years prior):

Document	Last Revision Date
Public Interest Disclosure procedure (guideline)	April 2018
Workplace Harassment and Bullying procedure	November 2015
Insurance Claims procedure	November 2016
Buy Local procedure – Regional Price Preference Questionnaire	Revision date not provided
Collection of Outstanding Rates procedure	November 2015
Corporate Credit Card procedure	November 2015
Asset Management procedure	November 2015

Implications/Risks
Lack of policies and / or procedures evidencing specific risks to the Shire. In addition, out-dated policies and procedures may not reflect the actual practices followed by Shire representatives.

Recommendation
We recommend:

- The policies highlighted at (A) above be updated in accordance with our findings;
- Policies and procedures be developed and implemented for those identified areas of risk highlighted at (B) above;
- Policies and procedures as highlighted at (C) above be finalised and implemented; and
- Those potentially out of date policies and procedures identified at (D) above, be reviewed and updated accordingly.

Management Comment

A full review of current Policies and Procedures will be completed during 2022 as per the recommendation.

Responsible Officer: DCEO **Completion Date: 31 December 2022**

2.2.2. Business Continuity Plan Testing
Finding Rating: Medium

Council's exiting Business Continuity Plan, whilst up-to-date, has not been tested in full nor is there a formal process or predetermined schedule for future testing of the plan.

Implications/Risks
Risk of significant delays in business interruption in the event of unforeseen circumstances.

Recommendation
We recommend the Shire implement a process to test and evaluate the Business Continuity Plan's effectiveness to ensure it is current, adequate, and will mitigate disruption in the event of unforeseen circumstances.

Management Comment

The Business Continuity Plan is currently reviewed annually. A testing schedule in the form of a desktop exercise will be developed to coincide with the annual review.

Responsible Officer: DCEO **Completion Date**: **31 December 2022**

2.2.3. Insurance Register
Finding Rating: Low

As noted at 2.2.1 (D) the Shire has an Insurance Claims Procedure in place, however, our inquiries indicate the Shire does not maintain a register of insurance claims including details such as the date of the accident / incident, a description of the accident / incident, the date the claim was lodged with the insurer and the outcome of the claim in place.

Implication
Risk of insurance claims being managed incorrectly and lodgement dates being missed.

Recommendation
We recommend a register of all insurance claims be developed and maintained.

This information will enable a regular review of the insurance register to be performed to assess whether appropriate and timely action is being undertaken in respect to open claims.

Management Comment

A register of all insurance claims will be developed and maintained as per the recommendation.

Responsible Officer: **DCEO** **Completion Date: 30 June 2022**

2.2.4. Register of Audit and Review Recommendations

Finding Rating: Low

We noted there is currently no register maintained to track the progress regarding implementation of recommendations from the Office of the Auditor General Financial Audits, FMSR Reviews, Regulation 17 Reviews and other internal reviews carried out.

Implications/Risks

Risk implementation of recommendations is managed incorrectly or overlooked.

Recommendation

We recommend a register of recommendations be developed and implemented, with the register tabled at future Audit Committee meetings

Management Comment

A Register of Audit and Review Recommendations will be developed and implemented as recommended.

Responsible Officer: DCEO Completion Date: 30 June 2022

3. Internal controls

3.1. Scope and approach

In accordance with our Local Government (Audit) Regulation 1996, Regulation 17 Review Quotation dated August 2021, our review examined the following areas:

- Segregation of roles and functions, processing and authorisation controls;
- Delegations of authority (completeness and adherence);
- Documented policies and procedures;
- The effectiveness of policy and process reviews;
- Approval of documents, letters and financial records;
- Management internal reviews undertaken in respect to comparison of internal data with external sources of information;
- The adequacy of internal controls;
- Security controls in respect to physical access to assets and records;
- Security controls in respect to computer applications and information systems (general and application IT controls);
- Access limits placed on data files and systems;
- Whether the maintenance and review of financial control accounts and trial balances is regular and appropriate;
- Key management internal reviews undertaken in respect to comparison and analysis of financial results with budgeted amounts;
- Key management internal reviews undertaken in respect to the arithmetical accuracy and content of records;
- Controls in respect to purchasing and payment of accounts;
- Effectiveness of the training and development plan for staff and elected members; and
- Reporting, review and approval of financial payment and reconciliations; and
- Physical cash and inventory count records when compared to accounting records.

3.2. Detailed findings and recommendations

3.2.1. Tender Management

Finding Rating: Medium

Our review of 2 major Tenders (RFT2021-4 and RFT2021-6) identified the following in relation to Tender Management and disclosure:

- Council's internal proforma tender documentation does not identify the Shire Officer responsible for overseeing the Tender deliverables;
- Following the awarding of the Tender to the successful contractor, no formal contracts were subsequently executed; and
- Whilst there is a Tender Register published on the Shire's website, this was not updated with current information in relation to the Tenders as at the date of our review.

