



## **AGENDA**

### **ORDINARY MEETING OF COUNCIL**

**28<sup>th</sup> August 2019**  
**Commencing at 3:30pm**

**Council Chambers**  
**28 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 28<sup>th</sup> August 2019, at the Council Chambers 28 Yougenup Road Gnowangerup, commencing at 3:30pm.

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

**CHIEF EXECUTIVE OFFICER**

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

*When Council uses this expression it means that:*

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

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



### DISCLAIMER

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

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

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

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

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

Signed: 

**S. Pike**  
**CHIEF EXECUTIVE OFFICER**



**DECLARATION OF INTEREST FORM**

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

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

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

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

- Financial pursuant to Section 5.60A of the Local Government Act 1995
- Proximity pursuant to Section 5.60B of the Local Government Act 1995
- Indirect Financial pursuant to Section 5.61 of the Local Government Act 1995
- Impartiality pursuant to Regulation 11 of the Local Government (Rules of Conduct) Regulations 2007.

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.

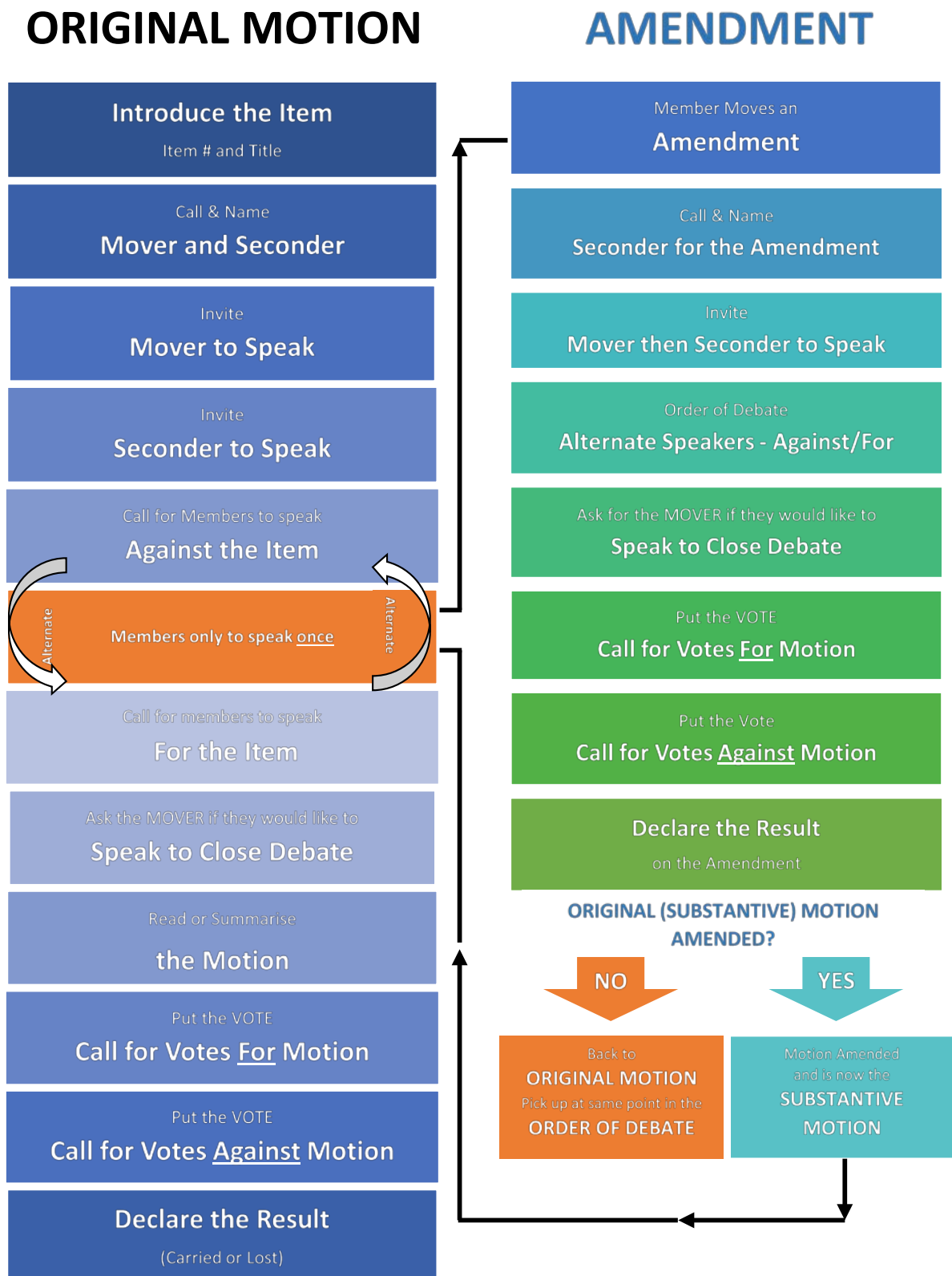
**INTERESTS AFFECTING IMPARTIALITY**

DEFINITION: An interest that would give rise to a reasonable belief that the impartiality of the person having the interest would be adversely affected, but does not include an interest as referred to in Section 5.60 of the 'Act'. A member who has an Interest Affecting Impartiality in any matter to be discussed at a Council or Committee Meeting, which will be attended by the member, must disclose the nature of the interest; (a) in a written notice given to the Chief Executive Officer before the Meeting; or  
(b) at the Meeting, immediately before the matter is discussed.

**IMPACT OF AN IMPARTIALITY DISCLOSURE**

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

# Process of Motions



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

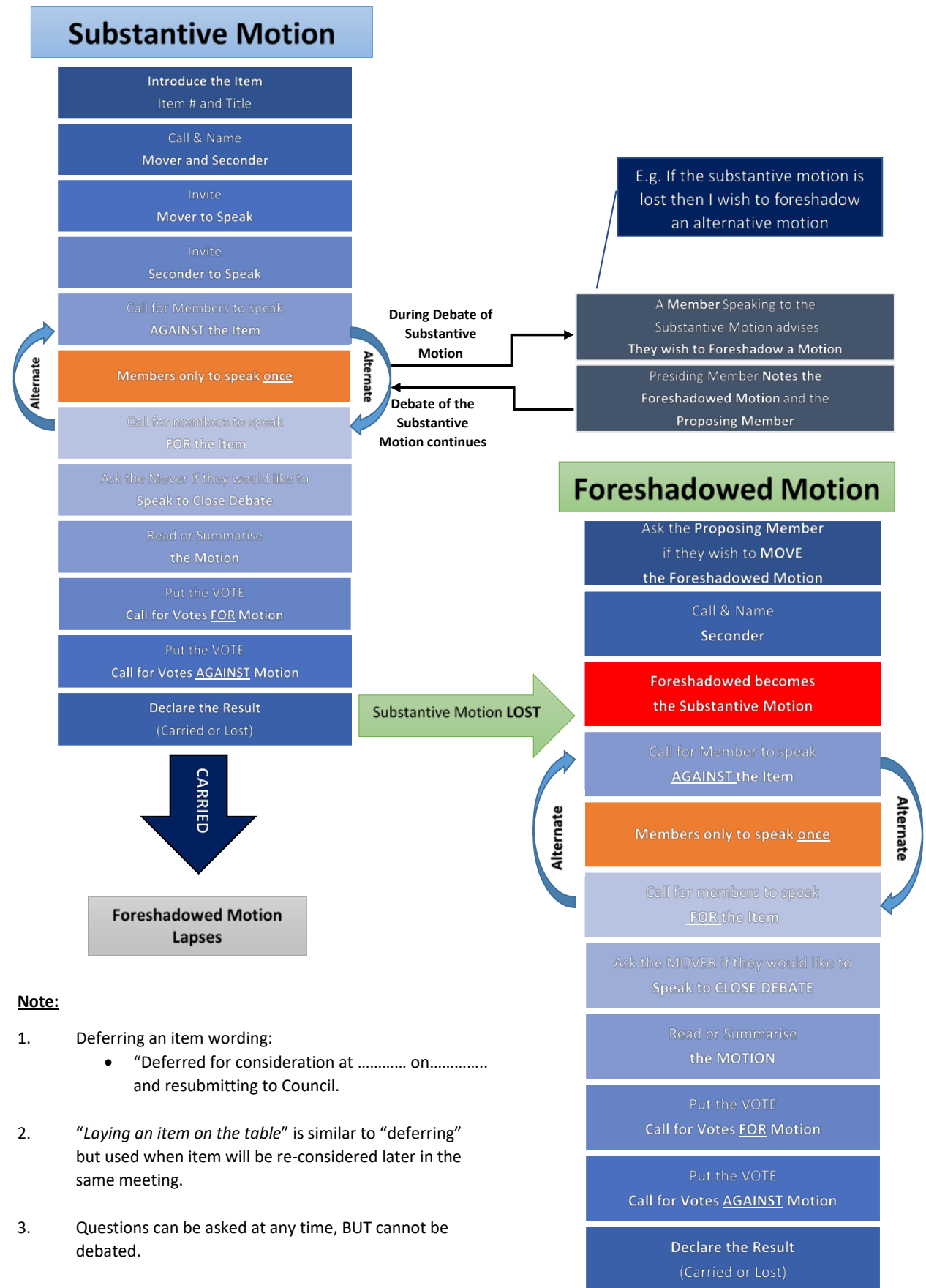


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**OPENING PROCEDURES**

**1. OPENING AND ANNOUNCEMENT OF VISITORS**

Shire President, Keith House welcomed Councillors, staff and visitors and opened the meeting at \_\_\_\_\_pm.

**2. ACKNOWLEDGEMENT OF COUNTRY**

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

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

**3.1 ATTENDANCE**

**3.2 APOLOGIES**

**3.3 APPROVED LEAVE OF ABSENCE**

Cr R House

**4. APPLICATION FOR LEAVE OF ABSENCE**

**5. RESPONSE TO QUESTIONS TAKEN ON NOTICE**

**6. PUBLIC QUESTION TIME**

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

**8. PETITIONS / DEPUTATIONS / PRESENTATIONS**

**8.1 PETITIONS**

**8.2 DEPUTATIONS**

**8.3 PRESENTATIONS**

**9. CONFIRMATION OF PREVIOUS MEETING MINUTES**

**9.1 ORDINARY MEETING OF COUNCIL MINUTES 24<sup>TH</sup> JULY 2019**

**OFFICER RECOMMENDATION:**

**0819. That the minutes of the Ordinary Council Meeting held on 24<sup>th</sup> July 2019 be confirmed as a true record of proceedings.**

**9.2 SPECIAL MEETING OF COUNCIL MINUTES 14<sup>TH</sup> AUGUST 2019**

**OFFICER RECOMMENDATION:**

**0819. That the minutes of the Special Council Meeting held on 14<sup>th</sup> August 2019 be confirmed as a true record of proceedings.**

**10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

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**10.1 ELECTED MEMBERS ACTIVITY REPORT**

**Date of Report:** 28<sup>th</sup> August 2019

**Councillors:** Various

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**Attended the following meetings/events**

Cr F Gaze:

Cr C Thomas:

Cr R House:

Cr B Moore:

Cr L Martin:

Cr F Hmeljak:

Cr G Stewart:

Cr S Hmeljak:

Cr K House:

REPORTS FOR DECISION

11. COMMITTEES OF COUNCIL

12. STRATEGY AND GOVERNANCE

*The CEO advises that Agenda Item 12.1 was presented to Council at the Ordinary Meeting of 24<sup>th</sup> July 2019. The item was deferred and resubmitted for consideration at this Ordinary Council Meeting Council due to the lack of a quorum.*

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<b>12.1</b>	<b>PROPOSED CONVENIENCE STORE/SHOP AT WOODTHORPE SCHOOL BROOMEHILL-GNOWANGERUP ROAD, GNOWANGERUP</b>
<b>Location:</b>	Lot 203 Broomehill-Gnowangerup Road, Gnowangerup
<b>Proponent:</b>	Jim Richardson/Silverline Global
<b>File Ref:</b>	A1261
<b>Date of Report:</b>	19 <sup>th</sup> July 2019
<b>Business Unit:</b>	Strategy & Governance
<b>Officer:</b>	Phil Shephard, Planning Officer
<b>Disclosure of Interest:</b>	Nil

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ATTACHMENTS

- Covering letter and plan

PURPOSE OF THE REPORT

To consider a request to develop a convenience store at the Woodthorpe School for use by the parents/church community.

BACKGROUND

Nil.

COMMENTS

As set out in the attached covering letter, the request involves seeking Council permission to develop a convenience store at the Woodthorpe School for use by the parents/church community. The shop would stock locally sourced products and would be used to assist finance projects at the school. The proponents advise they do not expect the proposal will affect existing shops in Gnowangerup.



Woodthorpe School lot bordered in red (Image Landgate Map Viewer Plus)

The store would be located as shown on the attached plan and would be away from play areas, car parking and setdown/pickup areas, driveways etc.

#### Local Planning Scheme Implications

The school site is zoned General Agriculture under the Shire's Local Planning Scheme No. 2 (LPS2) and the proposal could be classed as either a convenience store or shop which are defined in LPS2 as follows:

**"convenience store"** means premises –

- a) used for the retail sale of convenience goods commonly sold in supermarkets, delicatessens and newsagents, or the retail sale of petrol and those convenience goods;
- b) operate during hours which include, but may extend beyond, normal trading hours;
- c) which provide associated parking; and
- d) the floor area of which does not exceed 300m<sup>2</sup> net lettable area;

**"shop"** means premises used to sell goods by retail, hire goods, or provide services of a personal nature (including a hairdresser and beauty therapist) but does not include a showroom or fast food outlet;

The use of land for either of these activities is an 'X' (not permitted) within the General Agriculture zone under LPS2 and the notes to the Zoning Table advise:

4. The local government must refuse to approve any 'X' use of land. Approval to an 'X' use may only proceed by way of an amendment to the Scheme.

As stated above, should the Council support the proposal the only way for it to proceed is for the zoning to be amended to allow for the use/development to proceed.

Local Planning Strategy Implications

The school site is identified within the Rural land uses designation in the Shire's Local Planning Strategy. The land is within Policy Area No. 2 – Yougenup, Stutley and Walsh Streets and the land use policies for the area are as follows:

Objective

*To provide for appropriate development and associated zoning / land use controls recognising the existing uses, lot sizes and configuration.*

Issues

- *Prominent location on a main entry into town and the consequential need for development to be sensitive to this prominent location.*
- *The area contains existing small semi rural lots, some with no road access.*
- *There is little subdivision potential due to the fragmented nature of lots and ownership.*
- *Lots of this size would normally be zoned Rural Residential with appropriate land use and development controls.*
- *The transport depot is an 'A' use in the rural zone. If the zoning of the area changed then this site could be included as an Additional Use site.*

Land Uses/Development:

*A range of land uses should be considered which may include but not be limited to:*

- *Rural Residential.*
- *Low key tourist accommodation.*
- *Home business and home-based industries.*

Recommendations

- *That in the event that more specific development control and zoning provisions are required for the existing uses then these be introduced as an Amendment to TPS No 2. This will allow for more detailed consultation with the affected landowners.*
- *If the zoning of the area is changed then the existing transport depot be included as an Additional Use site.*

The Strategy supports the use of the land for rural residential, low-key tourism and home businesses. The Strategy does not support the use of land for either store/shop proposals. The Strategy (Part4.3.3) recommends that in relation to future commercial land as follows:

Recommendations

- i) *Residential land on the eastern side of Yougenup Road, opposite the school to be rezoned to the Commercial zone to consolidate the town centre and provide further options for new retail businesses to establish.*

As with the Local Planning Scheme, should the Council support the proposal the only way for it to proceed is for the Strategy to be amended to allow for the use/development to proceed.

CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil undertaken.

Should the Council proceed with a modification to the Strategy and/or undertake a scheme amendment, these changes are required to be advertised for public comment in accordance with the Act/Regulations.

LEGAL AND STATUTORY REQUIREMENTS

*Planning and Development Act 2005 and Planning and Development (Local Planning Schemes) Regulations 2015* – the Shire of Gnowangerup Local Planning Strategy and Local Planning Scheme No. 2 have been approved under the Act and Regulations.

This is a discretionary decision and the proponent has a right to request a review of any decision and/or condition made by the Local Government to the State Administrative Tribunal if aggrieved by the decision and/or any condition.

POLICY IMPLICATIONS

There are no Local Planning Policies that apply to this report.

IMPACT ON CAPACITY

Nil.

RISK MANAGEMENT CONSIDERATIONS

Strategic Risk Category	Reputational/Compliance
Consequence Rating	Minor
Likelihood Rating	Unlikely
Acceptance Rating	Low (4)
Risk Acceptance Criteria	Acceptable. Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring

FINANCIAL IMPLICATIONS

The proponent has not been charged any fees for their proposal.

Should the Council proceed with changes to the Local Planning Strategy and/or Local Planning Scheme, the proponents would be required to meet the costs of preparing the new documents and administering the changes in accordance with the Act/Regulations.

STRATEGIC IMPLICATIONS

The report impacts on the following items in the Strategic Community Plan 2017 – 2027 as follows:

Strategic Focus	Built Environment and Infrastructure
Goals:	A built environment and infrastructure that supports the community and the economy
Outcome 3.1:	<ul style="list-style-type: none"> <li>Appropriate planning and development</li> </ul>

Strategy 3.1.2	Provide planning and development advice on land developments.
Strategy 3.1.3	Ensure quality, consistent and responsive development and building assessment approval processes.

Strategic Focus	Governance and Organisation
Goals:	Proactive leadership, good governance and efficient service delivery
Outcome 5.1:	<ul style="list-style-type: none"> <li>Strategic governance and leadership</li> </ul>
Strategy 5.1.5	Ensure compliance with Local Laws and statutory requirements.

### ALTERNATE OPTIONS AND THEIR IMPLICATIONS

The Council has a number of options available to it, which are discussed below:

*1 Not support the proposal*

The Local Government can choose to not support the proposal. If this option was chosen, the proposal would not proceed.

*2 Support the proposal*

The Local Government can choose to support the proposal, in whole or part, and require the proponents to change the Strategy/Scheme to reflect the Council's decision.

*3 Defer the proposal*

The Local Government may elect to defer the matter for a period and seek additional information or comment, if deemed necessary, before proceeding to make a decision.

### CONCLUSION

The Strategy and Scheme support the consolidation of the existing Town Centre zone for the businesses along Yougenup Road and recommend the only new area to be considered for additional commercial zoning to be those lots opposite the District High School.

The request to develop a convenience store at the Woodthorpe School for use by the parents/church community is not consistent with either the adopted Local Planning Strategy or Local Planning Scheme and should be rejected.

### VOTING REQUIREMENTS

Simple Majority.



**OFFICER RECOMMENDATION:**

**0819 That Council**

**Does not support the request to establish a store/shop at Woodthorpe School for the following reasons:**

- **The proposal is not consistent with the Local Planning Strategy which supports the consolidation of the existing Town Centre zone for the businesses along Yougenup Road and recommend the only new area to be considered for additional commercial zoning to be those lots opposite the District High School.**
- **The proposal is an 'X' not permitted use within the General Agriculture zone.**

## Phil Shephard

---

**From:** Jim Richardson | Armadillo Group <Jim@armadillogroup.com.au>  
**Sent:** Friday, 5 April 2019 5:23 PM  
**To:** Phil Shephard  
**Cc:** ben.r@auspangroup.com.au  
**Subject:** Silverline Global Development Application.  
**Attachments:** Silverline Global Development Application.pdf; School Shop - Floor Plan.png; Building on the Block.pdf

Good Afternoon Phil,

As you would recall you had a meeting with Ben Richardson and myself back in November regarding planning for a small convenience store in Gnowangerup. I have attached a letter outlining our plans moving forward.

I trust this helps and if you have any questions please don't hesitate to contact Ben or myself.

I do look forward to your valued response.

*Kind Regards*

*Jim Richardson | Sales Manager*



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**Shire of Gnowangerup**

**04/04/2019**

28 Yougenup Road

Gnowangerup WA 6335

Attention: Mr. Phil Shepard

Dear Phil

Re; DEVELOPMENT APPLICATION – SHOP TO EDUCATIONAL ESTABLISHMENT AT  
203 YOUGENUP RD, PALLINUP WA 6335 (LOT 110)

Further to our conversation on the 7<sup>th</sup> November, I write to confirm details with respect to the queries raised in our conversation.

The convenience store is intended for the use of parents and the Church community members only for providing funds to finance the school and is not to sell to the wider community and affect the performance of our local IGA. It is positioned on adjacent portion of the school property and has been chosen with consideration for being clear of the Children's play areas, carpark areas and set down /pick up driveways. After dropping off the children it is expected that some of the parents will move their vehicles to the shop car park to do their shopping. Others of the community will also shop there and will not need to enter the main gate of the school premises and therefore not interfere with the normal running of the school.

The convenience store is intended for the Sale of home baked foods which is an essential item in demand by the community and is prepared and cooked in community home kitchens which are of a high standard and well known to the purchasers. We note that the WA Health Department under Section 6 of the Food Act, "allows for certain food preparation activities of a charitable or community nature to be exempt from all or any provisions of the Act".

The following foods and other items will be sold from the facility: -  
Fresh Vegetables, Cereals, Tinned and Bottled foods, Dairy foods, Meat, Eggs, General groceries, Frozen foods, Home baked Bread, Biscuits, Cakes, Pies, Quiches, Curries, giftware and disposables etc.

The kitchen is not to be for general public use and will only be incidental to the overall project. The purpose of this area is to provide a place for volunteer staff to have their tea breaks. It will be helpful for sampling some of the food /coffees/teas sold and provide a place for mothers who wish to have a coffee together while at the venue. There will be no fulltime paid counter service.

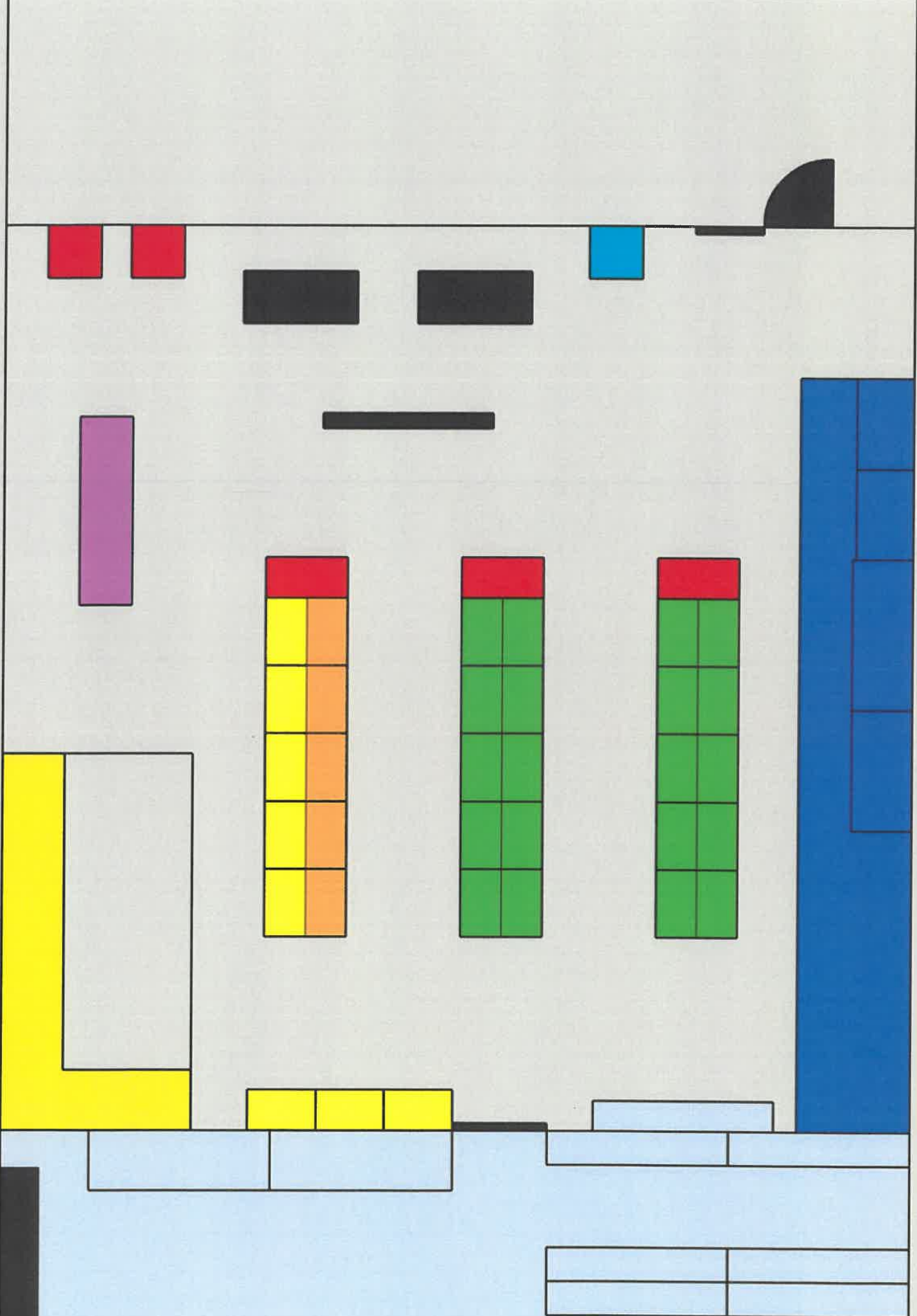
Please don't hesitate to contact me for further information on Mob. : 0439 403 240

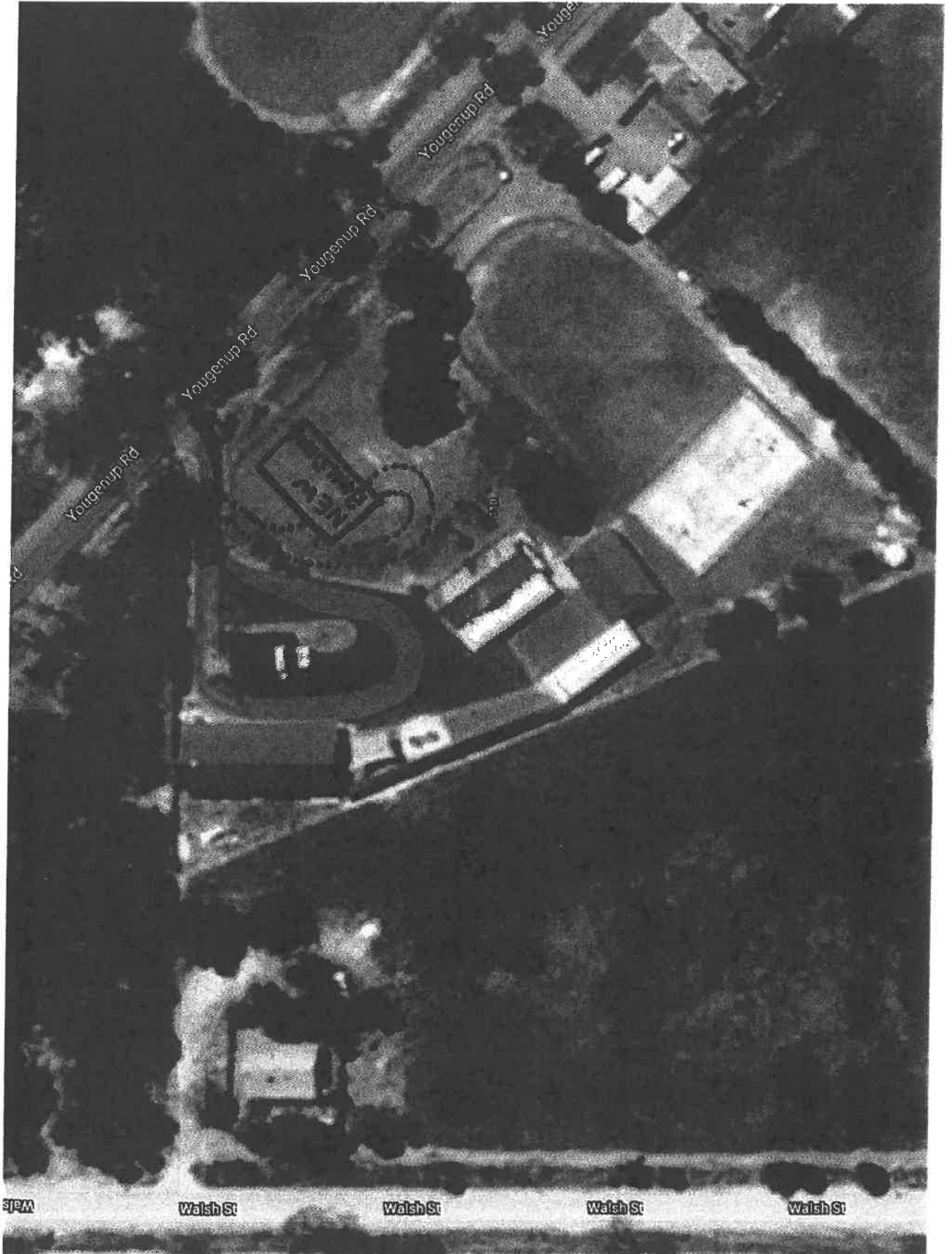
On Behalf of

**Silverline Global**

Gnowangerup WA 6335

Jim Richardson.....





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<b>12.2</b>	<b>REVIEW OF POLICY MANUAL</b>
<b>Location:</b>	N/A
<b>Proponent:</b>	N/A
<b>File Ref:</b>	ADM0175
<b>Date of Report:</b>	8 August 2019
<b>Business Unit:</b>	Strategy and Governance
<b>Officer:</b>	V Fordham Lamont – Deputy CEO
<b>Disclosure of Interest:</b>	Nil

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#### ATTACHMENTS

- Draft Revised Policy Manual
- 2019 Policy Manual Review Report

#### PURPOSE OF THE REPORT

For Council to consider and adopt the revised Policy Manual, based on the recommendations contained in the 2019 Policy Manual Review Report.

#### BACKGROUND

Policies are documents designed to provide guidance to staff and Elected Members on what is to be considered when dealing with certain matters. They form the discretionary part of a local government's decision making, or the component that allows Council to make policy level decisions; implementation and day-to-day delivery is carried out by staff. Policies may be amended (i.e. modified) or revoked (i.e. deleted or replaced) according to specific circumstances. This power is conveyed to Council in section 2.7(2)(b) of the Local Government Act 1995.

The Shire of Gnowangerup appointed DL Consulting (Darren Long) in October 2018 to undertake a review of the Shire's Policy Manual, identify any existing gaps in policy, ensure all policies are referenced against appropriate legislation, and update existing policies into the new format. A report was required to be produced detailing existing policies, whether they should be retained and make recommendations on any new policy requirements.

#### COMMENTS

The contractor presented the 2019 Policy Manual Review Report at a special Councillor & Executive Workshop on 19 June 2019. A list of 42 recommendations was included as section 4.0 of the attached report. All recommendations have been accepted by management.

In addition to these recommendations, officers have included a new policy 3.9 Verifying Employee Identity and Credentials in the draft manual. This policy was introduced following discussions with the Office of the Auditor General (OAG) as a result of the publication of a report on the subject. The report can be found online at <https://audit.wa.gov.au/reports-and-publications/reports/verifying-employee-identity-and-credentials/> and basically found that:

“All entities need to improve their practices for screening employees. We identified many instances where local government entities were not checking the identity, right to work in

Australia, employment history, qualifications and criminal backgrounds of new and existing employees.

While this audit was not designed to identify individual cases of inappropriate staff appointment, it did reveal significant shortcomings in policy and practices. If not addressed, these control weaknesses could impact the quality of employees in, and the integrity of, the public sector.”

One of the recommendations of the OAG report was that local governments should ensure that appropriate policies are in place to deal with these matters.

Officers have implemented the recommendations and a revised Policy Manual is attached for Council’s consideration.

#### CONSULTATION

Nil

#### LEGAL AND STATUTORY REQUIREMENTS

Local Government Act 1995  
Section 2.7 Role of Council  
Paragraph (2)(b)

#### POLICY IMPLICATIONS

The major review of Council’s Policy Manual has resulted in significant changes to the content and format.

#### FINANCIAL IMPLICATIONS

Nil

#### STRATEGIC IMPLICATIONS

Strategic Community Plan  
Theme: A Sustainable and Capable Council  
Objective: Provide accountable and transparent leadership  
Strategic Initiative: Continue to develop a policy framework that guides decision making

#### STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Nil

#### IMPACT ON CAPACITY

Nil

#### ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil

CONCLUSION

Given that there were no requests for changes to the draft policy manual at the Councillor & Executive workshop of 19 June 2019, it would appear to be in order for Council to adopt the Policy Manual as presented, and include policy 3.9 Verifying Employee Identity and Credentials. Associated procedures and delegations are still being reviewed but it is considered prudent to adopt the Policy Manual as soon as possible to comply with legislative requirements and provide strategic direction to staff.

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION:

**0819. That Council:**

- 1. Adopt the Revised Policy Manual as presented; and**
- 2. Authorise the CEO to place a copy of the manual on the Shire's website as soon as possible.**



*Heart of the Stirlings*



**SHIRE OF GNOWANGERUP**

**POLICY MANUAL  
2019**

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## INTRODUCTION

Policies are documents designed to provide guidance to staff and Elected Members on what is to be considered when dealing with certain matters. They form the discretionary part of a local government's decision making, specifically the component that allows Council to make policy level decisions. Implementation of these policies and day-to-day operations are carried out by staff. Policies may be amended (i.e. modified) or revoked (i.e. deleted or replaced) according to specific circumstances. This power is conveyed to Council in section 2.7(2)(b) of the *Local Government Act 1995*.

Policies approved by the Council are either strategic or operational in nature, and sometimes provide further guidance in relation to meeting legislative requirements.

In support of policies, delegations are often approved by the Council providing the 'authority' for the CEO, or other designated persons, to perform functions or duties on behalf of the local government. The delegation gives the authority for the CEO to perform a particular function or duty on behalf of the Council, subject to certain conditions, and the policy may provide guidance to the CEO on how that function should be performed.

The final layer that sits under a policy are 'Management Practices' or 'Procedures' that provide detailed instructions on the processes to be followed by staff when implementing a policy of Council. These 'instructions' or procedures are prepared and instituted across the organisation by the CEO and the Executive Management Team to provide clear guidance to staff at the operational level; they are not approved by Council as they deal with the day to day management of the organisation and do not form part of the Policy Manual. Rather, they reside in a separate manual that is provided to staff to assist them with the performance of their day to day tasks.

# 1. CORPORATE & COMMUNITY DEVELOPMENT

## 1.1 ABORIGINAL ENGAGEMENT POLICY

<b>Policy Type:</b>	Corporate & Community Development
<b>Date Adopted:</b>	14 February 2018

<b>Policy No:</b>	1.1
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>	1. Nil
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<b>Legal (Subsidiary):</b>	1. Nil
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<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	ABORIGINAL ENGAGEMENT POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>To provide guidance to Shire staff and the wider community in relation to Aboriginal ceremonial cultural protocols and to assist with greater inclusion of local Aboriginal people in regard to Shire services, initiatives, projects and activities.</li> <li>To facilitate consistent standards of engagement and to maintain compliance with cultural protocols associated with the first people of the local area.</li> </ul>

### 1.0 Definitions:

**Welcome to Country:** “A Welcome to Country ceremony gives traditional owners, the Noongar peoples, the opportunity to formally welcome people to their land. This ceremony should be undertaken by Elders acknowledged as such by their family and community.”

(Living Culture – Living Land and its people, South West Aboriginal Land and Sea Council, 2017)

**Non-Aboriginal Acknowledgement:** “An Acknowledgment of Country is a way that non-Aboriginal people can show respect for Noongar heritage and the ongoing relationship of traditional owners with the land.”

(Living Culture – Living Land and its people, South West Aboriginal Land and Sea Council, 2017)

2.0 The Shire of Gnowangerup recognises that the first people of the local area are the Noongar People. The Noongar people are the traditional owners of the Land within the boundaries of the Shire of Gnowangerup.

In the spirit of reconciliation, the Shire will acknowledge the traditional owners during the development and implementation of community events, activities and projects.

- 3.0 This policy will assist Council to integrate cultural protocols and culturally secure practices into the delivery of Shire run community services, projects and activities.
- 4.0 “The Chair of the meeting, or the principal speaker begins the meeting by acknowledging that the meeting is taking place in the country of the traditional owners. Those who acknowledge the country, can ‘acknowledge all the traditional owners of the land’ or can ‘acknowledge the traditional owners of this land’ without naming those people.”

(Living Culture – Living Land and its people, South West Aboriginal Land and Sea Council, 2017)

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## 2. STRATEGY & GOVERNANCE

### 2.1 COUNCILLORS' ENTITLEMENTS POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	22 June 1998

<b>Policy No:</b>	2.1
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>Local Government Act 1995</li> <li>Salaries and Allowances Act 1975, Sections 7A and 7B</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>Local Government (Administration) Regulations 21(e), 31, 34AC, 34C</li> <li>Salaries and Allowances Tribunal Determinations</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number(s)</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number(s)</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	COUNCILLORS' ENTITLEMENTS POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>To provide guidelines on the support and allowances available to Councillors within the provisions of the <i>Local Government Act 1995</i>, including cover for any 'out of pocket' expenses that are incurred in carrying out their function as an elected member.</li> <li>To provide guidelines relating to the participation of Councillors at conferences and training seminars.</li> </ul>

#### 1.0 Fees and Allowances

##### 1.1 President and Deputy President Allowances, Annual Meeting Attendance Fees and Communications Allowances

Meeting fees and allowances for Councillors are determined by the Salaries and Allowances Tribunal. All local governments in Western Australia fall into one of four "bands", which then provides a range within which a Council can set fees and allowances for its Councillors.

Presidential and Deputy Presidential Allowances, Annual Meeting Attendance Fees and Communications Allowances will be paid within the range set by the Salaries and Allowances Tribunal from time to time, with the specific amount to be determined by Council in its annual adopted Budget.

##### 1.2 Payment of Meeting Fees and Allowances

All meeting fees and allowances are paid biannually.

#### 2.0 Reimbursement of Expenses

## 2.1 Motor Vehicle Travel Expenses (S 5.98(2))

In accordance with Regulation 31 of the *Local Government (Administration) Regulations 1996*, Councillors will be reimbursed for travel expenses incurred with respect to the actual cost of travelling from their place of residence to attend:

- (a) An Annual or Special meeting of Electors;
- (b) An Ordinary or Special meeting of Council;
- (b) A meeting of a Committee of which they are a member (or a deputy member attending in place of a member);
- (c) Visits by Ministers of the Crown;
- (d) Council Inspection Tours;
- (e) Any meeting of a body to which the Councillor has been appointed by Council, unless the Councillor is eligible to claim reimbursement of travel costs direct from that body;
- (f) A Shire of Gnowangerup civic function\* to which Councillors have been invited;
- (g) A meeting with the Chief Executive Officer or an Executive Manager at the officer's request;
- (h) A training seminar that is relevant to their role as a councillor and has been approved by the Council; or
- (i) Any other meeting, function or event which they have been asked to attend in their role as Councillor by Council, the Shire President or the Chief Executive Officer.

The rate of reimbursement will be in accordance with that specified by the *Local Government Officers' (Western Australia) Interim Award 2011*.

Reimbursement will be undertaken biannually, following the submission of one or more signed Members' Quarterly Travel and Out of Pocket Expenses reimbursement claim form.

*\*For the purposes of this Policy, "Civic Function" means an official function arranged by the Shire of Gnowangerup (i.e. Annual Australia Day Ceremony).*

## 2.2 Parking Expenses (S 5.98(2))

Parking expenses associated with any of the attendances referenced in Clause 2.1 will be reimbursed on a biannual basis, provided that relevant parking receipts are attached to the signed Members' Quarterly Travel and Out of Pocket Expenses reimbursement claim forms.

## 2.3 Childcare Expenses (S 5.98(2))



In accordance with Regulation 31 of the *Local Government (Administration) Regulations 1996*, Councillors will be reimbursed for childcare costs incurred as a result of any of the attendances referenced in clause 2.1.

Childcare costs will not be paid where the care is provided by a member of the immediate family or relative living in the same premises as the Councillor.

The Shire of Gnowangerup will reimburse childcare costs either at the actual cost per hour or \$12.00 per hour, whichever is the lesser amount. Formal receipts must be kept and attached to the claim for reimbursement.

Reimbursement will be undertaken biannually, following the submission of one or more signed Members' Quarterly Travel and Out of Pocket Expenses reimbursement claim form.

#### 2.4 Other Expenses

Other reasonable expenses (including accommodation, laundry costs, meals, refreshments (excluding alcohol), parking and taxi charges, telephone calls and other appropriate out of pocket expenses) incurred by Councillors in connection with an attendance as specified in either clause 2.1, clause 4 or clause 5 may be reimbursed, provided that authorisation has been received from the Chief Executive Officer prior to the expenditure taking place.

### 3.0 Items to be provided to Councillors

#### 3.1 Tablet/iPad

Councillors will be issued with a tablet/iPad at the commencement of each four-year term.

- (a) The maximum value of the tablet will be capped at \$1,000;
- (b) The Shire's IT subcontractors will provide reasonable support for Shire-supplied IT equipment. All requests for assistance are to be directed to the Deputy CEO in the first instance.
- (d) Councillors are entitled to utilise their Shire-provided tablet for both Shire and private purposes (including electoral campaigning).
- (e) All tablets will be "changed-over" four years after their date of purchase.

#### 3.2 Corporate Apparel

Councillors will be issued with one name badge at the commencement of their first four-year term, such items to be replaced as required at the Councillor's request.

### 4.0 Training Registration

Provided that expenditure is within the constraints of the Shire's adopted annual Budget, the Chief Executive Officer is authorised to arrange, at the Shire's cost and at the request of a Councillor, the registration of that Councillor at any:

- (a) Training session conducted by WALGA; or
- (b) Any other training considered by the Shire President to be directly relevant to the Shire's affairs.

## 5.0 Conferences and Seminars Registration

### 5.1 Where Accommodation and/or Airfares are not required

Provided that expenditure is within the constraints of the Shire's adopted annual Budget, the Chief Executive Officer is authorised to arrange, at the Shire's cost and at the request of a Councillor, registration at professional conferences which:

- (a) are considered by the Shire President to be directly relevant to the Shire's affairs; or
- (b) are convened by WALGA; and
- (c) do not necessitate arrangements for accommodation or airfares.

Registrations of this type will include registration for any applicable conference dinner, should the Councillor wish to attend same

### 5.2 Where Accommodation and/or Airfares are required

Requests for registration at events requiring the provision of accommodation and/or airfares will be submitted to Council for consideration.

### 5.3 Booking Arrangements Relevant to Clauses 4 and 5

- (a) In the event that three or more requests are received to attend the same opportunity or conference, or the annual Budget allocation is exceeded, then the matter will be submitted to Council for consideration.
- (b) Attendees will provide a report on their attendance at the next Council meeting following the training or conference.
- (c) Any request for attendance at a training opportunity or conference that falls within the last three months of a Councillor's term of office will be referred to Council for approval. For the purposes of clarity, the date from which clause c takes effect will be the date on which the training opportunity or conference commences.
- (d) The Shire will not pay for partners and spouses to accompany Councillors on Council business, other than for attendance at an official conference dinner. Partners and spouses may accompany Councillors at other times at their own expense.

6.0 Upon Retirement (S 5.100A)

6.1 Councillors who retire or are not returned to Council after serving at least one full four-year term will be entitled to a gift of up to approximately \$100 per year of service in recognition of their commitment to Council and the Community. The maximum value of the gift shall not exceed \$1,000.

6.2 All Councillors who retire or are not returned to Council will receive the following-

- (a) A Certificate bearing the Council seal;
- (b) A Certificate of Service including dates of service; and
- (c) A Certificate of Shire Presidential Service will be issued to Councillors who have served as the Shire President, including dates of service.

6.3 All Councillors who retire or are not returned to Council will be entitled to a formal dinner function or an informal cocktail/sundowner/lunch function. The details of the function are to be determined by the Shire President.

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## 2.2 GRAFFITI MANAGEMENT POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	22 June 1998

<b>Policy No:</b>	2.2
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>	1. Graffiti Vandalism Act 2016
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<b>Legal (Subsidiary):</b>	1. Nil
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<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Number(s)</b>	2.6.1

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number(s)</b>	xx

ADOPTED POLICY	
<b>Title:</b>	GRAFFITI MANAGEMENT POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>To set out Council's position on graffiti and its management.</li> <li>To outline Council's strategy to reduce graffiti.</li> </ul>

- 1.0 The Shire of Gnowangerup recognises that illegal graffiti is a community concern that adversely affects the social, environmental and economic fabric of the local community. It creates a negative perception of safety in the local community, thus impacting on the wellbeing and social cohesion of the community.
- 2.0 Illegal graffiti has a negative effect on the streetscape and urban environment and detracts from community pride of the local area. The considerable financial costs involved in removing graffiti also impose economic impacts on individuals, businesses, Council and the wider community. Council will not tolerate illegal graffiti and is committed to reducing and preventing graffiti in public spaces and on public and private property.
- 3.0 The Shire's Graffiti Management Procedure defines the Shire's role in reducing the incidence and visibility of graffiti and additionally minimising the social, environmental and economic impacts within the Shire of Gnowangerup.
- 4.0 Council's overall goal and long-term commitment is to reduce the incidence of illegal graffiti through a multi-faceted and strategic approach incorporating seven core elements:
  - Removal;
  - Education;
  - Enforcement;
  - Prevention;
  - Engagement;
  - Monitoring; and
  - Strategic initiatives.

## 2.3 COMMUNICATIONS AND SOCIAL MEDIA POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	22 June 1998

<b>Policy No:</b>	2.3
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government (Rules of Conduct) Regulations 2007.

<b>Legal (Subsidiary):</b>
1. State Records Act 2000
2. Freedom of Information Act 1992
3. Shire Code of Conduct
4. Shire Record Keeping Plan

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	COMMUNICATIONS AND SOCIAL MEDIA POLICY
<b>Objective:</b>	To establish protocols for the Shire of Gnowangerup Council, Chief Executive Officer (CEO) and employees who, acting as a representative of the Shire, make public comment or provide information to the media about the Shire's activities.

### 1.0 Policy Statement

#### 1.1 The purpose of the Shire's official communications include:

- (a) Sharing information required by law to be publicly available;
- (b) Sharing information that is of interest and benefit to the community;
- (c) Promoting events and services;
- (d) Promoting public notices and community consultation and engagement opportunities;
- (e) Answering questions and responding to requests for information relevant to the role of the Shire; and
- (f) Receiving and responding to community feedback, ideas, comments, compliments and complaints.

#### 1.2 The Shire's communications will be consistent with relevant legislation, policies, standards and the positions adopted by Council. The Shire's communications will always be respectful and professional.

- 1.3 The Shire may use a combination of different communication modes to suit the type of information to be communicated and the requirement of the community or specific audience.

## 2.0 General Provisions

- 2.1 The President shall be the spokesperson for a media release or comment unless the content relates to a staff or organisational issue. In this instance, the CEO, or nominated delegate, will be the spokesperson.
- 2.2 A nominated spokesperson must ensure they are available to be contacted for interviews.
- 2.3 All comments to the media shall be presented positively and reflect the values of the Shire.
- 2.4 All media releases and responses to the media must be approved by the CEO or the President.

## 3.0 Speaking on behalf of the Shire

- 3.1 The President speaks to the media on behalf of the Council on matters related to the governance of the Shire of Gnowangerup, except when the President is unable to perform this function. Where the President is unavailable, the Deputy President may act as the spokesperson.

If the President and Deputy President are both unavailable to speak to the media, then another councillor or the CEO may be appointed by the President or Deputy President to speak on the Council's behalf.

- 3.2 Communications by Elected Members, whether undertaken in an authorised official capacity, or as a personal communication must not:
  - (a) Bring the Shire into disrepute;
  - (b) Compromise the person's effectiveness in their role with the Shire;
  - (c) Imply the Shire's endorsement of personal views; or
  - (d) Disclose, without authorisation, confidential information.
- 3.3 All enquiries from the media for an official Shire comment, whether made to an individual Elected Member or Employee, must be directed to the CEO, or a person authorised by the CEO. Information will be coordinated to support the President or CEO (where authorised) to make an official response on behalf of the Shire.
- 3.4 Any public statement made by an Elected Member, whether made in a personal capacity or in their local government representative capacity, must:
  - (a) Clearly state that the comment or content is a personal view only, which does not necessarily represent the views of the Shire;
  - (b) Be made with reasonable care and diligence;

- (c) Be lawful, including avoiding contravention of; copyright, defamation, discrimination or harassment laws;
- (d) Be factually correct;
- (e) Avoid damage to the reputation of the local government;
- (f) Not reflect adversely on a decision of the Council;
- (g) Not reflect adversely on the character or actions of another elected member or employee; and
- (h) Maintain a respectful and positive tone and not use offensive or objectionable expressions in reference to any elected member, employee or community member.

3.5 An Elected Member who is approached by the media for a personal statement may request the assistance of the CEO.

#### 4.0 Social Media

4.1 Social Media is used to facilitate interactive information sharing and to provide responsive feedback to our community. Social Media will not however, be used by the Shire of Gnowangerup to communicate or respond to matters that are complex or relate to a person's or entity's private affairs.

4.2 The Shire may post and contribute to Social Media hosted by others, so as to ensure that the Shire's strategic objectives are appropriately represented and promoted.

4.3 The Shire may actively seek ideas, questions and feedback from our community however, when doing so we expect participants to behave in a respectful manner. The Shire will moderate its Social Media accounts to address and where necessary delete content which is deemed as:

- (a) Offensive, abusive, defamatory, objectionable, inaccurate, false or misleading;
- (b) Promotional, soliciting or commercial in nature;
- (c) Unlawful or incites others to break the law;
- (d) Information which may compromise individual or community safety or security;
- (e) Repetitive material copied and pasted or duplicated;
- (f) Content that promotes or opposes any person campaigning for election to the Council, appointment to official office, or any ballot;
- (g) Content that violates intellectual property rights or the legal ownership of interests or another party; and
- (h) Any other inappropriate content or comments at the discretion of the Shire.

4.4 Where a third-party contributor to a Shire's social media account is identified as posting content which is deleted in accordance with the above, the Shire may at its complete discretion block that contributor for a specific period of time or permanently.

#### 5.0 Record Keeping and Freedom of Information

Official communications undertaken on behalf of the Shire, including on the Shire's Social Media accounts and third-party social media accounts must be created and retained as local government records in accordance with the Shire's Record Keeping Plan and the *State Records Act 2000*. These records are also subject to the *Freedom of Information Act 1992*.

#### 6.0 Personal Communications

Personal communications and statements made privately in conversation, written, recorded email or posted in personal social media have the potential to be made public, whether it was intended to be made public or not.

Therefore, on the basis that personal or private communications may be shared or become public at some point in the future, Elected Members and employees must ensure that their personal or private communications do not breach the requirements of this policy, the Code of Conduct and/or the Local Government (Rules of Conduct) Regulations 2007.

For Elected Members, comments which become public and which breach this policy, the Code of Conduct or the *Local Government (Rules of Conduct) Regulations 2007*, may constitute a serious breach of the *Local Government Act 1995* and may be referred for investigation.

For Employees, comments which become public and which breach this policy may face disciplinary action under the Council's disciplinary procedure. The nature of any disciplinary action taken will be dependent upon the nature, extent and circumstances of the breach.



## 2.4 RECORDS MANAGEMENT POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	24 April 2013

<b>Policy No:</b>	2.4
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. State Records Act 2000.</li> <li>2. Local Government Act 1995.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Evidence Act 1906</li> <li>2. Limitation Act 1935</li> <li>3. Freedom of Information Act 1992</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

### ADOPTED POLICY

<b>Title:</b>	RECORDS MANAGEMENT POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>▪ To provide record keeping principles that identify and protect local government records of continuing value.</li> <li>▪ To provide guidance on the disposal of local government records, particularly those that have no continuing value.</li> <li>▪ To define strategies that will support and document accountability and responsibility throughout the local government.</li> <li>▪ To demonstrate to elected members how to establish an audit trail tracing the justifications and authorisations for certain courses of action.</li> </ul>

### 1.0 Definitions

**Council** means the Council of the Shire of Gnowangerup (the elected body).

**Shire** means the Shire of Gnowangerup (the administration).

**GDALG** means the General Disposal Authority for Local Government Records.

**Local Government employee** means:

- (a) a person who, whether or not an employee, alone or with others governs, controls or manages a local government organisation;
- (b) a person who, under the Public Sector Management Act 1994, is a public service officer of a local government organisation; or
- (c) a person who is engaged by a local government organisation, whether under a contract for services or otherwise;

and includes, in the case of a local government organisation referred to in the *Public Sector Management Act 1994* Schedule 1 items 5 or 6, a ministerial officer assisting the organisation.

**Local Government Records** means a record created or received by or for a local government organisation or a local government organisation employee or contractor in the course of the work for the organisation.

**Records** means any record of information however recorded and includes:

- (a) anything on which there is writing or Braille;
- (b) a map, plan, diagram or graph,
- (c) a drawing, pictorial or graphic work, or photograph;
- (d) anything on which there are figures, marks, perforations, symbols, having a meaning for persons qualified to interpret them;
- (e) anything for which images, sounds or writings can be reproduced with or without the aid of anything else; and
- (f) anything on which information has been stored or recorded either mechanically, magnetically or electronically.

**State Archive** means a State record that is to be retained permanently.

## 2.0 Policy Statement

2.1 The Shire recognises that its records are a local government owned asset and will ensure that they are managed as such. Ownership and proprietary interest of records created or collected during the course of business (including those from outsourced bodies or contractors) are vested in the Shire of Gnowangerup.

2.2 This policy applies to all Council records created or received by a Shire employee, contractor or Elected Member, or an organisation performing outsourced services on behalf of the Shire of Gnowangerup, regardless of their physical format, storage location or date of creation.

### 2.3 Local Government Records of Continuing Value

Local government records of continuing value are records created or received which:

- (a) Contain information that is of administrative value to the Shire and the Council. These records may be referred to for many administrative purposes, including the need:
  - (i) to check an interpretation of Council policy or the rationale behind it;
  - (ii) to check the facts on a particular case or provide information to management;
  - (iii) to monitor progress and coordination of responses to issues;

- (iv) to document formal communications and/or transactions (e.g. a minute, report or submissions) between elected members and another party; and
  - (v) to document elected members' decisions, directives, reasons and actions.
- (b) Contain information that is of legal value to the Shire and the Council on the basis that there are statutory requirements or court orders that stipulate the retention of records, which must be observed.
  - (c) Contain information of fiscal value to the Shire and the Council that includes original records documenting the receipt, expenditure and control of public money that must be left for a period of time, and will facilitate transparent accountability by the officers responsible.
  - (d) Contain information of **evidential value** to the Shire and the Council such as those that contain information about the legal rights and obligations of the local government including elected members, ratepayers, organisations and the general community.
  - (e) Contain information of **historical value** to the Shire and the Council, and to the State.

#### 2.4 Local Government Records of No Continuing Value

Local Government records of no continuing value are records which:

- (a) Are considered ephemeral (short lived) in that they do not have the attributes stated above and only need to be kept for a limited or short period of time, for example, a few hours or a few days.
- (b) Have only a facilitative or routine instructional value and are used to further some minor activity.

#### 2.5 Elected Member Roles and Responsibilities

Records will be created and kept which properly and adequately record the performance of member functions arising from their participation in the decision-making processes of Council through the creation and retention of records of meetings of Council and Committees of Council. All significant Elected Member records that come through the Shire's administration will be captured into the Shire Record Keeping System.

##### 2.5.1 Appointment Books, Calendars and Diaries

Diaries, appointment books and desk calendars are generally used to record appointments. They may also be used to record messages and notes, some of which may only be a note of a routine nature, and some of which may be of significance to the conduct of Shire or Council business.

It is strongly recommended that elected members maintain separate diaries or appointment books for personal and official use.

Elected Members' diaries or appointment books which have been used to:

- (a) record basic information such as dates and times of meetings and other appointments; or
- (b) record notes and messages, which have been recorded elsewhere and incorporated into the Shire's record keeping system;

have no continuing value and may be destroyed when reference to them ceases (GDALG ref: 1.10).

Elected members' diaries and appointment books, which have been used to record notes and messages of significance to Council business and are not recorded elsewhere; have continuing value and are to be forwarded to the Shire for incorporation into the Shire's record keeping system (GDALG ref: 1.10)

## 2.5.2 Drafts

A draft record is the preliminary form of any writing in electronic or paper formats. Draft records include outlines of addresses, speeches, reports, correspondence, file notes, preparatory notes, calculations and earlier versions of the draft. Drafts may or may not be circulated to other elected members or staff of the Council for comment or revision.

Draft documents which are:

- (a) addresses, speeches, reports, correspondence, file notes that are not circulated to other elected members or staff of the Council, and of which the final version has been produced and forwarded for incorporation into the Shire record keeping system; and
- (b) circulated to other elected members or staff of the Shire, where only editorial or typographical changes have occurred, and of which a final version has been produced and forwarded for incorporation into the Shire's record keeping system;

have no continuing value and may be destroyed when reference to them ceases (GDALG ref: 1.116)

Drafts which document significant decisions, reasons and actions or contain significant information that is not contained in the final form of the records have continuing value and are to be forwarded to the Shire for incorporation into the Shire's record keeping system. Examples of such documents include drafts:

- (a) that contain significant or substantial changes or annotations.
- (b) relating to the formulation of legislation, legislative proposals and amendments.
- (c) relating to the formulation of policy and procedures, where the draft provides evidence of the processes involved or contains significantly more information than the final version.

- (d) of legal documents (contracts, tenders etc).

### 2.5.3 Duplicates

Duplicates are exact reproductions or copies of records where the original or authorised copy of the record is captured in the Shire's record keeping system.

For duplicates of records issued to an Elected Member for comment or revision, see DRAFTS.

Duplicates of:

- (a) records issued to an elected member by the Council or the Shire for information or reference purposes only and where the original or authorised copy is captured in the Shire's record keeping system; and
- (b) internal or external publications issues or received for information or reference purposes (e.g. annual reports, brochures, trade journals, price lists)

have no continuing value and may be destroyed when reference to them ceases (GDALG ref 1.11.1). Duplicates should be placed in the confidential destruction bins in the Council reading room when they are no longer needed.

Duplicates of records received by the elected member and sourced from outside the Shire that are relevant to furthering the business activity of the Council have continuing value and are to be forwarded to the Shire for incorporation into the Shire's record keeping system.

### 2.5.4 Messages and Facilitating Instructions

Messages and other facilitating instructions may be sent or received via a range of methods, such as telephone and voicemail, email, post- it or sticky notes, facsimile, pieces of paper, transmission reports.

Messages and facilitating instructions may be sent or received on a variety of matters. Some messages or facilitating instructions will have continuing value, as they are considered significant to the conduct of Council or Shire business. Others, such as those very routine in nature will only have a short-term value.

Messages that:

- (a) are routine facilitative instructions, such as edit corrections, distribution lists for information purposes, simple administrative instructions and social invitations and messages;
- (b) original messages that have been transferred or transcribed into appropriate formats for incorporation into the Shire's record keeping system; and
- (c) do not relate to the business functions of the Council or the Shire

have no continuing value and may be destroyed when reference to them ceases.  
(GDALG ref 1.11.5)

Messages or facilitating instructions that:

- (a) contain information relating to the business functions of the Council such as directives, proposals, recommendations, definitions or interpretations from the Elected Member to another party or vice versa; and
- (b) are part of an actual business transaction itself, or have policy/procedure implications, or otherwise identified as being significant to the conduct of Council business

have continuing value and are to be forwarded to the Shire for incorporation into the Shire's record keeping system (GDALG ref: 1.11.5)

#### 2.5.5 Working Papers/Records

Working papers / records are papers; background notes and reference material that are used to prepare or complete other documents. These documents become the official record and should be forwarded for capture into the Shire's record keeping system.

Working papers / records that are primarily facilitative and do not relate to:

- (a) significant decisions, reasons or actions; and
- (b) do not contain significant information; and
- (c) where the final document has been forwarded for capture into the Shire's record keeping system

have no continuing value and may be destroyed when reference to them ceases.  
(GDALG ref: 1.11.9)

Working papers/records which document significant decisions, reasons and actions OR contain significant information (even if that information is not contained in the final form of the document); have continuing value and are to be forwarded to the Shire for incorporation into the Shire's record keeping system. (GDALG ref: 1.11.9)

#### 2.5.6 Correspondence

This section deals with local government records not covered under the previous headings and relates to correspondence or "mail" received and sent by elected members.

It covers correspondence received or sent by Elected Members' in any format (e.g. by post, fax, email, courier, hand-delivered) whether received or sent at the Council offices or at an elected member's private residence / post box.

Correspondence addressed to elected members at the Shire of Gnowangerup, including that marked Private, Confidential, Personal, himself/herself, etc, should be opened by designated officers, and if of continuing value, incorporated into the Shire's record keeping system, before forwarding to the elected member.

Correspondence addressed to elected members at their private address/post box that is a local government record and is of continuing value, should be forwarded to the Shire for incorporation by Records Management into Council's record keeping system along with any response which the elected member may have made. Correspondence of no continuing value need not be incorporated into the Shire's record keeping system and may be destroyed when reference to it ceases.

## 2.6 Council Employee Roles and Responsibilities

### 2.6.1 Chief Executive Officer

The Chief Executive Officer is to ensure that there is a system for the maintenance and management of records that is compliant with records management legislation and State guidelines and procedures.

### 2.6.2 Executive and Managers

All executives and managers are to ensure that staff members under their supervision comply with the records management policies and procedures in the Record Keeping Plan.

### 2.6.3 All Staff

All staff are to create and retain records relating to the business activities they perform. They are to identify significant and ephemeral records and ensure significant records are registered in the records management system.

## **EXPLANATORY NOTES:**

There are legislative requirements for managing records, the primary legislation relating to the keeping of public records is the State Records Act 2000 (previously Sections 22-33 of the Library Board of Western Australia Act 1951-1983).

Other legislation impacting upon records management, includes:

- Evidence Act 1906
- Limitation Act 1935
- Freedom of Information 1992
- Local Government Act 1995
- Financial Administration and Audit Act 1985

- Criminal Code 1913 (Section 85)
- Electronic Transactions Act 2003

Under the State Records Act 2000, Council is obligated to prepare and submit an organisational Record-Keeping Plan to the State Records Commission for approval. A State Records Commission (SRC) directive concerning Record-Keeping Plan compilation requirements stipulates that following its adoption, an applicable Record-Keeping Policy be included as part of the Plan, ideally appearing as an appropriately annotated appendix.

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## 2.5 RISK MANAGEMENT POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	xx

<b>Policy No:</b>	2.5
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>Local Government Act 1995 (As Amended) – Section 7.13.</li> <li>Local Government (Audit) Regulations 1996, Regulation 17.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>Nil</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	RISK MANAGEMENT POLICY
<b>Objective:</b>	To provide a policy framework for managing any uncertainty that may impact on the Shire's strategies, goals or objectives.

### 1.0 Policy Statement

It is the Shire's Policy to achieve best practice (aligned with AS/NZS ISO 31000:2009 Risk management), in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

### 2.0 Implementation

The Shire's Management Team will determine and communicate the Risk Management Policy, Objectives and Procedures, as well as, direct and monitor implementation, practice and performance.

Every employee within the Shire is recognised as having a role in risk management from the identification of risks to implementing risk treatments and shall be invited and encouraged to participate in the process.

### 3.0 Definitions

**Risk** means the effect of uncertainty on objectives.

**Note 1:** An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

**Risk Management** means coordinated activities to direct and control an organisation with regard to risk.

**Risk Management Process** means systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

#### 4.0 Risk Management Objectives

- (a) Optimise the achievement of our vision, mission, strategies, goals and objectives.
- (b) Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- (c) Enhance risk versus return within our risk appetite.
- (d) Embed appropriate and effective controls to mitigate risk.
- (e) Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- (f) Enhance organisational resilience.
- (g) Identify and provide for the continuity of critical operations.

#### 5.0 Risk Appetite

The Shire quantified its risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria (**Attachment A**). The criteria are also included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy.

All organisational risks to be reported at a corporate level are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.

#### 6.0 Roles, Responsibilities and Accountabilities

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document).

#### 7.0 Monitor and Review

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

This policy will be kept under review by the Shire's Management Team and its employees. It will be formally reviewed annually.

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**ATTACHMENT A**

<b>Measures of Consequence</b>									
<b>RATING</b>	<b>PEOPLE</b>	<b>INTERRUPTION TO SERVICE</b>	<b>REPUTATION</b>	<b>COMPLIANCE</b>	<b>PROPERTY</b>	<b>NATURAL ENVIRONMENT</b>	<b>FINANCIAL IMPACT</b>	<b>PROJECT</b>	
			(Social / Community)		(Plant, Equip, Buildings)			Time	Budget
<b>Insignificant (1)</b>	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%
<b>Minor (2)</b>	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%
<b>Moderate (3)</b>	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%
<b>Major (4)</b>	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%
<b>Extreme (5)</b>	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 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%

ATTACHMENT A (continued)

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

Risk Matrix					
	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
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)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

ATTACHMENT A (continued)

**Risk Acceptance Criteria**

Risk Rank	Description	Criteria	Responsibility
<b>LOW</b>	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
<b>MODERATE</b>	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
<b>HIGH</b>	Urgent Attention Required	Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Executive Manager / CEO
<b>EXTREME</b>	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

**Existing Controls Ratings**

Rating	Foreseeable	Description
<b>Effective</b>	There is <u>little</u> scope for improvement.	Processes (Controls) operating as intended and aligned to Policies / Procedures. Subject to ongoing monitoring. Reviewed and tested regularly.
<b>Adequate</b>	There is <u>some</u> scope for improvement.	Processes (Controls) generally operating as intended, however inadequacies exist. Nil or limited monitoring. Reviewed and tested, but not regularly.
<b>Inadequate</b>	There is a <u>need</u> 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.

## 2.6 EXECUTION OF DOCUMENTS AND USE OF COMMON SEAL POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	22 June 1998

<b>Policy No:</b>	2.6
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 2.5(2).</li> <li>2. Local Government Act 1995 (As Amended) – Section 9.49A(4)</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995, Section 5.42</li> <li>2. Shire of Gnowangerup Standing Orders Local Law 2016</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

### ADOPTED POLICY

<b>Title:</b>	EXECUTION OF DOCUMENTS AND USE OF COMMON SEAL POLICY
<b>Objective:</b>	To provide guidelines and protocols for the affixing of the Shire of Gnowangerup Common Seal.

#### 1.0 Definitions

**Document** means any paper or electronic document, including communications such as letters and emails, which:

- (a) convey a decision; or
- (b) establish an obligation on the Shire; or
- (c) is ceremonial.

#### 2.0 Authorised Signatories under Delegation

The Shire President and Chief Executive Officer are authorised to affix and sign all documents to be executed under a common seal, however, in the absence of the Shire President and/or the Chief Executive Officer, as the case may be, the Deputy President and the Acting Chief Executive Officer are authorised to affix the Common Seal.

3.0 Details of all transactions where the Common Seal has been affixed shall be recorded in a register kept by the Chief Executive Officer, with such register to record each date on which the common seal was affixed to a document, the nature of the said document, and the parties to any agreement to which the common seal was affixed. The register is to record each transaction by an identifying sequential number and this number is to be recorded against the Common Seal as it is affixed (refer to \* shown in below examples).

#### 4.0 Document Types

For clarity, Appendix A to this Policy outlines those documents where the Common Seal should be applied as part of the Execution.

### 5.0 Method of Affixing the Common Seal

Below are examples of how documents should be executed under the common seal:

#### Example A – Where the Common Seal is Affixed by Resolution of Council

DATED: \_\_\_\_\_ 20\_\_

The Common Seal of the Shire of Gnowangerup was affixed by authority of a resolution of the Council in the presence of:

\_\_\_\_\_  
[INSERT NAME OF PRESIDENT]  
PRESIDENT

\_\_\_\_\_  
[INSERT NAME OF CEO]  
CHIEF EXECUTIVE OFFICER

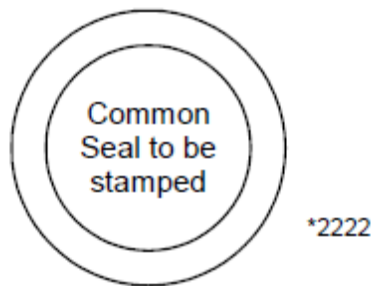


#### Example B: Other Documents

DATED: \_\_\_\_\_ 20\_\_

The Common Seal of the Shire of Gnowangerup was affixed in the presence of:

\_\_\_\_\_  
[INSERT NAME OF PRESIDENT]  
  
\_\_\_\_\_  
[INSERT NAME OF CEO]  
CHIEF EXECUTIVE OFFICER





**APPENDIX A**

Document Type * Common Seal <u>only</u> to be applied where specified in a document prepared by an external party.	Common Seal	EXECUTION BY SIGNATURE ONLY	
		Shire President	CEO or Delegated Officer
<b>Local Laws</b> – made and amended	✓	✗	✗
<b>Planning Schemes</b> – adopted and amended	✓	✗	✗
<b>Land Transaction documents</b> , including: <ul style="list-style-type: none"> <li>• sale;</li> <li>• purchase;</li> <li>• vesting;</li> <li>• contributed assets;</li> <li>• Notifications of factors affecting land under 70A of the Land Transfer Act 1893 – lodge or withdraw</li> <li>• Easements – <u>by land transfer</u> <ul style="list-style-type: none"> <li>○ Rights of carriage way;</li> <li>○ Rights of support to land burdened by buildings;</li> <li>○ Rights to erect a party wall;</li> <li>○ Rights to light and air (Property Law Act 1969);</li> <li>○ Rights to take water from wells or bores;</li> <li>○ Rights to install and operate drains and drainage works;</li> <li>○ Rights to install, maintain and operate oil, gas or other pipelines;</li> <li>○ Rights to install, maintain and operate electric power lines, telephone and other cables and supporting pylons.</li> </ul> </li> <li>• Restrictive Covenants – by land transfer</li> <li>• Deeds – land transfer for public purposes</li> </ul>	✗	✓	✓
<b>Land Transaction documents</b> , including: <ul style="list-style-type: none"> <li>• Caveats - registering or removing</li> <li>• Leases</li> <li>• Easements – <u>by deed, deposited plan or other legal instrument</u> <ul style="list-style-type: none"> <li>○ Rights of carriage way;</li> <li>○ Rights of support to land burdened by buildings;</li> <li>○ Rights to erect a party wall;</li> <li>○ Rights to light and air (Property Law Act 1969);</li> <li>○ Rights to take water from wells or bores;</li> <li>○ Rights to install and operate drains and drainage works;</li> <li>○ Rights to install, maintain and operate oil, gas or other pipelines; and</li> <li>○ Rights to install, maintain and operate electric power lines, telephone and other cables and supporting pylons.</li> </ul> </li> <li>• Restrictive Covenants – lodge, modify or withdraw (other than by land transfer)</li> <li>• Deeds</li> <li>• Legal agreements</li> </ul>	✓	✗	✗
<b>Mortgages, Loans and Debentures</b>	✓	✗	✗
<b>Power of Attorney</b> to act for the Shire	✓	✗	✗
<b>State or Commonwealth Government Funding Agreements</b>	✗	✗	✓

Document Type * Common Seal <u>only</u> to be applied where specified in a document prepared by an external party.	Common Seal	EXECUTION BY SIGNATURE ONLY	
		Shire President	CEO or Delegated Officer
<b>Grants and Funding Agreements</b> with private agencies (incoming and outgoing)	x	x	✓
<b>Memorandum of Understanding</b>	x	✓	✓
<b>Contracts and legal instruments</b> , including contract variations, related to: <ul style="list-style-type: none"> <li>• Procurement Contracts</li> <li>• Service Agreements (incoming or outgoing services)</li> <li>• Heritage Agreements</li> <li>• Acquittal of planning conditions</li> <li>• Maintenance of the public realm</li> </ul>	✓	x	x
<b>Development, subdivision and strata-title approvals</b> for Shire Land	x	x	✓
<b>Memorial</b> <ul style="list-style-type: none"> <li>• <u>Deed Poll Registration</u>: A document lodged under the Registration of Deeds Act 1856, notifying the change of name of a person.</li> <li>• <u>Memorial of Advertisement</u>: A document lodged at the Office of Titles by a Local Authority evidencing that the legal requirements necessary to sell land for the non-payment of rates, have been attended to.</li> <li>• <u>Prohibiting dealings in land</u>: A document lodged at the Office of Titles under one of a number of statutes, which when noted on a Certificate of Title acts as a caveat.</li> </ul>	x	x	✓
Documents that fulfil a <b>statutory local government duty or power</b> , for which there is no power of delegation or authorisation and is a matter which constitutes a potential risk to the Shire.	x	x	✓
<b>Communications</b> on behalf of the Shire, with: Commonwealth or State Ministers	<p><b>Note:</b> <i>Officers are authorised to sign routine day to day operational communications where the recipient is of a similar organisational level as the Shire Officer.</i></p>	x	✓
<b>Communications</b> on behalf of the Shire, with CEOs of: <ul style="list-style-type: none"> <li>• Commonwealth or State Government Departments</li> <li>• Industry representative bodies</li> </ul>		x	x
<b>Communications</b> on behalf of the Shire, relevant to the day-to-day operations of the Shire and which are subject of a level of political sensitivity or potential risk to the Shire.	x	x	✓
<b>Ceremonial Certificates:</b> <ul style="list-style-type: none"> <li>• Honorary Freeman</li> <li>• Honorary Citizenship</li> </ul>	✓	x	x
<b>Deeds of Settlement</b> – Employee matters	x	x	✓
<b>Enterprise Bargaining Agreements</b>	x	x	✓

## 2.7 BUSINESS CONTINUITY MANAGEMENT POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	xx

<b>Policy No:</b>	2.7
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Act 1995 (As Amended) – Part 5.

<b>Legal (Subsidiary):</b>
1. AS/NZS 5050:2010 Business Continuity

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	BUSINESS CONTINUITY MANAGEMENT POLICY
<b>Objective:</b>	<p>To provide a policy framework to:</p> <ul style="list-style-type: none"> <li>• Ensure the continuity of critical business functions;</li> <li>• Allocate Business Continuity Management (BCM) roles and responsibilities in the event of a critical incident;</li> <li>• Allocate responsibility for the implementation, monitoring and review of the BCM documentation;</li> <li>• Provide a consistent approach to BCM that is aligned to the Australian Standards; and</li> <li>• Integrate BCM within the Shire’s Risk Management, Critical Incident Management, Disaster Recovery and Emergency Management frameworks.</li> </ul>

### 1.0 Definitions

**Acceptable level of performance** means the lowest acceptable level of service that can be tolerated during a disruption.

**Business continuity** means the ability of the Shire to provide service and support for its customers and maintain critical operations before, during and after a significant disruption.

**Business continuity management** means the process for managing operations during and following a disruption, to ensure that critical functions can be maintained or restored quickly with minimal impact on staff, customers and the community.

**Business continuity plan** means an approved and tested document with instructions and procedures that provides guidance on the management of operations to minimise the impact of a significant disruption.

**Business impact analysis** means a detailed risk analysis that examines the nature and extent of possible disruptions and the likelihood of the resulting consequences in order to gather information about critical functions, dependencies and resource requirements.

**Significant disruption** means a sudden, unplanned event resulting in inconvenience and disruption to operations, which requires non routine management.

## 2.0 Policy Statement

2.1 The objective of business continuity management is to minimise the impact of a disruptive event on operations and the delivery of services to the community by ensuring that the organisation develops an effective Business Continuity Framework and that relevant Business Continuity Plans are in place. Examples of disruptive events include: natural disasters; fire or flood damage to Council facilities; IT business systems failure; and telecommunications failure.

A key outcome sought from Council's Business Continuity Framework is to identify the minimum level of acceptable performance the organisation wishes to maintain in the event of a disruption, and to clearly state the infrastructure and resources required to achieve and sustain critical business objectives.

2.2 Business Continuity Plan (BCP) - collates the instructions / actions that underpin the business continuity management strategy for the Shire's critical functions. It is used to manage incidents. The BCP details continuity / interim actions to be immediately implemented to achieve the highest level of operational performance with the resources available and taking into account the specifics of the interruption situation.

2.3 The Shire's BCM framework is currently being developed but will incorporate Emergency Management, Critical Incident Management, Business Recovery and Disaster Recovery.

## 3.0 Business Continuity Management Principles

3.1 Business Continuity Management is an integral element in the Shire's Risk Management processes.

3.2 Business continuity will be managed in accord with the procedures set out in the Shire's Business Continuity Management Framework. Those procedures will include the development of a Business Continuity Plan.

## 4.0 Roles and responsibilities

4.1 Council is responsible for overseeing the management and assessment of risk across the Shire.

4.2 On the advice of the Audit and Risk Management Committee, Council will set the policy for the Shire's business continuity management.

4.3 The Deputy Chief Executive Officer is responsible for the implementation of business continuity management including the oversight of appropriate documentation, training, testing and monitoring of the BCM program.

- 4.4 The Chief Executive Officer and Deputy Chief Executive Officer are the Business Continuity Plan Owners with responsibility for ensuring that all critical functions under their responsibility are addressed in the Business Continuity Plan.
- 4.5 All Shire employees and councillors are expected to recognise the importance of business continuity, to be familiar with the provisions of this policy and to support the processes that will appropriately manage a significant disruption to the Shire's operations and business.

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## 2.8 CUSTOMER SERVICE POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	16 December 2015

<b>Policy No:</b>	2.8
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Customer Service Charter

<b>Legal (Subsidiary):</b>
1. Nil

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	CUSTOMER SERVICE POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>To provide guidance to staff and customers in relation to the standards of service and the process for making compliments, enquiries and requests, and complaints in relation to Council services.</li> </ul>

### 1.0 Purpose

To facilitate consistent standards of service delivery across Council and to provide a mechanism whereby compliments and complaints may be received and processed.

### 2.0 Scope

This policy covers all services provided by Council to all of its customers.

### 3.0 Policy Statement

The mission of the Shire of Gnowangerup is to demonstrate leadership in the provision of facilities infrastructure and services that meets the needs of the community. One method the Shire has employed to do this is through its Customer Service Charter.

This Customer Service Charter was developed in accordance with the requirements of the Local Government Act 1995 and outlines our commitment to customers in accordance with our mission statement, and provides a formalised process for making complaints. It outlines customers' rights, the standards customers can expect when dealing with Council and what a customer can do if dissatisfied with Council decisions or actions.

### 4.0 Our Commitment to Customer Service

The Council is committed to the provision of timely, efficient, consistent and quality services provided by polite and helpful officers that meet our customer's expectations.

The Council places great emphasis on the efficient handling of complaints. Our aim at all times is to provide a quality service. Council may not be able to provide complete satisfaction but will always be trying for the best possible solution. To achieve this, customers are encouraged to voice their complaints and from Council's perspective to work toward increasing customer satisfaction and continuously improve our services by responding to customer complaints as efficiently and effectively as possible.

#### 5.0 Who are our Customers?

A customer is any person or organisation having dealings with or using the services of the Council.

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## 2.9 PERSONAL MOBILE DEVICE (INCLUDING BYOMD) POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	21 December 2016

<b>Policy No:</b>	2.9
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Nil

<b>Legal (Subsidiary):</b>
1. Nil

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	PERSONAL MOBILE DEVICE (INCLUDING BYOMD) POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>To provide direction on the deployment, use and maintenance of mobile devices within the Shire of Gnowangerup so that councillors and staff are aware of their individual responsibilities in relation to the use and security of mobile devices for the transmission and storage of information, and access to the Shire of Gnowangerup's systems and infrastructure.</li> </ul>

### 1.0 Introduction

The Shire of Gnowangerup recognises the need to embrace new and emerging technologies to improve the way business is conducted and contribute to improving the way the Shire meets its business objectives.

Mobile devices are becoming a common and cost effective tool for information management and communication. In addition to the increased prevalence of mobile devices, Councillors and staff are also increasingly requesting the option of connecting their own mobile devices (Bring Your Own Mobile Device – BYOmD) to Shire equipment and networks.

### 2.0 Scope

This policy applies to all Councillors and staff.

Mobile devices covered by this policy are approved non-Shire owned devices of the following types:

- Notebook, palmtop, laptop computer equipment;
- Smartphones or PDA (Personal Digital Assistant) devices used for data storage, calendars, contacts and task lists;
- Mobile phones where mobile internet (e.g.3G/4G) technology is used for email correspondence;
- Smartphone devices capable of running third-party or downloadable applications (E.G, iPhone, iPad, Android, Blackberry, Windows Mobile, etc.) and;



- All removable media including CD/DVD, USB devices or any other type of removable media.

### 3.0 Policy Statement

Council members and staff may be permitted to connect non-Shire owned mobile devices to the Shire of Gnowangerup's infrastructure for the express purpose of receiving email, contact and calendar updates.

Permission to connect non-Shire owned mobile devices to the Shire of Gnowangerup's systems and infrastructure for the express purpose of receiving email, contact and calendar updates, can only be completed with express authorisation in writing by the CEO.

In addition to adherence to all other terms of this Policy, the use of non-Shire owned mobile devices connected to the Shire of Gnowangerup's network, requires the user's signed written acceptance and implementation of the following conditions:

- No Shire data other than mail, contacts and calendar items may be stored in the non-Shire owned devices unless expressly authorised in writing by the CEO;
- Non-Shire owned devices will not be supported by the Shire of Gnowangerup with the exception of connectivity to the Shire of Gnowangerup's services;
- The Shire of Gnowangerup will accept no liability for functionality, serviceability or performance associated with the device and any responsibility with regard to warranty will reside solely between the owner/user of the device and the supplier/manufacture; and
- The Shire of Gnowangerup reserves the right to terminate the BYOMD programs at any time and for any reason.

### 4.0 Indemnity

The Shire bears no responsibility whatsoever for any legal action threatened or commenced due to conduct and activities of Councillors and staff in accessing or using these resources or facilities. All Councillors and staff indemnify the Shire against any and all damages, costs and expenses suffered by the Shire arising out of any unlawful or improper conduct and activity, and in respect of any action, settlement or compromise, or any statutory infringement.

Legal prosecution following a breach of these conditions may result independently from any action by the Shire.

## 2.10 RELATED PARTIES TRANSACTIONS POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	25 October 2017

<b>Policy No:</b>	2.10
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government (Financial Management) Regulations 1996, Regulation 5A

<b>Legal (Subsidiary):</b>
1. Australian Accounting Standard AASB 124 Related Party Disclosures

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	RELATED PARTIES TRANSACTIONS POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>To ensure that the existence of certain related party relationships, related party transactions and information about the transactions, necessary for users to understand the potential effects on the Financial Statements are properly identified, recorded in Council's systems, and disclosed in Council's General Purpose Financial Statements in compliance with Australian Account Standard AASB 124.</li> </ul>

### 1.0 Background

This Policy has been developed to provide guidance in complying with the *Local Government (Financial Management) Regulations 1996, Regulation 5A*, which requires Council to prepare its General Purpose Financial Statements in compliance with Australian Accounting Standards. The relevant standard for the purpose of this Policy is *AASB 124 Related Party Disclosures, July 2015 (AASB 124)*.

### 2.0 Definitions

The following definitions apply to the terms used in this policy:

**Close family members or close members of the family** means in relation to Key Management Personnel (KMP), family members who may be expected to influence, or be influenced by that KMP in their dealings with Council will include:

- That person's children and spouse or domestic partner;
- Children of that person's spouse or domestic partner; and
- Dependents of that person or that person's spouse or domestic partner.

For the purpose of AASB 124, close family members could include extended members of a family (such as, without limitation, parents, siblings, grandparents, uncles/aunts or cousins) if they could be expected to influence, or be influenced by, the KMP in their dealings with Council.

**KMP** means Key Management Personnel being person(s) having authority and responsibility for planning, directing and controlling the activities of Council. Specifically, KMP of Council are:

- a) Shire President;
- b) Other Councillors;
- c) Chief Executive Officer; and
- d) Employees designated as 'senior employees' under section 5.37 of the *Local Government Act 1995 (Deputy CEO)*.

**Ordinary citizen transactions** means transactions that an ordinary citizen would undertake with Council which is undertaken on arm's length terms and in the ordinary course of carrying out Council's functions and activities. Examples of ordinary citizen transactions assessed to be not material in nature are:

- a) Paying rates and utility charges; and
- b) Using Council's public facilities after paying the corresponding fees.

**Related party** means a person or entity that is related to Council pursuant to the definition contained in AASB 124, Paragraph 9. Examples of related parties of Council are:

- a) KMP;
- b) Close family members of KMP; and
- c) Entities that are controlled, or jointly controlled, by KMP or their close family members.

**Related party transaction** means a transfer of resources, services or obligations between the Council and a related party, regardless of whether a price is charged. Examples of related party transactions are:

- a) Purchases or sales of goods;
- b) Purchases or sales of property and other assets;
- c) Rendering or receiving of services;
- d) Rendering or receiving of goods;
- e) Leases;
- f) Transfers under licence agreements;
- g) Transfers under finance arrangements (example: loans);
- h) Provision of guarantees (given or received);
- i) Commitments to do something if a particular event occurs or does not occur in the future; and
- j) Settlement of liabilities on behalf of Council or by Council on behalf of that related party.

**Related party disclosure** means a document entitled Related Party Disclosure by Key Management Personnel in the form set out in Attachment A.

### 3.0 Policy Statement

Council, in complying with the disclosure requirements in AASB 124, will:

- a) Identify related party relationships, related party transactions and ordinary citizen transactions;

- b) Identify information about related party transactions for disclosure;
- c) Establish systems to capture and record the related party transactions and information about those transactions;
- d) Identify circumstances in which disclosure of the items in subparagraphs (a) and (b) are required;  
and
- e) Determine the disclosures to be made about those items in the General Purpose Financial Statements for the purposes of complying with AASB 124.

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## 2.11 APPOINT ACTING CHIEF EXECUTIVE OFFICER POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	14 February 2018

<b>Policy No:</b>	2.11
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Act 1995, section 5.36(2)(a)

<b>Legal (Subsidiary):</b>
1. Nil

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	APPOINT ACTING CHIEF EXECUTIVE OFFICER POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>To provide for the appointment of the Shire's current Deputy Chief Executive Officer to perform the role of Acting Chief Executive Officer during approved absences of the Chief Executive Officer.</li> </ul>

- 1.0 In accordance with the requirements of the Local Government Act 1995, section 5.36(2)(a), Council has determined that the person appointed as the permanent incumbent to the position of Deputy Chief Executive Officer is suitably qualified to perform the role of Acting Chief Executive Officer.
- 2.0 The Shire's incumbent Deputy Chief Executive Officer is VINCENT (VIN) FORDHAM LAMONT.
- 3.0 Appointment to the role of Acting Chief Executive Officer shall be made in writing by the Chief Executive Officer for a defined period that does not exceed 3 months. A Council resolution is required for periods exceeding 3 months.
- 4.0 The Deputy Chief Executive Officer will be appointed to the role of Acting Chief Executive Officer at the discretion of the Chief Executive Officer.

## 2.12 LEGISLATIVE COMPLIANCE POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	xx

<b>Policy No:</b>	2.12
<b>Date Last Reviewed:</b>	N/A

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 6.5.</li> <li>2. Local Government Act 1995 (As Amended) – Section 7.13.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Regulation 5, Local Government (Financial Management) Regulations 1996;</li> <li>2. Regulation 17, Local Government (Audit) Regulations 1996.</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	LEGISLATIVE COMPLIANCE POLICY
<b>Objective:</b>	To provide a policy framework for the establishment of documented processes and procedures to ensure the local government complies with legislative requirements.

### 1.0 General

The local government will have appropriate processes and structures in place to ensure that legislative requirements are achievable and are integrated into the operations of the local government.

These processes and structures will aim to:-

- Develop and maintain a system for identifying the legislation that applies to the Shire's activities.
- Assign responsibilities for ensuring that legislation and regulatory obligations are fully implemented.
- Provide training for relevant staff, Councillors, volunteers and other relevant people in the legislative requirements that affect them.
- Provide people with the resources to identify and remain up-to-date with new legislation.
- Establish a mechanism for reporting non-compliance.
- Review accidents, incidents and other situations where there may have been non-compliance.
- Review audit reports, incident reports, complaints and other information to assess how the

systems of compliance can be improved.

## 2.0 Roles and Responsibilities

### (a) Councillors and Committee Members

Councillors and Committee members have a responsibility to be aware and abide by legislation applicable to their role.

### (b) Senior Management

Senior Management should ensure that directions relating to compliance are clear and unequivocal and that legal requirements which apply to each activity for which they are responsible are identified. Senior Management should have systems in place to ensure that all staff are given the opportunity to be kept fully informed, briefed and/or trained about key legal requirements relative to their work within the financial capacity to do so.

### (c) Employees

Employees have a duty to seek information on legislative requirements applicable to their area of work and to comply with the legislation.

Employees shall report through their supervisors to Senior Management any areas of non-compliance that they become aware of.

## 3.0 Implementation of Legislation

The local government will have procedures in place to ensure that when legislation changes, steps are taken to ensure that future actions comply with the amended legislation.

## 2.13 INTERNAL CONTROL POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	xx

<b>Policy No:</b>	2.13
<b>Date Last Reviewed:</b>	N/A

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 6.5.</li> <li>2. Local Government Act 1995 (As Amended) – Section 7.13.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Regulation 5, Local Government (Financial Management) Regulations 1996.</li> <li>2. Regulation 17, Local Government (Audit) Regulations 1996.</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	INTERNAL CONTROL POLICY
<b>Objective:</b>	To provide a policy framework for the establishment of documented internal controls that are implemented based on risk management principles.

