



**SHIRE OF MORAWA**  
**ORDINARY COUNCIL MEETING**  
**ATTACHMENTS**

**Thursday, 16 December 2021**



**WESTERN AUSTRALIA'S**  
**WILDFLOWER COUNTRY**

# Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

16 December 2021

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## List of Attachments

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### 11.1 Chief Executive Officer

#### 11.1.2 Shire of Morawa Position on Proposed LG Reforms

*Attachment 1* - 11.1.2 Shire of Morawa Comments – Detailed LG Reforms Table

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## Ordinary Council Meeting 16 December 2021

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### **Attachment 1      Shire of Morawa Comments – Detailed LG Reforms Table**

**Item 11.1.2**              Shire of Morawa Position on Proposed  
Local Government Reforms

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Department of  
Local Government, Sport  
and Cultural Industries

# Local Government Reform – Summary of Proposed Reforms

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## Local Government Reform – Consultation on Proposed Reforms

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Local government benefits all Western Australians. It is critical that local government works with:

- a culture of openness to innovation and change
- continuous focus on the effective delivery of services
- respectful and constructive policy debate and democratic decision-making
- an environment of transparency and accountability to ensure effective public engagement on important community decisions.

Since first coming to office in 2017, the McGowan Government has already progressed reforms to improve specific aspects of local government performance. This includes new laws that work to improve transparency, cut red tape, and support jobs growth and economic development - ensuring that local government works for the benefit of local communities.

Based on the significant volume of research and consultation undertaken over the past five years, the Minister for Local Government has now announced the most significant package of major reforms to local government in Western Australia since the Local Government Act 1995 was passed more than 25 years ago. The package is based on six major themes:

1. Earlier intervention, effective regulation and stronger penalties
2. Reducing red tape, increasing consistency and simplicity
3. Greater transparency and accountability
4. Stronger local democracy and community engagement
5. Clear roles and responsibilities
6. Improved financial management and reporting.

A large focus on the new reform is oversight and intervention where there are significant problems arising within a local government. The introduction of new intermediate powers for intervention will increase the number of tools available to more quickly address problems and dysfunction within local governments. The proposed system for early intervention has been developed based on similar legislation in place in other jurisdictions, including Victoria and Queensland.

This will deliver significant benefits for small business, residents and ratepayers, industry, elected members and professionals working in the sector.

### Local Government Reforms

These reforms are based on extensive consultation undertaken over the last five years, and have been developed considering:

- The Local Government Review Panel Final Report (mid 2020)
- The City of Perth Inquiry Report (mid 2020)
- Department of Local Government, Sport and Cultural Industries (DLGSC) consultation on Act Reform (2017-2020)
- The Victorian Local Government Act 2020 and other State Acts
- The Parliament's Select Committee Report into Local Government (late 2020)
- Western Australian Local Government Association (WALGA) Submissions
- Direct engagement with local governments
- Correspondence and complaints
- Miscellaneous past reports.

## Consultation

Comments on these proposed reforms are invited. Comments can be made against each proposed reform in this document. For details on how to make a submission, please visit [www.dlgsc.wa.gov.au/lgactreform](http://www.dlgsc.wa.gov.au/lgactreform).

**Theme 1: Early Intervention, Effective Regulation and Stronger Penalties**

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
<b>1.1 Early Intervention Powers</b>		
<ul style="list-style-type: none"> <li>The Act provides the means to regulate the conduct of local government staff and council members and sets out powers to scrutinise the affairs of local government. The Act provides certain limited powers to: <ul style="list-style-type: none"> <li>Suspend or dismiss councils</li> <li>Appoint Commissioners</li> <li>Suspend or, order remedial action (such as training) for individual councillors.</li> </ul> </li> <li>The Act also provides the Director General with the power to: <ul style="list-style-type: none"> <li>Conduct Authorised Inquiries</li> <li>Refer allegations of serious or recurrent breaches to the State Administrative Tribunal</li> <li>Commence prosecution for an offence under the Act.</li> </ul> </li> <li>Authorised Inquiries are a costly and a relatively slow response to significant issues. Authorised Inquiries are currently the only significant tool for addressing significant issues within a local government.</li> <li>The Panel Report, City of Perth Inquiry, and the Select Committee Report made various recommendations related to the establishment of a specific office for local government oversight.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to establish a Chief Inspector of Local Government (the <b>Inspector</b>), supported by an Office of the Local Government Inspector (the <b>Inspectorate</b>).</li> <li>The Inspector would receive minor and serious complaints about elected members.</li> <li>The Inspector would oversee complaints relating to local government CEOs.</li> <li>Local Governments would still be responsible for dealing with minor behavioural complaints.</li> <li>The Inspector would have powers of a standing inquiry, able to investigate and intervene in any local government where potential issues are identified.</li> <li>The Inspector would have the authority to assess, triage, refer, investigate, or close complaints, having regard to various public interest criteria – considering laws such as the <i>Corruption, Crime and Misconduct Act 2003</i>, the <i>Occupational Safety and Health Act 1984</i>, the <i>Building Act 2011</i>, and other legislation.</li> <li>The Inspector would have powers to implement minor penalties for less serious breaches of the Act, with an appeal mechanism.</li> <li>The Inspector would also have the power to order a local government to address non-compliance with the Act or Regulations.</li> <li>The Inspector would be supported by a panel of <b>Local Government Monitors</b> (see item 1.2).</li> <li>The existing Local Government Standards Panel would be replaced with a new <b>Conduct Panel</b> (see item 1.3).</li> <li><b>Penalties</b> for breaches to the Local Government Act and Regulations will be reviewed and are proposed to be generally strengthened (see item 1.4).</li> </ul>	<p>Supported</p> <p>This measure is designed to improve conduct and provide more proactive response through an independent body.</p> <p>Considerations: The inspectorate needs to be designed to limit its invasiveness and requests when no major concerns have been identified. The risk is that extra oversight means extra workload which reduces officer capability and may lead to more compliance issues. Need to be mindful not to overburden with surveys and data requests etc.</p> <p>Would be better if it was fully or substantially funded by State. If costs are passed on to Local Governments then State needs to restrict the actual/administrative cost transfer as this is likely to overburden Councils especially if they are already facing difficulties.</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>These reforms would be supported by new powers to more quickly resolve issues within local government (see items 1.5 and 1.6).</li> </ul>	
<b>1.2 Local Government Monitors</b>		
<ul style="list-style-type: none"> <li>There are currently no legislative powers for the provision of monitors/ temporary advisors.</li> <li>The DLGSC provides support and advice to local governments, however there is no existing mechanism for pre-qualified, specialised assistance to manage complex cases.</li> </ul>	<ul style="list-style-type: none"> <li>A panel of <b>Local Government Monitors</b> would be established.</li> <li>Monitors could be appointed by the Inspector to go into a local government and try to resolve problems.</li> <li>The purpose of Monitors would be to proactively fix problems, rather than to identify blame or collect evidence.</li> <li>Monitors would be qualified specialists, such as:                             <ul style="list-style-type: none"> <li>Experienced and respected former Mayors, Presidents, and CEOs - to act as mentors and facilitators</li> <li>Dispute resolution experts - to address the breakdown of professional working relationships</li> <li>Certified Practicing Accountants and other financial specialists - to assist with financial management and reporting issues</li> <li>Governance specialists and lawyers - to assist councils resolve legal issues</li> <li>HR and procurement experts - to help with processes like recruiting a CEO or undertaking a major land transaction.</li> </ul> </li> <li>Only the Inspector would have the power to appoint Monitors.</li> <li>Local governments would be able to make requests to the Inspector to appoint Monitors for a specific purpose.</li> </ul> <p><b>Monitor Case Study 1 – Financial Management</b></p> <p>The Inspector receives information that a local government is not collecting rates correctly under the <i>Local Government Act 1995</i>. Upon initial review, the Inspector identifies that there may be a problem. The Inspector appoints a Monitor who specialises</p>	<p>Supported.</p> <p>Being proactive and having people with skills to call on before issues get out of hand will be a positive for the sector.</p> <p>Considerations:</p> <p>Cost will be a factor – will the Department cap the LG cost for monitor engagement, or the State cover costs for certain types of issues as it will reduce future costs.</p> <p>Will LGs be encouraged to proactively engage the inspector and monitors instead of expensive consultants, or will it lead to further intensive scrutiny in other areas?</p>



CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	<p>in financial management in local government. The Monitor visits the local government and identifies that the system used to manage rates is not correctly issuing rates notices. The Monitor works with the local government to rectify the error, and issue corrections to impacted ratepayers.</p> <p><b>Monitor Case Study 2 – Dispute Resolution</b></p> <p>The Inspector receives a complaint from one councillor that another councillor is repeatedly publishing derogatory personal attacks against another councillor on social media, and that the issue has not been able to be resolved at the local government level. The Inspector identifies that there has been a relationship breakdown between the two councillors due to a disagreement on council.</p> <p>The Inspector appoints a Monitor to host mediation sessions between the councillors. The Monitor works with the councillors to address the dispute. Through regular meetings, the councillors agree to a working relationship based on the council's code of conduct. After the mediation, the Monitor occasionally makes contact with both councillors to ensure there is a cordial working relationship between the councillors.</p>	
<b>1.3 Conduct Panel</b>		
<ul style="list-style-type: none"> <li>• The Local Government Standards Panel was established in 2007 to resolve minor breach complaints relatively quickly and provide the sector with guidance and benchmarks about acceptable standards of behaviour.</li> <li>• Currently, the Panel makes findings about alleged breaches based on written submissions.</li> <li>• The City of Perth Inquiry report made various recommendations that functions of</li> </ul>	<ul style="list-style-type: none"> <li>• The Standards Panel is proposed to be replaced with a new Local Government <b>Conduct Panel</b>.</li> <li>• The Conduct Panel would be comprised of suitably qualified and experienced professionals. Sitting councillors will not be eligible to serve on the Conduct Panel.</li> <li>• The Inspector would provide evidence to the Conduct Panel for adjudication.</li> <li>• The Conduct Panel would have powers to impose stronger penalties – potentially including being able to suspend</li> </ul>	<p>Supported.</p> <p>Needs to be more efficient than the current standards panel model but tougher penalties and improved processes is a benefit for the sector.</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
the Local Government Standards Panel be reformed.	<p>councillors for up to three months, with an appeal mechanism.</p> <ul style="list-style-type: none"> <li>For very serious or repeated breaches of the Local Government Act, the Conduct Panel would have the power to recommend prosecution through the courts.</li> <li>Any person who is subject to a complaint before the Conduct Panel would have the right to address the Conduct Panel before the Panel makes a decision.</li> </ul>	
<b>1.4 Review of Penalties</b>		
<ul style="list-style-type: none"> <li>There are currently limited penalties in the Act for certain types of non-compliance with the Local Government Act.</li> </ul>	<ul style="list-style-type: none"> <li>Penalties for breaching the Local Government Act are proposed to be strengthened.</li> <li>It is proposed that the suspension of councillors (for up to three months) is established as the main penalty where a councillor breaches the Local Government Act or Regulations on more than one occasion.</li> <li>Councillors who are disqualified would not be eligible for sitting fees or allowances. They will also not be able to attend meetings, or use their official office (such as their title or council email address).</li> <li>It is proposed that a councillor who is suspended multiple times may become disqualified from office.</li> <li>Councillors who do not complete mandatory training within a certain timeframe will also not be able to receive sitting fees or allowances.</li> </ul>	<p>Supported.</p> <p>The current Act is weak in numerous areas around mandating proper conduct.</p>
<b>1.5 Rapid Red Card Resolutions</b>		
<ul style="list-style-type: none"> <li>Currently, local governments have different local laws and standing orders that govern the way meetings run. Presiding members (Mayors and Presidents) are reliant on the powers provided in the local government standing orders local laws.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that Standing Orders are made consistent across Western Australia (see item 2.6). Published recordings of all meetings would also become standard (item 3.1).</li> <li>It is proposed that Presiding Members have the power to “red card” any attendee (including councillors) who</li> </ul>	<p>Generally supported.</p> <p>Empowering presiding members to better control the chamber is positive.</p> <p>Consideration:</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
<ul style="list-style-type: none"> <li>Differences between local governments is a source of confusion about the powers that presiding members have to deal with disruptive behaviours at council meetings.</li> <li>Disruptive behaviour at council meetings is a very common cause of complaints. Having the Presiding Member be able to deal with these problems should more quickly resolve problems that occur at council meetings.</li> </ul>	<p>unreasonably and repeatedly interrupt council meetings. This power would:</p> <ul style="list-style-type: none"> <li>Require the Presiding Member to issue a clear first warning</li> <li>If the disruptions continue, the Presiding Member will have the power to “red card” that person, who must be silent for the rest of the meeting. A councillor issued with a red card will still vote, but must not speak or move motions</li> <li>If the person continues to be disruptive, the Presiding Member can instruct that they leave the meeting.</li> </ul> <ul style="list-style-type: none"> <li>Any Presiding Member who uses the “red card” or ejection power will be required to notify the Inspector.</li> <li>Where an elected member refuses to comply with an instruction to be silent or leave, or where it can be demonstrated that the presiding member has not followed the law in using these powers, penalties can be imposed through a review by the Inspector.</li> </ul>	<p>The department needs to provide a guidance note around the word unreasonably, so it isn't misinterpreted or loose.</p> <p>What is the department proposing can be done if the presiding member is the one who is disrupting proceedings? Is the CEO meant to report to the Inspector or is that up to other Elected Members?</p>
<b>1.6 Vexatious Complaint Referrals</b>		
<ul style="list-style-type: none"> <li>No current provisions.</li> <li>The Act already provides a requirement for Public Question Time at council meetings.</li> </ul>	<ul style="list-style-type: none"> <li>Local governments already have a general responsibility to provide ratepayers and members of the public with assistance in responding to queries about the local government's operations. Local governments should resolve queries and complaints in a respectful, transparent and equitable manner.</li> <li>Unfortunately, local government resources can become unreasonably diverted when a person makes repeated vexatious queries, especially after a local government has already provided a substantial response to the person's query.</li> <li>It is proposed that if a person makes repeated complaints to a local government CEO that are vexatious, the CEO will have the power to refer that person's complaints to the</li> </ul>	<p>Supported.</p> <p>Consideration:</p> <p>Guidance needed around what the ruling means – does it stop the customer interacting; does it remove the need for the Shire to respond – if it is vexatious is there any impact on the person for continuing the complaints or queries such as a fine or other deterrent?</p>