Implications/Risks

- Lack of allocation of responsibility for the Tender Process;
- Lack of formalised documentation evidencing Tender contract terms; and
- Risk of non-compliance with Local Government (Functions & General) Regulations 1996.

Recommendation

We recommend:

- Enhancement to the current Tender management process, incorporating the inclusion of a responsible officer to be specified;
- Formal contracts be developed and executed for all successful Tenders; and
- Ensure up to date information is included on the Shire's website in respect of Tenders.

Management Comment

The Tender management process will be reviewed. A responsible officer for all Tenders will be nominated. Formal contracts for all Tenders will be developed.

The Shire is currently publishing (and will continue to publish) up to date information on the Shire website in respect of Tenders.

Responsible Officer: DCEO Completion Date: 30 June 2022

4. Legislative compliance

4.1. Scope and approach

In accordance with our quotation dated August 2021, our review examined the following areas:

- Internal monitoring of compliance with legislation and regulations;
- The Local Government's ability to stay informed regarding legislative changes;
- The Local Government's completion of the annual Compliance Audit Return and reporting the results of that review to the Audit Committee and Council;
- The monitoring of the Local Government's structured guidelines that detail the Local Government's processes for meeting statutory obligations (compliance frameworks);
- Communications between key management and the Audit Committee to ensure the Audit Committee is informed in respect to the effectiveness of the Local Government's compliance and recommendations for changes as required;
- The Local Government's procedures in respect to receiving, retaining and handling complaints, including confidential and anonymous employee complaints;
- Key managements internal review processes in respect to the identification of adverse trends and management plans to address these;
- Management disclosures in financial reports of the effect of significant compliance issues (if any);
- The internal and / or external audit contracts include an assessment of compliance and ethics risks in the development of the audit plan and in the conduct of audit projects, and report compliance and ethical issues to the Audit Committee; and
- The Audit Committee's processes and procedures in respect to compliance with legislative and regulatory compliance ensuring no misuse of position through adequate disclosure of conflicts of interest.

4.2. Detailed findings and recommendations

4.2.1. Long Term Financial Plan

Finding Rating: Medium

Our inquiries indicate the Shire's Long Term Financial Plan incorporates forecast financial information to the 2028/29 Financial Year, representing only 8 years of data.

Implications/Risks

Risk the Shire may not adequately plan for future financial requirements.

Recommendation

We recommend the Shire review and update the Long Term Financial plan to ensure that forecast data is available for the following 10 years at all times.

Management Comment

The Long-Term Financial Plan (LTFP) was not updated during 2020 due to COVID-019 constraints. The LTFP is currently under review and a new LTFP should be completed by March 2022. This will include full 10 year projections.

4.2.2. Internal Audit
Finding Rating: Low

We noted that the Shire does not currently have a formal documented internal audit program in place.

Implications/Risks
Risk of non-compliance with Department of Local Government, Sport and Cultural Industries Guidelines and recommended practices.

Recommendation
The Department of Department of Local Government, Sport and Cultural Industries guidelines recommend an internal audit function be established incorporating an internal audit program which is re-assessed annually.

Should the Shire consider an internal audit function not be required, we suggest the Audit Committee formally document they have considered the best practice guideline and the reasons they feel it is not necessary.

Management Comment

The Shire will seek further advice in regard to this, keeping in mind the resourcing limitations, and consider options for an appropriate internal audit function.

Responsible Officer: DCEO Completion Date: 30 June 2022

4.2.3. Complaints Handling
Finding Rating: Low

Our inquires indicate there is currently no written Complaints Handling procedure in place for Councillors.

Implications / Risks
Risk complaints against Councillors may not be appropriately addressed.

Recommendation
We recommend the development and implementation of a Complaints Handling procedure. This procedure should not only include the processes to follow in the case of a complaint being made against Councillors and/or Shire staff but also the recording of these complaints on a centralised register. The ability to make complaints anonymously should also be included within the procedure.

Management Comment

A Complaints Handling Procedure incorporating the above recommendations will be developed and integrated with our Recordkeeping Procedure.

Responsible Officer: DCEO Completion Date: 30 June 2022

5. Guidance on Risk Assessment

Risk is uncertainty about an outcome. It is the threat that an event, action or non-action could affect an organisation's ability to achieve its business objectives and execute its strategies successfully. Risk is an inherent component of all service activities and includes positive as well as negative impacts. As a result not pursuing an opportunity can also be risky. Risk types take many forms – business, economic, regulatory, investment, market, and social, just to name a few.