### 1.0 General

Systems of policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations. These systems not only relate to accounting and reporting but also include communication and organisational processes both internally and externally, staff management and error handling.

### 2.0 Internal Control Framework

An appropriate and effective internal control framework is the responsibility of all employees. All employees are accountable for implementing systems, controls, processes and procedures in their own area of responsibility and will play a part in the internal control framework in differing degrees.

The Audit Committee and Council are responsible for mandating that a strong internal control framework be implemented in order to have assurance of the good governance of the organisation. The Chief Executive Officer will report regularly to the Audit Committee and Council on the review and improvement to Council's internal control framework.

### 3.0 Monitoring, Reviewing and Reporting



A monitoring and reporting system will be implemented which will provide biannual reports to management, the Audit Committee and Council on the status of Risk Management, Internal Controls and Legislative Compliance within the local government. These reports will identify specific areas for review.

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## 2.14 COUNCIL BRIEFING SESSION / WORKSHOP PROTOCOLS POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	xx

<b>Policy No:</b>	2.14
<b>Date Last Reviewed:</b>	N/A

<b>Legal (Parent):</b>
1. Local Government Act 1995

<b>Legal (Subsidiary):</b>
1. Local Government (Administration) Regulations 1996
2. Shire of Gnowangerup Standing Orders Local Law 2016
3. Department of Local Government and Communities Operational Guideline No.5

Delegation of Authority Applicable	No
Delegation Number	N/A

Work Procedure Applicable	No
Work Procedure Number	N/A

ADOPTED POLICY	
<b>Title:</b>	COUNCIL BRIEFING SESSION / WORKSHOP PROTOCOLS POLICY
<b>Objective:</b>	<b>To provide a functional, transparent and legally compliant meetings framework that engages elected members in policy and strategy development, and to facilitate the opportunity for elected members to explore concepts and ideas with the assistance and collaboration of Council Officers.</b>

### 1.0 Council Briefing Session Protocols

- 1.1 Council Briefing Sessions / Workshops are intended to provide all Councillors with the opportunity to have detailed discussion on ideas and concepts for the betterment of the District, to provide succinct direction to staff on how best to progress any particular Council initiative.
- 1.2 Where a particular Council idea or concept is considered worthy of detailed Council discussion and/or deliberation, a Council Briefing Session / Workshop may be established at the discretion of the Council.
- 1.3 The Shire President shall preside at all Council Briefing Sessions / Workshops.
- 1.4 In the Shire President's absence, the Deputy Shire President shall preside at all Council Briefing Sessions / Workshops.
- 1.5 In the absence of both the Shire President and the Deputy Shire President, Councillors in attendance at the Council Briefing Session / Workshop shall elect a Councillor to preside.

- 1.6 Shire staff will, if requested to do so, prepare a Discussion Paper, which addresses all salient matters pertaining to the idea or concept to assist a Council Briefing Session / Workshop in its deliberations.
- 1.7 Where a Discussion Paper is produced for presentation at a Council Briefing Session / Workshop, a Consensus Outcome shall be recorded in a Council Briefing Session / Workshop Outcomes Schedule.
- 1.8 Any Consensus Outcome arising as a consequence of the presentation of a Discussion Paper to a Council Briefing Session / Workshop shall be tabled at the next available Council Meeting in the form of an Agenda Item, with the resultant staff recommendation reflecting the Consensus Outcome.
- 1.9 Where, at a Council Briefing Session / Workshop, a deputation from a community representative or group is accommodated, a summary of the outcomes arising from a deputation shall be recorded in the resultant Council Briefing Session / Workshop Outcomes Schedule.
- 1.10 Council Briefing Sessions / Workshops will be generally open to the public, unless the Presiding Member determines otherwise.
- 1.11 No formal decisions will be made at Council Briefing Sessions / Workshops. All outcomes arising from Council Briefing Sessions / Workshops will be by consensus agreement amongst Councillors.
- 1.12 No discussion of any nature will be permitted at Council Briefing Sessions / Workshops on any matter listed for deliberation on the Agenda prepared for the immediately following Council Meeting.
- 1.13 Elected Members, employees, consultants and other participants shall disclose their financial interests and other prescribed interests in matters to be discussed at a Council Briefing Session / Workshop. Should a person disclose an interest, they must leave the Briefing Session / Workshop for the discussion of the item.

## 2.15 PUBLIC INTEREST DISCLOSURES POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	xx

<b>Policy No:</b>	2.15
<b>Date Last Reviewed:</b>	N/A

<b>Legal (Parent):</b>
1. Public Interest Disclosures Act 2003.

<b>Legal (Subsidiary):</b>
1. Public Interest Disclosure Regulations 2003

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	PUBLIC INTEREST DISCLOSURES
<b>Objective:</b>	To facilitate and encourage the disclosure of public interest information and provide protection to those who make disclosures.

- 1.0 The principal Executive Officer, being the Chief Executive Officer of the Shire, shall comply with the following requirements under the Public Interest Disclosures Act 2003:
- 1.1 Designate the occupant of a specified position with the authority as the person responsible for receiving disclosures of public interest information.
  - 1.2 Provide protection from detrimental action or the threat of detrimental action for any employee of the public authority who makes an appropriate disclosure of public interest information.
  - 1.3 Ensure that his or her public authority complies with this Act.
  - 1.4 Ensure that his or her public authority complies with the code established by the Commissioner under Section 20.
  - 1.5 Prepare and publish internal procedures relating to the authority's obligations under this Act.
  - 1.6 Provide information annually to the Commissioner on:
    - (a) The number of public interest disclosures received by a responsible officer of the authority over the report period;
    - (b) The results of any investigations conducted as a result of the disclosures and the action, if any, taken as a result of each investigation; and
    - (c) Such other matters as are prescribed.
  - 1.7 Provide awareness training to all new employees through the induction process, in accordance with provisions of the Public Interest Act 2003.

- 2.0 The internal procedures relating to the Council’s obligations under the Public Interest Disclosure Act 2003 are contained in the document titled “Internal Procedures - Public Interest Disclosure Guidelines”.

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# 3. HUMAN RESOURCES & COMMUNICATION

## 3.1 TRAINING AND DEVELOPMENT POLICY

<b>Policy Type:</b>	Human Resources & Communication
<b>Date Adopted:</b>	28 October 2015

<b>Policy No:</b>	3.1
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Industry Award

<b>Legal (Subsidiary):</b>
1. Nil

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	TRAINING AND DEVELOPMENT POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>To provide a framework for the ongoing training and development of the organisation's employees.</li> </ul>

1.0 As an organisation, training is viewed by the Shire of Gnowangerup as an important aspect of Work Force Planning, and is not an ad hoc arrangement.

2.0 The Shire of Gnowangerup is committed to:

- The development and improvement of its employees' competencies through training;
- Ensuring that employees meet the regulatory compliance requirements of positions;
- Assisting employees with their career aspirations where practicable;
- Ensuring that training for compliance will take precedence over all other training; and
- Recruiting and motivating staff using training as an incentive.

3.0 The Shire will support employees, where practicable, to attend appropriate conferences, seminars and training programs relating to their individual function and responsibilities as detailed in position descriptions and their individual Training and Development Plan.

## 3.2 DISPUTE RESOLUTION AND GRIEVANCE POLICY

<b>Policy Type:</b>	Human Resources & Communication
<b>Date Adopted:</b>	22 June 1998

<b>Policy No:</b>	3.2
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>Local Government Industry Award.</li> <li>Operational Works Crew Enterprise Agreement</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>Nil</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	DISPUTE RESOLUTION AND GRIEVANCE POLICY
<b>Objective:</b>	To provide employees with a means by which to resolve disputes and grievances.

- The Shire of Gnowangerup (SOG) recognises the value of maintaining a positive workplace. Key to this is providing clear information about how grievances, disputes and allegations of serious misconduct are defined and managed on a case by case basis in a fair and reasonable manner.
- The CEO shall ensure that a Grievance Procedure is implemented and reviewed.
- Where possible, and in accordance with relevant awards and enterprise bargaining agreements, disputes and grievances between employees and the Shire will be resolved at site level.
  - Leading Hands, Supervisors, and Managers should be provided with the opportunity to resolve issues through the proper channels.
- Where appropriate, and at the employee's request, Union Delegates will assist in the resolution of a dispute.
- If at any stage the issue escalates to a stage where Union Officials become involved, the Deputy CEO must be informed.
- Without prejudice to either party, work should continue in accordance with normal practices while the matters in dispute are being dealt with. If the situation is untenable, the Deputy CEO may elect to authorise alternative arrangements.

### 3.3 EMPLOYEE STUDY ASSISTANCE POLICY

<b>Policy Type:</b>	Human Resources & Communication
<b>Date Adopted:</b>	28 October 2015

<b>Policy No:</b>	3.3
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Industry Award.</li> <li>2. Operational Works Crew Enterprise Agreement</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Nil</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	EMPLOYEE STUDY ASSISTANCE POLICY
<b>Objective:</b>	To provide a policy framework for employees who endeavour to further their education (as it relates to their position) through the provision of a financial subsidy and time off for study.

- 1.0 Study assistance relates to any qualification gained through University/TAFE (or Technical Institute)/College which is nationally recognised.
- 2.0 Permanent employees who have completed their probationary period may be eligible for study assistance.
- 3.0 Approval may be granted only where there is clear relevance between current or prospective duties and the studies to be undertaken.
- 4.0 Applications for study assistance must be made annually.
- 5.0 The Shire will allocate in the Annual Budget a sum to assist with the costs associated with employee study assistance.
- 6.0 Financial Assistance
  - 6.1 The Shire will consider reimbursement to the maximum value of \$500 or up to \$1000 at CEO's discretion in any year for a first degree or education through a recognised provider (e.g. University or TAFE):
    - (a) Authorisation prior to commencement of the program is required, in order that the contents of the program can be assessed to ascertain the relevance to current work duties and responsibilities;
    - (b) Employees must pay for the approved unit(s) up front and pass the unit(s), prior to any reimbursement claim being made; and



- (c) In order to claim reimbursement, employees must complete the study assistance claim form, provide the receipt of payment and a transcript of results obtained.

6.2 Council will not reimburse Higher Education Contribution Payments (HECS), or payments made under the Post Graduate Education Loan Scheme (PELS).

## 7.0 Time Off For Study

7.1 The Shire will consider up to five (5) hours per week, paid time off for employees who wish to gain higher education through a recognised provider (i.e. University or TAFE):

- (a) For time off to study to be approved, employees must satisfy the Shire that all endeavours have been made to study outside working hours, e.g. evening classes, correspondence, etc and that rostered days off are being utilised (this may include a change to the rostered day off in order to accommodate study hours);
- (b) The five (5) hours per week shall include travel time to and from the place of study;
- (c) Reasonable time for examinations will be considered;
- (d) A study assistance application form must be completed and approved prior to time off for study being commenced; and
- (e) Time off is offered as an alternative to financial assistance and must be applied for on an annual basis.

7.2 The process currently in place for staff to apply for this benefit will ensure the above requirements are met and therefore will enable the benefit to be provided as an exempt fringe benefit

### 3.4 OCCUPATIONAL SAFETY AND HEALTH POLICY

<b>Policy Type:</b>	Human Resources & Communication
<b>Date Adopted:</b>	28 October 2015

<b>Policy No:</b>	3.4
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Occupational Safety &amp; Health Act 1984.</li> <li>2. Occupational Safety &amp; Health Regulations 1996</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Australian Standards 4801</li> <li>2. Codes of Practice</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	OCCUPATIONAL SAFETY AND HEALTH POLICY
<b>Objective:</b>	<p><b>To:</b></p> <ul style="list-style-type: none"> <li>• Improve work safety conditions;</li> <li>• Continuously review and improve the Shire’s safety performance;</li> <li>• Ensure the Shire’s safety and health obligations are met; and</li> <li>• Ensure safety and health is given priority when managing our operations.</li> </ul>

1.0 The Shire of Gnowangerup is committed to creating and maintaining a safe and healthy place to work.

2.0 The Shire:

- (a) values its employees, volunteers and contractors;
- (b) will aim to ensure all its employees, volunteers and contractors work safely so that the safety and health of community members and visitors is not adversely affected by what the Shire does;
- (c) believes that good performance of occupational safety and health practices is essential to everyone’s well-being; and
- (d) will regularly review its Occupational Safety and Health Management Plan and this Policy.

3.0 Responsibilities

3.1 Management

All managers and supervisors are expected to:

- (a) lead by good example, create, adopt and maintain safe work practices and behaviours that lend to safe and healthy work environments;
- (b) resource the workplace and the employees so they can operate safely;
- (c) remove barriers that could prevent a safe and healthy environment;

- (d) promote and maintain standards defined by our Safety Management Plan and Occupational Safety and Health legislation.

### 3.2 Employees and Volunteers

All employees and volunteers are expected to:

- (a) lead by good example, participate in safe work practices and behaviours that lend to safe and healthy work environments;
- (b) work respectfully and foster professional and healthy relationships with fellow team members and co-workers;
- (c) follow work procedures and instructions that will assist in meeting the objectives of this Policy;
- (d) follow the training they have been provided with, in order to work safely; and
- (e) report on hazards, incidents and safety concerns within the procedures of the Safety Management Plan.

### 3.3 All contractors are expected to:

- (a) work within their own Safety Management Plans and to liaise with the Shire about its Safety Management Plan when the contractor and the Shire share workspaces and areas;
- (b) work with the Shire in identifying and reporting on hazards, incidents and safety concerns;
- (c) work respectfully in the Shire's work environment and foster professional and healthy relationships with Shire employees, volunteers and other Shire engaged contractors;
- (d) represent positive, safe and healthy practices as contractors to the community when working for the Shire.

### 3.5 HARASSMENT, BULLYING AND ANTI-DISCRIMINATION POLICY

<b>Policy Type:</b>	Human Resources & Communications
<b>Date Adopted:</b>	28 October 2015

<b>Policy No:</b>	3.5
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Equal Opportunity Act 1992</li> <li>2. Local Government Act 1995</li> <li>3. Discrimination Act 1991</li> <li>4. Sex Discrimination Act 1984</li> <li>5. Racial Discrimination Act 1980</li> <li>6. Disability Discrimination Act 1992</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Disability Discrimination Regulations 1996</li> <li>2. Occupational Safety and Health Act 1984</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	HARASSMENT, BULLYING AND ANTI-DISCRIMINATION POLICY
<b>Objective:</b>	<b>To outline the Shire’s position on the provision of a healthy work environment founded upon the elimination of harassment, discrimination and victimisation (including bullying) in regard to sex, race, disability, sexual orientation, gender history, age religion, pregnancy, physical impairment, trade union association, social origin/culture or political beliefs.</b>

#### 1.0 Definitions

- 1.1 Harassment is defined as uninvited unwelcome attention, either physical or non-physical behaviour, gestures or verbal communication, interpreted by the receiver as offensive or unpleasant. This may also constitute bullying. This may be direct or indirect.
- 1.2 Discrimination is defined as when an individual is treated (or believes they are being treated) less favourably than another individual or group because of an attributed personal characteristic or trait. This may be direct or indirect.
- 1.3 Victimisation is defined as when an individual is singled out and subjected to suffering or ill treatment (either physical or non-physical) often in the pursuit of individual gain. This may also constitute bullying. This may be direct or indirect.
- 1.4 Bullying is defined as repeated and unreasonable behaviour directed towards an employee or a group of employees that creates a risk to health and safety. Unreasonable behaviour amounts to

behaviour that a reasonable person in the circumstances would see as unreasonable including behaviour that is victimising, humiliating, intimidating or threatening.

- 2.0 The Shire has a right to take reasonable management action to direct the way in which work is conducted and to give employees lawful and reasonable directions to complete work in a certain manner.
- 3.0 The Shire of Gnowangerup will endeavour to:
  - (a) provide all workplace participants with a workplace free from discrimination, sexual harassment and bullying;
  - (b) provide and maintain safe systems of work;
  - (c) provide a fair and effective procedure to investigate and resolve complaints of sexual harassment, discrimination and bullying;
  - (d) treat all employees fairly; and
  - (e) take suitable disciplinary action against any employee who is found to have sexually harassed, discriminated, bullied or victimised another employee.
- 4.0 Employees are to be encouraged and supported by their immediate Manager/Supervisor to report incidents of harassment/discrimination/victimisation, regardless of whether or not they wish to take action against the offender.
- 5.0 When an issue of harassment/discrimination/victimisation is reported to a Supervisor or Manager, the incident must be reported to the Chief Executive Officer, unless the complainant has expressed a desire for the issue not to be reported.
- 6.0 All matters of reported harassment/discrimination/victimisation will be dealt with in accordance with the Shire's 'Workplace Harassment and Bullying Procedure', and in a manner ensuring the utmost discretion, confidentiality and sensitivity towards the individual(s) concerned.
- 7.0 Procedures followed in a reported case of harassment/discrimination/victimisation, will be based on three strategies:
  - 7.1 To assist the complainant in responding to the perpetrator personally.
  - 7.2 Investigation of the incident. This may involve interviewing several parties and may result in a mediated/facilitated discussion between the parties.
  - 7.3 In cases of a serious nature, disciplinary action and or possible termination may occur.

### 3.6 STAFF HOUSING POLICY

<b>Policy Type:</b>	Human Resources & Communication
<b>Date Adopted:</b>	16 December 2015

<b>Policy No:</b>	3.6
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Residential Tenancies Act 1987.

<b>Legal (Subsidiary):</b>
1. Nil

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	STAFF HOUSING POLICY
<b>Objective:</b>	To support the attraction and retention of staff with the requisite skills and qualifications.

#### 1.0 Housing Eligibility

All housing allocations are approved and managed by the Chief Executive Officer.

#### 2.0 Housing Allocation

Housing is allocated to designated positions within the workforce and shall be determined predominately on a hierarchical basis or for positions that have traditionally been difficult to attract interest or are critical to the operations of the Shire. In exceptional circumstances the Chief Executive Officer may take into account personal requirements of the employee and/or the significance of the position for the ongoing operations of the organisation.

#### 3.0 Housing Subsidy

3.1 Rental assistance for renting of private properties may be considered at the sole discretion of the Chief Executive Officer.

3.2 Where an employee is entitled to a Council house but has alternate housing arrangements, Council may pay an annual Housing Allowance. Where an employee was originally offered a Council house with the advertised position but had alternate housing arrangements, Council will endeavour to provide housing for that employee if their circumstances change.

#### 4.0 Water Subsidy for Council Owned Housing

Water Corporation rates and usage for Council owned houses will be covered by the Shire of Gnowangerup on the understanding that the gardens and surrounds be well kept. All other utilities will be the responsibility of the tenant.

## 5.0 Tenancy Agreement

All employees are required to sign a Residential Tenancy Agreement at the commencement of any housing rental arrangement.

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## 3.7 OSH CONTRACTORS MANAGEMENT POLICY

<b>Policy Type:</b>	Human Resources & Communication
<b>Date Adopted:</b>	16 December 2015

<b>Policy No:</b>	3.7
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>Occupational Safety &amp; Health Act 1984.</li> <li>Occupational Safety &amp; Health Regulations 1996</li> <li>Worker's Compensation and Injury Management Act 1981</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>Australian Standards 4801</li> <li>Codes of Practice</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	OSH CONTRACTORS MANAGEMENT POLICY
<b>Objective:</b>	To assist Shire of Gnowangerup (SOG) Officers in addressing the issue of managing contractor safety.

### 1.0 Introduction

This document is provided for Contractors and SOG Officer's use as a guide on the information to be provided by Contractors and items to be placed within the contractual tender or arrangement.

The Shire of Gnowangerup has a statutory obligation to fulfil its primary duty of care under the *Occupational Safety and Health Act 1984*, the *Occupational Safety and Health Regulations 1996*, and extending to the *Worker's Compensation and Injury Management Act 1981*, to provide a healthy, safe and productive working environment for all employees, and other people (including Contractors) that may be exposed to SOG's undertakings.

### 2.0 Legal Responsibility

As stated in the introduction of this document, the SOG has a Primary duty of care, as prescribed in section 23D of the *Occupational Safety and Health Act 1984*, to ensure that any person, while engaged in undertaking CONTRACT WORKS for the Shire, suffers no harm.

*CONTRACT WORKS will have the meaning throughout this document as being specific works that the Contractor has been engaged to complete on behalf of the Shire of Gnowangerup*



Contractors have an equal safety legal responsibility to ensure they, and their employees and subcontractors employees work in a safe manner, and comply with Occupational Safety and Health (OSH) legislation and Shire policies and procedures.

It is important to remember that:

- (a) Assigning by contract does not remove the individual statutory duty of care obligations under the OSH legislation, i.e. OSH cannot be outsourced.
- (b) More than one party may have duty of care obligations for OSH at any one time.
- (c) It is no defence to argue that other parties have compromised your capacity to adequately address OSH responsibilities.

Throughout this document there are many procedures that SOG Manager's and Contractors need to follow to ensure that they are fulfilling their OSH statutory duty of care obligations.

Shire of Gnowangerup (SOG)	Contractor
Advise contractors on identifying and eliminating site risks; review contractor project safety plan; induct contractor; and conduct regular checks.	Identify, assess and manage project risks; induct all visitors and employees; train, brief and supervise all project employees; and report and record all incident(s) as soon as possible as per legislative requirements.
Appoint a principal Contractor for high-risk construction projects, if required.	Ensure all project employees have appropriate construction tickets/licenses; and comply with project safety rules as per legislative requirements.

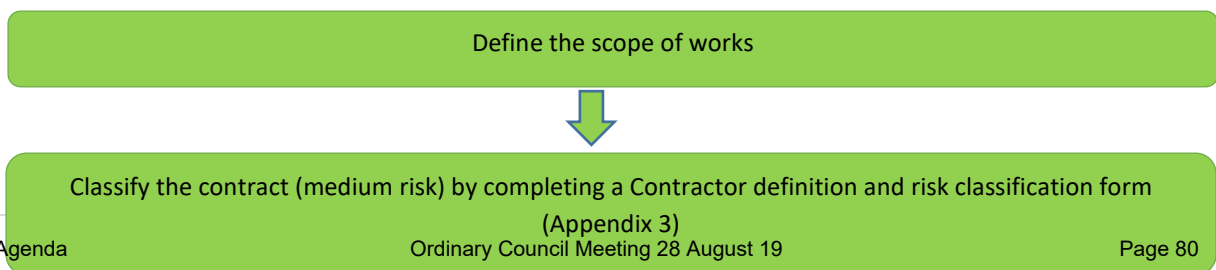
### 3.0 Determining the Level of Risk – High, medium or Low?

SOG manages a very broad range of contracts. The contracts vary in the level of risk, the duration of the contract and the value of the contract. There is a need to distinguish between high, medium and low risk contracts and develop a practical approach to managing contractors. Irrespective of the elements of the contract, the defined difference between the types of contracts does not reduce the safety and health obligations on Contractors or the SOG under the OSH legislation.

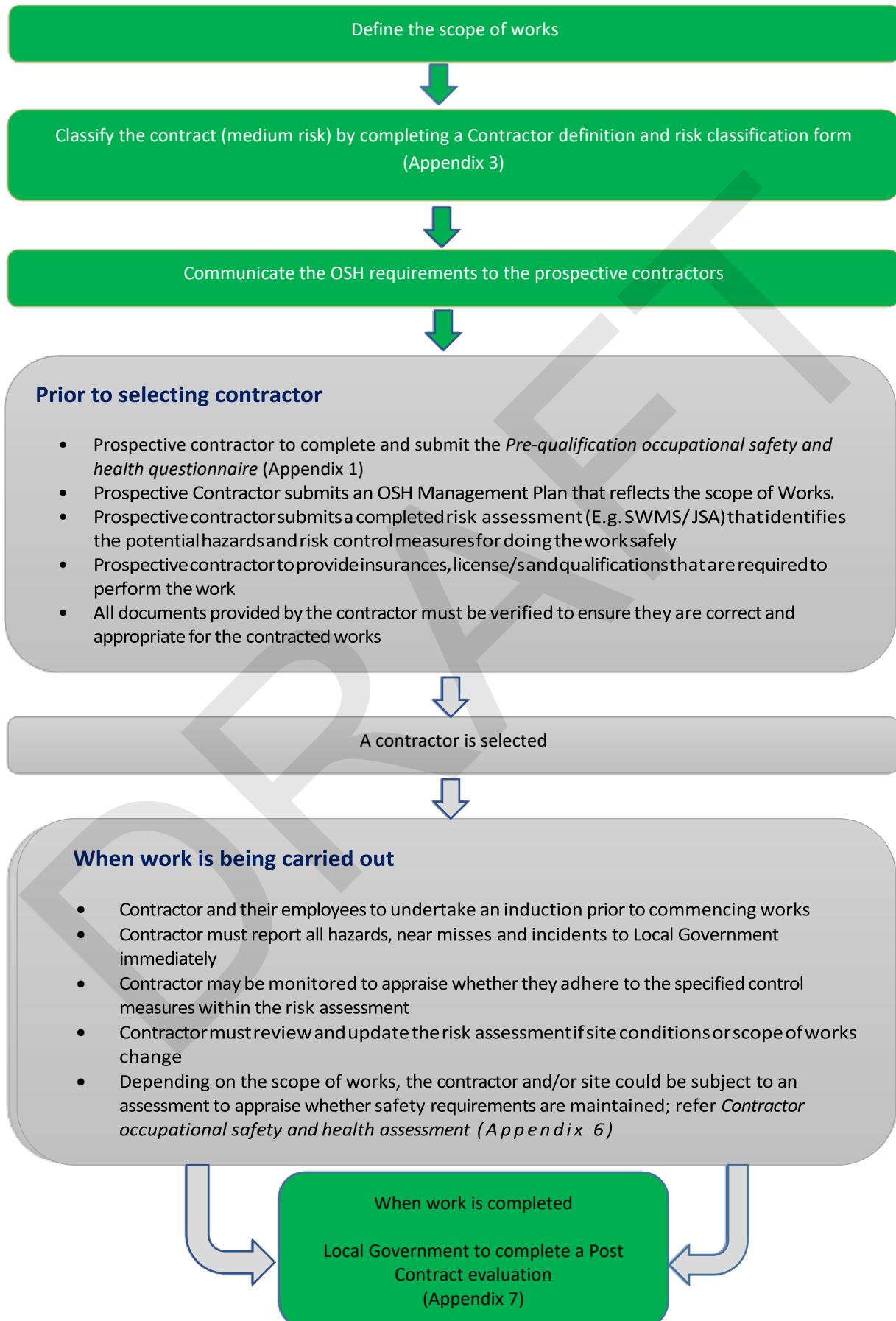
It is imperative to establish the level of risk associated with a contract. The level of risk associated with the contract will determine what documentation the SOG is required to receive from the contractor **before** the contract commences. The level of risk will also have potential implications upon public liability and Workers' Compensation responsibilities.

The following risk flowcharts should be used to establish the level of risk and which documentation is to be provided by the Contractor to the SOG.

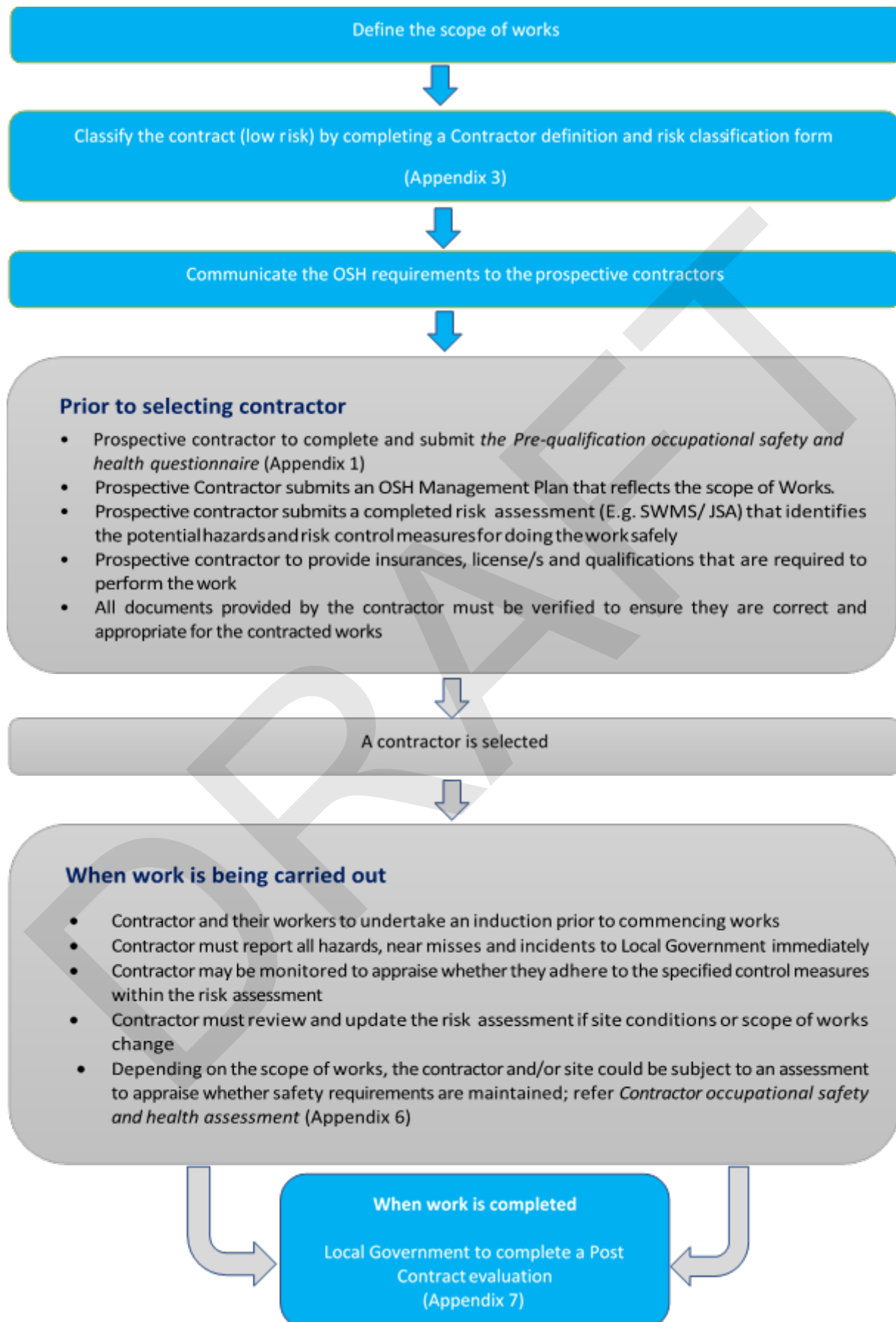
#### LOW RISK CONTRACTS FLOWCHART



## MEDIUM RISK CONTRACT FLOWCHART



## HIGH RISK CONTRACTS FLOWCHART



**It is important to clearly define the contract type. If you are not sure how to define a contract, please contact the Shire's Risk Coordinator.**

Also, at the completion of the contract term, the contractor is required to sign an incident record form or provide a declaration letter with company letterhead stating that there were no incidents or injuries throughout the duration of the contract. Or, if there were incidents or injuries, a copy of the incident report must be forwarded to the Manager responsible and the Shire's Risk Coordinator. This record must be kept in case a contractor returns to the SOG to claim Workers' Compensation.

#### 4.0 Contractor Occupational, Safety and Health Responsibilities

All contractors need to undergo and follow the safety and health procedures contained within this document, and in compliance with the *Occupational Safety and Health Act 1984*, *Occupational Safety and Health Regulations 1996*, and the *Worker's Compensation and Injury Management Act 1981*.

Most of the procedures below will apply to all contracts. However, there will be circumstances where some procedures will not need to be fulfilled. For example, if someone was to tender for a cleaner to clean an administration building, they will not need to adhere to a Motor Vehicle Movement Plan.

#### 4.1 Demonstrated evidence of OSH Management System

##### 4.1.1 OSH Management Plan

The successful Contractor for a medium or high-risk contract will be required to submit an Occupational Safety and Health Management Plan for the work *prior* to commencing the contract, addressing site specific OSH issues relevant to the contract. The OSH Management Plan will document the safe work methods to effectively manage the identified risks.

It is the duty of the principal contractor to prepare an OSH Management Plan for construction projects in accordance with Regulation 3.142 of the *OSH Regulations 1996*.

**THE SHIRE OF GNOWANGERUP REQUIRES THIS INFORMATION FOR ALL MEDIUM AND HIGH-RISK CONTRACTS.**

##### 4.1.2 Risk Assessments

SOG will require the contractor to undertake work site risk assessment(s) for the described works prior to commencement. The initial risk assessment should be undertaken in consultation with the Shire Officer deemed to be responsible for the contract.

This process needs to be documented stating who undertook the risk assessment. The assessment is to help identify the hazards and the controls that needs to be implemented to control the associated risk of the identified hazards. In addition to this requirement the risk assessments are to be used to develop Safe Work Method Statements (SWMS) (see 4.3).

Please complete the **CONTRACT DEFINITION AND RISK CLASSIFICATION FORM** (Appendix 3) as part of your risk assessment. The Risk Matrix below should be used when completing Risk Classification Form.

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The following Risk Matrix should be used to classify your risk

## Risk Matrix

RISK MATRIX						
CONSEQUENCE						
LIKELIHOOD		Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
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)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

## Risk Acceptance Criteria

Risk rank	Description	Criteria
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring
MODERATE (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedure and subject to semi-annual monitoring
HIGH (10-16)	Urgent attention required	Risk acceptable with excellent controls, managed by senior management/executive and subject to monthly monitoring
EXTREME (17-25)	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring

# Consequence Table

The following is a guide to determining consequence.

Level & descriptor	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	First aid injuries	Less than \$5,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or "no news" item	Inconsequential damage	Contained, reversible impact managed by on-site response
Minor (2)	Medical type injuries	\$5,001 - \$15,000	Short term temporary interruption – backlog cleared <1day	Some temporary non-compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate (3)	Lost time injury <30 days	\$15,001 - \$50,000	Medium term temporary interruption – backlog cleared by additional resources <1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major (4)	Lost time injury >30 days	\$50,001 - \$250,000	Prolonged interruption of services – additional resources, performance affected <1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained reversible impact managed by a coordinated response from external agencies
Catastrophic (5)	Fatality, permanent disability	More than \$250,000	Indeterminate prolonged interruption of services – non-performance >1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution. Complete loss of plant, equipment and building	Uncontained irreversible impact

# Likelihood Table

The following can be used as a guide for determining likelihood.

Rating	Description	Likelihood of Occurrence	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 could 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

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#### 4.1.3 Hazard Identification

During risk assessment Contractors will need to identify the hazards associated with all tasks to be undertaken and continually undertake risk assessments for the duration of the CONTRACT WORKS. The following is a guide of hazards that may be identified:

- (a) Physical hazards: noise, manual handling, working from heights, excavations,
- (b) Chemical hazards: possible inhalation, absorption by skin contact, indigestion,
- (c) Electrical hazards: underground cabling, overhead power lines,
- (d) Biological hazards: needle stick injury, handling of wastes, infections,
- (e) Radiation hazards: UVR from the sun, UV lights, lasers,
- (f) Psychological hazards: conditions that may lead to stress.

#### 4.1.4 Hazard Identification and Reporting

Contractors are required to identify and eliminate any hazard that may cause harm to an employee, so far as reasonably practicable, and if elimination is not reasonably practicable, then minimise this hazard so far as reasonably practicable for any hazards that may arise during the CONTRACT WORKS.

Contractors must report and communicate all new significant hazards that arise whilst undertaking CONTRACT WORKS to the relevant SOG Officer immediately.

As per regulation 3.141 of the *Occupational Safety and Health Regulation 1996* the Contractor must keep record of the following:

- Information relating to:
  - identification of hazards to which a person at the construction site is likely to be exposed to; and
  - assessing the risk of injury or harm to a person resulting from those hazards; and
  - considering the means by which the risk may be reduced.
- The level of detail to be recorded must be appropriate for the nature of the hazard and the degree of risk.
- All information recorded under Regulation 3.141 is kept until the construction work has been completed.

Contractors will need procedures in place to assess, record, report and investigate hazards that occur on or to and from the worksite.

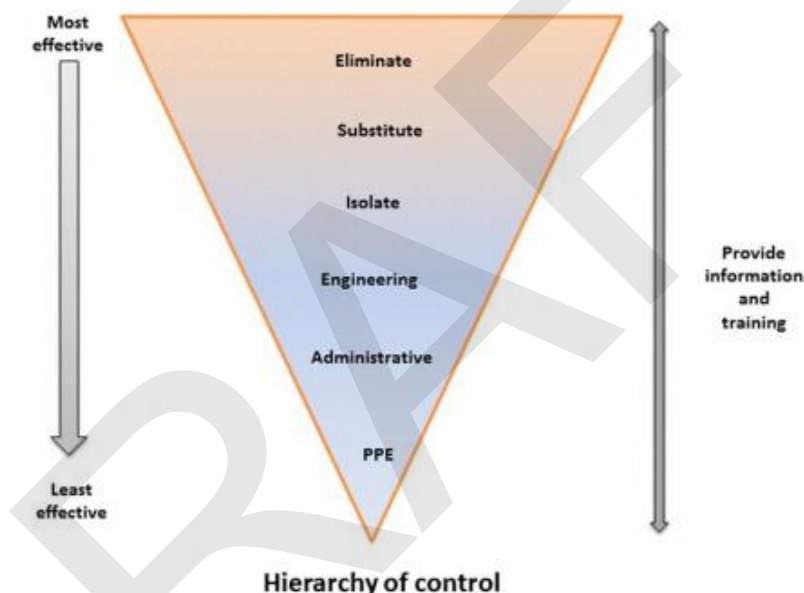
Contractors are required to inform their employees and subcontractors of the identified hazards associated with the CONTRACT WORKS and will ensure employees and subcontractors are

competent in implementing correct controls when hazards arise. This should be addressed and documented during the initial induction and toolbox meetings throughout the contract.

It is the responsibility of the Contractor to ensure that they comply with the *Occupational Safety and Health Act 1984 and the Occupational Safety and Health Regulations 1996*, and any other relevant Federal and State Acts governing the contract work.

#### 4.1.5 Hazard Control

The ways of controlling risks/hazards are ranked from the highest level of protection and reliability to the lowest as shown in the figure below. This ranking is known as the hierarchy of risk control.



The aim by the Contractor should always be to eliminate the hazard, which is the most effective method of control. If this is not reasonably practicable, then the risk should be minimised by working through the other alternatives in the hierarchy.

If a hazard is identified, the Contractor shall immediately take all practicable steps to:

- **Eliminate** it, or if not reasonably practicable to eliminate it;
- **Substitute** it with a less risky alternative; or
- **Isolate** it, or if not reasonably practicable to isolate it; minimise the risk by:
  - Adding in **Engineering** (e.g. guard or barricade) measures or;
  - Using **Administrative** (SWMS or further training) controls; or
  - Using **Personal Protective Equipment** (PPE).

A combination of the above measures may be required to minimise the risk to the lowest level reasonably practicable if no single measure is sufficient for that purpose.

#### 4.2 Managing the Risks of Plant

Contractors will provide the Plant and Equipment necessary for the performance of the CONTRACT WORKS. All tools and machinery will be maintained in good working order in accordance with the OSH Legislation and Regulations and the Shire's requirements.

#### 4.3 Safe Work Method Statements (SWMS) for High Risk Construction Work

All Contractors must provide the Shire of Gnowangerup with copies of the site specific SWMS for all tasks associated with the contract, which have been identified as having safety risks. SWMS should be derived from the risk assessment undertaken (refer 4.1.2 Risk Assessment)

All Contractors undertaking CONTRACT WORKS for the SOG are required to comply with the relevant Parts of the *Occupational Safety and Health Act 1984*, *Occupational Safety and Health Regulations 1996* and associated Codes of Practice, safety guidelines or other documentation. In particular, Contractors are responsible for providing SOG with SWMS for all activities of the proposed contract.

Prior to the commencement of any CONTRACT WORKS, the SOG must be satisfied that all functions undertaken by the Contractor are covered by an appropriate SWMS. It is the Contractor's responsibility to make available to the responsible Shire Officer, a signed and dated copy of their SWMS's.

Works must **NOT** commence until the responsible Shire Officer has given authorisation for the works to commence.

#### 4.4 Skills and Competencies

Where plant, equipment or vehicle operation is required under the CONTRACT WORKS, the successful contractor must produce their original certificates of competency (training records as required) and any relevant licenses to the Shire. SOG will require a copy of these certificates **prior** to the work commencing.

#### PLANT OPERATOR COMPETENCY ACCREDITATION EVIDENCE

Contractors should be able to demonstrate evidence that plant operator training and assessment has been delivered by a Registered Training Organisation or Institute.

Plant requiring accredited training and assessment qualifications/licenses includes, but are not limited to, operators of

- Cranes (all types)
- Forklift Trucks (LF & LO)
- Hoists (WP, BP, HM & HP)
- Dogging (DG)
- Rigging (RB, RI & RA)

- Scaffolding (SB, SI & SA)
- Pressure Equipment (BB, BI, BA, ES & TO)
- Demolition Work
- Asbestos Removal

Contractors that are unable to provide evidence of accredited plant operator training and assessment qualifications will not be allowed to carry out work on SOG worksites or facilities.

If it is found that a contractor provided certificates or licences that are fraudulent, expired or not appropriate for use on the contract then the CEO has the right to take action against the contractor. Such actions include but are not limited to:

- Directing the Contractor to remove an individual from the contract who may be operating under a fraudulent, expired or inappropriate certificate or license.
- Suspension or termination of the contract.
- Reporting the matter to the relevant authorities.

It is the responsibility of the Contractor onsite to ensure that their employees are appropriately supervised, trained and instructed when operating plant. Appropriate PPE should also be supplied as stipulates in section 3.32 – 3.36 of the *Occupational Safety and Health Regulations 1996*.

The Contractor must inform the responsible Shire Officer of any suspension or expiration of any licenses.

Electrical Work: All electricians must provide their licenses which will be checked with Energy Safety for validity.

#### 4.5 Induction

Prior to carrying out work for the SOG, Contractors, contractor employees and sub-contractors must undergo the SOG'S General Induction. Participation in the induction course is mandatory for all persons required to work on a SOG facility or construction site.

It is the responsibility of the Contractor to ensure that all their employees have undergone the relevant OSH induction training and to carry their appropriate licenses with them at all times.

A copy of all relevant Contractor employee licences and certificates relevant to the works to be undertaken by an individual employee must be provided prior to attendance of a Contractor employee at induction. This condition applies to all Contractor Managers, Supervisors and Employees who will be engaged on the Contract.

The CEO or another officer as designated by the CEO can request the evidence of induction and appropriate licences of Contractor employees at any time during the contract term to verify on going validity. Contractors are required to ensure their employees have been inducted onto the

specific work site where they will be working and that they are wearing the appropriate PPE and hold the relevant licenses/tickets. This induction will be documented, stating the employee name, the site they have been inducted on to, and a copy of the risk assessment attached.

- Refer to *OSH Regulations 1996, Division 11, Sections 3.135 – 3.136 - Construction Industry Induction Training.*

#### 4.6 Site Safety Talk Toolbox Meetings

Contractors are required to undertake Site Safety Talk Toolbox meetings with their employees. These meetings are to be undertaken in conjunction with the Risk Assessment and Site Induction process.

Site Safety Talk Toolbox Meetings must be undertaken as a minimum when job situations or employees/contactors change.

Records of all Toolbox meetings must be documented stating the employees who attended the meeting and the topics discussed.

SOG has the authority to request this information at any time during the contract term.

Contractors shall keep a register of all ongoing workplace/site audits undertaken during the course of the CONTRACT WORKS. This register shall also contain actions undertaken to eliminate or control hazards.

#### 4.7 Electrical

In addition to the *Occupational Safety and Health Act 1984 and the Occupational Safety and Health Regulations 1996*, Contractors must also comply with the Australian Standard (AS) 300:2000 Electrical installations (known as the Australian/New Zealand Wiring Rules) and the Code of Practice for Safe Low Voltage Work Practices by Electricians.

Contractors shall ensure all employees are appropriately trained in the use of all electrical equipment they will be using during the contract term and ensure equipment is inspected and tested by a suitably qualified person.

Contractors must keep record of the relevant testing data of all electrical equipment and ensure this record is kept up to date.

All portable electrical equipment and leads used on construction sites must be tested as required and tagged in compliance with AS/NZS 3012, 3108.

#### 4.8 Hazardous Substances

Contractors are required to provide a list of hazardous substances that will be utilised throughout the contract term in accordance with the *Occupational Safety and Health Regulations 1996 Part 5, Division 2 – Hazardous substances generally*.

In addition to this, the Contractor, as required under Regulation 5.13, will keep a register of the substances and all the relevant Material Safety Data Sheets (MSDS). The Contractor must ensure all MSDS's are current and ensure hazardous substances are stored in accordance with the MSDS.

Contractors are encouraged to use chemicals with lower hazard/risk levels without compromising the technical requirements of the CONTRACT WORKS.

#### 4.9 Lifting Gear and Equipment

Contractors are required to keep a register of all lifting gear (chains, slings, wire ropes, shackles, hooks etc.) used and ensure their employees are suitably trained in the safe use of all lifting gear they will be using whilst undertaking CONTRACT WORKS for the Shire of Gnowangerup.

All lifting gear is to undergo as a minimum, an annual inspection by a competent person and inspection records are to be provided **before** commencing the contract work.

#### 4.10 Plant and Equipment Register

Contractors shall keep a register of all plant and equipment hazard inspections carried out and any alterations or repairs undertaken in accordance with the OSH legislation whilst undertaking CONTRACT WORKS for the Shire of Gnowangerup.

#### 4.11 Personal Protective Equipment (PPE)

Whilst undertaking a CONTRACT or TENDER WORKS<sup>1</sup> for SOG, Contractors and their employees are required to wear appropriate PPE in accordance with the relevant Australian Standards and Codes of Practice. The Contractor must provide their employees with the appropriate PPE, maintained to the respective Australian Standards, to undertake the CONTRACT WORKS safely and ensure they are trained in the correct use of PPE.

Where hazards are identified on the worksite, Contractors will implement corrective controls and inform people of the hazards and ensure that they are equipped with the correct PPE.

Contractors have the right (and responsibility) to instruct people not suitably protected by PPE to leave the area.

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<sup>1</sup> TENDER WORKS, will have the meaning throughout this document meaning an offer to do work or supply goods at a fixed price

Refer to Occupational Safety and Health Regulations 1996, Division 2 – General duties in relation to personal protective clothing and equipment, Regulation 3.32 – 3.36.

#### 4.12 First Aid

Contractors shall ensure that a fully stocked first aid kit, meeting WorkSafe requirements, and a list containing emergency contact numbers, is available at the workplace/site with a designated first aid person clearly identified to their employees (<https://www.commerce.wa.gov.au/worksafe/first-aid-0>).

If the CONTRACT WORK is of such a nature that specialised first aid equipment or materials may be needed, it is the Contractor's responsibility to provide it.

#### **EMERGENCY NUMBERS**

<b>All emergencies call:</b>	<b>000</b>	<b>Mobiles</b>	<b>112</b>
<b>WorkSafe:</b>	<b>1300 307 877</b>	<b><u><a href="mailto:safety@commerce.wa.gov.au">safety@commerce.wa.gov.au</a></u></b>	

#### 4.13 Emergency Procedures

Contractors will provide adequate fire protection and fire extinguishers relevant to the CONTRACT WORK'S hazards and risks being undertaken, and are to ensure they are available at the workplace site.

Contractors need to ensure all firefighting equipment is supplied, maintained and inspected in compliance with Australian Standard 1851:2012.

In addition to this, Contractors need to keep a register of fire protection equipment available whilst undertaking CONTRACT WORKS.

Contractors must have emergency procedures in place and ensure their employees and subcontractors are familiar with these procedures.

Contractors will inform Shire Officers through induction, of the hazard or emergencies that may arise from the CONTRACT WORKS, and what to do if an emergency incident occurs.

Where Contractors are working on Shire worksites, Contractors will ensure that their employees and subcontractors know the Shire's emergency procedures relevant to that particular workplace/site.

##### 4.13.1 Contractors Working Autonomously

Contractors will have procedures in place to deal with emergency situations that may arise whilst undertaking CONTRACT WORKS.

Contractors, their employees and any subcontractors are required to be trained in these procedures and have the necessary equipment available to carry out the procedures.

#### 4.13.2 Contractors Working in Staffed Shire Facilities

A Designated Shire Officer<sup>2</sup> will inform Contractors about any emergency and evacuation procedures during site inductions.

Once Contractors have been informed of these procedures, it is their responsibility to ensure their employees or subcontractors are also informed.

If the CONTRACT WORKS introduces any hazard or risk that may create an emergency not covered by the normal procedures, i.e. introducing a toxic gas or oxidising agent, the Contractor must inform the designated Shire Officer and ensure relevant persons that may be affected are informed about what to do if the emergency situation arises. This should be addressed **prior** to the commencement of the CONTRACT WORKS.

#### 4.14 Amenities

Contractors will provide suitable hygienic facilities or ensure amenities are available for their employees and subcontractors. Employee amenities must comply with the Code of Practice for Workplace Amenities and Facilities.

#### 4.15 Motor Vehicle Movement Plans & TCP's

Contractors shall ensure that a Vehicle Movement Plan (VMP) and/or Traffic Control Plan (TCP) are in operation prior to and during any CONTRACT WORKS associated with road works. Traffic Control Plans must be designed by a MRWA qualified person and must be regularly reviewed and updated when necessary.

#### 4.16 Subcontractors

Contractors are responsible for:

- Selection of suitably qualified/trained subcontractors.
- Ensure that subcontractors have the relevant insurance policies
- Induction of subcontractors
- Supervision, of any subcontractors they may engage
- Ensuring that your subcontractors work in a safe manner and have adequate safety and health procedures and safe systems of work that are equivalent to the Contractors OSH Management System.

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<sup>2</sup> DESIGNATED SHIRE OFFICER, shall have the meaning throughout this document as a person or persons appointed by the CEO to oversee the CONTRACT WORKS or specific aspects of that work.



**If your company intends to engage subcontractors to undertake or support Shire works on behalf or in conjunction with your company, you must obtain authorisation from the CEO or authorised designated Shire officer prior to the subcontractor commencing works. In addition to this, contractors must be able to provide evidence of the subcontractor induction and verify subcontractors hold the relevant licenses/tickets appropriate for the task and risk being performed.**

#### 4.17 Warning Signage and Public Safety

Contractors shall ensure that the required warning signs and warning systems as defined in relevant OSH Legislation, Code of Practices and/or Shire instructions are used accordingly.

Contractors shall at all times ensure that people are adequately warned by way of signs, barriers and/or other means where the work is likely to present potential hazards.

Contractors shall ensure that a Motor Vehicle Movement Plan covers all road works and/or TCP designed by suitable qualified personnel.

#### 4.18 Permits to Work

Contractors will need to ensure that they have provided the correct and current permits to work.

All Contractors are required to report to the responsible person for their work activities and complete a Permit to Work Authorisation Form for the specific works to be under taken e.g. Hot Works Permit, Confined Spaces Permit, etc.

Permits to work are required for the following types of High Risk Activities:

- Confined Spaces
- Hot Works
- Ground Breaking / Penetration
- Work in Isolation
- Working at Heights

In addition to these, where the contractor is working within an area covered by or near power supply lines, or where they may come within 3m of power lines, it is the Contractors responsibility to inform Western Power of the time and date they will be undertaking this work and request assistance to locate power cables.

#### 4.19 Visitors to Work Sites

The Contractor is required to induct and maintain a record of all visitors to the site.

This must be documented on the induction checklist or visitors sign-on register.

#### 5.0 Incident/Injury Notification

The obligations laid out in this document form part of and are inclusive to the standard Conditions of Contract relative to all CONTRACT WORKS and TENDER WORKS performed by the Contractor for the Shire of Gnowangerup and the CEO or designated Shire Officer is to be notified by the Contractor of any incident, injury, damage to property or plant, and near misses associated with the provision of the contract.

It is also the responsibility of the contractor to inform WorkSafe of any matter required under the *Occupational Safety and Health Act 1984*, *Occupational Safety and Health Regulations 1996* and the *Workers' Compensation and Injury Management Act 1981* and within the specified time frames. Contractors are to report any incidents to the CEO or designated Shire Officer responsible for the contract.

Contractors are required to have an incident reporting system whereby all incidents, accidents and near misses are recorded. This system must include an incident investigation procedure.

At the completion of the contract, the Contractor is to sign a statement declaring that no incidents occurred whilst completing the CONTRACT WORK. Or, in the case where incidents/injuries/near misses/dangerous occurrences occurred, the Contractor is required to provide the CEO or designated Shire Officer with copies of all Incidents Reports and accident investigations undertaken.

It is the responsibility of the designated Shire Officer to ensure that the contractor has signed this declaration.

**NOTE:** *The Incident Declaration is an important document in regards to Workers' Compensation and Shire's possible exposure to liability. This must be signed **before** the contractor receives final payment for the contract.*

Contractors shall use their own reporting procedures for OSH compliance. If any harm occurs to the Contractor, their employee, or subcontractor, or any other person, Contractors shall use their own procedures to record, report and investigate the event as legally required.

**IMPORTANT:** **It is the Contractor's responsibility to ensure that no person/s disturb the scene of a serious incident until permission to do so have been obtained from the Worksafe Inspector, and/or Police. The only exception is when it is necessary to render aid and prevent further harm to the injured person/s.**

#### 6.0 Occupations Safety and Health Questionnaire (Appendix 1)

The SOG is committed to ensuring a high standard of safety within the workplace. To assist the SOG in evaluating the tender or contract, an OSH questionnaire must be completed and submitted with the tender/contract works officer for all medium and high risk contracts.

The initial objective of the questionnaire is to provide the SOG with information on the Contractor's management of OSH and their level of commitment to an OSH system. All information provided within

the questionnaire is confidential and will not be used for any other purpose other than the intended verification purposes and not made available to any other party.

Please complete **Pre-Qualification Occupational Safety and Health Questionnaire – Appendix 1.**

#### 7.0 Contractor Site Specific Health and Safety Management Plan Content Checklist

Contractors engaged to conduct “Medium” and “High Risk” work activities must provide the SOG with evidence of a site specific Safety Management Plan (SMP) in line with the requirements of Regulation 3.142 of the *Occupational Safety and Health Regulations 1996* and provide a copy of the SMP to the SOG for review and verification.

The minimum content elements required for an SMP are provided in Appendix 4.

Contractors are required to complete the site specific SMP checklist and submit the completed checklist with their Pre-Qualification Questionnaire to the designated OSH Officer.

#### 8.0 OSH Responsibilities for Contractors (Appendix 2)

Contractors that require annual or repeat access to SOG worksites, where the work is of a low risk nature, and where contractors are working autonomously, or where the contractor has not been previously inducted into the worksite, shall be required to complete an OSH Responsibilities for Contractors record in conjunction with General Induction.

Contractors and their employees must complete individual OSH Responsibilities Records and sign in acknowledgement of their understanding and commitment to Occupational Safety and Health Management Practices.

The OSH Responsibilities for Contractors Record must be counter signed by the employee’s senior manager in recognition of the employee’s commitment and involvement of SOG’s OSH responsibilities for contractors’ process.

**A copy of the OSH Responsibilities for Contractors Record is found at Appendix 2.**

#### 9.0 Insurance

It is a requirement under the Worker’s Compensation Act for SOG to ensure that all Contractors have the correct Workers’ Compensation Insurance and have paid all Workers’ Compensation premiums associated with that work.

Contractors are also to supply evidence to SOG of

- current Worker’s Compensation, as appropriate
- Public Liability Policy to the value to be determined by SOG
- Current Personal Accident Illness Insurance or Income Protection Insurance if a Sole Trader
- current Third Party Motor Vehicle/Machinery insurance of an amount to be determined by SOG

- Professional Indemnity Insurance to the value of the project undertaken.

**Both the Workers' Compensation and Public Liability Certificates of Currency must be provided to SOG before the contract commences. Any and all changes to coverage or continuation of insurance must be immediately notified to the CEO.**

#### 10.0 Contractor Safety Sign-On Checklist (Appendix 5)

All contractors engaged or offered a contract for tender, provided work or service for the SOG, regardless of their level of risk rating, must complete the Contractor Safety Sign-On Checklist prior to commencing any work activities for the SOG.

Sign-On Checklists shall be completed and signed at the end of the final induction process undertaken by the Contractor's senior manager or business owner/proprietor.

A copy of the Contractor Safety Sign-On Checklist is contained in Appendix 5 of this document.

#### 11.0 Disability Considerations

In planning the safety procedure for any work on SOG premises, Contractors are required to consider the special needs of people with disabilities.

For example:

- a warning sign may not be sufficient to protect people with sight impairments against danger (fencing or barricades may be necessary)
- parking across a path or other access route, even for a few minutes, could cause difficulties for people in wheelchairs or mobility scooters

Contractors should consult with the Shire's Representative if they require any further information regarding disability issues.

In addition to the above, Contractors will be required to complete the DAIP Contractors Progress Report, on completion of their contract. An example of the Progress Report can be found as Appendix 8 at the back of this document. Additional information can also be obtained at [www.disability.wa.gov.au](http://www.disability.wa.gov.au) .

## APPENDIX 1: PRE-QUALIFICATION OCCUPATIONAL SAFETY AND HEALTH QUESTIONNAIRE

This form used to assess a contractor's ability to work in a safe manner when undertaking contracted works.

CONTRACT DETAILS			
DATE OF EVALUATION		DURATION OF THE WORKS:	
BUSINESS NAME		CONTRACT SCOPE OF WORKS:	
CONTRACTOR NAME		CONTACT NUMBER:	
CURRENT POSITION		CONTRACT MANAGER	

Contractor requirement	Evaluation Outcome		Local government response	
	Yes	No	Accepted	Rejected
<b>1. Do you have a Safety Policy that demonstrates a commitment to safety?</b> <ul style="list-style-type: none"> <li>It is subject to regular reviews?</li> <li>Encourage corporation at all levels</li> </ul>				
<b>Contractor response:</b>				
<b>2. Do you have a Safety Plan?</b> <ul style="list-style-type: none"> <li>Are roles and responsibilities outlined?</li> <li>Does it demonstrate how you manage OSH and ensure compliance with the legislation?</li> </ul>				
<b>Contractor response:</b>				
<b>3. Do you have Public Liability Insurance?</b> <ul style="list-style-type: none"> <li>Is it current and relevant to the scope of work?</li> </ul>				
<b>Contractor response:</b>				
<b>4. Do you have workers' compensation insurance?</b> (Note: Sole traders require Personal Accident Illness Insurance or Income Protection Insurance) <ul style="list-style-type: none"> <li>Is it current and relevant to the scope of work?</li> </ul>				
<b>Contractor response:</b>				
<b>5. Have all training qualifications been submitted?</b> <ul style="list-style-type: none"> <li>Are all qualifications current and relevant to the scope of work?</li> <li>Is there a formal Induction training program in place that outlines OSH responsibilities?</li> </ul>				
<b>Contractor response:</b>				

Contractor requirement	Evaluation Outcome		Local government response	
	Yes	No	Accepted	Rejected
<b>6. Do you have relevant experience to undertake the scope of works?</b> <ul style="list-style-type: none"> <li>How long have you worked in the industry</li> </ul>				
<b>Contractor response:</b>				
<b>7. What is your previous 12-month work history?</b> <ul style="list-style-type: none"> <li>Were there any workplace injuries/workers' compensation claims?</li> <li>How many workplace incidents occurred?</li> <li>Were any incidents required to be reported to WorkSafe?</li> </ul>				
<b>Contractor response:</b>				
<b>8. Do you have systems in place to identify and manage workplace hazards?</b> <ul style="list-style-type: none"> <li>A workplace inspection program?</li> <li>A safety management system that tracks hazard management?</li> </ul>				
<b>Contractor response:</b>				
<b>9. Do you have safe work procedures /JSA's/SWMS to manage potential workplace hazards and risks?</b> <ul style="list-style-type: none"> <li>Manual tasks, fatigue, work at height, plant movement etc.?</li> </ul>				
<b>Contractor response:</b>				
<b>10. Is there a formalised process in reference to the reporting of incidents and injuries?</b> <ul style="list-style-type: none"> <li>An incident and injury management form?</li> <li>An incident and injury management procedure?</li> </ul>				
<b>Contractor response:</b>				

Contractor requirement	Evaluation Outcome		Local government response	
	Yes	No	Accepted	Rejected
<b>11. Do you have trained first aiders and adequate first aid kits?</b> <ul style="list-style-type: none"> <li>All first aid kit products present and in date?</li> <li>Current first aid competency?</li> </ul>				
<b>Contractor response:</b>				
<b>12. Do you have an Emergency Response Plan and Procedure?</b> <ul style="list-style-type: none"> <li>Are procedures specific to the scope of works?</li> <li>Is the emergency response plan current, inclusive of contact details and identified wardens?</li> </ul>				
<b>Contractor response:</b>				
<b>13. Do you have a Traffic Management Plan?</b> <ul style="list-style-type: none"> <li>Does it outline required speed limits?</li> <li>Is there adequate signage to manage traffic flow? (Stop and give way signs etc.)</li> <li>Is there mandatory signage clearly visible? (PPE requirements etc.)</li> <li>Is there dedicated pedestrian zones to segregate traffic, plant and people etc?</li> </ul>				
<b>Contractor response:</b>				
<b>I certify that the information provided in this questionnaire is true and correct and agree to comply with the Shire of Gnowangerup's Safety, Quality and Environmental requirements.</b>				
<b>Signed:</b> _____ <b>Date:</b> _____ <b>Contractor Company Representative</b>				
<b>Shire of Gnowangerup use only</b> Is approval recommended?		<b>Signed:</b> _____ <b>Name:</b> _____		<b>Date</b> _____ <b>Position:</b> _____

<b>CONTRACTOR EVALUATION OUTCOME</b>	
Contractor safety plan and other submitted documentation approved?	Yes/No
<b>EVALUATORS COMMENTS</b>	
Date:	Evaluator signature:

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## APPENDIX 2: OSH RESPONSIBILITIES FOR CONTRACTORS

<b>Name of Employee</b>			
<b>Position/Job Title</b>		<b>Company</b>	
<b>Signature</b>		<b>Date</b>	
<b>Department</b>		<b>Location</b>	

### Responsibilities:

1. Take reasonable care for your own safety and health.
2. Take reasonable care that you do not adversely affect the safety and health of other persons.
3. Comply with the Shire of Gnowangerup's OSH policy, procedures and rules and follow safe work practices.
4. Comply with your employer's OSH policy, procedures and rules and follow safe work practices.
5. Carry out work in compliance with relevant OSH legislation and safe work methods and demonstrate an acceptable level of safety performance.
6. Ensure that the right person is engaged in each job, taking into account the type of work to be performed, the licenses, certificates and qualifications required.
7. Conduct relevant job safety analyses whenever it is appropriate to do so.
8. Provide OSH Risk Assessments for the work to be completed as requested by the Shire of Gnowangerup.
9. Prepare and follow authorised Safe Work Method Statements for all High Risk Construction Work and provide signed and dated copies to the Shire of Gnowangerup.
10. Conduct and provide site specific risk assessments as requested by the Shire of Gnowangerup.
11. Participate in OSH consultation meetings to discuss workplace safety in the workplace.
12. Ensure appropriate equipment is used for the job and it has been tested, maintained, calibrated where required, and is safe to use.
13. Ensure that approved PPE has been provided and is used whilst on site.
14. Ensure the MSDS's are complied with and made available for hazardous substances used on site.
15. Report any new or arising hazards to the Shire of Gnowangerup's designated officers as soon as you notice them.
16. Report all incidents (including near misses) to the Shire of Gnowangerup's designated officer, whether or not someone was injured or not.
17. Report any incidents of bullying and/or harassment in the workplace to the Shire's CEO or designated officer.
18. Assist in the identification of control measures to eliminate or minimise the risk of injury.
19. Correctly use tools and equipment.
20. Report any worn out or defective tools or equipment or problems you have with tools and equipment provided by the Shire.
21. Wear PPE as required.
22. Operate equipment and machinery with guards and safety controls operating and, in place at all times.
23. Report all problems with manual tasks, including signs of discomfort, in the provision of the services immediately.
24. Participate in OSH activities such as inspections, investigations, evacuations drills, OSH meetings and risk assessments as required.

25. Report any physical or psychological conditions that may affect your ability to safely provide services.
26. Demonstrate respect, courtesy and special attention to hazards arising from your work that may affect the public or community.
27. Consult, cooperate and coordinate with the Shire of Gnowangerup's designated officers in respect of work safety and health issues.

<b>Contractor Company Name:</b>		<b>ABN</b>	
<b>Manager/Supervisors Name:</b>			
<b>Position</b>			
<b>Signature</b>		<b>Date</b>	

### APPENDIX 3: CONTRACT DEFINITION AND RISK CLASSIFICATION FORM

<b>CONTRACT DEFINITION</b>	
<b>Contract Name:</b>	
<b>Contract scope of works:</b>	
<b>Approximate contract cost:</b>	
<b>Contract Manager</b>	
<b>Contract duration:</b>	<b>Contract evaluation date:</b>
<b>Contract hazards</b>	<b>Risk hazard poses</b>
E.g. construction works, hazardous processes, contractor type, duration of work, amount of contractors, safety hazards	(refer to your risk management framework or risk matrix provided in this document)
<b>Contract risk classification</b>	
Low <input type="checkbox"/>	Medium <input type="checkbox"/>
	High <input type="checkbox"/>
<b>Comments:</b>	

**APPENDIX 4: CONTRACTOR SAFETY AND HEALTH MANAGEMENT PLAN  
CONTENT CHECKLIST FOR MEDIUM AND HIGH RISK ACTIVITIES**

<b>No.</b>	<b>Description</b>	<b>Requirement</b>	<b>Provided/Not Provided</b>
1	Document Control Process	Preferred	
2	Project Details & Introduction	Mandatory	
3	OSH Policy	Mandatory	
4	Hazard Identification & Risk Assessment & Control	Mandatory	
5	Hazard Categories	Mandatory	
6	Risk Matrix	Mandatory	
7	Site Specific Safe Work Method Statements	Mandatory	
8	Objectives and Targets	Preferred	
9	Personal Protective Equipment (PPE)	Mandatory	
10	Roles and Responsibilities	Mandatory	
11	Training and Competency Register	Mandatory	
12	Consultation	Mandatory	
13	Toolbox/Pore-Start Talks	Mandatory	
14	Workplace Inspections	Mandatory	
15	Plant & Equipment	Mandatory	
16	Plant & Equipment Register	Mandatory	
17	Plant & Equipment Pre-Start Checklist	Mandatory	
18	Plant & Equipment Regular Checklist	Mandatory	
19	Hazardous Substance/Dangerous Goods	Mandatory	
20	Hazardous Substance/Dangerous Goods Register	Mandatory	
21	Electrical Equipment	Mandatory	
22	Electrical Equipment Register	Mandatory	
23	Hazard Reporting	Mandatory	
24	Hazard Report Form	Mandatory	
25	Injury and Incident Investigation	Mandatory	
26	Register of Injuries	Mandatory	
27	Incident Investigation	Mandatory	
28	OSH Management Plan Checklist	Preferred	
29	Injury Management & Return to Work Policy	Preferred	
30	Environmental Management Policy	Preferred	
31	Quality Management Policy and Procedures	Preferred	

## APPENDIX 5: CONTRACTOR SAFETY SIGN-ON CHECKLIST

The Shire of Gnowangerup is committed to maintaining the safety and health of all persons on the premises, in compliance with the *Occupational Safety and Health Act 1984 and the Occupational Safety and Health Regulations 1996*.

Your support in complying with Shire safety practices and rules are required to promote and maintain our safety standards. Therefore, you agree that:

- The Safety of all persons will have the highest priority whilst working at the Shire of Gnowangerup.
- You will supply a Safety Data Sheet if any chemicals are to be used, transported or stored at the Shire.
- Personal protective equipment is to be worn at appropriate times. All appropriate signage is to be displayed and in place before commencement of work.
- The use of warning and safety signs in hazardous areas at all times is obligatory. This includes barriers around scaffolding, holes, excavations or other structures needed in the construction phase.
- You will apply safe work practices at all times. This will include discussing the safety plan for the task with the relevant manager and seeking approval before commencement of any works. Where necessary a Safe Work Method Statement is to be provided for approval **prior** to commencement of work.
- You are to ensure that you are aware of emergency routines and where to obtain first aid if required.
- All electrical equipment i.e. power tools etc. must have been tested & tagged and in date as per legislative requirements.
- Fibreglass or timber ladders are to be used when carrying out electrical work.
- All relevant licenses are to be sighted and recorded by the relevant department
- When burning, welding or grinding is to take place, a hot work permit is to be completed and approved by the Senior Contract Manager.

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

\_\_\_\_\_  
Signed: Shire of Gnowangerup

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

## APPENDIX 6: CONTRACTOR OCCUPATIONAL SAFETY AND HEALTH ASSESSMENT

<b>Date of assessment:</b>	
<b>Site location:</b>	
<b>Contractor:</b>	
<b>Auditor:</b>	

Audit Assessment		Verification of Compliance	Yes	No	Observations/Action Comments
1	Have all personnel been inducted to the site?	Sighted Induction Record.			
2	Are there safe work procedures/JSA/SWMS for the tasks conducted?	Sighted safe work procedure/JSA/SWMS reflect the task/s conducted.			
3	Have all the hazards been identified, assessed and controlled?	All associated hazards are identified within the safe work procedure/JSA			
4	Are emergency procedures in place and communicated?	Emergency procedures on display that consider all potential emergency situations			
5	Are plant hazards assessments (PHA's) available for all items of plant?	Each item of plant has a plant hazard assessment that identifies associated hazards and controls.			
6	Are plant inspections conducted on a regular basis?	Each plant has a complete plant inspection			
7	Is plant regularly maintained?	Plant maintenance records available			
8	Is there adequate segregation between plant and people?	Communication methods and plant movements observed on site?			

<b>9</b>	Are lifting chains/slings inspected and tagged within date?	Lifting chains/slings are tagged within date.			
<b>10</b>	Are electrical cords and equipment inspected and tagged within date?	Electrical cords and equipment are tagged within date.			
<b>11</b>	Are incidents, near misses and hazards being reported?	Documented incident, near misses and hazard reports.			
<b>12</b>	Are corrective actions being closed out within the specified time frame?	Documented action closeout within the specified timeframe			
<b>13</b>	Are regular meetings held with the Contractors?	Documented regular meetings conducted.			
<b>14</b>	Are site inspections being undertaken by the Contractor?	Documented evidence of completed site inspections.			
<b>15</b>	Are MSDS's available for all hazardous substances?	Sighted MSDS's coincide with kept hazardous substances.			
<b>16</b>	Are PPE requirements being adhered to?	Required PPE being worn by site personnel/visitors			
<b>17</b>	Is housekeeping on site of a high standard?	Work site is clean and tidy.			
<b>18</b>	Are first aid kits available on site?	Sighted first aid kits.			
<b>19</b>	Are first aid kits adequately stocked? Items within date?	All first aid kit items within date and available if required.			
<b>20</b>	Are all personnel trained in the tasks conducted?	Sighted tickets/qualifications.			

## APPENDIX 7: POST CONTRACT EVALUATION

<b>RFQ/RFT Number:</b>			
<b>Scope of Works:</b>			
<b>Shire Manager of this Contract:</b>			
<b>Contractor:</b>			
<b>Contractor Contact:</b>			
<b>Contract Start Date:</b>			
<b>Contract Finish Date:</b>			
<b>Review Questions</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
Was the work completed as per the terms and conditions of this contract?			
Did the Contractor receive an Occupational Health and Safety induction prior to the start of the Contract?			
Were there any incidents recorded or safety breaches observed?			
Were there any WorkSafe notices issued?			
Did the contractor appear to comply with our safety policy and procedures?			
Were there any other issues with the completion of this Contract?			
Would we consider engaging the contractor in the future?			
Is a Cost Benefit Analysis re contractor v employee required? See attached if required.			
<b>Comments:</b>			
<b>Person completing form:</b>		<b>Date:</b>	
<b>CEO Approval:</b>	<b>Yes:</b>	<b>No:</b>	
<b>Signature:</b>		<b>Date:</b>	



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APPENDIX 8: DISABILITY ACCESS AND INCLUSION PLAN (DAIP)  
CONTRACTOR PROGRESS REPORTS

**Name of contracted service:**

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**Name of contact person:**

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**Phone number:**

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**Email:**

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### Purpose

This reporting sheet assists contractors to show how they have contributed to a public authority's DAIP. It is noted that the services you provide may not be applicable to all seven DAIP outcomes.

On completion please forward this progress report back to the public authority that you are contracted to by requested return date.

### Actions by contractors consistent with DAIP outcome areas:

DAIP Outcome	Example of actions (Please mark if appropriate)	
1. People with disability have the same opportunities as other people to <b>access services and events.</b>	Ensured contracting and procurement staff were aware of DAIP responsibilities	<input type="checkbox"/>
	Ensured events organised and or promoted were accessible for people with disability	<input type="checkbox"/>
	Other actions implemented (please describe):	
	Not applicable	<input type="checkbox"/>
2. People with disability have the same opportunities as other people to <b>access buildings and other facilities</b>	When carrying out work on public buildings or facilities we ensure public access is not obstructed	<input type="checkbox"/>
	Ensured entry and exit ways remain obstruction free	<input type="checkbox"/>
	Ensured the correct signage was displayed when work was being undertaken	<input type="checkbox"/>
	Other actions (please describe):	

	Not applicable	<input type="checkbox"/>
3. People with disability receive information in a format that will enable them to <b>access information</b> as readily as other people are able to access it	Comply with the State Government Access Guidelines for Information, Services and Facilities to ensure information is delivered in an accessible format.	<input type="checkbox"/>
	Ensured information was made available in alternative formats upon request.	<input type="checkbox"/>
	Reviewed our website to ensure it was accessible	<input type="checkbox"/>
	Other actions implemented (please describe):	
	Not applicable	<input type="checkbox"/>
4. People with disability receive the <b>same level and quality of service</b> from staff as other people receive.	Improved staff awareness of disability and access issues and improve skills to provide a good service to people with disability.	<input type="checkbox"/>
	Staff was provided with training to assist with customer service.	<input type="checkbox"/>
	Accessibility information is regularly reviewed and readily available to staff.	<input type="checkbox"/>
	Other actions implemented (please describe):	
	Not applicable	<input type="checkbox"/>
5. People with disability have the same opportunities as other people to <b>make complaints.</b>	Accept complaints in a variety of formats such as by telephone, email, written or in person.	<input type="checkbox"/>
	Have grievance mechanism processes available to meet the needs of people with disability.	<input type="checkbox"/>
	Ensured that complaints policy and procedure are accessible for people with disability.	
	Other actions implemented (please describe):	<input type="checkbox"/>

	Not applicable	<input type="checkbox"/>
6. People with disability have the same opportunities as other people to <b>participate in any public consultation.</b>	Making sure the consultation process is held in an accessible venue	<input type="checkbox"/>
	Ensure information is available in alternative formats (if required) including Auslan interpreters.	<input type="checkbox"/>
	Other actions implemented (please describe):	
	Not applicable	<input type="checkbox"/>
7. People with disability have the same opportunities as other people <b>to obtain and maintain employment</b> with a public authority.	Providing job related information in alternative formats upon request.	<input type="checkbox"/>
	Holding the interview in an accessible venue.	<input type="checkbox"/>
	Continue to improve the attraction, recruitment and retention of employees with disability.	<input type="checkbox"/>
	Other actions implemented (please describe):	
	Not applicable.	<input type="checkbox"/>

### 3.8 FITNESS FOR WORK POLICY

<b>Policy Type:</b>	Human Resources & Communication
<b>Date Adopted:</b>	19 December 2018

<b>Policy No:</b>	3.8
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>	1. Occupational Safety & Health Act 1984
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<b>Legal (Subsidiary):</b>	1. Poisons Regulations 1965 2. Australian Standard AS4308:2008
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<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	FITNESS FOR WORK POLICY
<b>Objective:</b>	<p>To provide a safe working environment where:</p> <ul style="list-style-type: none"> <li>• Available and reasonable controls to mitigate the potential hazards and consequence of people presenting either unfit, fatigued or affected by alcohol/drugs is mitigated;</li> <li>• The responsibilities under the Act are both known throughout the organisation by all persons and are subject to procedures and policy that increases compliance level;</li> <li>• Physical, mental and emotional health is promoted so people can enjoy so far as is reasonably practicable a safe and nurturing work environment;</li> <li>• Behaviours and attitudes that are conducive to a healthy and safe workplace are encouraged;</li> <li>• Just action is taken and support provided where reasonable when the health, safety and/or work performance of individuals is impacted by fitness for work issues.</li> </ul>

#### 1.0 Intent

The purpose of this policy is to implement a fair and proactive fitness for work policy and set of procedures, including an alcohol and other drugs screening program, that will contribute to the safety and health of all workers and contractors of the Shire of Gnowangerup.

The Shire is committed to safety as the major priority for all of its operations. The goal is to perform work in such a manner that the potential for injury is reduced.

The Occupational Safety and Health Act 1984 importantly infers responsibility on both the Shire of Gnowangerup, and on all workers of the Shire in the following regard:

The Shire under the *Occupational Safety & Health Act 1984* S19(1)a,b has a duty of care to all persons affected by its undertakings and shall as far as is reasonably practicable, provide and maintain a

working environment where workers are not exposed to hazards, through the provision of safe systems of work, through the provision of information, training and instruction and, importantly, through supervision.

Workers of the Shire likewise under S20(1)a,b & (2)b,d(1) of the *Occupational Safety & Health Act 1984* have a duty to take reasonable care of their own health and safety and avoid adversely affecting the safety or health of any other person through any act or omission. Workers must also look to comply as far as reasonably practicable with the instructions of the person conducting a business or undertaking (PCBU) to ensure the safety or health of other persons and are obligated to report any situation at work they believe reasonably constitutes a hazard.

## 2.0 Scope

The Policy applies to all persons working for, with or on behalf of the Shire. This includes all workers, volunteers, contractors, temporary staff, labour hire workers, trainees and persons on work experience.

## 3.0 Definitions

<b>Worker</b>	Any person who carries out work for a PCBU, including work as an employee, contractor, subcontractor, self-employed person, outworker, apprentice or trainee, work experience student, employee of a labour hire company placed with a 'host employer' or volunteer.
<b>PCBU</b>	Person conducting a business or undertaking (including a government department or government agency, but not elected members of local authorities).
<b>Fit for Work</b>	The concept of fitness for work is broad and deals with the relationship between a worker and their ability to do their role in the job safely and competently. This goes beyond qualifications and experience – fitness for work deals with 'individual' factors such as the effect of fatigue, use of alcohol and/or other drugs, medical fitness, and mental health and wellbeing.
<b>Fatigue</b>	Fatigue in a work context is more than feeling tired and drowsy. It is a state of mental or physical exhaustion (or both) that reduces a person's ability to perform work safely and effectively.
<b>Blood Alcohol Content</b>	<b>(BAC)</b> The level of alcohol present in the blood, expressed in terms of milligrams per 100millilitres of blood or a percentage of this.
<b>Alcohol</b>	The intoxicating constituent of wine, beer, spirits and other alcoholic drinks.
<b>Drug</b>	Any chemical substance or compound, organic and/or inorganic, derived from a natural source or by synthetic formulation which, when taken by an individual, may modify one or more of the physiological, biochemical or psychological functions of that individual.
<b>Positive test result.</b>	A finding by the approved accredited laboratory that confirms:  The presence of a prohibited substance or associated metabolites in a sample provided by a person, or otherwise reveals the use by the person of a prohibited substance; and

If there is a cut-off level for that substance or associated metabolites that the cut-off level of the substance or associated metabolites has been exceeded.

**Prescription drug.**

A substance that has been prescribed and supplied by an authorised person in accordance with the *Poisons Regulations 1965*.

#### 4.0 Responsibilities

##### 4.1 Management

Promote health, wellbeing and fitness for work through example.

Maintain vigilance in order to identify workers who exhibit behaviours that may evidence impairment.

Maintain the standards and procedures within this policy.

Maintain vigilance and supervisory practices (where delegated) at Shire endorsed functions.

##### 4.2 Workers

Ensure they are fit for work, without impairment and take care of themselves and others through their acts and omissions.

Notify their line manager that they may not be fit for work, or have concerns relating to other workers' impairment.

Participate in educational programs and awareness sessions dedicated or relating to fitness for work.

Comply with the policy including the monitoring or testing program for alcohol and/or drugs.

Be forthright and truthful in presenting of information dealing with fitness for work issues.

Exercise appropriate care & restraint in alcohol use at Shire endorsed functions.

#### 5.0 Education & Awareness

Employees who recognise that they have a drink or drug problem, or that they are at risk of developing one, are encouraged to come forward so that they can be assisted to get the appropriate help.

The Shire of Gnowangerup engages the services of an external Employee Assistance Provider who can provide the organisation's people with free and confidential counselling.

The Shire may bring educational support programmes such as workshops, and tool box / staff meeting talks or other information to the workforce in order to provide relevant information on the negative effects surrounding misuse or health consequences of alcohol or other drugs.

## 6.0 Drug/Alcohol Treatment Programs

Where an employee acknowledges that they have an alcohol or drug problem and are receiving help and treatment, the Local Government will provide assistance to the employee.

- The Shire of Gnowangerup will allow an employee to access any accrued personal or annual leave while they are undergoing treatment and;
- The Shire of Gnowangerup will take steps to return an employee to their employment position after completion of the treatment program, if practicable in the circumstances.

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7.0 Identification of Fitness for Work Issues: Planned, Random & For Cause

Apart from Workers self-presenting to their Line Manager, the Shire has number of options at its disposal to uphold the Policy's intent:

Fitness Issue	Planned	Random	Cause
Fatigue	The Shire may present information, awareness sessions or courses/workshops or toolbox talks on fatigue related issues.	Not Applicable.	Section 1 Observation & Questionnaire: the Shire may undertake the observation form to identify whether or not someone is exhibiting fatigue.
Alcohol	The Shire may utilise a calibrated handheld Breath tester for mandatory testing of a worker, all workers or those in specific departments.  The Shire may utilise alcohol testing and questionnaire in regard to pre-employment medicals.	The Shire may use a calibrated handheld Breath tester for random testing for all workers.	The Shire may choose to test for concerns raised through incident involvement; observed behaviour or symptoms exhibiting or evidencing the influence of alcohol or a concern put forward by other persons (workers and/or members of public).
Other Drugs	The Shire may utilise urine or saliva drug tests for mandatory testing for an entire or all departments.  The Shire may utilise Drug testing and medications and other drugs questionnaire in regard to pre-employment medicals.	The Shire may use urine or saliva drug tests for random testing for an entire or all departments.	The Shire may choose to test for concerns raised through incident involvement; observed behaviour or symptoms exhibiting or evidencing the influence of drugs or impairment or a concern put forward by other persons (workers and/or members of public).
Fitness for Work	The Shire may present information, awareness sessions or courses/workshops or toolbox talks on fitness for work related issues.	Not Applicable.	The Shire may choose to discuss, refer or review with the relevant worker for concerns raised through incident involvement; observed behaviour or symptoms exhibiting or evidencing impaired fitness for work or a concern put forward by other persons (workers and/or members of public).

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## 8.0 Related Procedures

### 8.1 Fatigue

Fatigue can severely impair someone's work performance; their ability to make good decisions and judgement, and also lead to vigilance related errors, mistakes, and procedure breaches as well as affect coordination.

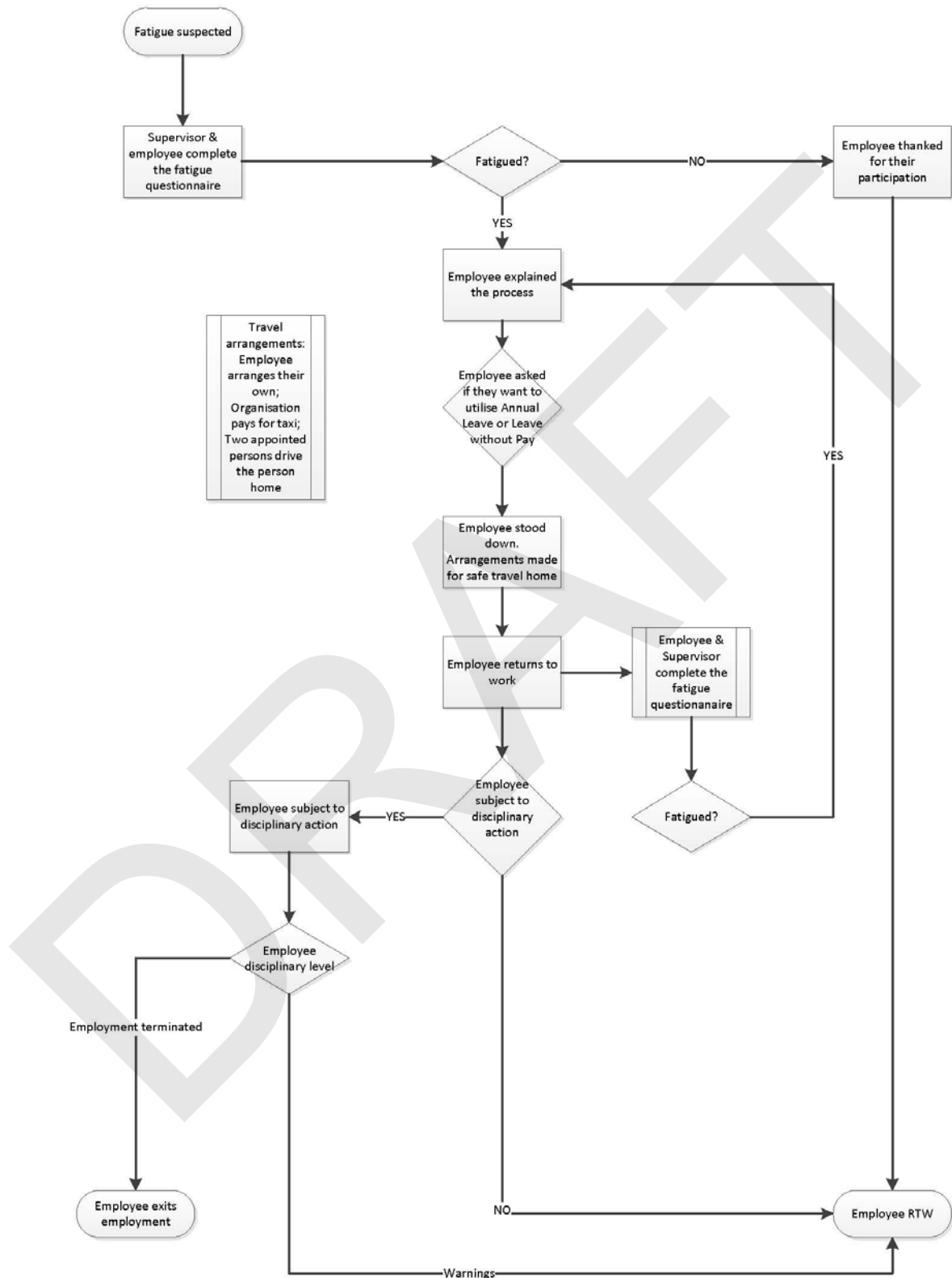
**Testing:** If someone is evidencing fatigue or has self-presented for fatigue the Line Manager/Supervisor will complete the fatigue questionnaire. The Fatigue Decision tree will then be followed.

References:            Observation Questionnaire

                              Fatigue Decision Tree

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# Fatigue Decision Tree



## 8.2 Alcohol

Alcohol can severely impair someone's work performance and their ability to make good decisions and judgement, and also lead to:

- vigilance related errors, mistakes, and procedure breaches;
- poor coordination and balance;
- inability to operate machinery and equipment ;and
- inappropriate verbal advice and interactions.

A Blood alcohol content of 0.00 is required at all times except for at Shire endorsed functions (approved by the Chief Executive Officer).

**Testing:** Alcohol will be tested by using a handheld breathalyser. The Breathalyser would be administered by a trained/qualified Shire appointed person and the breathalyser calibrated. The blood alcohol concentration (BAC) should only be taken after a minimum of 15 minutes after ingesting fluids other than water (such as mouthwash) which may register a BAC. Re-testing, likewise, should only take place after 15 minutes from the initial reading with no further ingesting of fluids (other than water).

**For cause:** If someone is evidencing behaviour or impaired work performance evidencing alcohol use or consumption the Line Manager/Supervisor will complete the Alcohol and/or Drugs section questionnaire. The Alcohol Testing Decision tree will then be followed, and the subsequent decision tree on a positive test (blood alcohol above 0.00) will then be followed.

It is noted here, minimal readings that may fall below 0.00 on a retest may trigger the initiation of the Fatigue decision Tree.

References: Observation Questionnaire (Alcohol section)

Alcohol testing Decision Tree

Positive Alcohol Reading Decision Tree

**Planned:** Planned testing may occur across a worksite, within a department or across the whole organisation. The Alcohol Testing Decision tree will then be followed, and the subsequent decision tree on a positive test (blood alcohol above 0.00) will then be followed.

It is noted here, minimal readings that may fall below a 0.00 on a retest may trigger the initiation of the Fatigue decision Tree.