CURRENT PROVISIONS	PROPOSED REFORMS	COMMENTS
	Inspectorate, which after assessment of the facts may then rule the complaint vexatious.	
<b>1.7 Minor Other Reforms</b>		
<ul style="list-style-type: none"> <li>Other minor reforms are being considered to enhance the oversight of local government.</li> <li>Ministerial Circulars have traditionally been used to provide guidance to the local government sector.</li> </ul>	<ul style="list-style-type: none"> <li>Potential other reforms to strengthen guidance for local governments are being considered.</li> <li>For example, one option being considered is the potential use of sector-wide guidance notices. Guidance notices could be published by the Minister or Inspector, to give specific direction for how local governments should meet the requirements of the Local Government Act and Regulations. For instance, the Minister could publish guidance notices to clarify the process for how potential conflicts of interests should be managed.</li> <li>It is also proposed (see item 1.1) that the Inspector has the power to issue notices to individual local governments to require them to rectify non-compliance with the Act or Regulations.</li> </ul>	<p>Supported.</p> <p>Consideration:</p> <p>Guidance notices and templates would be appreciated, particularly by smaller local governments. It is important though that the authors of such notices take into consideration the capacity and resourcing differences across the sector so that guidance materials do not place unrealistic expectations on smaller local governments.</p> <p>The Department should be cautious with the wording in terms of guidance notes, is it guidance or direction – must be clear if it is an expectation that must be complied with or not.</p>