Risk management involves the identification, assessment, treatment and ongoing monitoring of the risks and controls impacting the organisation. The purpose of risk management is not to avoid or eliminate all risks. It is about making informed decisions regarding risks and having processes in place to effectively manage and respond to risks in pursuit of an organisation's objectives by maximising opportunities and minimising adverse effects.

Our risk guidelines are based on the Risk Management – Guidelines Standard AS / NZS ISO 31000-2018 and the Shire of Gnowangerup's Risk Management Framework.

Our guidance to risk classification in completing our review is as follows:

Measure of Likelihood of Risk

Likelihood is the chance that the event may occur given knowledge of the organisation and its environment. The following table provides broad descriptions to support the likelihood rating:

Level	Rating	Description	Frequency
5	**Almost Certain**	The event is expected to occur in most circumstances.	More than once per year.
4	**Likely**	The event will probably occur in most circumstances.	At least once per year.
3	**Possible**	The event should occur at some time.	At least once in 3 years.
2	**Unlikely**	The event should occur at some time.	At least once in 10 years.
1	**Rare**	The event may only occur in exceptional circumstances.	Less than once in 15 years.

**Above Extracted from the Shire's Risk Management Framework.*

Measure of Consequence of Risk

Consequence is the severity of the impact that would result if the event were to occur. The following table provides broad descriptions to support the consequence rating:

Measures of Consequence

RATING	PEOPLE	INTERRUPTION TO SERVICE	REPUTATION (Social / Community)	COMPLIANCE	PROPERTY (Plant, Equip, Buildings)	NATURAL ENVIRONMENT	FINANCIAL IMPACT	PROJECT	
								Time	Budget
Insignificant (1)	Near-Miss	No material service interruption Less than 1 hour	Unsubstantiated, localised low impact on community trust, low profile or no media item.	No noticeable regulatory or statutory impact	Inconsequential damage.	Contained, reversible impact managed by on site response	Less than $1,000	Exceeds deadline by 5% of project timeline	Exceeds project budget by 5%
Minor (2)	First Aid Treatment	Short term temporary interruption – backlog cleared < 1 day	Substantiated, localised impact on community trust or low media item	Some temporary non compliances	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response	$1,000 - $10,000	Exceeds deadline by 10% of project timeline	Exceeds project budget by 10%
Moderate (3)	Medical treatment / Lost time injury <30 Days	Medium term temporary interruption – backlog cleared by additional resources < 1 Week	Substantiated, public embarrassment, moderate impact on community trust or moderate media profile	Short term non- compliance but with significant regulatory requirements imposed	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies	$10,001 to $250,000	Exceeds deadline by 15% of project timeline	Exceeds project budget by 15%
Major (4)	Lost time injury >30 Days / temporary disability	Prolonged interruption of services – additional resources; performance affected <1 Month	Substantiated, public embarrassment, widespread high impact on community trust, high media profile, third party actions	Non-compliance results in termination of services or imposed penalties to Shire / Officers	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies	$250,001 to $1,000,000	Exceeds deadline by 20% of project timeline	Exceeds project budget by 20%
Extreme (5)	Fatality, permanent disability	Indeterminate prolonged interruption of services non- performance > 1 month	Substantiated, public embarrassment, widespread loss of community trust, high widespread multiple media profile, third party actions	Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire / Officers	Extensive damage requiring prolonged period of restitution. Complete loss of plant, equipment & building	Uncontained, irreversible impact	>$1,000,000	Exceeds deadline by 25% of project timeline	Exceeds project budget by 25%

**Above Extracted from the Shire's Risk Management Framework.*

Risk Analysis Matrix – Level of Risk

Finding Rating for each audit issue was based on the following table:

			CONSEQUENCE				
			Insignificant	Minor	Moderate	Major	Catastrophic
			1	2	3	4	5
LIKELIHOOD	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
	Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
	Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
	Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
	Rate	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

**Above Extracted from the Shire's Risk Management Framework.*

Finding / Risk Acceptance Rating

Existing Controls Ratings

Rating	Foreseeable	Description
Effective	There is little scope for improvement.	Processes (Controls) operating as intended and aligned to Policies / Procedures. Subject to ongoing monitoring. Reviewed and tested regularly.
Adequate	There is some scope for improvement.	Processes (Controls) generally operating as intended, however inadequacies exist. Nil or limited monitoring. Reviewed and tested, but not regularly.
Inadequate	There is a need for improvement or action.	Processes (Controls) not operating as intended. Processes (Controls) do not exist, or are not being complied with. Have not been reviewed or tested for some time.

**Above Extracted from the Shire's Risk Management Framework.*

6. CLOSURE

There being no further business, Presiding Member Cr Fiona Gaze thanked Committee members and staff and closed the meeting at 3.13pm.

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 26 April 2023.

16. CLOSURE

The Shire President thanked Council and staff for their time and declared the meeting closed at 4:17pm.