References: Observation Questionnaire (Alcohol section)

Alcohol testing Decision Tree

**Planned Shire endorsed social events/functions**

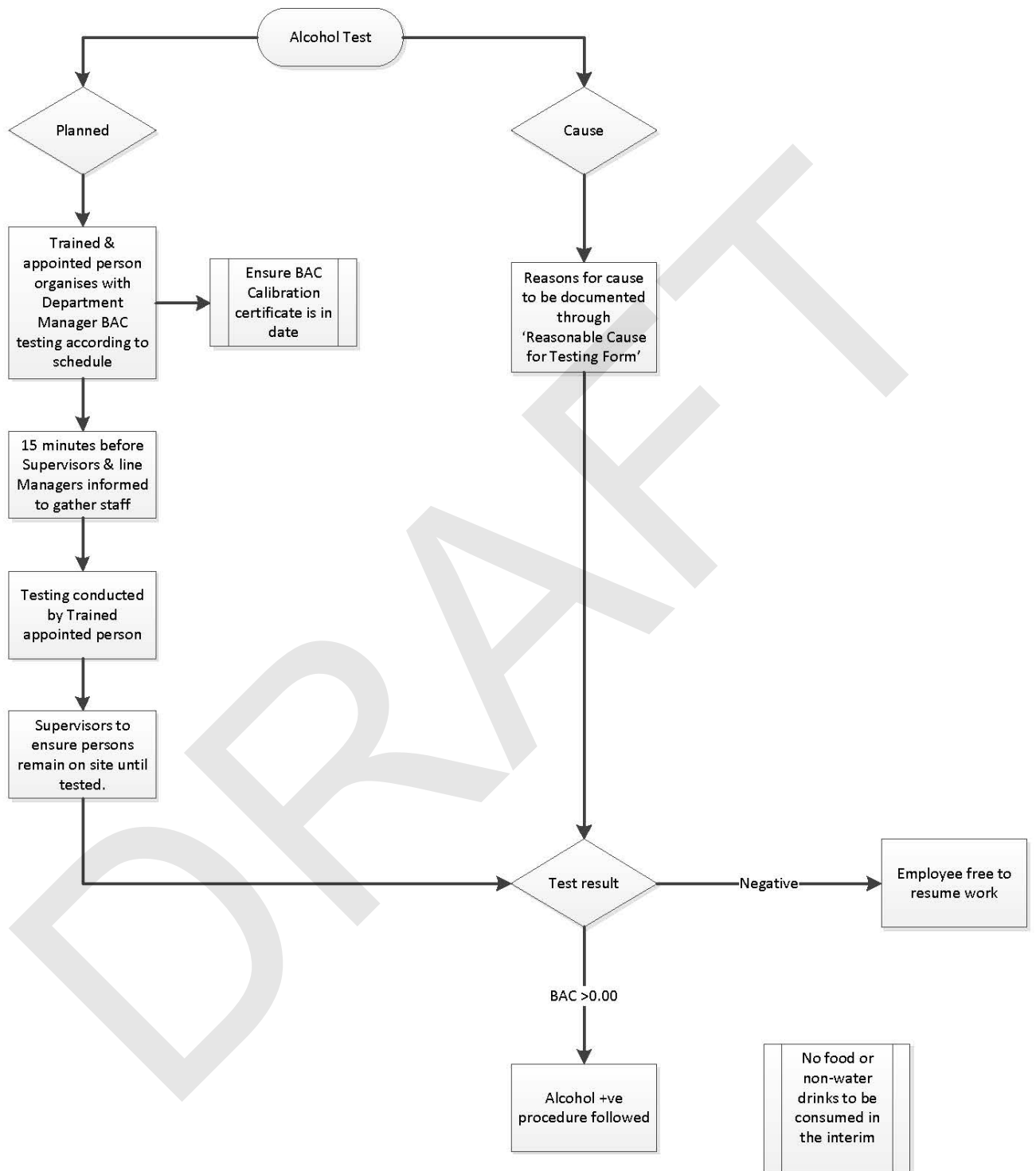
Except in situations where the Shire of Gnowangerup holds a function on the premises and alcohol is provided, employees must not bring in and/or consume/sell alcohol in the workplace. Routine Shire endorsed activities are, but not limited to, council meeting attendance, Christmas parties, leaving and work anniversary parties, project conclusions, and routine social club functions/meetings.

The planning of such events must take into consideration supervisory practices, restraint in terms of limiting access and availability of excessive amounts of alcohol (RSA- Responsible Service of Alcohol certified person functioning in that capacity), contingency measures for attendees to get home safely and the rule 'that all work has stopped' including provision of advice, operating any equipment (from computers to mobile plant and vehicles) as well as instructions to attendees of expected standards of behaviour/etiquette (including acceptance of / non-commentary on people's decision to not partake in consuming alcoholic beverages).

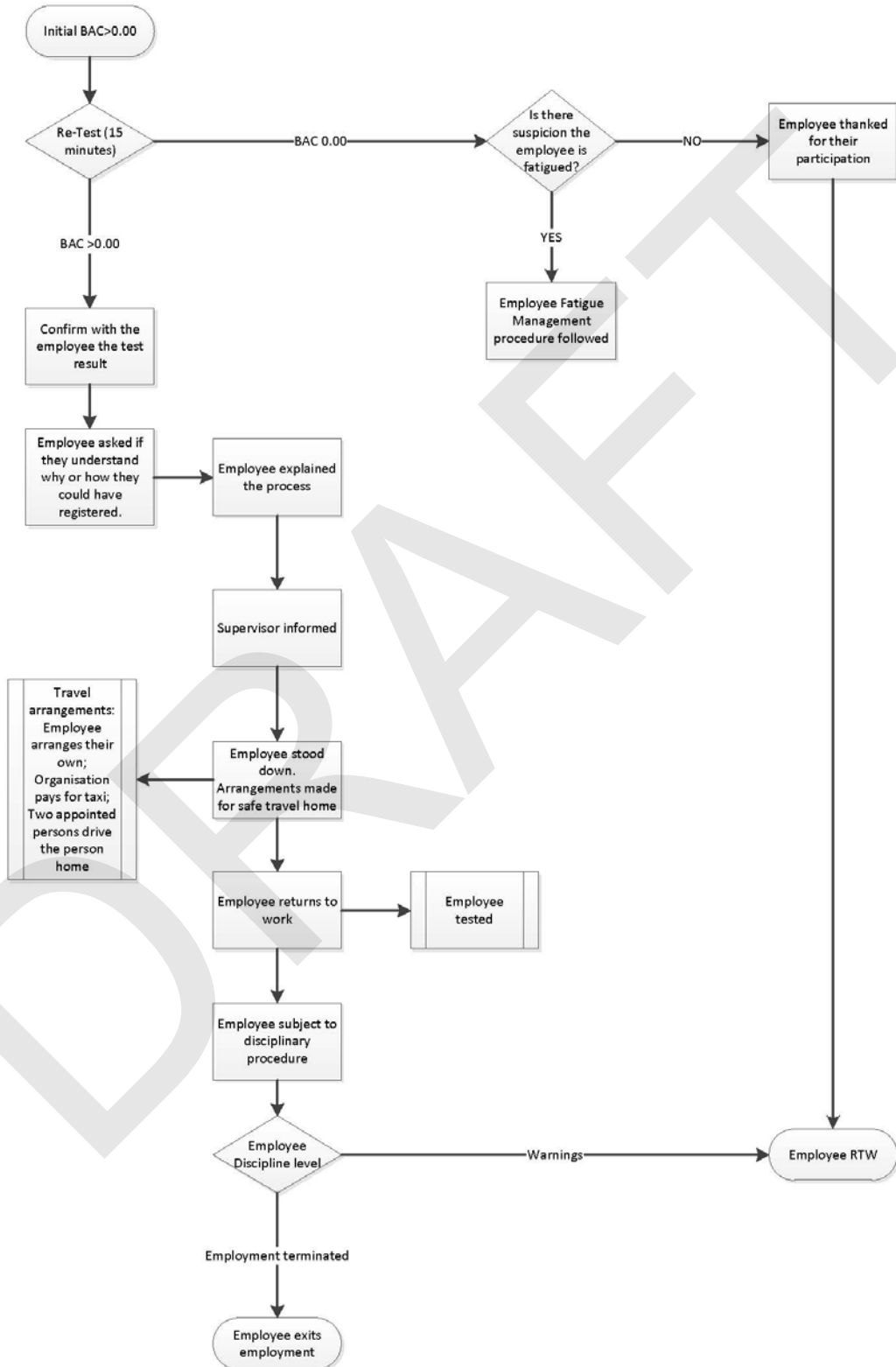
Low alcohol and non-alcoholic beverages should be encouraged / made available.

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# Alcohol testing Decision Tree



# Positive Alcohol Reading Decision Tree





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### 8.3 Drugs

Drugs can severely impair someone's work performance and their ability to make good decisions and demonstrate good judgement, leading to:

- vigilance related errors, mistakes, and procedure breaches;
- poor coordination and balance;
- inability to operate machinery and equipment;
- inappropriate verbal advice and interactions; and
- emotional instability.

**Testing** will be conducted by an external service provider through urine analysis and in accordance with AS4308:2008 Procedures for specimen collection and the detection and quantification of drugs of abuse in urine. A confirmation test by a NATA Accredited Laboratory is required after an initial non-negative test result. The NATA accredited test will determine whether the sample is confirmed positive according to the Australian Standard AS4308:2008.

Drugs tested for, may be, but not limited to the following classes: Amphetamine type substances, Benzodiazepines, Cannabis metabolites, Cocaine metabolites, Opiates.

Below is a table indicating the Cut-off levels for detection under AS4308. Any non-negative results at or above cut off level will result in confirmatory testing at a NATA accredited Laboratory.

Class of Drug	Cut off level µg/L
Amphetamine type substances,	300
Benzodiazepines	200
Cannabis metabolites	50
Cocaine metabolites	300
Opiates	300

**For cause:** If someone is evidencing behaviour or impaired work performance evidencing drug use or consumption the Line Manager/Supervisor will complete the Alcohol and/or Drugs section questionnaire. The Drug Testing Decision tree will then be followed, and the subsequent decision tree on a non-negative result will then be followed.

References:            Observation Questionnaire (Alcohol &/or Drugs section)  
                              Drug Testing Decision Tree  
                              Non-Negative Result Decision Tree

**Planned:** Planned testing may occur across a worksite, within a department or across the whole organisation, or for individuals on an agreed plan. The Drug Testing Decision tree will then be followed, and the subsequent decision tree on a non-negative result will then be followed.

References:            Observation Questionnaire (Alcohol &/or Drugs section)

Drug Testing Decision Tree  
Non-Negative Result Decision Tree

8.4 Prescription medications

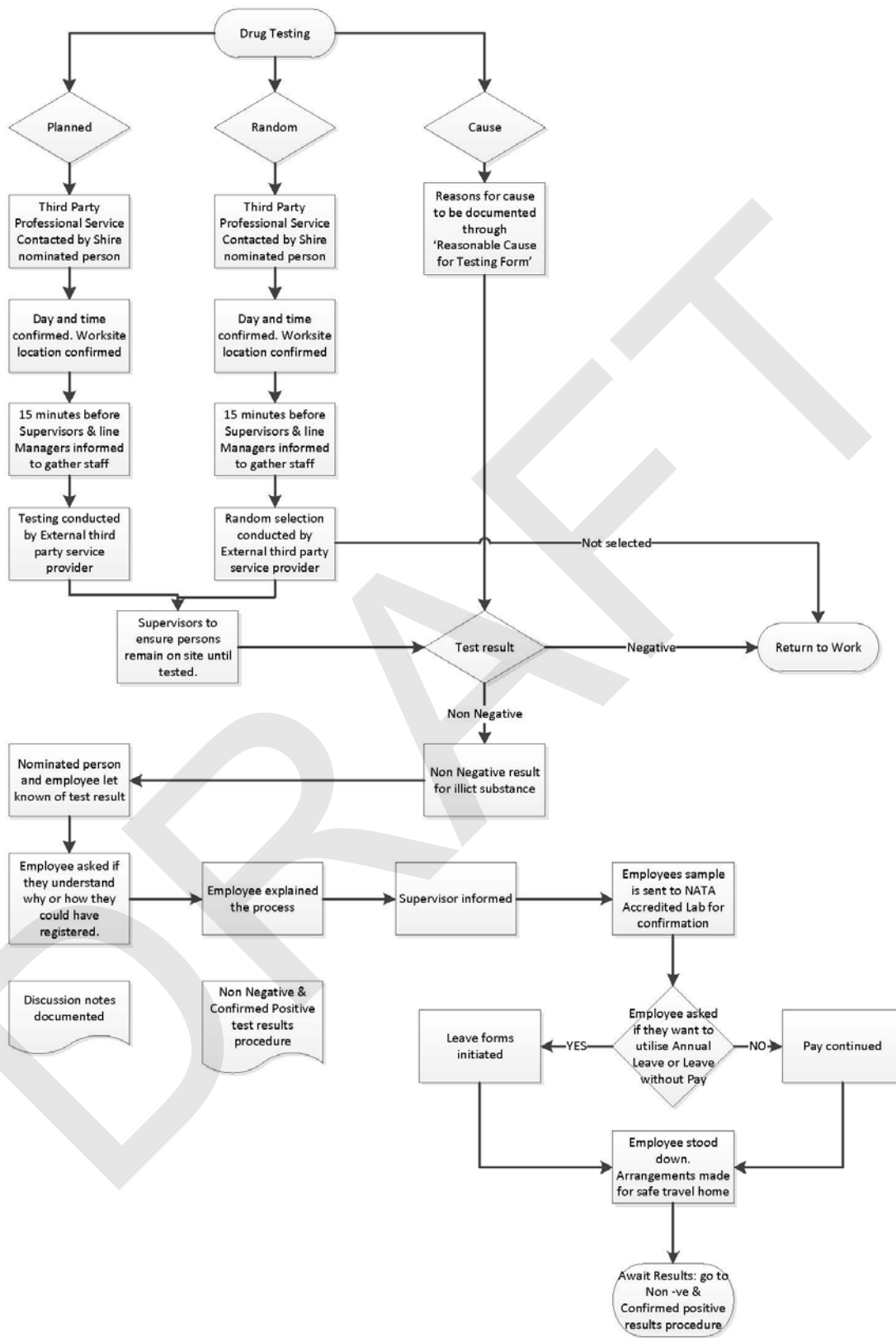
The Employee must follow the instructions in respect of prescribed or over the counter medications. If the medication affects their ability to perform a task they must advise their supervisor or manager. Employees taking prescribed or over the counter medication must not commence duties if their doctor or pharmacist indicates that it would not be safe to do so.

It is expected when being prescribed medication that workers indicate to the medical professional what the nature of their work is accurately so the medical practitioner may have opportunity to prescribe the most appropriate medication to reduce impact on safety performance.

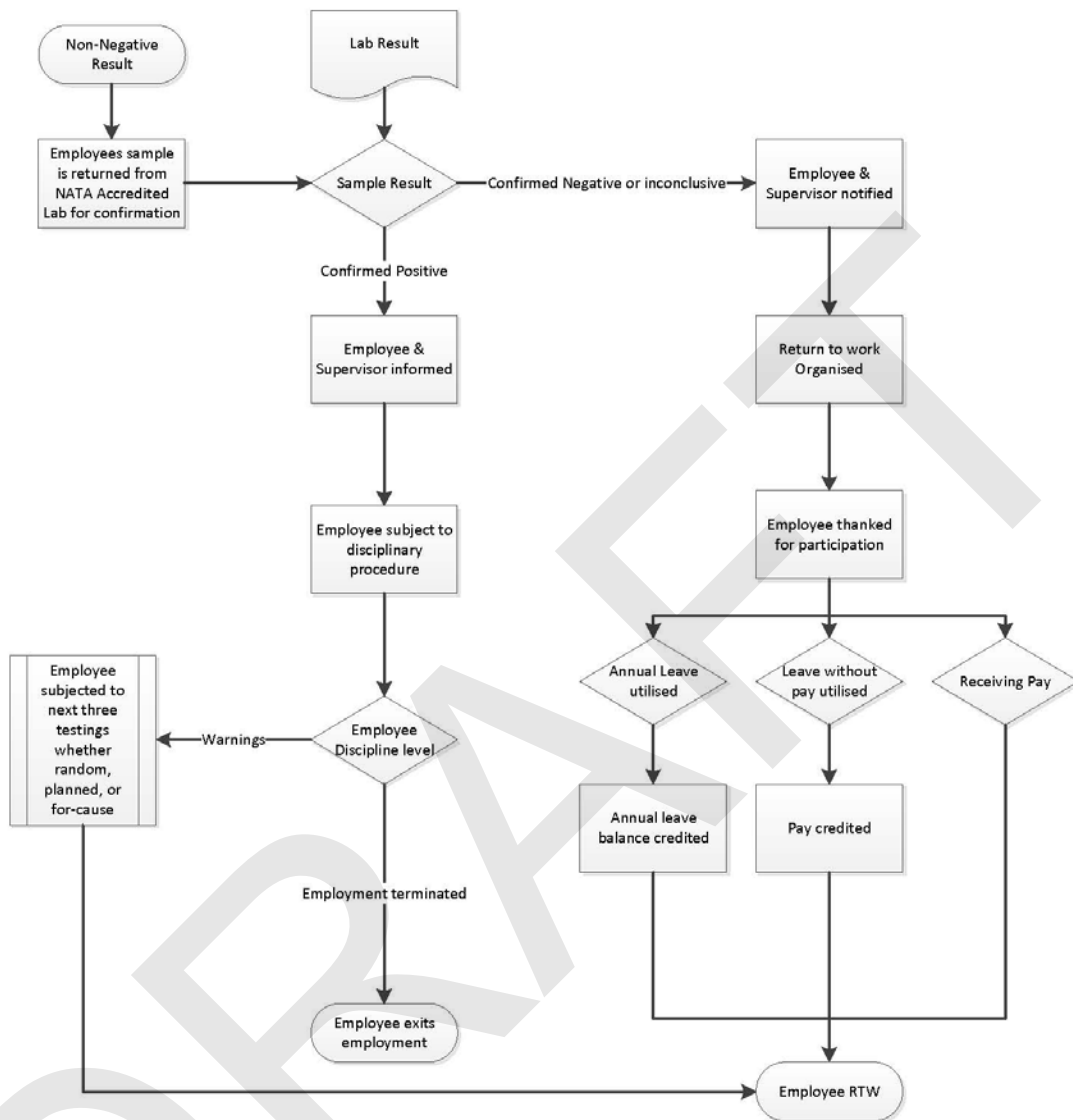
8.5 Presence of illicit drugs on Shire premises/assets

Workers who buy, take, or sell drugs on Shire of Gnowangerup premises and assets (including Shire controlled mobile plant & vehicles), may be found to have engaged in serious misconduct. Such behaviour may result in disciplinary action up to and including dismissal and may be referred to the relevant authorities.

# Drug Testing Decision Tree



# Non-Negative Result Decision Tree



## 9.0 Breach of Policy

A person will be considered in breach of the policy if he/she:

- Returns a positive test result in a urine sample (a non-negative test found to be inconclusive or below the cut off limits does/will not represent a breach of the policy and the records will not be utilised for any other reason other than to demonstrate that testing is occurring);
- A Blood Alcohol content that remains over 0.00 from the calibrated breath test after the initial test 15 minutes prior;
- Without reasonable cause fails to attend for assessment;
- Without reasonable cause, fails to comply with any request to provide a breath or urine sample in accordance with this policy;
- Without reasonable cause, fails to provide all reasonable cooperation in relation to any sample collection procedure, or refuses to sign/complete any sample collection documents or labels;
- Avoids, adulterates or falsifies any breath or urine sample;
- Substitutes for another worker or arranges, or is involved in, any such substitution;
- Refuses to participate in any rehabilitation program, as requested; or
- Aids or abets any person in breaching this policy.

Such breaches of policy will be considered to be serious misconduct on the part of the person and will be treated as such in terms of the range of disciplinary measures available to the Shire:

### **First Offence:**

- (i) The employee will be immediately suspended from duty without pay if found unfit to work;
- (ii) The employee will not be permitted to return to work until they have been tested again and proved negative for all prescribed substances;
- (iii) The employee will be given the opportunity to state their case. Unless there are convincing arguments to the contrary, this procedure will continue;
- (iv) The employee will be counselled by their supervisor that will focus on;
  - a. the unacceptability of the employee's behaviour;
  - b. the risk that such behaviour creates for the safety of the individual and other employees or members of the public;
  - c. the employee's responsibility to demonstrate that the problem is being effectively addressed; and
  - d. that any future breach of the policy will result in second offence or instant dismissal.
- (v) The employee will be formally offered the opportunity to contact a professional counsellor. The decision to undertake counselling or other treatment for alcohol or other drug or substance problem is the responsibility of the employee and cannot be made mandatory. However, refusal to accept counselling may result in instant dismissal on second offence. The Shire of

Gnowangerup will insist that the employee provide satisfactory evidence that the effect of work performance and/or safety has been addressed before they are permitted to return to work.

**Second Offence:**

- (i) The employee will be immediately suspended from duty without pay if found unfit for work;
- (ii) The employee will be given the opportunity to state their case. Unless there are convincing arguments to the contrary, this procedure will continue;
- (iii) The employee will not be permitted to return to work until they have been tested again and proved negative for all prescribed substances;
- (iv) The employee will be counselled by their supervisor that will focus on;
  - a. the unacceptability of the employee's behaviour;
  - b. the risk that such behaviour creates for the safety of the individual and other employees or members of the public;
  - c. the employee's responsibility to demonstrate that the problem is being effectively addressed; and
  - d. that any future breach of the policy will result in instant dismissal.
- (v) Counselling will be offered, refer to First Offence (v), if counselling was not used in the first offence;
- (vi) The employee will be instantly dismissed without notice if found to decline the suggestion of counselling on second offence; and
- (vii) The employee will be submitted randomly for alcohol and / or drug screening for the period of up to six months paid by the Shire of Gnowangerup. If tests confirm positive, instant dismissal will follow. If the employee refuses to comply, instant dismissal will follow.

**Third Offence:**

- (i) The employee will be given the opportunity to state their case. Unless there are convincing arguments to the contrary, this procedure will continue; and
- (ii) The employee will be immediately dismissed from duty without notice.

**Instant Dismissal:**

The following are guidelines to circumstances that will result in dismissal without notice:

- (i) Any attempt to falsify the drug and alcohol screen;
- (ii) Cultivating, selling or supplying drugs and/or other substances; and
- (iii) Unauthorised consumption of illicit drugs or alcohol whilst on the work site or during the working period.

(iv) Unlawful behaviour.

This policy may be cancelled or varied from time to time at the Shire's discretion.

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10.0 Observation Questionnaire

<b>Fatigue</b>	<b>Is there indication of?</b>	<b>Observation</b>
slower reactions		
reduced ability to process information		
memory lapses		
absent-mindedness		
decreased awareness		
lack of attention		
reduced ability to identify and calculate risk		
reduced coordination		
changes in behaviour (e.g. arriving late for work).		
<b>Alcohol &amp;/or Drugs</b>	<b>Is there indication of?</b>	<b>Observation</b>
slower reactions		
reduced ability to process information		
memory lapses		
absent-mindedness		
decreased awareness		
lack of attention		
reduced ability to identify and calculate risk		
reduced coordination		
changes in behaviour (e.g. arriving late for work).		

### 3.9 VERIFYING EMPLOYEE IDENTITY AND CREDENTIALS POLICY

<b>Policy Type:</b>	Human Resources & Communication
<b>Date Adopted:</b>	xxx

<b>Policy No:</b>	3.9
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Working With Children (Criminal Record Checking) Act 2004

<b>Legal (Subsidiary):</b>
1. Working With Children (Criminal Record Checking) Regulations 2005

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	VERIFYING EMPLOYEE IDENTITY AND CREDENTIALS POLICY
<b>Objective:</b>	<b>To provide a framework for the verification of a new employee's identity, credentials and work history, and for ensuring the ongoing currency of existing employees' accreditations.</b>

- 1.0 The Shire of Gnowangerup has undertaken, as part of its recruiting process, to contract the verification of preferred candidates' identities and credentials out to an external provider.
- 2.0 Depending on the requirements of the role, the following checks will be undertaken:
  - 2.1. Work History and Reference Check
  - 2.2. National Police check
  - 2.3. Qualifications, Licenses and Other Accreditation Check
  - 2.4. Right to Work in Australia Check
- 3.0 Depending on the requirements of the role, the following checks will be provided by the preferred candidates:
  - 3.1. Working with Children Check
- 4.0 All managers/supervisors are responsible for maintaining, for their staff, a register of accreditations that are legally required on an ongoing basis in relation to their role/duties.
  - 4.1. A quarterly item will be maintained in the Shire's Compliance Calendar reminding all managers/supervisors to check their respective accreditations registers and ensure that accreditations are renewed before they expire.

- 5.0 As part of the annual performance review process, each employee will provide an annual declaration to advise whether there have been any significant changes in their circumstances which could impact their employment.

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### 3.10 EMPLOYEE RECOGNITION GRATUITY POLICY

<b>Policy Type:</b>	Human Resource & Communications
<b>Date Adopted:</b>	26 April 2018

<b>Policy No:</b>	3.10
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Act 1995 (As Amended) – Section 5.50.

<b>Legal (Subsidiary):</b>
1. Local Government (Administration) Regulations 1996, Regulation 19A

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	EMPLOYEE RECOGNITION GRATUITY POLICY
<b>Objective:</b>	To recognise the services of employees with the Shire. To reward employees for their contribution to organisational success.

- 1.0 Upon resignation or retirement, Council shall award an employee a token payment in recognition of continuous years of service, based on the following provisions:
- 1.1 Council will offer employees who have completed more than four years of service a “Sundowner/Cocktail Function”, with partners invited, and a gift of up to \$50 per year of service at the discretion of the CEO, capped at \$1,000.
  - 1.2 All employees who have completed at least one year of service but no more than four are to be invited to social drinks, either on or near their finishing date. The Shire President or other suitable person will present a gift of up to \$50 per year, at the discretion of the CEO, reflecting the employee’s duration of service.
  - 1.3 In recognition of equality for employees who have completed more than four years of service but who do not have the benefit of enterprise bargaining in their employment conditions, the following provisions apply:

<b>Unused Personal Leave Payout</b>	<b>Portion of Entitlement included in Termination Payout</b>
1-200 hours	20%
201-400 hours	40%
401-600 hours	60%
601+ hours	80%

The above calculation is capped at a maximum of \$5,000 as per Local Government (Administration) Regulations 1996 – Reg 19A.

Payment of the above is calculated at the employee’s rate of pay as at the date of resignation or retirement and, being made before tax, forms part of the employee’s taxable income.

- 1.4 Employees who are terminated as a result of unsatisfactory work performance and or serious misconduct are excluded from the benefits provided for in this Policy.

# 4. FINANCE

## 4.1 PURCHASING POLICY

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

<b>Policy No:</b>	4.1
<b>Date Last Reviewed:</b>	31 May 2019

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

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

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

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	PURCHASING POLICY
<b>Objective:</b>	<p>To ensure that all purchasing activities:</p> <ol style="list-style-type: none"> <li>1. Demonstrate that best value for money is attained for the Shire;</li> <li>2. Are compliant with relevant legislation, including regulations;</li> <li>3. Are recorded in compliance with the <i>State Records Act 2000</i> and associated records management practices and procedures of the Shire;</li> <li>4. Mitigate probity risk, by establishing consistent and demonstrated processes that promote openness, transparency, fairness and equity to all potential suppliers;</li> <li>5. Ensure that sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment;</li> <li>6. Are conducted in a consistent and efficient manner across the organisation and that ethical decision making is demonstrated.</li> </ol>

### 1.0 Policy Statement

The Shire of Gnowangerup (the “**Shire**”) is committed to delivering best practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance and complies with the *Local Government Act 1995* (the “**Act**”) and Part 4 of the *Local Government (Functions and General) Regulations 1996*, (the “**Regulations**”). Procurement processes and practices to be complied with are defined within this Policy and the Shire’s prescribed procurement procedures.

### 2.0 Ethics and Integrity

#### 2.1 Code of Conduct

All officers and employees of the Shire undertaking purchasing activities must have regard for the Code of Conduct requirements and shall observe the highest standards of ethics and

integrity. All officers and employees of the Shire must act in an honest and professional manner at all times which supports the standing of the Shire.

## 2.2 Purchasing Principles

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- (a) full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- (b) all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire's policies and Code of Conduct;
- (c) purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;
- (d) all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- (e) any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- (f) any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

## 3.0 Value for Money

### 3.1 Policy Statement

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

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

### 3.2 Application

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

- (a) all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery and distribution, as well as other costs such as (but not limited to) holding costs, consumables, deployment, maintenance and disposal;
- (b) the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc;

- (c) financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- (d) a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable;
- (e) the safety requirements associated with both the product design and specification offered by suppliers and the evaluation of risk when considering purchasing goods and services from suppliers;
- (f) purchasing of goods and services from suppliers that demonstrate sustainable benefits and good corporate social responsibility; and
- (g) providing opportunities for businesses within the Shire's boundaries to be given the opportunity to quote for providing goods and services wherever possible.

#### 4.0 Purchasing Requirements

##### 4.1 Legislative/Regulatory Requirements

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

##### 4.2 Compliance with Purchasing Thresholds

Purchasing that is \$150,000 or below in total value (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined under section 4.5 of this Purchasing Policy.

Purchasing that exceeds \$150,000 in total value (excluding GST) must be put to public tender when it is determined that a regulatory tender exemption, as stated under 4.6 of this Policy, is not deemed to be suitable.

##### 4.3 Purchasing Value Definition

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

- (a) Exclusive of Goods and Services Tax (GST);
- (b) The actual or expected value of a contract over the full contract period, including all options to extend; or the extent to which it could be reasonably expected that the Shire will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased. A best practice suggestion is that if a purchasing threshold is reached within three years for a particular category of goods, services or works, then the purchasing requirement under the relevant threshold (including the tender threshold) must apply.
- (c) Must incorporate any variation to the scope of the purchase and be limited to a 10% tolerance of the original purchasing value.



#### 4.4 Purchasing from Existing Contracts

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

#### 4.5 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	Purchase directly from a supplier using a Purchasing or Corporate Credit Card issued by the Shire, or seek at least one (1) oral or written quotation from a suitable supplier, either from:  an existing panel of pre-qualified suppliers administered by the Shire; or  a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or  from the open market.
Over \$5,000 and up to \$20,000	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	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 \$150,000	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

Purchase Value Threshold (Ex GST)	Purchasing Requirement
	<p>services required. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations in accordance with the definition stated within this Policy.</p> <p>Quotations within this threshold may be obtained from:</p> <p>an existing panel of pre-qualified suppliers administered by the Shire; or</p> <p>a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or</p> <p>from the open market.</p> <p>Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.</p>
Over \$150,000	<p>Where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender-exempt arrangement as listed under section 4.7 of this Policy, conduct a public Request for Tender process in accordance with Part 4 of the <i>Local Government (Functions and General) Regulations 1996</i>, this Policy and the Shire's tender procedures. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations in accordance with the definition stated within this Policy.</p>

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

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

Purchase Order Value Threshold	Position Designation
Up to \$500	Customer Service Officer
Up to \$2,000	CEO's Executive Assistant
Up to \$5,000	Community Development Coordinator  Plant Mechanic

Purchase Order Value Threshold	Position Designation
	Works Administration Assistant
Up to \$25,000	Manager of Works Asset and Waste Management Coordinator
Up to \$100,000	Deputy CEO
Unlimited	Chief Executive Officer

#### 4.7 Tendering Exemptions

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

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

#### 4.8 Inviting Tenders Under the Tender Threshold

Where considered appropriate and beneficial, the Shire may consider publicly advertising tenders in lieu of undertaking a Request for Quotation for purchases under the tender threshold. This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through the WALGA Preferred Supply Program or State Government CUA.

If a decision is made to undertake a public tender for contracts expected to be \$150,000 or less in value, the Shire's tendering procedures must be followed in full.

#### 4.9 Sole Source of Supply

Where the purchasing requirement is over the value of \$10,000 and of a unique nature that can only be supplied from one supplier, the purchase is permitted without undertaking a tender or quotation process. This is only permitted in circumstances where the Shire is satisfied and can evidence that there is only one source of supply for those goods, services or works. The Shire must use its best endeavours to determine if the sole source of supply is genuine by exploring if

there are any alternative sources of supply. Once determined, the justification must be endorsed by the Chief Executive Officer/Deputy CEO, prior to a contract being entered into.

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

#### 4.10 Anti-Avoidance

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

#### 4.11 Emergency Purchases

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

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

### 5.0 Records Management

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

For each procurement activity, such documents may include:

- (a) The procurement initiation document such as a procurement business case which justifies the need for a contract to be created (where applicable);
- (b) Procurement planning and approval documentation which describes how the procurement is to be undertaken to create and manage the contract;
- (c) Request for quotation/tender documentation;
- (d) Copy of public advertisement inviting tenders, or the notice of private invitation (whichever is applicable);
- (e) Copies of quotes/tenders received;
- (f) Evaluation documentation, including individual evaluators' notes and clarifications sought;
- (g) Negotiation documents such as negotiation plans and negotiation logs;
- (h) Approval of award documentation;
- (i) All correspondence to respondents notifying of the outcome to award a contract;
- (j) Contract Management Plan which describes how the contract will be managed; and
- (k) Copies of contract(s) with supplier(s) formed from the procurement process.

### 6.0 Sustainable Procurement and Corporate Social Responsibility

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

## 7.0 Buy Local Policy

As much as practicable, the Shire must:

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

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

## 8.0 Purchasing from Disability Enterprises

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

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

## 9.0 Purchasing from Aboriginal Businesses

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

Where appropriate, Aboriginal businesses may be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and

tenders to provide advantages to Aboriginal owned businesses, or businesses that demonstrate a high level of aboriginal employment.

## 10.0 Panels of Pre-Qualified Suppliers

### 10.1 Pre-Qualified Suppliers Panel Objectives

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

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

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

### 10.2 Establishing a Panel

Should the Shire determine that the creation of a panel would be beneficial, it must do so in accordance with Part 4, Division 3 the *Local Government (Functions and General) Regulations 1996*.

Panels may be established for one supply requirement, or a number of similar supply requirements under defined categories within the panel.

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

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

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

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

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

### 10.3 Distributing Work Amongst Panel Members

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

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

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

### 10.4 Purchasing from the Panel

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

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

#### 10.5 Recordkeeping

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

For the creation of a panel, this includes:

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

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

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



## 4.2 COLLECTION OF NON-RATES DEBTS POLICY

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	18 April 2007

<b>Policy No:</b>	4.2
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 6.13.</li> <li>2. Financial Management Regulations 19A &amp; 19B</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Nil</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Number</b>	1.2.8

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	<b>COLLECTION OF NON-RATES DEBTS POLICY</b>
<b>Objective:</b>	<b>To provide for the collection of outstanding debts and charging of interest in relation to debts other than rates.</b>

### 1.0 Debt Management

- 1.1 All monies owed to Council for any fee or charge raised under Sections 6,16 and 6.17 of the *Local Government Act 1995*, or any reimbursement that is due to Council, are deemed to be overdue following a period of thirty-five (35) days from the date of the original invoice.
- 1.2 If the invoice is not paid by the due date specified in 1.1, then the following recovery process will take place.
  - (a) For amounts outstanding for up to 30 days, the Responsible Officer is to issue a Statement to the debtor with an 'overdue' sticker attached to the Statement.
  - (b) For amounts outstanding for greater than 30 days but less than 60 days, the Responsible Officer is to issue a Statement to the debtor with 'any reason for overdue account' sticker attached to the statement.
  - (c) For amounts outstanding for greater than 60 days, the Responsible Officer is to issue a letter of demand to the debtor and instruct a debt collection agency to initiate debt recovery action.
  - (d) Any further line of credit is to be withdrawn until the debt is paid in full, or an arrangement has been entered into to pay off the outstanding debt.
- 1.3 Before any third party is engaged to take legal action to recover an outstanding debt, the Deputy CEO is to be consulted to ensure that this action is appropriate giving due consideration to all issues that have led to the debt being overdue and not paid.

1.4 Once all reasonable attempts to either locate the debtor or to obtain payment have failed, the responsible officer for raising the debt will be asked to submit a written request for the invoice to be considered for write off.

1.5 Approval will be sought from Council for the debt to be written off. Once approval has been received, the appropriate entries are to be made in the Accounts Receivable Ledger.

## 2.0 Debt Raised in Error or Debt Adjustment

2.1 If a debt has been raised in error or requires an adjustment then an explanation will be sought from the relevant staff members. Once this has been received a credit note request will be raised which is to be authorised by both the staff member who raised the initial invoice and the Deputy CEO.

## 3.0 Interest on Overdue Accounts

3.1 Interest may be calculated on the total outstanding debt once it has exceeded the due date of the invoice. The rate of interest imposed is that as determined by Council as contained in the Annual Budget and in accordance with Section 6.13 of the Local Government Act.

## 4.3 INVESTMENT POLICY

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	25 June 2008

<b>Policy No:</b>	4.3
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Act 1995 (As Amended) – Section 6.14.

<b>Legal (Subsidiary):</b>
1. Trustee Act 1962, Part III
2. Regulations 19, 19C, 28, 49 of Local Government (Financial Management) Regulations 1996
3. Australian Accounting Standards

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Number</b>	1.2.9

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	INVESTMENT POLICY
<b>Objective:</b>	<b>To provide a policy framework for the investment of the Shire of Gnowangerup's surplus funds with consideration of risk and at the most favourable rate of interest available to it at the time, for that investment type, and having regard for the local banks, while ensuring that its liquidity requirements are being met.</b>

### 1.0 Investment Aims

- 1.1 Whilst exercising the power to invest, consideration is to be given to the preservation of capital, liquidity and the return on investment.
- 1.2 Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio. This includes management of credit and interest risk within identified thresholds and parameters.
- 1.3 The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash-flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.
- 1.4 The investment is expected to achieve a predetermined market average rate of return that takes into account the Shire's risk tolerance. Any additional return target set by Council will also consider the risk limitation and prudent investment principles.

### 2.0 Prudent Person Standard

The investment will be managed with the care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolio to safeguard the portfolio in accordance with the spirit of this Investment Policy and not for speculative purposes.

### 3.0 Ethics and Conflicts of Interest

Officers shall refrain from personal activities that would conflict with the proper execution and management of Shire's investment portfolio. This policy requires Officers to disclose any conflict of interest to the CEO.

### 4.0 Approved Investments

Without approval from Council, investments are limited to:

- (a) fixed term deposits with an authorised deposit-taking institution as defined in the Banking Act 1959 (Commonwealth) section 5, for a term not exceeding 12 months; or
- (b) fixed term deposits with the Western Australian Treasury Corporation established by the Western Australian Treasury Corporation Act 1986 for a term not exceeding 12 months; or
- (c) State/Commonwealth Government Bonds with a term of maturity not exceeding three years.

### 5.0 Prohibited Investments

5.1 This Investment Policy prohibits any investment carried out for speculative purposes including:

- (a) Derivative-based instruments;
- (b) Principal-only investments or securities that provide potentially nil or negative cash flow; and
- (c) Stand-alone securities issued that have underlying futures, options, forwards contracts and swaps of any kind.

5.2 This policy also prohibits the use of leveraging (borrowing to invest) of an investment.

5.3 In accordance with the Local Government (Financial Management) Regulations 1996 Regulation 19C, this policy also prohibits the following:

- (a) Deposits with any institution other than an authorised institution\*;
- (b) Deposits for a fixed term of more than 12 months;
- (c) Investment in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
- (d) Investment in bonds with a term to maturity of more than three years; and
- (e) Investment in a foreign currency.

### 6.0 Risk Management Guidelines

6.1 Investments obtained are to comply with three key criteria relating to:

- (a) Portfolio Credit Framework Limits: limit overall credit exposure of the portfolio;

To control the credit quality on the entire portfolio, the following credit framework limits the percentage of the portfolio exposed to any particular credit rating category.

S&P Long-Term Rating	S&P Short-term Rating	Direct Investment Maximum %
AAA	A-1+	100%
AA	A-1	100%
A	A-2	100%

- (b) Counterparty Credit Framework: limit exposure to individual counterparties/institutions;

The Shire of Gnowangerup will invest funds with authorised financial institutions that provide a service to the local community by establishing branches or agencies in the Shire of Gnowangerup. Such institutions must maintain a minimum Standard and Poor's rating of A for short term investments.

- (c) Term to maturity Framework: limits based upon maturity of securities

The investment portfolio is to be invested within the following maturity constraints:

Overall Portfolio Term to Maturity Limits	
Portfolio % < 1 year	100% Maximum, 40% Minimum
Portfolio % 1-3 years	60% Maximum

## 7.0 Performance

Performance benchmarks will be as follows:

Investment	Performance Benchmark
Cash	Cash Rate
Enhanced/Direct Investments	UBSWA Bank Bill
Diversified Funds	CPI + appropriate margin over rolling 3-year periods

## 4.4 CORPORATE CREDIT CARD POLICY

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	22 May 2013

<b>Policy No:</b>	4.4
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Act 1995 (As Amended) – Section 2.74(2)(a) and 6.5(a).

<b>Legal (Subsidiary):</b>
1. Regulation 11(1)(a) of Financial Management Regulations 1996
2. Australian Accounting Standards

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Number</b>	1.2.7

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	CORPORATE CREDIT CARD POLICY
<b>Objective:</b>	To provide guidance for the use of Corporate Credit Cards.

1.0 The use of Corporate Credit Cards shall only be approved if there is a demonstrated need and advantage to the Shire. These include:

- (i) Elimination or reducing time spent on paper-based ordering and payments;
- (ii) Reduction of administrative costs;
- (iii) Reducing the number of payments per month;
- (iv) Provision of a useful resource in an emergency situation; and
- (v) Reducing the need to carry cash on the premises.

2.0 Applications for Corporate Credit Cards and Approval

All applications for a Corporate Credit Card shall be approved by the Chief Executive Officer.

In the case of the Chief Executive Officer, the Council shall approve the application and determine the conditions for use and maximum credit limit and credit limit for each individual transaction.

3.0 Register

A register shall be maintained by the Deputy CEO of all Credit Cards issued. The register shall include:

- (i) Date of approval by Chief Executive Officer;
- (ii) Name of card holder;
- (iii) Conditions of use of the card; and
- (iv) A review date for continuing use of the card, not exceeding 24 months.

#### 4.0 Issuing of Corporate Credit Cards to Elected Members

- 4.1 The Local Government Act does not make provision for the issuing of credit cards to Elected Members. (A Local Government can only pay allowances or reimburse expenses to an Elected Member).
- 4.2 Elected Members shall not be issued with a Corporate Credit Card as there are no provisions within the Act, which allow an Elected Member to incur a debt.

#### 5.0 Controls for the Use of Corporate Credit Cards

The following shall be complied with for controlling the use of Corporate Credit Cards:

##### General

- 5.1 An agreement shall be signed by the cardholder which sets out the cardholder's responsibilities and legal obligations when using the Credit Card;
- 5.2 A register by the CEO of all current cardholders should be kept which includes card number, expiry date of the Credit Card, credit limit and details of goods and services the cardholder has authority to purchase;
- 5.3 All new and existing cardholders shall be provided with a copy of the policies relating to the use of Credit Cards;
- 5.4 When an employee misplaces their Credit Card, they shall promptly report the matter to Deputy CEO who shall immediately cancel the card;
- 5.5 Credit Cards shall not be transferred to other users;
- 5.6 Use of the reward schemes, such as Fly Buys, will not be permitted for personal gain;
- 5.7 All surrendered Credit Cards shall be destroyed by the Deputy CEO in the presence of another employee;
- 5.8 In the event that a cardholder fails to comply with the policies requirements, the Chief Executive Officer shall withdraw the use of the Corporate Credit Card and take appropriate disciplinary action. All criminal/illegal acts of alleged misuse shall be reported to the Police and other relevant authorities; and
- 5.9 The use of Corporate Credit Cards for personal entertainment uses is prohibited.

#### 6.0 Purchasing

- 6.1 Credit Cards shall only be used for purchasing goods and services on behalf of the Shire;
- 6.2 Personal expenditure is strictly prohibited;
- 6.3 A Credit Card shall not be used for cash withdrawals;

6.4 Maximum credit limit shall be based on the cardholder's need and approved by the Chief Executive Officer and the following will be used as a guide:

Maximum credit limit and transaction limit per card will be as follows:

Name	Credit Limit \$	Maximum Credit Limit per Transaction \$
Chief Executive Officer	\$10,000	\$10,000
Deputy CEO	\$5,000	\$5,000

6.5 Purchases by facsimile, telephone or over the internet shall be authorised by the person and all paperwork shall be kept and verified.

#### 7.0 Payments

7.1 The cardholder shall provide appropriate and sufficient documentary evidence of all charges, as required, on a regular basis;

7.2 Time frames for all payment of accounts shall be monitored by Deputy CEO to ensure that credit charges are minimised and accounts are paid so as not incur a penalty or interest;

7.3 Cardholders cannot approve expenditure incurred on their own cards – these will be referred to the Chief Executive Officer for approval. Purchases made by the Chief Executive Officer shall be approved by the Shire President.



## 4.5 WATER SERVICES FINANCIAL HARDSHIP POLICY

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	26 February 2014

<b>Policy No:</b>	4.5
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Water Services Code of Conduct (Customer Service Standards) 2018

<b>Legal (Subsidiary):</b>
1. Part 2 of the ACCC and ASIC's Debt collection guidelines for collectors and creditors

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Number</b>	1.2.8

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	WATER SERVICES FINANCIAL HARDSHIP POLICY
<b>Objective:</b>	<p><b>To provide details of how the Shire of Gnowangerup can assist its Economic Regulation Authority water license customers who cannot pay a rate notice because of financial hardship.</b></p> <p><b>Note: This policy is a requirement of the Shire's water license.</b></p>

### 1.0 Purpose

This Financial Hardship Policy outlines how Shire of Gnowangerup (“**we**”) will assist a residential customer (“**you**”) who cannot pay a rate notice because of financial hardship.

Our policy applies only to the **water services portion** of your rate notice.<sup>3</sup> Residential tenants who have agreed with the land owner to receive a rate notice are also covered by this policy.

If you are also having difficulty paying other charges on your rate notice or if you are a commercial customer, we encourage you to still talk to us.

We are committed to working with you to find an appropriate payment solution that works for both you and us. We understand that it can be difficult to ask for support, and will treat you sensitively and respectfully.

<sup>3</sup> This is because the *Water Services Code of Conduct (Customer Service Standards) 2018* and our water licence only require us to have a hardship policy for any water services we provide to residential customers.

## 2.0 What is Financial Hardship

You will be considered to be in financial hardship if paying the water services portion of your rate notice will affect your ability to meet your basic living needs<sup>4</sup> – in short, if you have the intention but not the financial capacity to pay.

Financial hardship may, for example, be caused by:

- loss of your or a family member's primary income;
- separation or divorce from a spouse;
- domestic or family violence;
- loss of a spouse or a loved-one;
- physical and mental health problems;
- a chronically ill child;
- budget management difficulties because of low income; or
- other unforeseen factors affecting a customer's capacity to pay, such as reduction in income or an increase in non-discretionary expenditure.

## 3.0 Identifying Customers in Financial Hardship

If you think you may be in financial hardship, we encourage you to contact us as soon as possible. You may ask your financial counsellor to contact us on your behalf.

We will assess within three business days whether we consider you to be in financial hardship. If we cannot make our assessment within three business days, we will refer you to a financial counsellor for assessment.

As part of our assessment we will consider any information provided by you and, if applicable, your financial counsellor. We will also take into account any information we may have on your payment history.

As soon as we have made our assessment, we will advise you of the outcome.

## 4.0 Payment Plans

If we determine that you are in financial hardship, we will offer you more time to pay the water services portion of your rate notice or a payment plan for this portion. We will not charge you any fees or interest as part of your extension or payment plan.

We will involve you and, if applicable, your financial counsellor in setting a payment plan. When setting the conditions of the plan, we will consider your capacity to pay and, if relevant, your usage needs.

If appropriate, we will review and revise your extension or payment plan.

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<sup>4</sup> Clause 22 of the *Water Services Code of Conduct (Customer Service Standards) 2018* defines financial hardship as "being in an ongoing state of financial disadvantage in which the ability of a customer who is a residential customer to meet the basic living needs of the customer or a dependent of the customer would be adversely affected if the customer were to pay an unpaid bill".

We do not have to offer you a payment plan if you have had two payment plans cancelled because of non-payment.

If you are a tenant, we must make sure that the land owner is aware of us giving you an extension or entering into a payment plan with you before we do so. We can agree that you notify the land owner of the proposed extension or payment plan (and provide us with evidence that you have done so), or you can give us permission to notify the land owner.

## 5.0 Debt Reduction and Collection

If you are in financial hardship, we will consider reducing the amount you owe us. We will also not commence or continue proceedings to recover your debt:

- While we are assessing whether or not you are in financial hardship; or
- If you are complying with your payment plan or another payment arrangement you have with us.

If you do not comply with your payment plan or other payment arrangement, we may commence debt recovery proceedings. When collecting your debt, we will comply with Part 2 of the ACCC and ASIC's *Debt collection guidelines for collectors and creditors*.

We may outsource your debt to a debt collection agency and additional fees may apply. We will ensure that any debt collection agency we engage will comply with Part 2 of the ACCC and ASIC's *Debt collection guidelines for collectors and creditors*.

## 6.0 Useful Information

**Redirection of rate notice:** We will advise you of your right to have your rate notice redirected to another person free of charge if you are absent or ill.

**Payment options:** You may pay your rate notice by direct debit, Centrepay, internet, telephone or post.

Please be advised that Centrepay is only available to customers who receive Centrelink payments. Paying by direct debit or Centrepay may help you manage your bills more easily as your bills will be paid through regular deductions.

For more information on your payment options, please contact us.

**Concessions and other financial relief assistance:** You may be eligible for concession(s) and/or financial relief for your water services portion of your rate notice.

- Concessional rebates may be granted to holders of a:
  - State Seniors Card; or
  - A Commonwealth Seniors Health Card and a State Seniors Card; or
  - A Pensioner Concession Card and a State Seniors Card
- The Hardship Utility Grant Scheme provides financial assistance to Western Australians who are struggling through financial hardship and are unable to pay their utility bills. For eligibility requirements please visit [http://www.concessions.wa.gov.au/Concessions/Pages/HUGS-\(Hardship-Utility-Grant-Scheme\).aspx](http://www.concessions.wa.gov.au/Concessions/Pages/HUGS-(Hardship-Utility-Grant-Scheme).aspx).

**Financial counselling:** We will advise you of any financial counselling services or other organisations that may be available to you.

Financial counsellors offer free, independent information to help you take control of your financial situation. The Yougenup Centre, 47 Yougenup Road, Gnowangerup provides offices for Southern Ag Care Inc. and Centrelink to help with financial counselling.

The Financial Counsellors' Association of WA (FCAWA) can refer you to a financial counsellor in your area. Alternatively, you can call the FCAWA's Financial Counselling Helpline. The Helpline provides a free confidential service for all Western Australians with financial problems and queries. The Helpline can be contacted on 1800 007 007. Alternatively, you can go to the FCAWA website, [www.financialcounsellors.org](http://www.financialcounsellors.org), and enter your postcode to locate your closest financial counselling service.

The FCAWA's contact details are:

Financial Counsellors' Association of WA  
Phone: (08) 9325 1617  
Financial Counselling Helpline: 1800 007 007  
Email: [afm@financialcounsellors.org](mailto:afm@financialcounsellors.org)  
Website: [www.financialcounsellors.org](http://www.financialcounsellors.org)

## 7.0 Fees and Charges

We will charge you for the water services we provide to you. A list of our fees and charges may be found in our Annual Budget readily available at the Shire Office, 28 Yougenup Rd, Gnowangerup, WA 6335 or they can be downloaded from our website [www.gnowangerup.wa.gov.au](http://www.gnowangerup.wa.gov.au).

The Shire of Gnowangerup can also supply a fact sheet to customers on request in person or by mail.

## 8.0 Complaints Handling

If you have a complaint, please contact us first. Our contact details are included in section 10 below.

Our complaints handling process is available at [www.gnowangerup.wa.gov.au](http://www.gnowangerup.wa.gov.au).

If you are not satisfied with the way we handle your complaint, you may refer your complaint to the Energy & Water Ombudsman. The Energy & Water Ombudsman will investigate your complaint and may mediate the dispute between you and us.

The Energy & Water Ombudsman's contact details are:

<b>Company Name</b>	<b>Energy and Water Ombudsman Western Australia</b>
In Person:	2 <sup>nd</sup> Floor, Albert Facey House 469 Wellington Street Perth WA 6000
Postal Address:	PO Box Z5386 St Georges Terrace Perth WA 6831
Phone:	08 9220 7588
Freecall:	1800 754 004* *Calls made from mobile phones will be charged at the applicable rate.
TIS:	Translating and Interpreting Service 131 450
TTY:	National Relay Service 1800 555 727
E-mail:	<a href="mailto:energyandwater@ombudsman.wa.gov.au">energyandwater@ombudsman.wa.gov.au</a>
Website:	<a href="http://www.ombudsman.wa.gov.au">www.ombudsman.wa.gov.au</a>
Fax:	(08) 9220 7599
Freefax:	1800 611 279

## 9.0 Approval and Review

Our policy was approved by the Economic Regulation Authority of WA.

We will review our policy at least every five years to ensure it remains up-to-date and relevant.

## 10.0 Our Contact Details

You can contact us at:

28 Yougenup Road, Gnowangerup, WA 6335

Phone: 08 9827 1007

Fax: 08 9827 1377

[gnpshire@gnowangerup.wa.gov.au](mailto:gnpshire@gnowangerup.wa.gov.au)

[www.gnowangerup.wa.gov.au](http://www.gnowangerup.wa.gov.au)

TIS – online at <http://www.tisnational.gov.au>

TIS – Phone 131450 Customer Code C958106

TTY/Voice calls – 133 677

Speak and listen - 1300 555 727

SMS relay - 0423 677 767

TTY - online at <http://relayservice.gov.au>

*If you are deaf, or have a hearing or speech impairment, find out how to phone us at [www.relayservice.gov.au](http://www.relayservice.gov.au).*

## 4.6 WAIVER OF RUBBISH AND RECYCLING CHARGES POLICY

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	23 May 2007

<b>Policy No:</b>	4.6
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Act 1995, Section 6.12.

<b>Legal (Subsidiary):</b>
1. Regulation 26 of Financial Management Regulations 1996
2. Regulation 42 of Financial Management Regulations 1996

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Number</b>	1.2.8

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	WAIVER OF RUBBISH AND RECYCLING CHARGES POLICY
<b>Objective:</b>	To detail the conditions where the Shire will grant a waiver of rubbish and recycling charges for community organisations.

- 1.0 A community organisation that uses and occupies a premise on land under the care, control and management of the Shire of Gnowangerup shall be entitled to a waiver of the applicable rubbish and recycling charges each financial year.
- 2.0 Any waiver approved by the CEO under Delegation is to be recorded as a donation expense in the financial accounts.
- 3.0 All proposed waivers to be granted shall be disclosed in the Annual Budget, in accordance with Regulation 26 of the *Local Government (Financial Management) Regulations 1996*.
- 4.0 All waivers granted shall be disclosed in the Annual Financial Report, in accordance with Regulation 42 of the *Local Government (Financial Management) Regulations 1996*.

## 4.7 SELF-SUPPORTING LOANS TO COMMUNITY ORGANISATIONS POLICY

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	28 October 2015

<b>Policy No:</b>	4.7
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Act 1995 – Section 6.20.

<b>Legal (Subsidiary):</b>
1. Nil

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Numbers</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	SELF-SUPPORTING LOANS TO COMMUNITY ORGANISATIONS POLICY
<b>Objective:</b>	To assist clubs and community organisations in improving community based facilities through self-supporting loan facilities.

### 1.0 Eligible Organisations

Loans will only be considered for applicants that are incorporated bodies occupying land either owned by, or vested in the care, control and management of, a community organisation or the local government.

### 2.0 Application requirements

#### 2.1 Organisations making application for a self-supporting loan are to provide:

- (a) Three years audited financial statements;
- (b) A business plan for the proposed term of the loan that clearly demonstrates the ability to repay the loan being requested;
- (c) A copy of the organisations constitution;
- (d) Minutes outlining the resolution/agreement to borrow the funds required for the improvement project;
- (e) Any other information that the Council considers relevant to evaluate the application.

### 3.0 Loan Funding Details

3.1 Loan funds will only be provided for capital works on the subject land when ownership of all infrastructure ultimately vests in the community or the Shire (notwithstanding established leasehold arrangements).

3.2 The maximum loan amount that will be considered is 50% of the proposed project cost.



- 3.2 Loans will be provided at the applicable WA State Treasury interest rates when the loan is drawn down and will be fixed for the term of the loan.
- 3.3 The term of the loan is not to exceed 10 years.
- 3.4 Loan repayments will be amortised and will generally be six monthly unless the applicant can present a case to convince Council otherwise.
- 3.5 The applicant will be responsible for meeting any government guarantee fee that may be imposed, which will be payable six monthly at rates that may vary during the term of the loan.

#### 4.0 Evaluation Process

- 4.1 Council will evaluate an application for a self-supporting loan on the following basis:
  - (a) Demonstrated ability of the organisation to repay the loan;
  - (b) Stability, sound management, membership base, community accessibility and longevity of applicant organisation;
  - (c) Funds being used for capital improvements;
  - (d) Security over the organisations assets being provided, if considered appropriate; and
  - (e) The loan amount sought does not exceed the maximum specified in clause 3.2.

#### 5.0 Approval Conditions

- 5.1 All applications approved shall be subject to the following conditions:
  - (a) Organisation will be required to enter into a Deed of Agreement to meet annual repayments associated with the Self Supporting Loan;
  - (b) Organisation to pay all costs associated with the preparation of the documents concerning the raising of the loan, including the Deed of Agreement outlined in (a) above;
  - (c) Organisation to insure and keep insured premises, where the premises are used as security for the loan; and
  - (d) Any proposal by the Council to borrow and provide a self-supporting loan to a community organisation that has not been included in the Council's annual budget must be advertised for a one month period, in accordance with Section 6.20(2) of the *Local Government Act 1995*.

#### 6.0 Other Requirements

- 6.1 Loan funds will only be released after documentary proof of committed expenditure is submitted to the CEO.
- 6.2 The Council will seek any remedy available to it under law in terms of the recovery of delinquent loan repayments.



**SHIRE OF GNOWANGERUP**

- 2019 -

**SHIRE OF GNOWANGERUP**

and

**{INSERT CLUB NAME}**

and

**{Insert Guarantors Names and Addresses}**

**SELF SUPPORTING LOAN AGREEMENT AND  
GUARANTEE**

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## SELF SUPPORTING LOAN AGREEMENT AND GUARANTEE

DEED dated

BETWEEN **SHIRE OF GNOWANGERUP** of 28 Yougenup Road,  
Gnowangerup, Western Australia ('the Shire')

AND **{Insert Club's name and address}**

AND

**{Insert Guarantors names and addresses}**

('the Guarantors')

### RECITALS

- A. By a lease dated \_\_\_\_\_ ('the Lease') the Shire leased to the {Club name}, Reserves {Reserve #s} situated at Lots {Lot #s and address} ('the Land') for the term, and on the terms and conditions set out in the Lease.
- B. The {Club name} occupies the land in Reserve {Reserve #s} in accordance with the purpose set out in the Lease.
- C. On the \_\_\_\_\_ the Shire raised loan number {Insert #} in the amount of \${Amount} ('the Loan') for the purpose of assisting the Club with (description of the project).
- D. The Shire has paid to the Club, at the request of the Guarantors, the amount raised by the loan and the Club has agreed to repay to the Shire all instalments of principal and interest payable by the Shire with respect to the loan upon the terms and conditions contained in this Deed.

## OPERATIVE PART

### 1.0 REPAYMENT OF PRINCIPAL & INTEREST

1.1 The Club HEREBY COVENANTS AND AGREES with the Shire as follows:

- (a) to pay to the Shire all instalments of principal and interest payable by the Shire with respect to the loan during the \_\_\_\_year term of the loan;
- (b) without limiting the generality of paragraph (a) of this clause 1.1, to pay to the Shire the instalments of principal and interest specified in the Schedule on the date set out in the Schedule, as to which time shall be of the essence;
- (c) if the amount payable by the Shire with respect to the loan is at any time increased or decreased by reason of any change of the rate of interest payable with respect thereto to pay such increased or decreased amounts as and when they become due by the Shire; and
- (d) if any amount payable by the Club under this Deed is not paid to the Shire by the date upon which this amount falls due under the terms of this Deed then the Club shall pay to the Shire interest on that amount calculated from and including the actual date of payment at the rate of interest charged at the due date by the Shire's bankers for overdraft accommodation equal to the amount outstanding.

### 2.0 DEFAULT

The Shire and the Club MUTUALLY COVENANT AND AGREE as follows:

#### 2.1 **Immediate Payment**

If the Club fails to perform or observe any of the obligations imposed on it by this Deed the Shire may at its option by written notice to the Club determine this Deed and all instalments of principal and interest specified in the Schedule and any payments to be made pursuant to clause 1.1(d) of this Deed shall become immediately due and payable by the Club.

## 2.2 **Determination of Lease**

For the purpose of Clause 5 of the Lease, reference to a default made by the Club in the performance of the covenants or conditions contained in the Lease shall be taken to include any failure by the Club to perform or observe any of the obligations imposed on it by this Deed and the Shire and the Club agree that the Lease is varied accordingly.

## 2.3 **Simultaneous Determination**

If the Lease determines or is terminated for any reason whatsoever this Deed shall determine simultaneously and all instalments of principal and interest specified in the Schedule and any payments to be made pursuant to clause 1.1(d) of this Deed shall become immediately due and payable by the Club.

## 3.0 **GUARANTEE**

3.1 In consideration of the Shire, at the request of the Guarantors, paying the amount raised by the loan to the Club, the Guarantors HEREBY AGREE WITH AND GUARANTEE to the Shire the due and prompt performance of the covenants and conditions contained in this Deed on the part of the Club to be observed and performed upon and subject to the following conditions:

- (a) If the Club shall make default in any payment of the instalments or other sums of money to be made under the loan for the space of two weeks the Guarantors will upon the written request of the Shire pay to the Shire the amount which shall be so in arrears or unpaid.
- (b) If the Club shall make default in the performance or observance of any of the obligations of the Club under this Deed the Guarantors will pay to the Shire all losses, damages, expenses and costs which the Shire shall be entitled to recover from the Club from the Guarantors by reason of such default.
- (c) This Guarantee shall be a continuing Guarantee and shall not be considered as wholly or partially discharged by the payment at any time or from time to time hereafter of any of the instalments or other sums of money due and payable by the Club to the Shire under this Deed or by any settlement or account or by any other matter or things whatsoever.
- (d) This Guarantee shall continue for the duration of this Deed and for any extension or renewal of the term of the loan and shall extend to the acts and defaults of the Club during such duration, extension or renewal.
- (e) This Guarantee shall be a principal obligation and shall not be treated as ancillary to or collateral with any other obligation howsoever created or arising to the intent that this Guarantee shall be enforceable unless the same shall have been satisfied according to the terms of this Guarantee notwithstanding that any other obligation whatever arising between the Shire and the Club shall be in whole or in part unenforceable whether by reason

of any statute (including any statute of limitation) or for any other reason whatsoever.

- (f) Until the Shire shall have received in full all sums of money due from the Club under this Deed or a further Deed the Guarantors shall be bound by this Guarantee and in the event of the Club becoming bankrupt or entering into any scheme or arrangement in favour of creditors or being a company or a Club entering into liquidation either voluntarily or involuntarily the Guarantors shall not be entitled to prove or claim against the official receiver or liquidator in competition with the Shire so as to diminish any dividend or payment which the Shire may receive but may prove or claim for and on behalf of the Shire if so authorised by the Shire and by such any proof or claim by or on behalf of the Shire shall not prejudice or affect the right of the Shire to recover from the Guarantors any payment of the instalments or other sums of money to be made by the Club to the Shire under this Deed.
- (g) This Guarantee is to continue binding upon the Guarantors notwithstanding:
- (i) the death, bankruptcy or insolvency or liquidation (as the case may be) of the Club or the Guarantors or any one or more of them;
  - (ii) any change or alteration in the constitution of the Shire or the Club; or
  - (iii) the happening of any matter or thing which under the law relating to sureties would but for this provision have the effect of releasing the Guarantors from the Guarantee or discharging the Guarantee.
- (h) The liability of the Guarantors shall not be affected by any collateral rights or obligations which may exist between the Guarantor or any two or more of them and the Club and the same shall not be affected by any variation or avoidance of any such collateral rights or obligations.
- (i) The Shire may at any time from time to time without the consent of the Guarantors and without discharging, releasing, impairing or otherwise affecting the liability of the Guarantors under this Guarantee grant to the Club or to any person who may be jointly indebted with the Club to the Shire at any time any forbearance, release, concession, indulgence, time or other consideration and may compound with or release the Club and also any such other person or may assent to any assignment to trustees for the benefit of creditors or any scheme or deed of arrangement and whether with or without sequestration of the estate or (in the case of a corporation) to the winding up of the Club or of any such person or to the appointing of a receiver or official manager for them or any one of them and may release or discharge or otherwise deal with any property whether real or personal comprised in any security which may or might be held by the Shire without discharging or affecting the liability of the Guarantors under this Guarantee.

#### 4.0 JOINT AND SEVERAL LIABILITY

The obligations on the part of the Guarantors contained in clause 3.1 of this Deed bind the Guarantors jointly and severally and the Shire may at any time and from time to time proceed against any or all Guarantors in respect of the Guarantor's obligations as the Shire may choose in its absolute discretion. The Shire is not obliged to make any claim against all of the Guarantors.

#### 5.0 COSTS

5.1 The Club HEREBY AGREES to pay the Shire on demand the costs of and incidental to the negotiations and instructions for and the preparation, execution and stamping of this Deed and all copies of this Deed including stamp duty.

EXECUTED as a Deed     \_\_\_/\_\_\_/\_\_\_

THE COMMON SEAL of **SHIRE OF**     )  
**GNOWANGERUP** was here unto affixed in the     )  
presence of:

\_\_\_\_\_  
{Name}  
Shire President

\_\_\_\_\_  
{Name}  
Chief Executive Officer



THE COMMON SEAL of **{Club name}**     )  
was here unto                             )  
affixed by order of the Committee     )  
in the presence of:

\_\_\_\_\_  
President

\_\_\_\_\_  
Secretary

SIGNED by **{Guarantor name}**     )  
in the presence of:                     )

Witness:

Address:

Occupation:

SIGNED by **{Guarantor name}**     )  
in the presence of:                     )

Witness:

Address:

Occupation:

## 4.8 SIGNIFICANT ACCOUNTING POLICIES

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	16 December 2015

<b>Policy No:</b>	4.8
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>Local Government Act 1995 (As Amended) – Section 6.10.</li> <li>Australian Accounting Standards</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>Local Government (Financial Management) Regulations 1996.</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	SIGNIFICANT ACCOUNTING POLICIES
<b>Objective:</b>	To provide a framework for the financial management of the Shire that is clear, transparent, consistent, and complies with statutory obligations and requisite Australian Accounting Standards.

### 1.0 Definitions

**AAS** means the Australian Accounting Standards.

**AASB** means Australian Accounting Standards Board.

**IFRS** means International Financial Reporting Standards.

### 2.0 Policy Statement

The following significant accounting policies have been adopted by the Shire in the preparation of the Annual Financial Report.

#### Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), and Interpretations of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown Land that is a public thoroughfare, such as land under roads, and land not owned by but under the care, control and management of the local government, unless it is a golf course, showground, racecourse or any other sporting or recreational facility of State or regional significance. Consequently, some

assets, including land under roads acquired on or after 1 July 2008 have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

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

### **Critical Accounting Estimates**

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

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

### **The Local Government Reporting Entity**

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

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

#### **(a) Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

#### **(b) Cash and Cash Equivalents**

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

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

(c) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Loans - Classification and subsequent measurement

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(d) Inventories

**General**

Inventories are valued at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is complete are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risk and rewards, and effective control over the land, are passed to the buyer at this point.

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

(e) Financial Instruments - Investments

### ***Initial recognition and measurement***

Financial assets are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

### ***Classification and subsequent measurement***

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss

#### ***(i) Financial assets at fair value through profit and loss***

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

#### ***(ii) Held-to-maturity investments***

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iii) *Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

**Impairment**

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

### ***Derecognition***

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

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

(f) Fixed Assets

#### ***Initial recognition and measurement between mandatory revaluation dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

#### ***Revaluation***

The fair value of fixed assets is determined at least every 3 years but no more than 5 years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A(2)*, which required property, plant and equipment to be shown at fair value.

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

#### ***Land under control***

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

### ***Australian Accounting Standards Inconsistency – Land under roads***

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

### ***Depreciation***

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and



the carrying amount of the asset after taking into account accumulated impairment losses; or

- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Major depreciation periods used for each class of depreciable assets are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
<ul style="list-style-type: none"> <li>• clearing and earthworks</li> <li>• construction/road base</li> <li>• original surfacing and major re-surfacing <ul style="list-style-type: none"> <li>○ bituminous seals</li> <li>○ asphalt seals</li> </ul> </li> </ul>	<p>not depreciated</p> <p>50 years</p> <p>20 years</p> <p>25 years</p>
Gravel roads	
<ul style="list-style-type: none"> <li>• clearing and earthworks(formation)</li> <li>• pavement</li> </ul>	<p>not depreciated</p> <p>50 years</p>
Formed roads (unsealed)	
<ul style="list-style-type: none"> <li>• clearing and earthworks (formation)</li> <li>• pavement</li> </ul>	<p>not depreciated</p> <p>50 years</p>
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years
Airport infrastructure	13 to 100 years

Parks & ovals infrastructure	2 to 100 years
Other infrastructure	10 to 50 years

(g) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

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

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

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

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

***Fair value hierarchy***

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

### **Valuation techniques**

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

#### **Market approach**

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

#### **Income approach**

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

#### **Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

#### (h) Impairment of Assets

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

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

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(l) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(j) Financial Liabilities

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

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

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

(k) Employee Benefits

***Short-term employee benefits***

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

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

#### ***Other long-term employee benefits***

The Shire's obligations for employee's annual leave and long service leave entitlements are recognised as provisions in its statement of financial position.

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

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

#### **Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

#### **(l) Borrowing Costs**

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

#### **(m) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments,

including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(n) Investments in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(o) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests

in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint venture is set out in Note XX.

(p) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

(q) Superannuation

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

(r) Current and Non-Current Classification

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

(s) Rounding Off Figures

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

(t) Comparative Figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position

as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(u) Budget Comparative Figures

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

(v) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting period and which have not yet been adopted are set out as follows:



	<b>Title</b>	<b>Issued / Compiled</b>	<b>Applicable (*)</b>	<b>Impact</b>
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any effect.
(ii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	<p>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of the Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p>
(iii)	AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted.</p> <p>Currently operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</p>
(iv)	AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	<p>These Standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p>

	Title	Issued / Compiled	Applicable (*)	Impact
				<ul style="list-style-type: none"> <li>- Assets received below fair value;</li> <li>- Transfers received to acquire or construct non-financial assets;</li> <li>- Grants received;</li> <li>- Leases entered into at below market rates; and</li> <li>- Volunteer services.</li> </ul> <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

(w) Adoption of New and Revised Accounting Standards

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were application to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new Standard with material application is as follows:

	Title	Issued / Compiled	Applicable	Impact
	<p>AASB 2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities</p> <p>[AASB10, 124 &amp; 1049]</p>			<p>The objectives of this Standard was to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.</p> <p>The Standard has had a significant disclosure impact on the financial report of the Shire, as both Elected Members and Senior Management are deemed to be Key Management Personnel and resultant disclosures in accordance to AASB 124 have been necessary.</p>

## 4.9 BUY LOCAL POLICY - REGIONAL PRICE PREFERENCE

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	21 December 2016

<b>Policy No:</b>	4.9
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government (Functions and General) Regulations 1996 – Part 4A Regional Price Preference

<b>Legal (Subsidiary):</b>
1. N/A

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	BUY LOCAL POLICY – REGIONAL PRICE PREFERENCE
<b>Objective:</b>	To seek to maximise the use of competitive local businesses in goods, services and works purchased or contracted by the Shire of Gnowangerup.

### 1.0 Policy Statement

A price preference will apply to all tenders and quotations invited by the Shire of Gnowangerup for the supply of goods and services and constructions (building) services, unless Council resolves that the policy does not apply to a particular tender or quotation.

The following levels of preference will be applied under this policy for local businesses within the Shire of Gnowangerup:

Amount of Tender/Quote	Price Preference Discount
\$1 - \$30,000	10%
\$30,001 - \$100,000	5%

**The maximum price reduction allowed is \$5,000.00** (\$100,000 x 5% = \$5,000)

The levels of preference outlined in 2 above, will be applied as a regional business preference:

### 2.0 Regional Price Preference

This preference enables businesses/contractors within the Shire of Gnowangerup to claim a price preference for their whole bid, regardless of the origin of the labour or materials, as all labour and materials are deemed to be regional content.

To qualify as a local business/contractor, a supplier must meet the following conditions:

- A permanent office in the Shire of Gnowangerup for at least six (6) months prior to bids being sought;
- Permanent staff based in the Shire of Gnowangerup; and
- That bidding and management/delivery of the majority of the quotation/contract outcomes will be carried out from their business location within the Shire of Gnowangerup.

The price of the bids from the local businesses/contractors will be reduced (for evaluation purposes only), by the amounts set out in section 1.0 of this policy.

Businesses wishing to claim the above price preference must complete a preference questionnaire/response form that is distributed with each quotation and is also included in the tender documentation. Eligible businesses within the Shire of Gnowangerup must clearly state their full business location and postal addresses.

It should be noted that price is only **one** factor to be considered when the Shire of Gnowangerup assesses quotations and tender submissions. Value for money principles will be used to achieve the best possible outcome for funds spent by the Shire. This is achieved by assessing all costs and benefits rather than simply selecting the lowest purchase price. Other factors used in the value for money assessment may include:

- (a) Capacity of the business to deliver the goods or service;
- (b) Timeliness for delivery of goods and services;
- (c) Demonstrated experience and quality delivered by the business in past transactions;
- (d) After sales service ability of the business;
- (e) Other local economic benefits of the transaction;
- (f) Compliance with the Shire's Safety and Risk requirements;
- (g) Ongoing costs associated with the transaction; and
- (h) Contract management risks.

The Regional Price Preference Policy may not apply in the event of an emergency or where time constraints play a major factor in obtaining the goods or services from a local supplier.

### 3.0 Example of the Application of the Regional Price Preference

Consider the following scenarios where two submissions to supply goods or services are received by a local government that has chosen the same regional price preference as that used by the Shire of Gnowangerup.

- Submission 1 is from a local tenderer (as defined by the Council in its policy); and
- Submission 2 is from a metropolitan based firm and uses goods and services sourced from the metropolitan area.

#### 3.1 Scenario 1

Submissions Received	Price of Submission	Price Reduction at 10% rate of preference	Adjusted price used for evaluation purposes
Submission 1	\$20,000	\$2,000 (10% of \$20,000)	\$18,000

			(i.e. \$30,000 less \$3,000)
Submission 2	\$19,000	No preference applicable	\$19,000

As can be seen from the table, in terms of price, the submission from the local supplier (Submission 1) is the most advantageous once the price preference has been applied.

### 3.2 Scenario 2

Submissions Received	Price of Submission	Price Reduction at 10% rate of preference	Adjusted price used for evaluation purposes
Submission 1	\$50,000	\$2,500 (5% of \$50,000)	\$47,500  (i.e. \$50,000 less \$2,500)
Submission 2	\$48,000	No preference applicable	\$48,000

Again, with the application of the price preference, Submission 1 would be evaluated as providing the lowest price.

### 3.3 Scenario 3

Submissions Received	Price of Submission	Price Reduction at 10% rate of preference	Adjusted price used for evaluation purposes
Submission 1	\$120,000	No preference applicable	\$120,000
Submission 2	\$110,000	No preference applicable	\$110,000

In this scenario, both submissions are over \$100,000 so neither would have a price preference applied. Submission 2, therefore, would be evaluated as providing the lowest price.

## 4.0 Legislative and Strategic Context

In February 2000, the *Local Government (Functions and General) Regulations 1996* were amended to allow non-metropolitan local governments to offer a price preference to regional suppliers when deciding which Quotation/Tender to accept. A price preference can only be applied if a local government authority has adopted a regional price preference policy.

## 5.0 Definitions

**Local business/Contractor** must meet the following conditions:

- A permanent office in the Shire of Gnowangerup for at least six (6) months prior to bids being sought.
- Permanent staff based in the Prescribed Area.

- That bidding and management/delivery of the majority of the Contract outcomes will be carried out from their business in the Prescribed Area.

**Prescribed Area:** Shire of Gnowangerup

**Regional Price Preference:** Incentive for businesses/contractors located within the Shire of Gnowangerup (Prescribed Area)

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## 4.10 RATES CONCESSIONS – NEW BUSINESSES POLICY

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	xx

<b>Policy No:</b>	4.10
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Act 1995 – Part 6 Financial Management: Division 6 Rates and Service Charges

<b>Legal (Subsidiary):</b>
1. N/A

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	RATES CONCESSIONS – NEW BUSINESSES POLICY
<b>Objective:</b>	To encourage new start-up businesses to the District and to provide a form of financial assistance during the early stages of their operations.

### 1.0 Preamble

The Shire of Gnowangerup recognises the importance of attracting and retaining new businesses to the District ensuring the sustainability of its communities. Council wishes to formalise this recognition by way of introducing a New Business Rates Concession Policy.

### 2.0 Policy Statement

The New Business Rates Concession will:

- Be applied to the first year of Council rates after the business is established;
- Require a written request from the Business proprietor to the Shire prior to the rates becoming due and payable;
- Be equivalent to 100% of the property rates component of the annual Council rates i.e. it is not applicable to the Emergency Services Levy, any Specified Area Rates, Rubbish Collection and Recycling charges, etc.; and
- Be capped to an amount of \$2,000.00 per application.

### 3.0 Eligibility Criteria

The New Business Rates Concession is able to be applied:

- Where a business is a new type of business but not where a new owner has taken over an existing business of the same type;
- Only if the relevant rates have not already been paid;
- Only once during the life of each business; and

- In situations where the assessment relates to a property that is the subject of a lease, only if the lease contains a clause making the tenant responsible for the payment of Council rates.

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### 3.1 Examples of Eligible Applications

- An auto electrician purchases a property in the district and opens a business. There is no existing auto electrician in the district;
- An auto electrician purchases a property in the district and opens a business. There is no existing auto electrician in the district, although there has been in the past; and
- An auto electrician leases a property in the district and opens a business. The lease makes the auto electrician responsible for the payment of the Council rates on the leased property. There is no existing auto electrician in the district and there may or may not have been in the past.

### 3.2 Examples of Ineligible Applications

- An auto electrician purchases a property in the district and opens a business. There is an existing auto electrician in the district;
- An auto electrician leases a property in the district and opens a business. There is no clause in the lease making the auto electrician responsible for the payment of the Council rates on the leased property; and
- An auto electrician leases a property in the district and opens a business. The lease makes the auto electrician responsible for the payment of the Council rates on the leased property. There is an existing auto electrician in the district.

## 4.11 PETTY CASH AND TILL FLOATS POLICY

<b>Policy Type:</b>	Finance	<b>Policy No:</b>	4.11
<b>Date Adopted:</b>	13 <sup>th</sup> February 2019	<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>Local Government Act 1995 (As Amended) – Section 6.10.</li> <li>Local Government (Financial Management) Regulation 11(1)(b)</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>N/A</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	PETTY CASH AND TILL FLOATS POLICY
<b>Objective:</b>	To provide a policy framework for petty cash and till float systems and ensure consistency in procedures and standards for cash handling.

### 1.0 Petty Cash

1.1 Council provides Petty Cash floats for the purpose of conducting Shire of Gnowangerup business for the following areas:-

- |  |       |
|--|-------|
| (a) Shire of Gnowangerup Office Petty Cash Float | \$300 |
|--|-------|

### 1.2 Conditions of Petty Cash Use

- Petty cash should only be used where a reasonable incidental or urgent purchase is required and/or the amount involved does not warrant normal purchasing procedure. Only minor expenditures of less than \$50 should be met from a petty cash advance.
- A cash reimbursement cannot, in respect of any particular docket or voucher, exceed \$50 (including GST) unless authorised by the Senior Finance Officer.
- Only Authorised Purchasing Officers will have access to the Petty Cash.
- All Petty Cash systems will be balanced by the Senior Finance Officer by way of an Imprest System. (The imprest system is an accounting system for paying out and subsequently replenishing petty cash. A fixed amount of cash is allocated to a petty cash fund, which is stated in a separate account in the general ledger.)
- All transactions for Petty Cash must be accompanied by a sales voucher/receipt and a general ledger account prior to disbursement of monies.
- Staff must always use the Credit Account/Purchase Order facility the Shire has in place with suppliers of goods and services before accessing the Petty Cash resources. This is to ensure the Credit Account facilities are maximised and the Petty Cash resources are not unnecessarily depleted.

- (g) The petty cash float should be reconciled by the petty cash advance holder at the end of each month or when the float falls below \$100 balance, whichever occurs first.
- (h) All Petty Cash floats will be balanced to full float as at the 30<sup>th</sup> June each year.

1.3 Segregation of Duties

- (a) The officer who controls the petty cash float must not be the claimant, unless they have another administration staff member certify the claim.
- (b) The claimant must not be the supplier of the goods / services that the petty cash claim relates to.

2.0 Business Till Floats

2.1 Council advances till floats for the purpose of conducting Shire of Gnowangerup business for the following areas:-

Shire of Gnowangerup Office Banking Change Float	\$1,000
Shire of Gnowangerup Office Till	\$ 200
Swimming Pool (Kiosk Till)	\$ 342

2.2 The till floats will only be used for the purpose of disbursing change from business activity.

3.0 The amounts stated in Clause 1 and 2 above shall be reviewed periodically by the Chief Executive Officer, who has the authority to amend these amounts to reflect current operational requirements.

# 5. INFRASTRUCTURE, ENVIRONMENT & ASSET MANAGEMENT

## 5.1 ASSET MANAGEMENT POLICY

<b>Policy Type:</b>	Infrastructure, Environment & Asset Management	<b>Policy No:</b>	4.1
<b>Date Adopted:</b>	25 October 2017	<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b> 1. Local Government Act 1995 – Section 6.10.	<b>Legal (Subsidiary):</b> 1. Shire of Gnowangerup Asset Management Strategy
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<b>Delegation of Authority Applicable</b>	Yes	<b>Work Procedure Applicable</b>	Yes
<b>Delegation Numbers</b>	1.2.6, 1.2.7	<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	ASSET MANAGEMENT POLICY
<b>Objective:</b>	To provide a foundation for Shire’s Asset Management Strategy, Asset Management Plan and related Asset Plans for individual assets or asset classes.

### 1.0 Integrated Planning Framework

The Integrated Planning and Reporting Framework (IPRF) requires all local governments to plan for the future, including giving consideration to how the Shire will continue to deliver services to the community on a long-term basis in a financially sustainable and efficient manner.

A strong focus on long-term strategic asset and financial planning is important because there is:

- Increasing and changing demand for services as the Shire’s population profile changes;
- Increasing community expectation in relation to service provision, accountability and value for money;
- Limited ability to grow revenue with finite resources; and
- A need to maintain, renew or replace infrastructure to meet future demand.

## 2.0 Asset Management Framework

The following figure demonstrates the Asset Management Framework adopted by the Shire.



“Asset Management is a key part of business planning, which connects, at a strategic level, decisions about an organisation’s business needs, the deployment of its assets, and its future investment needs.”

Towards Better Management of Public Sector Assets, Sir Michael Lyons 2004.

Asset Management is inextricably linked with service delivery. **“The primary goal for the Shire of Gnowangerup in managing its assets is to provide the services, and levels of service, consistent with the desires of the community and the financial resources of the Shire.”**

## 3.0 Policy Purpose & Objectives

The purpose of this policy is to guide the strategic management of all of the Shire of Gnowangerup’s (the Shire) assets in conjunction with other Integrated Planning & Reporting Framework (IPRF) strategies, relevant Legislation & Regulations, Australian Standards, Australian Accounting Standards, recognised best practice principles and other Shire policies.

The key objective of this policy is to ensure that there is organisation-wide commitment to asset management and that the objectives of the Shire’s Asset Management Strategy and Plans are achieved. This will ensure financial data on asset renewals, maintenance of existing assets, and new assets are identified and form part of the Shire’s long-term financial planning.

The principal objective of asset management is to enable the Shire to meet its service delivery objectives efficiently and effectively, in a way that ensures:

- Assets are managed in accordance with relevant legislation;
- Assets are managed in accordance with recognised best practice;
- Asset Management is an integral part of the IPRF Framework;
- An asset “whole-of-life” approach is taken in the management of the Shire’s assets;

- Risk is considered in the development of asset strategies;
- Asset performance is measured against defined levels of service outlined in the Asset Management Strategy and Plans;
- Assets are brought to account in accordance with the requirements of the appropriate accounting standards and reporting requirements;
- Informed decision-making is based on reliable data; and
- Asset management is sustainable.

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## 5.2 MOTOR VEHICLE POLICY

<b>Policy Type:</b>	Infrastructure, Environment & Asset Management
<b>Date Adopted:</b>	22 September 2012

<b>Policy No:</b>	5.2
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Act 1995 (As Amended) – Section.

<b>Legal (Subsidiary):</b>
1. N/A

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	MOTOR VEHICLE POLICY
<b>Objective:</b>	<p>To provide a policy framework for:</p> <ul style="list-style-type: none"> <li>Ensuring Council maintains a suitable fleet of vehicles that contributes positively and effectively to the operational requirements of the Shire;</li> <li>Councillors and staff on general principles and standards of use and care associated with the operation of Shire vehicles; and</li> <li>The procurement and use of vehicles for Shire operational requirements.</li> </ul>

### 1.0 Definitions

*Fleet Vehicles* means all vehicles owned or controlled by the Shire of Gnowangerup that are designed to carry passengers and / freight on public roads.

*Fleet Pool* means a grouping of vehicles that may be used commonly by a group of staff, as defined by location or program. The management of a fleet pool shall be coordinated centrally by a designated officer.

*Fringe Benefits Tax (FBT)* means tax levied on benefits obtained by employees in respect of their employment.

*FBT Log Book period* means a continuous period of at least 12 weeks when a vehicle is used for average business use (it should not be a period chosen because of maximum business) for which special log books are used as basis for FBT calculations.

*Log Books* means books used to record details of all trips undertaken including the driver's name, journey date, starting and ending odometer readings and purpose of the journey.

*Personal use* means the use of fleet vehicles for non-business purposes. It generally includes travel to and from work.

*Reserve vehicles* means vehicles that are not directly assigned to a specific function or staff position.

SoG means "Shire of Gnowangerup".

SOP means "Standard Operating Procedure".

## 2.0 Acquisition and Disposal

2.1 When acquiring and disposing of light vehicles, the Shire of Gnowangerup shall apply a structured test based on the four key sustainability principles:

**Economic Criteria:** whole of life costs shall be estimated from best available data and highest preference shall be given to the vehicle with the lowest optimised whole of life cost.

**Functional Criteria:** highest preference shall be given to the vehicle that best fits the functional requirements of the position for which the vehicle is being acquired.

**Social Criteria Highest:** preference shall be given to vehicles that confirm a responsible, accountable image compatible with the Shire's values.

**Environmental:** a recognition of the CO2 emissions allocated to the vehicle

2.2 The annual budget provides allocations for each category of vehicle within the light vehicle fleet that is consistent with and complimentary to the needs of the organisation and officers. Fuel economy of the vehicles is also considered in line with Council's budget allocations.

## 3.0 Categories of Vehicles

Each category in the Light Vehicle Fleet has a price range approved by Council and is listed as follows:

Category One – CEO \$65,000

Category Two – Deputy CEO \$55,000

Category Three – Managers \$45,000

Category Four – Limited or no private use \$30,000

Category Five – Pool vehicle

## 4.0 Safety Rating

All vehicles allocated to employees must have a 5 Star ANCAP safety rating.

## 5.0 Vehicle Allocations



- 5.1 The Chief Executive Officer will determine vehicle allocations and vehicle use status applicable to employees and/or positions taking into consideration industry and market trends and whole of life costing.
- 5.2 In determining vehicle allocations and vehicle use a flexible approach to the changeover of Council's vehicle fleet will be observed with due consideration being given to the make and model of vehicles and the kilometres travelled, to ensure the most cost effective outcome for Council at any given time.
- 5.3 The Chief Executive Officer (CEO), Executive Managers and Contractors shall be provided with a private vehicle as per their employment contract or equivalent agreement.
- 5.4 The authorised driver of a specific vehicle shall be a driver authorised under a specific employment contract, staff or Councillor of the Shire of Gnowangerup who has:
  - (a) been assigned the vehicle as part of their Council duties and/or conditions of
  - (b) employment,
  - (c) an appropriate licence and a record of which is on the personnel files of the person to which the vehicle has been assigned.
  - (d) is responsible for the care and management of the vehicle.
- 5.5 Vehicles provided to authorised drivers will be safe, reliable, fit for purpose and cost-effective. Staff are to expect adequate access to fleet vehicles to allow them to safely and effectively perform their professional duties.
- 5.6 The Shire of Gnowangerup will ensure that staff are not required to use their private motor vehicles to perform their professional duties.