**Theme 2: Reducing Red Tape, Increasing Consistency and Simplicity**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>2.1 Resource Sharing</b>		
<ul style="list-style-type: none"> <li>The Act does not currently include specific provisions to allow for certain types of resource sharing – especially for sharing CEOs.</li> <li>Regional local governments would benefit from having clearer mechanisms for voluntary resource-sharing.</li> </ul>	<ul style="list-style-type: none"> <li>Amendments are proposed to encourage and enable local governments, especially smaller regional local governments, to share resources, including Chief Executive Officers and senior employees.</li> <li>Local governments in bands 2, 3 or 4 would be able to appoint a shared CEO at up to two salary bands above the highest band. For example, a band 3 and a band 4 council sharing a CEO could remunerate to the level of band 1.</li> </ul>	<p>No objection.</p> <p>Consideration:</p> <p>LGs can resource share now as purchasing from another LG is tender exempt and it just requires some form of service agreement. Most lower staff levels can be shared.</p> <p>In general, it is designated senior employees and CEOs restricted by the Act. It is likely to be ineffective to expect sharing in these roles as working across multiple Councils will be difficult and this is just likely to lead to CEO burnout and mistakes.</p> <p>I suggest this is a departmental precursor to Amalgamations.</p> <p>Is there a financial incentive for resource sharing from the department as the administration and set up of such an arrangement is likely to be costly initially?</p>
<b>2.2 Standardisation of Crossovers</b>		
<ul style="list-style-type: none"> <li>Approvals and standards for crossovers (the section of driveways that run between the kerb and private property) are</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to amend the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> to standardise the</li> </ul>	<p>Supported.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<p>inconsistent between local government areas, often with very minor differences.</p> <ul style="list-style-type: none"> <li>This can create confusion and complexity for homeowners and small businesses in the construction sector.</li> </ul>	<p>process for approving crossovers for residential properties and residential developments on local roads.</p> <ul style="list-style-type: none"> <li>A Crossover Working Group has provided preliminary advice to the Minister and DLGSC to inform this.</li> <li>The DLGSC will work with the sector to develop standardised design and construction standards.</li> </ul>	<p>Provided the requirements consider both metro and rural/remote contexts.</p>
<b>2.3 Introduce Innovation Provisions</b>		
<ul style="list-style-type: none"> <li>The <i>Local Government Act 1995</i> currently has very limited provisions to allow for innovations and responses to emergencies to (such as the Shire of Bruce Rock Supermarket).</li> </ul>	<ul style="list-style-type: none"> <li>New provisions are proposed to allow exemptions from certain requirements of the <i>Local Government Act 1995</i>, for: <ul style="list-style-type: none"> <li>Short-term trials and pilot projects</li> <li>Urgent responses to emergencies.</li> </ul> </li> </ul>	<p>Supported depending on actual detail of reform.</p> <p>Consideration:</p> <p>What is the proposed management of successful innovations – if it's a successful trial or pilot will the LG be able to make the innovation permanent?</p>
<b>2.4 Streamline Local Laws</b>		
<ul style="list-style-type: none"> <li>Local laws are required to be reviewed every eight years.</li> <li>The review of local laws (especially when they are standard) has been identified as a burden for the sector.</li> <li>Inconsistency between local laws is frustrating for residents and business stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that local laws would only need to be reviewed by the local government every 15 years.</li> <li>Local laws not reviewed in the timeframe would lapse, meaning that old laws will be automatically removed and no longer applicable.</li> <li>Local governments adopting Model Local Laws will have reduced advertising requirements.</li> </ul>	<p>Strongly Support.</p> <p>Current timeframes excessive for smaller LGs and Model Local Laws will make the review process much easier.</p> <p>Consideration:</p> <p>The model local laws should be focussed on smaller LGs to be relevant and efficient for them as the larger LGs have the resources to enhance their Local Laws whereas smaller LGs will want to</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		take advantage of the model template as much as possible.
<b>2.5 Simplifying Approvals for Small Business and Community Events</b>		
<ul style="list-style-type: none"> <li>Inconsistency between local laws and approvals processes for events, street activation, and initiatives by local businesses is frustrating for business and local communities.</li> </ul>	<ul style="list-style-type: none"> <li>Proposed reforms would introduce greater consistency for approvals for:                             <ul style="list-style-type: none"> <li>alfresco and outdoor dining</li> <li>minor small business signage rules</li> <li>running community events.</li> </ul> </li> </ul>	Supported.
<b>2.6 Standardised Meeting Procedures, Including Public Question Time</b>		
<ul style="list-style-type: none"> <li>Local governments currently prepare individual standing order local laws.</li> <li>The <i>Local Government Act 1995</i> and regulations require local governments to allocate time at meetings for questions from the public.</li> <li>Inconsistency among the meeting procedures between local governments is a common source of complaints.</li> </ul>	<ul style="list-style-type: none"> <li>To provide greater clarity for ratepayers and applicants for decisions made by council, it is proposed that the meeting procedures and standing orders for all local government meetings, including for public question time, are standardised across the State.</li> <li>Regulations would introduce standard requirements for public question time, and the procedures for meetings generally.</li> <li>Members of the public across all local governments would have the same opportunities to address council and ask questions.</li> </ul>	<p>Supported.</p> <p>As long as the regulations don't increase administrative burden and cause inefficiencies especially for resource poor smaller LGs.</p> <p>Consideration:</p> <p>Can the concept of online meetings be introduced outside of Health requirements, and can the standard procedure allow for this?</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>2.7 Regional Subsidiaries</b>		
<ul style="list-style-type: none"> <li>Initiatives by multiple local governments may be managed through formal Regional Councils, or through less formal “organisations of councils”, such as NEWROC and WESROC.</li> <li>These initiatives typically have to be managed by a lead local government.</li> <li>In 2016-17, provisions were introduced to allow for the formation of Regional Subsidiaries. Regional Subsidiaries can be formed in line with the <i>Local Government (Regional Subsidiaries) Regulations 2017</i>.</li> <li>So far, no Regional Subsidiary has been formed.</li> </ul>	<ul style="list-style-type: none"> <li>Work is continuing to consider how Regional Subsidiaries can be best established to:                             <ul style="list-style-type: none"> <li>Enable Regional Subsidiaries to provide a clear and defined public benefit for people within member local governments</li> <li>Provide for flexibility and innovation while ensuring appropriate transparency and accountability of ratepayer funds</li> <li>Where appropriate, facilitate financing of initiatives by Regional Subsidiaries within a reasonable and defined limit of risk</li> <li>Ensure all employees of a Regional Subsidiary have the same employment conditions as those directly employed by member local governments.</li> </ul> </li> </ul>	<p>Generally supported.</p> <p>As long as the reforms make the process simpler to undertake but does not mandate.</p> <p>Consideration:</p> <p>This type of initiative is also likely to be a precursor to amalgamations.</p>