## 6.0 Classification of Use

Vehicle use is classified into four categories:

### 6.1 Unrestricted Private use

Officers may use the vehicle for unrestricted Council business and private use in accordance with the individual's employment contract. The Officer must be in the vehicle should the vehicle use be outside the Shire boundary.

### 6.2 Restricted Private Use

Officers granted vehicles in this class are limited to operation within the confines of the Shire of Gnowangerup geographic municipality boundary. Vehicles cannot be driven outside the Shire boundary without the prior written authorisation of the responsible CEO. Completion of 'Application Personal Use of a Council Vehicle' form is required. Should approval be granted, the officer is responsible to pay for all fuel costs.

### 6.3 Commuter Use Only

Council vehicles for commute use only may be used for transport to and from home/work only, by the most direct route. Any variations are to be agreed by the Chief Executive Officer.

### 6.4 Councillor Use

Councillors may use the vehicle for Council business as required and coordinated by the Chief Executive Officer.

## 7.0 Approved Drivers

7.1 Employees and Councillors of the SoG who are required to operate a SoG vehicle in the performance of their duties must be in possession of a valid WA driver's licence. A copy of the driver's licence must be provided to the Payroll (Finance) Officer to be put on their personnel file.

7.2 If at any time the licence of an approved driver expires or is revoked, or the driver is otherwise disqualified from driving, it is the responsibility of the driver to inform their supervisor immediately. They will not be entitled to drive a SoG vehicle until their licence is reinstated.

## 8.0 Use of Council Vehicles

### 8.1 Authorised Private Use of Vehicles

A person who has private use of vehicle as part of their employment contract can use their vehicle for private use. SoG recognises that where an employee is granted full private use of a vehicle, this vehicle in many cases becomes that employee's family vehicle. Accordingly, such employees are entitled to grant permission to drive the Shire vehicle whilst on private use provided such person(s) hold a current driver's licence and is:

- (a) the partner of the employee who permanently resides with the employee, or
- (b) another suitably licensed person where employee and/or employee's partner is the passenger in the passenger in the vehicle.

Employees authorised to have private use of vehicles are allowed to transport alcohol but cannot make any deliveries for other people. Private vehicle owners are to acknowledge Western Australian Liquor Act, and Western Australian Emergency Response Act, and it is to be remembered that responsibility prevails when carrying alcohol in all SOG communities. It is also to be remembered that alcohol consumption while using a vehicle cannot exceed 0.00%. Any conviction of DUI in a SoG vehicle may result in disciplinary action.

SoG vehicles are not permitted to compete in any car rally or competition, or be used for any commercial purpose outside of Shire's own operations. Where employees have full private use of a Four Wheel Drive vehicle, only appropriate recreational use of the vehicle is permitted. Appropriate off road use can be defined as utilising the vehicle only where access is provided by either a marked track/trail (e.g. camping ground access, fire trail, dirt roads), or where

vehicular access is specifically allowed (e.g. Beach driving). Where inappropriate private use of a 4WD results in damage to the vehicle, the employee using the vehicle will be responsible for all repair costs incurred.

## 8.2 Commuter Use Vehicle

The vehicle allocated to a Responsible Officer with Commuter Use will be determined in accordance with the Commuter Use Vehicles List as approved by the CEO.

In determining the type of Commuter Use vehicles available, the CEO will have due regard to whole of life costs, operational needs, environmental and safety considerations. Generally, vehicles listed in the Commuter Use Vehicles List will be four cylinder vehicles.

Commuter Use does not include:

- (a) transportation of family members or members of the public, unless for work related purposes;
- (b) transportation of other Council employees to and from work, unless they live on a direct route to work or meet the driver at the premises where the vehicle is garaged;
- (c) visits to private or non-work related locations other than isolated instances such as stopping at a shop on the way home via the direct route; and
- (d) use of the vehicle during work breaks for private purposes.

Responsible Officers with Commuter Use may not nominate other drivers to use the vehicle for Commuter Use purposes other than in instances where the vehicle is required to attend to Council business such as an after-hours callout and the Responsible Officer is unavailable to attend.

Vehicles used for Commuter Use are to be made available to officers during Council's standard hours of operation and must be returned to the workplace in all instances of leave exceeding two days, or circumstances where the relevant Manager deems there is a reasonable operational need for the vehicle during the officer's absence.

The CEO, Deputy CEO or Manager may authorise a "once off" Commuter Use of a vehicle due to the operational or business requirements of an officer's role.

In general, it is not permissible for any person other than the Responsible Officer with Commuter Use to travel between home and the worksite/workplace in the Council vehicle. However, where emergency/extenuating circumstances warrant, the Responsible Officer's nominated spouse or partner, or another nominated person may act as a relief driver.

Commuter Use may be withdrawn from a Responsible Officer should it be determined that there is no longer an operational need for the vehicle, or this type of vehicle use.

## 8.3 Pool Vehicles

SoG vehicles which are not designated to any specific person or department are to be used for pooling. All pool vehicles will be controlled by the relevant member of the Managers and Executives Team (Manex). Procedures for requesting pool vehicles and terms of using pool vehicle will be as referred on SOP for Pool Vehicles.

#### 8.4 Fuel Cards

SoG will supply vehicles with a fuel credit card. Where a fuel card has not been provided, purchase orders are to be raised and approved by authorised personnel prior to filling the fuel tank. In the event where an employee has no choice but to make out of pocket payment for fuel, receipts are to be kept for reimbursement. Reimbursement should be claimed by submitting Request for Reimbursement Form approved by authorised personnel to the finance department.

Fuel cards are to be used solely for SoG use. The Fuel Card should be used only for the purchase of fuel (ULP or Diesel only) for Shire vehicles. No other purchases are permitted on the fuel card. The use of this card for obtaining bonus points (i.e. Flybuys Points) is prohibited, as Council will be liable for Fringe Benefits Tax.

Fuel cards are to be kept in the designated vehicle at all times and misplaced cards must be reported immediately to the Senior Finance Officer who will facilitate the cancellation of the card.

#### 8.5 Records of Usage (Log Books)

8.5.1 SoG shall maintain records of vehicle usage in order that:

- (a) the extent of operational and private use can be measured and to calculate fringe benefits tax liability for all SoG vehicles; and
- (b) the person responsible for the vehicle when an infringement, damage or loss occurs for all vehicles can be identified.

Log books are to be filled out every time the vehicle is used. Log books are to be filled out with odometer readings every time the vehicle is used.

#### 8.5.2 Private Use

A log book is to be completed for a period of three consecutive months once in every four-year period, unless the vehicle has a change of allocation or is traded for another.

#### 8.6 Vehicle Security

Vehicles must be:

- (a) Parked at a council property for insurance reasons
- (b) Parked in a safe and secure place if out of Gnowangerup.

- (c) Properly secured when unoccupied (i.e. Keys removed, doors locked and security systems activated).
- (d) Confidential material and expensive equipment must not be left in unattended vehicle.

## 8.7 Insurance

Losses or damage to any personal property carried or kept in a SoG vehicle shall remain the responsibility of the officer to whom the vehicle is assigned at that time the property was placed in the vehicle, unless such property is used in connection with official business.

## 8.8 Servicing and Maintenance

Vehicles are to be maintained in a condition that reflects SoG in a positive manner i.e. clean, tidy and well maintained. It is the responsibility of the driver, to whom the vehicle is allocated or in use of last, to ensure that it is cleaned regularly inside and out. Staff using SoG pool vehicle for a task must return it clean, tidy and fuelled.

Drivers are responsible for arranging the delivery of vehicles to the Shire of Gnowangerup Depot for servicing and maintenance or another area as arranged by workshop (i.e. Dealership).

## 8.9 Safe Driving Standards

### 8.9.1 General

Prior to each Journey, the driver must ensure that a vehicle safety check has been performed and all safety equipment is located in the vehicle.

The vehicle is to be safely parked when using a mobile/satellite phone, unless a hands-free system is fitted. In the event of breakdown, becoming bogged or other such situation that prevents drivers from reaching their destination, they are to remain with the vehicle.

### 8.9.2 Smoking

Smoking is strictly prohibited in SoG vehicles at all times.

### 8.9.3 Consumption of Alcohol and Drugs

No employee is permitted to drive or control machinery whilst under the influence of drugs or alcohol. Drugs include any medication labelled with a caution warning people not to drive.

### 8.9.4 Mobile Phones

The use of mobile phones is prohibited by law when operating a vehicle.

### 8.9.5 Speed Limits

The WA Government has adopted guidelines in respect of speed limits for machinery, trucks and light vehicles. The SoG accepts no liability or responsibility for any operator of

its light vehicle fleet or heavy plant for speed related offences. SoG expects all staff will abide by the posted WA Road Speed Limits.

#### 8.9.6 Fatigue

Drivers and passengers must be aware of, and able to identify, the symptoms associated with fatigue and respond by stopping to rest or change drivers. Drivers must plan trips with enough travelling time to allow for rest stops

#### 8.9.7 Driving Range

All SoG Vehicles are to be used only within Western Australia. If vehicles are to be taken outside of Western Australia, prior approval from CEO is to be obtained, unless stated differently in a Contract of Employment.

#### 8.9.8 Modifications to or In Vehicles

No modifications can be made to any SoG vehicles.

#### 8.9.9 Accidents and Emergencies

If the vehicle is stolen or damaged in an accident, the SoG drivers shall comply with all legal and insurance requirements if involved in an accident, including:

- (a) obtaining particulars of the other parties involved,
- (b) notifying the Police and relevant authorities in accordance with the Road Traffic Act or any other relevant laws,
- (c) notifying relevant Manager and submitting an incident Form.

Employees should also immediately report any theft or damage, however slight, to the relevant Manager and then to the Asset & Waste Management Coordinator for repairs to be undertaken at the earliest opportunity.

#### 8.9.10 Sharing of Resources

To promote safety and efficiency, please make every effort in advertising your travels to others in case someone would need to travel to the same area.

#### 8.9.11 Disciplinary Action

If an employee is found guilty of misusing a Council Vehicle, a Formal Warning will be given by the immediate supervisor or Manager. Dismissal may be considered if the offence is believed to be serious enough. A copy of the Formal Warning will be placed on the employee's personal file.

## 5.3 GNOWANGERUP AIRPORT LOCAL PLANNING POLICY

<b>Policy Type:</b>	Infrastructure, Environment & Asset Management
<b>Date Adopted:</b>	22 April 2015

<b>Policy No:</b>	5.3
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Planning Scheme No 2.

<b>Legal (Subsidiary):</b>
1. Land Administration Act
2. Crown Land Title Management Order

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	GNOWANGERUP AIRPORT LOCAL PLANNING POLICY
<b>Objective:</b>	<p><b>To:</b></p> <ul style="list-style-type: none"> <li>• protect the primary purpose of the Airport for aviation related activities;</li> <li>• encourage further development of aviation facilities and activities at the Airport and allow complementary activities and uses which facilitate ongoing and increased use of the Airport;</li> <li>• provide planning controls to ensure that all uses and/or development on the Airport are consistent with the Crown Land Title requirements for the reserve; and</li> <li>• preclude any uses and/or development which would conflict with or jeopardise the continued function of the Airport.</li> </ul>

### 1.0 Policy Area

This Local Planning Policy applies to the Gnowangerup Airport on Reserve 31666 (Lot 9318 on DP 92334) Airport Road, Pallinup (see image below).



Gnowangerup Airport and surrounds (Image from Google Earth)

## 2.0 Planning Approval Required

The Gnowangerup Airport is situated on a Local Reserve for Public Purposes and designated as an Aerial Landing Ground under Local Planning Scheme No. 2.

The Gnowangerup Airport is contained on Crown Land Title (Volume LR3106 Folio 473) for the purpose of aerial landing ground and recreation and a Management Order exists that enables the Shire with power to lease portions of the land for a period not exceeding 21-years.

In accordance with Local Planning Scheme No. 2, a person must not use a Local Reserve; or commence or carry out development on a Local Reserve, without first having obtained planning approval from the Shire. As such, all use and/or development on the Gnowangerup Airport requires planning approval from the Shire prior to any works commencing. All applications shall comply with relevant Civil Authority Safety Authority (CASA) guidelines.

In determining an application for planning approval, the Shire shall have due regard to the matters set out in clause 10.2 of Local Planning Scheme No. 2; and the ultimate purpose intended for the Reserve.

## 3.0 Compatible Land Use Activities

The Shire considers the following land use activities to be consistent with the purposes for the Gnowangerup Airport Reserve:

- (a) Airport (including use by helicopters, gliders etc.);
- (b) Aircraft Hangars;
- (c) Aircraft Sales/Service/Hire;
- (d) Air Shows;
- (e) Aerial Spraying Operations;
- (f) Flight School;



- (g) Use by Emergency Service Organisations (including ambulance depot, fire suppression activities etc.);
- (h) Service Industry (must be aircraft related); and
- (i) Other incidental or aviation allied activities considered appropriate by the Shire.

#### 4.0 Development Standards

A hangar is a closed building structure to provide protection for an aircraft. Most hangars are built of metal, but other materials such as wood and concrete are also used. Hangars are expected to be used for protecting the aircraft from the weather, aircraft maintenance, repair, re-fueling, manufacture/assembly and storage activities.

- (a) Hangar buildings shall be located within the nominated Hangar Area shown on the attached Development Plan;
- (b) Separation distances between buildings shall be in accordance with the Building Code of Australia, CASA guidelines or as otherwise determined by the Shire;
- (c) Any buildings developed on the Airport Reserve shall be constructed in accordance with the Building Code of Australia;
- (d) Any vehicles associated with the use of the hangar shall be parked off any adjoining taxiway and within the lease area or hangar;
- (e) Any advertising sign shall be erected on the hangar building and requires a separate planning approval from the Shire;
- (f) Where a hangar building includes amenities such as an office, toilet, shower, sink, kitchen area etc., they shall be connected to an approved supply of water (from roof catchment and storage tank) and on-site effluent disposal system to the satisfaction of the Shire's Environmental Health Officer;
- (g) All rubbish and waste material shall be stored in the hangar building in suitable rubbish receptacles and disposed of in accordance with regulatory authority requirements. No oil, fuel or similar products are permitted to be disposed of on or into the ground; and
- (h) The owner of the hangar shall ensure that adequate fire control measures are in place at all times.

#### 5.0 Leases

The Shire requires that prior to development of any building on the Airport Reserve the proponent shall enter into a lease for the land for a period not exceeding 21-years. The Shire shall prepare the lease at the proponent's cost.

- To protect the primary purpose of the Gnowangerup Airport for aviation related activities;
- To encourage the further development of aviation facilities and activities at the Gnowangerup

Airport and allow complementary activities and uses which facilitate ongoing and increased use of the Gnowangerup Airport;

- To provide planning controls to ensure that all uses and/or development on the Gnowangerup Airport are consistent with the Crown Land Title requirements for the reserve; and
- To preclude any uses and/or development which would conflict with or jeopardise the continued function of the Gnowangerup Airport.

DRAFT

## 5.4 USE OF SMALL PLANT & EQUIPMENT BY EMPLOYEES POLICY

<b>Policy Type:</b>	Infrastructure, Environment and Asset Management
<b>Date Adopted:</b>	13 July 2016

<b>Policy No:</b>	5.4
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>	1. Shire of Gnowangerup (Operational Works Crew) Enterprise Agreement 2016
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<b>Legal (Subsidiary):</b>	N/A
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<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	USE OF SMALL PLANT & EQUIPMENT BY EMPLOYEES POLICY
<b>Objective:</b>	To provide a policy framework for the use of Council small plant and equipment by employees outside working hours for personal and/or domestic purposes.

- 1.0 Any employee wishing to use small plant and equipment owned by the Shire shall submit a request to the Manager of Works, requesting access to particular plant and equipment on specified dates and for specified times.
- 2.0 The Chief Executive Officer and/or Manager of Works are able to approve or refuse requests, depending on the need and availability of the small plant and equipment for Shire purposes.
- 3.0 Employees shall sign an indemnification form absolving the Shire of any liability for injury sustained whilst utilising the plant and equipment for private purposes.
- 4.0 Employees utilising the Shire's small plant and equipment for private purposes shall sign an acknowledgement that any damage occurring to the small plant and equipment whilst being utilised for private purposes shall be repaired at the user's expense.
- 5.0 The Chief Executive Officer and/or Manager of Works, in authorising the private use of small plant and equipment, shall specify the time by which the small plant and equipment shall be returned to the Gnowangerup Shire Depot. Any breach of the return requirement will result in a review of this Policy.
- 6.0 Hire Charges
  - 6.1 All engine operated small plant and equipment shall be hired at a rate of \$5.00 per day, per item of plant or equipment.

6.2 All electrically operated plant and equipment shall be hired at a rate of \$2.00 per day, per item of plant or equipment.

6.3 All static plant and equipment shall be hired at a rate of \$0.50 per day per item of plant or equipment.

#### 7.0 Indemnification

All Shire of Gnowangerup employees hiring small plant and equipment from the Shire for personal use shall sign the "Hiring of Small Plant and Equipment Indemnity" form, with such form being witnessed by the Works Manager.

#### 8.0 Only Trained Personnel to Hire Equipment

All employees hiring small plant and equipment from the Shire of Gnowangerup shall be suitably trained, licensed and competent in the safe operation of the hired small plant and equipment, as determined by the Works Manager.

## 5.5 GATE PERMITS POLICY

<b>Policy Type:</b>	Infrastructure, Environment and Asset Management
<b>Date Adopted:</b>	24 August 2016

<b>Policy No:</b>	5.5
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Shire of Gnowangerup (Operational Works Crew) Enterprise Agreement 2016

<b>Legal (Subsidiary):</b>
1. N/A

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	GATE PERMITS POLICY
<b>Objective:</b>	To provide guidelines for the application and consideration of gate permits to erect gates and/or stock grids across road reserves under the care and control of the Shire of Gnowangerup.

### 1.0 Policy Requirements

The Council shall consider and apply the following requirements to the application, processing and issuing of gate permits within the Shire:

- i) The erection of a gate shall only be permitted across an undeveloped and/or unconstructed road reserve and should generally be aligned with property boundaries. The Shire may only permit stock grids on developed and/or constructed roads;
- ii) An applicant for a gate permit shall include:
  - Written support from all affected landowners along the road reserve;
  - A scaled site plan showing the precise location of the proposed gate; and
  - Details on the type of gate to be erected.
- iii) Permits will be granted for a maximum period of 3 years and will need to be renewed. If the permit is not reapplied for, the Council shall issue a written notice for the gate to be removed by the permit holder;
- iv) Gates are not permitted to be locked unless the permit holder has provided access (using common padlocks or similar) to service authorities and local emergency services groups/personnel;

- v) All costs with establishing and maintaining an approved gate will be the responsibility of the permit holder;
- vi) It is the responsibility of the permit holder to ensure any clearing of vegetation required to construct and maintain the gate shall comply with the *EP (Clearing of Native Vegetation) Regulations 2004*;
- vii) Any gate permit will be cancelled if conditions of approval are not met;
- viii) Applications for a gate permit will be advertised in the relevant local newspaper for community input and information;
- ix) All approved gate permits will be entered on the Shire's property database to alert staff etc to their existence;
- x) Approved gate permits will be inspected for compliance; and
- xi) A gate permit may be cancelled by written notice issued by the Council if the conditions of approval are not satisfactorily met. In this event the gate will be required to be removed by the permit holder within the time period specified. If the written notice is not complied with financial penalties can apply under the Local Government Act/Regulations.

The Council will not approve any gate that in its opinion would have an adverse impact on traffic, activities on surrounding land and/or the overall locality or on the local emergency services.

**SHIRE OF GNOWANGERUP**

**POLICY MANUAL  
REVIEW REPORT**

**MAY 2019**

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## 1.0 INTRODUCTION

### 1.1 PURPOSE OF REPORT

The Shire of Gnowangerup appointed DL Consulting in October 2018 to undertake a review of the Shire's Policy Manual, identify any existing gaps in policy, ensure all policies are referenced against appropriate legislation, and update existing policies into the new format. A report was required to be produced detailing existing policies, whether they should be retained and make recommendations on any new policy requirements.

### 1.2 POLICY AND ITS PURPOSE

Policies are documents designed to provide guidance to staff and Elected Members on what is to be considered when dealing with certain matters. They form the discretionary part of a local government's decision making, or the component that allows Council to make policy level decisions; implementation and day-to-day delivery is carried out by staff. Policies may be amended (i.e. modified) or revoked (i.e. deleted or replaced) according to specific circumstances. This power is conveyed to Council in section 2.7(2)(b) of the *Local Government Act 1995*.

Policies approved by the Council are either strategic or operational in nature, and sometimes provide further guidance in relation to meeting legislative requirements.

In support of policies, delegations are often approved by the Council providing the 'authority' for the CEO, or other designated persons, to perform functions or duties on behalf of the local government. The delegation gives the authority for the CEO to perform a particular function or duty on behalf of the Council, subject to certain conditions, and the policy may provide guidance to the CEO on how that function should be performed.

The final layer that sits under a policy are 'Management Practices' or 'Procedures' that provide detailed instructions on the processes to be followed by staff when implementing a policy of Council. These 'Instructions' or procedures are prepared and instituted across the organisation by the CEO and the Executive Management Team to provide clear guidance to staff at the operational level; they are not approved by the Council as they deal with the day to day management of the organisation and do not form part of the Policy Manual. Rather they reside in a separate manual that is provided to staff to assist them with the performance of their day to day tasks.

### 1.3 METHODOLOGY

The methodology adopted to undertake the Policy Manual Review and prepare this report included:

- (1) Introduction
- (2) Existing Policies
- (3) Proposed New Policy Requirements
- (4) Recommendations

## 2.0 EXISTING POLICIES

The Shire currently has 48 policies in place. All policies have been individually reviewed and comments are detailed below on whether a policy should be retained as is, amended to meet new requirements, or revoked on the basis it is not required.

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### 2.1 1.1 – ABORIGINAL ENGAGEMENT POLICY

This Policy provides guidance to staff on aboriginal ceremonial cultural protocols.

Other than placing it in the proposed new format, no changes are suggested to this Policy.

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### 2.2 2.1 – COUNCILLOR EXPENSES POLICY

This policy details the allowances available to Councillors and those out of pocket expenses covered when carrying out their functions as an elected member.

A revised model policy has been included in Attachment 1 titled 'Councillors Entitlements' for Council's consideration. It incorporates a range of matters into a single policy relating to Councillors expenses and entitlements.

A copy of a revised policy is included in Attachment 1 for Council's consideration.

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### 2.3 2.2 – COUNCILLOR DEPARTURE FUNCTION, GIFT, PROCEDURE AND RECOGNITION OF SERVICE POLICY

This policy outlines the protocols for formally recognising Councillors for their service on Council.

It is proposed that the subject matter of this policy be referred to in a single policy titled "Councillor Entitlements".

It is suggested that this policy be revoked and replaced with the proposed policy at Item 2.2 above.

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### 2.4 2.3 – GRAFFITI MANAGEMENT POLICY

This policy details the Council's position in relation to graffiti.

Other than placing it in the proposed new format, no changes are suggested to this Policy.

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### 2.5 2.4 – MEDIA AND COMMUNICATION POLICY

This Policy outlines brief protocols to be followed when dealing with the media and speaking on behalf of Council.

It is suggested that this policy be revoked and replaced with the proposed model policy that incorporates social media usage.

---

### 2.6 2.5 – INTERNET AND E-MAIL USE GENERAL POLICY

This Policy outlines the Shire's position regarding the use of the internet and email in the workplace.

Section 5.41 of the *Local Government Act 1995* specify some of the functions of the CEO.

Paragraph (g) stipulates that the CEO is to “be responsible for the employment, management, supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees”. This paragraph provides the CEO with the authority to make decisions on which staff to employ, whether they are casual or part-time, the conditions of their employment, to meet operational needs of the organisation, based on the organisational structure approved and within budget constraints.

As this policy matter solely deals with employees, it is suggested that this policy be revoked and be dealt with via a Work Procedure administered by the CEO.

---

## 2.7 2.6 – TELECOMMUNICATIONS POLICY

This Policy outlines the Shire’s position regarding the use of telecommunications equipment in the workplace.

Section 5.41 of the *Local Government Act 1995* specify some of the functions of the CEO.

Paragraph (g) stipulates that the CEO is to “be responsible for the employment, management, supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees”. This paragraph provides the CEO with the authority to make decisions on which staff to employ, whether they are casual or part-time, the conditions of their employment, to meet operational needs of the organisation, based on the organisational structure approved and within budget constraints.

As this policy matter solely deals with employees, it is suggested that this policy be revoked and be dealt with via a Work Procedure administered by the CEO.

---

## 2.8 2.7 – SOCIAL MEDIA USAGE POLICY

This Policy outlines the Shire’s position regarding the use of the social media in the workplace.

It is suggested that this policy be revoked and replaced with a policy that jointly deals with communications protocols and social media; refer item 2.5.

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## 2.9 2.8 – AGENDAS & MINUTES REVIEW/ORDER OF BUSINESS POLICY

This policy establishes brief protocols regarding the order of business at Council Ordinary Meetings. The detail regarding the Order of Business is contained in a Work Procedure.

The *Shire of Gnowangerup Standing Orders Local Law 2016*, at clause 3.2 specifies the Order of Business that is to apply to an ordinary meeting of Council. This order can only be changed by a resolution of Council.

It is suggested that this policy be revoked.

---

## 2.10 2.9 – FREEDOM OF INFORMATION POLICY

This Policy provides a ‘motherhood’ statement about Councils commitment to Freedom of Information.

Section 96(1) of the Freedom of Information Act 1992 (WA) requires local governments to prepare and publish annually an Information Statement which should include the following:

1. A statement of the structure and functions of the local government.

2. A description of the ways in which the functions (including, in particular, the decision-making functions) of the local government affect members of the public.
3. A description of any arrangements that exist to enable members of the public to participate in the formulation of the local governments policy and the performance of the agency's functions.
4. A description of the kinds of documents that are usually held by the local government.
5. A description of the local government's arrangements for giving members of the public access to documents mentioned in 4 above.
6. A description of the local government's procedures for giving members of the public access to the documents of the agency under Part 2 Freedom of Information Act 1992 (WA).
7. A description of the local government's procedures for amending personal information in the documents of the local government under Part 3 of the Freedom of Information Act 1992 (WA).

The Shire of Gnowangerup has prepared an Information Statement, which is available from the Shire's website for inspection.

It is suggested that this policy be revoked.

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#### 2.11 2.10 – INFORMATION AND RECORDS MANAGEMENT POLICY

This policy makes a brief statement regarding the Shire's responsibilities under the State Records Act 2000 to have a Record Keeping Plan.

Whilst the *State Records Act 2000* stipulates the Plan requirements, it is a State Records Commission directive that requires local governments to prepare a Record Keeping/Management Policy, which should be appended to the Plan.

A Record Keeping Policy should provide detailed guidance on the requirements for keeping of records, what constitutes a record under the legislation, and the roles and responsibilities of elected members and employees in relation to record keeping.

A copy of a revised policy is included in Attachment 1 for Council's consideration.

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#### 2.12 2.11 – RISK MANAGEMENT POLICY

This Policy provides a 'motherhood' statement about Councils commitment to risk management but provides no guiding framework for the policy application or approach.

The risk management policy should clearly convey the risk management objectives and the risk appetite of the Council.

It is suggested that this policy be revoked and replaced with the proposed model policy in Appendix 1.

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## 2.13 2.12 – EXECUTION OF DOCUMENTS POLICY

This Policy only reiterates what is currently set down in Section 9.49A (1) of the Local Government Act 1995.

The *Shire of Gnowangerup Standing Orders Local Law 2016*, under Part 19 prescribes specific requirements in relation to the use of the Common Seal.

### **19.1 The Council's common seal**

- (1) *The CEO is to have charge of the common seal of the local government, and is responsible for the safe custody and proper use of it.*
- (2) *The common seal of the local government may only be used on the authority of the Council given either generally or specifically and every document to which the seal is affixed must be signed by—*
  - (a) *the President and the CEO or an appropriate officer authorised;*
  - (b) *the Deputy President and the CEO or an appropriate officer authorised; or*
  - (c) *the CEO and an appropriate officer authorised.*
- (3) *The common seal of the local government is to be affixed to any local law which is made by the local government.*
- (4) *The CEO is to record in a register each date on which the common seal of the local government was affixed to a document, the nature of the document, and the parties to any agreement to which the common seal was affixed.*
- (5) *Any person who uses the common seal of the local government or a replica thereof without authority commits an offence.*

A copy of a revised policy is included in Attachment 1 for Council's consideration.

Council should also give consideration to adopting a Delegation in relation to the Use of the Common Seal, otherwise a resolution from Council will be required for all legal documents requiring the affixing of the Common Seal.

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## 2.14 2.13 – MEETINGS OF COUNCIL & COMMITTEES – DISTRIBUTION AND RELEASE OF MINUTES POLICY

This Policy deals with the distribution and release of Council and Committee Minutes.

Section 5.25(1)(i) of the *Local Government Act 1995* provides for regulations to be made about the minutes of Council and Committee meetings.

Regulation 13 of the *Local Government (Administration) Regulations 1996* stipulates the time period for making Council and Committee minutes available for inspection by members of the public. The provisions under the Regulation make this policy superfluous.

It is suggested that this policy be revoked.

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## 2.15 2.14 - BUSINESS CONTINUITY MANAGEMENT POLICY

This policy provides a basic framework for Business Continuity Management.

The current policy does not detail roles and responsibilities, nor does it provide some definitions of key business continuity terms.

An amended Policy is included in Attachment 1 for Council's consideration.

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#### 2.16 2.15 – CUSTOMER SERVICE POLICY

This policy provides guidance to staff on the expected standards of service to be provided to customers.

Other than placing it in the proposed new format, no changes are suggested to this Policy.

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#### 2.17 2.16 – PERSONAL MOBILE DEVICE (BYOD) POLICY

This policy provides a framework for the use, maintenance and deployment of mobile devices within the Shire of Gnowangerup.

Other than placing it in the proposed new format, no changes are suggested to this Policy.

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#### 2.18 2.17 – RELATED PARTIES TRANSACTIONS POLICY

This policy provides a framework to ensure Council meets its disclosure requirements for related parties under Australian Account Standard AASB 124.

Other than placing it in the proposed new format, no changes are suggested to this Policy.

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#### 2.19 2.18 – APPOINTING ACTING CHIEF EXECUTIVE OFFICER POLICY

This Policy details the protocol to be followed when appointing an Acting CEO for a period less than 3 months.

Other than placing it in the proposed new format, no changes are suggested to this Policy.

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#### 2.20 3.1 – TRAINING AND DEVELOPMENT POLICY

This policy provides a framework for staff training and development.

Other than placing it in the proposed new format, no changes are suggested to this Policy.

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#### 2.21 3.2 – STAFF – MEDICAL EXAMINATION POLICY

This policy details the protocol for all new employees to obtain a medical certificate.

Under section 5.41(g) of the *Local Government Act 1995*, the CEO is responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees).

It is suggested that this policy be revoked and incorporated as a Workplace Procedure.

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#### 2.22 3.3 – GRIEVANCE RESOLUTION POLICY

This policy provides a framework for managing and resolving grievances.

An amended Policy is included in Attachment 1 for Council's consideration.

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#### 2.23 3.4 – STUDY ASSISTANCE POLICY

The intent of this policy is to provide a framework for staff seeking study assistance but lacks detail.

An amended Policy is included in Attachment 1 for Council's consideration.

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## 2.24 3.5 – OCCUPATIONAL HEALTH & SAFETY POLICY

This policy provides a basic policy framework for the Shire's approach to Occupational Safety and Health.

An amended Policy is included in Attachment 1 for Council's consideration.

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## 2.25 3.6 – HARASSMENT, BULLYING AND ANTI-DISCRIMINATION POLICY

This policy details Council's current position in relation to Harassment, Bullying and Anti-Discrimination.

An amended Policy is included in Attachment 1 for Council's consideration.

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## 2.26 3.7 – STAFF HOUSING POLICY

This policy details Council's position on the provision of housing for the attraction and retention of staff.

An amended Policy is included in Attachment 1 for Council's consideration.

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## 2.27 3.8 – PERFORMANCE MANAGEMENT POLICY

This policy deals with performance management of employees.

Paragraph (g) of Section 5.41 of the *Local Government Act 1995* stipulates that the CEO is to

“be responsible for the employment, management, supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees”.

This paragraph provides the CEO with the authority to make decisions on which staff to employ, including the management, supervision and direction of employees.

Given the matter is a responsibility of the CEO, it is suggested that this Policy be revoked.

It is suggested that a 'Work Procedure' be implemented to guide staff in the performance management process for consistency of process, and to ensure compliance with other legislation.

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## 2.28 4.1 - PURCHASING POLICY

This policy broadly outlines the Council's objectives in relation to its Purchasing activities.

Regulation 11A of the *Local Government (Functions & General) Regulations 1996* requires that Councils to adopt and implement a purchasing policy:

### **11A. Purchasing policies for local governments**

- (1) *A local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150 000 or less or worth \$150 000 or less.*
- (2) *A purchasing policy is to make provision for and in respect of the policy to be followed by the local government for, and in respect of, entering into contracts referred to in subregulation (1).*
- (3) *A purchasing policy must make provision in respect of —*
  - (a) *the form of quotations acceptable; and*
  - (ba) *the minimum number of oral quotations and written quotations that must be obtained; and*



- (b) *the recording and retention of written information, or documents, in respect of*  
—  
(i) *all quotations received; and*  
(ii) *all purchases made.*

An amended Policy that addresses the requirements of Regulation 11A is included in Attachment 1 for Council's consideration.

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#### 2.29 4.2 – REPORTING OF MATERIAL VARIANCES POLICY

This policy broadly deals with the reporting of material variances required in relation to the monthly Statement of Financial Activity.

Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* states:

- (5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

The adoption of a percentage and/or value for reporting material variances is currently done as part of the budget adoption process in a separate report.

It is suggested that this Policy be revoked.

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#### 2.30 4.3 – TRAVELLING/ACCOMMODATION ALLOWANCES POLICY

This policy details Council's position on travel and accommodation allowances paid when a councillor or employee travels on Council approved business.

Councillor expense reimbursements are now proposed to be addressed under a revised Policy titled 'Councillors Entitlements', as outlined at item 2.2.

Employee expense reimbursements are covered by a Work Procedure, so it is suggested that this Policy be revoked.

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#### 2.31 4.4 – COLLECTION OF OUTSTANDING DEBTS POLICY

This policy broadly details Council's position on the collection of debts other than rates and service charges.

An amended Policy is included in Attachment 1 for Council's consideration.

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#### 2.32 4.5 – INVESTMENT POLICY

This policy provides the framework that guides how and where Council can invest surplus funds.

It is worth noting that Regulation 19C of the *Local Government (Financial Management) Regulations 1996* was amended on 12 May 2017, permitting local governments to now be able to deposit with an authorised institution for a fixed term of up to 3 years. Previously the Regulation restricted this to a period of no more than 12 months.

An amended Policy is included in Attachment 1 for Council's consideration.

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#### 2.33 4.6 – DISPOSAL OF ASSETS POLICY

This policy broadly outlines Council's position on disposal of surplus assets, equipment and materials.

Section 3.58 of the Act prescribes the requirements for a local government to dispose of property.

Regulation 30 of the *Local Government (Functions and General) Regulations 1996* details dispositions of property that are exempt from complying with Section 3.58 of the Act.

Council's current Delegation 1.2.6 provides authority for the CEO dispose of surplus property, other than land, with a market value of less than \$20,000; and is subject to certain conditions.

It is suggested that this policy be revoked.

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#### 2.34 4.7 – CORPORATE CREDIT CARD POLICY

This policy details which employees are authorised to hold and operate Shire corporate credit cards.

A copy of a revised policy is included in Attachment 1 for Council's consideration.

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#### 2.35 4.8 – FINANCIAL HARDSHIP WATER POLICY

This policy details the framework that applies to customers that are provided with Shire supplied water services, who are facing financial hardship and are unable to pay their water rates.

Other than placing it in the proposed new format, no changes are suggested to this Policy.

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#### 2.36 4.9 – RECYCLING AND RUBBISH CHARGES WAIVER POLICY

This policy provides for community organisations to be exempt from rubbish and recycling collection charges, with the exemptions to be recognised as donations in the financial accounts.

A mobile garbage bin service (whether for rubbish or recycling) is provided on a fee for service arrangement, based on the fee listed in the Schedule of Fees and Charges adopted by Council each year.

The granting of a bin service exemption is essentially the granting of a waiver of the fee.

Section 6.12 of the *Local Government Act 1995*, provide the power for a local government to grant the waiver of any amount of money as follows:

- (1) *Subject to subsection (2) and any other written law, a local government may-*
  - (a) *when adopting the annual budget, grant\* a discount or other incentive for the early payment of any amount of money; or*
  - (b) *waive or grant concessions in relation to any amount of money; or*
  - (c) *write off any amount of money,**which is owed to the local government.*
- (2) *Subsection (1)(a) and (b) do not apply to an amount of money owing in respect of rates and service charges.*

The provision of the fee waiver to a local club can be achieved via a couple of avenues:

- (1) Approval of the waiver at the Council meeting to adopt the annual budget; or
- (2) A report to Council approving the waiving of the fee; or
- (3) Granting of delegated authority to the CEO to approve fee waivers, subject to certain conditions/value limitations.

Regulation 26 of the *Local Government (Financial Management) Regulations* requires a local government to disclose in its annual budget certain information in relation to any waiver or concessions that are proposed to be granted.

Regulation 42 of the *Local Government (Financial Management) Regulations* requires a local government to disclose in its annual financial report certain information in relation to any waiver or concessions that were granted.

Council's current Delegation 1.2.8 provides authority for the CEO to grant a waiver for a debt or fee of up to \$200, upon application.

It is suggested that this policy be amended so that there is clarity around the intent of the policy.

An amended policy is included at Attachment 1 for Council's consideration.

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#### 2.37 4.10 – SELF SUPPORTING LOANS POLICY

This policy details the Council's position on the provision of self-supporting loans to community organisations.

An amended Policy is included in Attachment 1 for Council's consideration.

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#### 2.38 4.11 – SIGNIFICANT ACCOUNTING POLICIES

This policy details Council's significant accounting policies that apply to the preparation of the annual financial statements and the annual budget.

A number of significant accounting policies have changed due to changes in legislation and to Australian Accounting Standards.

An updated and amended policy is included at Attachment 1 for Council's consideration.

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#### 2.39 4.12 – REGIONAL PRICE PREFERENCE – BUY LOCAL POLICY

This policy details that Council's position on applying a price preference to purchases to support and encourage local businesses in the supply of goods and services.

It is suggested that the examples outlined in the Policy should be contained within the work procedure.

Other than placing it in the proposed new format and shifting the examples to the work procedure, no changes are suggested to this Policy.

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#### 2.40 4.13 – RATES CONCESSIONS – NEW BUSINESSES POLICY

This policy details Council's position on providing rating concessions to new start-up businesses within the district of the Shire.

Other than placing the Policy in the proposed new format, no other changes are suggested.

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#### 2.41 5.1 – ASSET MANAGEMENT POLICY

The policy details the framework applicable to Council's Asset Management approach.

Other than placing the Policy in the proposed new format, no other changes are suggested.

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#### 2.42 5.2 – MOTOR VEHICLE POLICY

This policy details Council's position on maintaining a suitable fleet of vehicles to ensure that the Shire can deliver services efficiently and effectively.

It is suggested that Policies 5.2 and 5.3 be merged into a single policy.

A copy of a revised policy is included in Attachment 1 for Council's consideration.

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#### 2.43 5.4 - GNOWANGERUP AIRPORT LOCAL PLANNING POLICY

This policy details the planning framework applicable to the development of the Gnowangerup Airport.

The Policy should incorporate all of the information that is currently listed as a procedure.

A copy of a revised policy is included in Attachment 1 for Council's consideration.

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#### 2.44 5.6 – GNOWANGERUP LCDC – CONSERVATION AND DRAINAGE POLICY

This policy contains very broad statements relating to land degradation, conservation and drainage.

It contains no directive framework and is unclear in its application.

It is suggested this policy be revoked.

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#### 2.45 5.7 – EMPLOYEE USE OF PLANT AND SMALL EQUIPMENT POLICY

This policy contains very broad statements relating to an employee's ability to use Shire owned plant and equipment for personal, domestic use.

It is unclear in its application. A policy with a clear framework and guidance would be of greater benefit in relation to this subject matter.

A copy of a revised policy is included in Attachment 1 for Council's consideration.

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#### 2.46 5.8 – GATE PERMITS POLICY

This policy details Council's position on the erection of gates and stock grids across Council controlled road reserves.

Other than placing the Policy in the proposed new format, no other changes are suggested.

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#### 2.47 5.9 – TRAFFIC MANAGEMENT POLICY

This policy covers road worker safety in relation to traffic management.

A significant amount of the content of this Policy relates to either worker safety or uniform procedures. Council already has a policy on Occupational Safety and Health for employees, visitors and contractors.

It is suggested this policy be revoked.

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2.48 5.10 – GNOWANGERUP COMMUNITY SWIMMING POOL GROUP  
BOOKINGS POLICY

This policy covers conditions of use applicable to group bookings of the swimming pool.

The content of this Policy deals with procedural matters and specific conditions of use that apply at time of hire.

It is suggested that is Policy be revoked and its contents be incorporated into the Procedure Manual.

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## 3.0 PROPOSED NEW POLICIES

### 3.1 LEGISLATIVE COMPLIANCE POLICY

The Report on the review of internal controls, legislative compliance and risk management highlighted that Council does not have policies that address its commitment to legislative compliance.

A sample policy has been included at Attachment 2 for Councils consideration.

### 3.2 INTERNAL CONTROL POLICY

The Report on the review of internal controls, legislative compliance and risk management highlighted that Council does not have policies that address its commitment to internal controls and risk management principles.

A sample policy has been included at Attachment 2 for Councils consideration.

### 3.3 EMPLOYEE RECOGNITION GRATUITY POLICY

Section 5.50(1) of the *Local Government Act 1995* requires a local government to prepare a policy in relation employees whose employment with the local government is finishing.

The Policy must address:

- (a) the circumstances in which the local government will pay an employee an amount in addition to any amount to which the employee is entitled under a contract of employment or award relating to the employee; and
- (b) the manner of assessment of the additional amount, and cause local public notice to be given in relation to the policy.

Regulation 19A limits the maximum value of the payment (\$5,000) that can be made under Section 5.50(1) and (2), and therefore referenced in the Policy.

A sample policy has been included at Attachment 2 for Councils consideration.

### 3.4 COUNCIL FORUMS AND BRIEFINGS PROTOCOL POLICY

This proposed policy details the protocols to be followed when Council conducts Forum/Briefing Meetings.

It provides a framework that clearly articulates the purpose to Council Forums/Briefing Sessions/Workshops and puts in place a structure, which is recommended by the Department of Local Government, Sport and Cultural Industries in Operational Guideline No 5.

A sample policy has been included at Attachment 2 for Councils consideration.

### 3.5 APPOINTMENT OF ACTING CEO POLICY

This proposed policy provides the framework for the appointment of an Acting CEO during limited absences of the Chief Executive Officer.

The Local Government Legislation Amendment Bill 2019, currently before State Parliament, once promulgated will introduce a new requirement for local governments to develop a policy that provides the processes for filling a temporary CEO vacancy.

A sample policy has been included at Attachment 2 for Councils consideration.

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### 3.6 PUBLIC INTEREST DISCLOSURES POLICY

This proposed policy provides the framework for disclosures of public interest information under the Public Interest Disclosures Act 2003.

A sample policy has been included at Attachment 2 for Councils consideration.

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## 4.0 RECOMMENDATIONS

The following recommendations are made:

- (1) Council revoke Policy 2.1 – Councillor Expenses Policy and replace it with the revised policy at Attachment 1.
- (2) Council revoke Policy 2.2 – Councillor Departure Function, Gift Procedure and Recognition of Service Policy.
- (3) Council Revoke Policy 2.4 – Media and Communication Policy and replace it with Policy 2.4 – Communications and Social Media Policy.
- (4) Council revoke Policy 2.5 – Internet and Email Use Policy and the CEO incorporate it as an Employee Work Procedure.
- (5) Council revoke Policy 2.6 – Telecommunications Policy and the CEO incorporate it as an Employee Work Procedure.
- (6) Council revoke Policy 2.7 – Social Media Usage Policy.
- (7) Council revoke Policy 2.8 – Agendas & Minutes Review/Order of Business Policy.
- (8) Council revoke Policy 2.9 – Freedom of Information Policy.
- (9) Council revoke Policy 2.10 – Information and Records Management Policy and replace it with the revised Policy in Attachment 1.
- (10) Council revoke Policy 2.11 – Risk Management Policy and replace it with the revised Policy in Attachment 1.
- (11) Council amend Policy 2.12 – Execution of Documents Policy as per the revised document in Attachment 1.
- (12) Council revoke Policy 2.13 – Meetings of Council & Committees – Distribution and Release of Minutes Policy.
- (13) Council revoke Policy 2.14 – Business Continuity Management Policy and replace it with the revised Policy in Attachment 1.
- (14) Council revoke Policy 3.2 – Staff Medical Examination Policy and the CEO incorporate it as an Employee Work Procedure.
- (15) Council revoke Policy 3.3 – Grievance Resolution Policy and replace it with the revised Policy in Attachment 1.
- (16) Council revoke Policy 3.4 – Study Assistance Policy and replace it with the revised Policy in Attachment 1.
- (17) Council revoke Policy 3.5 – Occupational Health & Safety Policy and replace it with the revised Policy in Attachment 1.
- (18) Council revoke Policy 3.6 – Harassment, Bullying and Anti-Discrimination Policy and replace it with the revised Policy in Attachment 1.
- (19) Council revoke Policy 3.7 – Staff Housing Policy and replace it with the revised Policy in Attachment 1.
- (20) Council revoke Policy 3.8 – Performance Management Policy and the CEO incorporate it as an Employee Work Procedure.
- (21) Council revoke Policy 4.1 – Purchasing Policy and replace it with the revised Policy in Attachment 1.
- (22) Council revoke Policy 4.2 – Reporting of Material Variances Policy.



- (23) Council revoke Policy 4.3 – Travelling/Accommodation Allowances Policy.
- (24) Council revoke Policy 4.4 – Collection of Outstanding Debts Policy and replace it with the revised Policy in Attachment 1.
- (25) Council revoke Policy 4.5 – Investment Policy and replace it with the revised Policy in Attachment 1.
- (26) Council revoke Policy 4.6 – Disposal of Assets Policy.
- (27) Council revoke Policy 4.7 – Corporate Credit Card Policy and replace it with the revised Policy in Attachment 1.
- (28) Council revoke Policy 4.9 – Waiver of Recycling and Rubbish Charges Policy and replace it with the revised Policy in Attachment 1.
- (29) Council revoke Policy 4.10 – Investment Policy and replace it with the revised Policy in Attachment 1.
- (30) Council revoke Policy 4.11 – Significant Accounting Policy and replace it with the revised Policy in Attachment 1.
- (31) Council revoke Policy 5.2 – Motor Vehicle Policy and replace it with the revised Policy in Attachment 1.
- (32) Council revoke Policy 5.4 – Gnowangerup Airport Local Planning Policy and replace it with the revised Policy in Attachment 1.
- (33) Council revoke Policy 5.6 – Gnowangerup LCDC – Conservation and Drainage Policy.
- (34) Council revoke Policy 5.7 – Employee Use of Plant and Small Equipment Policy and replace it with the revised Policy in Attachment 1.
- (35) Council revoke Policy 5.9 – Traffic Management Policy.
- (36) Council revoke Policy 5.10 – Gnowangerup Community Swimming Pool Group Bookings Policy and the CEO incorporate it as an Employee Work Procedure.
- (37) Council consider adopting the proposed Policy on Legislative Compliance as contained in Attachment 2.
- (38) Council consider adopting the proposed Policy on Internal Control as contained in Attachment 2.
- (39) Council consider adopting the proposed Policy on Employee Recognition Gratuity as contained in Attachment 2.
- (40) Council consider adopting the proposed Policy on Council Briefing Sessions/Workshops as contained in Attachment 2.
- (41) Council consider adopting the proposed Policy on Appointment of Acting CEO as contained in Attachment 2.
- (42) Council consider adopting the proposed Policy on Public Interest Disclosures as contained in Attachment 2.

**DRAFT**

**ATTACHMENT 1  
EXISTING REVISED/AMENDED POLICIES**

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	22 June 1998

<b>Policy No:</b>	2.1
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995.</li> <li>2. Salaries and Allowances Act 1975, Section 7A, and 7B .</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Local Government (Administration) Regulations 21(e), 31, 34AC, 34C</li> <li>2. Salaries and Allowances Tribunal Determinations</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number(s)</b>	

<b>Work Procedure Applicable</b>	Yes/No
<b>Work Procedure Number(s)</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>COUNCILLORS ENTITLEMENTS</b>
<b>Objective:</b>	<ul style="list-style-type: none"> <li>▪ To provide guidelines on the support and allowances available to Councillors within the provisions of the <i>Local Government Act 1995</i>, including cover for an ‘out of pocket’ expenses that are incurred in carrying out their function as an elected member.</li> <li>▪ To provide guidelines relating to the participation of Councillors at conferences and training seminars.</li> </ul>

#### 1.0 Fees and Allowances

##### 1.1 President and Deputy President Allowances, Annual Meeting Attendance Fees and Communications Allowances

Meeting fees and allowances for Councillors are determined by the Salaries and Allowances Tribunal. All local governments in Western Australia fall into one of four “bands”, which then provides a range within which a Council can set fees and allowances for its Councillors.

Presidential and Deputy Presidential Allowances, Annual Meeting Attendance Fees and Communications Allowances will be paid within the range set by the Salaries and Allowances Tribunal from time to time, with the specific amount to be determined by Council in its annual adopted Budget.

##### 1.2 Payment of Meeting Fees and Allowances

All meeting fees and allowances are paid biannually.

#### 2.0 Reimbursement of Expenses

##### 2.1 Motor Vehicle Travel Expenses (S 5.98(2))

In accordance with Regulation 31 of the *Local Government (Administration) Regulations 1996*, Councillors will be reimbursed for travel expenses incurred with respect to the actual cost of travelling from their place of residence to attend:

- (a) An Annual or Special meeting of Electors;
- (b) An Ordinary or Special meeting of Council;
- (b) A meeting of a Committee of which they are a member (or a deputy member attending in place of a member);
- (c) Visits by Ministers of the Crown;

- (d) Council Inspection Tours;
- (e) Any meeting of a body to which the Councillor has been appointed by Council, unless the Councillor is eligible to claim reimbursement of travel costs direct from that body;
- (f) A Shire of Gnowangerup civic function\* to which Councillors have been invited;
- (g) A meeting with the Chief Executive Officer or an Executive Manager at the officer's request;
- (h) A training seminar that is relevant to their role as a councillor and has been approved by the Council; or
- (i) Any other meeting, function or event which they have been asked to attend in their role as Councillor by Council, the Shire President or the Chief Executive Officer.

The rate of reimbursement will be in accordance with that specified by the *Local Government Officers' (Western Australia) Interim Award 2011*.

Reimbursement will be undertaken biannually, following the submission of one or more signed Members' Quarterly Travel and Out of Pocket Expenses reimbursement claim form.

*\*For the purposes of this Policy, "Civic Function" means an official function arranged by the Shire of Gnowangerup (i.e. Annual Australia Day Ceremony).*

#### 2.2 Parking Expenses (S 5.98(2))

Parking expenses associated with any of the attendances referenced in Clause 2.1 will be reimbursed on a biannual basis, provided that relevant parking receipts are attached to the signed Members' Quarterly Travel and Out of Pocket Expenses reimbursement claim forms.

#### 2.3 Childcare Expenses (S 5.98(2))

In accordance with Regulation 31 of the *Local Government (Administration) Regulations 1996*, Councillors will be reimbursed for childcare costs incurred as a result of any of the attendances referenced in clause 2.1.

Childcare costs will not be paid where the care is provided by a member of the immediate family or relative living in the same premises as the Councillor.

The Shire of Gnowangerup will reimburse childcare costs either at the actual cost per hour or \$12.00 per hour, whichever is the lesser amount. Formal receipts must be kept and attached to the claim for reimbursement.

Reimbursement will be undertaken biannually, following the submission of one or more signed Members' Quarterly Travel and Out of Pocket Expenses reimbursement claim form.

#### 2.4 Other Expenses

Other reasonable expenses (including accommodation, laundry costs, meals, refreshments (excluding alcohol), parking and taxi charges, telephone calls and other appropriate out of pocket expenses) incurred by Councillors in connection with an attendance as specified in either clause 2.1, clause 4 or clause 5 may be reimbursed, provided that authorisation has been received from the Chief Executive Officer prior to the expenditure taking place.

### 3.0 Items to be provided to Councillors

#### 3.1 Tablet/iPad

Councillors will be issued with a tablet/iPad at the commencement of each four-year term.

- (a) The maximum value of the tablet will be capped at \$1,000;

- (b) The Shire's IT subcontractors will provide reasonable support for Shire-supplied IT equipment. All requests for assistance are to be directed to the Deputy CEO in the first instance.
- (d) Councillors are entitled to utilise their Shire-provided tablet for both Shire and private purposes (including electoral campaigning).
- (e) All tablets will be "changed-over" four years after their date of purchase.

### 3.2 Corporate Apparel

Councillors will be issued with one name badge at the commencement of their first four-year term, such items to be replaced as required at the Councillor's request.

### 4.0 Training Registration

Provided that expenditure is within the constraints of the Shire's adopted annual Budget, the Chief Executive Officer is authorised to arrange, at the Shire's cost and at the request of a Councillor, the registration of that Councillor at any:

- (a) Training session conducted by WALGA; or
- (b) Any other training considered by the Shire President to be directly relevant to the Shire's affairs.

### 5.0 Conferences and Seminars Registration

#### 5.1 Where Accommodation and/or Airfares are not required

Provided that expenditure is within the constraints of the Shire's adopted annual Budget, the Chief Executive Officer is authorised to arrange, at the Shire's cost and at the request of a Councillor, registration at professional conferences which:

- (a) are considered by the Shire President to be directly relevant to the Shire's affairs; or
- (b) are convened by WALGA; and
- (c) do not necessitate arrangements for accommodation or airfares.

Registrations of this type will include registration for any applicable conference dinner, should the Councillor wish to attend same

#### 5.2 Where Accommodation and/or Airfares are required

Requests for registration at events requiring the provision of accommodation and/or airfares will be submitted to Council for consideration.

#### 5.3 Booking Arrangements Relevant to Clauses 4 and 5

- (a) In the event that three or more requests are received to attend the same opportunity or conference, or the annual Budget allocation is exceeded, then the matter will be submitted to Council for consideration.
- (b) Attendees will provide a report on their attendance at the next Council meeting following the training or conference.
- (c) Any request for attendance at a training opportunity or conference that falls within the last three months of a Councillor's term of office will be referred to Council for approval. For the purposes of clarity, the date from which clause c takes effect will be the date on which the training opportunity or conference commences.
- (d) The Shire will not pay for partners and spouses to accompany Councillors on Council business, other than for attendance at an official conference dinner. Partners and spouses may accompany Councillors at other times at their own expense.

### 6.0 Upon Retirement (S 5.100A)

- 6.1 Councillors who retire or are not returned to Council after serving at least one full four-year term will be entitled to a gift of up to approximately \$100 per year of service in recognition of their commitment to Council and the Community. The maximum value of the gift shall not exceed \$1,000.
- 6.2 All Councillors who retire or are not returned to Council will receive the following-
- (a) A Certificate bearing the Council seal;
  - (b) A Certificate of Service including dates of service; and
  - (c) A Certificate of Shire Presidential Service will be issued to Councillors who have served as the Shire President, including dates of service.
- 6.3 All Councillors who retire or are not returned to Council will be entitled to a formal dinner function or an informal cocktail/sundowner/lunch function. The details of the function are to be determined by the Shire President.

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	22 June 1998

<b>Policy No:</b>	2.4
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government (Rules of Conduct) Regulations 2007.</li> <li>2.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. State Records Act 2000</li> <li>2. Freedom of Information Act 1992</li> <li>3. Shire Code of Conduct</li> <li>4. Shire Record Keeping Plan</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes/No
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>COMMUNICATIONS AND SOCIAL MEDIA POLICY</b>
<b>Objective:</b>	<b>To establish protocols for the Shire of Gnowangerup Council, Chief Executive Officer (CEO) and employees who, acting as a representative of the Shire, make public comment or provide information to the media about the Shire's activities.</b>

#### 1.0 Policy Statement

##### 1.1 The purpose of the Shire's official communications include:

- (a) Sharing information required by law to be publicly available;
- (b) Sharing information that is of interest and benefit to the community;
- (c) Promoting events and services;
- (d) Promoting public notices and community consultation and engagement opportunities;
- (e) Answering questions and responding to requests for information relevant to the role of the Shire; and
- (f) Receiving and responding to community feedback, ideas, comments, compliments and complaints.

##### 1.2 The Shire's communications will be consistent with relevant legislation, policies, standards and the positions adopted by Council. The Shire's communications will always be respectful and professional.

##### 1.3 The Shire may use a combination of different communication modes to suit the type of information to be communicated and the requirement of the community or specific audience.

#### 2.0 General Provisions

##### 2.1 The President shall be the spokesperson for a media release or comment unless the content relates to a staff or organisational issue. In this instance, the CEO, or nominated delegate, will be the spokesperson.

##### 2.2 A nominated spokesperson must ensure they are available to be contacted for interviews.

##### 2.3 All comments to the media shall be presented positively and reflect the values of the Shire.

2.4 All media releases and responses to the media must be approved by the CEO or the President.

### 3.0 Speaking on behalf of the Shire

3.1 The President speaks to the media on behalf of the Council on matters related to the governance of the Shire of Gnowangerup, except when the President is unable to perform this function. Where the President is unavailable, the Deputy President may act as the spokesperson.

If the President and Deputy President are both unavailable to speak to the media, then another councillor or the CEO may be appointed by the President or Deputy President to speak on the Council's behalf.

3.2 Communications by Elected Members, whether undertaken in an authorised official capacity, or as a personal communication must not:

- (a) Bring the Shire into disrepute;
- (b) Compromise the person's effectiveness in their role with the Shire;
- (c) Imply the Shire's endorsement of personal views; or
- (d) Disclose, without authorisation, confidential information.

3.3 All enquiries from the media for an official Shire comment, whether made to an individual Elected Member or Employee, must be directed to the CEO, or a person authorised by the CEO. Information will be coordinated to support the President or CEO (where authorised) to make an official response on behalf of the Shire.

3.4 Any public statement made by an Elected Member, whether made in a personal capacity or in their local government representative capacity, must:

- (a) Clearly state that the comment or content is a personal view only, which does not necessarily represent the views of the Shire;
- (b) Be made with reasonable care and diligence;
- (c) Be lawful, including avoiding contravention of; copyright, defamation, discrimination or harassment laws;
- (d) Be factually correct;
- (e) Avoid damage to the reputation of the local government;
- (f) Not reflect adversely on a decision of the Council;
- (g) Not reflect adversely on the character or actions of another elected member or employee; and
- (h) Maintain a respectful and positive tone and not use offensive or objectionable expressions in reference to any elected member, employee or community member.

3.5 An Elected Member who is approached by the media for a personal statement may request the assistance of the CEO.

### 4.0 Social Media

4.1 Social Media is used to facilitate interactive information sharing and to provide responsive feedback to our community. Social Media will not however, be used by the Shire of Gnowangerup to communicate or respond to matters that are complex or relate to a person's or entity's private affairs.

4.2 The Shire may post and contribute to Social Media hosted by others, so as to ensure that the Shire's strategic objectives are appropriately represented and promoted.



4.3 The Shire may actively seek ideas, questions and feedback from our community however, when doing so we expect participants to behave in a respectful manner. The Shire will moderate its Social Media accounts to address and where necessary delete content which is deemed as:

- (a) Offensive, abusive, defamatory, objectionable, inaccurate, false or misleading;
- (b) Promotional, soliciting or commercial in nature;
- (c) Unlawful or incites others to break the law;
- (d) Information which may compromise individual or community safety or security;
- (e) Repetitive material copied and pasted or duplicated;
- (f) Content that promotes or opposes any person campaigning for election to the Council, appointment to official office, or any ballot;
- (g) Content that violates intellectual property rights or the legal ownership of interests or another party; and
- (h) Any other inappropriate content or comments at the discretion of the Shire.

4.4 Where a third-party contributor to a Shire's social media account is identified as posting content which is deleted in accordance with the above, the Shire may at its complete discretion block that contributor for a specific period of time or permanently.

#### 5.0 Record Keeping and Freedom of Information

Official communications undertaken on behalf of the Shire, including on the Shire's Social Media accounts and third-party social media accounts must be created and retained as local government records in accordance with the Shire's Record Keeping Plan and the *State Records Act 2000*. These records are also subject to the *Freedom of Information Act 1992*.

#### 6.0 Personal Communications

Personal communications and statements made privately in conversation, written, recorded email or posted in personal social media have the potential to be made public, whether it was intended to be made public or not.

Therefore, on the basis that personal or private communications may be shared or become public at some point in the future, Elected Members and employees must ensure that their personal or private communications do not breach the requirements of this policy, the Code of Conduct and/or the Local Government (Rules of Conduct) Regulations 2007.

For Elected Members, comments which become public and which breach this policy, the Code of Conduct or the *Local Government (Rules of Conduct) Regulations 2007*, may constitute a serious breach of the *Local Government Act 1995* and may be referred for investigation.

For Employees, comments which become public and which breach this policy may face disciplinary action under the Council's disciplinary procedure. The nature of any disciplinary action taken will be dependent upon the nature, extent and circumstances of the breach.

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	24 April 2013

<b>Policy No:</b>	2.10
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. State Records Act 2000.</li> <li>2. Local Government Act 1995.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Evidence Act 1906</li> <li>2. Limitation Act 1935</li> <li>3. Freedom of Information Act 1992</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes/No
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	RECORDS MANAGEMENT POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>▪ To provide record keeping principles that identify and protect local government records of continuing value.</li> <li>▪ To provide guidance on the disposal of local government records, particularly those that have no continuing value.</li> <li>▪ To define strategies that will support and document accountability and responsibility throughout the local government.</li> <li>▪ To demonstrate to elected members how to establish an audit trail tracing the justifications and authorisations for certain courses of action.</li> </ul>

#### 1.0 Definitions

**Council** means the Council of the Shire of Gnowangerup (the elected body).

**Shire** means the Shire of Gnowangerup (the administration).

**GDALG** means the General Disposal Authority for Local Government Records.

Local Government employee means:

- (a) a person who, whether or not an employee, alone or with others governs, controls or manages a local government organisation;
- (b) a person who, under the Public Sector Management Act 1994, is a public service officer of a local government organisation; or
- (c) a person who is engaged by a local government organisation, whether under a contract for services or otherwise;

and includes, in the case of a local government organisation referred to in the *Public Sector Management Act 1994* Schedule 1 items 5 or 6, a ministerial officer assisting the organisation).

**Local Government Records** means a record created or received by or for a local government organisation or a local government organisation employee or contractor in the course of the work for the organisation.

**Records** means any record of information however recorded and includes:

- (a) anything on which there is writing or Braille;
- (b) a map, plan, diagram or graph,
- (c) a drawing, pictorial or graphic work, or photograph;

- (d) any thing on which there are figures, marks, perforations, symbols, having a meaning for persons qualified to interpret them;
- (e) anything for which images, sounds or writings can be reproduced with or without the aid of anything else; and
- (f) any thing on which information has been stored or recorded either mechanically, magnetically or electronically.

**State Archive** means a State record that is to be retained permanently.

## 2.0 Policy Statement

2.1 The Shire recognises that its records are a local government owned asset and will ensure that they are managed as such. Ownership and proprietary interest of records created or collected during the course of business (including those from outsourced bodies or contractors) are vested in the Shire of Gnowangerup.

2.2 This policy applies to all Council records created or received by a Shire employee, contractor or Elected Member, or an organisation performing outsourced services on behalf of the Shire of Gnowangerup, regardless of their physical format, storage location or date of creation.

### 2.3 Local Government Records of Continuing Value

Local government records of continuing value are records created or received which:

- (a) Contain information that is of administrative value to the Shire and the Council. These records may be referred to for many administrative purposes, including the need:
  - (i) to check an interpretation of Council policy or the rationale behind it;
  - (ii) to check the facts on a particular case or provide information to management;
  - (iii) to monitor progress and coordination of responses to issues;
  - (iv) to document formal communications and/or transactions (e.g. a minute, report or submissions) between elected members and another party; and
  - (v) to document elected members' decisions, directives, reasons and actions.
- (b) Contain information that is of legal value to the Shire and the Council on the basis that there are statutory requirements or court orders that stipulate the retention of records, which must be observed.
- (c) Contain information of fiscal value to the Shire and the Council that includes original records documenting the receipt, expenditure and control of public money that must be left for a period of time, and will facilitate transparent accountability by the officers responsible.
- (d) Contain information of **evidential value** to the Shire and the Council such as those that contain information about the legal rights and obligations of the local government including elected members, ratepayers, organisations and the general community.
- (e) Contain information of **historical value** to the Shire and the Council and to the State.

### 2.4 Local Government Records of No Continuing Value

Local Government records of no continuing value are records which:

- (a) Are considered ephemeral (short lived) in that they do not have the attributes stated above and only need to be kept for a limited or short period of time, for example, a few hours or a few days.
- (b) Have only a facilitative or routine instructional value and are used to further some minor activity.

### 2.5 Elected Member Roles and Responsibilities

Records will be created and kept which properly and adequately record the performance of member functions arising from their participation in the decision-making processes of Council through the creation and retention of records of meetings of Council and Committees of Council. All significant Elected Member records that come through the Shire's administration will be captured into the Shire Record Keeping System.

#### 2.5.1 Appointment Books, Calendars and Diaries

Diaries, appointment books and desk calendars are generally used to record appointments. They may also be used to record messages and notes, some of which may only be a note of a routine nature, and some of which may be of significance to the conduct of Shire or Council business.

It is strongly recommended that elected members maintain separate diaries or appointment books for personal and official use.

Elected Members' diaries or appointment books which have been used to:

- (a) record basic information such as dates and times of meetings and other appointments; or
- (b) record notes and messages, which have been recorded elsewhere and incorporated into the Shire's record keeping system;

have no continuing value and may be destroyed when reference to them ceases (GDALG ref: 1.10).

Elected members' diaries and appointment books, which have been used to record notes and messages of significance to Council business and are not recorded elsewhere; have continuing value and are to be forwarded to the Shire for incorporation into the Shire's record keeping system (GDALG ref: 1.10)

#### 2.5.2 Drafts

A draft record is the preliminary form of any writing in electronic or paper formats. Draft records include outlines of addresses, speeches, reports, correspondence, file notes, preparatory notes, calculations and earlier versions of the draft. Drafts may or may not be circulated to other elected members or staff of the Council for comment or revision.

Draft documents which are:

- (a) addresses, speeches, reports, correspondence, file notes that are not circulated to other elected members or staff of the Council, and of which the final version has been produced and forwarded for incorporation into the Shire record keeping system; and
- (b) circulated to other elected members or staff of the Shire, where only editorial or typographical changes have occurred, and of which a final version has been produced and forwarded for incorporation into the Shire's record keeping system;

have no continuing value and may be destroyed when reference to them ceases (GDALG ref:1.116)

Drafts which document significant decisions, reasons and actions or contain significant information that is not contained in the final form of the records have continuing value and are to be forwarded to the Shire for incorporation into the Shire's record keeping system. Examples of such documents include drafts:

- (a) that contain significant or substantial changes or annotations.
- (b) relating to the formulation of legislation, legislative proposals and amendments.
- (c) relating to the formulation of policy and procedures, where the draft provides evidence of the processes involved or contains significantly more information than the final version.

(d) of legal documents (contracts, tenders etc).

### 2.5.3 Duplicates

Duplicates are exact reproductions or copies of records where the original or authorised copy of the record is captured in the Shire's record keeping system.

For duplicates of records issued to an Elected Member for comment or revision, see DRAFTS.

Duplicates of:

(a) records issued to an elected member by the Council or the Shire for information or reference purposes only and where the original or authorised copy is captured in the Shire's record keeping system: and

(b) internal or external publications issues or received for information or reference purposes (e.g. annual reports, brochures, trade journals, price lists)

have no continuing value and may be destroyed when reference to them ceases (GDALG ref 1.11.1). Duplicates should be placed in the confidential destruction bins in the Council reading room when they are no longer needed.

Duplicates of records received by the elected member and sourced from outside the Shire that are relevant to furthering the business activity of the Council have continuing value and are to be forwarded to the Shire for incorporation into the Shire's record keeping system.

### 2.5.4 Messages and Facilitating Instructions

Messages and other facilitating instructions may be sent or received via a range of methods, such as telephone and voicemail, email, post- it or sticky notes, facsimile, pieces of paper, transmission reports.

Messages and facilitating instructions may be sent or received on a variety of matters. Some messages or facilitating instructions will have continuing value, as they are considered significant to the conduct of Council or Shire business. Others, such as those very routine in nature will only have a short-term value.

Messages that:

(a) are routine facilitative instructions, such as edit corrections, distribution lists for information purposes, simple administrative instructions and social invitations and messages;

(b) original messages that have been transferred or transcribed into appropriate formats for incorporation into the Shire's record keeping system; and

(c) do not relate to the business functions of the Council or the Shire;

have no continuing value and may be destroyed when reference to them ceases. (GDALG ref 1.11.5)

Messages or facilitating instructions that:

(a) contain information relating to the business functions of the Council such as directives, proposals, recommendations, definitions or interpretations from the Elected Member to another party or vice versa; and

(b) are part of an actual business transaction itself, or have policy/procedure implications, or otherwise identified as being significant to the conduct of Council business.

have continuing value and are to be forwarded to the Shire for incorporation into the Shire's record keeping system (GDALG ref: 1.11.5)

### 2.5.5 Working Papers/Records

Working papers / records are papers; background notes and reference material that are used to prepare or complete other documents. These documents become the

official record and should be forwarded for capture into the Shire's record keeping system.

Working papers / records that are primarily facilitative and do not relate to:

- (a) significant decisions, reasons or actions; and
- (b) do not contain significant information; and
- (c) where the final document has been forwarded for capture into the Shire's record keeping system;  
have no continuing value and may be destroyed when reference to them ceases. (GDALG ref: 1.11.9)

Working papers/records which document significant decisions, reasons and actions OR contain significant information (even if that information is not contained in the final form of the document); have continuing value and are to be forwarded to the Shire for incorporation into the Shire's record keeping system. (GDALG ref: 1.11.9)

#### 2.5.6 Correspondence

This section deals with local government records not covered under the previous headings and relates to correspondence or "mail" received and sent by elected members.

It covers correspondence received or sent by Elected Members' in any format (e.g. by post, fax, email, courier, hand-delivered) whether received or sent at the Council offices or at an elected member's private residence / post box.

Correspondence addressed to elected members at the Shire of Gnowangerup, including that marked Private, Confidential, Personal, himself/herself, etc, should be opened by designated officers, and if of continuing value, incorporated into the Shire's record keeping system, before forwarding to the elected member.

Correspondence addressed to elected members at their private address/post box that is a local government record and is of continuing value, should be forwarded to the Shire for incorporation by Records Management into Council's record keeping system along with any response which the elected member may have made. Correspondence of no continuing value need not be incorporated into the Shire's record keeping system and may be destroyed when reference to it ceases.

### 2.6 Council Employee Roles and Responsibilities

#### 2.6.1 Chief Executive Officer

The Chief Executive Officer is to ensure that there is a system for the maintenance and management of records that is compliant with records management legislation and State guidelines and procedures.

#### 2.6.2 Executive and Managers

All executives and managers are to ensure that staff members under their supervision comply with the records management policies and procedures in the Record Keeping Plan.

#### 2.6.3 All Staff

All staff are to create and retain records relating to the business activities they perform. They are to identify significant and ephemeral records and ensure significant records are registered in the records management system.

### **EXPLANATORY NOTES:**

There are legislative requirements for managing records, the primary legislation relating to the keeping of public records is the State Records Act 2000 (previously Sections 22-33 of the Library Board of Western Australia Act 1951-1983).

Other legislation impacting upon records management, includes:

- Evidence Act 1906

- Limitation Act 1935
- Freedom of Information 1992
- Local Government Act 1995
- Financial Administration and Audit Act 1985
- Criminal Code 1913 (Section 85)
- Electronic Transactions Act 2003

Under the State Records Act 2000, Council is obligated to prepare and submit an organisational Record-Keeping Plan to the State Records Commission for approval. A State Records Commission (SRC) directive concerning Record-Keeping Plan compilation requirements stipulates that following its adoption, an applicable Record-Keeping Policy be included as part of the Plan, ideally appearing as an appropriately annotated appendix.

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	

<b>Policy No:</b>	2.11
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 7.13.</li> <li>2. Local Government (Audit) Regulations 1996, Regulation 17.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>RISK MANAGEMENT POLICY</b>
<b>Objective:</b>	<b>To provide a policy framework for managing any uncertainty that may impact on the Shire's strategies, goals or objectives.</b>

1.0 Policy Statement

It is the Shire's Policy to achieve best practice (aligned with AS/NZS ISO 31000:2009 Risk management), in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

2.0 Implementation

The Shire's Management Team will determine and communicate the Risk Management Policy, Objectives and Procedures, as well as, direct and monitor implementation, practice and performance.

Every employee within the Shire is recognised as having a role in risk management from the identification of risks to implementing risk treatments and shall be invited and encouraged to participate in the process.

3.0 Definitions

**Risk** means the effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product or process).

**Risk Management** means coordinated activities to direct and control an organisation with regard to risk.

**Risk Management Process** means Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.



#### 4.0 Risk Management Objectives

- (a) Optimise the achievement of our vision, mission, strategies, goals and objectives.
- (b) Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- (c) Enhance risk versus return within our risk appetite.
- (d) Embed appropriate and effective controls to mitigate risk.
- (e) Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- (f) Enhance organisational resilience.
- (g) Identify and provide for the continuity of critical operations.

#### 5.0 Risk Appetite

The Shire quantified its risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria (**Attachment A**). The criteria are also included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy.

All organisational risks to be reported at a corporate level are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.

#### 6.0 Roles, Responsibilities and Accountabilities

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document).

#### 7.0 Monitor and Review

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

This policy will be kept under review by the Shire's Management Team and its employees. It will be formally reviewed annually.

Measures of Consequence									
RATING	PEOPLE	INTERRUPTION TO SERVICE	REPUTATION	COMPLIANCE	PROPERTY	NATURAL ENVIRONMENT	FINANCIAL IMPACT	PROJECT	
			(Social / Community)		(Plant, Equip, Buildings)			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%

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

Risk Matrix					
	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
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)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
LOW	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
MODERATE	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
HIGH	Urgent Attention Required	Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Executive Manager / CEO
EXTREME	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is <u>little</u> scope for improvement.	Processes (Controls) operating as intended and aligned to Policies / Procedures. Subject to ongoing monitoring. Reviewed and tested regularly.
Adequate	There is <u>some</u> 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 <u>need</u> 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.

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	22 June 1998

<b>Policy No:</b>	2.12
<b>Date Last Reviewed:</b>	9 November 2018

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 2.5(2).</li> <li>2. Local Government Act 1995 (As Amended) – Section 9.49A(4)</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995, Section 5.42</li> <li>2. Shire of Gnowangerup Standing Orders Local Law 2016</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>EXECUTION OF DOCUMENTS AND USE OF COMMON SEAL POLICY</b>
<b>Objective:</b>	<b>To provide guidelines and protocols for the affixing of the Shire of Gnowangerup Common Seal.</b>

1.0 Definitions

**document** means any paper or electronic document, including communications such as letters and emails, which:

- (a) convey a decision; or
- (b) establish an obligation on the Shire; or
- (c) is ceremonial.

2.0 Authorised Signatories under Delegation

The Shire President and Chief Executive Officer are authorised to affix and sign all documents to be executed under a common seal, however, in the absence of the Shire President and/or the Chief Executive Officer, as the case may be, the Deputy President and the Acting Chief Executive Officer are authorised to affix the Common Seal.

3.0 Details of all transactions where the Common Seal has been affixed shall be recorded in a register kept by the Chief Executive Officer, with such register to record each date on which the common seal was affixed to a document, the nature of the said document, and the parties to any agreement to which the common seal was affixed. The register is to record each transaction by an identifying sequential number and this number is to be recorded against the Common Seal as it is affixed (refer to \* shown in below examples).

4.0 Document Types

For clarity, Appendix A to this Policy outlines those documents where the Common Seal should be applied as part of the Execution.

5.0 Method of Affixing the Common Seal

Below are examples of how documents should be executed under the common seal:

**Example A – Where the Common Seal is Affixed by Resolution of Council**

DATED: \_\_\_\_\_ 20\_\_

The Common Seal of the Shire of Gnowangerup was affixed by authority of a resolution of the Council in the presence of:

\_\_\_\_\_  
[INSERT NAME OF PRESIDENT]

\_\_\_\_\_  
[INSERT NAME OF CEO]  
CHIEF EXECUTIVE OFFICER



\*2222

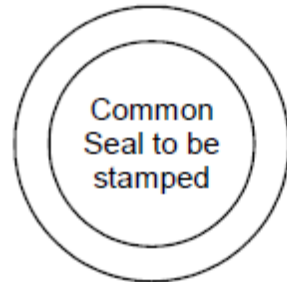
**Example B: Other Documents**

DATED: \_\_\_\_\_ 20\_\_

The Common Seal of the Shire of Gnowangerup was affixed in the presence of:

\_\_\_\_\_  
[INSERT NAME OF PRESIDENT]

\_\_\_\_\_  
[INSERT NAME OF CEO]  
CHIEF EXECUTIVE OFFICER



\*2222

**POLICY 2.12 – APPENDIX A**

<b>Document Type</b> (✓) Common Seal <u>only</u> to be applied where specified in a document prepared by an external party.	<b>Common Seal</b>	<b>EXECUTION BY SIGNATURE ONLY</b>	
		<b>Shire President</b>	<b>CEO or Delegated Officer</b>
<b>Local Laws</b> – made and amended	✓	✗	✗
<b>Planning Schemes</b> – adopted and amended	✓	✗	✗
<b>Land Transaction documents, including:</b> <ul style="list-style-type: none"> <li>• sale;</li> <li>• purchase;</li> <li>• vesting;</li> <li>• contributed assets;</li> <li>• Notifications of factors affecting land under 70A of the Land Transfer Act 1893 – lodge or withdraw</li> <li>• <u>Easements – by land transfer</u> <ul style="list-style-type: none"> <li>○ Rights of carriage way;</li> <li>○ Rights of support to land burdened by buildings;</li> <li>○ Rights to erect a party wall;</li> <li>○ Rights to light and air (Property Law Act 1969);</li> <li>○ Rights to take water from wells or bores;</li> <li>○ Rights to install and operate drains and drainage works;</li> <li>○ Rights to install, maintain and operate oil, gas or other pipelines;</li> <li>○ Rights to install, maintain and operate electric power lines, telephone and other cables and supporting pylons.</li> </ul> </li> <li>• Restrictive Covenants – by land transfer</li> <li>• Deeds – land transfer for public purposes</li> </ul>	✗	✓	✓
<b>Land Transaction documents, including:</b> <ul style="list-style-type: none"> <li>• Caveats - registering or removing</li> <li>• Leases</li> <li>• <u>Easements – by deed, deposited plan or other legal instrument</u> <ul style="list-style-type: none"> <li>○ Rights of carriage way;</li> <li>○ Rights of support to land burdened by buildings;</li> <li>○ Rights to erect a party wall;</li> <li>○ Rights to light and air (Property Law Act 1969);</li> <li>○ Rights to take water from wells or bores;</li> <li>○ Rights to install and operate drains and drainage works;</li> <li>○ Rights to install, maintain and operate oil, gas or other pipelines; and</li> <li>○ Rights to install, maintain and operate electric power lines, telephone and other cables and supporting pylons.</li> </ul> </li> <li>• Restrictive Covenants – lodge, modify or withdraw (other than by land transfer)</li> <li>• Deeds</li> <li>• Legal agreements</li> </ul>	✓	✗	✗
<b>Mortgages, Loans and Debentures</b>	✓	✗	✗

Document Type (✓) Common Seal <i>only</i> to be applied where specified in a document prepared by an external party.	Common Seal	EXECUTION BY SIGNATURE ONLY	
		Shire President	CEO or Delegated Officer
<b>Power of Attorney</b> to act for the Shire	✓	x	x
<b>State or Commonwealth Government Funding Agreements</b>	x	x	✓
<b>Grants and Funding Agreements</b> with private agencies (incoming and outgoing)	x	x	✓
<b>Memorandum of Understanding</b>	x	✓	✓
<b>Contracts and legal instruments</b> , including contract variations, related to: <ul style="list-style-type: none"> <li>• Procurement Contracts</li> <li>• Service Agreements (incoming or outgoing services)</li> <li>• Heritage Agreements</li> <li>• Acquittal of planning conditions</li> <li>• Maintenance of the public realm</li> </ul>	✓	x	x
<b>Development, subdivision and strata-title approvals</b> for Shire Land	x	x	✓
<b>Memorial</b> <ul style="list-style-type: none"> <li>• <u>Deed Poll Registration</u>: A document lodged under the Registration of Deeds Act 1856, notifying the change of name of a person.</li> <li>• <u>Memorial of Advertisement</u>: A document lodged at the Office of Titles by a Local Authority evidencing that the legal requirements necessary to sell land for the non-payment of rates, have been attended to.</li> <li>• <u>Prohibiting dealings in land</u>: A document lodged at the Office of Titles under one of a number of statutes, which when noted on a Certificate of Title acts as a caveat.</li> </ul>	x	x	✓
Documents that fulfil a <b>statutory local government duty or power</b> , for which there is no power of delegation or authorisation and is a matter which constitutes a potential risk to the Shire.	x	x	✓
<b>Communications</b> on behalf of the Shire, with: Commonwealth or State Ministers	<b>Note:</b> <i>Officers are authorised to sign routine day to day operational communications where the recipient is of a similar organisational level as the Shire Officer.</i>	✓	✓
<b>Communications</b> on behalf of the Shire, with CEOs of: <ul style="list-style-type: none"> <li>• Commonwealth or State Government Departments</li> <li>• Industry representative bodies</li> </ul>		x	✓
<b>Communications</b> on behalf of the Shire, relevant to the day-to-day operations of the Shire and which are subject of a level of political sensitivity or potential risk to the Shire.	x	x	✓
<b>Ceremonial Certificates:</b> <ul style="list-style-type: none"> <li>• Honorary Freeman</li> <li>• Honorary Citizenship</li> </ul>	✓	x	x
<b>Deeds of Settlement</b> – Employee matters	x	x	✓
<b>Enterprise Bargaining Agreements</b>	x	x	✓

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	

<b>Policy No:</b>	2.14
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Part 5.</li> <li>2.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. AS/NZS 5050:2010 Business Continuity</li> <li>2.</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes/No
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>BUSINESS CONTINUITY MANAGEMENT POLICY</b>
<b>Objective:</b>	<p><b>To provide a policy framework to:</b></p> <ul style="list-style-type: none"> <li>▪ <b>Ensure the continuity of critical business functions;</b></li> <li>▪ <b>Allocation Business Continuity Management (BCM) roles and responsibilities in the event of a critical incident;</b></li> <li>▪ <b>Allocation responsibility for the implementation, monitoring and review of the BCM documentation;</b></li> <li>▪ <b>Provide a consistent approach to BCM that is aligned to the Australian Standards; and</b></li> <li>▪ <b>Integrate BCM within the Shire’s Risk Management Framework, Critical Incident Management, and Disaster Recovery and Emergency Management framework</b></li> </ul>

1.0 Definitions

**Acceptable level of performance** means the lowest acceptable level of service that can be tolerated during a disruption.

**Business continuity** means the ability of the Shire to provide service and support for its customers and maintain critical operations before, during and after a significant disruption.

**Business continuity management** means the process for managing operations during and following a disruption, to ensure that critical functions can be maintained or restored quickly with minimal impact on staff, customers and the community.

**Business continuity plan** means an approved and tested document with instructions and procedures that provides guidance on the management of operations to minimise the impact of a significant disruption.

**Business impact analysis** means a detailed risk analysis that examines the nature and extent of possible disruptions and the likelihood of the resulting consequences in order to gather information about critical functions, dependencies and resource requirements.

**Significant disruption** means a sudden, unplanned event resulting in inconvenience and disruption to operations, which requires non routine management.

2.0 Policy Statement

2.1 The objective of business continuity management is to minimise the impact of a disruptive event on operations and the delivery of services to the community by ensuring that the organisation develops an effective Business Continuity Framework and that relevant

Business Continuity Plans are in place. Examples of disruptive events include: natural disasters; fire or flood damage to Council facilities; IT business systems failure; and telecommunications failure.

A key outcome sought from Council's Business Continuity Framework is to identify the minimum level of acceptable performance the organisation wishes to maintain in the event of a disruption, and to clearly state the infrastructure and resources required to achieve and sustain critical business objectives.

- 2.2 Business Continuity Plan (BCP) - collates the instructions / actions that underpin the business continuity management strategy for the Shire's critical functions. It is used to manage incidents. The BCP details continuity / interim actions to be immediately implemented to achieve the highest level of operational performance with the resources available and taking into account the specifics of the interruption situation.
  - 2.3 The Shire's BCM framework is currently being developed but will incorporate Emergency Management, Critical Incident Management, Business Recovery and Disaster Recovery.
- 3.0 Business Continuity Management Principles
- 3.1 Business Continuity Management is an integral element in the Shire's Risk Management processes.
  - 3.2 Business continuity will be managed in accord with the procedures set out in the Shire's Business Continuity Management Framework. Those procedures will include the development of a Business Continuity Plan.
- 4.0 Roles and responsibilities
- 4.1 Council is responsible for overseeing the management and assessment of risk across the Shire.
  - 4.2 On the advice of the Audit and Risk Management Committee, Council will set the policy for the Shire's business continuity management.
  - 4.3 The Deputy Chief Executive Officer is responsible for the implementation of business continuity management including the oversight of appropriate documentation, training, testing and monitoring of the BCM program.
  - 4.4 The Chief Executive Officer and Deputy Chief Executive Officer are the Business Continuity Plan Owners with responsibility for ensuring that all critical functions under their responsibility are addressed in the Business Continuity Plan.
  - 4.5 All Shire employees and councillors are expected to recognise the importance of business continuity, to be familiar with the provisions of this policy and to support the processes that will appropriately manage a significant disruption to the Shire's operations and business.



<b>Policy Type:</b>	Human Resource & Communication
<b>Date Adopted:</b>	22 June 1998

<b>Policy No:</b>	3.3
<b>Date Last Reviewed:</b>	28 October 20175

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Industry Award.</li> <li>2. Collective Agreement</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes/No
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>DISPUTE RESOLUTION AND GRIEVANCE POLICY</b>
<b>Objective:</b>	<b>To provide employees with a means by which to resolve disputes and grievances.</b>

- 1.0 The Shire of Gnowangerup (SOG) recognises the value of maintaining a positive workplace. Key to this is providing clear information about how grievances, disputes and allegations of serious misconduct are defined and managed on a case by case basis in a fair and reasonable manner.
- 2.0 The CEO shall ensure that a Grievance Procedure is implemented and reviewed.
- 3.0 Where possible, and in accordance with relevant awards and enterprise bargaining agreements, disputes and grievances between employees and the Shire will be resolved at site level.
  - 3.1 Leading Hands, Supervisors, and Managers should be provided with the opportunity to resolve issues through the proper channels.
- 3.0 Where appropriate, and at the employee's request, Union Delegates will assist in the resolution of a dispute.
- 4.0 If at any stage the issue escalates to a stage where Union Officials become involved, the Deputy CEO must be informed.
- 5.0 Without prejudice to either party, work should continue in accordance with normal practices while the matters in dispute are being dealt with. If the situation is untenable, the Deputy CEO may elect to authorise alternative arrangements.

<b>Policy Type:</b>	Human Resource & Communication
<b>Date Adopted:</b>	28 October 2015

<b>Policy No:</b>	3.4
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Industry Award.</li> <li>2. Collective Agreement</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>EMPLOYEE STUDY ASSISTANCE POLICY</b>
<b>Objective:</b>	<b>To provide a policy framework for employees who endeavour to further their education (as it relates to their position) through the provision of a financial subsidy and time off for study.</b>

- 1.0 Study assistance relates to any qualification gained through University/TAFE (or Technical Institute)/College which is nationally recognised.
- 2.0 Permanent employees who have completed their probationary period may be eligible for study assistance.
- 3.0 Approval may be granted only where there is clear relevance between current or prospective duties and the studies to be undertaken.
- 4.0 Applications for study assistance must be made annually.
- 5.0 The Shire will allocate in the Annual Budget a sum to assist with the costs associated with employee study assistance.
- 6.0 Financial Assistance
  - 6.1 The Shire will consider reimbursement to the maximum value of \$500 or up to \$1000 at CEO's discretion in any year for a first degree or education through a recognised provider (e.g. University or TAFE):
    - (a) Authorisation prior to commencement of the program is required, in order that the contents of the program can be assessed to ascertain the relevance to current work duties and responsibilities;
    - (b) Employees must pay for the approved unit(s) up front and pass the unit(s), prior to any reimbursement claim being made; and
    - (c) In order to claim reimbursement, employees must complete the study assistance claim form, provide the receipt of payment and a transcript of results obtained.
  - 6.2 Council will not reimburse Higher Education Contribution Payments (HECS), or payments made under the Post Graduate Education Loan Scheme (PELS).

## 7.0 Time Off For Study

- 7.1 The Shire will consider up to five (5) hours per week, paid time off for employees who wish to gain higher education through a recognised provider (i.e. University or TAFE):
- (a) For time off to study to be approved, employees must satisfy the Shire that all endeavours have been made to study outside working hours, e.g. evening classes, correspondence, etc and that rostered days off are being utilised (this may include a change to the rostered day off in order to accommodate study hours);
  - (b) The five (5) hours per week shall include travel time to and from the place of study;
  - (c) Reasonable time for examinations will be considered;
  - (d) A study assistance application form must be completed and approved prior to time off for study being commenced; and
  - (e) Time off is offered as an alternative to financial assistance and must be applied for on an annual basis.
- 7.2 The process currently in place for staff to apply for this benefit will ensure the above requirements are met and therefore will enable the benefit to be provided as an exempt fringe benefit

<b>Policy Type:</b>	Human Resource & Communication
<b>Date Adopted:</b>	28 October 2015

<b>Policy No:</b>	3.5
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Occupational Safety &amp; Health Act 1984.</li> <li>2. Occupational Safety &amp; Health Regulations 1996</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Australian Standards 4801</li> <li>2. Codes of Practice</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes/No
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>OCCUPATIONAL SAFETY AND HEALTH POLICY</b>
<b>Objective:</b>	<b>To:</b> <ul style="list-style-type: none"> <li>▪ <b>Improve work safety conditions;</b></li> <li>▪ <b>Continuously review and improve the Shire's safety performance;</b></li> <li>▪ <b>Ensure the Shire's safety and health obligations are met; and</b></li> <li>▪ <b>Ensure safety and health is given priority when managing our operations.</b></li> </ul>

- 1.0 The Shire of Gnowangerup is committed to creating and maintaining a safe and healthy place to work.
- 2.0 The Shire:
  - (a) values its employees, volunteers and contractors;
  - (b) will aim to ensure all its employees, volunteers and contractors work safely so that the safety and health of community members and visitors is not adversely affected by what the Shire does;
  - (c) believes that good performance of occupational safety and health practices is essential to everyone's well-being; and
  - (d) will regularly review its Occupational Safety and Health Management Plan and this Policy.

### 3.0 Responsibilities

#### 3.1 Management

All managers and supervisors are expected to:

- (a) lead by good example, create, adopt and maintain safe work practices and behaviours that lend to safe and healthy work environments;
- (b) resource the workplace and the employees so they can operate safely;
- (c) remove barriers that could prevent a safe and healthy environment;
- (d) Promote and maintain standards defined by our Safety Management Plan and Occupational Safety and Health legislation.

### 3.2 Employees and Volunteers

All employees and volunteers are expected to:

- (a) lead by good example, participate in safe work practices and behaviours that lend to safe and healthy work environments;
- (b) work respectfully and foster professional and healthy relationships with fellow team members and co-workers;
- (c) follow work procedures and instructions that will assist in meeting the objectives of this Policy;
- (d) follow the training they have been provided with, in order to work safely; and
- (e) report on hazards, incidents and safety concerns within the procedures of the Safety Management Plan.

### 3.3 All contractors are expected to:

- (a) work within their own Safety Management Plans and to liaise with the Shire about its Safety Management Plan when the contractor and the Shire share workspaces and areas;
- (b) work with the Shire in identifying and reporting on hazards, incidents and safety concerns;
- (c) work respectfully in the Shire's work environment and foster professional and healthy relationships with Shire employees, volunteers and other Shire engaged contractors;
- (d) represent positive, safe and healthy practices as contractors to the community when working for the Shire.

<b>Policy Type:</b>	Human Resource & Communications
<b>Date Adopted:</b>	28 October 2015

<b>Policy No:</b>	3.6
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Equal Opportunity Act 1992.</li> <li>2. Local Government Act 1995</li> <li>3. Discrimination Act 1991</li> <li>4. Sex Discrimination Act 1984</li> <li>5. Racial Discrimination Act 1980</li> <li>6. Disability Discrimination Act 1992</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Disability Discrimination Regulations 1996</li> <li>2. Occupational Safety and Health Act 1984</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes/No
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>HARASSMENT, BULLYING AND ANTI-DISCRIMINATION POLICY</b>
<b>Objective:</b>	<b>To outline the Shire's position on the provision of a healthy work environment founded upon the elimination of harassment, discrimination and victimisation (including bullying) in regard to sex, race, disability, sexual orientation, gender history, age religion, pregnancy, physical impairment, trade union association, social origin/culture or political beliefs.</b>

- 1.0 Definitions
  - 1.1 Harassment is defined as uninvited unwelcome attention, either physical or non-physical behaviour, gestures or verbal communication, interpreted by the receiver as offensive or unpleasant. This may also constitute bullying. This may be direct or indirect.
  - 1.2 Discrimination is defined as when an individual is treated (or believes they are being treated) less favourably than another individual or group because of an attributed personal characteristic or trait. This may be direct or indirect.
  - 1.3 Victimisation is defined as when an individual is singled out and subjected to suffering or ill treatment (either physical or non physical) often in the pursuit of individual gain. This may also constitute bullying. This may be direct or indirect.
  - 1.4 Bullying is defined as repeated and unreasonable behaviour directed towards an employee or a group of employees that creates a risk to health and safety. Unreasonable behaviour amounts to behaviour that a reasonable person in the circumstances would see as unreasonable including behaviour that is victimising, humiliating, intimidating or threatening.
- 2.0 The Shire has a right to take reasonable management action to direct the way in which work is conducted and to give employees lawful and reasonable directions to complete work in a certain manner.
- 3.0 The Shire of Gnowangerup will endeavour to:
  - (a) provide all workplace participants with a workplace free from discrimination, sexual harassment and bullying;

- (b) provide and maintain safe systems of work;
  - (c) provide a fair and effective procedure to investigate and resolve complaints of sexual harassment, discrimination and bullying;
  - (d) treat all employees fairly; and
  - (e) take suitable disciplinary action against any employee who is found to have sexually harassed, discriminated, bullied or victimised another employee.
- 4.0 Employees are to be encouraged and supported by their immediate Manager/Supervisor to report incidents of harassment/discrimination/victimisation, regardless of whether or not they wish to take action against the offender.
- 5.0 When an issue of harassment/discrimination/victimisation is reported to a Supervisor or Manager, the incident must be reported to the Chief Executive Officer, unless the complainant has expressed a desire for the issue not to be reported.
- 6.0 All matters of reported harassment/discrimination/victimisation will be dealt with in accordance with the Shire's 'Workplace Harassment and Bullying Procedure', and in a manner ensuring the utmost discretion, confidentiality and sensitivity towards the individual(s) concerned.
- 7.0 Procedures followed in a reported case of harassment/discrimination/victimisation, will be based on three strategies:
- 7.1 To assist the complainant in responding to the perpetrator personally.
  - 7.2 Investigation of the incident. This may involve interviewing several parties and may result in a mediated/facilitated discussion between the parties.
  - 7.3 In cases of a serious nature, disciplinary action and or possible termination may occur.

<b>Policy Type:</b>	Human Resource & Communication
<b>Date Adopted:</b>	16 December 2015

<b>Policy No:</b>	3.7
<b>Date Last Reviewed:</b>	16 December 2015

<b>Legal (Parent):</b>
1. Residential Tenancies Act 1987.
2.

<b>Legal (Subsidiary):</b>
1.
2.

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	3.7

ADOPTED POLICY	
<b>Title:</b>	<b>STAFF HOUSING POLICY</b>
<b>Objective:</b>	<b>To support the attraction and retention of staff with the requisite skills and qualifications.</b>

1.0 Housing Eligibility

All housing allocations are approved and managed by the Chief Executive Officer.

2.0 Housing Allocation

Housing is allocated to designated positions within the workforce and shall be determined predominately on a hierarchical basis or for positions that have traditionally been difficult to attract interest or are critical to the operations of the Shire. In exceptional circumstances the Chief Executive Officer may take into account personal requirements of the employee and/or the significance of the position for the ongoing operations of the organisation.

3.0 Housing Subsidy

3.1 Rental assistance for renting of private properties may be considered at the sole discretion of the Chief Executive Officer.

3.2 Where an employee is entitled to a Council house but has alternate housing arrangements, Council may pay an annual Housing Allowance. Where an employee was originally offered a Council house with the advertised position but had alternate housing arrangements, Council will endeavour to provide housing for that employee if their circumstances change.

4.0 Water Subsidy for Council Owned Housing

Water Corporation rates and usage for Council owned houses will be covered by the Shire of Gnowangerup on the understanding that the gardens and surrounds be well kept. All other utilities will be the responsibility of the tenant.

5.0 Tenancy Agreement

All employees are required to sign a Residential Tenancy Agreement at the commencement of any housing rental arrangement.



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

<b>Policy No:</b>	4.1
<b>Date Last Reviewed:</b>	28 October 2015

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

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

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Numbers</b>	2.7, 2.8

<b>Work Procedure Applicable</b>	Yes/No
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>PURCHASING POLICY</b>
<b>Objective:</b>	<p><b>To ensure that all purchasing activities:</b></p> <ol style="list-style-type: none"> <li>1. <b>Demonstrate that best value for money is attained for the Shire;</b></li> <li>2. <b>Are compliant with relevant legislation, including regulations;</b></li> <li>3. <b>Are recorded in compliance with the <i>State Records Act 2000</i> and associated records management practices and procedures of the Shire;</b></li> <li>4. <b>Mitigate probity risk, by establishing consistent and demonstrated processes that promote openness, transparency, fairness and equity to all potential suppliers;</b></li> <li>5. <b>Ensure that sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment;</b></li> <li>6. <b>Are conducted in a consistent and efficient manner across the organisation and that ethical decision making is demonstrated.</b></li> </ol>

#### 1.0 Policy Statement

The Shire of Gnowangerup (the “**Shire**”) is committed to delivering best practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance and complies with the *Local Government Act 1995* (the “**Act**”) and Part 4 of the *Local Government (Functions and General) Regulations 1996*, (the “**Regulations**”). Procurement processes and practices to be complied with are defined within this Policy and the Shire’s prescribed procurement procedures.

#### 2.0 Ethics and Integrity

##### 2.1 Code of Conduct

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

##### 2.2 Purchasing Principles

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- (a) full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;

- (b) all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire's policies and Code of Conduct;
- (c) purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;
- (d) all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- (e) any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- (f) any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

### 3.0 Value for Money

#### 3.1 Policy Statement

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

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

#### 3.2 Application

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

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

### 4.0 Purchasing Requirements

#### 4.1 Legislative/Regulatory Requirements

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

#### 4.2 Compliance with Purchasing Thresholds

Purchasing that is \$150,000 or below in total value (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined under section 4.5 of this Purchasing Policy.

Purchasing that exceeds \$150,000 in total value (excluding GST) must be put to public tender when it is determined that a regulatory tender exemption, as stated under 4.6 of this Policy, is not deemed to be suitable.

#### 4.3 Purchasing Value Definition

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

- (a) Exclusive of Goods and Services Tax (GST);
- (b) The actual or expected value of a contract over the full contract period, including all options to extend; or the extent to which it could be reasonably expected that the Shire will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased. A best practice suggestion is that if a purchasing threshold is reached within three years for a particular category of goods, services or works, then the purchasing requirement under the relevant threshold (including the tender threshold) must apply.
- (c) Must incorporate any variation to the scope of the purchase and be limited to a 10% tolerance of the original purchasing value.

#### 4.4 Purchasing from Existing Contracts

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

#### 4.5 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	Purchase directly from a supplier using a Purchasing or Corporate Credit Card issued by the Shire, or seek at least one (1) oral or written quotation from a suitable supplier, either from: <ul style="list-style-type: none"> <li>• an existing panel of pre-qualified suppliers administered by the Shire; or</li> <li>• a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or</li> <li>• from the open market.</li> </ul>
Over \$5,001 and up to \$20,000	Seek at least two (2) verbal or written quotations from suppliers following a brief outlining the specified requirement, either from: <ul style="list-style-type: none"> <li>• an existing panel of pre-qualified suppliers administered by the Shire; or</li> </ul>

Purchase Value Threshold (Ex GST)	Purchasing Requirement
	<ul style="list-style-type: none"> <li>a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or</li> <li>from the open market.</li> </ul>
Over \$20,001 and up to \$50,000	<p>Seek at least two (2) written quotations from suppliers following a brief outlining the specified requirement, either from:</p> <ul style="list-style-type: none"> <li>an existing panel of pre-qualified suppliers administered by the Shire; or</li> <li>a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or</li> <li>from the open market.</li> </ul>
Over \$50,001 and up to \$150,000	<p>Seek at least three (3) written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specification of goods and services required. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations in accordance with the definition stated within this Policy.</p> <p>Quotations within this threshold may be obtained from:</p> <ul style="list-style-type: none"> <li>an existing panel of pre-qualified suppliers administered by the Shire; or</li> <li>a pre-qualified supplier on the WALGA Preferred Supply Program or State Government CUA; or</li> <li>from the open market.</li> </ul> <p>Requests for quotation from a pre-qualified panel of suppliers (whether administered by the Shire through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form, however at least three written quotes are still required to be obtained.</p>
Over \$150,000	<p>Where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender-exempt arrangement as listed under section 4.7 of this Policy, conduct a public Request for Tender process in accordance with Part 4 of the <i>Local Government (Functions and General) Regulations 1996</i>, this Policy and the Shire's tender procedures. The procurement decision is to be based on pre-determined evaluation criteria that assesses all value for money considerations in accordance with the definition stated within this Policy.</p>

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

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

Purchase Order Value Threshold	Position Designation
Up to \$500	Customer Service Officer
Up to \$2,000	CEO's Executive Assistant Corporate Services Officer
Up to \$5,000	Community Development Coordinator

Purchase Order Value Threshold	Position Designation
	Plant Mechanic Works Administration Assistant
Up to \$25,000	Manager of Works Asset Management and Waste Coordinator
Up to \$100,000	Deputy CEO
Unlimited	Chief Executive Officer

#### 4.7 Tendering Exemptions

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

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

#### 4.8 Inviting Tenders Under the Tender Threshold

Where considered appropriate and beneficial, the Shire may consider publicly advertising tenders in lieu of undertaking a Request for Quotation for purchases under the tender threshold. This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through the WALGA Preferred Supply Program or State Government CUA.

If a decision is made to undertake a public tender for contracts expected to be \$150,000 or less in value, the Shire's tendering procedures must be followed in full.

#### 4.9 Sole Source of Supply

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

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

#### 4.10 Anti-Avoidance

The Shire shall not enter into two or more contracts or create multiple purchase order transactions of a similar nature for the purpose of "splitting" the value of the purchase or

contract to take the value of the consideration of the purchase below a particular purchasing threshold, particularly in relation to tenders and to avoid the need to call a public tender.

#### 4.11 Emergency Purchases

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

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

#### 5.0 Records Management

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

For each procurement activity, such documents may include:

- (a) The procurement initiation document such as a procurement business case which justifies the need for a contract to be created (where applicable);
- (b) Procurement planning and approval documentation which describes how the procurement is to be undertaken to create and manage the contract;
- (c) Request for quotation/tender documentation;
- (d) Copy of public advertisement inviting tenders, or the notice of private invitation (whichever is applicable);
- (e) Copies of quotes/tenders received;
- (f) Evaluation documentation, including individual evaluators' notes and clarifications sought;
- (g) Negotiation documents such as negotiation plans and negotiation logs;
- (h) Approval of award documentation;
- (i) All correspondence to respondents notifying of the outcome to award a contract;
- (j) Contract Management Plan which describes how the contract will be managed; and
- (k) Copies of contract(s) with supplier(s) formed from the procurement process.

#### 6.0 Sustainable Procurement and Corporate Social Responsibility

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

#### 7.0 Buy Local Policy

As much as practicable, the Shire must:

- (a) where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- (b) consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- (c) ensure that procurement plans address local business capability and local content;

- (d) explore the capability of local businesses to meet requirements and ensure that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- (e) avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- (f) provide adequate and consistent information to potential suppliers.

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

#### 8.0 Purchasing from Disability Enterprises

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

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

#### 9.0 Purchasing from Aboriginal Businesses

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

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

#### 10.0 Panels of Pre-Qualified Suppliers

##### 10.1 Pre-Qualified Suppliers Panel Objectives

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

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

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

##### 10.2 Establishing a Panel

Should the Shire determine that the creation of a panel would be beneficial, it must do so in accordance with Part 4, Division 3 the *Local Government (Functions and General) Regulations 1996*.

Panels may be established for one supply requirement, or a number of similar supply requirements under defined categories within the panel.

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

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

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

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

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

### 10.3 Distributing Work Amongst Panel Members

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

- (a) Obtain quotations from each pre-qualified supplier on the panel with respect to all purchases, in accordance with Subclause (c)(i); or
- (b) Purchase goods and services exclusively from any pre-qualified supplier appointed to that panel, and under what circumstances; or
- (c) Develop a ranking system for selection to the panel, with work awarded in accordance with Subclause (c)(ii).

In considering the distribution of work among panel members, the detailed information must also prescribe whether:

- (i) Each panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- (ii) Work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the panel. The Shire is to invite the highest ranked panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked panel member is to be made and so forth until a panel member accepts a Contract. Should the list of panel members invited be exhausted with no panel member accepting the offer to provide goods/services under the panel, the Shire may then invite suppliers that are not pre-qualified under the panel, in accordance with the Purchasing



Thresholds stated in section 4.5 of this Policy. When a ranking system is established, the panel must not operate for a period exceeding 12 months.

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

#### 10.4 Purchasing from the Panel

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

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

#### 10.5 Recordkeeping

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

For the creation of a panel, this includes:

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

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

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

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<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	18 April 2007

<b>Policy No:</b>	4.4
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 6.13.</li> <li>2. Financial Management Regulations 19A &amp; 19B</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Number</b>	

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

ADOPTED POLICY	
<b>Title:</b>	<b>COLLECTION OF NON-RATES DEBTS POLICY</b>
<b>Objective:</b>	<b>To provide for the collection of outstanding debts and charging of interest in relation to debts other than rates.</b>

## 1.0 Debt Management

- 1.1 All monies owed to Council for any fee or charge raised under Sections 6,16 and 6.17 of the *Local Government Act 1995*, or any reimbursement that is due to Council, are deemed to be overdue following a period of thirty-five (35) days from the date of the original invoice.
- 1.2 If the invoice is not paid by the due date specified in 1.1, then the following recovery process will take place.
  - (a) For amounts outstanding for up to 30 days, the Responsible Officer is to issue a Statement to the debtor with an 'overdue' sticker attached to the Statement.
  - (b) For amounts outstanding for greater than 30 days but less than 60 days, the Responsible Officer is to issue a Statement to the debtor with 'any reason for overdue account' sticker attached to the statement.
  - (c) For amounts outstanding for greater than 60 days, the Responsible Officer is to issue a letter of demand to the debtor and instruct a debt collection agency to initiate debt recovery action.
  - (d) Any further line of credit is to be withdrawn until the debt is paid in full, or an arrangement has been entered into to pay off the outstanding debt.
- 1.3 Before any third party is engaged to take legal action to recover an outstanding debt, the Deputy CEO is to be consulted to ensure that this action is appropriate giving due consideration to all issues that have led to the debt being overdue and not paid.
- 1.4 Once all reasonable attempts to either locate the debtor or to obtain payment have failed, the responsible officer for raising the debt will be asked to submit a written request for the invoice to be considered for write off.
- 1.5 Approval will be sought from Council for the debt to be written off. Once approval has been received, the appropriate entries are to be made in the Accounts Receivable Ledger.

## 2.0 Debt Raised in Error or Debt Adjustment

- 2.1 If a debt has been raised in error or requires an adjustment then an explanation will be sought from the relevant staff members. Once this has been received a credit note request will be raised which is to be authorised by both the staff member who raised the initial invoice and the Deputy CEO.

### **3.0 Interest on Overdue Accounts**

- 3.1 Interest may be calculated on the total outstanding debt once it has exceeded the due date of the invoice. The rate of interest imposed is that as determined by Council as contained in the Annual Budget and in accordance with Section 6.13 of the Local Government Act.

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<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	25 June 2008

<b>Policy No:</b>	4.5
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 6.14.</li> <li>2.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Trustee Act 1962, Part III</li> <li>2. Regulations 19, 19C, 28, 49 of Local Government (Financial Management) Regulations 1996</li> <li>3. Australian Accounting Standards</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	4.10

ADOPTED POLICY	
<b>Title:</b>	<b>INVESTMENT POLICY</b>
<b>Objective:</b>	<b>To provide a policy framework for the investment of the Shire of Gnowangerup’s surplus funds with consideration of risk and at the most favourable rate of interest available to it at the time, for that investment type, and having regard for the local banks, while ensuring that its liquidity requirements are being met.</b>

### 1.0 Investment Aims

- 1.1 Whilst exercising the power to invest, consideration is to be given to the preservation of capital, liquidity and the return on investment.
- 1.2 Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio. This includes management of credit and interest risk within identified thresholds and parameters.
- 1.3 The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash-flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.
- 1.4 The investment is expected to achieve a predetermined market average rate of return that takes into account the Shire’s risk tolerance. Any additional return target set by Council will also consider the risk limitation and prudent investment principles.

### 2.0 Prudent Person Standard

The investment will be managed with the care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolio to safeguard the portfolio in accordance with the spirit of this Investment Policy and not for speculative purposes.

### 3.0 Ethics and Conflicts of Interest

Officers shall refrain from personal activities that would conflict with the proper execution and management of Shire’s investment portfolio. This policy requires Officers to disclose any conflict of interest to the CEO.

### 4.0 Approved Investments

Without approval from Council, investments are limited to:

- (a) fixed term deposits with an authorised deposit-taking institution as defined in the Banking Act 1959 (Commonwealth) section 5, for a term not exceeding 12 months; or
- (b) fixed term deposits with the Western Australian Treasury Corporation established by the Western Australian Treasury Corporation Act 1986 for a term not exceeding 12 months; or
- (c) State/Commonwealth Government Bonds with a term of maturity not exceeding three years.

## 5.0 Prohibited Investments

5.1 This Investment Policy prohibits any investment carried out for speculative purposes including:

- (a) Derivative-based instruments;
- (b) Principal-only investments or securities that provide potentially nil or negative cash flow; and
- (c) Stand-alone securities issued that have underlying futures, options, forwards contracts and swaps of any kind.

5.2 This policy also prohibits the use of leveraging (borrowing to invest) of an investment.

5.3 In accordance with the Local Government (Financial Management) Regulations 1996 Regulation 19C, this policy also prohibits the following:

- (a) Deposits with any institution other than an authorised institution\*;
- (b) Deposits for a fixed term of more than 12 months;
- (c) Investment in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;
- (d) Investment in bonds with a term to maturity of more than three years; and
- (e) Investment in a foreign currency.

## 6.0 Risk Management Guidelines

6.1 Investments obtained are to comply with three key criteria relating to:

- (a) Portfolio Credit Framework Limits: limit overall credit exposure of the portfolio;

To control the credit quality on the entire portfolio, the following credit framework limits the percentage of the portfolio exposed to any particular credit rating category.

S&P Long-Term Rating	S&P Short-term Rating	Direct Investment Maximum %
AAA	A-1+	100%
AA	A-1	100%
A	A-2	100%

- (b) Counterparty Credit Framework: limit exposure to individual counterparties/institutions;

The Shire of Gnowangerup will invest funds with authorised financial institutions that provide a service to the local community by establishing branches or agencies in the Shire of Gnowangerup. Such institutions must maintain a minimum Standard and Poor's rating of A for short term investments.

- (c) Term to maturity Framework: limits based upon maturity of securities

The investment portfolio is to be invested within the following maturity constraints:

Overall Portfolio Term to Maturity Limits	
Portfolio % < 1 year	100% Maximum, 40% Minimum
Portfolio % 1-3 years	60% Maximum

### 7.0 Performance

Performance benchmarks will be as follows:

Investment	Performance Benchmark
Cash	Cash Rate
Enhanced/Direct Investments	UBSWA Bank Bill
Diversified Funds	CPI + appropriate margin over rolling 3-year periods

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	

<b>Policy No:</b>	4.7
<b>Date Last Reviewed:</b>	

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 2.74(2)(a) and 6.5(a).</li> <li>2.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Regulation 11(1)(a) of Financial Management Regulations 1996</li> <li>2. Australian Accounting Standards</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>CORPORATE CREDIT CARD POLICY</b>
<b>Objective:</b>	<b>To provide guidance for the use of Corporate Credit Cards.</b>

- 1.0** The use of Corporate Credit Cards shall only be approved if there is a demonstrated need and advantage to the Shire. These include:
- (i) Elimination or reducing time spent on paper-based ordering and payments;
  - (ii) Reduction of administrative costs;
  - (iii) Reducing the number of payments per month;
  - (iv) Provision of a useful resource in an emergency situation; and
  - (v) Reducing the need to carry cash on the premises.

**2.0 Applications for Corporate Credit Cards and Approval**

All applications for a Corporate Credit Card shall be approved by the Chief Executive Officer.

In the case of the Chief Executive Officer, the Council shall approve the application and determine the conditions for use and maximum credit limit and credit limit for each individual transaction.

**3.0 Register**

A register shall be maintained by the Deputy CEO of all Credit Cards issued. The register shall include:

- (i) Date of approval by Chief Executive Officer;
- (ii) Name of card holder;
- (iii) Conditions of use of the card; and
- (iv) A review date for continuing use of the card, not exceeding 24 months.

**4.0 Issuing of Corporate Credit Cards to Elected Members**

4.1 The Local Government Act does not make provision for the issuing of credit cards to Elected Members. (A Local Government can only pay allowances or reimburse expenses to an Elected Member).

4.2 Elected Members shall not be issued with a Corporate Credit Card as there are no provisions within the Act, which allow an Elected Member to incur a debt.



## 5.0 Controls for the Use of Corporate Credit Cards

The following shall be complied with for controlling the use of Corporate Credit Cards:

### General

- 5.1 An agreement shall be signed by the cardholder which sets out the cardholder's responsibilities and legal obligations when using the Credit Card;
- 5.2 A register by the CEO of all current cardholders should be kept which includes card number, expiry date of the Credit Card, credit limit and details of goods and services the cardholder has authority to purchase;
- 5.3 All new and existing cardholders shall be provided with a copy of the policies relating to the use of Credit Cards;
- 5.4 When an employee misplaces their Credit Card, they shall promptly report the matter to Deputy CEO who shall immediately cancel the card;
- 5.5 Credit Cards shall not be transferred to other users;
- 5.6 Use of the reward schemes, such as Fly Buys, will not be permitted for personal gain;
- 5.7 All surrendered Credit Cards shall be destroyed by the Deputy CEO in the presence of another employee;
- 5.8 In the event that a cardholder fails to comply with the policies requirements, the Chief Executive Officer shall withdraw the use of the Corporate Credit Card and take appropriate disciplinary action. All criminal/illegal acts of alleged misuse shall be reported to the Police and other relevant authorities; and
- 5.9 The use of Corporate Credit Cards for personal entertainment uses is prohibited.

## 6.0 Purchasing

- 6.1 Credit Cards shall only be used for purchasing goods and services on behalf of the Shire;
- 6.2 Personal expenditure is strictly prohibited;
- 6.3 A Credit Card shall not be used for cash withdrawals;
- 6.4 Maximum credit limit shall be based on the cardholder's need and approved by the Chief Executive Officer and the following will be used as a guide:

Maximum credit limit and transaction limit per card will be as follows:

Name	Credit Limit \$	Maximum Credit Limit per Transaction \$
Chief Executive Officer	\$10,000	\$10,000
Deputy CEO	\$5,000	\$5,000

- 6.5 Purchases by facsimile, telephone or over the internet shall be authorised by the person and all paperwork shall be kept and verified.

## 7.0 Payments

- 7.1 The cardholder shall provide appropriate and sufficient documentary evidence of all charges, as required, on a regular basis;
- 7.2 Time frames for all payment of accounts shall be monitored by Deputy CEO to ensure that credit charges are minimised and accounts are paid so as not incur a penalty or interest;
- 7.3 Cardholders cannot approve expenditure incurred on their own cards – these will be referred to the Chief Executive Officer for approval. Purchases made by the Chief Executive Officer shall be approved by the Shire President.

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	23 May 2007

<b>Policy No:</b>	4.9
<b>Date Last Reviewed:</b>	18 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995, Section 6.12.</li> <li>2.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Regulation 26 of Financial Management Regulations 1996</li> <li>2. Regulation 42 of Financial Management Regulations 1996</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes
<b>Delegation Number</b>	1.2.8

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	<b>WAIVER OF RUBBISH AND RECYCLING CHARGES POLICY</b>
<b>Objective:</b>	<b>To detail the conditions where the Shire will grant a waiver of rubbish and recycling charges for community organisations.</b>

- 1.0 A community organisation that uses and occupies a premise on land under the care, control and management of the Shire of Gnowangerup shall be entitled to a waiver of the applicable rubbish and recycling charges each financial year.
- 2.0 Any waiver approved by the CEO under Delegation is to be recorded as a donation expense in the financial accounts.
- 3.0 All proposed waivers to be granted shall be disclosed in the Annual Budget, in accordance with Regulation 26 of the *Local Government (Financial Management) Regulations 1996*.
- 4.0 All waivers granted shall be disclosed in the Annual Financial Report, in accordance with Regulation 42 of the *Local Government (Financial Management) Regulations 1996*.

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	28 October 2015

<b>Policy No:</b>	4.10
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
1. Local Government Act 1995 – Section 6.20.
2.

<b>Legal (Subsidiary):</b>
3.
4.

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Numbers</b>	

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	4.13

ADOPTED POLICY	
<b>Title:</b>	<b>SELF SUPPORTING LOANS TO COMMUNITY ORGANISATIONS</b>
<b>Objective:</b>	<b>To assist clubs and community organisations in improving community based facilities through self-supporting loan facilities</b>

#### 1.0 Eligible Organisations

Loans will only be considered for applicants that are incorporated bodies occupying land either owned by, or vested in the care, control and management of, a community organisation or the local government.

#### 2.0 Application requirements

2.1 Organisations making application for a self-supporting loan are to provide:

- (a) Three years audited financial statements;
- (b) A business plan for the proposed term of the loan that clearly demonstrates the ability to repay the loan being requested;
- (c) A copy of the organisations constitution;
- (d) Minutes outlining the resolution/agreement to borrow the funds required for the improvement project;
- (e) Any other information that the Council considers relevant to evaluate the application.

#### 3.0 Loan Funding Details

- 3.1 Loan funds will only be provided for capital works on the subject land when ownership of all infrastructure ultimately vests in the community or the Shire (notwithstanding established leasehold arrangements).
- 3.2 The maximum loan amount that will be considered is 50% of the proposed project cost.
- 3.2 Loans will be provided at the applicable WA State Treasury interest rates when the loan is drawn down and will be fixed for the term of the loan.
- 3.3 The term of the loan is not to exceed 10 years.
- 3.4 Loan repayments will be amortised and will generally be six monthly unless the applicant can present a case to convince Council otherwise.

- 3.5 The applicant will be responsible for meeting any government guarantee fee that may be imposed, which will be payable six monthly at rates that may vary during the term of the loan.
- 4.0 Evaluation Process
- 4.1 Council will evaluate an application for a self-supporting loan on the following basis:
- (a) Demonstrated ability of the organisation to repay the loan;
  - (b) Stability, sound management, membership base, community accessibility and longevity of applicant organisation;
  - (c) Funds being used for capital improvements;
  - (d) Security over the organisations assets being provided, if considered appropriate; and
  - (e) The loan amount sought does not exceed the maximum specified in clause 3.2.
- 5.0 Approval Conditions
- 5.1 All applications approved shall be subject to the following conditions:
- (a) Organisation will be required to enter into a Deed of Agreement to meet annual repayments associated with the Self Supporting Loan;
  - (b) Organisation to pay all costs associated with the preparation of the documents concerning the raising of the loan, including the Deed of Agreement outlined in (a) above;
  - (c) Organisation to insure and keep insured premises, where the premises are used as security for the loan; and
  - (d) Any proposal by the Council to borrow and provide a self-supporting loan to a community organisation that has not been included in the Council's annual budget must be advertised for a one month period, in accordance with Section 6.20(2) of the *Local Government Act 1995*.
- 6.0 Other Requirements
- 6.1 Loan funds will only be released after documentary proof of committed expenditure is submitted to the CEO.
- 6.2 The Council will seek any remedy available to it under law in terms of the recovery of delinquent loan repayments.

<b>Policy Type:</b>	Finance
<b>Date Adopted:</b>	16 December 2015

<b>Policy No:</b>	4.11
<b>Date Last Reviewed:</b>	16 December 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 6.10.</li> <li>2. Australian Accounting Standards</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Local Government (Financial Management) Regulations 1996.</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	<b>SIGNIFICANT ACCOUNTING POLICY</b>
<b>Objective:</b>	<b>To provide a framework for the financial management of the Shire that is clear, transparent, consistent and complies with statutory obligations and requisite Australian Accounting Standards.</b>

## 1.0 DEFINITION/S:

**AAS** means the Australian Accounting Standards.

**AASB** means Australian Accounting Standards Board.

**IFRS** means International Financial Reporting Standards.

## 2.0 POLICY STATEMENT

The following significant accounting policies have been adopted by the Shire in the preparation of the Annual Financial Report.

### Basis of Preparation

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), and Interpretations of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown Land that is a public thoroughfare, such as land under roads, and land not owned by but under the care, control and management of the local government, unless it is a golf course, showground, racecourse or any other sporting or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008 have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where

applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### **Critical Accounting Estimates**

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

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

### **The Local Government Reporting Entity**

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

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

#### **(a) Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

#### **(b) Cash and Cash Equivalents**

Cash and cash equivalents include cash at bank, cash on hand, deposits available on demand with banks, and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value, and bank overdrafts. Bank overdrafts are reported as short-term borrowings in current liabilities in the statement of financial position.

#### **(c) Trade and Other Receivables**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

#### **Loans - Classification and subsequent measurement**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(d) Inventories

**General**

Inventories are valued at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is complete are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risk and rewards, and effective control over the land, are passed to the buyer at this point.

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

(e) Financial Instruments - Investments

**Initial recognition and measurement**

Financial assets are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and subsequent measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss

(i) *Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short-term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(ii) *Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iii) *Available-for-sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available-for-sale financial assets are classified as non-current.

**Impairment**

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid,



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

(f) Fixed Assets

**Initial recognition and measurement between mandatory revaluation dates**

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

**Revaluation**

The fair value of fixed assets is determined at least every 3 years but no more than 5 years in accordance with the regulatory framework. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A(2)*, which required property, plant and equipment to be shown at fair value.

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

**Land under control**

In accordance with *Local Government (Financial Management) Regulation 16(a)(ii)*, the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

**Australian Accounting Standards Inconsistency – Land under roads**

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

### Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

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

Major depreciation periods used for each class of depreciable assets are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
- clearing and earthworks	not depreciated
- construction/road base	50 years
- original surfacing and major re-surfacing	
- bituminous seals	20 years
- asphalt seals	25 years
Gravel roads	
- clearing and earthworks(formation)	not depreciated
- pavement	50 years
Formed roads (unsealed)	
- clearing and earthworks (formation)	not depreciated
- pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years
Airport infrastructure	13 to 100 years
Parks & ovals infrastructure	2 to 100 years
Other infrastructure	10 to 50 years

(g) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

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

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

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

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

**Fair value hierarchy**

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

### **Market approach**

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

### **Income approach**

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

### **Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

#### (h) Impairment of Assets

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

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

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

#### (l) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

#### (j) Financial Liabilities

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

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

Financial liabilities are derecognized where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished

or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(k) Employee Benefits

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

The Shire's obligations for employee's annual leave and long service leave entitlements are recognised as provisions in its statement of financial position.

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

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

**Provisions**

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(l) Borrowing Costs

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

(m) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(n) Investments in Associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(o) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint venture is set out in Note XX.

(p) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

(q) Superannuation

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

(r) Current and Non-Current Classification

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

(s) Rounding Off Figures

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

(t) Comparative Figures

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

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

(u) Budget Comparative Figures

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

(v) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting period and which have not yet been adopted are set out as follows:

	Title	Issued/Compiled	Applicable (*)	Impact
(i)	ASSB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any effect.

	<b>Title</b>	<b>Issued/Compiled</b>	<b>Applicable (*)</b>	<b>Impact</b>
(ii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of the Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.
(iii)	AASB 16 Leases	February 2016	1 January 2019	Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted. Currently operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.
(iv)	AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	These Standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are: <ul style="list-style-type: none"> <li>- Assets received below fair value;</li> <li>- Transfers received to acquire or construct non-financial assets;</li> <li>- Grants received;</li> <li>- Leases entered into at below market rates; and</li> <li>- Volunteer services.</li> </ul> <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

(w) Adoption of New and Revised Accounting Standards

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were application to its operations.

Whilst many reflected consequential changes associated with the amendment of existing standards, the only new Standard with material application is as follows:



	Title	Issued/Compiled	Applicable	Impact
(i)	<p>AASB 2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities</p> <p>[AASB10, 124 &amp; 1049]</p>			<p>The objectives of this Standard was to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.</p> <p>The Standard has had a significant disclosure impact on the financial report of the Shire, as both Elected Members and Senior Management are deemed to be Key Management Personnel and resultant disclosures in accordance to AASB 124 have been necessary.</p>

<b>Policy Type:</b>	Infrastructure, Environment & Asset Management
<b>Date Adopted:</b>	22 September 2012

<b>Policy No:</b>	5.2
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section.</li> <li>2.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes/No
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>MOTOR VEHICLE POLICY</b>
<b>Objective:</b>	<p><b>To provide a policy framework for:</b></p> <ul style="list-style-type: none"> <li>▪ <b>Ensuring Council maintains a suitable fleet of vehicles that contributes positively and effectively to the operational requirements of the Shire;</b></li> <li>▪ <b>Councillors and staff on general principles and standards of use and care associated with the operation of Shire vehicles; and</b></li> <li>▪ <b>The procurement and use of vehicles for Shire operational requirements.</b></li> </ul>

## 1.0 DEFINITIONS

*Fleet Vehicles* means all vehicles owned or controlled by the Shire of Gnowangerup that are designed to carry passengers and / freight on public roads

*Fleet Pool* means a grouping of vehicles that may be used commonly by a group of staff, as defined by location or program. The management of a fleet pool shall be coordinated centrally by a designated officer

*Fringe Benefits Tax (FBT)* means tax levied on benefits obtained by employees in respect of their employment

*FBT Log Book period* means a continuous period of at least 12 weeks when a vehicle is used for average business use (it should not be a period chosen because of maximum business) for which special log books are used as basis for FBT calculations

*Log Books* means books used to record details of all trips undertaken including the driver's name, journey date, starting and ending odometer readings and purpose of the journey

*Personal use* means the use of fleet vehicles for non-business purposes. It generally includes travel to and from work

*Reserve vehicles* means vehicles that are not directly assigned to a specific function or staff position

SoG means "Shire of Gnowangerup"

SOP means "Standard Operating Procedure"

## 2.0 ACQUISITION AND DISPOSAL

2.1 When acquiring and disposing of light vehicles, the Shire of Gnowangerup shall apply a structured test based on the four key sustainability principles:

**Economic Criteria:** Whole of life costs shall be estimated from best available data and highest preference shall be given to the vehicle with the lowest optimised whole of life cost.

**Functional Criteria:** Highest preference shall be given to the vehicle that best fits the functional requirements of the position for which the vehicle is being acquired.

**Social Criteria Highest:** preference shall be given to vehicles that confirm a responsible, accountable image compatible with the Shire's values.

**Environmental:** a recognition of the CO2 emissions allocated to the vehicle

- 2.2 The annual budget provides allocations for each category of vehicle within the light vehicle fleet that is consistent with and complimentary to the needs of the organisation and officers. Fuel economy of the vehicles is also considered in line with Council's budget allocations.

### 3.0 CATEGORIES OF VEHICLES

Each category in the Light Vehicle Fleet has a price range approved by Council and are listed as follows:

Category One – CEO \$65,000

Category Two – Deputy CEO \$55,000

Category Three – Managers \$45,000

Category Four – Limited or no private use \$30,000

Category Five – Pool vehicle

### 4.0 SAFETY RATING

All vehicles allocated to employees must have a 5 Star ANCAP safety rating.

### 5.0 VEHICLE ALLOCATIONS

- 5.1 The Chief Executive Officer will determine vehicle allocations and vehicle use status applicable to employees and/or positions taking into consideration industry and market trends and whole of life costing.
- 5.2 In determining vehicle allocations and vehicle use a flexible approach to the changeover of Council's vehicle fleet will be observed with due consideration being given to the make and model of vehicles and the kilometres travelled, to ensure the most cost effective outcome for Council at any given time.
- 5.3 The Chief Executive Officer (CEO), Executive Managers and Contractors shall be provided with a private vehicle as per their employment contract or equivalent agreement.
- 5.4 The authorised driver of a specific vehicle shall be a driver authorised under a specific employment contract, staff or Councillor of the Shire of Gnowangerup who has:
- (a) been assigned the vehicle as part of their Council duties and/or conditions of
  - (b) employment,
  - (c) an appropriate licence and a record of which is on the personnel files of the person to which the vehicle has been assigned.
  - (d) is responsible for the care and management of the vehicle.
- 5.5 Vehicles provided to authorised drivers will be safe, reliable, fit for purpose and cost-effective. Staff are to expect adequate access to fleet vehicles to allow them to safely and effectively perform their professional duties.
- 5.6 The Shire of Gnowangerup will ensure that staff are not required to use their private motor vehicles to perform their professional duties.

## 6.0 CLASSIFICATION OF USE

Vehicle use is classified into four categories:

### 6.1 Unrestricted Private use

Officers may use the vehicle for unrestricted Council business and private use in accordance with the individual's employment contract. The Officer must be in the vehicle should the vehicle use be outside the Shire boundary.

### 6.2 Restricted Private Use

Officers granted vehicles in this class are limited to operation within the confines of the Shire of Gnowangerup geographic municipality boundary. Vehicles cannot be driven outside the Shire boundary without the prior written authorisation of the responsible CEO. Completion of 'Application Personal Use of a Council Vehicle' form is required. Should approval be granted, the officer is responsible to pay for all fuel costs.

### 6.3 Commuter Use Only

Council vehicles for commute use only may be used for transport to and from home/work only, by the most direct route. Any variations are to be agreed by the Chief Executive Officer.

### 6.4 Councillor Use

Councillors may use the vehicle for Council business as required and coordinated by the Chief Executive Officer.

## 7.0 APPROVED DRIVERS

7.1 Employees and Councillors of the SoG who are required to operate a SoG vehicle in the performance of their duties must be in possession of a valid WA driver's licence. A copy of the driver's licence must be provided to the Payroll (Finance) Officer to be put on their personnel file.

7.2 If at any time the licence of an approved driver expires or is revoked, or the driver is otherwise disqualified from driving, it is the responsibility of the driver to inform their supervisor immediately. They will not be entitled to drive a SoG vehicle until their licence is reinstated.

## 8.0 USE OF COUNCIL VEHICLES

### 8.1 Authorised Private Use of Vehicles

A person who has private use of vehicle as part of their employment contract can use their vehicle for private use. SoG recognises that where an employee is granted full private use of a vehicle, this vehicle in many cases becomes that employee's family vehicle. Accordingly, such employees are entitled to grant permission to drive the Shire vehicle whilst on private use provided such person(s) hold a current driver's licence and is:

- (a) the partner of the employee who permanently resides with the employee, or
- (b) another suitably licensed person where employee and/or employee's partner is the passenger in the passenger in the vehicle.

Employees authorised to have private use of vehicles are allowed to transport alcohol but cannot make any deliveries for other people. Private vehicle owners are to acknowledge Western Australian Liquor Act, and Western Australian Emergency Response Act, and it is to be remembered that responsibility prevails when carrying alcohol in all SOG communities. It is also to be remembered that alcohol consumption while using a vehicle cannot exceed 0.00%. Any conviction of DUI in a SoG vehicle may result in disciplinary action.

SoG vehicles are not permitted to compete in any car rally or competition, or be used for any commercial purpose outside of Shire's own operations. Where employees have full private use of a Four Wheel Drive vehicle, only appropriate recreational use of the vehicle is permitted. Appropriate off road use can be defined as utilising the vehicle only where

access is provided by either a marked track/trail (e.g. camping ground access, fire trail, dirt roads), or where vehicular access is specifically allowed (e.g. Beach driving). Where inappropriate private use of a 4WD results in damage to the vehicle, the employee using the vehicle will be responsible for all repair costs incurred.

## 8.2 Commuter Use Vehicle

The vehicle allocated to a Responsible Officer with Commuter Use will be determined in accordance with the Commuter Use Vehicles List as approved by the CEO.

In determining the type of Commuter Use vehicles available, the CEO will have due regard to whole of life costs, operational needs, environmental and safety considerations. Generally, vehicles listed in the Commuter Use Vehicles List will be four cylinder vehicles.

Commuter Use does not include:

- (a) transportation of family members or members of the public, unless for work related purposes;
- (b) transportation of other Council employees to and from work, unless they live on a direct route to work or meet the driver at the premises where the vehicle is garaged;
- (c) visits to private or non-work related locations other than isolated instances such as stopping at a shop on the way home via the direct route; and
- (d) use of the vehicle during work breaks for private purposes.

Responsible Officers with Commuter Use may not nominate other drivers to use the vehicle for Commuter Use purposes other than in instances where the vehicle is required to attend to Council business such as an after-hours callout and the Responsible Officer is unavailable to attend.

Vehicles used for Commuter Use are to be made available to officers during Council's standard hours of operation and must be returned to the workplace in all instances of leave exceeding two days, or circumstances where the relevant Manager deems there is a reasonable operational need for the vehicle during the officer's absence.

The CEO, Deputy CEO or Manager may authorise a "once off" Commuter Use of a vehicle due to the operational or business requirements of an officer's role.

In general, it is not permissible for any person other than the Responsible Officer with Commuter Use to travel between home and the worksite/workplace in the Council vehicle. However, where emergency/extenuating circumstances warrant, the Responsible Officer's nominated spouse or partner, or another nominated person may act as a relief driver.

Commuter Use may be withdrawn from a Responsible Officer should it be determined that there is no longer an operational need for the vehicle, or this type of vehicle use.

## 8.3 Pool Vehicles

SoG vehicles which are not designated to any specific person or department are to be used for pooling. All pool vehicles will be controlled by the relevant member of the Managers and Executives Team (Manex). Procedures for requesting pool vehicles and terms of using pool vehicle will be as referred on SOP for Pool Vehicles.

## 8.4 Fuel Cards

SoG will supply vehicles with a fuel credit card. Where a fuel card has not been provided, purchase orders are to be raised and approved by authorised personnel prior to filling the fuel tank. In the event where an employee has no choice but to make out of pocket payment for fuel, receipts are to be kept for reimbursement. Reimbursement should be claimed by submitting Request for Reimbursement Form approved by authorised personnel to the finance department.

Fuel cards are to be used solely for SoG use. The Fuel Card should be used only for the purchase of fuel (ULP or Diesel only) for Shire vehicles. No other purchases are permitted on the fuel card. The use of this card for obtaining bonus points (i.e. Flybuys Points) is prohibited, as Council will be liable for Fringe Benefits Tax.

Fuel cards are to be kept in the designated vehicle at all times and misplaced cards must be reported immediately to the Senior Finance Officer who will facilitate the cancellation of the card.

#### 8.5 Records of usage (Log Books)

8.5.1 SoG shall maintain records of vehicle usage in order that:

- (a) the extent of operational and private use can be measured and to calculate fringe benefits tax liability for all SoG vehicles and
- (b) the person responsible for the vehicle when an infringement, damage or loss occurs for all vehicles can be identified.

Log books are to be filled out every time the vehicle is used. Log books are to be filled out with odometer readings every time the vehicle is used.

#### 8.5.2 Private Use

A log book is to be completed for a period of three consecutive months once in every four-year period, unless the vehicle has a change of allocation or is traded for another.

#### 8.6 Vehicle Security

Vehicles must be:

- (a) Parked at a council property for insurance reasons
- (b) Parked in a safe and secure place if out of Gnowangerup.
- (c) Properly secured when unoccupied (i.e. Keys removed, doors locked and security systems activated).
- (d) Confidential material and expensive equipment must not be left in unattended vehicle.

#### 8.7 Insurance

Losses or damage to any personal property carried or kept in a SoG vehicle shall remain the responsibility of the officer to whom the vehicle is assigned at that time the property was placed in the vehicle, unless such property is used in connection with official business.

#### 8.8 Servicing and Maintenance

Vehicles are to be maintained in a condition that reflects SoG in a positive manner i.e. clean, tidy and well maintained. It is the responsibility of the driver, to whom the vehicle is allocated or in use of last, to ensure that it is cleaned regularly inside and out. Staff using SoG pool vehicle for a task must return it clean, tidy and fuelled.

Drivers are responsible for arranging the delivery of vehicles to the Shire of Gnowangerup Depot for servicing and maintenance or another area as arranged by workshop.(i.e. Dealership).

#### 8.9 Safe Driving Standards

##### 8.9.1 General

Prior to each Journey, the driver must ensure that a vehicle safety check has been performed and all safety equipment is located in the vehicle.

The vehicle is to be safely parked when using a mobile/satellite phone, unless a hands-free system is fitted. In the event of breakdown, becoming bogged or other such situation that prevents drivers from reaching their destination, they are to remain with the vehicle.

##### 8.9.2 Smoking

Smoking is strictly prohibited in SoG vehicles at all times.

##### 8.9.3 Consumption of Alcohol and Drugs

No employee is permitted to drive or control machinery whilst under the influence of drugs or alcohol. Drugs include any medication labelled with a caution warning people not to drive.

#### 8.9.4 Mobile Phones

The use of mobile phones is prohibited by law when operating a vehicle.

#### 8.9.5 Speed Limits

The WA Government has adopted guidelines in respect of speed limits for machinery, trucks and light vehicles. The SoG accepts no liability or responsibility for any operator of its light vehicle fleet or heavy plant for speed related offences. SoG expects all staff will abide by the posted WA Road Speed Limits.

#### 8.9.6 Fatigue

Drivers and passengers must be aware of, and able to identify, the symptoms associated with fatigue and respond by stopping to rest or change drivers. Drivers must plan trips with enough travelling time to allow for rest stops

#### 8.9.7 Driving Range

All SoG Vehicles are to be used only within Western Australia. If vehicles are to be taken outside of Western Australia, prior approval from CEO is to be obtained, unless stated differently in a Contract of Employment.

#### 8.9.8 Modifications to or In Vehicles

No modifications can be made to any SoG vehicles.

#### 8.9.9 Accidents and Emergencies

If the vehicle is stolen or damaged in an accident, the SoG drivers shall comply with all legal and insurance requirements if involved in an accident, including:

- (a) obtaining particulars of the other parties involved,
- (b) notifying the Police and relevant authorities in accordance with the Road Traffic Act or any other relevant laws,
- (c) notifying relevant Manager and submitting an incident Form.

Employees should also immediately report any theft or damage, however slight, to the relevant Manager and then to the Asset & Waste Management Coordinator for repairs to be undertaken at the earliest opportunity.

#### 8.9.10 Sharing of Resources

To promote safety and efficiency, please make every effort in advertising your travels to others in case someone would need to travel to the same area.

#### 8.9.11 Disciplinary Action

If an employee is found guilty of misusing a Council Vehicle, a Formal Warning will be given by the immediate supervisor or Manager. Dismissal may be considered if the offence is believed to be serious enough. A copy of the Formal Warning will be placed on the employee's personal file.

<b>Policy Type:</b>	Infrastructure, Environment & Asset Management
<b>Date Adopted:</b>	22 April 2015

<b>Policy No:</b>	5.4
<b>Date Last Reviewed:</b>	28 October 2015

<b>Legal (Parent):</b>
1. Local Planning Scheme No 2.
2.

<b>Legal (Subsidiary):</b>
1. Land Administration Act
2. Crown Land Title Management Order

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	<b>GNOWANGERUP AIRPORT LOCAL PLANNING POLICY</b>
<b>Objective:</b>	<p><b>To:</b></p> <ul style="list-style-type: none"> <li><b>(a) protect the primary purpose of the Airport for aviation related activities;</b></li> <li><b>(b) encourage further development of aviation facilities and activities at the Airport and allow complementary activities and uses which facilitate ongoing and increased use of the Airport;</b></li> <li><b>(c) provide planning controls to ensure that all uses and/or development on the Airport are consistent with the Crown Land Title requirements for the reserve; and</b></li> <li><b>(d) preclude any uses and/or development which would conflict with or jeopardise the continued function of the Airport.</b></li> </ul>

### 1.0 POLICY AREA

This Local Planning Policy applies to the Gnowangerup Airport on Reserve 31666 (Lot 9318 on DP 92334) Airport Road, Pallinup (see image below).





Gnowangerup Airport and surrounds (Image from Google Earth)

## **2.0 PLANNING APPROVAL REQUIRED**

The Gnowangerup Airport is situated on a Local Reserve for Public Purposes and designated as an Aerial Landing Ground under Local Planning Scheme No. 2.

The Gnowangerup Airport is contained on Crown Land Title (Volume LR3106 Folio 473) for the purpose of aerial landing ground and recreation and a Management Order exists that enables the Shire with power to lease portions of the land for a period not exceeding 21-years.

In accordance with Local Planning Scheme No. 2, a person must not use a Local Reserve; or commence or carry out development on a Local Reserve, without first having obtained planning approval from the Shire. As such, all use and/or development on the Gnowangerup Airport requires planning approval from the Shire prior to any works commencing. All applications shall comply with relevant Civil Authority Safety Authority (CASA) guidelines.

In determining an application for planning approval, the Shire shall have due regard to the matters set out in clause 10.2 of Local Planning Scheme No. 2; and the ultimate purpose intended for the Reserve.

## **3.0 COMPATIBLE LAND USE ACTIVITIES**

The Shire considers the following land use activities to be consistent with the purposes for the Gnowangerup Airport Reserve:

- (a) Airport (including use by helicopters, gliders etc.);
- (b) Aircraft Hangars;
- (c) Aircraft Sales/Service/Hire;
- (d) Air Shows;
- (e) Aerial Spraying Operations;
- (f) Flight School;
- (g) Use by Emergency Service Organisations (including ambulance depot, fire suppression activities etc.);
- (h) Service Industry (must be aircraft related); and
- (i) Other incidental or aviation allied activities considered appropriate by the Shire.

## **4.0 DEVELOPMENT STANDARDS**

A hangar is a closed building structure to provide protection for an aircraft. Most hangars are built of metal, but other materials such as wood and concrete are also used. Hangars are expected to be used for protecting the aircraft from the weather, aircraft maintenance, repair, re-fuelling, manufacture/assembly and storage activities.

- (a) Hangar buildings shall be located within the nominated Hangar Area shown on the attached Development Plan;
- (b) Separation distances between buildings shall be in accordance with the Building Code of Australia, CASA guidelines or as otherwise determined by the Shire;
- (c) Any buildings developed on the Airport Reserve shall be constructed in accordance with the Building Code of Australia;
- (d) Any vehicles associated with the use of the hangar shall be parked off any adjoining taxiway and within the lease area or hangar;
- (e) Any advertising sign shall be erected on the hangar building and requires a separate planning approval from the Shire;
- (f) Where a hangar building includes amenities such as an office, toilet, shower, sink, kitchen area etc., they shall be connected to an approved supply of water (from roof catchment and

storage tank) and on-site effluent disposal system to the satisfaction of the Shire's Environmental Health Officer;

- (g) All rubbish and waste material shall be stored in the hangar building in suitable rubbish receptacles and disposed of in accordance with regulatory authority requirements. No oil, fuel or similar products are permitted to be disposed of on or into the ground; and
- (h) The owner of the hangar shall ensure that adequate fire control measures are in place at all times.

## **5.0 LEASES**

The Shire requires that prior to development of any building on the Airport Reserve the proponent shall enter into a lease for the land for a period not exceeding 21-years. The Shire shall prepare the lease at the proponent's cost.

<b>Policy Type:</b>	Infrastructure, Environment and Asset Management
<b>Date Adopted:</b>	

<b>Policy No:</b>	5.7
<b>Date Last Reviewed:</b>	

<b>Legal (Parent):</b>
1.
2.

<b>Legal (Subsidiary):</b>
1.
2.

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	5.20

ADOPTED POLICY	
<b>Title:</b>	<b>USE OF SMALL PLANT &amp; EQUIPMENT BY EMPLOYEES POLICY</b>
<b>Objective:</b>	<b>To provide a policy framework for the use of Council small plant and equipment by employees outside working hours for personal and/or domestic purposes.</b>

- 1.0 Any employee wishing to use small plant and equipment owned by the Shire shall submit a request to the Manager of Works, requesting access to particular plant and equipment on specified dates and for specified times.
- 2.0 The Chief Executive Officer, Deputy Chief Executive Officer and/or Manager of Works are able to approve or refuse requests, depending on the need and availability of the small plant and equipment for Shire purposes.
- 3.0 Employees shall sign an indemnification form absolving the Shire of any liability for injury sustained whilst utilising the plant and equipment for private purposes.
- 4.0 Employees utilising the Shire's small plant and equipment for private purposes shall sign an acknowledgement that any damage occurring to the small plant and equipment whilst being utilised for private purposes shall be repaired at the user's expense.
- 5.0 The Chief Executive Officer, Deputy Chief Executive Officer and/or Manager of Works, in authorising the private use of small plant and equipment, shall specify the time by which the small plant and equipment shall be returned to the Gnowangerup Shire Depot. Any breach of the return requirement will result in a review of this Policy.
- 6.0 Hire Charges
  - 6.1 All engine operated small plant and equipment shall be hired at a rate of \$5.00 per day, per item of plant or equipment.
  - 6.2 All electrically operated plant and equipment shall be hired at a rate of \$2.00 per day, per item of plant or equipment.
  - 6.3 All static plant and equipment shall be hired at a rate of \$0.50 per day per item of plant or equipment.
- 7.0 Indemnification

All Shire of Gnowangerup employees hiring small plant and equipment from the Shire for personal use shall sign the "Hiring of Small Plant and Equipment Indemnity" form, with such form being witnessed by the Works Manager.

8.0 Only Trained Personnel to Hire Equipment

All employees hiring small plant and equipment from the Shire of Gnowangerup shall be suitably trained, licensed and competent in the safe operation of the hired small plant and equipment, as determined by the Works Manager.

DRAFT

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**ATTACHMENT 2  
NEW POLICIES**

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	

<b>Policy No:</b>	XX
<b>Date Last Reviewed:</b>	

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 6.5.</li> <li>2. Local Government Act 1995 (As Amended) – Section 7.13.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Regulation 5, Local Government (Financial Management) Regulations 1996;</li> <li>2. Regulation 17, Local Government (Audit) Regulations 1996.</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	Yes/No
<b>Work Procedure Number</b>	XX

ADOPTED POLICY	
<b>Title:</b>	<b>LEGISLATIVE COMPLIANCE POLICY</b>
<b>Objective:</b>	<b>To provide a policy framework for the establishment of documented processes and procedures to ensure the local government complies with legislative requirements</b>

1.0 General

The local government will have appropriate processes and structures in place to ensure that legislative requirements are achievable and are integrated into the operations of the local government.

These processes and structures will aim to:-

- (a) Develop and maintain a system for identifying the legislation that applies to the Shire's activities.
- (b) Assign responsibilities for ensuring that legislation and regulatory obligations are fully implemented.
- (c) Provide training for relevant staff, Councillors, volunteers and other relevant people in the legislative requirements that affect them.
- (d) Provide people with the resources to identify and remain up-to-date with new legislation.
- (e) Establish a mechanism for reporting non-compliance.
- (f) Review accidents, incidents and other situations where there may have been non-compliance.
- (g) Review audit reports, incident reports, complaints and other information to assess how the systems of compliance can be improved.

## 2.0 Roles and Responsibilities

### (a) Councillors and Committee Members

Councillors and Committee members have a responsibility to be aware and abide by legislation applicable to their role.

### (b) Senior Management

Senior Management should ensure that directions relating to compliance are clear and unequivocal and that legal requirements which apply to each activity for which they are responsible are identified. Senior Management should have systems in place to ensure that all staff are given the opportunity to be kept fully informed, briefed and/or trained about key legal requirements relative to their work within the financial capacity to do so.

### (c) Employees

Employees have a duty to seek information on legislative requirements applicable to their area of work and to comply with the legislation.

Employees shall report through their supervisors to Senior Management any areas of non-compliance that they become aware of.

## 3.0 Implementation of Legislation

The local government will have procedures in place to ensure that when legislation changes, steps are taken to ensure that future actions comply with the amended legislation.

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	

<b>Policy No:</b>	XX
<b>Date Last Reviewed:</b>	

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 6.5.</li> <li>2. Local Government Act 1995 (As Amended) – Section 7.13.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Regulation 5, Local Government (Financial Management) Regulations 1996.</li> <li>2. Regulation 17, Local Government (Audit) Regulations 1996.</li> </ol>

<b>Delegation of Authority Applicable</b>	Yes/No
<b>Delegation Number</b>	

<b>Work Procedure Applicable</b>	
<b>Work Procedure Number</b>	

ADOPTED POLICY	
<b>Title:</b>	<b>INTERNAL CONTROL POLICY</b>
<b>Objective:</b>	<b>To provide a policy framework for the establishment of documented internal controls that are implemented based on risk management principles.</b>

1.0 General

Systems of policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations. These systems not only relate to accounting and reporting but also include communication and organisational processes both internally and externally, staff management and error handling.

2.0 Internal Control Framework

An appropriate and effective internal control framework is the responsibility of all employees. All employees are accountable for implementing systems, controls, processes and procedures in their own area of responsibility and will play a part in the internal control framework in differing degrees.

The Audit Committee and Council are responsible for mandating that a strong internal control framework be implemented in order to have assurance of the good governance of the organisation. The Chief Executive Officer will report regularly to the Audit Committee and Council on the review and improvement to Council's internal control framework.

3.0 Monitoring, Reviewing and Reporting

A monitoring and reporting system will be implemented which will provide biannual reports to management, the Audit Committee and Council on the status of Risk Management, Internal Controls and Legislative Compliance within the local government. These reports will identify specific areas for review.



<b>Policy Type:</b>	Human Resource & Communications
<b>Date Adopted:</b>	26 April 2018

<b>Policy No:</b>	2.2
<b>Date Last Reviewed:</b>	26 April 2018

<b>Legal (Parent):</b>
1. Local Government Act 1995 (As Amended) – Section 5.50.
2.

<b>Legal (Subsidiary):</b>
1. Local Government (Administration) Regulations 1996, Regulation 19A
2.

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

**ADOPTED POLICY**

<b>Title:</b>	<b>EMPLOYEE RECOGNITION GRATUITY POLICY</b>
<b>Objective:</b>	<b>To recognise the services of employees with the Shire. To reward employees for their contribution to organisational success.</b>

- 1.0 Upon resignation or retirement, Council shall award an employee a token payment in recognition of continuous years of service, based on the following provisions:
- 1.1 Council will offer eligible employees a “Sundowner/Cocktail Function”, with partners invited, and:
- (a) a gift of up to \$100 per year of service to a maximum of \$299; or
  - (b) a cash amount of up to \$100 per year of service to a maximum of \$1,000 through the Payroll System as a taxable allowance.
- 1.2 All employees who have completed at least one year of service but no more than four are to be invited to social drinks, either on or near their finishing date. The Shire President or other suitable person will present a gift of up to \$100 per year, reflecting the employee’s duration of service.
- 1.3 In recognition of equality for eligible employees who do not have the benefit of enterprise bargaining in their employment conditions, the following provisions apply:

<b>Unused Personal Leave Payout</b>	<b>Portion of Entitlement included in Termination Payout</b>
1-200 hours	20%
201-400 hours	40%
401-600 hours	60%
601+ hours	80%

The above calculation is capped at a maximum of \$5,000 as per Local Government (Administration) Regulations 1996 – Reg 19A.

Payment of the above is calculated at the employee’s rate of pay as at the date of resignation or retirement and, being made before tax, forms part of the employee’s taxable income.

- 1.4 Employees who are terminated as a result of unsatisfactory work performance and or serious misconduct are excluded from the benefits provided for in this Policy.

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	

<b>Policy No:</b>	XX
<b>Date Last Reviewed:</b>	

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995.</li> <li>2.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1. Local Government (Administration) Regulations 1996</li> <li>2. Shire of Gnowangerup Standing Orders Local Law 2016</li> <li>3. Department of Local Government and Communities Operational Guideline No.5.</li> </ol>

Delegation of Authority Applicable	No
Delegation Number	N/A

Work Procedure Applicable	No
Work Procedure Number	N/A

ADOPTED POLICY	
<b>Title:</b>	<b>COUNCIL BRIEFING SESSIONS/WORKSHOP PROTOCOLS POLICY</b>
<b>Objective:</b>	<b>To provide a functional, transparent and legally compliant meetings framework that engages elected members in policy and strategy development, and to facilitate the opportunity for elected members explore concepts and ideas with the assistance and collaboration of Council Officers.</b>

1.0 Council Briefing Session Protocols

- 1.1 Council Briefing Sessions/Workshops are intended to provide all Councillors with the opportunity to have detailed discussion on ideas and concepts for the betterment of the District, to provide succinct direction to staff on how best to progress any particular Council initiative.
- 1.2 Where a particular Council idea or concept is considered worthy of detailed Council discussion and/or deliberation, a Council Briefing Session/Workshop may be established at the discretion of the Council.
- 1.3 The Shire President shall preside at all Council Briefing Sessions/Workshops.
- 1.4 In the Shire President's absence, the Deputy Shire President shall preside at all Council Briefing Sessions/Workshops.
- 1.5 In the absence of both the Shire President and the Deputy Shire President, Councillors in attendance at the Council Briefing Session/Workshop shall elect a Councillor to preside.
- 1.6 Shire staff will, if requested to do so, prepare a Discussion Paper, which addresses all salient matters pertaining to the idea or concept to assist a Council Briefing Session/Workshop in its deliberations.
- 1.7 Where a Discussion Paper is produced for presentation at a Council Briefing Session/Workshop, a Consensus Outcome shall be recorded in a Council Briefing Session/Workshop Outcomes Schedule.
- 1.8 Any Consensus Outcome arising as a consequence of the presentation of a Discussion Paper to a Council Briefing Session/Workshop shall be tabled at the next available Council Meeting in the form of an Agenda Item, with the resultant staff recommendation reflecting the Consensus Outcome.
- 1.9 Where, at a Council Briefing Session/Workshop, a deputation from a community representative or group is accommodated, a summary of the outcomes arising from a

deputation shall be recorded in the resultant Council Briefing Session/Workshop Outcomes Schedule.

- 1.10 Council Briefing Sessions/Workshops will be generally open to the public, unless the Presiding Member determines otherwise.
- 1.11 No formal decisions will be made at Council Briefing Sessions/Workshops. All outcomes arising from Council Briefing Sessions/Workshops will be by consensus agreement amongst Councillors.
- 1.12 No discussion of any nature will be permitted at Council Briefing Sessions/Workshops on any matter listed for deliberation on the Agenda prepared for the immediately following Council Meeting.
- 1.13 Elected Members, employees, consultants and other participants shall disclose their financial interests and other prescribed interests in matters to be discussed at a Council Briefing Session/Workshop. Should a person disclose an interest, they must leave the Briefing Session/Workshop for the discussion of the item.

<b>Policy Type:</b>	Human Resource & Communication
<b>Date Adopted:</b>	

<b>Policy No:</b>	XX
<b>Date Last Reviewed:</b>	

<b>Legal (Parent):</b>
<ol style="list-style-type: none"> <li>1. Local Government Act 1995 (As Amended) – Section 5.36(2).</li> <li>2.</li> </ol>

<b>Legal (Subsidiary):</b>
<ol style="list-style-type: none"> <li>1.</li> <li>2.</li> </ol>

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

**ADOPTED POLICY**

<b>Title:</b>	<b>APPOINTMENT OF ACTING CEO POLICY</b>
<b>Objective:</b>	<b>To provide for the appointment of the Deputy CEO as Acting Chief Executive Officer during limited absences of the Chief Executive Officer.</b>

1. In accordance with the requirements of the Local Government Act 1995, section 5.36(2)(a), the Council has determined that the person appointed as the permanent incumbent to the position of Deputy Chief Executive Officer is suitably qualified to perform the role of Acting Chief Executive Officer.
2. The Deputy Chief Executive Officer will be appointed to the role of Acting Chief Executive Officer at the discretion of the Chief Executive Officer, subject to performance and dependent on availability and operational requirements.
3. Appointment to the role of Acting Chief Executive Officer shall be made in writing for a defined period that does not exceed 3 months. A Council resolution is required for periods exceeding 3 months.

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	

<b>Policy No:</b>	XX
<b>Date Last Reviewed:</b>	

<b>Legal (Parent):</b>
1. Public Interest Disclosures Act 2003.
2.

<b>Legal (Subsidiary):</b>
1. Public Interest Disclosure Regulations 2003

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	xx

<b>Work Procedure Applicable</b>	Yes
<b>Work Procedure Number</b>	xx

ADOPTED POLICY	
<b>Title:</b>	<b>PUBLIC INTEREST DISCLOSURES</b>
<b>Objective:</b>	<b>To facilitate and encourage the disclosure of public interest information and provide protection to those who make disclosures.</b>

1. The principal Executive Officer, being the Chief Executive Officer of the Shire, shall comply with the following requirements under the Public Interest Disclosures Act 2003:
  - 1.1 Designate the occupant of a specified position with the authority as the person responsible for receiving disclosures of public interest information.
  - 1.2 Provide protection from detrimental action or the threat of detrimental action for any employee of the public authority who makes an appropriate disclosure of public interest information.
  - 1.3 Ensure that his or her public authority complies with this Act.
  - 1.4 Ensure that his or her public authority complies with the code established by the Commissioner under Section 20.
  - 1.5 Prepare and publish internal procedures relating to the authority's obligations under this Act.
  - 1.6 Provide information annually to the Commissioner on:
    - (a) The number of public interest disclosures received by a responsible officer of the authority over the report period;
    - (b) The results of any investigations conducted as a result of the disclosures and the action, if any, taken as a result of each investigation; and
    - (c) Such other matters as are prescribed.
  - 1.7 Provide awareness training to all new employees through the induction process, in accordance with provisions of the Public Interest Act 2003.
2. The internal procedures relating to the Council's obligations under the Public Interest Disclosure Act 2003 are contained in the document titled "Internal Procedures - Public Interest Disclosure Guidelines"

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**12.3 APPOINTMENT OF ACTING CHIEF EXECUTIVE OFFICER**

**Location:** N/A  
**Proponent:** N/A  
**File Ref:**  
**Date of Report:** 6<sup>th</sup> August 2019  
**Business Unit:** Strategy and Governance  
**Officer:** A Finn – Executive Assistant  
**Disclosure of Interest:** Nil

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ATTACHMENTS

- Appoint Acting Chief Executive Officer Policy

PURPOSE OF THE REPORT

To appoint an appropriate person to the role of Acting Chief Executive Officer for the period commencing 1 September 2019 until 30 September 2019 inclusive.

BACKGROUND

The current Chief Executive Officer's contract finishes on 31<sup>st</sup> August 2019. The new Chief Executive Officer does not commence at the Shire until 1 October 2019. The appointment of an acting CEO is required to be endorsed and resolved by Council in accordance with the requirements of the *Local Government Act 1995*.

COMMENTS

At its Ordinary Meeting of 14<sup>th</sup> February 2018, Council adopted the Appointment of Acting Chief Executive Officer Policy. The policy provides for the appointment of the Shire's current Deputy Chief Executive Officer to perform the role of Acting Chief Executive Officer during approved absences of the Chief Executive Officer. It does not, however, provide for the appointment in circumstances where there is no Chief Executive Officer.

Council is required to resolve to appoint an Acting Chief Executive Officer for the period between the expiry of the current Chief Executive Officer's contract and the commencement of the new Chief Executive Officer.

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

In the event the CEO's position becomes vacant then sections 5.36(2)(a) and (b), 5.39 and 5.40 of the Local Government Act 1995 and Regulations 18A, 18B, 18C, 18F and 19A of the Local Government (Administration) Regulations 1996 will apply and a separate resolution of Council will be required by absolute majority.

POLICY IMPLICATIONS

Nil

### FINANCIAL IMPLICATIONS

The higher duties allowance payable to the Acting Chief Executive Officer can be accommodated in the 2019/2020 annual budget.

### STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: A Sustainable and Capable Council

Objective: Provide accountable and transparent leadership

Strategic Initiative: Continue to develop a policy framework that guides decision making

### STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

The Shire's Strategic Risk Framework does not identify any relevant risk profiles.

### IMPACT ON CAPACITY

There will be some impact on the capacity of the Deputy CEO while he is undertaking the acting role. This is no different, however, to periods during the year when the CEO takes leave and the Deputy CEO is required to act. The Shire has a mature and competent workforce who will support the Acting CEO.

### ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council can choose to search for another party to undertake this acting role but there would be a financial implication to this decision. In addition, acting as CEO when required forms part of the Deputy CEO's duties as per his contract of employment.

### CONCLUSION

Council has previously acknowledged that the Deputy CEO is a suitable and appropriate person to act as CEO in the CEO's absence. It is in order, therefore, to appoint him as Acting Chief Executive Officer in this instance.

### VOTING REQUIREMENTS

Absolute Majority

### OFFICER RECOMMENDATION:

#### **8019. That Council:**

- 1. Appoint the Deputy CEO, Vin Fordham Lamont, to undertake the role of Acting Chief Executive Officer for the period 1<sup>st</sup> – 30<sup>th</sup> September 2019 inclusive.**
- 2. Pursuant to Regulation 18F of the *Local Government (Financial Management) Regulations 1996*, remunerate the Acting Chief Executive Officer at the same rate as was advertised for the Chief Executive Officer.**

## 2.11 APPOINT ACTING CHIEF EXECUTIVE OFFICER POLICY

<b>Policy Type:</b>	Strategy & Governance
<b>Date Adopted:</b>	14 February 2018

<b>Policy No:</b>	2.11
<b>Date Last Reviewed:</b>	31 May 2019

<b>Legal (Parent):</b>
1. Local Government Act 1995, section 5.36(2)(a)

<b>Legal (Subsidiary):</b>
1. Nil

<b>Delegation of Authority Applicable</b>	No
<b>Delegation Number</b>	N/A

<b>Work Procedure Applicable</b>	No
<b>Work Procedure Number</b>	N/A

ADOPTED POLICY	
<b>Title:</b>	APPOINT ACTING CHIEF EXECUTIVE OFFICER POLICY
<b>Objective:</b>	<ul style="list-style-type: none"> <li>To provide for the appointment of the Shire's current Deputy Chief Executive Officer to perform the role of Acting Chief Executive Officer during approved absences of the Chief Executive Officer.</li> </ul>

- 1.0 In accordance with the requirements of the Local Government Act 1995, section 5.36(2)(a), Council has determined that the person appointed as the permanent incumbent to the position of Deputy Chief Executive Officer is suitably qualified to perform the role of Acting Chief Executive Officer.
- 2.0 The Shire's incumbent Deputy Chief Executive Officer is VINCENT (VIN) FORDHAM LAMONT.
- 3.0 Appointment to the role of Acting Chief Executive Officer shall be made in writing by the Chief Executive Officer for a defined period that does not exceed 3 months. A Council resolution is required for periods exceeding 3 months.
- 4.0 The Deputy Chief Executive Officer will be appointed to the role of Acting Chief Executive Officer at the discretion of the Chief Executive Officer.



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<b>12.4</b>	<b>SUBMISSION TO SELECT COMMITTEE INTO LOCAL GOVERNMENT</b>
<b>Location:</b>	N/A
<b>Proponent:</b>	N/A
<b>File Ref:</b>	ADM0482
<b>Date of Report:</b>	20 <sup>th</sup> August 2019
<b>Business Unit:</b>	Strategy and Governance
<b>Officer:</b>	S Pike – Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

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#### ATTACHMENTS

- Draft Submission

#### PURPOSE OF THE REPORT

For Council to consider endorsing the draft Shire of Gnowangerup submission to the Legislative Council Select Committee Inquiry into Local Government prepared by Officers.

#### BACKGROUND

On 26<sup>th</sup> June 2019, the Select Committee into Local Government was established by the Legislative Council to inquire into how well the system of local government is functioning in Western Australia.

As part of the consultation process, the Committee is inviting the public to provide a written submission on one or more of the below Terms of Reference, focusing on:

1. whether the *Local Government Act 1995* and related legislation is generally suitable in its scope, construction and application;
2. the scope of activities of Local Governments;
3. the role of the Department of State administering the Local Government Act 1995 and related legislation;
4. the role of Elected Members and Chief Executive Officers / employees and whether they are clearly defined, delineated, understood and accepted;
5. the funding and financial management of Local Governments; and
6. any other related matters the Select Committee identifies as worthy of examination and report.

The original closing date for submissions was 4pm, Friday 23<sup>rd</sup> August 2019 but this has been extended to midnight on Friday 13<sup>th</sup> September 2019.

#### COMMENTS

The Select Committee inquiry was brought to Council's attention informally last month, at which time there was no significant support for making a submission or otherwise. This week, WALGA has again requested local governments to make their own submissions in the interests of the entire sector.

In some ways it is strange timing for this inquiry to be running at the same time as the State Government's review of the Local Government Act (LGA). On the other hand, perhaps it is not so strange when one considers that the opposition-controlled Legislative Council passed the

Government’s Local Government Legislation Amendment Bill 2019 in exchange for the establishment of this inquiry.

The Shire of Gnowangerup is a strong and independent local government that also recognises the benefits of working closely with its neighbours and other tiers of government. It supports WALGA’s goals of maintaining a strong local government sector in Western Australia.

It is hoped that Members of the Legislative Council, in establishing this Select Committee, are not merely basing their Terms of Reference on a minority of the population that may have a grievance against particular Local Governments, and that overall a balanced report will be delivered at the end of the Select Committee’s process. To ensure that the Shire of Gnowangerup’s interests be protected, Officers recommend that Council endorse the attached draft submission.

**CONSULTATION**

WALGA was consulted on this matter and Officers were strongly advised that it is important that individual local governments make a submission to the Select Committee, setting forth their specific views on the Terms of Reference.

**LEGAL AND STATUTORY REQUIREMENTS**

Nil

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

Strategic Community Plan

**Theme:** A Sustainable and Capable Council.

**Objective:** For the Shire to demonstrate advocacy in promoting the needs and ambitions of the district and the advancement of Local Government.

**Strategic Initiative:** Advocate and influence political direction to achieve local and regional development.

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS:**

Primary Strategic Risk Category	Adverse Regulatory Change
Description	Potential changes to the regulatory landscape that will have an adverse effect on the Shire's ability maintain adequate compliance. The main area of concern (at present) is the potential legislative obligations on local governments from changes to the Local Government Act

	and other relevant legislation.
Residual Risk: (Low, Moderate, High, Extreme)	High
Consequence: (Insignificant, Minor, Moderate, Major, Catastrophic)	Catastrophic
Likelihood: (Almost Certain, Likely, Possible, Unlikely, Rare)	Possible

IMPACT ON CAPACITY

Nil

ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Council can choose not to endorse the draft submission. There may not be any immediate or direct consequences but a general apathy by the local government sector may result in additional cost shifting and interference in the sector by the State government.

CONCLUSION

Officers strongly recommend that Council supports the Officer recommendation and makes an important contribution to the Legislative Council’s inquiry.

VOTING REQUIREMENTS

Simple Majority

**OFFICER RECOMMENDATION:**

**0819 That Council:**

- 1. Endorse the attached submission to the Legislative Council Select Committee Inquiry into Local Government; and**
- 2. Authorise the CEO to submit it to the abovementioned Select Committee prior to the closing date of 13<sup>th</sup> September 2019.**

Mr Mark Warner, Committee Clerk  
Select Committee into Local Government  
Legislative Council  
Parliament House, 4 Harvest Terrace  
WEST PERTH WA 6005

[lqi@parliament.wa.gov.au](mailto:lqi@parliament.wa.gov.au)

20 August 2019

Dear Sir

**RE: SHIRE OF GNOWANGERUP SUBMISSION – SELECT COMMITTEE INTO LOCAL GOVERNMENT**

On behalf of the Shire of Gnowangerup, I wish to submit the following information to the Select Committee into Local Government, which addresses the official Terms of Reference.

**ABOUT LOCAL GOVERNMENT**

Local Governments are a key democratic institution in Western Australia's local communities. Councils have well-established relationships with the communities they serve and represent, local businesses and organisations as well as other spheres of government.

Services provided by the 139 Local Governments in Western Australia include the traditional roads and waste collection but also now extend to recreation, medical services and other human services. Often, Local Governments taking on new or expanded roles in service delivery or advocacy is as a result of gaps left by other spheres of Government reducing their service delivery, or due to community pressure for Local Governments to step into a particular space.

**INTRODUCTION**

Council was concerned to hear that the Legislative Council had called for the Select Committee to be established when there is currently a comprehensive review of the *Local Government Act* being undertaken. The obvious question to ask is whether the opposition-controlled Legislative Council has an ulterior motive in making this call. It

would be easy to conclude that the Select Committee has been established to provide a forum for those with an axe to grind about individual local governments.

Whilst Council acknowledges that there has been some internal problems with particular Local Government authorities over recent times, the vast majority of Western Australian Local Governments manage their authorities in a responsible and cohesive manner, with Elected Members and their staff acting in the best interests of their respective residents and communities.

Not only are the majority of Local Governments managing their authorities responsibly, in what is a tight economic environment, the State and Australian Governments continue to devolve additional areas of responsibility to Local Governments without adequate recompense, leaving Local Governments more vulnerable to criticism in the collection of rates to cover for these additional services.

The Select Committee will find that Local Governments do not work in isolation, but work collaboratively together, and in the Shire of Gnowangerup's case, it is an active member of the Great Southern Peer Support Group. This group has been proactive in establishing the sharing of knowledge and tools in the area of integrated planning. By aligning our corporate planning processes with our neighbours, we have been able to achieve cost savings and improve the quality of our planning documents.

## TERMS OF REFERENCE AND RESPONSES

**(a) Whether the *Local Government Act 1995* and related legislation is generally suitable in its scope, construction and application**

The current *Act* and related legislation has served the Local Government sector well for 25 years but as has been identified by the current State Government, the legislation needs to be reviewed to better deliver the needs and expectations of the community and to promote more accountability and transparency in the overall operations of the sector.

The Shire of Gnowangerup has been proactive in the *Act* Review process, by way of providing a submission to the Department of Local Government and also providing comment to the Western Australian Local Government Association (WALGA), as the peak body of Local Government in WA, to assist with its submission on behalf of the sector.

**(b) The scope of activities of Local Governments**

Local Government's scope of activities has gone well beyond the traditional roles of Roads, Rates and Rubbish. The following examples indicate how additional services to communities have evolved due to the resident's expectations:

*GP Services*

The Shire of Gnowangerup is committed to providing a Doctor for its residents in the district, with little financial assistance from Government, and commits substantial funds on an annual basis to keep a GP practicing in the district. Free housing, private use of a vehicle and Surgery facilities are also provided to ensure that this service is maintained.

*Community Swimming Pool*

In recent years, the Shire of Gnowangerup committed to the construction of a community swimming pool to replace the original pool, which was the second pool ever built in regional WA. The pool is run at an annual loss to the Shire but is a drawcard to the Gnowangerup town, bringing in both locals and residents from neighbouring local government districts. It is also of great importance to our community to ensure inland shires such as Gnowangerup offer swimming lessons to ensure the safety of children on properties with dams and when visiting the coast.

*Ongerup Effluent System*

The Shire of Gnowangerup holds a Water Services License from the Department of Water and Environmental Regulation to provide an effluent service to the residents of the town of Ongerup. The Water Corporation, and its predecessors,

have declined to service the town site so the Shire had no option other than to provide the service itself.

#### *Release of Land*

The Shire has stimulated economic development by facilitating community and business requests to ensure sufficient commercial and industrial land is available in our town sites. With very little assistance from the State Government, serviced land parcels have been developed and released as part of a new commercial subdivision in Gnowangerup.

### **(c) The role of the Department of State administering the *Local Government Act 1995* and related legislation**

The Department of Local Government, Sport and Cultural Industries is totally under resourced and, therefore, unable to provide meaningful support to the Local Government sector.

As a result, the Shire of Gnowangerup, like many other local governments, has developed an increased reliance on WALGA to provide advice in such areas as employee relations, governance, and procurement.

One example of the lack of support available from the Department is that it does not provide advice or support to Local Governments regarding their obligations under legislation outside of the Department's portfolio. In relation to legislative heads of power managed by other departments or agencies, the Local Government sector has experienced reluctance or insufficient capacity in these agencies to provide advice to Local Governments regarding implementation or compliance.

When legislation imposes powers or duties on Local Government, the State Government should ensure engagement and implementation strategies are also funded to ensure the Local Government sector is capable of consistently delivering the desired outcomes, recognising the challenges of size and scale across Local Governments.

### **(d) The role of Elected Members and Chief Executive Officers / employees and whether they are clearly defined, delineated, understood and accepted**

The *Act* clearly defines the responsibilities of the Elected Members and Chief Executive Officer and it is considered that this is understood by experienced Elected Members. The respective roles are reiterated via Elected Member training courses that are conducted by WALGA. Elected Members are aware that they are responsible for the employment of the CEO, and that the CEO's role is to manage the administration and employ all other staff, but is answerable to the direction of the Council in a strategic sense. Whether the above roles are understood by the residents of the district is another matter.

The majority of Elected Members, particularly in rural Local Governments such as the Shire of Gnowangerup, are community representatives and not professional Board Members. Whilst they are expected to make significant decisions on financial management issues from their initial appointment, this responsibility definitely supports a level of training being required as has recently been legislated.

**(e) The funding and financial management of Local Governments**

The Shire of Gnowangerup is in a sound financial position that has been achieved through sound financial management practices and procedures of the Elected Members and Council employees. The establishment of Reserve Funds for future planning of major projects has minimised the annual financial impact on the ratepayers of the district. The Shire of Gnowangerup has also committed resources over a number of years towards the renewal of assets and the preparation of asset management plans for each class of assets.

Whilst Local Governments are dependent upon the Financial Assistance Grants (FAGs), the financial sustainability of Local Governments and their ability to provide essential services and infrastructure is impacted by the relative decline in core Federal funding to Local Government in the form of FAGs. FAGs were once equal to around 1% of Commonwealth taxation revenue in 1996. Despite an annual growth in Australia's GDP of an average of 3.47% from 1960 to 2017, FAGs have declined by around 43% in relative terms over the past 20 years, and in 2018 amounted to approximately 0.55% of Commonwealth tax revenue.

In respect to a Local Governments ability to raise its own revenue through rates, the *Local Government Act 1995* provides too many exemptions in this area. For rural Local Governments, the inability to effectively rate Cooperative Bulk Handling (CBH) places a strain on other ratepayers. Council is also aware of the financial effect that rating exemptions have on Local Governments generally e.g., State Agreements, Religious Bodies, Charitable Organisations etc. as per Section 6.26(2) of the *Act*.

**(f) Any other related matters the Select Committee identified as worthy of examination and report**

Local Government is the tier of government that is most accessible to the constituents that it represents. It is transparent, accountable and more open to public scrutiny than State and Federal Governments, with publicly accessible Council meetings, Public Question Times and Annual Meetings of Electors.

Council trusts that the Select Committee will provide a balanced report and that Committee Members will not be influenced by a vocal minority who appear to be



causing disunity within their respective Local Governments to achieve the change that they desire, which is not reflected by the non-vocal majority.

Yours faithfully

Keith House JP  
Shire President

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<b>12.5</b>	<b>2020 COUNCIL MEETING DATES</b>
<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>File Ref:</b>	ADM0008
<b>Date of Report:</b>	20 <sup>th</sup> August 2019
<b>Business Unit:</b>	Strategy & Corporate Governance
<b>Officer:</b>	A Finn – Executive Assistant
<b>Disclosure of Interest:</b>	Nil

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#### ATTACHMENTS

- Council Meeting Calendar 2020

#### PURPOSE OF THE REPORT

To consider the dates for Ordinary Council meetings to be held in 2020.

#### BACKGROUND

Council's Ordinary meetings are generally held on the fourth Wednesday of the month, excluding January, commencing at 3:30pm at the Council Chambers, 28 Yougenup Road, Gnowangerup WA 6335. December meetings are when it is normally scheduled for the third Wednesday of the month dependent upon when Christmas falls that year.

#### COMMENTS

It is the Officer's recommendation that Ordinary Council meetings be held on the following dates:

Wednesday 26<sup>th</sup> February 2020  
Wednesday 25<sup>th</sup> March 2020  
Wednesday 22<sup>nd</sup> April 2020  
Wednesday 27<sup>th</sup> May 2020  
Wednesday 24<sup>th</sup> June 2020  
Wednesday 22<sup>nd</sup> July 2020  
Wednesday 26<sup>th</sup> August 2020  
Wednesday 23<sup>rd</sup> September 2020  
Wednesday 28<sup>th</sup> October 2020  
Wednesday 25<sup>th</sup> November 2020  
Wednesday 16<sup>th</sup> December 2020

#### CONSULTATION WITH THE COMMUNITY AND GOVERNMENT AGENCIES

Nil.