### Theme 3: Greater Transparency & Accountability

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>3.1 Recordings and Live-Streaming of All Council Meetings</b>		
<ul style="list-style-type: none"> <li>Currently, local governments are only required to make written minutes of meetings.</li> <li>While there is no legal requirement for livestreaming or video or audio recording of council meetings, many local governments now stream and record their meetings.</li> <li>Complaints relating to behaviours and decisions at meetings constitute a large proportion of complaints about local governments.</li> <li>Local governments are divided into bands with the largest falling in bands 1 and 2, and smaller local governments falling bands 3 and 4. The allocation of local governments into bands is determined by The Salaries and Allowances Tribunal based on factors<sup>1</sup> such as: <ul style="list-style-type: none"> <li>Growth and development</li> <li>Strategic planning issues</li> <li>Demands and diversity of services provided to the community</li> <li>Total expenditure</li> <li>Population</li> <li>Staffing levels.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that all local governments will be required to record meetings.</li> <li>Band 1 and 2 local governments would be required to livestream meetings, and make video recordings available as public archives.</li> <li>Band 1 and 2 are larger local governments are generally located in larger urban areas, with generally very good telecommunications infrastructure, and many already have audio-visual equipment.</li> <li>Band 1 and 2 local governments would be required to livestream meetings, and make video recordings available as public archives.</li> <li>Several local governments already use platforms such as YouTube, Microsoft Teams, and Vimeo to stream and publish meeting recordings.</li> <li>Limited exceptions would be made for meetings held outside the ordinary council chambers, where audio recordings may be used.</li> <li>Recognising their generally smaller scale, typically smaller operating budget, and potential to be in more remote locations, band 3 and 4 local governments would be required to record and publish audio recordings, at a minimum. These local governments would still be encouraged to livestream or video record meetings.</li> <li>All council meeting recordings would need to be published at the same time as the meeting minutes. Recordings of all confidential items would also need to be submitted to the DLGSC for archiving.</li> </ul>	<p>Generally Supported.</p> <p>The act of physically attending meetings is becoming less and less, and in farming communities where travel distances are great it will definitely improve transparency and accessibility.</p> <p>Considerations:</p> <p>Department grant funding to assist small LGs. Likely to be a large cost for set up and ongoing file storage and website management.</p> <p>What is the implication if the internet drops out or the system fails, do you have to pause the meeting until rectified or just produce normal minutes?</p> <p>Why do confidential items need to go to the department, never have in the past, suggest a lack of trust to the LG and public?</p> <p>File storage is likely to come at a significant cost, how long do recordings need to be kept if written minutes are kept?</p>

<sup>1</sup> See page 3 of the [2018 Salaries and Allowance Tribunal Determination](#)

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>3.2 Recording All Votes in Council Minutes</b>		
<ul style="list-style-type: none"> <li>A local government is only required to record which councillor voted for or against a motion in the minutes of that meeting if a request is made by an elected member at the time of the resolution during the meeting.</li> <li>The existing provision does not mandate transparency.</li> </ul>	<ul style="list-style-type: none"> <li>To support the transparency of decision-making by councillors, it is proposed that the individual votes cast by all councillors for all council resolutions would be required to be published in the council minutes, and identify those for, against, on leave, absent or who left the chamber.</li> <li>Regulations would prescribe how votes are to be consistently minuted.</li> </ul>	<p>Not supported.</p> <p>Considerations: The reason for changing an officer recommendation is currently required if this happens.</p> <p>After a Council meeting the whole Council is meant to support the collective decision as that is what is implemented by the Shire. Highlighting who votes for what may lead to public perception of a divide, might lead to the media trying to draw the mayor/president into explaining particularly voting preferences instead of the collective decisions.</p> <p>Council is meant to be a united entity representing the whole community however some Councillors may have views that align with differing community groups. By highlighting all votes it may lead to more consensus voting and a less democratic outcome. Some councillors may be targeted by the public unnecessarily.</p> <p>This seems like no benefit to gain.</p>
<b>3.3 Clearer Guidance for Meeting Items that may be Confidential</b>		

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<ul style="list-style-type: none"> <li>The Act currently provides broad definitions of what type of matters may be discussed as a confidential item.</li> <li>There is limited potential for review of issues managed as confidential items under the current legislation.</li> </ul>	<ul style="list-style-type: none"> <li>Recognising the importance of open and transparent decision-making, it is considered that confidential meetings and confidential meeting items should only be used in limited, specific circumstances.</li> <li>It is proposed to make the Act more specific in prescribing items that may be confidential, and items that should remain open to the public.</li> <li>Items not prescribed as being confidential could still be held as confidential items only with the prior written consent of the Inspector.</li> <li>All confidential items would be required to be audio recorded, with those recordings submitted to the DLGSC.</li> </ul>	<p>Supported.</p> <p>Increased guidance is good.</p> <p>Consideration:</p> <p>Sending files to DLGSC seems unnecessary and will require resources and internet that may be lacking in smaller LGs.</p> <p>Needs to be clear around commercial in confidence info.</p>
<b>3.4 Additional Online Registers</b>		
<ul style="list-style-type: none"> <li>Local governments are required to provide information to the community through annual reports, council minutes and the publication of information online.</li> <li>Consistent online publication of information can substitute for certain material in annual reports.</li> <li>Consistency in online reporting across the sector will provide ratepayers with better information.</li> <li>These registers supplement the simplification of financial statements in Theme 6.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to require local governments to report specific information in online registers on the local government's website. Regulations would prescribe the information to be included.</li> </ul> <p>The following new registers, each updated quarterly, are proposed:</p> <ul style="list-style-type: none"> <li><b>Lease Register</b> to capture information about the leases the local government is party to (either as lessor or lessee)</li> <li><b>Community Grants Register</b> to outline all grants and funding provided by the local government</li> <li><b>Interests Disclosure Register</b> which collates all disclosures made by elected members about their interests related to matters considered by council</li> <li><b>Applicant Contribution Register</b> accounting for funds collected from applicant contributions, such as cash-in-lieu for public open space and car parking</li> </ul>	<p>Generally supported</p> <p>Some of the registers suggested are already OAG directed</p> <p>Consideration:</p> <p>Quarterly updates seem excessive for small LGs where limited changes needed. Can band 3 and 4 be annual? Consider resource and compliance burden already imposed on smaller LGs.</p> <p>Contract register needs to consider the impact on contractors if we are releasing their pricing to competitors in an open forum.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>○ <b>Contracts Register</b> that discloses all contracts above \$100,000.</li> </ul>	
<b>3.5 Chief Executive Officer Key Performance Indicators (KPIs) be Published</b>		
<ul style="list-style-type: none"> <li>• It is a requirement of the <i>Local Government Act 1995</i> that CEO performance reviews are conducted annually.</li> <li>• The Model Standards for CEO recruitment and selection, performance review and termination require that a local government must review the performance of the CEO against contractual performance criteria.</li> <li>• Additional performance criteria can be used for performance review by agreement between both parties.</li> </ul>	<ul style="list-style-type: none"> <li>• To provide for minimum transparency, it is proposed to mandate that the KPIs agreed as performance metrics for CEOs:                             <ul style="list-style-type: none"> <li>○ Be published in council meeting minutes as soon as they are agreed prior to (before the start of the annual period)</li> <li>○ The KPIs and the results be published in the minutes of the performance review meeting (at the end of the period)</li> <li>○ The CEO has a right to provide written comments to be published alongside the KPIs and results to provide context as may be appropriate (for instance, the impact of events in that year that may have influenced the results against KPIs).</li> </ul> </li> </ul>	<p>Disagree with this.</p> <p>I would be interested to know how many department director generals or senior public servants have their KPIs published.</p> <p>Consideration:</p> <p>This seems like operational targeting of CEOs under the guise of transparency.</p> <p>Staff growth and development is often a private matter between employer and employee. If KPIs and performance reviews are published it needs to be elevated to a strictly target driven process. This does not allow for development, behaviour, or softer KPIs. This may provide an impediment to the CEO improving their performance for Council.</p> <p>If Council disagreed with the CEO's commentary how would this be handled?</p> <p>CEOs would not make employee reviews public and whilst managers may share some of their KPIs with subordinates if they are</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		outcome related others may be more personal goals and kept internalised.