#### LEGAL AND STATUTORY REQUIREMENTS

*Local Government (Administration) Regulations 1996*  
*Regulation 12 Clause (1)(a) - Meetings, public notice of (Act s. 5.25(1)(g))*

*(1) At least once each year a local government is to give local public notice of the dates on which and the time and place at which:*

*(a) the ordinary council meetings; are to be held in the next 12 months.*

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS

Nil.

IMPACT ON CAPACITY

Nil.

RISK MANAGEMENT CONSIDERATIONS

Nil.

CONCLUSION

Nil.

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION:

**0819 That Council:**

**1. Set the Ordinary Council Meeting Dates for 2020 as follows:**

**Wednesday 26<sup>th</sup> February 2020**  
**Wednesday 25<sup>th</sup> March 2020**  
**Wednesday 22<sup>nd</sup> April 2020**  
**Wednesday 27<sup>th</sup> May 2020**  
**Wednesday 24<sup>th</sup> June 2020**  
**Wednesday 22<sup>nd</sup> July 2020**  
**Wednesday 26<sup>th</sup> August 2020**  
**Wednesday 23<sup>rd</sup> September 2020**  
**Wednesday 28<sup>th</sup> October 2020**  
**Wednesday 25<sup>th</sup> November 2020**  
**Wednesday 16<sup>th</sup> December 2020**

**2. Direct the CEO to give local public notice of the dates, time and place for the Ordinary Council Meetings 2020.**

# COUNCIL MEETINGS

## 2020



Councillor and Executive Workshop



Information Briefing Session & Ordinary Council Meeting

**JANUARY**

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**FEBRUARY**

M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	

**MARCH**

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**APRIL**

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**MAY**

M	T	W	T	F	S	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**JUNE**

M	T	W	T	F	S	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

**JULY**

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**AUGUST**

M	T	W	T	F	S	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**SEPTEMBER**

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**OCTOBER**

M	T	W	T	F	S	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**NOVEMBER**

M	T	W	T	F	S	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**DECEMBER**

M	T	W	T	F	S	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		



Public Holidays

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<b>12.6</b>	<b>BUSH FIRE BRIGADES LOCAL LAW 2019</b>
<b>Location:</b>	N/A
<b>Proponent:</b>	Chris Liversage – Conway Highbury Pty Ltd
<b>File Ref:</b>	ADM0430
<b>Date of Report:</b>	15 <sup>th</sup> July 2019
<b>Business Unit:</b>	Strategy and Governance
<b>Officer:</b>	V Fordham Lamont – Deputy CEO
<b>Disclosure of Interest:</b>	Nil

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#### ATTACHMENTS

- Draft *Shire of Gnowangerup Bush Fire Brigades Local Law 2019*

#### PURPOSE OF THE REPORT

To propose that Council make a Bush Fire Brigades Local Law.

#### BACKGROUND

The *Shire of Gnowangerup Bush Fire Brigades Local Law 2015* was published in the Government Gazette on 15 November 2016. It contained a significant amount of detail that can be dealt with in a more efficient way.

At its meeting held on 22 May 2019, Council adopted a draft Shire of Gnowangerup Bush Fire Brigades Local Law. The local law was advertised for public comment, and copies sent to the Ministers for Local Government and Emergency Services as required by s3.12 of the Local Government Act 1995.

#### COMMENTS

As noted in the report to Council of 22 May, there are some matters that must be dealt with in a local law when a local government establishes a bush fire brigade, but almost all of the matters for which local governments may make bush fire local laws can be better dealt with by other means. The intention is not to regulate the affairs of bush fire brigades unless required by the Bush Fires Act 1954.

#### CONSULTATION

Section 62 of the Bush Fires Act provides that a local government may make local laws using the process set out in section 3.12 of the Local Government Act 1995. Amongst other things this requires a local government to give state-wide and local public notice stating that it proposes to make a local law, the purpose and effect of which is summarized in the notice for a period of 6 weeks after it first appears.

The draft local law was advertised for public comment, closing on 24 June 2019.

No comments were received from the public. The Minister for Fire and Emergency Service and the Department of Local Government, Recreation and Cultural Industries (DLG) suggested a number of minor edits relating to appointment of officer bearers by brigade members, clause numbering and formatting of the draft local law, all of which are considered minor. The proposed changes are shown 'marked' on the attached and updated version of the local law.

### LEGAL AND STATUTORY REQUIREMENTS

Section 62 of the Bush Fires Act sets out the process by which local governments may make local laws relating to volunteer fire brigades, which is to make them under s3.12 of the Local Government Act 1995.

### POLICY IMPLICATIONS

Nil.

### FINANCIAL IMPLICATIONS

There are costs associated with the making and Gazettal of the proposed new local law, and these have been budgeted for accordingly.

### STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: A Sustainable and Capable Council

Objective: Provide accountable and transparent leadership

Strategic Initiative: Continue to develop a policy framework that guides decision making

### STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Strategic Risk Category: Community Disruption

Residual Risk: Moderate

Consequence: Catastrophic

Likelihood: Rare

### IMPACT ON CAPACITY

The use of measures that can be more readily changed other than by a local law amendment will improve the ability of the Shire to support bush fire brigades in the district.

### ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Nil.

### CONCLUSION

An approach which recognises the valuable contribution made by volunteer bush fire brigades in the community and their role while providing a framework within which they can efficiently operate, via a draft new local law which deals only with what must be included, and other matters by more flexible means, is considered appropriate.

### VOTING REQUIREMENTS

Absolute majority

**OFFICER RECOMMENDATION:**

**0819 That Council:**

- 1. In accordance with section 3.12(4) of the Local Government Act 1995, adopts the Shire of Gnowangerup Volunteer Bush Fire Brigades Local Law 2019 as attached to the report to Council subject to inclusion of changes shown 'marked', and deletion of text boxes and page numbers from the version to be published in the Government Gazette;**
- 2. In accordance with s3.12(5) of the Local Government Act 1995, directs the CEO to cause the local law be published in the Government Gazette and a copy sent to the Ministers for Local Government and Emergency Services;**
- 3. After Gazettal, in accordance with s3.12(6) of the Local Government Act 1995, directs the CEO to give local public notice:**
  - a. Stating the title of the local law;**
  - b. Summarising the purpose and effect of the local law (specifying the day on which it comes into operation); and**
  - c. Advising that copies of the local law may be inspected or obtained from the Shire office.**
- 4. Following Gazettal, in accordance with the Local Laws Explanatory Memoranda Directions as issued by the Minister on 12 November 2010, directs that a copy of the local law and a duly completed explanatory memorandum signed by the President and Chief Executive Officer be sent to the Western Australian Parliamentary Joint Standing Committee on Delegated Legislation.**

## SHIRE OF GNOWANGERUP

### BUSH FIRE BRIGADES LOCAL LAW 2019

#### **Note**

This document contains a number of notes and text boxes which do not form part of the local law and are simply to assist with explaining the application of the local law, or are extracts from other legislation.

Most significant issues that relate to bush fires, brigades and firefighting are dealt with by the Bush Fires Act 1954 and the associated Regulations. The only matters that must be included in a local law are in s43:

A local government which establishes a bush fire brigade shall by its local laws provide for the appointment or election of a captain, a first lieutenant, a second lieutenant, and such additional lieutenants as may be necessary as officers of the bush fire brigade, and prescribe their respective duties.

All other matters are dealt with under the Act. For example:

- Part 2 of the Act sets out the powers of the Fire and Emergency Services Commissioner, provides for the appointment of bush fire liaison officers, and sets out powers of police or authorised persons as well as providing for entry on to land or buildings for the purposes of the Act;
- Part 3 sets out measures to prevent bush fires, including restricted or prohibited burning times, fire bans, and provisions about burning of land or rubbish. Section 33 allows a local government to require occupiers of land to establish fire breaks by a notice in the Gazette and or public notice, or by local law;
- Part 4 deals with the control and extinguishment of bush fires. In particular:
  - Section 36 provides that a local government may expend funds to control and extinguish bush fires;
  - Under s37 a local government must insure volunteer fire fighters and bush fire brigade equipment;
  - Section 38 provides that a local government may appoint a person as a bush fire control officer (and who does not necessarily have to be a local government employee), and of whom can be a Chief Bush Fire Control Officer and deputy. Under s38A the FES commissioner may appoint a person as a Chief Bush Fire Control officer if requested by a local government for its district;
  - Section 39 sets out the powers of bush fire control officers;
  - Section 40 sets out the powers and duties of local governments, brigades, and bush fire control officers in the event of a bush fire;
  - Section 41 provides that a local government shall keep a register of bush fire brigades and their members in accordance with the regulations, and may at any time cancel the registration of a bush fire brigade;
  - Under s42A, any group of persons, however constituted and whether incorporated or not, may be established as a bush fire brigade under section 41(1) or 42(1); and
  - Sections 44 – 47 deal with fire-fighting by officers of bush fire brigades, 'CALM' and bush fire control officers.
- Part 5 of the Act deals with miscellaneous matters and among other things:
  - Allows a local government to delegate any of its powers and duties to its CEO; and
  - Provides for penalty and prosecution provisions.



**SHIRE OF GNOWANGERUP**  
**LOCAL GOVERNMENT ACT 1995**  
**BUSH FIRE BRIGADES LOCAL LAW 2019**

Under the powers conferred by the *Local Government Act 1995*, *Bush Fires Act 1954* and under all other powers enabling it, the Council of the Shire of Gnowangerup resolved on **dd mm 2019** to make the following local law.

**1 Citation**

This local law may be cited as the *Shire of Gnowangerup Bush Fire Brigades Local Law 2019*.

**2 Repeal**

The *Shire of Gnowangerup Bush Fire Brigades Local Law 2016* published in the *Government Gazette* on 15 November 2016 is repealed.

**3 Definitions**

(1) In this local law unless the context otherwise requires –

**Act** means the *Bush Fires Act 1954*;

**brigade area** is defined in clause 6(1)(b);

**bush fire brigade** is defined in section 7 of the Act;

**bush fire brigade** means a bush fire brigade for the time being registered in a register kept pursuant to section 41;

Extract from s7 of Bush Fires Act 1954

**CEO** means the Chief Executive Officer of the local government;

**district** means the district of the local government;

**local government** means the Shire of Gnowangerup;

**normal brigade activities** is defined by section 35A of the Act; and

### 35A. Terms used

In this Division, and in section 41 —

**bush fire** means a fire or potential fire, however caused, and includes a fire in a building;

**loss or damage** does not include loss or damage that is caused by or results from theft, reasonable wear or tear, mechanical or electrical breakdown, failure or breakage;

**normal brigade activities** means the following activities when carried out by a volunteer fire fighter —

- (a) the prevention, control or extinguishment of bush fires;
- (b) any act or operation at or about the scene of a bush fire, or in connection with a bush fire, which is necessary for, directed towards, or incidental to, the control or suppression of the fire or the prevention of spread of the fire, or in any other way necessarily associated with the fire including travelling and support services such as meals and communication systems;
- (c) any bush fire prevention activity including the burning, ploughing or clearing of fire-breaks or any other operation, including but without being limited to, the inspection of fire-breaks or other works and the survey of areas for the purpose of detecting fire or ascertaining the need for precautions against the outbreak of fire, but not including the activities of an owner or occupier providing a fire-break or fire prevention works on his own property in order to comply with a notice given under section 33(1) or a local law made under section 33(5a);
- (d) demonstrations, exercises, fundraising, promotions, public education, competitions or a training process for volunteers;
- (e) examination, preparation, maintenance, adjustment or repair of any vehicle, equipment, building or thing used or intended to be used by a bush fire brigade for the purpose of fighting fires or for carrying out fire prevention operations including activities associated with administration of a bush fire brigade;
- (f) travelling in aircraft for the purposes of inspection of fire-breaks, fire hazards and bush fires;
- (g) erection, removal or maintenance of radio masts used for fire related purposes;
- (h) attending an incident where the skills of a volunteer fire fighter or the operation of fire fighting equipment may reduce or remove a perceived threat to life or property;
- (i) attending an incident subsequently found to be a false alarm;

**volunteer fire fighter** means a bush fire control officer, a person who is a registered member of a bush fire brigade established under this Act or a person working under the direction of that officer or member.

*[Section 35A inserted by No. 60 of 1992 s. 18; amended by No. 14 of 1996 s. 4.]*

Extract from Bush Fires Act 1954

**Regulations** means Regulations made under the Act.

- (2) In this local law, unless the context otherwise requires, a reference to —
  - (a) a Captain;
  - (b) a First Lieutenant;
  - (c) a Second Lieutenant; and

- (d) any additional Lieutenants;  
means a person holding that position in a bush fire brigade.

#### **4 Application**

This local law applies throughout the district.

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Provisions relating to the establishment and maintenance of firebreaks, and the powers of the local government to enter the property and establish firebreaks on default by an owner or occupier are dealt with in section 33 of the Act:

**33. Local government may require occupier of land to plough or clear fire-break**

- (1) Subject to subsection (2) a local government at any time, and from time to time, may, and if so required by the Minister shall, as a measure for preventing the outbreak of a bush fire, or for preventing the spread or extension of a bush fire which may occur, give notice in writing to an owner or occupier of land situate within the district of the local government or shall give notice to all owners or occupiers of land in its district by publishing a notice in the *Government Gazette* and in a newspaper circulating in the area requiring him or them as the case may be within a time specified in the notice to do or to commence to do at a time so specified all or any of the following things —
- (a) to plough, cultivate, scarify, burn or otherwise clear upon the land fire-breaks in such manner, at such places, of such dimensions, and to such number, and whether in parallel or otherwise, as the local government may and is hereby empowered to determine and as are specified in the notice, and thereafter to maintain the fire-breaks clear of inflammable matter;
  - (b) to act as and when specified in the notice with respect to anything which is upon the land, and which in the opinion of the local government or its duly authorised officer, is or is likely to be conducive to the outbreak of a bush fire or the spread or extension of a bush fire,

and the notice may require the owner or occupier to do so —

- (c) as a separate operation, or in co-ordination with any other person, carrying out a similar operation on adjoining or neighbouring land; and
  - (d) in any event, to the satisfaction of either the local government or its duly authorised officer, according to which of them is specified in the notice.
- (2) A notice in writing under subsection (1) may be given to an owner or occupier of land by posting it to him at his last postal address known to the local government and may be given to an owner of land by posting it to him at the address shown in the rate record kept by the local government pursuant to the *Local Government Act 1995*, as his address for the service of rate notices.
- (2a) The provisions of subsection (2) are in addition to and not in derogation of those of sections 75 and 76 of the *Interpretation Act 1984*.
- (3) The owner or occupier of land to whom a notice has been given under subsection (1) and who fails or neglects in any respect duly to comply with the requisitions of the notice is guilty of an offence.  
Penalty: \$5 000.
- (4) Where an owner or occupier of land who has received notice under subsection (1) fails or neglects to comply with the requisitions of the notice within the time specified in the notice —
- (a) the local government may direct its bush fire control officer, or any other officer of the local government, to enter upon the land of the owner or occupier and to carry out the requisitions of the notice which have not been complied with; and
  - (b) the bush fire control officer or other officer may, in pursuance of the direction, enter upon the land of the owner or occupier with such servants, workmen, or contractors, and with such vehicles, machinery, and appliances as he deems fit, and may do such acts, matters and things as may be necessary to carry out the requisitions of the notice.

- (5) The amount of any costs and expenses incurred by the bush fire control officer or other officer in doing the acts, matters, or things provided for in subsection (4) —
- (a) shall be ascertained and fixed by the local government and a certificate signed by the mayor or president of the local government shall be *prima facie* evidence of the amount; and
  - (b) may be recovered by the local government in any court of competent jurisdiction as a debt due from the owner or occupier of land to the local government.
- (5a) A local government may make local laws in accordance with subdivision 2 of Division 2 of Part 3 of the *Local Government Act 1995* —
- (a) requiring owners and occupiers of land in its district to clear fire-breaks in such manner, at such places, at such times, of such dimensions and to such number, and whether in parallel or otherwise, as are specified in the local laws and to maintain the fire-breaks clear of inflammable matter;
  - (b) providing that things required by the local laws to be done shall be done to the satisfaction of the local government or its duly authorised officer.
- (5b) Where an owner or occupier of land fails or neglects in any respect to comply with the requirements of local laws made under subsection (5a) the provisions of subsections (3), (4) and (5) apply *mutatis mutandis* as if those requirements were the requisitions of a notice given under subsection (1).
- (5c) Nothing in subsection (5a) affects the power of a local government to give notice under subsection (1) nor its duty to do so if so required by the Minister.
- (5d) Where the provisions of local laws made under subsection (5a) are inconsistent with those of a notice given under subsection (1) or under section 34 or 35, the provisions of that notice shall, to the extent of the inconsistency, prevail.
- (6) A local government may, at the request of the owner or occupier of land within its district, carry out on the land, at the expense of the owner or occupier, any works for the removal or abatement of a fire danger, and the amount of the expense, if not paid on demand, may be recovered from the owner or occupier by the local government in a court of competent jurisdiction as a debt due from the owner or occupier to the local government.
- (7) Nothing in this section authorises a local government —
- (a) to set fire to the bush, or to require an owner or occupier of land to set fire to the bush, contrary to the provisions of section 17; or
  - (b) to make local laws authorising or requiring bush to be set on fire contrary to the provisions of section 17.
- (8) Any amount recoverable by a local government under this section as a debt due from the owner or occupier of land is, until paid in full —
- (a) a debt due from each subsequent owner in succession; and
  - (b) a charge against the land with the same consequences as if it were a charge under the *Local Government Act 1995* for unpaid rates; and
  - (c) recoverable by the local government in the same manner as rates imposed in respect of the land are recoverable under that Act.
- (9) In this section —
- owner or occupier of land** includes a prescribed department of the Public Service that occupies land or a prescribed State agency or instrumentality that owns or occupies land.

[Section 33 amended by No. 11 of 1963 s. 15; No. 113 of 1965 s. 8(1); No. 65 of 1977 s. 32 and 48; No. 51 of 1979 s. 3 and 5; No. 8 of 1987 s. 8; No. 14 of 1996 s. 4; No. 38 of 2002 s. 28 and 39; No. 70 of 2003 s. 7; No. 19 of 2010 s. 52(4).]

## 5 Establishment of a bush fire brigade

- (1) The local government may establish a bush fire brigade for the purpose of carrying out normal brigade activities.
- (2) A bush fire brigade is established on the date of the local government's decision under subclause (1).
- (3) A bush fire brigade established under subclause (1) is to hold a meeting at least once every financial year to appoint persons to the positions in clause 6(5), and where applicable clause 6(7).

### 41. Bush fire brigades

- (1) For the purpose of carrying out normal brigade activities a local government may, in accordance with its local laws made for the purpose, establish and maintain one or more bush fire brigades and may, in accordance with those local laws, equip each bush fire brigade so established with appliances, equipment and apparatus.
- (2) A local government shall keep a register of bush fire brigades and their members in accordance with the regulations and shall register therein each bush fire brigade established by it under subsection (1) and each member of each such brigade.
- (2a) A local government is to notify the FES Commissioner as soon as practicable after any changes occur in any of the details required to be recorded in the register under subsection (2).
- (3) A local government may at any time cancel the registration of a bush fire brigade.

*Extract from Bush Fires Act 1954*

Note that there are no penalties for a breach of this local law. Bush fire brigade members are valued members of the community who volunteer their time to provide a service.

The Shire also has an obligation and duty of care to ensure that volunteers are adequately trained, comply with relevant health and safety rules, and that brigades deal properly with public funds and property. Issues are generally and preferably dealt with by agreement and consensus but if an issue is serious enough the Shire could suspend funding to a brigade and ultimately cancel its registration under the Act.

While a reason for cancellation of the registration of a bush fire brigade under s41(3) of the Act is not required it may come about from things like :

- A brigade having no members, or being merged with another;
- A consistent or serious failure to comply with the reasonable directions by a brigade or its members;
- Misuse of local government property; and/or
- Misuse of funds.

## 6 Name and officers of bush fire brigade

- (1) On establishing a bush fire brigade under clause 5(1) the local government is to –
  - (a) Give a name to the bush fire brigade;
  - (b) Specify the brigade area in which the bush fire brigade is primarily responsible for carrying out the normal brigade activities; and

- (c) Appoint –
  - (i) a Captain;
  - (ii) a First Lieutenant;
  - (iii) a Second Lieutenant; and
  - (iv) additional Lieutenants if the local government considers it necessary.;
- (3) A person appointed to a position pursuant to subclause (1)(c) is to be taken to be a brigade member.
- (4) The appointments referred to in subclause (1)(c) expire at the completion of the first annual general meeting of the bush fire brigade.
- (5) An election is to be held at the first annual general meeting by the members of the brigade for appointments to the positions referred to in subclause 1(c) or established under subclause (7) and every subsequent annual general meeting.
- (6) If a position referred to in subclause (1)(c) or established under subclause (7) becomes vacant prior to the completion of the first annual general meeting or at any time, then the Brigade members are to vote for a replacement member to fill the position.
- (7) The Brigade members may elect, set the term of office, describe the duties of, and dismiss, any person to any other position including secretary, treasurer, equipment officer, training officer or other positions, and may combine those positions; and
- (8) The Brigade members may establish types of brigade membership including fire fighting members, auxiliary members, cadet members, and honorary life members.

## **7 Duties of Captain and bush fire brigade officers**

- (1) The duties of the Captain are to:
  - (a) Provide leadership to bush fire brigades;
  - (b) Monitor bush fire brigades' resourcing, equipment and training levels;
  - (c) Liaise with the local government concerning –
    - (i) Fire prevention or fire suppression matters generally;
    - (ii) Directions to be issued by the local government to bush fire control officers, including those who issue permits to burn; and
    - (iii) Bush fire brigade officers;
  - (d) Ensure that a list of bush fire brigade members is maintained;
  - (e) Report annually to the local government the office bearers of the bush fire brigade in accordance with the Regulations;
  - (f) Report to the local government not later than 30 April each year, for consideration and appropriate provision being made in the next local government budget, the status of a bush fire brigade's –
    - (i) Training and readiness;
    - (ii) Protective clothing;
    - (iii) Equipment; and
    - (iv) Vehicles and appliances.
  - (g) Nominate persons to the CEO for appointment as bush fire control officers by the local government;
  - (h) Arrange for normal brigade activities as authorised by the Act or by the local government; and
  - (i) Where a vacancy occurs in a position appointed under clause 6(1)(c), to –
    - (i) Advise the CEO of the vacancy as soon as practicable; and
    - (ii) Make alternate suitable arrangements for that position until an appointment is made.

(2) The duties of other bush fire brigade officers are to support the Captain in his/her role.

## **8 Appointment, employment, payment, dismissal and duties of bush fire control officers**

The appointment, employment, payment, dismissal and duties of bush fire control officers is dealt with by the Act.

### **38. Local government may appoint bush fire control officer**

- (1) A local government may from time to time appoint such persons as it thinks necessary to be its bush fire control officers under and for the purposes of this Act, and of those officers shall subject to section 38A(2) appoint 2 as the Chief Bush Fire Control Officer and the Deputy Chief Bush Fire Control Officer who shall be first and second in seniority of those officers, and subject thereto may determine the respective seniority of the other bush fire control officers appointed by it.
- (2A) The local government shall cause notice of an appointment made under the provisions of subsection (1) to be published at least once in a newspaper circulating in its district.
- (2C) The local government shall fill any vacancy occurring in the office of Chief Bush Fire Control Officer or Deputy Chief Bush Fire Control Officer within one month after the vacancy occurs and if the local government fails or neglects to do so within that time, the FES Commissioner may by notice in writing require the local government to appoint a person to the vacant office within one month after service on it of such notice.
- (2D) Where a local government that has been served with a notice pursuant to subsection (2C) fails or neglects to comply with the requirements of that notice, the FES Commissioner may appoint a person who is not employed in the Department to the vacant office.
- (2E) A bush fire control officer appointed by a local government under the provisions of this section shall be issued with a certificate of appointment by the local government or, if he is appointed by the FES Commissioner, by the FES Commissioner.
- (3) The local government may, in respect to bush fire control officers appointed under the provisions of this section, exercise so far as they can be made applicable the same powers as it may exercise in respect to its other officers, under the provisions of the Acts under which those other officers are appointed.
- (4) A bush fire control officer appointed under the provisions of this section shall, subject to such directions as may be given by the local government, and subject to this Act take such measures as appear to him to be necessary or expedient and practicable for —
  - (a) carrying out normal brigade activities;
  - [(b), (c) deleted]*
  - (d) exercising an authority or carrying out a duty conferred or imposed upon him by any of the provisions of Part III;
  - (e) procuring the due observance by all persons of the provisions of Part III.
- (5A) A local government may issue directions to a bush fire control officer appointed by the local government, or to an officer of a bush fire brigade registered by the local government to burn, subject to the provisions of this Act, bush on, or at the margins of, streets, roads, and ways, under the care, control and management of the local



government.

- (5B) The bush fire control officer, or officer of the bush fire brigade, may by authority of any directions issued under subsection (5A) carry out the directions but subject to the provisions of this Act.
- (5C) The provisions of subsections (5A) and (5B) are not in derogation of those of subsection (4).
- (6) In this section —
- approved local government means a local government approved under subsection (7) by the FES Commissioner.
- (7) If it appears to the FES Commissioner that the standard of efficiency of a local government in fire prevention and control justifies the FES Commissioner doing so, the FES Commissioner, by notice published in the Government Gazette —
- (a) may approve the local government as one to which subsections (6) to (18) apply; and
- (b) may from time to time cancel or vary any previous approval given under this subsection.
- (8) An approved local government may appoint to the office of fire weather officer such number of senior bush fire control officers as it thinks necessary.
- (9) Where more than one fire weather officer is appointed by a local government the local government shall define a part of its district in which each fire weather officer shall have the exclusive right to exercise the power conferred by subsection (17).
- (10) An approved local government may appoint one or more persons, as it thinks necessary, to be the deputy or deputies, as the case may be, of a fire weather officer appointed by the local government and where 2 or more deputies are so appointed they shall have seniority in the order determined by the local government.
- (11) Where the office of a fire weather officer is vacant or whilst the occupant is absent or unable to act in the discharge of the duties of the office, any deputy appointed in respect of that office under subsection (10) is, subject to subsection (12), entitled to act in the discharge of the duties of that office.
- (12) A deputy who is one of 2 or more deputies of a fire weather officer is not entitled to act in the discharge of the duties of the office of that fire weather officer if a deputy who has precedence over him in the order of seniority determined under subsection (10) is available and able to discharge those duties.
- (13) The local government shall give notice of an appointment made under subsection (8) or (10) to the FES Commissioner and cause notice of the appointment to be published at least once in a newspaper circulating in its district and the FES Commissioner shall cause notice of the appointment to be published once in the Government Gazette.
- (14) An approved local government may appoint a committee for the purpose of advising and assisting a fire weather officer or any deputy of a fire weather officer acting in the place of that officer under subsections (6) to (18).
- (15) Where a committee is appointed, a fire weather officer, or, as the case may be, a deputy of a fire weather officer while acting in the place of that officer, may exercise the authority conferred on him by subsection (17), notwithstanding the advice and

assistance tendered to him by the committee.

- (16) The provisions of subsections (6) to (18) are not in derogation of those of any other subsection of this section.
- (17) A fire weather officer of an approved local government, or a deputy of that fire weather officer while acting in the place of that officer, may authorise a person who has received a permit under section 18(6)(a), to burn the bush in the district of the local government notwithstanding that for any day, or any period of a day, specified in the notice the fire danger forecast issued by the Bureau of Meteorology in Perth, in respect to the locality where the bush proposed to be burnt is situated, is "catastrophic", "extreme", "severe" or "very high", and upon the authority being given the person, if he has otherwise complied with the conditions prescribed for the purposes of section 18, may burn the bush.
- (18) Subsections (6) to (18) do not authorise the burning of bush —
- (a) during the prohibited burning times; or
  - (b) during the period in which, and in the area of the State in respect of which, a total fire ban is declared under section 22A to have effect.

*Extract from the Bush Fires Act 1954*

The *Interpretation Act 1984* further provides that:

**52. Power to appoint includes power to remove, suspend, appoint acting officer etc.**

- (1) Where a written law confers a power or imposes a duty upon a person to make an appointment to an office or position, including an acting appointment, the person having such power or duty shall also have the power —
- (a) to remove or suspend a person so appointed to an office or position, and to reappoint or reinstate, any person appointed in exercise of such power or duty; and
  - (b) where a person so appointed to an office or position is suspended or unable, or expected to become unable, for any other cause to perform the functions of such office or position, to appoint a person to act temporarily in place of the person so appointed during the period of suspension or other inability but a person shall not be appointed to so act temporarily unless he is eligible and qualified to be appointed to the office or position; and
  - (c) to specify the period for which any person appointed in exercise of such a power or duty shall hold his appointment.
- (2) For the purposes of subsection (1)(b), **cause** includes —
- (a) illness; and
  - (b) temporary absence from the State; and
  - (c) conflict of interest.
- (3) The validity of anything done by a person purporting to act under an appointment made under subsection (1)(b) shall not be called in question on the ground that the occasion for his appointment had not arisen or had ceased.
- (4) Where a written law confers a power or imposes a duty upon a person to make an

appointment to an office or position and that power or duty is exercisable only upon the nomination or recommendation, or is subject to the approval, concurrence, or consent of some other person, then the powers conferred by subsection (1)(a) to (c) shall only be exercisable upon such nomination or recommendation or subject to such approval, concurrence, or consent.

- (5) Nothing in this section affects the tenure of office or position of any person under the express provisions of any written law.

*[Section 52 amended by No. 31 of 2010 s. 7.]*

### **53. Appointments may be by name or office**

Where a written law confers a power or imposes a duty upon a person to appoint or designate a person to —

- (a) perform any function; or
- (b) be a member of any board, tribunal, commission, committee, council, or other similar body, whether corporate or unincorporate; or
- (c) be or do any other thing,

that person may make the appointment or designation either by appointing or designating a person by name or by appointing or designating the holder of an office by the term designating his office; and any such appointment or designation of the holder of an office shall be construed as the appointment or designation of the person from time to time holding, acting in, or lawfully performing the functions of the office.

## **9 Maintenance and equipment with appliances and apparatus of bush fire brigades**

The local government may provide funds for the maintenance and equipment with appliances and apparatus of bush fire brigades in accordance with Part 6 of the Local Government Act 1995.

Dated dd mm 2019

The Common Seal of the Gnowangerup was affixed by authority of a resolution of the Council in the presence of –

.....  
Cr Keith House JP, President

.....  
Shelley Pike, Chief Executive Officer

### 13. CORPORATE SERVICES & COMMUNITY DEVELOPMENT

Nil

### 14. INFRASTRUCTURE AND ASSET MANAGEMENT

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#### 14.1 DISPOSAL OF OUTGOING CEO'S VEHICLE

<b>Location:</b>	N/A
<b>Proponent:</b>	S Pike - CEO
<b>File Ref:</b>	ADM0377
<b>Date of Report:</b>	16 <sup>th</sup> July 2019
<b>Business Unit:</b>	Infrastructure & Asset Management
<b>Officer:</b>	J Skinner – Asset & Waste Management Coordinator
<b>Disclosure of Interest:</b>	Nil

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#### ATTACHMENTS

- Advertisement calling for expressions of interest

#### PURPOSE OF THE REPORT

For Council to approve the disposal of the outgoing CEO's Shire Vehicle (Toyota RAV – GN00).

#### BACKGROUND

At the Councillor and Executive Workshop meeting of 12<sup>th</sup> June 2019, the CEO indicated to Council that she was interested in purchasing her Shire vehicle when her contract ends in September this year. Council has already agreed to the incoming CEO's request for an alternative vehicle and the Shire's normal practice would be to trade the Toyota RAV in on the new vehicle.

It was determined that expressions of interest to purchase the Toyota RAV would be publically invited, and any submissions would be assessed against each other, trade-in prices quoted by car dealerships, and any other factors determined by Council.

#### COMMENTS

The invitation to submit expressions of interest was advertised on the Shire website on 2 July, and in the Great Southern Herald newspaper of 11<sup>th</sup> July 2019. The advertisement also appeared in the "Borden Bulletin" on 4<sup>th</sup> July 2019 and "In the Gnow" on 5<sup>th</sup> July 2019. The closing date for submissions was 26<sup>th</sup> July 2019.

Submissions were received from the following parties:

- Maddington Toyota (\$34,800)
- S Pike (\$32,000)
- Conplant (\$8,000)

Note: All figures (above and below) are inclusive of GST.

Officers received the following trade-in prices:

- \$32,500 by Albany Toyota
- \$32,400 by Edwards Motors
- \$31,000 by Narrogin Toyota

#### CONSULTATION

Nil

#### LEGAL AND STATUTORY REQUIREMENTS

*Local Government Act 1995*

*Section 3.58 Disposing of Property*

#### POLICY IMPLICATIONS

Policy 4.6 Disposal of Assets

#### FINANCIAL IMPLICATIONS

An allocation of (\$29,500.00) was included in the 2019/2020 budget for the disposal of the current CEO vehicle.

#### STRATEGIC IMPLICATIONS

Strategic Community Plan

Theme: Financial Sustainability

Objective: Effective management to conduct business in a financially sustainably manner

Strategic Initiative: Manage liabilities and assets through a planned, long-term approach

#### STRATEGIC RISK MANAGEMENT CONSIDERATIONS:

Nil

#### IMPACT ON CAPACITY

Nil

#### ALTERNATE OPTIONS AND THEIR IMPLICATIONS

Do not accept any of the offers to purchase and use GN 00 (Toyota Rav) as a trade in for the new CEO vehicle.

#### CONCLUSION

Of the three offers received, only two were realistic and therefore should be considered by Council, the offer from the outgoing CEO for \$32,000 and the offer from Maddington Toyota for \$34,800.

#### VOTING REQUIREMENTS

Simple Majority

**OFFICER RECOMMENDATION:**

**0819 That Council:  
Consider its options in relation to the disposal of the CEO vehicle (Toyota RAV –  
GNOO) and authorise its sale to:**

**S. Pike for \$32,000.00**

**or**

**Maddington Toyota for \$34,800.00**

*Heart of the Stirling*



## **SHIRE OF GNOWANGERUP**

### **EXPRESSION OF INTEREST**

### **DISPOSITION OF PROPERTY**

### **'2019 TOYOTA RAV 4 CRUISER AWD PETROL'**

In accordance with Section 3.58 of the Local Government Act 1995, the Shire of Gnowangerup is considering disposing of one of its fleet vehicles GN.00 **(2019 Toyota Rav 4 Cruiser AWD Petrol 9,000 km)** and is seeking expressions of interest for its purchase.

For an inspection or additional information, please contact our Asset and Waste Management Coordinator John Skinner on 08 9827 1338 or 0408 070 754.

Anyone wishing to make a submission can do so **until Friday, 4.00pm (AWST) on 26<sup>th</sup> July 2019.**

Submissions should be addressed to the Deputy Chief Executive Officer and emailed to [gnpshire@gnowangerup.wa.gov.au](mailto:gnpshire@gnowangerup.wa.gov.au) or posted to 28 Yougenup Rd, Gnowangerup, WA 6335.

**Vin Fordham Lamont**  
**Deputy Chief Executive Officer**

**15. STATUTORY COMPLIANCE**

Nil

**16. FINANCE**

*The CEO advises that Agenda Items 16.1 to 16.11 were presented to Council at the Special Council Meeting of 14<sup>th</sup> August 2019.*

*The motion for item 16.1 was lost, due to an absolute majority not being achieved, and no alternative motions moved, the result was that no formal decision was made on this item. Officers, therefore, were instructed to bring this item back to Council at its Ordinary meeting of 28<sup>th</sup> August 2019. Items 16.2 – 16.11 could not formally be addressed as they rely on the item 16.1 motion being carried.*

*No procedural motion was moved to defer these items for consideration at a later Council meeting. Instead, the elected members present agreed for these items, too, to be brought back for Council's consideration at today's meeting.*

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<b>16.1</b>	<b>VALUATIONS AND GENERAL RATES FOR 2019-2020 ANNUAL BUDGET</b>
<b>Location:</b>	Shire of Gnowangerup
<b>File Ref:</b>	ADM0104
<b>Date of Report:</b>	8 <sup>th</sup> August 2019
<b>Business Unit:</b>	Finance
<b>Officer:</b>	D Long – Finance Consultant
<b>Responsible Officer</b>	V Fordham Lamont, Deputy Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

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ATTACHMENTS

Copy of the proposed 2019-2020 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the adoption of applicable valuations and the imposition of general rates on rateable property.

BACKGROUND

Section 6.32 of the *Local Government Act 1995* states

**6.32. Rates and service charges-**

- (1) *When adopting the annual budget, a local government*
  - (a) *in order to make up the budget deficiency, is to impose\* a general rate on rateable land within its district, which rate may be imposed either:*
    - (i) *uniformly; or*
    - (ii) *differentially; and*



- (b) *may impose\* on rateable land within its district*
  - (i) *a specified area rate; or*
  - (ii) *a minimum payment; and*
- (c) *may impose\* a service charge on land within its district.*

*\* Absolute majority required.*

- (2) *Where a local government resolves to impose a rate it is required to:*
  - (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
  - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

### COMMENTS

Following the draft budget workshops held on 17<sup>th</sup> July 2019 and 31<sup>st</sup> July 2019, the following general rates are presented for Council's consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2019-2020 financial year amounts to \$3,876,849.

\$3,876,849 to be raised by way of rates will impact as follows-

- (a) Rates levied will result in \$79,314 additional revenue when compared to the rates levied in the 2018-2019 financial year.

Every year, the unimproved value (UV) of each property is reassessed by the State's Valuer Generals Office. The gross rental valuation (GRV) of each property for country local governments is reassessed by the State's Valuer Generals Office every five (5) years, with the most recent GRV valuation occurring in June 2018, with revaluations to take effect from 1 July 2018. The Shire's UV properties were revalued effective 1 July 2019.

The following valuations are currently recorded in Council's 2019-20 rate book-

- (a) Unimproved Valuations (UV) - \$318,268,646, of which \$171,000 applies to non-rateable property assessments, giving a net UV rateable value of \$318,097,646.
- (b) Gross Rental Valuations (GRV) - \$3,743,411, of which \$53,345 applies to non-rateable property assessments, giving a net GRV rateable value of \$3,690,066.

The Shire bases the determination of annual property rates payable upon the unimproved values (UV) for rural properties and the gross rental values (GRV) for non-rural properties; with the values set by Landgate (previously known as Valuer General). The Shire applies a rate in the dollar charge for each valuation category, which is multiplied against a property's valuation.

The rate in the dollar for the 2018-2019 financial year was set, for UV properties at 1.1010 cents, and for GRV properties at 15.1769 cents. This becomes the base rate in the dollar when determining the following year's rate in the dollar. When properties are revalued, the previous

year's rate in the dollar is adjusted in consideration of the whether the valuation has increased or decreased. This allows for a revised base rate that would have generated the same amount of revenue using the revalued property valuations. The increase in UV valuations necessitates an adjustment to the UV rates in the dollar as follows:

1. UV - from 1.0794 cents to 0.9989 cents to account for the valuation increment;

The rates in the dollar proposed in the draft budget are as follows-

- (a) GRV rate in the dollar for 2019-2020 will increase from 15.1769 cents to 15.4804 cents, equating to a 2.00% increase; and
- (b) UV rate in the dollar for 2019-2020 will increase from 0.9986 cents to 1.0189 cents, equating to a 2.00% increase.

#### LEGAL AND STATUTORY ENVIRONMENT

*Local Government Act 1995 s.6.32.*

#### FINANCIAL IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget and relevant information is disclosed in the Rating Information under Note 1(a).

#### STRATEGIC IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

#### VOTING REQUIREMENTS

Absolute Majority

#### OFFICER RECOMMENDATION:

**0819. That Council:**

- 1. Adopt the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book, for the 2019-2020 year-**

<b>Gross Rental Valuations</b>	<b>\$ 3,690,066</b>
<b>Unimproved Valuations</b>	<b>\$ 318,097,646</b>

- 2. Pursuant to Section 6.32 of the Local Government Act 1995, impose the following general rates for 2019-2020-**

<b>GRV properties</b>	<b>15.4804 cents in the dollar</b>
<b>UV properties</b>	<b>1.0189 cents in the dollar</b>

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## 16.2 RATE CONCESSIONS FOR 2019-2020 ANNUAL BUDGET

<b>Location:</b>	Shire of Gnowangerup
<b>File Ref:</b>	ADM0099
<b>Date of Report:</b>	8 <sup>th</sup> August 2019
<b>Business Unit:</b>	Finance
<b>Officer:</b>	D Long, Finance Consultant
<b>Responsible Officer:</b>	V Fordham Lamont, Deputy Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

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### ATTACHMENTS

Nil

### PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the granting of a concession to rateable assessments 213, 293, 314 and 556.

### BACKGROUND

Prior to 2014-15, the Shire had been using the Differential Rating provisions under Section 6.33 of the *Local Government Act 1995* to provide a lower general rate to properties located within the Amelup Tourism Precinct. The reason for the lower general rate was to assist with the promotion of the tourist industry within the Amelup Precinct. The lower general rating only applied to those properties on the Rate in the Dollar; those properties within the precinct that paid the minimum payment received no reduction.

The Amelup Differential Rate was applied to 5 rateable assessments, of which 4 were subject to the Rate in the Dollar calculation and 1 was subject to the Minimum Payment.

In 2015-16 Council resolved to grant a concession to the 4 property assessments by using the provisions of Section 6.47 of the *Local Government Act 1995*, rather than levying differential rates.

Section 6.47 of the *Local Government Act 1995* provides for a local government to grant a concession in relation to a rate or service charge.

Section 6.47 state-

#### **6.47. Concessions**

*Subject to the Rates and Charges (Rebates and Deferments) Act 1992, a local government may at the time of imposing a rate or service charge or at a later date resolve to waive\* a rate or service charge or resolve to grant other concessions in relation to a rate or service charge.*

**\* Absolute majority required.**

### COMMENTS

The use of Section 6.47, to grant a concession to the four rateable assessment equivalent to the same rate reduction that was being provided under the previous Differential Rating System, is a much simpler and straight forward process.

Previously the Amelup Differential Rate in the Dollar was 50% of the standard GRV Rate in the Dollar.

The level of concession proposed is 50% of the proposed rates to be levied, which will yield the same result as was previously calculated under the Differential Rating System. The concession will apply to the following rateable assessments-

A213	50% concession
A293	50% concession
A314	50% concession
A556	50% concession

#### LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995, s6.47.

#### FINANCIAL IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

#### STRATEGIC IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

#### VOTING REQUIREMENTS

Absolute Majority

#### OFFICER RECOMMENDATION:

**0819. That Council:**

**Pursuant to Section 6.47 of the Local Government Act 1995, grant the following rating concessions for the 2018-19 financial year-**

- A213 50% concession on 2019-2020 general rates only**
- A293 50% concession on 2019-2020 general rates only**
- A314 50% concession on 2019-2020 general rates only**
- A556 50% concession on 2019-2020 general rates only**

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<b>16.3</b>	<b>MINIMUM PAYMENT FOR 2019-2020 ANNUAL BUDGET</b>
<b>Location:</b>	Shire of Gnowangerup
<b>File Ref:</b>	ADM0104
<b>Date of Report:</b>	8 <sup>th</sup> August 2019
<b>Business Unit:</b>	Finance
<b>Officer:</b>	D Long, Finance Consultant
<b>Responsible Officer</b>	V Fordham Lamont, Deputy Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

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#### ATTACHMENTS

Copy of the proposed 2019-2020 Annual Budget (*under separate cover*)

#### PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of the Minimum Payment on rateable property for 2019-2020.

#### BACKGROUND

Section 6.35 of the *Local Government Act 1995* states-

##### **6.35. Minimum payment**

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
  - (a) *50% of the total number of separately rated properties in the district; or*
  - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*
  - (a) *the number of separately rated properties in the district; or*
  - (b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.*
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*

- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories –
- (a) to land rated on gross rental value; and
  - (b) to land rated on unimproved value; and
  - (c) to each differential rating category where a differential general rate is imposed.

#### COMMENTS

Following the draft budget workshops held on 17<sup>th</sup> July 2019 and 31<sup>st</sup> July 2019, the following minimum payments are presented for Council's consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2019-2020 financial year amounts to \$3,876,849.

\$3,876,849 to be raised by way of rates in 2019-20 will impact as follows-

- (a) General Rates levied will result in \$79,314 additional revenue when compared to the rates levied in the 2018-19 financial year.

The Minimum Payment for both UV and GRV properties is proposed to increase from \$750 to \$765 representing a 2.00% increase on the 2018-2019 Minimum Rate levied.

The proposed 2019-2020 UV Minimum Payment will be imposed on 27 UV property assessments, being 7.25% of the total UV property assessments.

The proposed 2019-2020 GRV Minimum Payment will be imposed on 130 GRV property assessments, being 26.1% of the total GRV property assessments.

#### LEGAL AND STATUTORY ENVIRONMENT

*Local Government Act 1995 s.6.35.*

The imposition of the proposed Minimum Payment complies with the percentage requirements of subclause (3) of Section 6.35.

#### FINANCIAL IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget and relevant information is disclosed in the Rating Information at Note 1(a) of the Statutory Budget.

#### STRATEGIC IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION:

**0819. That Council:**

**Pursuant to Sections 6.32 and 6.35 of the Local Government Act 1995, impose the following Minimum Payment for 2019-2020-**

<b>GRV properties</b>	<b>\$765 per rateable assessment</b>
<b>UV properties</b>	<b>\$765 per rateable assessment</b>

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<b>16.4</b>	<b>SPECIFIED AREA RATES - GNOWANGERUP SPORTING COMPLEX FOR 2019-2020 ANNUAL BUDGET</b>
<b>Location:</b>	Shire of Gnowangerup
<b>File Ref:</b>	ADM0472
<b>Date of Report:</b>	16 <sup>th</sup> July 2019
<b>Business Unit:</b>	Finance
<b>Officer:</b>	D Long, Finance Consultant
<b>Responsible Officer</b>	V Fordham Lamont, Deputy Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

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#### ATTACHMENTS

Copy of the proposed 2019-2020 Annual Budget (*under separate cover*)

#### PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of the Specified Area Rates, to meet the loan repayments associated with the Gnowangerup Sporting Complex, on rateable properties within the Old Gnowangerup Townsite and the Old Gnowangerup Rural Ward for 2019-2020.

#### BACKGROUND

Sections 6.32 and 6.37 of the *Local Government Act 1995* apply to the imposition of Specified Area Rates.

Section 6.32 of the *Local Government Act 1995* states

##### **6.32. Rates and service charges-**

- (1) *When adopting the annual budget, a local government-*
- (a) *in order to make up the budget deficiency, is to impose\* a general rate on rateable land within its district, which rate may be imposed either:*
    - (i) *uniformly; or*
    - (ii) *differentially; and*
  - (b) *may impose\* on rateable land within its district*
    - (i) *a specified area rate; or*
    - (ii) *a minimum payment; and*
  - (c) *may impose\* a service charge on land within its district.*

*\* Absolute majority required.*

- (2) *Where a local government resolves to impose a rate it is required to:*
- (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
  - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*



### 6.37. Specified area rates

- (1) A local government may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service or facility if the local government considers that the ratepayers or residents within that area —
  - (a) have benefited or will benefit from; or
  - (b) have access to or will have access to; or
  - (c) have contributed or will contribute to the need for, that work, service or facility.
- (2) A local government is required to —
  - (a) use the money from a specified area rate for the purpose for which the rate is imposed in the financial year in which the rate is imposed; or
  - (b) to place it in a reserve account established under section 6.11 for that purpose.
- (3) Where money has been placed in a reserve account under subsection (2)(b), the local government is not to —
  - (a) change the purpose of the reserve account; or
  - (b) use the money in the reserve account for a purpose other than the service for which the specified area rate was imposed,and section 6.11(2), (3) and (4) do not apply to such a reserve account.

**(NB: Section 6.11(2), (3) and (4) deal with the power to change the purpose or proposed use of money from a reserve account.)**
- (4) A local government may only use the money raised from a specified area rate —
  - (a) to meet the cost of providing the specific work, service or facility for which the rate was imposed; or
  - (b) to repay money borrowed for anything referred to in paragraph (a) and interest on that money.
- (5) If a local government receives more money than it requires from a specified area rate on any land or if the money received from the rate is no longer required for the work, service or facility the local government —
  - (a) may, and if so requested by the owner of the land is required to, make a refund to that owner which is proportionate to the contributions received by the local government; or
  - (b) is required to allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.
- (6) Where —
  - (a) before the coming into operation of the Local Government Amendment Act 2012 Part 2 Division 5, a specified area rate was imposed, or purportedly imposed, under this

section by a local government for the purpose of the provision of underground electricity; and

- (b) *the underground electricity was not, or will not, be provided, or not wholly provided, by the local government, the rate is, and is taken always to have been, as validly imposed under this section as it would have been if, at the time of the imposition of the rate, the local government were to provide the underground electricity.*

**COMMENTS**

The Shire initially introduced a Specified Area Rate in 2003-2004 with the purpose of meeting the loan repayments associated with the construction of the Gnowangerup Sporting Complex and also the cost of sealing the car park at the Sporting Complex.

The distribution method for this specified area rate in 2003-2004 was calculated as follows-

VALUATION CATEGORY	2003-2004		
	Min Rate	Revenue	% Split
GRV	50	10,395	33.53%
UV	30	20,605	66.47%
		<b>31,000</b>	<b>100.00%</b>

The Specified Area Rate purpose was amended in 2004-2005 so that it was solely for the purpose of meeting the payment of loans drawn down for the construction of the Gnowangerup Sporting Complex.

The distribution method for this specified area rate in 2004-2005 was calculated as follows-

VALUATION CATEGORY	2004-2005				
	Rate in \$	Min Rate	Rateable Value	Revenue	% Split
GRV	0.600	30	1,446,521	10,380	33.53%
UV	0.600	30	3,322,130	20,620	66.47%
				<b>31,000</b>	<b>100.00%</b>

The loans associated with the original construction of the Sporting Complex were paid out in 2010-2011.

At its meeting of 27<sup>th</sup> October 2010, Council, in part, passed the following resolution:

*“That Council authorise the Gnowangerup Sporting Complex Committee’s request to extend the Specified Area Rate for an additional 10 years for the purpose of repaying the loan drawn down to facilitate the upgrade of the Gnowangerup Sporting Complex and construction of a Synthetic Hockey and Tennis Courts. Council considers that this project will be in the best interests and benefit of the Old Gnowangerup Ward residents. This rate is to be imposed to raise \$30,000 per annum with a minimum rate set at \$30 per assessment. This charge is created as per the regulations in Section 6.37 of the Local Government Act (1995).”*

From the above resolution it is clear that the Councils intent was to cap the Specified Area Rate to \$30,000, even though the annual loan repayments for Loan 275 (Complex Upgrades) and Loan 279 (Synthetic Turf) were more than \$30,000. It has been assumed that the approach has been to fully fund the loan repayments for Loan 275 (totalling \$22,080 per annum) and fund part of the loan repayments for Loan 279 (totalling \$7,920 per annum), meeting the total estimated rate levied each year of \$30,000.

The new specified area rate was commenced in the 2011-2012 financial year, with the distribution method calculated as follows:

VALUATION CATEGORY	2004-2005				
	Rate in \$	Min Rate	Rateable Value	Revenue	% Split
GRV	0.004923	30	2,126,614	10,470	34.90%
UV	0.000173	30	112,890,200	19,530	65.10%
				<b>30,000</b>	<b>100.00%</b>

The above relative percentage spread of the rate burden was maintained until 2013-2014, where the distribution method was changed to the following-

VALUATION CATEGORY	2013-2014				
	Rate in \$	No of Props.	Rateable Value	Revenue	% Split
GRV	0.004925	351	2,504,368	12,300	41.00%
UV	0.000163	176	108,867,000	17,700	59.00%
				<b>30,000</b>	<b>100.00%</b>

### ***Rate Burden Distribution Methodology***

The current distribution methodology for this specified area rate is 35% GRV and 65% UV, giving a distribution of the rate burden as follows-

Rates to be levied = \$30,000.00

GRV Rates to be levied = \$30,000.00 x 35% = \$10,500\* (rounded)

UV Rates to be levied = \$30,000.00 x 65% = \$19,500\* (rounded)

### ***Application of Rates levied***

The purpose of the 2019-2020 Specified Area Rate for the Gnowangerup Sporting Complex is as follows-

*“to contribute towards the loan repayments (current and future) associated with the Gnowangerup Sporting Complex and Synthetic Turf Facilities”.*

To comply with the requirements of Section 6.37(4), the Council needs to take appropriate steps to ensure that it has applied all the specified area rate levied against the relevant costs associated with the work, service or facility. In this respect the Council needs to perform an annual reconciliation to establish whether it has levied more, less, or the precise amount, of

specified area rates to meet the loan repayments associated with Loans 275 and 279 for the Gnowangerup Sporting Complex and Synthetic Turf.

The following table details a reconciliation for the specified area rates since its introduction.

Description	2013-2014	2014-15	2015-16	2016-17	2017-18	2018-19
Unspent/(Overspent) balance Carried Forward	\$37,662.11	\$37,973.85	\$7,973.85	\$62.57	(\$86.83)	(\$68.22)
Actual specified area rate levied	\$30,312.44	\$0	\$22,088.72	\$29,850.60	\$30,018.61	\$30,064.94
<b>Less Expenses</b>						
Loan Repayments (Principal & Interest for Loan 275 & Part of Loan 279)	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)	(\$30,000.00)
<b>Unspent/(Overspent) Balance Carried Forward</b>	<b>\$37,973.85</b>	<b>\$7,973.85</b>	<b>\$62.57</b>	<b>(\$86.83)</b>	<b>(\$68.22)</b>	<b>(\$3.28)</b>

\*\* - Loan 279 for the construction of the Synthetic Hockey and Tennis Courts was not drawn down until late in 2012-2013, therefore no loan repayments were incurred until the 2013-2014 financial year.

To comply with the requirements of Section 6.37(5) of the Act, the Council must either-

1. Refund the owners of the land the amount which is proportionate to the contributions received by the local government; or
2. Allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.

The simplest solution for Council is to add the shortfall specified area rate balance to the amount required to be raised for the 2019-2020 budget. This can be calculated as follows-

Current Shortfall from 2018-19	(\$3.28)
Less loan repayment for 2019-2020	<u>(\$30,000.00)</u>
Rates required to be levied in 2019-2020	<b><u>\$30,003.28</u></b>

***Rate in Dollar Formula Calculation***

The formula for the determination of the rate in the dollar is as follows-

Rates to be levied = GRV Rates + UV Rates

\$30,003.28 = GRV Rates + UV Rates

UV Rates = Rates to be levied x percentage split for UV = UV Rates to be levied

GRV Rates = Rates to be levied x percentage split for GRV = GRV Rates to be levied

Rate in Dollar for UV properties = UV Rates/Current UV values

Rate in Dollar for UV properties = \$19,501.95/141,861,600

Rate in Dollar for UV properties = \$0.000137 (rounded to 6 decimal places)

This will yield approximately \$19,435.04 due to rounding to 4 decimal places in the rating system.

This will be charged against 177 UV property assessments.

Rate in Dollar for GRV properties = GRV Rates/Current GRV values

Rate in Dollar for GRV properties = \$10,501.05/2,769,807

Rate in Dollar for GRV properties = \$0.003792 (rounded to 6 decimal places)

This will yield approximately \$10,503.11 due to rounding to 4 decimal places in the rating system.

This will be charged against 348 GRV property assessments.

### ***Description of Land***

GRV properties – “All rateable land comprised within the area of the Gnowangerup townsite”.

UV properties – “All rateable land comprised within the Gnowangerup Rural Ward”.

### **LEGAL AND STATUTORY ENVIRONMENT**

*Local Government Act 1995 s.6.32 and s.6.37.*

### **FINANCIAL IMPLICATIONS**

This report forms part of the 2019-2020 Annual Budget and relevant information is disclosed in the Statement of Rating Information and Note 1(e) in the Annual Budget.

### **STRATEGIC IMPLICATIONS**

This report forms part of the 2019-2020 Annual Budget. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council’s Strategic Community Plan.

### **VOTING REQUIREMENTS**

Absolute Majority

**OFFICER RECOMMENDATION:**

**0819. That Council:**

Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, impose a specified area rate for 2019-2020 on GRV Gnowangerup townsite properties and UV Gnowangerup Rural Ward properties, for the purposes of meeting the loan repayments (current and future) associated with the Gnowangerup Sporting Complex, as follows-

<b>GRV properties</b>	<b>\$0.003792 Rate in the dollar</b>
<b>UV properties</b>	<b>\$0.000137 Rate in the dollar</b>

**16.5 SPECIFIED AREA RATES – BORDEN PAVILION FACILITY FOR 2019-2020 ANNUAL BUDGET**

<b>Location:</b>	Shire of Gnowangerup
<b>File Ref:</b>	ADM0472
<b>Date of Report:</b>	16 <sup>th</sup> July 2019
<b>Business Unit:</b>	Finance
<b>Officer:</b>	D Long, Finance Consultant
<b>Responsible Officer</b>	V Fordham Lamont, Deputy Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

ATTACHMENTS

Copy of the proposed 2019-2020 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of Specified Area Rates, to meet the loan repayments associated with the Borden Pavilion facility, on rateable properties within the old Borden Townsite and the Old Borden Rural Ward for 2019-2020.

BACKGROUND

Sections 6.32 and 6.37 of the *Local Government Act 1995* apply to the imposition of Specified Area Rates.

Section 6.32 of the *Local Government Act 1995* states

**6.32. Rates and service charges-**

(1) *When adopting the annual budget, a local government-*

(a) *in order to make up the budget deficiency, is to impose\* a general rate on rateable land within its district, which rate may be imposed either:*

(i) *uniformly; or*

(ii) *differentially; and*

(b) *may impose\* on rateable land within its district*

(i) *a specified area rate; or*

(ii) *a minimum payment; and*

(c) *may impose\* a service charge on land within its district.*

*\* Absolute majority required.*

(2) *Where a local government resolves to impose a rate it is required to:*

(a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*

(b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

### 6.37. Specified area rates

- (1) A local government may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service or facility if the local government considers that the ratepayers or residents within that area —
  - (a) have benefited or will benefit from; or
  - (b) have access to or will have access to; or
  - (c) have contributed or will contribute to the need for, that work, service or facility.
- (2) A local government is required to —
  - (a) use the money from a specified area rate for the purpose for which the rate is imposed in the financial year in which the rate is imposed; or
  - (b) to place it in a reserve account established under section 6.11 for that purpose.
- (3) Where money has been placed in a reserve account under subsection (2)(b), the local government is not to —
  - (a) change the purpose of the reserve account; or
  - (b) use the money in the reserve account for a purpose other than the service for which the specified area rate was imposed,and section 6.11(2), (3) and (4) do not apply to such a reserve account.

**(NB: Section 6.11(2), (3) and (4) deal with the power to change the purpose or proposed use of money from a reserve account.)**
- (4) A local government may only use the money raised from a specified area rate —
  - (a) to meet the cost of providing the specific work, service or facility for which the rate was imposed; or
  - (b) to repay money borrowed for anything referred to in paragraph (a) and interest on that money.
- (5) If a local government receives more money than it requires from a specified area rate on any land or if the money received from the rate is no longer required for the work, service or facility the local government —
  - (a) may, and if so requested by the owner of the land is required to, make a refund to that owner which is proportionate to the contributions received by the local government; or
  - (b) is required to allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.
- (6) Where —
  - (a) before the coming into operation of the Local Government Amendment Act 2012 Part 2 Division 5, a specified area rate was imposed, or purportedly imposed, under this



section by a local government for the purpose of the provision of underground electricity; and

- (b) the underground electricity was not, or will not, be provided, or not wholly provided, by the local government, the rate is, and is taken always to have been, as validly imposed under this section as it would have been if, at the time of the imposition of the rate, the local government were to provide the underground electricity.

## COMMENTS

The Shire initially introduced a Specified Area Rate in 2012-2013 with the purpose of meeting the loan repayments associated with the construction of the Borden Pavilion facility.

The distribution method for this specified area rate in 2012-2013 was calculated as follows-

VALUATION CATEGORY	2012-2013				
	Rate in \$	No.	Rateable Value	Revenue	% Split
GRV	\$0.002065	40	223,647	462	4.62%
UV	\$0.000112	115	85,157,200	9,538	95.38%
				<b>10,000</b>	<b>100.00%</b>

The distribution method for this specified area rate altered in 2013-2014, and was calculated as follows-

VALUATION CATEGORY	2013-2014				
	Rate in \$	No.	Rateable Value	Revenue	% Split
GRV	\$0.002065	40	262,200	540	5.40%
UV	\$0.000108	115	87,143,700	9,460	94.60%
				<b>10,000</b>	<b>100.00%</b>

### **Application of Rates levied**

The purpose of the 2019-2020 Specified Area Rate for the Borden Pavilion facility is proposed to remain the same –

*“to contribute towards the loan repayments (current and future) associated with the Borden Pavilion Facility”.*

To comply with the requirements of Section 6.37(4), the Council needs to take appropriate steps to ensure that it has applied all the specified area rate levied against the relevant costs associated with the work, service or facility. In this respect the Council needs to perform an annual reconciliation to establish whether it has levied more, less, or the precise amount, of specified area rates to meet the loan repayments associated with Loan 276 for the Borden Pavilion.

The following table details a reconciliation for the previous five years of the specified area rates implementation.

Description	2014-2015	2015-16	2016-17	2017-18	2018-19
Unspent/(Overspent) balance Carried Forward	\$378.69	(\$33.84)	\$233.81	(\$234.82)	(\$52.88)
Actual specified area rate levied	\$9445.55	\$10,267.68	\$9,708.55	\$10,311.65	\$10,076.86
<b>Less Expenses</b>					
Loan Repayments (Principal & Interest for Loan 276)	(\$9,858.08)	(\$10,000.03)	(\$10,177.18)	(\$10,129.71)	(\$10,129.71)
<b>Unspent/(Overspent) Balance Carried Forward</b>	<b>(33.84)</b>	<b>\$233.81</b>	<b>(\$234.82)</b>	<b>(\$52.88)</b>	<b>(\$105.73)</b>

To comply with the requirements of Section 6.37(5) of the Act, the Council must either-

1. Refund the owners of the land the amount which is proportionate to the contributions received by the local government; or
2. Allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.

The simplest solution for Council is to add the shortfall specified area rate balance to the amount required to be raised for the 2019-2020 budget. This can be calculated as follows-

Current shortfall 2018-19	(\$105.73)
Less loan repayment for 2019-2020	<u>(\$10,129.71)</u>
Rates required to be levied in 2019-2020	<b><u>\$10,235.44</u></b>

It is noted that the loan repayment for 2019-20 has been increased by the same amount of the increase in the guarantee fee passed on by WA Treasury.

### ***Rate Burden Distribution Methodology***

At its 2014-15 Special Meeting to adopt the budget, Council established that the distribution methodology for this rate would be 5% GRV and 95% UV. On this basis, the distribution of the rate burden for 2019-20 would be as follows-

Rates to be levied = \$10,235.44

GRV Rates to be levied = \$10,235.44 x 5% = \$511.77

UV Rates to be levied = \$10,235.44 x 95% = \$9,723.67

### ***Rate in Dollar Formula Calculation***

The formula for the determination of the 2019-2020 rate in the dollar is as follows-

Rates to be levied = GRV Rates + UV Rates

\$10,235.44 = GRV Rates + UV Rates

UV Rates = Rates to be levied x percentage split for UV = UV Rates to be levied

GRV Rates = Rates to be levied x percentage split for GRV = GRV Rates to be levied

Rate in Dollar for UV properties = UV Rates/Current UV values

Rate in Dollar for UV properties = \$9,723.67/113,165,800

Rate in Dollar for UV properties = \$0.000086

This will yield approximately \$9,732.26 due to rounding to 4 decimal places in the rating system.

This will be charged against 112 UV property assessments.

Rate in Dollar for GRV properties = GRV Rates/Current GRV values

Rate in Dollar for GRV properties = \$511.77/225,694

Rate in Dollar for GRV properties = \$0.002268

This will yield approximately \$511.87 due to rounding to 4 decimal places in the rating system.

This will be charged against 41 GRV property assessments.

### ***Description of Land***

GRV properties – “All rateable land comprised within the area of the old Borden townsite”.

UV properties – “All rateable land comprised within the old Borden Rural Ward”.

### **LEGAL AND STATUTORY ENVIRONMENT**

*Local Government Act 1995 s.6.32 and s.6.37.*

### **FINANCIAL IMPLICATIONS**

This report forms part of the 2019-2020 Annual Budget and relevant information is disclosed in the Statement of Rating Information and Note 1(c) in the Annual Budget.

### **STRATEGIC IMPLICATIONS**

This report forms part of the 2019-2020 Annual Budget. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council’s Strategic Community Plan.

### **VOTING REQUIREMENTS**

Absolute Majority

**OFFICER RECOMMENDATION:**

**0819. That Council:**

Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, impose a specified area rate for 2019-2020 on old Borden townsite (GRV) properties and Old Borden Rural Ward (UV) properties, for the purposes of meeting the loan repayments (current and future) associated with the Borden Pavilion facility, as follows-

<b>GRV properties</b>	<b>\$0.002268 Rate in the dollar</b>
<b>UV properties</b>	<b>\$0.000086 Rate in the dollar</b>

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**16.6 SPECIFIED AREA RATES – ONGERUP EFFLUENT SYSTEM FOR 2019-2020 ANNUAL BUDGET**

**Location:** Shire of Gnowangerup  
**File Ref:** ADM0472  
**Date of Report:** 16<sup>th</sup> July 2019  
**Business Unit:** Finance  
**Officer:** D Long, Finance Consultant  
**Responsible Officer:** V Fordham Lamont, Deputy Chief Executive Officer  
**Disclosure of Interest:** Nil

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ATTACHMENTS

Copy of the proposed 2019-2020 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of Specified Area Rates, to meet the operating costs associated with the Ongerup Effluent System, on rateable properties within the Ongerup Townsite for 2019-2020.

BACKGROUND

Sections 6.32 and 6.37 of the *Local Government Act 1995* apply to the imposition of Specified Area Rates.

Section 6.32 of the *Local Government Act 1995* states

**6.32. Rates and service charges-**

- (1) *When adopting the annual budget, a local government-*
- (a) *in order to make up the budget deficiency, is to impose\* a general rate on rateable land within its district, which rate may be imposed either:*
    - (i) *uniformly; or*
    - (ii) *differentially; and*
  - (b) *may impose\* on rateable land within its district*
    - (i) *a specified area rate; or*
    - (ii) *a minimum payment; and*
  - (c) *may impose\* a service charge on land within its district.*

*\* Absolute majority required.*

- (2) *Where a local government resolves to impose a rate it is required to:*
- (a) *set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and*
  - (b) *set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.*

### 6.37. Specified area rates

- (1) A local government may impose a specified area rate on rateable land within a portion of its district for the purpose of meeting the cost of the provision by it of a specific work, service or facility if the local government considers that the ratepayers or residents within that area —
  - (a) have benefited or will benefit from; or
  - (b) have access to or will have access to; or
  - (c) have contributed or will contribute to the need for, that work, service or facility.
- (2) A local government is required to —
  - (a) use the money from a specified area rate for the purpose for which the rate is imposed in the financial year in which the rate is imposed; or
  - (b) to place it in a reserve account established under section 6.11 for that purpose.
- (3) Where money has been placed in a reserve account under subsection (2)(b), the local government is not to —
  - (a) change the purpose of the reserve account; or
  - (b) use the money in the reserve account for a purpose other than the service for which the specified area rate was imposed,and section 6.11(2), (3) and (4) do not apply to such a reserve account.

**(NB: Section 6.11(2), (3) and (4) deal with the power to change the purpose or proposed use of money from a reserve account.)**
- (4) A local government may only use the money raised from a specified area rate —
  - (a) to meet the cost of providing the specific work, service or facility for which the rate was imposed; or
  - (b) to repay money borrowed for anything referred to in paragraph (a) and interest on that money.
- (5) If a local government receives more money than it requires from a specified area rate on any land or if the money received from the rate is no longer required for the work, service or facility the local government —
  - (a) may, and if so requested by the owner of the land is required to, make a refund to that owner which is proportionate to the contributions received by the local government; or
  - (b) is required to allow a credit of an amount proportionate to the contribution received by the local government in relation to the land on which the rate was imposed against future liabilities for rates or service charges in respect of that land.
- (6) Where —
  - (a) before the coming into operation of the Local Government Amendment Act 2012 Part 2 Division 5, a specified area rate was imposed, or purportedly imposed, under this

section by a local government for the purpose of the provision of underground electricity; and

- (b) the underground electricity was not, or will not, be provided, or not wholly provided, by the local government, the rate is, and is taken always to have been, as validly imposed under this section as it would have been if, at the time of the imposition of the rate, the local government were to provide the underground electricity.

## COMMENTS

The Ongerup Effluent System was constructed in 1967 with the purpose of collecting waste water from residential and commercial premises within the Ongerup Townsite. Waste water is collected from septic tanks at each property and is fed into an underground collection system consisting of 1,530m of vitreous clay pipe mains and 25 concrete man holes. The effluent is piped to 4 holding ponds via 600m of 150mm PVC pipe.

Shire has been imposing a specified area rate with the purpose of meeting the operational costs associated with the Ongerup Effluent System for over 15 years.

The distribution method for this specified area rate is calculated as follows-

VALUATION CATEGORY	2015-2016				
	Rate in \$	No.	Rateable Value	Revenue	% Split
GRV	\$0.04656	81	429,555	20,000	100.00%
				<b>20,000</b>	<b>100.00%</b>

### **Application of Rates levied**

The purpose of the 2019-2020 Specified Area Rate for the Ongerup Effluent System is proposed to remain the same –

*“to contribute towards the maintenance and operation, and renewal/replacement of the Ongerup Effluent System”.*

To comply with the requirements of Section 6.37(4), the Council needs to take appropriate steps to ensure that it has applied all the specified area rate levied against the relevant costs associated with the work, service or facility. In this respect the Council needs to perform an annual reconciliation to establish whether it has levied more, less, or the precise amount, of specified area rates to meet the maintenance and operational costs associated with the Ongerup Effluent System. Any surplus is to be transferred to a reserve account for the specific purpose of the specified area rate, or refunded to the relevant ratepayers on a proportionate basis.

The financial records of the Council show that more than \$35,000 was spent on maintaining and operating the Ongerup Effluent system during 2017-2018, and \$21,344 was spent in 2018-2019.

In 2016-17 the Economic Regulation Authority directed Council to start making provision in a reserve account for the replacement and renewal of the Ongerup Effluent System assets, given that the assets are close to reaching their useful life.

Council has renewed all of the vitreous clay piping with UPVC piping over the last 2 financial years, effectively extending the life of these assets for another 30 plus years.

### ***Rate in Dollar Formula Calculation***

The formula for the determination of the 2019-2020 rate in the dollar is as follows-

Rates to be levied = GRV Rates

Rate in Dollar for GRV properties = GRV Rates/GRV Valuations

Rate in Dollar for GRV properties = \$35,000/457,274

Rate in Dollar for GRV properties = \$0.076541

This will be charged against 90 GRV property assessments within the Ongerup townsite.

### ***Description of Land***

GRV properties – “All rateable land comprised within the area of the Ongerup townsite”.

#### LEGAL AND STATUTORY ENVIRONMENT

*Local Government Act 1995 s.6.32 and s.6.37.*

#### FINANCIAL IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget and relevant information is disclosed in the Statement of Rating Information and Note 1(e) in the Annual Budget.

#### STRATEGIC IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council’s Strategic Community Plan.

#### VOTING REQUIREMENTS

Absolute Majority



**OFFICER RECOMMENDATION:**

**0819. That Council:**

- 1. Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, impose a specified area rate for 2019-2020 on Ongerup townsite (GRV) properties, for the purposes of contributing towards the operational and maintenance costs, and renewal/replacement of the Ongerup Effluent System, as follows-**

<b>GRV properties</b>	<b>\$0.076541 Rate in the dollar</b>
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- 2. Make provision in the 2019-20 budget for a transfer of \$10,000 from the Municipal Fund to the Ongerup Effluent Reserve Account.**

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**16.7 WASTE COLLECTION RATE FOR 2019-2020 ANNUAL BUDGET**

<b>Location:</b>	Shire of Gnowangerup
<b>File Ref:</b>	ADM0040
<b>Date of Report:</b>	8 <sup>th</sup> August 2019
<b>Business Unit:</b>	Finance
<b>Officer:</b>	D Long, Finance Consultant
<b>Responsible Officer:</b>	V Fordham Lamont, Deputy Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

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ATTACHMENTS

Nil

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of a Waste Collection Rate for 2019-20 under the *Waste Avoidance and Resource Recovery Act 2007*.

BACKGROUND

Section 66 of the *Waste Avoidance and Resource Recovery Act 2007* permits a local government to impose an annual rate on rateable land for the purposes of providing for the performance of waste services.

Section 66 *Waste Avoidance and Resource Recovery Act 2007* states-

**66 Local government may impose waste collection rate**

- (1) *A local government may impose on rateable land within its district, and cause to be collected, an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides.*
- (2) *The annual rate must not exceed —*
  - (a) *12 cents in the dollar on the gross rental value; or*
  - (b) *where the system of valuation on the basis of the unimproved value is adopted, 3 cents in the dollar on the unimproved value of the land in fee simple.*
- (3) *The provisions of the Local Government Act 1995 relating to the making, payment and recovery of general rates apply with respect to rates referred to in subsection (1).*

Section 66(3) of the *Waste Avoidance and Resource Recovery Act 2007* requires that a local government comply with the provisions of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates.

This means that all of the relevant provisions within Division 6 of Part 6 of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates, apply to a waste collection rate imposed under the *Waste Avoidance and Resource Recovery Act 2007*. As the Waste Collection Rate is imposed as a Minimum Payment of \$200 per assessment, Section 6.35 of the Act applies.

Section 6.35 of the *Local Government Act 1995* states-

**6.35. Minimum payment**

- (1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*
  - (a) *50% of the total number of separately rated properties in the district; or*
  - (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*
- (4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*
  - (a) *the number of separately rated properties in the district; or*
  - (b) *the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.*
- (5) *If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.*
- (6) *For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —*
  - (a) *to land rated on gross rental value; and*
  - (b) *to land rated on unimproved value; and*
  - (c) *to each differential rating category where a differential general rate is imposed.*

This also triggers the application of Regulations 52 and 53 of the *Local Government (Financial Management) Regulations 1996*.

Regulation 52 states-

**52. Percentage prescribed for minimum payment (Act s. 6.35(4))**

*The percentage prescribed for the purposes of section 6.35(4) is 50%.*

Regulation 53 states-

**53. Amount prescribed for minimum payment (Act s. 6.35(4))**

*The amount prescribed for the purposes of section 6.35(4) is \$200.*

**COMMENTS**

The Council introduced a Waste Collection Rate in 2013-2014 to assist in funding some of the issues facing the Council from a waste management perspective.

The Waste Collection Rate for 2013-2014 was set with a Rate in the Dollar of \$0.000001, and a Minimum Payment of \$130.00 per assessment. The introduction of the Waste Collection Rate was on the basis that only one rate be charged to landowners with more than one property assessment in the exact same name.

Section 66(3) of the *Waste Avoidance and Resource Recovery Act 2007* requires that a local government comply with the provisions of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates. This means that all of the relevant provisions within Division 6 of Part 6 of the *Local Government Act 1995* that relate to the making, payment and recovery of general rates, apply to a waste collection rate imposed under the *Waste Avoidance and Resource Recovery Act 2007*.

The Waste Collection Rate for 2018-2019 resulted in 666 properties being levied with a minimum rate of \$200.00.

It is suggested that the Waste Collection Rate for 2019-2020 be imposed with a Rate in the Dollar of \$0.000001, and a minimum payment of \$200, with only one rate being charged to landowners with more than one property assessment in the exact same name. The rate will be imposed on 666 properties, providing a yield of \$133,200.

#### LEGAL AND STATUTORY ENVIRONMENT

*Waste Avoidance and Resource Recovery Act 2007.*

*Local Government Act 1995*

*Local Government (Financial Management) Regulations 1996.*

#### FINANCIAL IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget and relevant information is disclosed at Note 1(e) to the Annual Budget.

#### STRATEGIC IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

#### VOTING REQUIREMENTS

Absolute Majority

**OFFICER RECOMMENDATION:**

**0819. That Council:**

**Pursuant to Section 66 of the Waste Avoidance and Resource Recovery Act 2007, and Section 6.35 of the Local Government Act 1995, impose a Waste Collection Rate for 2019-2020 on rateable land, but that only one rate be charged to landowners with more than one property assessment in the exact same name, as follows-**

<b>GRV properties</b>	<b>\$0.000001 Rate in the Dollar</b>
<b>UV properties</b>	<b>\$0.000001 Rate in the Dollar</b>
<b>GRV properties</b>	<b>\$200 per rateable assessment</b>
<b>UV properties</b>	<b>\$200 per rateable assessment</b>

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**16.8 PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2019-2020 ANNUAL BUDGET**

**Location:** Shire of Gnowangerup  
**File Ref:** ADM0151  
**Date of Report:** 8<sup>th</sup> August 2019  
**Business Unit:** Finance  
**Officer:** D Long, Finance Consultant  
**Responsible Officer:** V Fordham Lamont - Deputy Chief Executive Officer  
**Disclosure of Interest:** Nil

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ATTACHMENTS

Nil

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the-

1. Setting of options for the payment of rates and service charges for the 2019-2020 financial year;
2. Imposition of an administration fee and instalment interest charge for payments made by instalments; and
3. Imposition of a rate of interest on overdue rates and service charges for the 2019-2020 financial year.

BACKGROUND

Section 6.45 requires a local government to set the options for the payment of rates or service charges; as well as the ability to impose an administration fee and an instalment interest charge applicable to those payment options.

Section 6.45 of the *Local Government Act 1995* states-

**6.45. Options for payment of rates or service charges**

- (1) *A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by —*
  - (a) *4 equal or nearly equal instalments; or*
  - (b) *such other method of payment by instalments as is set forth in the local government's annual budget.*
- (2) *Where, during a financial year, a rate notice is given after a reassessment of rates under section 6.40 the person to whom the notice is given may pay the rate or service charge —*
  - (a) *by a single payment; or*
  - (b) *by such instalments as are remaining under subsection (1)(a) or (b) for the remainder of that financial year.*
- (3) *A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that*

*additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.*

- (4) *Regulations may —*
- (a) *provide for the manner of making an election to pay by instalments under subsection (1) or (2); and*
  - (b) *prescribe circumstances in which payments may or may not be made by instalments; and*
  - (c) *prohibit or regulate any matters relating to payments by instalments; and*
  - (d) *provide for the time when, and manner in which, instalments are to be paid; and*
  - (e) *prescribe the maximum amount (including the maximum interest component) which may be imposed under subsection (3) by way of an additional charge; and*
  - (f) *provide for any other matter relating to the payment of rates or service charges.*

Section 6.51 provides for a local government to impose an interest charge on a rate of service charge that remains unpaid after becoming due and payable.

**6.51. Accrual of interest on overdue rates or service charges**

- (1) *A local government may at the time of imposing a rate or service charge resolve\* to impose interest (at the rate set in its annual budget) on —*
- (a) *a rate or service charge (or any instalment of a rate or service charge); and*
  - (b) *any costs of proceedings to recover any such charge, that remains unpaid after becoming due and payable.*

**\* Absolute majority required.**

**COMMENTS**

**Payment options**

The Shire has traditionally offered two payment options-

Option 1      Payment in full by the due date.

Option 2      Payment in four equal instalments, being-

- (a)    Instalment 1 - 25% of the rates and service charges within 35 days of date of issue;
- (b)    Instalment 2 - 25% of the rates and service charges within 2 months of (a);
- (c)    Instalment 3 - 25% of the rates and service charges within 2 months of (b); and
- (d)    Instalment 4 - 25% of the rates and service charges within 2 months of (c).

It is suggested that these payment options continue.

### ***Administration fee and instalment interest charge***

Section 6.45 of the Act permits Council to impose an administration charge where a payment of rate or service charge is made by instalments.

Regulations 67 and 68 of the *Local Government (Financial Management) Regulations 1996* limit how much can be imposed as an administration charge and as an instalment interest charge.

Traditionally the Shire has imposed an administration fee of \$10 on the second, third and fourth instalment payments.

It is suggested that a \$10 administration fee continue to apply to the second, third and fourth instalment payments.

The Shire has also previously imposed an instalment interest charge of 5.5% when option 2 is utilised by ratepayers.

Regulation 68 of the *Local Government (Financial Management) Regulations 1996* limits the maximum interest component to be imposed as an instalment interest charge to 5.5%.

It is suggested that Council continue to impose an instalment interest charge of 5.5%.

### ***Accrual of interest on overdue rates or service charges***

Section 6.51 of the Act permits Council to impose an interest charge on overdue rates or service charges.

Regulation 70 of *Local Government (Financial Management) Regulations 1996* limits the maximum rate of interest that can be imposed on overdue rates or service charges to 11%.

It is suggested that Council continue to impose an interest charge of 11% on overdue rates or service charges not paid by the due date.

## **LEGAL AND STATUTORY ENVIRONMENT**

*Local Government Act 1995* s.6.45, 6.50, 6.51.

Local Government (Financial Management) Regulations 1996, Regulations 67, 68, 70 and 71.

## **FINANCIAL IMPLICATIONS**

This report forms part of the 2019-2020 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

## **STRATEGIC IMPLICATIONS**

This report forms part of the 2019-2020 Annual Budget. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.



VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION:

**0819. That Council:**

- 1. Pursuant to Section 6.45 of the Local Government Act 1995, offer two payment options for rates and service charges for the 2019-20 financial year, being-**
  - (a.) Option 1 – Payment in full by a single instalment by the due date, being 35 days from the date of issue of the rate notice;**
  - (b.) Option 2 – Payment in four equal instalments, being**
    - (i) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue of the rate notice;**
    - (ii) Instalment 2 - 25% of the rates and service charges within 2 months of (i);**
    - (iii) Instalment 3 - 25% of the rates and service charges within 2 months of (ii); and**
    - (iv) Instalment 4 - 25% of the rates and service charges within 2 months of (iii).**
- 2. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment administration charge of \$10 (GST Free), which is to apply to Instalments 2, 3 and 4.**
- 3. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment interest charge of 5.5% on payment option 2, which is to apply to Instalments 2, 3 and 4.**
- 4. Pursuant to Section 6.51 of the Local Government Act 1995, impose an 11% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.**

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**16.9 IMPOSITION OF FEES AND CHARGES INCLUDING RUBBISH REMOVAL CHARGES FOR 2019-2020 ANNUAL BUDGET**

**Location:** N/A  
**File Ref:** ADM0040  
**Date of Report:** 8<sup>th</sup> August 2019  
**Business Unit:** Finance  
**Officer:** D Long, Finance Consultant  
C Shaddick, Senior Finance Officer  
**Disclosure of Interest:** Nil

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ATTACHMENTS

- Schedule of Fees and Charges 2019-2020

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition, for the 2019-2020 financial year, of:

1. Fees and Charges; and
2. Rubbish Removal Charges and Recycling Removal Charges.

BACKGROUND

Sections 6.16 to 6.19 of the *Local Government Act 1995* govern how a local government may impose fee and charges for the provision of goods or services.

Section 6.16 states:

*6.16. Imposition of fees and charges*

(1) *A local government may impose\* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

**\* Absolute majority required.**

(2) *A fee or charge may be imposed for the following —*

- (a) *providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
- (b) *supplying a service or carrying out work at the request of a person;*
- (c) *subject to section 5.94, providing information from local government records;*
- (d) *receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
- (e) *supplying goods;*
- (f) *such other service as may be prescribed.*

(3) *Fees and charges are to be imposed when adopting the annual budget but may be —*

- (a) *imposed\* during a financial year; and*
- (b) *amended\* from time to time during a financial year.*

**\* Absolute majority required.**

**6.17. Setting level of fees and charges**

(1) *In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —*

- (a) *the cost to the local government of providing the service or goods; and*
- (b) *the importance of the service or goods to the community; and*
- (c) *the price at which the service or goods could be provided by an alternative provider.*

- (2) *A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.*
- (3) *The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —*
  - (a) *under section 5.96; or*
  - (b) *under section 6.16(2)(d); or*
  - (c) *prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.*
- (4) *Regulations may —*
  - (a) *prohibit the imposition of a fee or charge in prescribed circumstances; or*
  - (b) *limit the amount of a fee or charge in prescribed circumstances.*

#### **6.18. Effect of other written laws**

- (1) *If the amount of a fee or charge for a service or for goods is determined under another written law a local government may not —*
  - (a) *determine an amount that is inconsistent with the amount determined under the other written law; or*
  - (b) *charge a fee or charge in addition to the amount determined by or under the other written law.*
- (2) *A local government is not to impose a fee or charge for a service or goods under this Act if the imposition of a fee or charge for the service or goods is prohibited under another written law.*

#### **6.19. Local government to give notice of fees and charges**

*If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —*

- (a) *its intention to do so; and*
- (b) *the date from which it is proposed the fees or charges will be imposed.*

Sections 67 and 68 of the *Waste Avoidance and Resource Recovery Act 2007* also apply to the imposition of rubbish and recycling removal charges. Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* states:

#### **67. Local government may impose receptacle charge**

- (1) *A local government may, in lieu of, or in addition to a rate under section 66, provide for the proper disposal of waste, whether within its district or not, by making an annual charge per waste receptacle, payable in one sum or by equal monthly or other instalments in advance, in respect of premises provided with a waste service by the local government.*
- (2) *The charge is to be imposed on the owner (as defined in section 64(1)) or occupier, as the local government may decide, of any premises provided with a waste service by the local government.*
- (3) *The provisions of the Local Government Act 1995 relating to the recovery of general rates apply with respect to a charge referred to in subsection (1).*
- (4) *In the case of premises being erected and becoming occupied during the year for which payment is to be made, the charge for the service provided is to be the sum that*

*proportionately represents the period between the occupation of the premises and the end of the year for which payment is made.*

- (5) *Notice of any charge made under this section may be included in any notice of rates imposed under section 66 or the Local Government Act 1995, but the omission to give notice of a charge does not affect the validity of the charge or the power of the local government to recover the charge.*
- (6) *A charge may be limited to premises in a particular portion of the area under the control of the local government.*
- (7) *Charges under this section may be imposed in respect of and are to be payable for all premises in respect of which a waste service is provided, whether such premises are rateable or not.*
- (8) *A local government may make different charges for waste services rendered in different portions of its district.*

Section 68 of the *Waste Avoidance and Resource Recovery Act 2007* states:

**68. Fees and charges fixed by local government**

*Nothing in this Part prevents or restricts a local government from imposing or recovering a fee or charge in respect of waste services under the Local Government Act 1995 section 6.16.*

**COMMENTS**

Incorporated into the Schedule of Fees and Charges are the following Rubbish Removal Charges relating to the 2019-2020 financial year:

<b>2018-2019 NO OF SERVICES</b>	<b>2018-2019 AMOUNT \$ (GST FREE)</b>	<b>DESCRIPTION</b>	<b>2019-2020 AMOUNT \$ (GST FREE)</b>	<b>2019-2020 NO OF SERVICES</b>
119	\$91.00	Commercial Rubbish Removal	91.00	118
374	\$91.00	Residential Rubbish Removal	91.00	374
451	\$89.00	Recycling Removal	90.00	450

**LEGAL AND STATUTORY ENVIRONMENT**

*Local Government Act 1995, s6.16 to 6.19.*

*Waste Avoidance and Resource Recovery Act 2007, s67 and s68.*

**FINANCIAL IMPLICATIONS**

This report forms part of the 2019-2020 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

**STRATEGIC IMPLICATIONS**

This report forms part of the 2019-2020 Annual Budget. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council’s Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION:

**0819. That Council:**

**Pursuant to Section 6.16 of the Local Government Act 1995, adopts the fees and charges, as listed in the Schedule of Fee and Charges for 2019-2020, and incorporates the Schedule into the 2019-2020 Annual Budget.**

## SCHEDULE OF FEES AND CHARGES 2019-2020

Description of Fee/Charge	Basis of Fee	GST	19/20 TOTAL AMOUNT (Includes GST, where applicable)
<b>General Purpose Funding</b>			
<b>Rate Revenue General</b>			
Rate Enquiry Fee (including Orders & Requisitions)	Council	N	175.00
Rates Enquiry only	Council	N	60.00
Rating enquiries not of a general nature requiring research (per hour)	Council	N	57.75
Administration Fee - Rate Instalments (per notice excluding first notice)	Council	Y	12.95
Copy of Rates Notice owner only per notice excluding first notice	Council	Y	5.85
Legal Fee incurred in Rate debt collection	Council	N	at cost
Dishonoured cheque fee	Council	N	10.75
<b>Governance</b>			
<b>Other Governance</b>			
Sale of Electoral Rolls	Council	N	60.25
Sale of Council Agendas AND Minutes (per annum)	Council	N	180.85
Sale of Council Minutes OR Agenda (per copy)	Council	N	at cost
Sale of Annual Report OR Budget	Council	N	18.00
Copies of Maps			
- Cadastral A4 size	Council	Y	2.45
- Cadastral A3 size	Council	Y	6.00
Freedom of Information			
- Application Fee (for an application of a non-personal information)	FOI Regs 1993	N	30.00
- Charge for time taken by staff dealing with the application (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00
- Charge for access time supervised by Staff (per hour, or pro rata for part of an hour) Plus the actual additional cost to the agency of any special arrangements (hire of facilities or equipment)	FOI Regs 1993	N	30.00
- Charges for Photocopying staff time (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00
- Charges for Photocopying per copy	FOI Regs 1993	N	0.20
- Charges for time taken by staff transcribing information from a tap or other devise. (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00
- Charges for duplicating a tape, film or computer information	FOI Regs 1993	N	actual cost
- Charge for delivery, packaging and postage	FOI Regs 1993	N	actual cost
Sale of Council Tie	Council	Y	12.65
Sale of Council Scarf	Council	Y	12.65
Enquiries not of a general nature requiring research (per hour)	Council	Y	66.85
Admin Fee for Sub contracting Shire Contractors to External parties	Council	Y	contractor fee + 10% + GST
<b>Law, Order &amp; Public Safety</b>			
<b>Fire Prevention</b>			
Infringement Notices - Issuing of Final Demand	AGR Amendment Regs 2018	N	21.90
Works Costs Recoverable under the Bush Fires Act	Council	Y	at cost + GST
<b>Animal and Ranger Control</b>			
Dog Registration Fees (Statutory)			
- Dog/Bitch Unsterilised 1 year	Dog Regs 2013	N	50.00
- Dog/Bitch Unsterilised 3 years	Dog Regs 2013	N	120.00
- Dog/Bitch Unsterilised for its lifetime	Dog Regs 2013	N	250.00
- Dog/Bitch Sterilised 1 year	Dog Regs 2013	N	20.00
- Dog/Bitch Sterilised 3 years	Dog Regs 2013	N	42.50
- Dog/Bitch Sterilised for its lifetime	Dog Regs 2013	N	100.00
- Dangerous Dog 1 year	Dog Regs 2013	N	50.00
Pensioners are granted a 50% concession on above fees			
- Working Dog Unsterilised - 1 year (25% of standard fee)	S. 15(5) Dog Act 1976	N	12.50
- Working Dog Unsterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	30.00
- Working Dog Sterilised - 1 year (25% of standard fee)	S. 15(5) Dog Act 1976	N	5.00
- Working Dog Sterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	10.63
Registration of Dog kept in an approved kennel establishment licensed under s. 27 (per establishment)	Dog Regs 2013	N	200.00
Application to Keep More than Two Dogs	Council	N	53.00
Dog Impounding Fee (first impoundment)	Council	N	90.00
Dog Impounding Fee (second offence in same year)	Council	N	108.00
Sustenance fee of Dog in Pound (per day)	Council	N	32.00
Cat Registration Fees (Statutory)			
- Cat Sterilised - registered between 31 May and 31 October	Cat Regs 2012	N	10.00
- Cat Sterilised - 1 year	Cat Regs 2012	N	20.00

- Cat Sterilised - 3 years	Cat Regs 2012	N		42.50
- Cat Sterilised - Lifetime	Cat Regs 2012	N		100.00
- Application to Breed Cats (per breeding male or female cat)	Cat Regs 2012	N		100.00
Pensioners are granted a 50% concession on above fees				
Cat Impounding Fee (first impoundment)	Council	N		53.00
Cat Impounding Fee (second and subsequent impoundments)	Council	N		90.00
Cat Sustenance Fee (per day)	Council	N		32.00
Cat Trap Bond	WA Contract Ranger Services	N		100.00
Kennel Licence Fees	Council	N		211.75
Impounding Fees (other than dogs or cats)	Council	N		43.00
Sustenance Fees (other than dogs and cats)	Council	N		11.00
Animal destruction fee	Council	Y		118.75
Ranger Services - after hours callout	Council	Y		175.75
Microchipping	WA Contract Ranger Services	N		56.50
Microchipping - Pensioner concession	WA Contract Ranger Services	N		51.50
Impounding Fees for vehicle	Council	Y		118.75
Storage of vehicle (per day)	Council	Y		22.95
Towing fee for vehicle (at cost)	Council	Y		at cost + GST
<b>Health</b>				
<b>Preventative Services - Administration &amp; Inspection</b>				
Hawkers Licenses (per annum)	Council	Y		117.25
Itinerant Vendors License - 3 Inspections (per annum)	Council	Y		117.25
Food Act 2008 (s110(3)) Registration (initial application)	Council	N		100.00
Food Premises - Annual Inspection Fee	Council	Y		50.00
Non-Residential Water Sampling	Council	Y		58.50
Liquor Licensing Application & Inspection	Council	Y		58.50
Lodging Houses - Annual Inspection	Council	Y		58.50
Public Building Certificate of Approval	Health (Public Building) Regs 1992	N		750.00
Commercial Stallholders Permit	Council	Y		117.25
Commercial Stallholder Daily Charge	Council	Y		25.35
<b>Community Amenities</b>				
<b>Sanitation - Household Refuse</b>				
Rubbish Collection - 1 x 240 litre Sulo Bin	Council	N		91.00
Recycling Service	Council	N		90.00
Commercial Waste Tipping Fee (per cubic metre)	Council	Y		111.45
<b>Sewerage</b>				
Cleaning Septic Tanks	Council	Y		559.00
Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	Y		2.95
Oil deposit at depot excluding cooking oil (per litre)	Council	Y		0.20
Cleaning of Grease Traps - once off	Council	Y		106.35
Contractual Cleaning of Grease Traps - small	Council	Y		65.85
Contractual Cleaning of Grease Traps - large	Council	Y		91.15
Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre)	Council	Y		0.10
Application for the Approval of an Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N		118.00
Permit to Use Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N		118.00
Site inspections	As Above	N		118.00
<b>Local Government Planning Charges</b>				
<b>Maximum fees for certain planning services</b>				
(5a) Determining an application to amend or cancel development approval	Planning & Dev Regs 2009 Schedule 2	N	\$	295.00
<b>Part 1 - Maximum fixed fees</b>				
(1) Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -				
a) Not more than \$50000	Planning & Dev Regs 2009	N		147.00

b) more than \$50,000 but not more than \$500,000	Planning & Dev Regs 2009	N	0.32% of estimated cost of development
c) more than \$500,000 but not more than \$2.5million	Planning & Dev Regs 2009	N	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5million but not more than \$5million	Planning & Dev Regs 2009	N	\$7,161 + 0.206% for every \$1 in excess of \$2.5m
e) more than \$5million but not more than \$21.5million	Planning & Dev Regs 2009	N	\$12,633 + 0.123% for every \$1 in excess of \$5m
f) more than \$21.5million	Planning & Dev Regs 2009	N	34196.00
(2) Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (1) plus, by way of penalty, twice that fee
Determine an application to amend or cancel development approval	Planning & Dev Regs 2009	N	295.00
(3) Determining a development application for an extractive industry where the development has not commenced or been carried out	Planning & Dev Regs 2009	N	739.00
(4) Determining a development application for an extractive industry where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (3) plus, by way of penalty, twice that fee
(5) Providing a subdivision clearance for: (a) not more than 5 lots	Planning & Dev Regs 2009	N	\$73.00 per lot
(b) more than 5 lots but not more than 195 lots	Planning & Dev Regs 2009	N	\$73.00 per lot for the first 5 lots and then \$35.00 per lot
(c) more than 195 lots	Planning & Dev Regs 2009	N	7393.00
(6) Determining an initial application for approval of a home occupation where the home occupation has not commenced	Planning & Dev Regs 2009	N	222.00
(7) Determining an initial application for approval of a home occupation where the home occupation has commenced	Planning & Dev Regs 2009	N	The fee in item (6) plus, by way of penalty, twice that fee
(8) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Planning & Dev Regs 2009	N	73.00
(9) Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Planning & Dev Regs 2009	N	The fee in item (8) plus, by way of penalty, twice that fee
(10) Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item (1) does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Planning & Dev Regs 2009	N	295.00
(11) Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item (2) does not apply, where the change or the alteration, extension or change has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (10) plus, by way of penalty, twice that fee
(12) Providing a zoning certificate	Planning & Dev Regs 2009	N	73.00
(13) Replying to a property settlement questionnaire	Planning & Dev Regs 2009	N	73.00
(14) Planning written planning advice	Planning & Dev Regs 2009	N	73.00
<b>Part 2 - Scheme Amendments &amp; Structure Plans</b>			
Shire Planner (per hour)	Planning & Dev Regs 2009	N	88.00
Other professional staff e.g. Environmental Health Officer (per hour)	Planning & Dev Regs 2009	N	36.85
Secretary/Administrative Clerk (per hour)	Planning & Dev Regs 2009	N	30.20
<b>Other Town Planning Fees and Charges</b>			
Copy of Scheme	Council	Y	29.35
Directional Signs	Council	Y	at cost plus GST
Assessment of Caravan Rigid Annexes	Council	N	107.00
Rural Number Application	Council	Y	57.70
Gate Permit Application	Council	Y	63.00
Gate Permit Renewal	Council	Y	63.00
<b>Other Community Amenities</b>			
Cemeteries			
Burials - 2.1 depth			
- Interment (no prior reservation)	Council	Y	1094.00
- Interment (with prior reservation)	Council	Y	1040.75
- Interment (child)	Council	Y	719.25
Extra Charges			
- Interment on a Saturday, Sunday or Public Holiday	Council	Y	445.75



- Exhumation of Grave to be completed by Metro Cemetery Board	Council	Y		at cost plus GST
- Re-opening of Grave for second interment	Council	Y		906.65
- Grant of Right of Burial	Council	Y		53.25
- Use of excavator (if required to dig grave)	Council	Y		at cost plus GST
<b>Interment of Ashes</b>				
- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	Y		168.65
- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	Y		223.75
- Grant of Right for interment in Niche Wall	Council	Y		53.25
- Interment of Ashes into gravesite	Council	Y		144.65
- Registration of Ashes interred into existing grave	Council	Y		30.50
- Transfer of Ashes (plus cost of plaque if required)	Council	Y		102.85
- Removal of Ashes from Cemetery to authorised family member	Council	Y		95.75
<b>Miscellaneous Fees</b>				
- Funeral Directors Annual Licence Fee	Council	Y		234.00
- Single Funeral Permit	Council	Y		78.25
- Monumental Masons Annual Licence Fee	Council	Y		102.85
- Single Monument Permit	Council	Y		60.45
- Copy of Grant of Right of Burial	Council	Y		25.85
- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	Y		53.25
<b>Recreation &amp; Culture</b>				
<b>Public Halls &amp; Civic Centre</b>				
Hire of Public Hall FULL DAY	Council	Y		204.55
Hire of Public Hall HALF DAY	Council	Y		87.85
Hire of Public Hall Hourly Rate	Council	Y		17.65
Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	N		260.00
Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	N		56.00
Bond for Equipment Hire (Chairs and Trestle tables)	Council	N		205.00
Hire fee for Chairs (Per Day Per Chair)	Council	Y		0.75
Hire fee for Trestle Tables (Per table per day)	Council	Y		4.95
Bond for Hire of Lectern	Council	N		50.00
Hire of Lectern (per day)	Council	Y		30.00
<b>Swimming Areas</b>				
Family Season Ticket (2 Adults + 3 Children)	Council	Y		205.00
Adult Season Ticket	Council	Y		108.00
Child Season Ticket (Under 18 Yrs)	Council	Y		77.00
Adult Single Entry	Council	Y		4.65
Child Single Entry (Under 18 Yrs)	Council	Y		3.00
Senior Season Pass - Pensioner Concession	Council	Y		86.50
Senior Single Entry - Pensioner Concession	Council	Y		3.75
Adult Supervisor/Spectator Entry	Council	Y		0.00
Early Morning Swimming Swipe Card	Council	N		10.00
School Group including entry fee for accompanying teachers/parents	Council	Y		2.60
Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	Y		at cost plus GST
<b>Libraries</b>				
Bond for Library Item hire	Council	N	\$	30.00
Administration fee for lost/damaged books	Council	Y		7.60
Administration fee for overdue book (6 weeks)	Council	Y		7.60
Replacement of lost book as per LISWA depreciated value basis	Council	Y		at cost plus GST
<b>Transport</b>				
<b>Traffic Control</b>				
Special Series Shire Number Plates D.O.T. Fee	Dept Transport	N		As per D.O.T. Fee
Special Series Shire Number Plates Gnowangerup Shire Fee	Council	Y		60.45
<b>Economic Services</b>				
<b>Tourism &amp; Area Promotion</b>				
<b>Caravan Parks &amp; Camping Grounds</b>				
- Application/renewal of license (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Caravan Parks & Camping Grounds Regs 1997	N		200.00
- Late renewal penalty	Caravan Parks & Camping Grounds Regs 1997	Y		22.00
- Temporary License (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Caravan Parks & Camping Grounds Regs 1997	N		100.00
- License Transfer	Caravan Parks & Camping Grounds Regs 1997	N		100.00
<b>Building Control</b>				
Building Permits (certified) - Class 1 & 10 (minimum fee or 0.19% of value of work)	Building Regs 2012	N		105.00

Building Permits (certified) - Other Classes (minimum fee or 0.09% of value of work)	Building Regs 2012	N	105.00
Building Permits (uncertified) - All Classes (minimum fee or 0.32% of value of work)	Building Regs 2012	N	105.00
BCITF Levy (statutory) for > \$20,000 value of works	Building & Construction Industry Training Levy Act 1990	N	0.20% of value
BRB Levy (statutory) per licence	Building Commission	N	61.65
Footpath/Kerb Deposit on Building Application	Council	N	1063.65
Footpath/Kerb Deposit on Demolition Application	Council	N	1063.65
Demolition Permit (per storey)	Building Regs 2012	N	105.00
Extension of Building or Demolition Permit	Building Regs 2012	N	105.00
Inspection of Pool enclosures 4 yearly (reg 53)	Building Regs 2012	N	57.45
<b>Economic Services (continued)</b>			
<b>Public Utility Services</b>			
Sale of Water from Standpipes (per kilolitre) minimum \$10 charge	Council	N	13.20
Standpipe swipe card	Council	Y	23.00
Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of exploration or investigation for water, minerals or other purposes			0.00
- 1 to 5 holes (inclusive)	Council	N	241.60
- 6 to 10 holes (inclusive)	Council	N	361.65
- 11 to 30 holes (inclusive)	Council	N	723.25
- 31 to 100 holes (inclusive)	Council	N	1330.30
- 101 holes and over	Council	N	1808.00
Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of Seed Collection			0.00
- Initial Fee	Council	Y	60.50
- Administration Fee	Council	Y	60.50
<b>Other Property &amp; Services</b>			
<b>Private Works</b>			
Plant & Machinery (Wet hire only) per hour	Council		
- Grader	Council	Y	at cost + 30% +GST
- Loader	Council	Y	at cost + 30% +GST
- Tip Truck	Council	Y	at cost + 30% +GST
- Small Truck (Dutro)	Council	Y	at cost + 30% +GST
- Pig Trailer	Council	Y	at cost + 30% +GST
- Prime Mover	Council	Y	at cost + 30% +GST
- Side Tipper	Council	Y	at cost + 30% +GST
- Low Loader	Council	Y	at cost + 30% +GST
- Roller	Council	Y	at cost + 30% +GST
- Tray Top Ute	Council	Y	at cost + 30% +GST
- John Deer Tractor	Council	Y	at cost + 30% +GST
- Trailers (per day)	Council	Y	at cost + 30% +GST
- Vibrating Plate Compactor (per day)	Council	Y	at cost + 30% +GST
- Cement Mixers (per day)	Council	Y	at cost + 30% +GST
- Sundry Plant Items	Council	Y	at cost + 30% +GST
Labour & Overheads (i.e. no machinery)	Council	Y	at cost + 30% +GST
<b>Bond for Equipment Hire</b>			
Mini Truck (Gardeners Truck)	Council	N	50.00
Backhoe	Council	N	50.00
Trailer	Council	N	30.00
Lawn Mower	Council	N	10.00
Whipper Sniper	Council	N	10.00
Chainsaw	Council	N	10.00
Mulch/Sand per cubic metre	Council	Y	23.80
Blue Metal (including sweepings) per cubic metre	Council	Y	34.00
Delivery Fee up to 3 cubic metres	Council	Y	23.80
Delivery Fee over 3 cubic metres	Council	Y	at cost + 30% + GST
Gravel ex Pit (per m3)	Council	Y	7.10

\* indicates statutory fee.

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<b>16.10</b>	<b>2019-2020 BUDGET STATEMENT OF FINANCIAL ACTIVITY AND MATERIALITY THRESHOLD</b>
<b>Location:</b>	Shire of Gnowangerup
<b>File Ref:</b>	ADM040
<b>Date of Report:</b>	13 <sup>th</sup> August 2019
<b>Business Unit:</b>	Finance
<b>Officer:</b>	D Long – Finance Consultant
<b>Responsible Officer:</b>	V Fordham Lamont - Deputy Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

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#### ATTACHMENTS

Attachment 1 - Budget Statement of Financial Activity

#### PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the adoption of the-

3. Budget Statement of Financial Activity for the period ending 30 June 2020; and
4. Materiality thresholds to apply when reporting material variances in the Statement of Financial Activity.

#### BACKGROUND

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires Council to prepare a budget monthly Statement of Financial Activity.

Regulation 34 states-

#### **34. Financial activity statement required each month (Act s. 6.4)**

(1A) In this regulation —

**committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.

- (1) A local government is 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 in the following detail —
  - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  - (b) budget estimates to the end of the month to which the statement relates; and
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.

- (2) Each statement of financial activity is to be accompanied by documents containing —
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
  - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
  - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

#### COMMENTS

In order to meet the reporting requirements of Regulation 34, a twelve month budget has been prepared for the 2019-2020 financial year in the required format and is attached for Councils consideration.

The suggested materiality threshold and percentage for reporting material variances in the Statement of Financial Activity are as follows-

10% or \$10,000, whichever is the greater.

#### LEGAL AND STATUTORY ENVIRONMENT

*Local Government (Financial Management) Regulations 1996, r34.*

#### FINANCIAL IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget and relevant information is disclosed in the Budget Statement of Financial Activity.

#### STRATEGIC IMPLICATIONS

This report forms part of the 2019-2020 Annual Budget. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION:

**0819. That Council:**

1. *Pursuant to Regulation 34 of the Local Government (Financial Management) Regulations 1996, adopts the 2019-2020 Budget Statement of Financial Activity.*
2. *Pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the following as the materiality threshold for 2019-2020-*
  - (a) *\$10,000 or 10%, whichever is the greater.*

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<b>16.11</b>	<b>ADOPTION OF 2019-2020 ANNUAL BUDGET</b>
<b>Location:</b>	Shire of Gnowangerup
<b>File Ref:</b>	ADM0040
<b>Date of Report:</b>	8 <sup>th</sup> August 2019
<b>Business Unit:</b>	Finance
<b>Officer:</b>	D Long, Finance Consultant
<b>Responsible Officer:</b>	S Pike, Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil

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#### ATTACHMENTS

Copy of the proposed 2019-2020 Annual Budget (*under separate cover*)

#### PURPOSE OF THE REPORT

The purpose of this report is for Council to consider and adopt the 2019-2020 Annual Budget.

#### BACKGROUND

The draft budget has been prepared in accordance with the presentations made to Councillors at the workshops held on 17<sup>th</sup> July 2019 and 31<sup>st</sup> July 2019. The following draft Annual Budget is presented to Council, as a balanced budget, for consideration and adoption.

The 2019-2020 Annual Budget has been prepared in accordance with Section 6.2 of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33*.

#### COMMENTS

The 2019-2020 Annual Budget comprises the following information-

1. Budget Statement of Comprehensive Income By Nature/Type for the Year Ending 30<sup>th</sup> June 2020
2. Budget Statement of Comprehensive Income By Program for the Year Ending 30 June 2020
3. Budget Statement of Cash Flows for the Year Ending 30<sup>th</sup> June 2020
4. Budget Rate Setting Statement by Program for the Year Ending 30<sup>th</sup> June 2020
5. Budget Rate Setting Statement by Nature or Type for the Year Ending 30<sup>th</sup> June 2020
6. Budget Statement of Rate Setting Statement/Financial Activity for the Year Ending 30<sup>th</sup> June 2020
7. Notes to the Budget

***Budget Highlights***

Community Assistance Applications

The draft budget provides \$96,317 of funding for general community grants and donations in 2019-2020.

Corporate Governance

A contribution of \$100,000 has be set aside in the budget towards the installation of a fixed wireless internet solution; this contribution is subject to negotiation with the project proposer.

A contribution of \$7,000 has be set aside in the budget towards implementing a marketing and promotion plan for the Shire as an attractive business development destination.

The review of the medical practice records will commence, with funding of \$31,200 set aside in the 2019-20 budget.

Capital Program

Council have budgeted \$772,020 for the construction of two new staff houses. These will be funded from \$367,500 in grant funding and \$404,520 in loan funds.

Conversion of crown reserve land to freehold land titles will occur with \$27,000 to be spent on acquisition and transfer costs.

Renewal works of \$40,820 will be undertaken to various council buildings.

\$787,000 will be spent on heavy plant and vehicle replacements; with funding for these purchases coming from \$256,500 in anticipated proceeds from sale of existing plant, \$300,000 from the Plant Reserve Account and the balance from General Revenue.

Council have budgeted \$1,374,436 on road construction projects for the year, with \$460,000 on Regional Road Group projects; \$392,891 on Roads to Recovery projects of which will be funded by \$392,891 in commonwealth grants; and \$521,545 on Council local road projects. Funding of \$1,721,390 for road maintenance activities has also been provided for.

Footpath replacement works of \$5,000 will be undertaken on various footpath projects.

Drainage renewals works of \$9,000 are proposed to be completed during the 2019-20 year.

Fencing work to the Ongerup Effluent System are proposed at a cost of \$10,000.

Shade Sail cloth replacement to the Community Park is proposed at a cost of \$5,570.

Strategic and rehabilitation works are proposed to be undertaken to the Borden, Gnowangerup and Ongerup landfill sites at a cost of \$300,000. This will be fully funded through government grants. \$8,000 is proposed to be spent on a card access system for the Gnowangerup Landfill.

Additional shade structures are proposed to be constructed at the swimming pool at a cost of \$30,000.

Heritage trail extension works are proposed to be completed at a cost of \$20,000.

Fire hose reels are proposed to be installed at the caravan park at a cost of \$5,000 to meet legislative requirements.

Street banners are proposed to be replaced at a cost of \$3,000.

#### LEGAL AND STATUTORY ENVIRONMENT

*Local Government Act (1995) s.6.2. (1)* states that each Local Government is to prepare an annual budget prior to 31<sup>st</sup> August, unless an extension from the Minister is granted.

#### FINANCIAL IMPLICATIONS

The 2019-20 budget is presented as a balanced budget.

#### STRATEGIC IMPLICATIONS

The adoption of the annual budget provides the strategic direction of Council for the next twelve months. The 2019-2020 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible. The actions in the Corporate Business Plan reflect the objectives and desired outcomes within Council's Strategic Community Plan.

#### VOTING REQUIREMENTS

Absolute Majority



**OFFICER RECOMMENDATION:**

**0819. That Council:**

Pursuant to Section 6.2 of the Local Government Act 1995 and the Local Government (Financial Management) Regulations Part 3, Regulations 22 to 33, adopt the 2019-20 Annual Budget (as contained in Attachment 1) for the Shire of Gnowangerup, including the following-

- (a) Budget Statement of Comprehensive Income by Nature/Type for the year ending 30<sup>th</sup> June 2020 showing a net result of (\$1,184,886);
- (b) Budget Statement of Comprehensive Income by Program for the year ending 30<sup>th</sup> June 2020 showing a net result of (\$1,184,886);
- (c) Budget Statement of Cash Flows for the year ending 30<sup>th</sup> June 2020;
- (d) Budget Rate Setting Statement by Program for the year ending 30<sup>th</sup> June 2020 showing an amount required to be raised from general rates of \$3,876,849;
- (e) Budget Rate Setting Statement by Nature or Type for the year ending 30<sup>th</sup> June 2020 showing an amount required to be raised from general rates of \$3,876,849;
- (f) Rates and Services Charges;
- (g) Net Current Assets;
- (h) Reconciliation of Cash;
- (i) Fixed Assets;
- (j) Asset Depreciation;
- (k) Borrowings;
- (l) Cash Backed Reserves;
- (m) Fees and Charges;
- (n) Grant Revenue;
- (o) Other Information;
- (p) Major Land Transactions;
- (q) Major Trading Undertakings;
- (r) Trust information;
- (s) Significant Accounting Policies - Other;
- (t) Significant Accounting Policies – Change in Accounting Policies;
- (u) Detailed Operating and Capital Budget papers;
- (v) Schedule of Fees and Charges for 2019-2020.

**SHIRE OF GNOWANGERUP**

**BUDGET**

**FOR THE YEAR ENDED 30 JUNE 2020**

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**SHIRE'S VISION**

"A thriving, inclusive and growing community built on opportunity."

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	4,085,295	4,005,877	4,005,853
Operating grants, subsidies and contributions	8	852,667	1,629,815	746,003
Fees and charges	7	337,229	215,564	346,222
Interest earnings	9(a)	68,470	109,699	67,420
Other revenue	9(b)	88,102	2,840,960	3,453,703
		5,431,763	8,801,915	8,619,201
<b>Expenses</b>				
Employee costs		(2,597,413)	(2,333,866)	(2,157,672)
Materials and contracts		(2,222,641)	(4,011,645)	(5,503,216)
Utility charges		(180,080)	(151,422)	(173,500)
Depreciation on non-current assets	4	(2,182,615)	(1,992,964)	(2,985,960)
Interest expenses	9(d)	(50,054)	(46,526)	(56,054)
Insurance expenses		(232,304)	(183,191)	(211,068)
Other expenditure		(410,178)	(207,469)	(371,689)
		(7,875,285)	(8,927,083)	(11,459,159)
<b>Subtotal</b>				
		(2,443,522)	(125,168)	(2,839,958)
Non-operating grants, subsidies and contributions	8	1,367,058	810,852	1,095,672
Profit on asset disposals	3(b)	7,521	19,535	0
Loss on asset disposals	3(b)	(115,943)	(296,101)	0
		1,258,636	534,286	1,095,672
<b>Net result</b>				
		<b>(1,184,886)</b>	<b>409,118</b>	<b>(1,744,286)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>(1,184,886)</b>	<b>409,118</b>	<b>(1,744,286)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

### BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the budget.

### 2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

### CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

##### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Revenue</b>	1, 7, 8, 9(a),(b)	\$	\$	\$
Governance		0	5,362	0
General purpose funding		4,649,831	5,391,580	4,569,139
Law, order, public safety		69,260	53,998	54,052
Health		300	551	300
Education and welfare		11,800	11,972	11,500
Housing		86,598	86,442	84,280
Community amenities		283,139	302,620	293,921
Recreation and culture		17,999	28,319	24,400
Transport		140,886	2,676,058	3,448,829
Economic services		52,340	15,275	12,372
Other property and services		119,610	229,736	120,408
		5,431,763	8,801,913	8,619,201
<b>Expenses excluding finance costs</b>	4,9(c)(e)(f)			
Governance		(937,524)	(714,464)	(1,102,041)
General purpose funding		(81,604)	(147,203)	(129,467)
Law, order, public safety		(377,637)	(289,745)	(340,336)
Health		(372,745)	(232,890)	(250,299)
Education and welfare		(47,261)	(16,109)	(26,524)
Housing		(54,508)	(77,184)	(56,914)
Community amenities		(570,367)	(446,197)	(598,782)
Recreation and culture		(1,407,164)	(1,251,025)	(1,694,532)
Transport		(3,112,232)	(4,863,031)	(6,646,343)
Economic services		(278,899)	(116,702)	(343,278)
Other property and services		(585,290)	(726,005)	(214,589)
		(7,825,231)	(8,880,555)	(11,403,105)
<b>Finance costs</b>	6, 9(d)			
Housing		(24,568)	(12,778)	(16,874)
Community amenities		0	(182)	(221)
Recreation and culture		(23,471)	(25,511)	(26,959)
Transport		0	(8,055)	(12,000)
		(50,054)	(46,526)	(56,054)
<b>Subtotal</b>		(2,443,522)	(125,168)	(2,839,958)
Non-operating grants, subsidies and contributions	8	1,367,058	810,852	1,095,672
Profit on disposal of assets	3(b)	7,521	19,535	0
(Loss) on disposal of assets	3(b)	(115,943)	(296,101)	0
		1,258,636	534,286	1,095,672
<b>Net result</b>		<b>(1,184,886)</b>	<b>409,118</b>	<b>(1,744,286)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,184,886)</b>	<b>409,118</b>	<b>(1,744,286)</b>

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

**FOR THE YEAR ENDED 30TH JUNE 2020**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

**OBJECTIVE**

**ACTIVITIES**

**GOVERNANCE**

To provide a decision making process for the efficient allocation of scarce resources

Administration and operation of Members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services

To collect revenue in the form of rates, interest and general purpose government grants to allow for the provision of services.

**LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer and environmentally conscious community

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

**HEALTH**

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, noise control and waste disposal compliance

**EDUCATION AND WELFARE**

To provide services to the elderly, children and youth

The provision of pre-school facilities to relevant community groups and the support of youth in the community.

**HOUSING**

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

**COMMUNITY AMENITIES**

To provide services required by the community

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resource which will help the social well being of the community

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities

**TRANSPORT**

To provide safe, effective and efficient transport services to the community

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

**ECONOMIC SERVICES**

To help promote the shire and its economic wellbeing

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control services.

**OTHER PROPERTY AND SERVICES**

To monitor and control Shire's overheads operating accounts

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	4,085,295	4,001,840	4,005,853
Operating grants, subsidies and contributions	893,054	1,650,430	746,003
Fees and charges	337,229	215,564	346,222
Interest earnings	68,470	110,006	67,420
Goods and services tax	(1,591)	111,844	109,879
Other revenue	55,237	4,350,143	5,591,971
	5,437,694	10,439,827	10,867,348
<b>Payments</b>			
Employee costs	(2,546,649)	(2,260,356)	(2,110,373)
Materials and contracts	(2,021,821)	(3,937,966)	(5,497,574)
Utility charges	(180,080)	(151,422)	(173,500)
Interest expenses	(50,054)	(51,308)	(56,054)
Insurance expenses	(232,304)	(183,191)	(211,068)
Goods and services tax	0	0	0
Other expenditure	(410,178)	(220,989)	(371,689)
	(5,441,086)	(6,805,232)	(8,420,258)
<b>Net cash provided by (used in) operating activities</b>	2(d) (3,392)	3,634,595	2,447,090
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	3(a) (1,626,840)	(1,333,092)	(2,201,930)
Payments for construction of infrastructure	3(a) (1,770,006)	(1,473,062)	(1,377,239)
Non-operating grants, subsidies and contributions used for the development of assets	8 1,367,058	810,852	1,095,672
Proceeds from sale of plant & equipment	3(b) 256,500	309,227	223,000
<b>Net cash provided by (used in) investing activities</b>	(1,773,288)	(1,686,075)	(2,260,497)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	5(a) (194,184)	(1,163,538)	(1,163,539)
Advances to community groups	0	0	0
Proceeds from self supporting loans	5(a) 28,557	27,100	27,433
Proceeds from new borrowings	5(b) 404,520	0	367,500
<b>Net cash provided by (used in) financing activities</b>	238,893	(1,136,438)	(768,606)
<b>Net increase (decrease) in cash held</b>	(1,537,787)	812,082	(582,013)
Cash at beginning of year	3,391,999	2,579,916	2,579,916
<b>Cash and cash equivalents at the end of the year</b>	2(d) <b>1,854,212</b>	<b>3,391,998</b>	<b>1,997,903</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2 (b)(i)	1,811,529	2,510,231	2,248,000
		1,811,529	2,510,231	2,248,000
<b>Revenue from operating activities (excluding rates)</b>				
Governance		0	5,362	0
General purpose funding		772,982	1,594,046	771,744
Law, order, public safety		69,260	53,998	54,052
Health		300	551	300
Education and welfare		11,800	11,972	11,500
Housing		86,598	86,442	84,280
Community amenities		283,139	302,620	293,921
Recreation and culture		17,999	28,319	24,400
Transport		148,407	2,695,593	3,448,829
Economic services		52,340	15,275	12,372
Other property and services		119,610	229,736	120,409
		1,562,435	5,023,914	4,821,807
<b>Expenditure from operating activities</b>				
Governance		(937,524)	(714,464)	(1,102,041)
General purpose funding		(81,604)	(147,203)	(129,467)
Law, order, public safety		(377,637)	(289,745)	(340,336)
Health		(372,745)	(232,890)	(250,299)
Education and welfare		(47,261)	(16,109)	(26,524)
Housing		(79,076)	(104,095)	(73,788)
Community amenities		(570,367)	(446,379)	(599,003)
Recreation and culture		(1,430,635)	(1,456,944)	(1,721,491)
Transport		(3,228,175)	(4,957,646)	(6,658,343)
Economic services		(278,899)	(116,702)	(343,278)
Other property and services		(587,305)	(741,004)	(214,590)
		(7,991,228)	(9,223,181)	(11,459,160)
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,341,801	2,225,678	3,033,259
<b>Amount attributable to operating activities</b>		(2,275,463)	536,642	(1,356,094)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	8	1,367,058	810,852	1,095,672
Purchase property, plant and equipment	3(a)	(1,626,840)	(1,333,092)	(2,201,930)
Purchase and construction of infrastructure	3(a)	(1,770,006)	(1,473,062)	(1,377,239)
Proceeds from disposal of assets	3(b)	256,500	345,591	223,000
<b>Amount attributable to investing activities</b>		(1,773,288)	(1,649,711)	(2,260,497)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	5(a)	(194,184)	(1,163,538)	(1,163,539)
Proceeds from new borrowings	5(b)	404,520	0	367,500
Proceeds from self supporting loans	5(a)	28,557	27,100	27,433
Transfers to cash backed reserves (restricted assets)	6(a)	(396,991)	(531,740)	(202,500)
Transfers from cash backed reserves (restricted assets)	6(a)	330,000	795,241	790,302
<b>Amount attributable to financing activities</b>		171,902	(872,937)	(180,804)
<b>Budgeted deficiency before general rates</b>		(3,876,849)	(1,986,006)	(3,797,395)
<b>Estimated amount to be raised from general rates</b>	1(a)	3,876,849	3,797,535	3,797,395
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	<b>0</b>	<b>1,811,529</b>	<b>0</b>

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



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV Townsites	0.154804	364	3,340,145	517,068	0	0	517,068	503,395	503,395
GRV Amelup Tourism	0.154804	4	114,660	17,750	0	0	17,750	17,402	17,402
<b>Unimproved valuations</b>									
UV Rural	0.010189	349	317,087,512	3,230,801	0	0	3,230,801	3,169,189	3,169,049
UV Mining	0.010189	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		717	320,542,317	3,765,619	0	0	3,765,619	3,689,986	3,689,846
<b>Minimum</b>									
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
GRV Townsites	765	129		98,685	0	0	98,685	97,500	97,500
GRV Amelup Tourism	765	1		765	0	0	765	750	750
<b>Unimproved valuations</b>									
UV Rural	765	23	933,088	17,595	0	0	17,595	15,000	15,000
UV Mining	765	4	77,046	3,060	0	0	3,060	3,000	3,000
<b>Sub-Totals</b>		157	1,010,134	120,105	0	0	120,105	116,250	116,250
		874	321,552,451	3,885,724	0	0	3,885,724	3,806,236	3,806,096
Discounts/concessions (Refer note 1(f))							(8,875)	(8,701)	(8,701)
<b>Total amount raised from general rates</b>							3,876,849	3,797,535	3,797,395
Specified area rates (Refer note 1(c))							208,446	208,342	208,458
<b>Total rates</b>							4,085,295	4,005,877	4,005,853

All land (other than exempt land) in the Shire of Gnowangerup is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Gnowangerup.

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates and service charges.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
One payment	21-October-2019	0	0.0%	11.0%
<b>Option two</b>				
Instalment 1	21-October-2019	0	5.5%	11.0%
Instalment 2	23-December-2019	5	5.5%	11.0%
Instalment 3	24-February-2020	5	5.5%	11.0%
Instalment 4	24-April-2020	5	5.5%	11.0%

	<b>2019/20 Budget revenue</b>	<b>2018/19 Actual revenue</b>	<b>2018/19 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	4,500	4,980	4,500
Instalment plan interest earned	11,500	12,794	11,500
Unpaid rates and service charge interest earned	13,920	20,836	13,920
	<b>29,920</b>	<b>38,610</b>	<b>29,920</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2019/20 Budget specified area rate revenue	2019/20 Interim specified area rate revenue	2019/20 Back specified area rate revenue	2019/20 Total budget specified area rate revenue	2018/19 Actual revenue	2018/19 Budget revenue
<b>Specified area rate</b>		\$	\$	\$	\$	\$	\$	\$	\$
Gnp Sporting Complex	GRV	0.00379	2,769,807	10,503	0	0	10,503	10,551	10,522
Gnp Sporting Complex	UV	0.00014	141,861,600	19,500	0	0	19,500	19,514	19,459
Borden Pavilion	GRV	0.00227	225,694	9,732	0	0	9,732	506	506
Borden Pavilion	UV	0.00009	113,165,800	511	0	0	511	9,571	9,571
Ongerup Effluent	GRV	0.07654	457,274	35,000	0	0	35,000	35,000	35,000
			258,480,175	75,246	0	0	75,246	75,142	75,058

	Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs
<b>Specified area rate</b>			\$	\$	\$
Gnp Sporting Complex	To meet part of the loan repayments for the Gnowangerup Sporting Complex Facility.	Applied to all properties in the Old Gnowangerup Townsite Ward and Gnowangerup Rural Ward.	10,503	0	0
Gnp Sporting Complex	To meet part of the loan repayments for the Gnowangerup Sporting Complex Facility.	Applied to all properties in the Old Gnowangerup Townsite Ward and Gnowangerup Rural Ward.	19,500	0	0
Borden Pavilion	To meet the loan repayments for the Borden Pavilion Facility.	Applied to all properties of the Old Borden Townsite Ward and the Borden Rural Ward.	9,732	0	0
Borden Pavilion	To meet the loan repayments for the Borden Pavilion Facility.	Applied to all properties of the Old Borden Townsite Ward and the Borden Rural Ward.	511	0	0
Ongerup Effluent	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties in the Ongerup Townsite.	35,000	0	0
			0	0	75,246

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Waste Collection Rate

	Basis of valuation	Rate in	Minimum Rate	Rateable Properties	Rateable value	2019/20 Budgeted specified area rate revenue	2019/20 Interim specified area rate revenue	2018/19 Actual revenue	2018/19 Budget revenue
		\$	\$		\$	\$	\$	\$	\$
Waste Collection Rate	GRV	0.000001	200.00	280	3,666,011	56,000	0	56,000	56,000
Waste Collection Rate	UV	0.000001	200.00	386	288,643,210	77,200	0	77,200	77,400
				666	292,309,221	133,200	0	133,200	133,400

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Waiver or Concession %	Waiver or Concession (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
43 Whitehead Road	Waiver	100%		\$ (461)	\$ 461	\$ 461	Written request to Council	Property used solely for charitable purposes
35 Yougenup Road	Waiver	100%		0	1,202	1,202	Written request to Council	Property in the process of being transferred to Council
30 Eldridge Street	Waiver	100%		0	982	982	Written request to Council	Incentive to encourage new business/service
				(461)	2,645			
Assess A213	Concession	50%		(2,415)	(2,368)	(2,368)	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A293	Concession	50%		(4,548)	(4,459)	(4,459)	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A314	Concession	50%		(825)	(809)	(809)	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A556	Concession	50%		(1,087)	(1,065)	(1,065)	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.
				(8,875)	(8,701)	(8,701)		

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

Note	2019/20	2019/20	2018/19	2018/19
	Budget	Budget	Estimated	Budget
	30 June 2020	01 July 2019	Actual	30 June 2019
	\$	\$	\$	\$
<b>Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash - unrestricted	2	60,413	1,644,577	594,920
Cash - restricted reserves	2	1,793,799	1,726,808	1,402,507
Cash - restricted grants and contributions	3	0	20,614	476
Receivables		817,545	852,033	237,712
Inventories		20,994	20,994	29,548
		2,692,751	4,265,026	2,265,163
<b>Less: current liabilities</b>				
Trade and other payables		(430,614)	(229,794)	(508,616)
Contract liabilities		(20,614)	(20,614)	0
Long term borrowings		0	(194,184)	(236,118)
Provisions		(447,390)	(447,390)	(325,974)
		(898,618)	(891,982)	(1,070,708)
<b>Net current assets</b>		1,794,133	3,373,044	1,194,455

2 (b). EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

Note	2019/20	2019/20	2018/19	2018/19
	Budget	Budget	Estimated	Budget
	30 June 2020	01 July 2019	Actual	30 June 2019
	\$	\$	\$	\$
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>				
<b>Net current assets</b>	2	1,794,133	3,373,044	1,194,455
<b>Adjustments to net current assets</b>				
Less: Cash - restricted reserves	2	(1,793,799)	(1,726,808)	(1,402,507)
Less: Cash - restricted		0	0	0
Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable		(334)	(28,891)	(28,066)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		0	194,184	236,118
<b>Adjusted net current assets - surplus/(deficit)</b>		0	1,811,529	0
<b>(ii) Operating activities excluded from budgeted deficiency</b>				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	3(b)	(7,521)	(19,535)	0
Less: Movement in non-current liabilities		50,764	(43,852)	47,299
Add: Loss on disposal of assets	3(b)	115,943	296,101	0
Add: Depreciation on assets	4	2,182,615	1,992,964	2,985,960
<b>Non cash amounts excluded from operating activities</b>		2,341,801	2,225,678	3,033,259

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit.

Refer to note 14 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**2 (c). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Gnowangerup becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

Provisions are recognised when the Shire has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**INVENTORIES**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Superannuation**

The Shire of Gnowangerup contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Gnowangerup contributes are defined contribution plans.

**TRADE AND OTHER RECEIVABLES**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**2 (d). RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Cash - unrestricted	60,413	1,644,577	594,920
Cash - restricted	1,793,799	1,747,422	1,402,983
	<b>1,854,212</b>	<b>3,391,999</b>	<b>1,997,903</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Asset Renewal Reserve - Leave	167,621	115,741	85,230
Asset Renewal Reserve - Plant & Equipment	665,500	851,666	696,284
Asset Renewal Reserve - Ongerup Effluent	37,208	26,773	65,370
Asset Renewal Reserve - Area Promotion	30,692	30,202	30,021
Asset Renewal Reserve - Swimming Pool	238,572	209,174	208,260
Asset Renewal Reserve - Land Development	193,607	190,512	18,476
Asset Renewal Reserve - Computer Replacement	48,103	7,973	7,925
Asset Renewal Reserve - Waste Disposal	251,194	247,178	243,579
Asset Renewal Reserve - Future Funds	129,434	16,230	16,133
Asset Renewal Reserve - Liquid Waste	31,868	31,359	31,229
Unspent grants and contributions not held in reserve	0	20,614	476
	<b>1,793,799</b>	<b>1,747,422</b>	<b>1,402,983</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>(1,184,886)</b>	<b>409,118</b>	<b>(1,744,286)</b>
Depreciation	2,182,615	1,992,964	2,985,960
(Profit)/loss on sale of asset	108,422	276,566	0
(Increase)/decrease in receivables	5,931	1,632,376	2,248,147
(Increase)/decrease in contract assets	0	0	0
(Increase)/decrease in inventories	0	8,554	0
Increase/(decrease) in payables	200,820	46,678	5,642
Increase/(decrease) in contract liabilities	0	7,094	0
Increase/(decrease) in employee provisions	50,764	72,097	47,299
	0	0	0
#VALUE!			
Grants/contributions for the development of assets	(1,367,058)	(810,852)	(1,095,672)
<b>Net cash from operating activities</b>	<b>(3,392)</b>	<b>3,634,595</b>	<b>2,447,090</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

3 FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program											2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b><i>Property, Plant and Equipment</i></b>														
Land - freehold land	0	0	0	0	0	0	27,000	0	0	0	0	27,000	456,312	510,000
Buildings - non-specialised	0	0	0	0	0	792,996	0	0	0	0	0	792,996	7,091	747,400
Buildings - specialised	0	0	0	0	0	0	0	5,568	2,720	0	11,556	19,844	177,160	207,530
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	0	5,001	5,000
Plant and equipment	0	0	0	0	0	0	0	0	667,000	0	120,000	787,000	687,528	732,000
	0	0	0	0	0	792,996	27,000	5,568	669,720	0	131,556	1,626,840	1,333,092	2,201,930
<b><i>Infrastructure</i></b>														
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,374,436	0	0	1,374,436	1,297,229	1,300,381
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	5,000	0	0	5,000	0	5,000
Infrastructure - Drainage	0	0	0	0	0	0	9,000	0	0	0	0	9,000	0	9,000
Infrastructure - Parks & ovals	0	0	0	0	0	0	0	5,570	0	0	0	5,570	4,700	4,858
Infrastructure - Other	0	0	0	0	0	0	0	50,000	0	8,000	0	58,000	132,204	8,000
Infrastructure - Sewer	0	0	0	0	0	0	10,000	0	0	0	0	10,000	38,929	50,000
Infrastructure - Solid Waste	0	0	0	0	0	0	308,000	0	0	0	0	308,000	0	0
	0	0	0	0	0	0	327,000	55,570	1,379,436	8,000	0	1,770,006	1,473,062	1,377,239
<b>Total acquisitions</b>	0	0	0	0	0	792,996	354,000	61,138	2,049,156	8,000	131,556	3,396,846	2,806,154	3,579,169



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

3 FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Housing	0	0	0	0	30,042	15,909	0	(14,133)	0	0	0	0
Community amenities	0	0	0	0	0	0	0	0	36,000	36,000	0	0
Recreation and culture	0	0	0	0	226,771	46,363	0	(180,408)	0	0	0	0
Transport	364,922	256,500	7,521	(115,943)	277,617	210,592	19,535	(86,560)	137,000	137,000	0	0
Other property and services	0	0	0	0	87,727	72,727	0	(15,000)	50,000	50,000	0	0
	364,922	256,500	7,521	(115,943)	622,157	345,591	19,535	(296,101)	223,000	223,000	0	0
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	117,769	88,636	0	(29,133)	36,000	36,000	0	0
Buildings - specialised	0	0	0	0	226,771	46,363	0	(180,408)	0	0	0	0
Plant and equipment	364,922	256,500	7,521	(115,943)	277,617	210,592	19,535	(86,560)	187,000	187,000	0	0
	364,922	256,500	7,521	(115,943)	622,157	345,591	19,535	(296,101)	223,000	223,000	0	0

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Plant replacement programme

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4 ASSET DEPRECIATION

By Program

Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
(113,360)	(103,913)	(119,720)
(27,225)	(30,430)	(13,505)
(5,370)	0	(5,920)
(42,695)	(33,497)	(85,730)
(88,140)	(77,113)	(145,755)
(623,880)	(571,851)	(858,493)
(1,019,920)	(934,925)	(1,398,690)
(5,690)	(5,215)	(2,375)
(256,335)	(236,020)	(355,772)
(2,182,615)	(1,992,964)	(2,985,960)
(40,119)	(36,633)	0
(507,207)	(463,135)	(899,374)
(31,438)	(28,707)	(13,753)
(317,436)	(289,854)	(348,227)
(782,558)	(714,560)	(1,179,656)
(14,949)	(13,650)	(9,831)
(73,833)	(67,418)	(65,065)
(276,410)	(252,392)	(256,370)
(21,485)	(19,618)	(1,796)
(110,899)	(101,263)	(178,061)
(4,218)	(3,851)	(25,487)
(2,063)	(1,883)	(8,340)
(2,182,615)	(1,992,964)	(2,985,960)

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks & ovals
Infrastructure - Other
Infrastructure - Airports
Infrastructure - Sewer
Infrastructure - Solid Waste

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 Years
Buildings - specialised	30 to 50 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Tools	12 to 50 Years
User defined 2	20 Years
User defined 3	5 to 25 Years
User defined 4	5 to 75 Years
User defined 5	20 to 50 Years
Infrastructure - Roads	12 to 50 Years
Infrastructure - Footpaths	20 Years
Infrastructure - Drainage	5 to 25 Years
Infrastructure - Parks & ovals	5 to 75 Years
Infrastructure - Other	20 to 50 Years
Infrastructure - Airports	5 to 50 Years
Infrastructure - Sewer	5 to 50 Years
Infrastructure - Solid Waste	5 to 50 Years

DEPRECIATION (CONTINUED)

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

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

RECOGNITION OF ASSETS

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

5 INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Budget Principal	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
	1 July 2019	\$	\$	\$	\$	1 July 2018		\$	\$	\$	1 July 2018		\$	\$	\$
<b>Housing</b>															
277 - GROH Housing	262,956	0	84,035	10,170	178,921	343,570	0	80,614	12,778	262,956	343,570	0	80,614	16,874	262,956
281 - Staff Housing	0	404,520	30,553	14,398	373,967	0	0	0	0	0	0	367,500	0	0	367,500
<b>Community amenities</b>															
270 - Yongergnow	0	0	0	0	0	6,864	0	6,864	182	0	6864	0	6864	221	0
<b>Recreation and culture</b>															
273 - Gnp Community Centre	144,871	0	17,115	8,693	127,756	160,975	0	16,104	9,584	144,871	160,975	0	16,105	9,703	144,870
278 - Borden Pavilion	73,138	0	17,138	3,668	56,000	89,563	0	16,425	3,498	73,138	89,565	0	16,425	4,351	73,140
279 - Gnp Synthetic Surface	179,652	0	16,786	7,425	162,866	195,750	0	16,098	8,062	179,652	195,747	0	16,098	8,112	179,649
<b>Transport</b>															
280 - WANDRRA Flood Damage	0	0	0	0	0	1,000,000	0	1,000,000	8,055	0	1,000,000	0	1,000,000	12,000	0
	0				0					0					0
	660,617	404,520	165,627	44,354	899,510	1,796,722	0	1,136,105	42,159	660,617	1,796,721	367,500	1,136,106	51,261	1,028,115
<b>Self Supporting Loans</b>															
<b>Recreation and culture</b>															
275 Gnp Sporting Complex	61,778	0	19,770	2,310	42,008	80,770	0	18,992	3,023	61,778	80,769	0	18,992	3,088	61,777
276 - Borden Pavilion	27,457	0	8,787	1,375	18,670	35,898	0	8,441	1,344	27,457	35,898	0	8,441	1,705	27,457
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	89,235	0	28,557	3,685	60,678	116,668	0	27,433	4,367	89,235	116,667	0	27,433	4,793	89,234
	749,852	404,520	194,184	48,039	960,188	1,913,390	0	1,163,538	46,526	749,852	1,913,388	367,500	1,163,539	56,054	1,117,349

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.  
The self supporting loan(s) repayment will be fully reimbursed.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 5 INFORMATION ON BORROWINGS (CONTINUED)

### (b) New borrowings - 2019/20

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Staff Housing	WATC	Debenture	10	1.7%	\$ 404,520	\$ 37,071	\$ 404,520	\$ 0
					404,520	37,071	404,520	0

### (c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

### (d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
<b>Total amount of credit unused</b>	<b>510,000</b>	<b>510,000</b>	<b>510,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	960,188	749,852	1,117,349

## SIGNIFICANT ACCOUNTING POLICIES

### BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

6 CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Renewal Reserve - Leave	115,741	51,880	0	167,621	84,089	31,652	0	115,741	84,089	1,141	0	85,230
Asset Renewal Reserve - Plant & Equipment	851,666	113,834	(300,000)	665,500	884,288	267,378	(300,000)	851,666	884,288	111,996	(300,000)	696,284
Asset Renewal Reserve - Ongerup Effluent	26,773	10,435	0	37,208	54,629	11,073	(38,929)	26,773	54,629	10,741	0	65,370
Asset Renewal Reserve - Area Promotion	30,202	490	0	30,692	29,619	583	0	30,202	29,619	402	0	30,021
Asset Renewal Reserve - Swimming Pool	209,174	59,398	(30,000)	238,572	150,222	58,952	0	209,174	150,222	58,038	0	208,260
Asset Renewal Reserve - Land Development	190,512	3,095	0	193,607	501,969	144,855	(456,312)	190,512	501,969	6,809	(490,302)	18,476
Asset Renewal Reserve - Computer Replacement	7,973	40,130	0	48,103	7,819	154	0	7,973	7,819	106	0	7,925
Asset Renewal Reserve - Waste Disposal	247,178	4,016	0	251,194	240,319	6,859	0	247,178	240,319	3,260	0	243,579
Asset Renewal Reserve - Future Funds	16,230	113,204	0	129,434	15,917	313	0	16,230	15,917	216	0	16,133
Asset Renewal Reserve - Liquid Waste	31,359	509	0	31,868	21,438	9,921	0	31,359	21,438	9,791	0	31,229
	1,726,808	396,991	(330,000)	1,793,799	1,990,309	531,740	(795,241)	1,726,808	1,990,309	202,500	(790,302)	1,402,507

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Asset Renewal Reserve - Leave	Never	to be used to fund annual and long service leave requirements.
Asset Renewal Reserve - Plant & Equipment	Never	to be used for the purchase of major plant.
Asset Renewal Reserve - Ongerup Effluent	Never	to be used for the maintenance of the Ongerup Effluent System.
Asset Renewal Reserve - Area Promotion	Never	to be used for the promotion of the Gnowangerup Shire.
Asset Renewal Reserve - Swimming Pool	Never	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
Asset Renewal Reserve - Land Development	Never	to be used to fund the purchase of or development of land and buildings and building renewal.
Asset Renewal Reserve - Computer Replacement	Never	to be used to fund the maintenance and replacement of the administration computer system.
Asset Renewal Reserve - Waste Disposal	Never	to be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
Asset Renewal Reserve - Future Funds	Never	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gno
Asset Renewal Reserve - Liquid Waste	Never	to be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**7. FEES & CHARGES REVENUE**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Governance	0	164	0
General purpose funding	46,724	15,740	46,724
Law, order, public safety	4,180	6,113	4,320
Health	0	50	0
Education and welfare	11,800	11,972	11,500
Housing	86,598	0	84,280
Community amenities	103,252	128,427	114,726
Recreation and culture	16,900	17,474	24,400
Transport	100	217	100
Economic services	19,105	15,183	12,302
Other property and services	48,570	20,224	47,870
	<b>337,229</b>	<b>215,564</b>	<b>346,222</b>

**8. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

Governance	0	1,814	0
General purpose funding	612,542	1,383,864	612,542
Law, order, public safety	65,080	47,884	49,732
Recreation and culture	1,099	0	0
Transport	140,786	140,786	83,729
Economic services	33,160	0	0
Other property and services	0	9,091	0
	<b>852,667</b>	<b>1,583,439</b>	<b>746,003</b>

**Non-operating grants, subsidies and contributions**

Law, order, public safety	0	124,170	0
Housing	367,500	0	367,500
Community amenities	300,000	0	0
Transport	699,558	686,682	728,172
	<b>1,367,058</b>	<b>810,852</b>	<b>1,095,672</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

9. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	28,050	39,112	27,000
- Other funds	15,000	36,957	15,000
Other interest revenue (refer note 1b)	25,420	33,630	25,420
	68,470	109,699	67,420
<b>(b) Other revenue</b>			
Reimbursements and recoveries	0	2,535,055	3,400,013
Other	55,237	305,905	53,690
	55,237	2,840,960	3,453,703
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	48,744	12,400	44,000
Other services	0	0	3,750
	48,744	12,400	47,750
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 5(a))	48,039	46,526	56,054
Interest expense on lease liabilities	2,015	0	0
	50,054	46,526	56,054
<b>(e) Elected members remuneration</b>			
Meeting fees	80,000	72,000	80,000
Mayor/President's allowance	15,000	15,000	15,000
Deputy Mayor/President's allowance	3,000	3,000	3,000
Travelling expenses	6,640	3,037	6,500
Telecommunications allowance	6,060	5,610	5,940
	110,700	98,647	110,440
<b>(f) Low Value lease expenses</b>			
Office equipment	0	13,050	12,680
	0	13,050	12,680

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

At the commencement date, a lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

**LEASES (CONTINUED)**

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

#### 10. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

#### 11. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.

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**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**12. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

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**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**13. TRUST FUNDS**

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Builders Registration Board	-	2,000	(2,000)	0
BCITF	-	1,300	(1,300)	0
Agricultural Society	4,436	0	0	4,436
Unclaimed Rates	56	0	0	56
Trust Interest	59	0	0	59
	4,551	3,300	(3,300)	4,551

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**GOODS AND SERVICES TAX (GST)**

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

**REVENUE RECOGNITION**

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

The Shire of Gnowangerup adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Gnowangerup has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	(20,614)	(20,614)
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		20,614	

**LEASES**

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Gnowangerup is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

16. BUDGET RATIOS

	2019/20 Budget	2018/19 Actual	2017/18 Actual	2016/17 Actual
Operating Surplus	(0.2857)	0.0080	(0.0588)	0.0483
Funds After Operations	(0.0454)	0.3427	0.6026	0.5376
PPE	0.0120	(0.0036)	(0.0119)	0.0526
Infrastructure	0.0054	0.0033	(0.2939)	0.0217
Cash Reserves	0.3874	0.3206	0.3947	0.3380
Borrowings	0.2816	0.3825	0.1582	0.1664
Debt Servicing	0.0466	0.2222	0.0370	0.0357
Average Rates (UV)	9,257	9,003	8,502	8,146
Average Rates (GRV)	1,453	1,423	1,311	1,272

The ratios are calculated as follows:

**OPERATIONS**

Operating Surplus  $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations  $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

**ASSET RATIOS**

PPE  $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure  $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

**FINANCING RATIOS**

Cash Reserves  $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings  $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing  $\frac{\text{Principal and interest due}}{\text{General funds}}$

**RATES RATIOS**

Average Rates  $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
	2 (b)(i)	1,811,529	2,510,231	2,248,000
		1,811,529	2,510,231	2,248,000
<b>Revenue from operating activities (excluding rates)</b>				
Specified area rates	1(c) (e)	208,446	208,342	208,458
Operating grants, subsidies and contributions	8	852,667	1,629,815	746,003
Fees and charges	7	337,229	215,564	346,222
Service charges	1(d)	0	0	0
Interest earnings	9(a)	68,470	109,699	67,420
Other revenue	9(b)	88,102	2,840,960	3,453,703
Profit on asset disposals	3(b)	7,521	19,535	0
		1,562,435	5,023,915	4,821,806
<b>Expenditure from operating activities</b>				
Employee costs		(2,597,413)	(2,333,866)	(2,157,672)
Materials and contracts		(2,222,641)	(4,011,645)	(5,503,216)
Utility charges		(180,080)	(151,422)	(173,500)
Depreciation on non-current assets	4	(2,182,615)	(1,992,964)	(2,985,960)
Interest expenses	9(d)	(50,054)	(46,526)	(56,054)
Insurance expenses		(232,304)	(183,191)	(211,068)
Other expenditure		(410,178)	(207,467)	(371,689)
Loss on asset disposals	3(b)	(115,943)	(296,101)	0
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
		(7,991,228)	(9,223,182)	(11,459,159)
<b>Operating activities excluded from budgeted deficiency</b>				
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,341,801	2,225,678	3,033,259
<b>Amount attributable to operating activities</b>		(2,275,463)	536,642	(1,356,094)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	8	1,367,058	810,852	1,095,672
Purchase land held for resale	3(a)	0	0	0
Purchase investment property	3(a)	0	0	0
Purchase property, plant and equipment	3(a)	(1,626,840)	(1,333,092)	(2,201,930)
Purchase and construction of infrastructure	3(a)	(1,770,006)	(1,473,062)	(1,377,239)
Proceeds from disposal of assets	3(b)	256,500	345,591	223,000
<b>Amount attributable to investing activities</b>		(1,773,288)	(1,649,711)	(2,260,497)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	5(a)	(194,184)	(1,163,538)	(1,163,539)
Proceeds from new borrowings	5(b)	404,520	0	367,500
Advances to Community Groups		0	0	0
Proceeds from self supporting loans	5(a)	28,557	27,100	27,433
Transfers to cash backed reserves (restricted assets)	6(a)	(396,991)	(531,740)	(202,500)
Transfers from cash backed reserves (restricted assets)	6(a)	330,000	795,241	790,302
<b>Amount attributable to financing activities</b>		171,902	(872,937)	(180,804)
<b>Budgeted deficiency before general rates</b>		(3,876,849)	(1,986,006)	(3,797,395)
<b>Estimated amount to be raised from general rates</b>	1(a)	3,876,849	3,797,535	3,797,395
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	0	1,811,529	0

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

*Heart of the Stirlings*



**SHIRE OF GNOWANGERUP**

**SHIRE OF GNOWANGERUP**

**Detailed Operating &  
Non-Operating Statements**

**2019-2020**

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>Proceeds Sale of Assets</b>							
40015	Sale of CEO Vehicle GN00	(\$25,000)	\$0	(\$16,364)	\$0	(\$29,500)	\$0
40095	Sale of DCEO Vehicle GN001	\$0	\$0	\$0	\$0	(\$25,000)	\$0
40345	Sale of MCCS Vehicle GN002	(\$25,000)	\$0	(\$28,182)	\$0	\$0	\$0
New	Sale of Tip Truck GN.0014	\$0	\$0	\$0	\$0	(\$90,000)	\$0
New	Sale of Tip Truck GN.0044	\$0	\$0	\$0	\$0	(\$90,000)	\$0
40145	Sale of Utility (GN0048)	(\$11,000)	\$0	(\$23,182)	\$0	\$0	\$0
40505	Sale of Utility GN.037	(\$11,000)	\$0	(\$23,182)	\$0	\$0	\$0
40355	Sale of Utility GN.0004	(\$25,000)	\$0	(\$25,682)	\$0	\$0	\$0
40085	Sale of Utility GN.0016	\$0	\$0	\$0	\$0	(\$22,000)	\$0
40215	Sale of Loader GN.0040	(\$80,000)	\$0	(\$70,000)	\$0	\$0	\$0
40245	Sale of Backhoe GN.0089	(\$10,000)	\$0	(\$24,000)	\$0	\$0	\$0
23015	Proceeds - Sale of Land	(\$36,000)	\$0	(\$135,000)	\$0	\$0	\$0
	<b>PROCEEDS FROM SALE OF ASSETS</b>	<b>(\$223,000)</b>	<b>\$0</b>	<b>(\$345,591)</b>	<b>\$0</b>	<b>(\$256,500)</b>	<b>\$0</b>
<b>Written Down Value</b>							
	Written Down Value - Works Plant	\$0	\$223,000	\$0	\$0	\$0	\$364,922
	<b>Sub Total - WDV ON DISPOSAL OF ASSET</b>	<b>\$0</b>	<b>\$223,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$364,922</b>
	<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$223,000)</b>	<b>\$223,000</b>	<b>(\$345,591)</b>	<b>\$0</b>	<b>(\$256,500)</b>	<b>\$364,922</b>
	<b>Total - OPERATING STATEMENT</b>	<b>(\$223,000)</b>	<b>\$223,000</b>	<b>(\$345,591)</b>	<b>\$0</b>	<b>(\$256,500)</b>	<b>\$364,922</b>



Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>RATES</b>							
<b>OPERATING EXPENDITURE</b>							
01002	Finance Unit Costs	\$0	\$61,913	\$0	\$57,213	\$0	\$0
01012	Administration Activity Costs	\$0	\$39,059	\$0	\$33,323	\$0	\$53,055
01032	Notice Printing & Stationary	\$0	\$4,450	\$0	\$3,074	\$0	\$6,470
01042	Advertising & Promotion	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
01052	Collection Costs	\$0	\$5,000	\$0	\$3,413	\$0	\$5,000
01062	Valuation Charges	\$0	\$9,100	\$0	\$8,414	\$0	\$9,308
01072	Search Costs	\$0	\$650	\$0	\$180	\$0	\$660
01082	Rates Written Off	\$0	\$50	\$0	\$121	\$0	\$50
<b>Sub Total - GENERAL RATES OP EXP</b>		\$0	\$122,222	\$0	\$139,632	\$0	\$76,543
<b>OPERATING INCOME</b>							
01003	Rates Income	(\$3,797,395)	\$0	(\$3,797,535)	\$0	(\$3,876,849)	\$0
01013	Ex Gratia Rates Contribution	(\$32,524)	\$0	(\$33,454)	\$0	(\$32,524)	\$0
01053	Admin Fee Rate Instalments	(\$4,500)	\$0	(\$4,980)	\$0	(\$4,500)	\$0
01043	Interest On Rates Instalments	(\$11,500)	\$0	(\$12,794)	\$0	(\$11,500)	\$0
01033	Non Payment Penalty	(\$13,000)	\$0	(\$18,680)	\$0	(\$13,000)	\$0
01023	Pensioner Deferred Rate Interest	(\$920)	\$0	(\$2,156)	\$0	(\$920)	\$0
01063	Rate Enquiries	(\$5,700)	\$0	(\$6,760)	\$0	(\$5,700)	\$0
01073	ESL Administration Fees	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
01103	Legal Charges Reimbursed	(\$5,000)	\$0	(\$3,018)	\$0	(\$5,000)	\$0
01113	Specified Area Rate - Gnp	(\$29,981)	\$0	(\$30,065)	\$0	(\$30,003)	\$0
01133	Rates Received in Advance	\$0	\$0	(\$12,922)	\$0	\$0	\$0
01143	Specified Area Rate - Borden	(\$10,077)	\$0	(\$10,077)	\$0	(\$10,243)	\$0
<b>Sub Total - GENERAL RATES OP INC</b>		(\$3,914,597)	\$0	(\$3,936,441)	\$0	(\$3,994,239)	\$0
<b>Total - GENERAL RATES</b>		(\$3,914,597)	\$122,222	(\$3,936,441)	\$139,632	(\$3,994,239)	\$76,543
<b>OTHER GENERAL PURPOSE FUNDING</b>							
<b>OPERATING EXPENDITURE</b>							
02042	Bank Fees	\$0	\$4,600	\$0	\$4,986	\$0	\$4,600
02052	Rates Waiver	\$0	\$2,645	\$0	\$2,586	\$0	\$461
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/E</b>		\$0	\$7,245	\$0	\$7,571	\$0	\$5,061
<b>OPERATING INCOME</b>							
02003	WA Local Govt Grants Commission - General Purpose	(\$339,684)	\$0	(\$759,992)	\$0	(\$339,684)	\$0
02013	WA Local Govt Grants Commission - Untied Roads Grant	(\$272,858)	\$0	(\$623,872)	\$0	(\$272,858)	\$0
02023	Self Supporting Loan Interest	\$0	\$0	\$307	\$0	\$0	\$0
02033	Interest on Investments	(\$15,000)	\$0	(\$32,470)	\$0	(\$15,000)	\$0
02043	Interest on Reserve Fund	(\$27,000)	\$0	(\$39,112)	\$0	(\$28,050)	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/IN</b>		(\$654,542)	\$0	(\$1,455,140)	\$0	(\$655,592)	\$0
<b>Total - OTHER GENERAL PURPOSE FUNDING</b>		(\$654,542)	\$7,245	(\$1,455,140)	\$7,571	(\$655,592)	\$5,061
<b>Total - GENERAL PURPOSE FUNDING</b>		(\$4,569,139)	\$129,467	(\$5,391,580)	\$147,203	(\$4,649,831)	\$81,604

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>MEMBERS OF COUNCIL</b>							
<b>OPERATING EXPENDITURE</b>							
03002	Strategy & Governance Unit Costs	\$0	\$55,112	\$0	\$18,056	\$0	\$43,296
03032	Members Travelling	\$0	\$6,500	\$0	\$3,037	\$0	\$6,640
03042	Conference Expenses	\$0	\$17,000	\$0	\$1,785	\$0	\$17,360
03052	Election Expenses	\$0	\$2,444	\$0	\$805	\$0	\$22,350
03062	Members Allowances	\$0	\$98,000	\$0	\$90,000	\$0	\$98,380
03072	Telecommunication Allowance	\$0	\$5,940	\$0	\$5,610	\$0	\$6,060
03082	Refreshments & Receptions	\$0	\$19,000	\$0	\$16,192	\$0	\$30,080
03102	Members Insurance	\$0	\$7,162	\$0	\$7,162	\$0	\$7,070
03112	Consultants Expenses	\$0	\$11,000	\$0	\$3,143	\$0	\$0
03122	Subscriptions	\$0	\$18,432	\$0	\$18,364	\$0	\$18,255
03132	Other Member Related Costs	\$0	\$1,500	\$0	\$1,245	\$0	\$1,530
03142	Donations & Grants	\$0	\$58,841	\$0	\$56,212	\$0	\$96,317
03152	Publications & Legislation	\$0	\$600	\$0	\$0	\$0	\$610
03162	Training Programs	\$0	\$0	\$0	\$0	\$0	\$4,000
03172	Project/Development Funds	\$0	\$6,500	\$0	\$3,062	\$0	\$6,635
03202	Administration Activity Costs	\$0	\$89,081	\$0	\$60,169	\$0	\$74,675
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>		\$0	\$397,112	\$0	\$284,885	\$0	\$433,258
<b>OPERATING INCOME</b>							
03003	Reimbursements	\$0	\$0	(\$3,157)	\$0	\$0	\$0
3023	Sale of Scrap	\$0	\$0	(\$227)	\$0	\$0	\$0
<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>		\$0	\$0	(\$3,384)	\$0	\$0	\$0
<b>Total - MEMBERS OF COUNCIL</b>		\$0	\$397,112	(\$3,384)	\$284,885	\$0	\$433,258
<b>GOVERNANCE</b>							
<b>OPERATING EXPENDITURE</b>							
04002	Strategy & Governance Costs	\$0	\$502,076	\$0	\$316,820	\$0	\$374,049
04012	Corporate & Community Costs	\$0	\$15,000	\$0	\$7,050	\$0	\$4,000
04032	Public Relations	\$0	\$38,618	\$0	\$4,866	\$0	\$8,575
04042	Shire Website	\$0	\$12,356	\$0	\$8,143	\$0	\$4,350
04052	Civic Receptions & Events	\$0	\$19,129	\$0	\$29,579	\$0	\$12,498
04062	Refreshments	\$0	\$3,000	\$0	\$2,357	\$0	\$3,060
04072	Minor Furniture & Equipment	\$0	\$3,000	\$0	\$3,200	\$0	\$3,085
04082	Legal Costs	\$0	\$35,000	\$0	\$20,079	\$0	\$30,630
04092	Audit Fees	\$0	\$47,750	\$0	\$12,400	\$0	\$48,744
04102	Advertising	\$0	\$13,000	\$0	\$13,095	\$0	\$13,275
04112	Minor Admin Expenses	\$0	\$1,000	\$0	\$0	\$0	\$2,000
04192	Valuation Costs	\$0	\$11,000	\$0	\$11,990	\$0	\$0
04232	EEO/DAIP Planning	\$0	\$4,000	\$0	\$0	\$0	\$0
<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>		\$0	\$704,929	\$0	\$429,579	\$0	\$504,266
<b>OPERATING INCOME</b>							
04013	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
04033	Other Minor Income	\$0	\$0	(\$164)	\$0	\$0	\$0
<b>Sub Total - GOVERNANCE - GENERAL OP/INC</b>		\$0	\$0	(\$1,977)	\$0	\$0	\$0
<b>Total - GOVERNANCE - GENERAL</b>		\$0	\$704,929	(\$1,977)	\$429,579	\$0	\$504,266
<b>Total - GOVERNANCE</b>		\$0	\$1,102,041	(\$5,362)	\$714,464	\$0	\$937,524

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>LAW, ORDER AND PUBLIC SAFETY</b>							
<b>FIRE PREVENTION</b>							
<b>OPERATING EXPENDITURE</b>							
05032	Bushfire Insurance	\$0	\$23,055	\$0	\$22,304	\$0	\$27,285
05042	Advertising/Printing/Other Expenses	\$0	\$1,800	\$0	\$1,600	\$0	\$1,835
05062	Fire Vehicles - Operations	\$0	\$1,000	\$0	\$3,223	\$0	\$1,020
05092	Bushfire Depreciation	\$0	\$100,760	\$0	\$87,844	\$0	\$95,830
05122	Base Operators Allowance	\$0	\$800	\$0	\$800	\$0	\$800
05182	Gnp BFB Expenses	\$0	\$6,775	\$0	\$7,670	\$0	\$6,910
05192	Borden BFB Expenses	\$0	\$6,770	\$0	\$5,975	\$0	\$6,905
05202	Ongerup BFB Expenses	\$0	\$6,770	\$0	\$5,042	\$0	\$6,905
05212	Fire Break Inspection Costs	\$0	\$5,000	\$0	\$4,050	\$0	\$5,100
<b>Sub Total - FIRE PREVENTION OP/EXP</b>		\$0	\$152,730	\$0	\$138,508	\$0	\$152,590
<b>OPERATING INCOME</b>							
05003	DFES BFB Grant	(\$33,277)	\$0	(\$32,473)	\$0	(\$44,480)	\$0
05023	Fines & Penalties	(\$250)	\$0	(\$1,890)	\$0	\$0	\$0
05033	Sale of Fire Maps	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - FIRE PREVENTION OP/INC</b>		(\$33,527)	\$0	(\$34,363)	\$0	(\$44,480)	\$0
<b>Total - FIRE PREVENTION</b>		(\$33,527)	\$152,730	(\$34,363)	\$138,508	(\$44,480)	\$152,590
<b>ANIMAL CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
06032	Ranger Services Expenses	\$0	\$46,800	\$0	\$36,627	\$0	\$45,310
06042	Other Animal Control Expenses	\$0	\$3,575	\$0	\$324	\$0	\$3,650
06072	Admin Allocations	\$0	\$50,916	\$0	\$38,510	\$0	\$47,188
06082	Cat Sterilisation Program	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>		\$0	\$101,291	\$0	\$75,462	\$0	\$96,148
<b>OPERATING INCOME</b>							
06003	Fines & Penalties	(\$120)	\$0	(\$299)	\$0	(\$120)	\$0
06013	Dog Registration Fees	(\$3,800)	\$0	(\$3,599)	\$0	(\$3,905)	\$0
06023	Dog Pound Fees	(\$150)	\$0	(\$325)	\$0	(\$155)	\$0
<b>Sub Total - ANIMAL CONTROL OP/INC</b>		(\$4,070)	\$0	(\$4,223)	\$0	(\$4,180)	\$0
<b>Total - ANIMAL CONTROL</b>		(\$4,070)	\$101,291	(\$4,223)	\$75,462	(\$4,180)	\$96,148
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>							
<b>OPERATING EXPENDITURE</b>							
07012	Corporate & Community Costs	\$0	\$0	\$0	\$0	\$0	\$36,686
07052	Emergency Vehicle Maintenance	\$0	\$30,800	\$0	\$32,703	\$0	\$31,445
07082	SES Emergency Building Operation	\$0	\$3,835	\$0	\$1,147	\$0	\$5,399
07092	Gnp SES Depreciation	\$0	\$18,960	\$0	\$16,069	\$0	\$17,530
07112	SES Expenditure	\$0	\$21,940	\$0	\$17,854	\$0	\$20,600
07132	SMS Register Expenses	\$0	\$5,000	\$0	\$4,794	\$0	\$5,105
07142	Kerbside Numbering	\$0	\$680	\$0	\$102	\$0	\$778
07152	Emergency Management Expenses	\$0	\$5,100	\$0	\$3,106	\$0	\$7,145
07192	CCTV Maintenance	\$0	\$0	\$0	\$0	\$0	\$4,211
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP/E</b>		\$0	\$86,315	\$0	\$75,775	\$0	\$128,899
<b>OPERATING INCOME</b>							
07003	Emergency Grant Income	(\$16,455)	\$0	(\$15,412)	\$0	(\$20,600)	\$0
07063	SES LotteryWest Grant	\$0	\$0	\$0	\$0	\$0	\$0
07073	GRANT - CCTV INFRASTRUCTURE	\$0	\$0	(\$124,170)	\$0	\$0	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP //I</b>		(\$16,455)	\$0	(\$139,582)	\$0	(\$20,600)	\$0
<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>		(\$16,455)	\$86,315	(\$139,582)	\$75,775	(\$20,600)	\$128,899
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		(\$54,052)	\$340,336	(\$178,168)	\$289,745	(\$69,260)	\$377,637

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>							
<b>OPERATING EXPENDITURE</b>							
11012	Infrastructure Unit Costs	\$0	\$3,700	\$0	\$5,980	\$0	\$5,024
11032	Analytical Costs	\$0	\$850	\$0	\$629	\$0	\$850
11042	Other Health Costs	\$0	\$0	\$0	\$0	\$0	\$2,100
11052	Health Costs - Contract Services	\$0	\$56,000	\$0	\$50,000	\$0	\$40,500
11062	EHO Salary	\$0	\$0	\$0	\$1,490	\$0	\$74,340
11072	EHO Superannuation	\$0	\$0	\$0	\$71	\$0	\$10,779
11082	Insurances	\$0	\$0	\$0	\$0	\$0	\$2,500
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>		\$0	\$60,550	\$0	\$58,170	\$0	\$136,093
<b>OPERATING INCOME</b>							
11003	Health Act Licences	\$0	\$0	(\$50)	\$0	\$0	\$0
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>		\$0	\$0	(\$50)	\$0	\$0	\$0
<b>Total - HEALTH ADMIN &amp; INSPECTION</b>		\$0	\$60,550	(\$50)	\$58,170	\$0	\$136,093
<b>PREVENTIVE SERVICES- PEST CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
12032	Mosquito Control	\$0	\$5,200	\$0	\$0	\$0	\$8,183
<b>Sub Total - PEST CONTROL OP/EXP</b>		\$0	\$5,200	\$0	\$0	\$0	\$8,183
<b>OPERATING INCOME</b>							
<b>Sub Total - PEST CONTROL OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - PEST CONTROL</b>		\$0	\$5,200	\$0	\$0	\$0	\$8,183
<b>PREVENTIVE SERVICES - OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
14002	Strategy & Governance Unit Costs	\$0	\$2,446	\$0	\$805	\$0	\$25,938
14032	25 McDonald St Building Maintenance	\$0	\$20,567	\$0	\$0	\$0	\$18,354
14042	25 McDonald St Building Operation	\$0	\$0	\$0	\$5,476	\$0	\$0
14052	Medical Centre Building Maintenance	\$0	\$1,525	\$0	\$2,329	\$0	\$1,818
14062	Medical Centre Building Operations	\$0	\$17,011	\$0	\$27,595	\$0	\$30,929
14112	Doctor Vehicle Expenses	\$0	\$5,000	\$0	\$3,455	\$0	\$5,105
14132	Surgery IT Costs	\$0	\$2,000	\$0	\$1,380	\$0	\$2,040
14152	Medical Equipment	\$0	\$3,500	\$0	\$1,666	\$0	\$11,775
14162	Other Surgery Costs	\$0	\$500	\$0	\$13	\$0	\$510
14182	Practice Incentive Costs	\$0	\$132,000	\$0	\$132,000	\$0	\$132,000
<b>Sub Total - PREVENTIVE SRVS - OP/EXP</b>		\$0	\$184,549	\$0	\$174,720	\$0	\$228,469
<b>OPERATING INCOME</b>							
14013	Reimbursements	(\$300)	\$0	(\$501)	\$0	(\$300)	\$0
<b>Sub Total - PREVENTIVE SRVS - OP/INC</b>		(\$300)	\$0	(\$501)	\$0	(\$300)	\$0
<b>Total - PREVENTIVE SERVICES</b>		(\$300)	\$184,549	(\$501)	\$174,720	(\$300)	\$228,469
<b>Total - HEALTH</b>		(\$300)	\$250,299	(\$551)	\$232,890	(\$300)	\$372,745

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OTHER EDUCATION</b>							
<b>OPERATING EXPENDITURE</b>							
16032	School Mowing Contract	\$0	\$9,045	\$0	\$8,398	\$0	\$18,625
16052	Corporate & Community Costs	\$0	\$1,042	\$0	\$786	\$0	\$1,027
<b>Sub Total - OTHER EDUCATION OP/EXP</b>		\$0	\$10,087	\$0	\$9,184	\$0	\$19,652
<b>OPERATING INCOME</b>							
16003	School Mowing Contract Income	(\$10,900)	\$0	(\$11,572)	\$0	(\$11,200)	\$0
<b>Sub Total - OTHER EDUCATION OP/INC</b>		(\$10,900)	\$0	(\$11,572)	\$0	(\$11,200)	\$0
<b>Total - OTHER EDUCATION</b>		(\$10,900)	\$10,087	(\$11,572)	\$9,184	(\$11,200)	\$19,652
<b>CARE OF FAMILIES AND CHILDREN</b>							
<b>OPERATING EXPENDITURE</b>							
17022	Old Kindy Building Maintenance	\$0	\$15,395	\$0	\$6,139	\$0	\$15,282
17032	Family Centre	\$0	\$0	\$0	\$0	\$0	\$0
17062	Ongerup Pre-School Building Operations	\$0	\$0	\$0	\$0	\$0	\$0
17082	Corporate & Community Costs	\$0	\$1,042	\$0	\$786	\$0	\$12,327
<b>Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP</b>		\$0	\$16,437	\$0	\$6,925	\$0	\$27,609
<b>OPERATING INCOME</b>							
17003	Rental Income - Family Centre	(\$600)	\$0	(\$400)	\$0	(\$600)	\$0
<b>Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC</b>		(\$600)	\$0	(\$400)	\$0	(\$600)	\$0
<b>Total - CARE OF FAMILIES AND CHILDREN</b>		(\$600)	\$16,437	(\$400)	\$6,925	(\$600)	\$27,609
<b>Total - EDUCATION &amp; WELFARE</b>		(\$11,500)	\$26,524	(\$11,972)	\$16,109	(\$11,800)	\$47,261

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>STAFF HOUSING</b>							
<b>OPERATING EXPENDITURE</b>							
23152	2 CECIL STREET - BUILDING OPERATION	\$0	\$13,559	\$0	\$4,118	\$0	\$5,329
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$430	\$0	\$1,816	\$0	\$2,753
23172	4 Grocock Street Building Maintenance	\$0	\$5,120	\$0	\$5,352	\$0	\$15,685
23182	4 Grocock Street Building Operation	\$0	\$17,377	\$0	\$11,891	\$0	\$15,689
23192	3396 Broomehill-Gnp Rd Building Maintenance	\$0	\$2,240	\$0	\$650	\$0	\$2,490
23202	3396 Broomehill-Gnp Rd Building Operations	\$0	\$14,072	\$0	\$11,659	\$0	\$9,499
23212	25 McDonald St Building Maintenance	\$0	\$3,760	\$0	\$374	\$0	\$6,015
23222	25 McDonald St Building Operation	\$0	\$16,807	\$0	\$3,042	\$0	\$12,339
23072	20 McDonald Street - Building Operation	\$0	\$10,867	\$0	\$10,401	\$0	\$9,579
23142	20 McDonald Street - Building Maintenance	\$0	\$5,045	\$0	\$4,680	\$0	\$4,880
23232	Less Housing Allocation to Other Programs	\$0	(73,365)	\$0	\$0	\$0	(69,799)
<b>Sub Total - STAFF HOUSING OP/EXP</b>		\$0	\$15,912	\$0	\$53,983	\$0	\$14,459
<b>OPERATING INCOME</b>							
23043	Commonwealth Grants	(\$367,500)	\$0	\$0	\$0	(\$367,500)	\$0
<b>Sub Total - STAFF HOUSING OP/INC</b>		(\$367,500)	\$0	\$0	\$0	(\$367,500)	\$0
<b>Total - STAFF HOUSING</b>		(\$367,500)	\$15,912	\$0	\$53,983	(\$367,500)	\$14,459
<b>HOUSING OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
23002	Housing Admin Costs	\$0	\$0	\$0	\$0	\$0	\$12,747
23082	Lot 117 Vaux Street, Ongerup (Police Station)	\$0	\$20,857	\$0	\$4,972	\$0	\$0
23102	Lot 61 Corbett St - Building operations	\$0	\$18,597	\$0	\$14,636	\$0	\$13,589
23112	Lot 61 Corbett St - Building Maintenance	\$0	\$810	\$0	\$981	\$0	\$973
23122	Lot 191 Corbett St - Building operations	\$0	\$16,802	\$0	\$14,738	\$0	\$13,599
23132	Lot 191 Corbett St - Building Maintenance	\$0	\$810	\$0	\$653	\$0	\$973
New	Interest on Staff Housing & Well Aged Housing Loan	\$0	\$0	\$0	\$0	\$0	\$22,736
<b>Sub Total - HOUSING OTHER OP/EXP</b>		\$0	\$57,876	\$0	\$50,113	\$0	\$64,617
<b>OPERATING INCOME</b>							
23013	Reimbursements	(\$84,280)	\$0	(\$86,442)	\$0	(\$86,598)	\$0
<b>Sub Total - HOUSING OTHER OP/INC</b>		(\$84,280)	\$0	(\$86,442)	\$0	(\$86,598)	\$0
<b>Total - HOUSING OTHER</b>		(\$84,280)	\$57,876	(\$86,442)	\$50,113	(\$86,598)	\$64,617
<b>Total - HOUSING</b>		(\$451,780)	\$73,788	(\$86,442)	\$104,095	(\$454,098)	\$79,076

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>SANITATION - HOUSEHOLD REFUSE</b>							
<b>OPERATING EXPENDITURE</b>							
24002	Strategy & Governance Unit Costs	\$0	\$17,094	\$0	\$5,597	\$0	\$0
24022	Refuse Collection	\$0	\$43,445	\$0	\$45,563	\$0	\$45,366
24032	Refuse Site Management	\$0	\$118,575	\$0	\$92,380	\$0	\$113,997
24052	Recycling Domestic & Commercial	\$0	\$43,140	\$0	\$41,530	\$0	\$44,045
<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>		\$0	\$222,254	\$0	\$185,070	\$0	\$203,408
<b>OPERATING INCOME</b>							
24003	Refuse Collection Charges	(\$41,076)	\$0	(\$45,136)	\$0	(\$44,772)	\$0
24013	Waste Avoidance & Resource Recovery Fees	(\$133,400)	\$0	(\$133,200)	\$0	(\$133,200)	\$0
24063	Asbestos/Rubbish Disposal	\$0	\$0	(\$22,330)	\$0	\$0	\$0
24073	Recycling Income	(\$40,050)	\$0	(\$40,406)	\$0	(\$40,500)	\$0
24093	Government Grants	\$0	\$0	\$0	\$0	(\$300,000)	\$0
<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>		(\$214,526)	\$0	(\$241,072)	\$0	(\$518,472)	\$0
<b>Total - SANITATION HOUSEHOLD REFUSE</b>		(\$214,526)	\$222,254	(\$241,072)	\$185,070	(\$518,472)	\$203,408
<b>SANITATION OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
25002	Drum Muster	\$0	\$5,120	\$0	\$952	\$0	\$5,662
25012	Refuse Collection From Streets Works Dept	\$0	\$17,130	\$0	\$15,723	\$0	\$23,332
25022	Oil Disposal (Wren Oil)	\$0	\$1,264	\$0	\$15	\$0	\$1,366
<b>Sub Total - SANITATION OTHER OP/EXP</b>		\$0	\$23,514	\$0	\$16,690	\$0	\$30,360
<b>OPERATING INCOME</b>							
25003	Drum Muster & Oil Collection	(\$5,120)	\$0	(\$145)	\$0	(\$5,662)	\$0
<b>Sub Total - SANITATION OTHER OP/INC</b>		(\$5,120)	\$0	(\$145)	\$0	(\$5,662)	\$0
<b>Total - SANITATION OTHER</b>		(\$5,120)	\$23,514	(\$145)	\$16,690	(\$5,662)	\$30,360
<b>EFFLUENT DRAINAGE SYSTEM</b>							
<b>OPERATING EXPENDITURE</b>							
26022	Septic Tank Cleaning	\$0	\$24,300	\$0	\$6,876	\$0	\$29,814
26032	Grease Trap Cleaning	\$0	\$4,480	\$0	\$4,124	\$0	\$5,493
26042	Ongerup Effluent Maintenance	\$0	\$36,265	\$0	\$8,525	\$0	\$21,344
26072	Ongerup Effluent operations	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - SEWERAGE OP/EXP</b>		\$0	\$65,045	\$0	\$19,525	\$0	\$56,651
<b>OPERATING INCOME</b>							
26013	Septic Tank Application Fees	\$0	\$0	\$0	\$0	\$0	\$0
26023	Septic Tank Cleaning	(\$15,000)	\$0	(\$8,620)	\$0	(\$8,600)	\$0
26033	Grease Trap Cleaning	(\$1,800)	\$0	(\$2,120)	\$0	(\$1,800)	\$0
26043	Ongerup Sewerage Specified Area Rate	(\$35,000)	\$0	(\$35,000)	\$0	(\$35,000)	\$0
26063	Septic Waste Revealal - Gnp Ponds	(\$9,500)	\$0	(\$2,136)	\$0	(\$2,100)	\$0
<b>Sub Total - SEWERAGE OP/INC</b>		(\$61,300)	\$0	(\$47,876)	\$0	(\$47,500)	\$0
<b>Total - SEWERAGE</b>		(\$61,300)	\$65,045	(\$47,876)	\$19,525	(\$47,500)	\$56,651