**Theme 4: Stronger Local Democracy and Community Engagement**

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>4.1 Community and Stakeholder Engagement Charters</b>		
<ul style="list-style-type: none"> <li>There is currently no requirement for local governments to have a specific engagement charter or policy.</li> <li>Many local governments have introduced charters or policies for how they will engage with their community.</li> <li>Other States have introduced a specific requirement for engagement charters.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to introduce a requirement for local governments to prepare a community and stakeholder engagement charter which sets out how local government will communicate processes and decisions with their community.</li> <li>A model Charter would be published to assist local governments who wish to adopt a standard form.</li> </ul>	<p>Disagree.</p> <p>Consideration:</p> <p>Not sure what benefit if any this will bring. Getting the scope and content of this charter right at a standardise format will be difficult. It seems like this will just be another burden on small Council resources. Generally small Councils do this much easier than bigger Councils by virtue of size and the fact elected members know most community members by name.</p> <p>Likely to be more staff allocated to compliance and engagement and less real work happening.</p>
<b>4.2 Ratepayer Satisfaction Surveys (Band 1 and 2 local governments only)</b>		
<ul style="list-style-type: none"> <li>Many local governments already commission independent surveying consultants to hold a satisfaction survey of residents/ratepayers.</li> <li>These surveys provide valuable data on the performance of local governments.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to introduce a requirement that every four years, all local governments in bands 1 and 2 hold an independently-managed ratepayer satisfaction survey.</li> <li>Results would be required to be reported publicly at a council meeting and published on the local government's website.</li> <li>All local governments would be required to publish a response to the results.</li> </ul>	<p>Generally supported but whilst the concept is good, statistically 4 years is a big gap in data and trends, I think it needs to be annual or biannual or not mandated.</p>
<b>4.3 Introduction of Preferential Voting</b>		

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<ul style="list-style-type: none"> <li>• The current voting method for local government elections is first past the post.</li> <li>• The existing first-past-the-post does not allow for electors to express more than one preference.</li> <li>• The candidate with the most votes wins, even if that candidate does not have a majority.</li> <li>• Preferential voting better captures the precise intentions of voters and as a result may be regarded as a fairer and more representative system. Voters have more specific choice.</li> </ul>	<ul style="list-style-type: none"> <li>• Preferential voting is proposed be adopted as the method to replace the current first past the post system in local government elections.</li> <li>• In preferential voting, voters number candidates in order of their preferences.</li> <li>• Preferential voting is used in State and Federal elections in Western Australia (and in other states). This provides voters with more choice and control over who they elect.</li> <li>• All other states use a form of preferential voting for local government.</li> </ul>	<p>Disagree.</p> <p>Understand the desire to align to State and Federal system but not sure of the benefit of this change for band 3 and 4 LGs particularly.</p> <p>Consideration: Complexity of elections will increase; this reduces the ability to run in house elections and will increase costs.</p>
<b>4.4 Public Vote to Elect the Mayor and President</b>		
<ul style="list-style-type: none"> <li>• The Act currently allows local governments to have the Presiding Member (the Mayor or President) elected either: <ul style="list-style-type: none"> <li>◦ by the electors of the district through a public vote; or</li> <li>◦ by the council as a resolution at a council meeting.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Mayors and Presidents of all local governments perform an important public leadership role within their local communities.</li> <li>• Band 1 and 2 local governments generally have larger councils than those in bands 3 and 4.</li> <li>• Accordingly, it is proposed that the Mayor or President for all band 1 and 2 councils is to be elected through a vote of the electors of the district. Councils in bands 3 and 4 would retain the current system.</li> <li>• A number of Band 1 and Band 2 councils have already moved towards Public Vote to Elect the Mayor and President in recent years, including City of Stirling and City of Rockingham.</li> </ul>	<p>Supported in principle as it reduces the politicisation and community pressure to move to this format.</p> <p>However, it can be argued that a good strong Mayor may not be the most popular person in a public contest but that doesn't mean they aren't doing an excellent job presiding and acting upon resolutions.</p>
<b>4.5 Tiered Limits on the Number of Councillors</b>		
<ul style="list-style-type: none"> <li>• The number of councillors (between 5-15 councillors) is decided by each local government, reviewed by the Local</li> </ul>	<ul style="list-style-type: none"> <li>• It is proposed to limit the number of councillors based on the population of the entire local government.</li> </ul>	<p>Not supported in current format for up to 5,000.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<p>Government Advisory Board, and if approved by the Minister.</p> <ul style="list-style-type: none"> <li>The Panel Report recommended electoral reforms to improve representativeness.</li> </ul>	<ul style="list-style-type: none"> <li>Some smaller local governments have already been moving to having smaller councils to reduce costs for ratepayers.</li> <li>The <a href="#">Local Government Panel Report</a> proposed:                             <ul style="list-style-type: none"> <li>For a population of up to 5,000 – five councillors (including the President)</li> <li>population of between 5,000 and 75,000 – five to nine councillors (including the Mayor/President)</li> <li>population of above 75,000 – nine to fifteen councillors (including Mayor).</li> </ul> </li> </ul>	<p>5 Councillors will create quorum issues as small LGs have farming commitments and shareholders in local businesses, as well as leave etc. It can also be questioned as to the authority applied to a decision where only 3 councillors are at the meeting. Seems very low.</p> <p>Suggest make 5-7 for up to 5,000.</p>
<b>4.6 No Wards for Small Councils (Band 3 and 4 Councils only)</b>		
<ul style="list-style-type: none"> <li>A local government can make an application to be divided into wards, with councillors elected to those wards.</li> <li>Only about 10% of band 3 and 4 local governments currently have wards.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that the use of wards for councils in bands 3 and 4 is abolished.</li> <li>Wards increase the complexity of elections, as this requires multiple versions of ballot papers to be prepared for a local government's election.</li> <li>In smaller local governments, the population of wards can be very small.</li> <li>These wards often have councillors elected unopposed, or elect a councillor with a very small number of votes. Some local governments have ward councillors elected with less than 50 votes.</li> <li>There has been a trend in smaller local governments looking to reduce the use of wards, with only 10 councils in bands 3 and 4 still having wards.</li> </ul>	<p>Strongly supported.</p>
<b>4.7 Electoral Reform – Clear Lease Requirements for Candidate and Voter Eligibility</b>		



CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<ul style="list-style-type: none"> <li>• A person with a lease in a local government district is eligible to nominate as a candidate in that district.</li> <li>• A person with a lease in a local government district is eligible to apply to vote in that district.</li> <li>• The City of Perth Inquiry Report identified a number of instances where dubious lease arrangements put to question the validity of candidates in local government elections, and subsequently their legitimacy as councillors.</li> </ul>	<ul style="list-style-type: none"> <li>• Reforms are proposed to prevent the use of “sham leases” in council elections. Sham leases are where a person creates a lease only to be able to vote or run as a candidate for council.</li> <li>• The City of Perth Inquiry Report identified sham leases as an issue.</li> <li>• Electoral rules are proposed to be strengthened:                         <ul style="list-style-type: none"> <li>○ A minimum lease period of 12 months will be required for anyone to register a person to vote or run for council.</li> <li>○ Home based businesses will not be eligible to register a person to vote or run for council, because any residents are already the eligible voter(s) for that address.</li> <li>○ Clarifying the minimum criteria for leases eligible to register a person to vote or run for council.</li> </ul> </li> <li>• The reforms would include minimum lease periods to qualify as a registered business (minimum of 12 months), and the exclusion of home based businesses (where the resident is already eligible) and very small sub-leases.</li> <li>• The basis of eligibility for each candidate (e.g. type of property and suburb of property) is proposed to be published, including in the candidate pack for electors.</li> </ul>	<p>Supported.</p>
<b>4.8 Reform of Candidate Profiles</b>		
<ul style="list-style-type: none"> <li>• Candidate profiles can only be 800 characters, including spaces. This is equivalent to approximately 150 words.</li> </ul>	<ul style="list-style-type: none"> <li>• Further work will be undertaken to evaluate how longer candidate profiles could be accommodated.</li> <li>• Longer candidate profiles would provide more information to electors, potentially through publishing profiles online.</li> <li>• It is important to have sufficient information available to assist electors make informed decisions when casting their vote.</li> </ul>	<p>Supported.</p> <p>Considerations: Need to move back to word count – move to characters benefits WAEC but not those trying to do an election in house as it is near impossible to character count a printed profile or</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
		handwritten document. Could set upper limit for both if necessary. Agree with longer profiles.
<b>4.9 Minor Other Electoral Reforms</b>		
<ul style="list-style-type: none"> <li>Other minor reforms are proposed to improve local government elections.</li> </ul>	<ul style="list-style-type: none"> <li>Minor other electoral reforms are proposed to include:                             <ul style="list-style-type: none"> <li>The introduction of standard processes for vote re-counts if there is a very small margin between candidates (e.g. where there is a margin of less than 10 votes a recount will always be required)</li> <li>The introduction of more specific rules concerning local government council candidates' use of electoral rolls.</li> </ul> </li> </ul>	Seems fine. More details needed.