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PROTECTION OF THE ENVIRONMENT</b>							
<b>OPERATING EXPENDITURE</b>							
28022	Other Environment Costs	\$0	\$345	\$0	\$285	\$0	\$530
28032	Yongergnow Eco Tourism Centre	\$0	\$109,000	\$0	\$70,502	\$0	\$76,625
28042	NSPNRG Contribution	\$0	\$330	\$0	\$551	\$0	\$15,000
28052	Loan Interest - Yongergnow	\$0	\$221	\$0	\$202	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXI</b>		\$0	\$109,896	\$0	\$71,539	\$0	\$92,155
<b>OPERATING INCOME</b>							
28003	Reimbursements	(\$5,675)	\$0	(\$5,848)	\$0	(\$6,025)	\$0
28023	Seed Collection Income	\$0	\$0	(\$109)	\$0	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC</b>		(\$5,675)	\$0	(\$5,957)	\$0	(\$6,025)	\$0
<b>Total - PROTECTION OF THE ENVIRONMENT</b>		(\$5,675)	\$109,896	(\$5,957)	\$71,539	(\$6,025)	\$92,155
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>							
<b>OPERATING EXPENDITURE</b>							
29042	Virginia Land Development Admin Allocation	\$0	\$1,835	\$0	\$603	\$0	\$0
29072	Land Development	\$0	\$14,850	\$0	\$19,832	\$0	\$14,347
29102	Town Planning Salaries	\$0	\$68,652	\$0	\$60,291	\$0	\$68,652
29112	Town Planning Insurances	\$0	\$1,830	\$0	\$1,831	\$0	\$2,115
29122	Town Planning Superannuation	\$0	\$6,522	\$0	\$4,296	\$0	\$6,660
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>		\$0	\$93,689	\$0	\$86,853	\$0	\$91,774
<b>OPERATING INCOME</b>							
29023	Planning Applications/ Approval Fees	(\$1,300)	\$0	(\$3,424)	\$0	(\$1,340)	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>		(\$1,300)	\$0	(\$3,424)	\$0	(\$1,340)	\$0
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>		(\$1,300)	\$93,689	(\$3,424)	\$86,853	(\$1,340)	\$91,774
<b>OTHER COMMUNITY AMENITIES</b>							
<b>OPERATING EXPENDITURE</b>							
30002	Cemeteries Administration	\$0	\$3,057	\$0	\$2,829	\$0	\$7,052
30012	Cemeteries Maintenance	\$0	\$19,750	\$0	\$19,285	\$0	\$14,329
30022	Grave Digging	\$0	\$12,780	\$0	\$6,270	\$0	\$16,918
30032	Public Conveniences Building Maintenance	\$0	\$10,197	\$0	\$7,088	\$0	\$11,355
30042	Public Conveniences Building Operation	\$0	\$32,806	\$0	\$28,698	\$0	\$39,312
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXP</b>		\$0	\$78,590	\$0	\$64,170	\$0	\$88,966
<b>OPERATING INCOME</b>							
30003	Cemetery Fees- Gnowangerup	(\$6,000)	\$0	(\$4,146)	\$0	(\$4,140)	\$0
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>		(\$6,000)	\$0	(\$4,146)	\$0	(\$4,140)	\$0
<b>Total - OTHER COMMUNITY AMENITIES</b>		(\$6,000)	\$78,590	(\$4,146)	\$64,170	(\$4,140)	\$88,966
<b>URBAN STORMWATER DRAINAGE</b>							
<b>OPERATING EXPENDITURE</b>							
27002	Drainage Maintenance	\$0	\$5,980	\$0	\$2,531	\$0	\$7,053
27012	Depreciation	\$0	\$35	\$0	\$0	\$0	\$0
<b>Sub Total - URBAN STORMWATER DRAINAGE OP/EXP</b>		\$0	\$6,015	\$0	\$2,531	\$0	\$7,053
<b>Total - URBAN STORMWATER DRAINAGE</b>		\$0	\$6,015	\$0	\$2,531	\$0	\$7,053
<b>Total - COMMUNITY AMENITIES</b>		(\$293,921)	\$599,003	(\$302,620)	\$446,379	(\$583,139)	\$570,367



*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PUBLIC HALL &amp; CIVIC CENTRES</b>							
<b>OPERATING EXPENDITURE</b>							
31012	Gnp Memorial Hall Building Maintenance	\$0	\$6,903	\$0	\$5,868	\$0	\$7,835
31022	Gnp Memorial Hall Building Operation	\$0	\$102,339	\$0	\$60,616	\$0	\$65,239
31052	Ongerup Hall Building Maintenance	\$0	\$4,000	\$0	\$884	\$0	\$3,960
31062	Ongerup Hall Building Operation	\$0	\$82,887	\$0	\$31,044	\$0	\$36,489
31092	Borden CWA Hall Building Maintenance	\$0	\$910	\$0	\$300	\$0	\$934
31102	Borden CWA Hall Building Operation	\$0	\$3,002	\$0	\$663	\$0	\$725
31152	Gnp Old Ambulance Building - Building Operation	\$0	\$2,067	\$0	\$238	\$0	\$259
31182	Ongerup CWA	\$0	\$10,437	\$0	\$1,945	\$0	\$2,579
31202	Yougenup Centre - Building Maintenance & Operation	\$0	\$64,972	\$0	\$47,931	\$0	\$49,292
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>		\$0	\$277,517	\$0	\$149,488	\$0	\$167,312
<b>OPERATING INCOME</b>							
31003	Gnowangerup Memorial Hall	(\$300)	\$0	(\$284)	\$0	(\$300)	\$0
31023	Ongerup Hall	(\$500)	\$0	(\$500)	\$0	\$0	\$0
31043	Borden CWA Hall	(\$600)	\$0	(\$600)	\$0	(\$600)	\$0
31053	HALL HIRE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0
31073	Other Income	\$0	\$0	(\$67)	\$0	\$0	\$0
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>		(\$1,400)	\$0	(\$1,452)	\$0	(\$900)	\$0
<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>		(\$1,400)	\$277,517	(\$1,452)	\$149,488	(\$900)	\$167,312
<b>OTHER RECREATION &amp; SPORT</b>							
<b>OPERATING EXPENDITURE</b>							
33012	Depreciation	\$0	\$117,655	\$0	\$58,536	\$0	\$63,860
33022	Gnowangerup Parks & Gardens	\$0	\$99,012	\$0	\$122,566	\$0	\$94,032
33032	Ongerup Parks & Gardens	\$0	\$45,595	\$0	\$25,313	\$0	\$64,052
33042	Borden Parks & Gardens	\$0	\$26,750	\$0	\$12,853	\$0	\$34,012
33052	Gnp Sporting Complex Grounds Maintenance	\$0	\$110,560	\$0	\$75,933	\$0	\$81,562
33062	Gnp Sporting Complex Building Maintenance	\$0	\$3,500	\$0	\$1,688	\$0	\$3,925
33072	Gnp Sporting Complex Building Operation	\$0	\$145,098	\$0	\$124,635	\$0	\$129,629
33082	Ongerup Sporting Complex Grounds Maintenance	\$0	\$18,806	\$0	\$19,071	\$0	\$23,956
33092	Ongerup Sporting Complex Building Maintenance	\$0	\$1,100	\$0	\$4,918	\$0	\$1,125
33102	Ongerup Sporting Complex Building Operation	\$0	\$82,477	\$0	\$36,866	\$0	\$39,944
33112	Borden Sporting Complex Grounds Maintenance	\$0	\$23,745	\$0	\$21,558	\$0	\$29,382
33122	Borden Sporting Complex Building Maintenance	\$0	\$1,350	\$0	\$325	\$0	\$1,375
33132	Borden Sporting Complex Building Operation	\$0	\$118,098	\$0	\$95,408	\$0	\$102,612
33222	Gnowangerup Bowling Club	\$0	\$35,522	\$0	\$23,685	\$0	\$19,974
33252	Old Borden Bowling Club	\$0	\$0	\$0	\$78	\$0	\$80
33232	Depreciation - Infrastructure	\$0	\$1,220	\$0	\$3,368	\$0	\$3,675
33282	Corporate & Community Unit Costs	\$0	\$20,778	\$0	\$15,770	\$0	\$14,201
33332	Pistol Club Building Operations	\$0	\$10,263	\$0	\$4,241	\$0	\$4,720
33432	Other Recreation Expenditure	\$0	\$11,280	\$0	\$901	\$0	\$0
33452	Nobarach Park - Buildings	\$0	\$9,658	\$0	\$17,175	\$0	\$19,224
33492	MCD Vehicle Expenses	\$0	\$14,000	\$0	\$6,273	\$0	\$0
New	Sports Complex Dam Maint	\$0	\$0	\$0	\$0	\$0	\$5,500
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>		\$0	\$896,467	\$0	\$671,380	\$0	\$736,840
<b>OPERATING INCOME</b>							
33003	Other Sport and Rec Income	\$0	\$0	(\$4,794)	\$0	\$0	\$0
33053	VARIOUS REIMBURSEMENT	\$0	\$0	(\$5,214)	\$0	\$0	\$0
33303	REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>		\$0	\$0	(\$10,007)	\$0	\$0	\$0
<b>Total - OTHER RECREATION &amp; SPORT</b>		\$0	\$896,467	(\$10,007)	\$671,380	\$0	\$736,840

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>SWIMMING POOL</b>							
<b>OPERATING EXPENDITURE</b>							
32002	Strategy & Governance Unit Costs	\$0	\$42,747	\$0	\$27,602	\$0	\$2,332
32012	Administration Activity Costs	\$0	\$47,562	\$0	\$35,520	\$0	\$41,057
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$101,171	\$0	\$81,367	\$0	\$93,680
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$2,850	\$0	\$2,213	\$0	\$3,125
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$56,047	\$0	\$106,906	\$0	\$125,989
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$21,535	\$0	\$18,895	\$0	\$22,404
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$7,650	\$0	\$4,931	\$0	\$7,800
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$7,288	\$0	\$6,734	\$0	\$9,159
32142	Swimming Pool Insurances	\$0	\$2,995	\$0	\$2,995	\$0	\$3,365
32152	Swimming Pool Superannuation	\$0	\$13,160	\$0	\$12,017	\$0	\$12,980
32162	Swimming Pool Other Costs	\$0	\$8,800	\$0	\$3,557	\$0	\$8,985
<b>Sub Total - SWIMMING POOL OP/EXP</b>		\$0	\$311,805	\$0	\$302,737	\$0	\$330,876
<b>OPERATING INCOME</b>							
32003	Swimming Pool Entrance Fees	(\$23,000)	\$0	(\$16,090)	\$0	(\$16,000)	\$0
32013	Swimming Pool Grants	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - SWIMMING POOL OP/INC</b>		(\$23,000)	\$0	(\$16,090)	\$0	(\$16,000)	\$0
<b>Total - SWIMMING POOL</b>		(\$23,000)	\$311,805	(\$16,090)	\$302,737	(\$16,000)	\$330,876
<b>LIBRARIES</b>							
<b>OPERATING EXPENDITURE</b>							
35002	Administration Activity Costs	\$0	\$51,499	\$0	\$40,646	\$0	\$49,546
35022	Gnowangerup Library Salaries	\$0	\$40,552	\$0	\$31,060	\$0	\$51,439
35032	Ongerup Library Salaries	\$0	\$10,540	\$0	\$989	\$0	\$0
35052	Gnp Library Building Operation	\$0	\$10,285	\$0	\$8,032	\$0	\$9,335
35062	Ongerup Library Building Operation	\$0	\$1,100	\$0	\$451	\$0	\$0
35072	Library Book Exchange	\$0	\$600	\$0	\$455	\$0	\$1,310
35082	Ongerup Library Book Exchange	\$0	\$695	\$0	\$695	\$0	\$0
35092	Gnowangerup Library Minor Items	\$0	\$2,300	\$0	\$1,939	\$0	\$2,040
35102	Ongerup Library Minor Items	\$0	\$5,500	\$0	\$4,055	\$0	\$510
35112	Gnowangerup Library	\$0	\$10,430	\$0	\$11,172	\$0	\$16,104
35122	Ongerup Library	\$0	\$13,500	\$0	\$15,288	\$0	\$16,505
35142	Regional Library Costs	\$0	\$2,225	\$0	\$2,225	\$0	\$2,270
35192	Library Insurance Expenses	\$0	\$1,521	\$0	\$1,521	\$0	\$1,355
<b>Sub Total - LIBRARIES OP/EXP</b>		\$0	\$150,747	\$0	\$118,529	\$0	\$150,414
<b>OPERATING INCOME</b>							
35003	Gnp Library Fines & Penalties	\$0	\$0	\$0	\$0	\$0	\$0
35013	Gnp Library Other	\$0	\$0	(\$770)	\$0	(\$1,099)	\$0
<b>Sub Total - LIBRARIES OP/INC</b>		\$0	\$0	(\$770)	\$0	(\$1,099)	\$0
<b>Total - LIBRARIES</b>		\$0	\$150,747	(\$770)	\$118,529	(\$1,099)	\$150,414

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OTHER CULTURE</b>							
<b>OPERATING EXPENDITURE</b>							
37002	Corporate & Community Unit Costs	\$0	\$10,382	\$0	\$7,859	\$0	\$12,420
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0	\$500	\$0	\$0	\$0	\$0
37042	Old Gnowangerup Gaol Building Operation	\$0	\$9,292	\$0	\$2,773	\$0	\$2,939
37072	Ongerup Community Centre Building Maintenance	\$0	\$2,460	\$0	\$0	\$0	\$2,678
37082	Ongerup Community Centre Building Operation	\$0	\$26,127	\$0	\$9,965	\$0	\$11,564
37112	Gnp Historic Centre Building Maintenance	\$0	\$1,620	\$0	\$0	\$0	\$130
37122	Gnp Historic Centre Building Operation	\$0	\$5,372	\$0	\$2,569	\$0	\$2,809
37132	Ongerup Museum Building Operation	\$0	\$15,862	\$0	\$9,010	\$0	\$9,834
37212	Heritage Trail Plan Implementation	\$0	\$0	\$0	\$0	\$0	\$0
37222	Heritage Strategy & Municipal Inventory	\$0	\$10,000	\$0	\$0	\$0	\$0
37232	Heritage Tractor Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
36002	Loss on Disposal of Asset	\$0	\$0	\$0	\$180,408	\$0	\$0
37322	Old Gnowangerup Star Building Operation	\$0	\$3,340	\$0	\$2,225	\$0	\$2,819
<b>Sub Total - OTHER CULTURE OP/EXP</b>		\$0	\$84,955	\$0	\$214,809	\$0	\$45,193
<b>OPERATING INCOME</b>							
37023	Reimbursements/ Donations	\$0	\$0	\$0	\$0	\$0	\$0
37043	Government Grants	\$0	\$0	\$0	\$0	\$0	\$0
37073	Lottery West Grant	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER CULTURE OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - OTHER CULTURE</b>		\$0	\$84,955	\$0	\$214,809	\$0	\$45,193
<b>Total - RECREATION AND CULTURE</b>		<b>(\$24,400)</b>	<b>\$1,721,491</b>	<b>(\$28,319)</b>	<b>\$1,456,944</b>	<b>(\$17,999)</b>	<b>\$1,430,635</b>

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>							
<b>OPERATING EXPENDITURE</b>							
39002	Depreciation - Roads	\$0	\$1,159,950	\$0	\$762,520	\$0	\$831,840
39012	Bridges - Pallinup Bridge	\$0	\$37,660	\$0	\$21,768	\$0	\$28,710
39022	Depreciation - Footpaths	\$0	\$8,700	\$0	\$13,650	\$0	\$14,895
39032	Depreciation - Other	\$0	\$2,190	\$0	\$28,059	\$0	\$30,610
39042	Gnp Depot Building Maintenance	\$0	\$8,630	\$0	\$10,985	\$0	\$12,740
39052	Gnp Depot Building Operation	\$0	\$31,232	\$0	\$19,800	\$0	\$81,739
39062	Ongerup Depot Building Maintenance	\$0	\$4,985	\$0	\$4,858	\$0	\$6,839
39072	Ongerup Depot Building Operation	\$0	\$6,819	\$0	\$2,541	\$0	\$3,749
39102	Gravel Pit Reinstatements	\$0	\$6,100	\$0	\$180	\$0	\$5,780
39112	Road Maintenance	\$0	\$1,584,474	\$0	\$1,115,355	\$0	\$1,721,390
39122	Administration Department Costs Regional Road Group	\$0	\$87,915	\$0	\$80,511	\$0	\$89,795
39132	Roman/Asset Development	\$0	\$59,162	\$0	\$71,792	\$0	\$63,314
39142	Street Lighting	\$0	\$43,000	\$0	\$39,858	\$0	\$41,500
39182	Gnowangerup Depot General Maintenance	\$0	\$14,300	\$0	\$22,600	\$0	\$19,609
39192	Loss on Sale of Asset	\$0	\$0	\$0	\$86,560	\$0	\$115,943
39242	Kerb Renewal	\$0	\$6,000	\$0	\$2,397	\$0	\$6,000
39252	Urban Drainage Renewals/Maintenance	\$0	\$8,744	\$0	\$1,180	\$0	\$9,030
39272	Laneway Maintenance	\$0	\$12,060	\$0	\$3,632	\$0	\$10,047
39282	Natural Disaster Opening Up Costs	\$0	\$0	\$0	\$10,553	\$0	\$0
39292	Natural Disaster Restoration Works	\$0	\$3,365,000	\$0	\$2,534,527	\$0	\$0
39322	WATC Short Term Loan Interest	\$0	\$15,000	\$0	\$10,395	\$0	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>		\$0	\$6,461,921	\$0	\$4,843,721	\$0	\$3,093,530
<b>OPERATING INCOME</b>							
38013	Regional Road Group Grants	(\$452,000)	\$0	(\$410,510)	\$0	(\$306,667)	\$0
38033	Roads To Recovery Grants	(\$276,172)	\$0	(\$276,172)	\$0	(\$392,891)	\$0
39003	MRWA Road Preservation Grant	(\$83,729)	\$0	(\$140,786)	\$0	(\$140,786)	\$0
39043	Profit/ Loss on Sale of Assets	\$0	\$0	(\$19,535)	\$0	(\$7,521)	\$0
39023	CONTRIBUTIONS/REIMBURSEMENTS	\$0	\$0	(\$52)	\$0	\$0	\$0
39093	Reimbursements	(\$3,365,000)	\$0	(\$2,534,003)	\$0	\$0	\$0
39103	Vehicle Factory Rebate	\$0	\$0	(\$1,000)	\$0	\$0	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>		(\$4,176,901)	\$0	(\$3,382,058)	\$0	(\$847,865)	\$0
<b>Total - MTCE STREETS ROADS DEPOTS</b>		(\$4,176,901)	\$6,461,921	(\$3,382,058)	\$4,843,721	(\$847,865)	\$3,093,530
<b>TRAFFIC CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
<b>Sub Total - TRAFFIC CONTROL OP/EXP</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>OPERATING INCOME</b>							
42013	Sale of Plates	(\$100)	\$0	(\$217)	\$0	(\$100)	\$0
<b>Sub Total - TRAFFIC CONTROL OP/INC</b>		(\$100)	\$0	(\$217)	\$0	(\$100)	\$0
<b>Total - TRAFFIC CONTROL</b>		(\$100)	\$0	(\$217)	\$0	(\$100)	\$0
<b>AERODROMES</b>							
<b>OPERATING EXPENDITURE</b>							
43002	Gnowangerup Airstrip Maintenance	\$0	\$16,940	\$0	\$9,266	\$0	\$19,575
43012	Gnowangerup Airstrip Operations	\$0	\$179,482	\$0	\$104,659	\$0	\$115,070
<b>Sub Total - AERODROMES OP/EXP</b>		\$0	\$196,422	\$0	\$113,926	\$0	\$134,645
<b>OPERATING INCOME</b>							
43013	Transfer from Trust	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - AERODROMES OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - AERODROMES</b>		\$0	\$196,422	\$0	\$113,926	\$0	\$134,645
<b>Total - TRANSPORT</b>		(\$4,177,001)	\$6,658,343	(\$3,382,275)	\$4,957,646	(\$847,965)	\$3,228,175

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>TOURISM AND AREA PROMOTION</b>							
<b>OPERATING EXPENDITURE</b>							
46012	Strategy & Governance Unit Costs	\$0	\$12,828	\$0	\$8,664	\$0	\$36,115
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$3,182	\$0	\$5,888	\$0	\$6,524
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$1,000	\$0	\$1,480	\$0	\$1,020
46122	Local Tourism Promotion	\$0	\$10,000	\$0	\$9,172	\$0	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>		\$0	\$27,010	\$0	\$25,203	\$0	\$43,659
<b>OPERATING INCOME</b>							
46013	Caravan Park Licences	(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>		(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
<b>Total - TOURISM &amp; AREA PROMOTION</b>		(\$800)	\$27,010	(\$800)	\$25,203	(\$800)	\$43,659
<b>BUILDING CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
47002	Building Services - Contractor costs	\$0	\$54,000	\$0	\$41,448	\$0	\$54,000
47012	Building Administration Allocations	\$0	\$0	\$0	\$0	\$0	\$3,736
<b>Sub Total - BUILDING CONTROL OP/EXP</b>		\$0	\$54,000	\$0	\$41,448	\$0	\$57,736
<b>BUILDING CONTROL OP/INC</b>							
47003	Building Licences & Fees	(\$2,500)	\$0	(\$2,927)	\$0	(\$2,570)	\$0
47013	BRB & BCITF Commissions	(\$70)	\$0	(\$92)	\$0	(\$75)	\$0
<b>Sub Total - BUILDING CONTROL OP/INC</b>		(\$2,570)	\$0	(\$3,019)	\$0	(\$2,645)	\$0
<b>Total - BUILDING CONTROL</b>		(\$2,570)	\$54,000	(\$3,019)	\$41,448	(\$2,645)	\$57,736
<b>ECONOMIC DEVELOPMENT</b>							
<b>OPERATING EXPENDITURE</b>							
50002	Administration Allocations	\$0	\$12,828	\$0	\$8,664	\$0	\$3,069
50022	Community Capacity Building	\$0	\$180,500	\$0	\$14,016	\$0	\$148,160
50062	Bendigo Bank Contribution	\$0	\$35,000	\$0	\$0	\$0	\$0
50072	Marketing & Tourism Promotion	\$0	\$20,000	\$0	\$17,825	\$0	\$7,000
50082	Loan 281 Interest	\$0	\$0	\$0	\$0	\$0	\$0
50092	Business Development Expenses	\$0	\$5,000	\$0	\$0	\$0	\$0
<b>Sub Total - ECONOMIC DEVELOPMENT OP/EXP</b>		\$0	\$253,328	\$0	\$40,504	\$0	\$158,229
<b>OPERATING INCOME</b>							
50003	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
50013	Operating Grants	\$0	\$0	\$0	\$0	(\$33,160)	\$0
<b>Sub Total - ECONOMIC DEVELOPMENT OP/INC</b>		\$0	\$0	\$0	\$0	(\$33,160)	\$0
<b>Total - ECONOMIC DEVELOPMENT</b>		\$0	\$253,328	\$0	\$40,504	(\$33,160)	\$158,229

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PUBLIC UTILITY SERVICES</b>							
<b>OPERATING EXPENDITURE</b>							
51002	Standpipe Maintenance	\$0	\$1,800	\$0	\$1,163	\$0	\$1,835
51012	Gnowangerup Standpipe	\$0	\$4,000	\$0	\$4,222	\$0	\$9,510
51022	Ongerup Standpipe	\$0	\$650	\$0	\$1,528	\$0	\$4,200
51032	Borden Standpipe	\$0	\$400	\$0	\$265	\$0	\$400
51042	Formby Road Bore	\$0	\$900	\$0	\$1,367	\$0	\$1,510
51052	Highdenup Road Bore	\$0	\$890	\$0	\$1,001	\$0	\$1,520
51092	Toompup Bore	\$0	\$300	\$0	\$0	\$0	\$300
<b>Sub Total - PUBLIC UTILITY SERVICES OP/EXP</b>		\$0	\$8,940	\$0	\$9,546	\$0	\$19,275
<b>OPERATING INCOME</b>							
51003	Gnowangerup Standpipe Fees	(\$1,200)	\$0	(\$4,692)	\$0	(\$9,000)	\$0
51013	Ongerup Standpipe Fees	\$0	\$0	\$0	\$0	\$0	\$0
51033	Virginia Land Lease	(\$7,752)	\$0	(\$6,682)	\$0	(\$6,685)	\$0
51063	Exploration on Road Reserves & Reserves	\$0	\$0	\$0	\$0	\$0	\$0
51073	Standpipe Swipe Card	(\$50)	\$0	(\$83)	\$0	(\$50)	\$0
<b>Sub Total - PUBLIC UTILITY SERVICES OP/INC</b>		(\$9,002)	\$0	(\$11,456)	\$0	(\$15,735)	\$0
<b>Total - PUBLIC UTILITY SERVICES</b>		(\$9,002)	\$8,940	(\$11,456)	\$9,546	(\$15,735)	\$19,275
<b>Total - ECONOMIC SERVICES</b>		(\$12,372)	\$343,278	(\$15,275)	\$116,702	(\$52,340)	\$278,899

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PRIVATE WORKS</b>							
<b>OPERATING EXPENDITURE</b>							
53002	Private Works	\$0	\$12,950	\$0	\$22,243	\$0	\$13,150
53022	Motor Vehicle Licensing	\$0	\$58,660	\$0	\$52,718	\$0	\$31,442
<b>Sub Total - PRIVATE WORKS OP/EXP</b>		\$0	\$71,610	\$0	\$74,961	\$0	\$44,592
<b>OPERATING INCOME</b>							
53003	Private Works Income	(\$12,950)	\$0	(\$20,224)	\$0	(\$13,150)	\$0
<b>Sub Total - PRIVATE WORKS OP/INC</b>		(\$12,950)	\$0	(\$20,224)	\$0	(\$13,150)	\$0
<b>Total - PRIVATE WORKS</b>		(\$12,950)	\$71,610	(\$20,224)	\$74,961	(\$13,150)	\$44,592
<b>PUBLIC WORKS OVERHEADS</b>							
<b>OPERATING EXPENDITURE</b>							
57002	Annual Leave	\$0	\$104,119	\$0	\$115,151	\$0	\$114,565
57012	Long Service Leave	\$0	\$29,588	\$0	\$24,956	\$0	\$32,335
57022	Public Holidays	\$0	\$43,955	\$0	\$52,252	\$0	\$48,158
57032	Sick Leave	\$0	\$43,955	\$0	\$32,606	\$0	\$48,158
57042	Supervision & Administration	\$0	\$232,430	\$0	\$235,474	\$0	\$251,089
57052	General Duties	\$0	\$22,500	\$0	\$47,376	\$0	\$22,500
57062	Toolbox Meetings	\$0	\$4,600	\$0	\$5,055	\$0	\$4,600
57072	Strategy & Governance Unit Costs	\$0	\$2,446	\$0	\$805	\$0	\$10,669
57082	Superannuation	\$0	\$175,973	\$0	\$136,804	\$0	\$203,079
57092	Works Training/ Conferences	\$0	\$24,500	\$0	\$20,796	\$0	\$24,500
57102	Workers Compensation	\$0	\$26,274	\$0	\$26,274	\$0	\$34,625
57112	Job Costed Expenses	\$0	\$0	\$0	\$4,596	\$0	\$0
57122	Mobile Phones - Works	\$0	\$8,280	\$0	\$3,767	\$0	\$9,060
57132	EBA Uniforms	\$0	\$9,340	\$0	\$9,011	\$0	\$9,535
57142	Safety Clothing & Equipment	\$0	\$2,500	\$0	\$2,025	\$0	\$2,550
57152	Other Costs	\$0	\$47,523	\$0	\$38,555	\$0	\$44,164
57162	Insurance	\$0	\$14,271	\$0	\$14,271	\$0	\$16,590
57172	Consultants	\$0	\$80,000	\$0	\$26,868	\$0	\$0
57182	In House Service Costs	\$0	\$97,891	\$0	\$80,811	\$0	\$0
57192	Rostered Days Off	\$0	\$500	\$0	\$724	\$0	\$695
57232	GNOWANGERUP GRADER DRIVER RENTAL	\$0	\$13,200	\$0	\$12,145	\$0	\$13,480
57242	ONGERUP GRADER DRIVER RENT	\$0	\$6,760	\$0	\$6,370	\$0	\$6,905
57992	Less Recovered From Works	\$0	(\$990,605)	\$0	(\$556,121)	\$0	(\$897,257)
<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>		\$0	\$0	\$0	\$340,570	\$0	\$0
<b>OPERATING INCOME</b>							
57003	Reimbursements	(\$11,120)	\$0	(\$20,140)	\$0	(\$11,620)	\$0
57033	GRANTS AND SUBSIDIES			(\$9,091)	\$0	\$0	\$0
<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>		\$0	\$0	(\$29,230)	\$0	(\$11,620)	\$0
<b>Total - PUBLIC WORKS OVERHEADS</b>		(\$11,120)	\$0	(\$29,230)	\$340,570	(\$11,620)	\$0

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PLANT OPERATIONS COSTS</b>							
<b>OPERATING EXPENDITURE</b>							
58002	Fleet Maintenance	\$0	\$143,765	\$0	\$188,482	\$0	\$87,640
58012	Insurance	\$0	\$27,208	\$0	\$27,666	\$0	\$26,010
58022	Fuels & oils	\$0	\$240,000	\$0	\$225,000	\$0	\$245,000
58032	Tyres	\$0	\$36,000	\$0	\$43,496	\$0	\$36,750
58042	Parts & Repairs	\$0	\$130,000	\$0	\$101,333	\$0	\$133,500
58052	Licences	\$0	\$10,000	\$0	\$10,221	\$0	\$10,210
58062	Blades & points	\$0	\$20,000	\$0	\$18,131	\$0	\$20,000
58072	Expendable Tools	\$0	\$13,000	\$0	\$20,586	\$0	\$35,000
58082	Depreciation - Plant	\$0	\$275,000	\$0	\$192,249	\$0	\$209,730
58092	Depreciation - Minor Plant	\$0	\$23,615	\$0	\$8,841	\$0	\$9,650
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$13,989	\$0	\$1,059	\$0	\$8,082
58132	Mechanic Utility Costs	\$0	\$10,000	\$0	\$11,779	\$0	\$10,210
58142	Housing - 2 Cecil Street	\$0	\$5,760	\$0	\$5,760	\$0	\$5,760
58162	Other Costs	\$0	\$5,000	\$0	\$6,720	\$0	\$6,240
58992	Less Recovered From Works	\$0	(\$953,337)	\$0	(\$909,165)	\$0	(\$843,782)
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>		\$0	\$0	\$0	(\$47,844)	\$0	\$0
<b>OPERATING INCOME</b>							
58003	Reimbursements	(\$17,098)	\$0	(\$5,760)	\$0	(\$5,760)	\$0
58013	Fuel Rebates	(\$27,500)	\$0	(\$43,662)	\$0	(\$28,500)	\$0
<b>Sub Total - PLANT OPERATIONS COSTS OP/INC</b>		(\$44,598)	\$0	(\$49,422)	\$0	(\$34,260)	\$0
<b>Total - PLANT OPERATIONS COSTS</b>		(\$44,598)	\$0	(\$49,422)	(\$47,844)	(\$34,260)	\$0
<b>MATERIALS AND STOCK</b>							
<b>OPERATING EXPENDITURE</b>							
55032	Fuel & Oils Purchased	\$0	\$240,000	\$0	\$0	\$0	\$245,000
55042	Less Fuel & Oils Allocated	\$0	(\$240,000)	\$0	\$0	\$0	(\$245,000)
55062	Stock Variance	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - MATERIALS AND STOCK</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - MATERIALS AND STOCK</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>SALARIES AND WAGES</b>							
<b>OPERATING EXPENDITURE</b>							
54002	Gross Salaries & Wages	\$0	\$2,114,752	\$0	\$2,052,493	\$0	\$2,355,953
54012	Less Salaries Allocated	\$0	(\$2,114,752)	\$0	(\$2,052,493)	\$0	(\$2,355,953)
54022	Workers Compensation Payments	\$0	\$0	\$0	\$34,157	\$0	\$10,000
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>		\$0	\$0	\$0	\$34,157	\$0	\$10,000
<b>OPERATING INCOME</b>							
54003	Workers Compensation Reimbursements	\$0	\$0	(\$42,509)	\$0	(\$10,000)	\$0
<b>Sub Total - SALARIES AND WAGES OP/INC</b>		\$0	\$0	(\$42,509)	\$0	(\$10,000)	\$0
<b>Total - SALARIES AND WAGES</b>		\$0	\$0	(\$42,509)	\$34,157	(\$10,000)	\$10,000



Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>ADMINISTRATION</b>							
<b>OPERATING EXPENDITURE</b>							
<b>Administration activity units</b>							
59022	IT Licence Costs & Support	\$0	\$95,649	\$0	\$80,852	\$0	\$116,280
59032	Accounting	\$0	\$58,750	\$0	\$39,873	\$0	\$51,750
59042	Admin Telephone Mail & Reception	\$0	\$16,100	\$0	\$14,305	\$0	\$16,395
59052	Office Supplies & Equipment	\$0	\$24,680	\$0	\$23,468	\$0	\$14,015
59062	Records Management Costs	\$0	\$54,750	\$0	\$59,400	\$0	\$45,770
59072	Occ Health & Safety	\$0	\$30,160	\$0	\$22,866	\$0	\$30,235
59082	Administration Office Building Maintenance	\$0	\$5,890	\$0	\$3,274	\$0	\$7,345
59092	Administration Office Building Operation	\$0	\$88,440	\$0	\$41,968	\$0	\$63,194
59102	Police Licensing	\$0	\$1,500	\$0	\$1,492	\$0	\$1,540
59202	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$374,419)	\$0	(\$286,004)	\$0	(\$344,984)
<b>Governance &amp; Strategy</b>							
60282	Governance & Strategy Salaries	\$0	\$229,293	\$0	\$206,051	\$0	\$224,715
60002	Employee Leave	\$0	\$0	\$0	\$42,601	\$0	\$115,621
60012	Long Service Leave	\$0	\$5,658	\$0	\$11,051	\$0	\$5,658
60022	Superannuation	\$0	\$33,104	\$0	\$31,546	\$0	\$32,450
60032	Governance Training/ Conferences	\$0	\$15,900	\$0	\$13,864	\$0	\$9,590
60042	Workers Compensation	\$0	\$4,838	\$0	\$4,838	\$0	\$5,428
60052	Housing Rent Salary Sacrifice	\$0	\$9,600	\$0	\$9,600	\$0	\$9,600
60072	Salary Sacrifice Items	\$0	\$0	\$0	\$2,564	\$0	\$0
60082	Vehicle Expenses (Inc FBT)	\$0	\$30,000	\$0	\$22,418	\$0	\$28,000
60102	4 Grocock Street Building Maintenance	\$0	\$22,497	\$0	\$0	\$0	\$31,374
60142	Insurances	\$0	\$5,919	\$0	\$5,919	\$0	\$5,680
60152	S&G Mobile Phone Expenses	\$0	\$1,750	\$0	\$1,486	\$0	\$1,750
60162	S&G Uniforms	\$0	\$1,240	\$0	\$467	\$0	\$1,275
60172	S&G Other Minor Expenses	\$0	\$1,460	\$0	\$965	\$0	\$1,665
60252	Resource Sharing Expenses	\$0	\$4,000	\$0	\$0	\$0	\$5,000
60272	Rostered Days Off	\$0	\$0	\$0	(\$335)	\$0	\$0
60292	Integrated Planning Costs	\$0	\$10,000	\$0	\$4,900	\$0	\$15,000
60992	Less Allocated To works	\$0	(\$361,259)	\$0	(\$118,323)	\$0	(\$401,360)
<b>Corporate &amp; Community</b>							
61262	Corporate & Community Salaries	\$0	\$439,963	\$0	\$373,812	\$0	\$431,180
61002	Employee Leave	\$0	\$0	\$0	\$45,520	\$0	\$0
61012	Long Service Leave	\$0	\$8,931	\$0	\$12,696	\$0	\$9,036
61022	C&C Superannuation	\$0	\$63,371	\$0	\$53,287	\$0	\$64,015
61032	C&C Workers Compensation	\$0	\$8,988	\$0	\$8,988	\$0	\$10,415
61042	C&C Vehicle Costs	\$0	\$13,850	\$0	\$25,101	\$0	\$25,780
61062	C&C Mobile Phone Costs	\$0	\$3,000	\$0	\$1,172	\$0	\$3,040
61072	Corporate & Community Uniforms	\$0	\$2,720	\$0	\$1,876	\$0	\$2,795
61082	Corporate & Community Training Costs	\$0	\$17,500	\$0	\$12,247	\$0	\$15,320
61092	3396 Broomehill-Gnp Rd Building Maintenance	\$0	\$16,312	\$0	\$40	\$0	\$11,989
61112	Corporate & Community Other Minor Costs	\$0	\$2,500	\$0	\$4,692	\$0	\$22,500
61122	Corporate & Community Insurance	\$0	\$8,478	\$0	\$8,478	\$0	\$8,240
61222	Rostered Days Off	\$0	\$0	\$0	(\$1,155)	\$0	\$0
61232	Housing Rent Salary Sacrifice	\$0	\$8,640	\$0	\$8,640	\$0	\$8,640
61272	Human Resource Costs	\$0	\$20,000	\$0	\$4,398	\$0	\$30,420
61992	Less Allocated To Services	\$0	(\$585,613)	\$0	(\$523,930)	\$0	(\$261,168)
<b>Finance Overheads</b>							
63022	Superannuation	\$0	\$0	\$0	(\$833)	\$0	\$0
<b>Sub Total - ADMINISTRATION OP/EXP</b>		\$0	\$44,140	\$0	\$276,132	\$0	\$475,188
<b>OPERATING INCOME - ADMINISTRATION</b>							
59003	Licensing Services	(\$21,000)	\$0	(\$21,310)	\$0	(\$21,000)	\$0
60003	Reimbursements	(\$21,740)	\$0	(\$37,259)	\$0	(\$18,740)	\$0
63003	Reimbursements	\$0	\$0	(\$1,390)	\$0	\$0	\$0
<b>Sub Total - ADMINISTRATION OP/INC</b>		(\$42,740)	\$0	(\$59,959)	\$0	(\$39,740)	\$0
<b>Total - ADMINISTRATION</b>		(\$42,740)	\$44,140	(\$59,959)	\$276,132	(\$39,740)	\$475,188

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>UNCLASSIFIED</b>							
<b>OPERATING EXPENDITURE</b>							
62022	Donations & Grants	\$0	\$7,180	\$0	\$130	\$0	\$5,180
62032	Insurance Claims	\$0	\$5,000	\$0	\$0	\$0	\$5,000
62042	Other Minor Expenses	\$0	\$0	\$0	(\$3)	\$0	\$0
62072	Loss on Sale of Asset	\$0	\$0	\$0	\$15,000	\$0	\$0
62072	<i>Loss on Sale</i>	\$0	\$0	\$0	\$0	\$0	\$0
62082	Toompup Dam Maintenance	\$0	\$10,415	\$0	\$6,494	\$0	\$10,700
62092	Old Airport Dam Maintenance	\$0	\$10,415	\$0	\$3,660	\$0	\$4,225
62102	Airport Dam Maintenance	\$0	\$10,415	\$0	\$101	\$0	\$345
62112	Magitup Dam Maintenance	\$0	\$40,415	\$0	\$3,469	\$0	\$32,075
62122	Bowling Club Dams Maintenance	\$0	\$15,000	\$0	\$34,180	\$0	\$0
<b>Sub Total - UNCLASSIFIED OP/EXP</b>		\$0	\$98,840	\$0	\$63,031	\$0	\$57,525
<b>OPERATING INCOME</b>							
62003	Insurance Claims Reimbursed	(\$9,000)	\$0	(\$28,392)	\$0	(\$10,840)	\$0
<b>Sub Total - UNCLASSIFIED OP/INC</b>		(\$9,000)	\$0	(\$28,392)	\$0	(\$10,840)	\$0
<b>Total - UNCLASSIFIED</b>		(\$9,000)	\$98,840	(\$28,392)	\$63,031	(\$10,840)	\$57,525
<b>Total - OTHER PROPERTY AND SERVICES</b>		(\$120,408)	\$214,590	(\$229,736)	\$741,007	(\$119,610)	\$587,305

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>TRANSFERS TO/FROM RESERVES</b>							
<b>EXPENDITURE</b>							
95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$202,500	\$0	\$531,739	\$0	\$396,991
<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>		\$0	\$202,500	\$0	\$531,739	\$0	\$396,991
<b>INCOME</b>							
95002	Transfer from Reserve Fund	(\$790,302)	\$0	(\$795,241)	\$0	(\$330,000)	\$0
<b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>		(\$790,302)	\$0	(\$795,241)	\$0	(\$330,000)	\$0
<b>Total - FUND TRANSFER</b>		(\$790,302)	\$202,500	(\$795,241)	\$531,739	(\$330,000)	\$396,991
000000 (Surplus) / Deficit - Carried Forward		(\$2,248,000)	\$0	(\$2,510,231)	\$0	(\$1,811,529)	\$0
<b>Sub Total - SURPLUS C/FWD</b>		(\$2,248,000)	\$0	(\$2,510,231)	\$0	(\$1,811,529)	\$0
<b>Total - SURPLUS</b>		(\$2,248,000)	\$0	(\$2,510,231)	\$0	(\$1,811,529)	\$0
<b>LONG TERM LOANS</b>							
<b>Sub Total - LOAN ADVANCES</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>INCOME</b>							
80005	New Loans	(\$367,500)	\$0	\$0	\$0	(\$404,520)	\$0
80025	WATC SHORT TERM LOAN	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - LONG TERM LOANS</b>		(\$367,500)	\$0	\$0	\$0	(\$404,520)	\$0
<b>Total - DEFERRED ASSETS</b>		(\$367,500)	\$0	\$0	\$0	(\$404,520)	\$0
<b>LIABILITY LOANS - PRINCIPAL REPAYMENTS</b>							
<b>CAPITAL EXPENDITURE</b>							
80004	Principal On Loans	\$0	\$1,163,539	\$0	\$163,537	\$0	\$194,184
80014	WATC Short Term Loan Principal	\$0	\$0	\$0	\$1,000,000	\$0	\$0
<b>Sub Total - LOAN REPAYMENTS</b>		\$0	\$1,163,539	\$0	\$1,163,537	\$0	\$194,184
<b>CAPITAL INCOME</b>							
80015	Principal Repaid - Self Supporting Loans	(\$27,433)	\$0	\$0	\$0	(\$28,557)	\$0
<b>Sub Total - LOANS RAISED</b>		(\$27,433)	\$0	\$0	\$0	(\$28,557)	\$0
<b>Total - NON CURRENT LIABILITIES</b>		(\$27,433)	\$1,163,539	\$0	\$1,163,537	(\$28,557)	\$194,184
<b>OPERATING ACTIVITIES EXCLUDED FROM BUDGET</b>							
000000 Depreciation Written Back		\$0	(\$2,985,960)	\$0	(\$1,992,964)	\$0	(\$2,182,615)
000000 Book Value of Assets Sold Written Back		\$0	(\$223,000)	\$0	\$0	\$0	(\$364,922)
000000 Profit on Sale of Asset Written Back		\$0	\$0	\$19,535	\$0	\$7,521	\$0
000000 Loss on Sale of Asset Written Back		\$0	\$0	\$0	(\$296,101)	\$0	(\$115,943)
000000 Long Service Leave - Non Cash		\$0	(\$47,299)	\$0	\$50,479	\$0	(\$50,764)
<b>Sub Total - OPERATING ACTIVITIES EXCLUDED</b>		\$0	(\$3,256,259)	(\$14,192)	(\$2,238,586)	\$7,521	(\$2,714,244)
<b>Total - OPERATING ACTIVITIES EXCLUDED</b>		\$0	(\$3,256,259)	(\$14,192)	(\$2,238,586)	\$7,521	(\$2,714,244)

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>FURNITURE &amp; EQUIPMENT</b>							
<b>GOVERNANCE</b>							
<b>CAPITAL EXPENDITURE</b>							
04014	Governance - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - GOVERNANCE</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>FURNITURE &amp; EQUIPMENT</b>							
<b>HEALTH</b>							
<b>CAPITAL EXPENDITURE</b>							
14014	Health Computer Equip & Software	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - HEALTH</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>FURNITURE AND EQUIPMENT</b>							
<b>OTHER PROPERTY &amp; SERVICES - ADMINISTRATION</b>							
<b>CAPITAL EXPENDITURE</b>							
59050	Administration Furniture & Equipment	\$0	\$5,000	\$0	\$5,001	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$5,000	\$0	\$5,001	\$0	\$0
<b>Total - OTHER PROPERTY</b>		\$0	\$5,000	\$0	\$5,001	\$0	\$0
<b>Total - FURNITURE AND EQUIPMENT</b>		\$0	\$5,000	\$0	\$5,001	\$0	\$0
<b>LAND AND BUILDINGS</b>							
<b>HOUSING</b>							
<b>CAPITAL EXPENDITURE</b>							
23074	Construction of 2 houses on cnr Quinn & Whitehead Sts	\$0	\$735,000	\$0	\$0	\$0	\$772,020
23024	20 McDonald St Renewals	\$0	\$8,400	\$0	\$6,739	\$0	\$0
23034	4 Grocock Street Renewals	\$0	\$0	\$0	\$0	\$0	\$0
58004	2 Cecil Street	\$0	\$4,000	\$0	\$352	\$0	\$4,000
23084	Land Acquisiton Costs	\$0	\$0	\$0	\$0	\$0	\$16,976
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$747,400	\$0	\$7,091	\$0	\$792,996
<b>Total - HOUSING</b>		\$0	\$747,400	\$0	\$7,091	\$0	\$792,996
<b>LAND AND BUILDINGS</b>							
<b>COMMUNITY AMENITIES</b>							
<b>CAPITAL EXPENDITURE</b>							
29004	Purchase of Land - Community Amenities	\$0	\$0	\$0	\$0	\$0	\$27,000
29024	Land Development	\$0	\$510,000	\$0	\$456,312	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$510,000	\$0	\$456,312	\$0	\$27,000
<b>Total - COMMUNITY AMENITIES</b>		\$0	\$510,000	\$0	\$456,312	\$0	\$27,000

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>LAND AND BUILDINGS</b>							
<b>RECREATION AND CULTURE</b>							
<b>CAPITAL EXPENDITURE</b>							
32004	Swimming Pool Capital Expenditure	\$0	\$30,000	\$0	\$8,990	\$0	\$0
31004	Yougenup Community Centre	\$0	\$4,030	\$0	\$3,250	\$0	\$0
31024	Gnp Town Hall Capital	\$0	\$25,000	\$0	\$11,358	\$0	\$0
31014	Ongerup Town Hall Renewals	\$0	\$25,000	\$0	\$6,273	\$0	\$0
32024	Old Swimming Pool Redevelopment	\$0	\$30,000	\$0	\$57,343	\$0	\$0
33214	Gnowangerup Bowling Club Capital	\$0	\$0	\$0	\$0	\$0	\$1,740
37134	Ongerup Community Centre Capital	\$0	\$5,000	\$0	\$2,350	\$0	\$0
33304	Ongerup Bowling Clubhouse Capital	\$0	\$0	\$0	\$0	\$0	\$777
33504	Ongerup Bowling Club Storage Shed Capital	\$0	\$0	\$0	\$0	\$0	\$331
37024	Ongerup CWA Building Capital	\$0	\$5,000	\$0	\$2,684	\$0	\$0
37054	Ongerup Museum Capital	\$0	\$5,000	\$0	\$3,206	\$0	\$592
37094	Gnp Historic Centre Capital	\$0	\$0	\$0	\$0	\$0	\$2,128
37324	Gnowangerup Star Building Capital	\$0	\$5,000	\$0	\$1,318	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$134,030	\$0	\$96,771	\$0	\$5,568
<b>Total - RECREATION AND CULTURE</b>		\$0	\$134,030	\$0	\$96,771	\$0	\$5,568
<b>LAND AND BUILDINGS</b>							
<b>TRANSPORT</b>							
<b>CAPITAL EXPENDITURE</b>							
39004	Gnowangerup Works Depot Capital	\$0	\$59,000	\$0	\$71,966	\$0	\$0
39044	Ongerup Works Depot Capital	\$0	\$5,000	\$0	\$2,694	\$0	\$2,720
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$64,000	\$0	\$74,660	\$0	\$2,720
<b>Total - TRANSPORT</b>		\$0	\$64,000	\$0	\$74,660	\$0	\$2,720
<b>LAND AND BUILDINGS</b>							
<b>OTHER PROPERTY AND SERVICES</b>							
<b>CAPITAL EXPENDITURE</b>							
58004	2 Cecil Street Residence Capital	\$0	\$0	\$0	\$0	\$0	\$4,736
57014	9 Yougenup Road Residence Capital	\$0	\$0	\$0	\$0	\$0	\$1,320
59040	Administration Centre Building Capital	\$0	\$9,500	\$0	\$5,730	\$0	\$5,500
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$9,500	\$0	\$5,730	\$0	\$11,556
<b>Total - OTHER PROPERTY AND SERVICES</b>		\$0	\$9,500	\$0	\$5,730	\$0	\$11,556
<b>Total - LAND AND BUILDINGS</b>		\$0	\$1,464,930	\$0	\$640,563	\$0	\$839,840

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PLANT AND EQUIPMENT</b>							
<b>RECREATION AND CULTURE</b>							
<b>CAPITAL EXPENDITURE</b>							
33224	Purchase Pump and Water Tank - Ongerup oval	\$0	\$5,000	\$0	\$11,318	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$5,000	\$0	\$11,318	\$0	\$0
<b>Total - RECREATION AND CULTURE</b>		\$0	\$5,000	\$0	\$11,318	\$0	\$0
<b>PLANT AND EQUIPMENT</b>							
<b>TRANSPORT</b>							
<b>CAPITAL EXPENDITURE</b>							
40264	Purchase Loader GN0040	\$0	\$280,000	\$0	\$275,910	\$0	\$0
40304	Purchase Backhoe GN.0089	\$0	\$185,000	\$0	\$174,600	\$0	\$0
40544	Purchase Tip Truck GN.0014	\$0	\$0	\$0	\$0	\$0	\$315,000
40554	Purchase Tip Truck GN.0044	\$0	\$0	\$0	\$0	\$0	\$315,000
40464	Minor Plant Purchases	\$0	\$20,000	\$0	\$5,405	\$0	\$0
40224	4 Tonne Multi Roller	\$0	\$60,000	\$0	\$50,500	\$0	\$0
40374	Purchase of Utility GN.0016	\$0	\$0	\$0	\$0	\$0	\$37,000
40404	Purchase of Utility GN.0048	\$0	\$36,000	\$0	\$35,372	\$0	\$0
40504	Purchase of Utility GN.037	\$0	\$36,000	\$0	\$33,865	\$0	\$0
40344	Purchase of Utility GN.004	\$0	\$45,000	\$0	\$44,314	\$0	\$0
40524	Purchase Canopy for Utility (Ranger)	\$0	\$5,000	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$667,000	\$0	\$619,966	\$0	\$667,000
<b>Total - TRANSPORT</b>		\$0	\$667,000	\$0	\$619,966	\$0	\$667,000
<b>PLANT AND EQUIPMENT</b>							
<b>OTHER PROPERTY &amp; SERVICES</b>							
<b>CAPITAL EXPENDITURE</b>							
40014	CEO Vehicle	\$0	\$40,000	\$0	\$36,244	\$0	\$65,000
40154	DCEO Vehicle	\$0	\$0	\$0	\$0	\$0	\$55,000
40164	MCS Vehicle	\$0	\$20,000	\$0	\$20,000	\$0	\$0
40534	Admin Pool Vehicle	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$60,000	\$0	\$56,244	\$0	\$120,000
<b>Total - ECONOMIC SERVICES</b>		\$0	\$60,000	\$0	\$56,244	\$0	\$120,000
<b>Total - PLANT AND EQUIPMENT</b>		\$0	\$732,000	\$0	\$687,528	\$0	\$787,000

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>ROAD INFRASTRUCTURE CAPITAL</b>							
<b>ROAD CONSTRUCTION</b>							
38014	<b>Roads To Recovery Projects</b>	\$0	\$0	\$0	\$0	\$0	\$0
38014	RR074 Rabbit Proof Fence Rd - Gravel Sheet	\$0	\$55,143	\$0	\$55,143	\$0	\$119,000
38014	RR017 Strathhaven Road	\$0	\$0	\$0	\$0	\$0	\$36,000
38014	RR016 Salt River Road	\$0	\$133,000	\$0	\$133,000	\$0	\$0
38014	RR012 Hinkley Road Reseal	\$0	\$0	\$0	\$0	\$0	\$61,000
38014	RR010 Old Ongerup Road Reseal	\$0	\$0	\$0	\$0	\$0	\$80,000
38014	RR072 Gleeson Road	\$0	\$88,029	\$0	\$88,029	\$0	\$0
38014	RR005 Boxwood Hill - Ongerup Road Reseal	\$0	\$0	\$0	\$0	\$0	\$96,891
38004	<b>Regional Road Group Projects</b>					\$0	\$0
38004	RG003 Tieline Road Reseal	\$0	\$138,000	\$0	\$138,000	\$0	\$138,000
38004	RG146 Borden - Bremer Road	\$0	\$120,000	\$0	\$120,000	\$0	\$130,000
38004	RG002 Ongerup-Pingrup RD	\$0	\$420,000	\$0	\$357,766	\$0	\$192,000
38004		\$0	\$0	\$0	\$0	\$0	\$0
<b>Municipal Road Construction Projects</b>							
<b>Road Reseals</b>							
38104	RS002 Ongerup Pingrup Rd	\$0	\$0	\$0	\$0	\$0	\$0
38104	RS020 Aylmore St Reseal	\$0	\$0	\$0	\$0	\$0	\$7,950
38104	RS003 Tieline Road Reseal	\$0	\$0	\$0	\$0	\$0	\$120,011
38104	RS018 Bell Street Reseal	\$0	\$0	\$0	\$0	\$0	\$35,814
38104	RS047 Stone St Reseal	\$0	\$0	\$0	\$0	\$0	\$9,450
38104	RS146 Borden-Bremer Bay Road Reseal	\$0	\$0	\$0	\$136	\$0	\$69,834
38104	RS100 Nightwell Road Reseal	\$0	\$0	\$0	\$0	\$0	\$0
38104	RS110 Sandalwood Road Reseal	\$0	\$103,881	\$0	\$88,583	\$0	\$0
38104	RS084 Airport Road Reseal	\$0	\$0	\$0	\$0	\$0	\$0
38104	RS019 Corbett Street	\$0	\$0	\$0	\$0	\$0	\$20,000
38104	RS300 Bowling Club Carp Park	\$0	\$0	\$0	\$0	\$0	\$12,339
38104	RS034 Hams Street	\$0	\$0	\$0	\$0	\$0	\$16,725
38104	RS116 Glengarry Road	\$0	\$0	\$0	\$0	\$0	\$3,550
38104	RS046 Moir Street	\$0	\$0	\$0	\$0	\$0	\$50,100
38104	RS045 John Street	\$0	\$0	\$0	\$0	\$0	\$5,240
38104	RS036 Lamont St	\$0	\$0	\$0	\$0	\$0	\$18,232
38094	<b>Council Road Program</b>						
38094	GS005 Boxwood Hill Ongerup Rd Repair Failed Section Slk 11.76-15.79	\$0	\$0	\$0	\$0	\$0	\$0
38094	RC146 Borden Bremer Bay Road	\$0	\$59,287	\$0	\$59,510	\$0	\$0
38094	GS016 Salt River Road	\$0	\$0	\$0	\$8,302	\$0	\$0
38094	GS003 Tieline Rd Resheet	\$0	\$41,041	\$0	\$90,347	\$0	\$152,300
38094	GS100 Nightwell Rd	\$0	\$50,000	\$0	\$45,510	\$0	\$0
38094	GS074 Rabbit Proof Fence - Gravel Sheeting	\$0	\$0	\$0	\$21,421	\$0	\$0
38094	GS091 Highdenup Rd Gravel Sheet	\$0	\$92,000	\$0	\$91,483	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$1,300,381	\$0	\$1,297,230	\$0	\$1,374,436
<b>Total - ROADS</b>		\$0	\$1,300,381	\$0	\$1,297,230	\$0	\$1,374,436
<b>Total - INFRASTRUCTURE ASSETS ROADS</b>		\$0	\$1,300,381	\$0	\$1,297,230	\$0	\$1,374,436

*Shire of Gnowangerup*

Details By Function Under The Following Program Titles  
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G/L	JOB		PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
			Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>FOOTPATHS</b>								
38304	PC01	Footpath Construction/Renewal	\$0	\$5,000	\$0	\$0	\$0	\$5,000
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$5,000	\$0	\$0	\$0	\$5,000
<b>Total - TRANSPORT - FOOTPATHS</b>			\$0	\$5,000	\$0	\$0	\$0	\$5,000
<b>Total - FOOTPATH ASSETS</b>			\$0	\$5,000	\$0	\$0	\$0	\$5,000
<b>AIRPORT</b>								
43004		Airstrip Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - TRANSPORT - AERODROMES</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - AERODROME ASSETS</b>			\$0	\$0	\$0	\$0	\$0	\$0
<b>DRAINAGE</b>								
38404		Drainage Renewals	\$0	\$9,000	\$0	\$0	\$0	\$9,000
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$9,000	\$0	\$0	\$0	\$9,000
<b>Total - TRANSPORT - DRAINAGE</b>			\$0	\$9,000	\$0	\$0	\$0	\$9,000
<b>Total - DRAINAGE ASSETS</b>			\$0	\$9,000	\$0	\$0	\$0	\$9,000
<b>SEWERAGE</b>								
26014		Ongerup Waste Water Ponds	\$0	\$50,000	\$0	\$38,929	\$0	\$10,000
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$50,000	\$0	\$38,929	\$0	\$10,000
<b>Total - COMMUNITY AMENITIES - SEWERAGE</b>			\$0	\$50,000	\$0	\$38,929	\$0	\$10,000
<b>Total - SEWERAGE ASSETS</b>			\$0	\$50,000	\$0	\$38,929	\$0	\$10,000
<b>PARKS &amp; OVALS</b>								
33174		Community Park Capital	\$0	\$4,858	\$0	\$4,700	\$0	\$5,570
		Gnp, Ongerup, Borden Main Streets Renewal	\$0	\$0			\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$4,858	\$0	\$4,700	\$0	\$5,570
<b>Total - PARKS &amp; OVALS</b>			\$0	\$4,858	\$0	\$4,700	\$0	\$5,570
<b>Total - INFRASTRUCTURE ASSETS - PARKS &amp; OVALS</b>			\$0	\$4,858	\$0	\$4,700	\$0	\$5,570
<b>INFRASTRUCTURE - SOLID WASTE</b>								
<b>COMMUNITY AMENITIES</b>								
24004		Ongerup Landfill	\$0	\$0	\$0	\$0	\$0	\$100,000
24014		Borden Landfill & Transfer Station Construction	\$0	\$0	\$0	\$0	\$0	\$100,000
24024		Gnp Landfill Site	\$0	\$0	\$0	\$0	\$0	\$108,000
<b>Sub Total - CAPITAL WORKS</b>			\$0	\$0	\$0	\$0	\$0	\$308,000
<b>Total - COMMUNITY AMENITIES</b>			\$0	\$0	\$0	\$0	\$0	\$308,000
<b>Total - INFRASTRUCTURE ASSETS - SOLID WASTE</b>			\$0	\$0	\$0	\$0	\$0	\$308,000



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Details By Function Under The Following Program Titles  
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G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>INFRASTRUCTURE OTHER</b>							
<b>RECREATION &amp; CULTURE</b>							
33234	Gnowangerup Complex Car Park	\$0	\$0	\$0	\$7,649	\$0	\$0
32304	Swimming Pool Shade Structures	\$0	\$0	\$0	\$0	\$0	\$30,000
36104	Heritage Trail Extension	\$0	\$0	\$0	\$0	\$0	\$20,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$7,649	\$0	\$50,000
<b>Total - RECREATION &amp; CULTURE</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,649</b>	<b>\$0</b>	<b>\$50,000</b>
<b>INFRASTRUCTURE OTHER</b>							
<b>ECONOMIC SERVICES</b>							
07044	CCTV GNOWANGERUP TOWNSITE	\$0	\$0	\$0	\$124,555	\$0	\$0
46024	Caravan Park Other Infrastructure	\$0	\$5,000	\$0	\$0	\$0	\$5,000
46014	Street Banners & Banner Poles	\$0	\$3,000	\$0	\$0	\$0	\$3,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$8,000	\$0	\$124,555	\$0	\$8,000
<b>Total - ECONOMIC SERVICES</b>		<b>\$0</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$124,555</b>	<b>\$0</b>	<b>\$8,000</b>
<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>		<b>\$0</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$132,204</b>	<b>\$0</b>	<b>\$58,000</b>
<b>GRAND TOTALS</b>		<b>(\$13,371,108)</b>	<b>\$13,371,108</b>	<b>(\$13,297,556)</b>	<b>\$11,486,027</b>	<b>(\$9,629,927)</b>	<b>\$9,629,927</b>

<b>16.12</b>	<b>ACCOUNTS FOR PAYMENT AND AUTHORISATION – JULY 2019</b>
<b>Location:</b>	Shire of Gnowangerup
<b>Proponent:</b>	N/A
<b>File Ref:</b>	
<b>Date of Report:</b>	17 <sup>th</sup> August 2019
<b>Business Unit:</b>	Corporate and Community Services
<b>Officer:</b>	CA Shaddick – Senior Finance Officer
<b>Disclosure of Interest:</b>	Nil

ATTACHMENTS

- July 2019 Cheque Listing

PURPOSE OF THE REPORT

To provide Council with a list of payments processed in the month of July 2019.

BACKGROUND

Nil

COMMENTS

The July 2019 cheque list for the period 01/06/2019 to 30/06/2019 is attached as follows:

<b>FUND</b>	<b>AMOUNT</b>
Municipal Fund	\$ 475,755.19
Trust Fund	\$ 12,116.23
Credit Card	\$ 1,080.27
<b>TOTAL</b>	<b>\$ 488,951.69</b>

CONSULTATION

Nil

LEGAL AND STATUTORY REQUIREMENTS

*Local Government (Financial Management) Regulations 1996*

Regulation 12 states that:

- (1) *A payment may only be made from the municipal fund or the trust fund*
- 
- (a) *if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or*
- (b) *otherwise, if the payment is authorised in advance by a resolution of the council.*

**POLICY IMPLICATIONS**

Purchasing Policy 4.1

Corporate Credit Card Policy 4.7

**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: Sustainable and Capable Council

Objective: Provide accountable and sustainable leadership

Strategic Initiative: Nil

**STRATEGIC RISK MANAGEMENT CONSIDERATIONS:**

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

**IMPACT ON CAPACITY**

Nil

**ALTERNATE OPTIONS AND THEIR IMPLICATIONS**

Nil

**CONCLUSION**

This is a standard item in the Ordinary Council Meeting Agenda.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER RECOMMENDATION:**

**That Council:**

**Approve the Schedule of Accounts:**

**Municipal Fund Cheques 27525 - 27545, EFT 14996 – EFT 15078, Superannuation and Direct Deposits totalling \$475,755.19 and Trust Fund Cheques 921 - 939 totalling \$12,116.23 and Corporate Credit Card totalling \$1,080.27.**

Chq/EFT	Date	Name	Description	Amount
921	9/07/2019	ALLIED EQUIPMENT PTY LTD	OVERPAYMENT ON PLANT PURCHASE P2030	\$ 2,640.00
922	9/07/2019	ROBYN COPELAND	RETURN BOND PLUS INTEREST FOR CAT TRAP	\$ 50.17
923	9/07/2019	EDNA HOGAN	RETURN BOND PLUS INTEREST ON CAT TRAP HIRE	\$ 50.17
924	9/07/2019	DEPT MINES, INDUSTRY REGULATION & SAFETY	TENANT BOND - 12 CORBETT STREET, GNOWANGERUP	\$ 3,040.00
925	9/07/2019	DEPT MINES, INDUSTRY REGULATION AND SAFETY	INTEREST EARNED ON TENANT BOND	\$ 103.85
926	9/07/2019	DEPT MINES, INDUSTRIAL REGULATION AND SAFETY	TENANT BOND - 40 CORBETT STREET, GNOWANGERUP	\$ 3,040.00
927	9/07/2019	DEPT MINES, INDUSTRIAL REGULATION AND SAFETY	INTEREST EARNED ON TENANT BOND	\$ 103.85
928	9/07/2019	DEPT MINES, INDUSTRIAL REGULATION AND SAFETY	TENANT BOND - 25 MCDONALD STREET, GNOWANGERUP	\$ 500.00
929	9/07/2019	DEPT MINES, INDUSTRIAL REGULATION AND SAFETY	INTEREST EARNED ON TENANT BOND	\$ 64.39
932	9/07/2019	DEPT MINES, INDUSTRIAL REGULATION AND SAFETY	TENANT BOND - 2 CECIL STREET, GNOWANGERUP	\$ 500.00
933	9/07/2019	ROMEO MENDOZA	INTEREST EARNED ON TENANT BOND	\$ 5.40
934	9/07/2019	DEPT MINES, INDUSTRIAL REGULATION AND SAFETY	TENANT BOND - 22 GROCOCK STREET, GNOWANGERUP	\$ 500.00
935	9/07/2019	JOHN KOMENE	INTEREST EARNED ON TENANT BOND	\$ 5.40
936	9/07/2019	DEPT MINES, INDUSTRIAL REGULATION AND SAFETY	TENANT BOND - 3410 BROOMEHILL-GNOWANGERUP ROAD, GNOWANGERUP	\$ 1,000.00
937	9/07/2019	G & C RICHARDSON	INTEREST EARNED ON TENANT BOND	\$ 7.60
938	9/07/2019	DEPT MINES, INDUSTRIAL REGULATION AND SAFETY	TENANT BOND - 26 JAEKEL STREET, ONGERUP	\$ 480.00
939	9/07/2019	CHARLES WARREN	OVERPAYMENT TENANT BOND AND INTEREST EARNED	\$ 25.40
<b>TOTAL TRUST ACCOUNT</b>				<b>\$ 12,116.23</b>
EFT14996	3/07/2019	ADRIENNE JOYCE	RENT ONGERUP GRADER DRIVER 03/07/2019-30/07/2019	\$ 520.00
EFT14997	3/07/2019	AIR LIQUIDE	CYLINDER FEE HIRE LGE, MED, SMALL	\$ 144.87
EFT14998	3/07/2019	ASHLEIGH ANNE NUTTALL	RENT GNP GRADER DRIVER 01/07/2019 - 28/07/2019	\$ 1,000.00

EFT14999	3/07/2019	B P HARRIS & SON	TUBING 30X30X3.0 RHS 1@8000 CUT TO LENGTH	\$	146.57
EFT15000	3/07/2019	BEST OFFICE SYSTEMS	DEPOT PHOTOCOPY READING FOR THE PERIOD 28/05/2019-28/06/2019	\$	302.69
EFT15001	3/07/2019	BGL SOLUTIONS	MONTHLY GROUNDS MAINTENANCE AS PER CONTRACT	\$	10,429.53
EFT15002	3/07/2019	GNOWANGERUP COMMUNITY RESOURCE CENTRE	STAFFING FOR GNOWANGERUP LIBRARY	\$	601.97
			TELEPHONE, INTERNET, CLEANING AND AMENITIES	\$	609.95
EFT15003	3/07/2019	GNOWANGERUP FUEL SUPPLIES	FUEL FOR ADMIN FLEET	\$	863.32
EFT15004	3/07/2019	GNOWANGERUP TYRE SERVICE	HUSQVARNA MOWER GN.0034 CHINSHIN TURFTECH	\$	206.00
EFT15005	3/07/2019	MESSAGEMEDIA	1029 MESSAGES SENT JUNE 2019	\$	147.15
EFT15006	3/07/2019	OLUMAYOKUN OLUYEDE	CASH SUBSIDY AS PER CONTRACT JUNE 2019	\$	11,000.00
EFT15007	3/07/2019	ONGERUP CARAVAN PARK	CONTRACT CLEANING JUNE 2019	\$	348.32
EFT15008	3/07/2019	ONGERUP SPORTING COMPLEX	REIMBURSEMENT OF INSURANCE CLAIM FOR OVAL LIGHTS	\$	4,097.95
EFT15009	3/07/2019	ONGERUP TYRES & AUTOMOTIVE	4 X TYRES FOR ONGERUP GRADER @ \$1705 FITTED MICHELIN XTCA INC FITTING IN SHOP IN ONGERUP ITEM NO: T17.5R25M	\$	6,820.00
EFT15010	3/07/2019	TOLL TRANSPORT PTY LTD	FREIGHT	\$	61.49
EFT15011	3/07/2019	WAYFOUND	BORDEN INFORMATION BAY DESIGN AND PRINTING	\$	2,772.00
			ONGERUP INFORMATION BAY DESIGN AND PRINTING	\$	2,772.00
EFT15012	3/07/2019	WESTERN AUSTRALIAN TREASURY CORPORATION	GOVERNMENT GUARANTEE FEE ON SHIRE LOANS	\$	2,838.87
EFT15013	3/07/2019	WHEATBELT BUSINESS NETWORK	MARKETING & STRATEGY PLAN FOR THE SHIRE OF GNOWANGERUP	\$	9,817.50
EFT15014	3/07/2019	WOOD & GRIEVE ENGINEERS	CUNEO CLOSE LOT 561- ENGINEERING SERVICES	\$	8,662.50
			QUINN STREET ENGINEERING SERVICES	\$	5,032.50
EFT15015	11/07/2019	ADVANCE PRESS PTY LTD	2019/2020 FIRE BREAK ORDER PRINTING	\$	1,760.00
EFT15016	11/07/2019	AFGRI EQUIPMENT AUSTRALIA PTY LTD	JOHN DEERE BACKHOE - OIL FILTER	\$	35.02
EFT15017	11/07/2019	ALBANY LOCK SERVICE SUPERIOR SECURITY	2 X PADLOCK AND ONE KEY FOR GNOWANGERUP TIP	\$	260.19
			2 X PADLOCKS FOR GNOWANGERUP DEPOT	\$	250.21

EFT15018	11/07/2019	ALBANY TOYOTA	TOYOTA COROLLA 10,000KM SERVICE OIL AND OIL FILTERS 1 X PET & DSL MOTOR OIL 10W-30 SM @ \$44.24 1 X FILTER OIL @ \$24.76	\$	147.68
EFT15019	11/07/2019	AUSTRALIA POST	POSTAGE FOR JUNE 2019	\$	116.17
EFT15020	11/07/2019	CORPORATE ENERGY AUSTRALIA PTY LTD	MORRIS MULTILIFE FS 5W/30 C THREE (25 LITRES) - MAY/JUNE	\$	233.34
EFT15021	11/07/2019	CUTTING EDGES EQUIPMENT PARTS	2 X BUNDLES CUTTING EDGES BLADES ( 20 IN TOTAL) GN.0021	\$	3,300.00
EFT15022	11/07/2019	FOUNDATION ELECTRICAL	* DOPHIN WAVE POOL CLEANER SENT TO WORKSHOP FOR ANALYSIS, STOPPING AFTER 30 SECONDS IN WATER * LABKL - LABOUR, TESTED RUNS THEN STOPS * INSPECTION FOUND IMPELLER IS FREE AND TRACKS ARE FREE * RING AGENT, COULD BE NUMEROUS THINGS, SUGGUST TO SEND TO PERTH FOR DIAGNOSTIC SCAN	\$	90.75
EFT15023	11/07/2019	GNOWANGERUP TYRE SERVICE	HINO 300 SERIES CREW TIPPER CONSTRUCTION TRUCK 2 X BATTERIES	\$	337.50
EFT15024	11/07/2019	HARJWAY	HIRE GRADER 6 DAYS IN HIGHDENUP ROAD GRAVEL SHEETING HIRE GRADER & WATER CART HIGHENDENUP RD GRAVEL SHEETING	\$	2,288.00 \$ 4,092.00
EFT15025	11/07/2019	IPWEA NATIONAL OFFICE	BUILDINGS PLUS SUBSCRIPTION FEE NAMS PLUS SUBSCRIPTION	\$	1,760.00 \$ 814.00
EFT15026	11/07/2019	IT VISION	ANNUAL LICENSE FEE IT VISION SOFTWARE SYSTEM 01/07/2019-30/06/2020	\$	45,524.60
EFT15027	11/07/2019	IT VISION USER GROUP INC	MEMBERSHIP SUBSCRIPTION 2019/2020	\$	748.00
EFT15028	11/07/2019	JH COMPUTER SERVICES PTY LTD	SUPPORT LABOUR PACK 11 HOURS	\$	1,759.95
EFT15029	11/07/2019	JR & A HERSEY PTY LTD	3 X CHAINS - 3 METRES LONG WITH 10MM LINK 4LEG GRADE 80 G8CSA10-4	\$	2,138.60
EFT15030	11/07/2019	KIRSTY BUCHANAN	ITEMS FOR NAIDOC WEEK FASHION PARADE	\$	287.00
EFT15031	11/07/2019	LANDGATE	RURAL UV INTERIM SCHD R2019/1	\$	82.10
EFT15032	11/07/2019	LANDMARK OPERATIONS - GNOWANGERUP	BOLLARDS FOR CEMETERY	\$	592.32
EFT15033	11/07/2019	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	ANALYTICAL SERVICES FOR 2019/2020 - ABS POPULATION JULY 2018	\$	509.30
EFT15034	11/07/2019	OFFICEWORKS	20 BOXES OF PAPER	\$	442.75
EFT15035	11/07/2019	ONEMUSIC AUSTRALIA	MUSIC ON HOLD 01/07/2019-30/06/2020	\$	350.00

EFT15036	11/07/2019	ONLINE SAFETY SYSTEMS PTY LTD	PLANT ASSESSOR MONTHLY ACCESS FEE FOR JUNE 2019	\$	528.00
EFT15037	11/07/2019	PRIMARIES GNOWANGERUP	WATER TANK FOR NICHE WALL	\$	462.00
			VARIOUS HARDWARE ITEMS	\$	530.71
EFT15038	11/07/2019	SADLERS BUTCHERS	CUNCILLOR AND EXECUTIVE WORKSHOP CATERING	\$	436.00
EFT15039	11/07/2019	SHIRE OF CUBALLING	BUILDING SURVEYOR SERVICES JUNE 2019	\$	4,564.85
EFT15040	11/07/2019	STAR SALES & SERVICE	CHAINS FOR POLE SAW SCPH00-58      SAW CHAIN 1/4 .050 58DL	\$	344.00
EFT15041	11/07/2019	THE BOTTLE-O NORTH ROAD	REFRESHMENTS FOR COUNCIL MEETINGS	\$	232.00
EFT15042	11/07/2019	WA CONTRACT RANGER SERVICES	RANGER SERVICES 02/07, 09/07	\$	1,782.00
EFT15043	11/07/2019	WARREN BLACKWOOD WASTE	BINS PICK UP 06/06, 13/06, 20/06, 27/06	\$	7,180.80
EFT15044	11/07/2019	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	90.00
EFT15045	11/07/2019	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	150.00
EFT15046	11/07/2019	DL CONSULTING	PREPARE DRAFT BUDGET, REVISE LTFP AND DEVELOP 20 LTFP FOR ERA LICENSE	\$	9,734.45
EFT15047	11/07/2019	LGRCEU	PAYROLL DEDUCTIONS	\$	184.50
EFT15048	18/07/2019	ADRIENNE JOYCE	ONGERUP GRADER DRIVER RENTAL 01/08/2019-28/08/2019	\$	520.00
EFT15049	18/07/2019	ARMADILLO PRODUCTS	2014 ISUZU FIRETRUCK - GNOWANGERUP WIX-SPIN -ON LUBE OIL FILTER	\$	49.18
EFT15050	18/07/2019	ASHLEIGH ANNE NUTTALL	22 GROCOCK ST RENT 29/07/2019 - 25/08/2019	\$	1,024.95
EFT15051	18/07/2019	CS LEGAL	LEGAL FEES RATES	\$	969.20
EFT15052	18/07/2019	DEPARTMENT OF WATER AND ENVIRONMENTAL REG	GREASE TRAP CLEANING FOR JUNE 2019	\$	44.00
EFT15053	18/07/2019	GATEWAY PRINTING	3X BOXES WINDOW FACED ENVELOPES	\$	401.50
EFT15054	18/07/2019	GNOWANGERUP FUEL SUPPLIES	GNP DEPOT 18,500 LITRES DIESEL @ \$1.4042	\$	25,977.70
			ONGERUP DEPOT 2,600 LT @ 1.4042	\$	3,650.92
EFT15055	18/07/2019	GNOWANGERUP HOTEL	CHAMPAGNE FOR NAIDOC FASHION SHOW	\$	120.00

EFT15056	18/07/2019	GNOWANGERUP SMASH REPAIRS	HINO 300 SERIES CREW TIPPER GN.007 - CONSTRUCTION TRUCK SUPPLY & FIT F/SCREEN INCLUDING FREIGHT, PACKING, INS & LOWER MOULDINGS	\$	874.50
EFT15057	18/07/2019	GNOWANGERUP TYRE SERVICE	TOYOTA RAV 4 STNSDN GN.00 WHEEL BALANCE 235/55R18	\$	182.00
EFT15058	18/07/2019	LEASEIT LTD	METER READINGS OVER CONTRACT	\$	39.30
EFT15059	18/07/2019	MARYANNE JOHNS	MC FOR NIADOC FASHION SHOW 13/7/19	\$	200.00
EFT15060	18/07/2019	OLUMAYOKUN OLUYEDE	LOCUM SUBSIDY FOR 2019/20 AS PER CONTRACT	\$	13,200.00
EFT15061	18/07/2019	TOLL TRANSPORT PTY LTD	FREIGHT	\$	50.33
EFT15062	18/07/2019	WALGA	ASSOCIATION MEMBERSHIP	\$	18,679.56
EFT15063	18/07/2019	WINC. (WORK INCORPORATED)	DEPOT STATIONERY	\$	253.11
EFT15064	25/07/2019	ADMIN SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	90.00
EFT15065	25/07/2019	BARRETT'S MINI EARTHMOVING & CHIPPING	PRUNING TREES IN BORDEN TOWNSITE	\$	1,700.00
			PRUNE TREES IN GNOWANGERUP	\$	8,700.00
			PRUNE TREES IN ONGERUP	\$	3,100.00
			QUINN STREET TREE PRUNE	\$	2,400.00
			REMOVE TREE AT CEO RESIDENCE	\$	2,400.00
EFT15066	25/07/2019	BLACK AND GOLD SOCIAL CLUB	PAYROLL DEDUCTIONS	\$	150.00
EFT15067	25/07/2019	CORPORATE ENERGY AUSTRALIA PTY LTD	ISUZU MEDIUM TIPPER NPR 300 GN.0038 - ONGERUP 1 X 20 LITRE TEXXON 777 HOAT LONGLIFE COOLANT RTU	\$	212.01
EFT15068	25/07/2019	GNOWANGERUP TYRE SERVICE	ISUZU MEDIUM TIPPER NPR 300 GN.0038 - ONGERUP 2 X CENTURY BATTERY	\$	340.00
			SUPPLY FIT AND TRAVEL TUBES GN.0029	\$	285.00
EFT15069	25/07/2019	HITACHI	2011 JOHN DEERE GRADER 1 X AT 387 384 - HYDRAULIC HOSE	\$	362.12
EFT15070	25/07/2019	JR & A HERSEY PTY LTD	LIFTING HOOK 5/09-1/2IN	\$	115.50
EFT15071	25/07/2019	LGIS INSURANCE BROKING	INSURANCE RENEWAL 30/06/2019 - 30/06/2020 BUSHFIRE	\$	10,824.00
			CRIME	\$	1,400.23
			1ST INSTALMENT PUBLIC LIABILITY	\$	16,218.06
			1ST INSTALMENT WORKCARE	\$	31,476.57
			1ST INSTALMENT PROPERTY	\$	43,552.07
			DIVIDEND	- \$	5,962.08



EFT15072	25/07/2019	LGISWA	MOTOR VEHICLE RENEWAL	\$	47,796.24
			MARINE CARGO	\$	660.00
			PERSONAL ACCIDENT	\$	467.50
			TRAVEL	\$	825.00
			MANAGEMENT LIABILITY	\$	6,684.70
			CYBER LIABILITY	\$	1,650.00
EFT15073	25/07/2019	LGRCEU	PAYROLL DEDUCTIONS	\$	205.00
EFT15074	25/07/2019	LG PROFESSIONALS AUSTRALIA WA	MEMBERSHIP V. FORDHAM LAMONT 2019-2020	\$	531.00
EFT15075	25/07/2019	OFFICEWORKS	A3 PAPER AND TICKET BOOKS	\$	110.71
EFT15076	25/07/2019	ONGERUP TYRES & AUTOMOTIVE	REPAIR BROKEN VALVE ON TYRE GN.0089	\$	200.00
EFT15077	25/07/2019	TOLL TRANSPORT PTY LTD	FREIGHT	\$	23.82
EFT15078	25/07/2019	WA CONTRACT RANGER SERVICES	RANGER SERVICES 16/07, 23/07	\$	1,881.00
27525	3/07/2019	GNOWANGERUP IGA	CONSUMABLES	\$	410.96
27526	3/07/2019	IMPACT SERVICE PTY LTD	TRAINEE HOURS WEEK ENDING 19/5	\$	847.73
27527	3/07/2019	JOHN WILLIAM CAMPBELL	ANNUAL OPERATORS ALLOWANCE 18/19 FOR BUSHFIRE BRIGADES	\$	880.00
27528	3/07/2019	MCLEODS BARRISTERS AND SOLICITORS	LEGAL FEES	\$	199.65
27529	3/07/2019	SHIRE OF GNOWANGERUP	REIMBURSE PETTY CASH ITEMS	\$	261.70
27530	3/07/2019	SYNERGY	STREET LIGHTS 29 DAYS JUNE 2019	\$	3,667.20
27531	3/07/2019	WATER CORPORATION	SERVICE CHARGES AND WATER USAGE	\$	480.26
27532	11/07/2019	DEPT OF MINES, INDUSTRY REGULATION AND SAFETY	50% PAYMENT TENANT BOND - 22 GROCOCK STREET, GNOWANGERUP	\$	500.00
27533	11/07/2019	DEPARTMENT OF TRANSPORT	12MTHS LICENSE RENEWAL - INSURANCE FOR SHIRE FLEET	\$	10,913.35
27534	11/07/2019	SYNERGY	SUPPLY PERIOD 62 DAYS	\$	1,200.25
27535	11/07/2019	WATER CORPORATION	WATER USAGE AND SERVICE CHARGES	\$	1,686.35
27536	11/07/2019	AUSTRALIAN TAXATION OFFICE	BAS PAYMENT FOR JUNE 2019	\$	8,909.00

27537	18/07/2019	AUSTRALIAN COMMUNICATION & MEDIA AUTHORITY	LAND MOBILE LICENSE RENEWAL GNP DEPOT	\$	58.00
27538	18/07/2019	GNOWANGERUP ROADHOUSE	COUNCILLOR & EXECUTIVE WORKSHOP 10 JULY 19 LIGHT LUNCHEON FOR NAIDOC WEEK FASHION PARADE	\$	329.00 \$ 119.00
27539	18/07/2019	SYNERGY	SUPPLY PERIOD 62 DAYS	\$	3,063.00
27540	18/07/2019	TELSTRA	USAGE, SERVICE, EQUIPMENT AND DIRECTORY CHARGES	\$	1,323.43
27541	18/07/2019	WATER CORPORATION	WATER USAGE AND SERVICE CHARGES	\$	6,237.30
27542	25/07/2019	GNOWANGERUP BOWLING CLUB	FAREWELL DRINKS RUNE CHRISTENSEN 24 JULY 19	\$	110.00
27543	25/07/2019	IMPACT SERVICE PTY LTD	TRAINEE PAYMENT - WEEK ENDING 7/7/19	\$	232.16
27544	25/07/2019	SYNERGY	SUPPLY PERIOD 62 DAYS	\$	118.80
27545	25/07/2019	TELSTRA	MOBILE PLANS AND DATA PACKS	\$	607.21
DD4359.1	10/07/2019	WALGS PLAN	PAYROLL DEDUCTIONS	\$	7,315.01
DD4359.2	10/07/2019	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$	166.93
DD4359.3	10/07/2019	CBUS	SUPERANNUATION CONTRIBUTIONS	\$	457.26
DD4359.4	10/07/2019	OASIS SUPERANNUATION MASTER TRUST	SUPERANNUATION CONTRIBUTIONS	\$	71.25
DD4359.5	10/07/2019	SMSF	PAYROLL DEDUCTIONS	\$	836.03
DD4359.6	10/07/2019	WEALTH PERSONAL SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$	325.54
DD4359.7	10/07/2019	COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$	780.66
DD4359.8	10/07/2019	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$	816.15
DD4359.9	10/07/2019	CARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$	721.55
DD4367.1	24/07/2019	WALGS PLAN	PAYROLL DEDUCTIONS	\$	7,719.09
DD4367.2	24/07/2019	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$	166.93
DD4367.3	24/07/2019	CBUS	SUPERANNUATION CONTRIBUTIONS	\$	457.26

DD4367.4	24/07/2019 SMSF	SUPERANNUATION CONTRIBUTIONS	\$	836.03
DD4367.5	24/07/2019 WEALTH PERSONAL SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$	325.54
DD4367.6	24/07/2019 COLONIAL FIRSTWRAP PLUS PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	\$	780.66
DD4367.7	24/07/2019 AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	\$	864.96
DD4367.8	24/07/2019 CARE SUPER	SUPERANNUATION CONTRIBUTIONS	\$	733.96
DD4367.9	24/07/2019 PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$	252.31
DD4368.1	30/07/2019 NATIONAL AUSTRALIA BANK	CORPORATE CREDIT CARD LISTING BELOW	\$	0.00
DD4368.2	30/07/2019 LEASEIT LTD	PHOTOCOPIER LEASE AGREEMENT JULY 2019	\$	1,196.25
DD4359.10	10/07/2019 PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	\$	246.70
DD4359.11	10/07/2019 BENDIGO SMARTOPTIONS SUPER	SUPERANNUATION CONTRIBUTIONS	\$	107.01
DD4359.12	10/07/2019 MLC NAVIGATOR RETIREMENT PLAN	SUPERANNUATION CONTRIBUTIONS	\$	210.52
DD4367.10	24/07/2019 BENDIGO SMARTOPTIONS SUPER	SUPERANNUATION CONTRIBUTIONS	\$	34.05
DD4367.11	24/07/2019 MLC NAVIGATOR RETIREMENT PLAN	SUPERANNUATION CONTRIBUTIONS	\$	210.52
		<b>TOTAL MUNICIPAL ACCOUNT</b>	<b>\$</b>	<b>475,755.19</b>
	24/06/2019 DROPBOX	DCEO SUBSCRIPTION	\$	15.39
	10/07/2019 TELSTRA	DCEO HOME INTERNET 9REIMBURSEMENT OF \$139.00 PRIVE CONTRIBUTION)	\$	209.00 R
	10/07/2019 NAB	MONTHLY CARD FEE	\$	18.46
	11/06/2019 TAXI EPAY	CEO MALBANY GSDC AWARD NIGHT	\$	11.55
	27/06/2019 SHIRE OF GNOWANGERUP	PLATE TRANSFERS	\$	60.35
	1/07/2019 DEPARTMENT OF TRANSPORT	BFB VEHICLE REGISTRATIONS	\$	199.10 F
	2/07/2019 WESTNET	ADMIN AND CEO HOME INTERNET	\$	232.83

9/07/2019 SHIRE OF GNOWANGERUP	ADJUSTMENT REGISTRATION GN.008	\$	14.50
10/07/2019 JTAGZ PTY LTD	CAT/DOG REGISTRATION TAGS	\$	319.09
	<b>TOTAL CORPORATE CREDIT CARD</b>	<b>\$</b>	<b>1,080.27</b>

**CERTIFICATE OF SENIOR FINANCE OFFICER**

**I HEREBY CERTIFY THE FOLLOWING SCHEDULE OF ACCOUNTS:**

TOTAL FOR MUNICIPAL FUND: EFT 14996 -15078, Cheque 27525 - 27545, DD Super Clearing House = \$475,755.19

TOTAL FOR TRUST FUND: Cheque 921 - 939 \$12,116.23

TOTAL FOR CREDIT CARD: \$1,080.27

**CHIEF EXECUTIVE OFFICER**

- F Fully Grant Funded
- P Partial Grant Funded
- R Other Funding (Reimbursements)
- W Main Roads Flood Damage

**17. CONFIDENTIAL ITEMS**

**17.1 OUTGOING CEO'S GRATUITY PAYMENT**

**PROCEDURAL MOTION**

**0819. That Council:**

Close the meeting to staff and members of the public to discuss item 17.1 as the item is considered confidential pursuant to Section 5.23(2)(a) of the Local Government Act 1995 due to the matter affecting an employee.

**PROCEDURAL MOTION**

**0819. That Council:**

Reopen the meeting to staff and members of the public.

**OTHER BUSINESS AND CLOSING PROCEDURES**

**18. URGENT BUSINESS INTRODUCED BY DECISION OF COUNCIL**

**19. MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**20. DATE OF NEXT MEETING**

That the next Ordinary Council Meeting will be held on the 25<sup>th</sup> September 2019.

**21. CLOSURE**

The Shire President thanked council and staff for their time and declared the meeting closed at \_\_\_\_\_ pm.