## Theme 5: Clear Roles and Responsibilities

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>5.1 Introduce Principles in the Act</b>		
<ul style="list-style-type: none"> <li>The Act does not currently outline specific principles.</li> <li>The Act contains a short “Content and Intent” section only.</li> <li>The Panel Report recommended greater articulation of principles</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed to include new principles in the Act, including:                             <ul style="list-style-type: none"> <li>The recognition of Aboriginal Western Australians</li> <li>Tiering of local governments (with bands being as assigned by the Salaries and Allowances Tribunal)</li> <li>Community Engagement</li> <li>Financial Management.</li> </ul> </li> </ul>	Supported.
<b>5.2 Greater Role Clarity</b>		
<ul style="list-style-type: none"> <li>The Act provides for the role of council, councillor, mayor or president and CEO.</li> <li>The role of the council is to:                             <ul style="list-style-type: none"> <li>govern the local government’s affairs</li> <li>be responsible for the performance of the local government’s functions.</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>The <a href="#">Local Government Act Review Panel</a> recommended that roles and responsibilities of elected members and senior staff be better defined in law.</li> <li>It is proposed that these roles and responsibilities are further defined in the legislation.</li> <li>These proposed roles will be open to further consultation and input.</li> <li>These roles would be further strengthened through <b>Council Communications Agreements</b> (see item 5.3).</li> </ul>	Supported.
	<p><b>5.2.1 - Mayor or President Role</b></p> <ul style="list-style-type: none"> <li>It is proposed to amend the Act to specify the roles and responsibilities of the Mayor or President.</li> <li>While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the Mayor or President is responsible for:                             <ul style="list-style-type: none"> <li>Representing and speaking on behalf of the whole council and the local government, at all times being consistent with the resolutions of council</li> <li>Facilitating the democratic decision-making of council by presiding at council meetings in accordance with the Act</li> </ul> </li> </ul>	<p>Supported.</p> <p>Consideration:</p> <p>Should the mayor or president be empowered to manage basic CEO employment activities such as leave approvals etc.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>○ Developing and maintaining professional working relationships between councillors and the CEO</li> <li>○ Performing civic and ceremonial duties on behalf of the local government</li> <li>○ Working effectively with the CEO and councillors in overseeing the delivery of the services, operations, initiatives and functions of the local government.</li> </ul>	
	<p><b>5.2.2 - Council Role</b></p> <ul style="list-style-type: none"> <li>• It is proposed to amend the Act to specify the roles and responsibilities of the Council, which is the entity consisting of all of the councillors and led by the Mayor or President.</li> <li>• While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the Council is responsible for: <ul style="list-style-type: none"> <li>○ Making significant decisions and determining policies through democratic deliberation at council meetings</li> <li>○ Ensuring the local government is adequately resourced to deliver the local governments operations, services and functions - including all functions that support informed decision-making by council</li> <li>○ Providing a safe working environment for the CEO;</li> <li>○ Providing strategic direction to the CEO;</li> <li>○ Monitoring and reviewing the performance of the local government.</li> </ul> </li> </ul>	Support.
	<p><b>5.2.3 - Elected Member (Councillor) Role</b></p> <ul style="list-style-type: none"> <li>• It is proposed to amend the Act to specify the roles and responsibilities of all elected councillors.</li> <li>• While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that every elected councillor is responsible for:</li> </ul>	<p>Support.</p> <p>Consideration:</p> <p>Could include a requirement for the Councillor to proactively support and champion Council decisions. Always a risk that those who are</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>○ Considering and representing, fairly and without bias, the current and future interests of all people who live, work and visit the district (including for councillors elected for a particular ward)</li> <li>○ Positively and fairly contribute and apply their knowledge, skill, and judgement to the democratic decision-making process of council</li> <li>○ Applying relevant law and policy in contributing to the decision-making of the council</li> <li>○ Engaging in the effective forward planning and review of the local governments' resources, and the performance of its operations, services, and functions</li> <li>○ Communicating the decisions and resolutions of council to stakeholders and the public</li> <li>○ Developing and maintaining professional working relationships with all other councillors and the CEO</li> <li>○ Maintaining and developing their knowledge and skills relevant to local government</li> <li>○ Facilitating public engagement with local government.</li> <li>● It is proposed that elected members should not be able to use their title (e.g. "Councillor", "Mayor", or "President") and associated resources of their office (such as email address) unless they are performing their role in their official capacity.</li> </ul>	<p>against decisions try to undermine the decision or its effectiveness.</p>
	<p><b>5.2.4 - CEO Role</b></p> <ul style="list-style-type: none"> <li>● The <i>Local Government Act 1995</i> requires local governments to employ a CEO to run the local government administration and implement the decisions of council.</li> <li>● To provide greater clarity, it is proposed to amend the Act to specify the roles and responsibilities of all local government CEOs.</li> </ul>	<p>Generally Supported except it appears that there is no mention of employee management. This tends to be an area of breakdown and it needs to be very clear that all employees below the CEO are the CEOs area.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>While input and consultation will inform precise wording, it is proposed that the Act is amended to generally outline that the CEO of a local government is responsible for:                             <ul style="list-style-type: none"> <li>Coordinating the professional advice and assistance necessary for all elected members to enable the council to perform its decision-making functions</li> <li>Facilitating the implementation of council decisions</li> <li>Ensuring functions and decisions lawfully delegated by council are managed prudently on behalf of the council</li> <li>Managing the effective delivery of the services, operations, initiatives and functions of the local government determined by the council</li> <li>Providing timely and accurate information and advice to all councillors in line with the Council Communications Agreement (see item 5.3)</li> <li>Overseeing the compliance of the operations of the local government with State and Federal legislation on behalf of the council</li> <li>Implementing and maintaining systems to enable effective planning, management, and reporting on behalf of the council.</li> </ul> </li> </ul>	
<b>5.3 Council Communication Agreements</b>		
<ul style="list-style-type: none"> <li>The Act provides that council and committee members can have access to any information held by the local government that is relevant to the performance of the member in their functions.</li> <li>The availability of information is sometimes a source of conflict within local governments.</li> </ul>	<ul style="list-style-type: none"> <li>In State Government, there are written Communication Agreements between Ministers and agencies that set standards for how information and advice will be provided.</li> <li>It is proposed that local governments will need to have Council Communications Agreements between the council and the CEO.</li> <li>These Council Communication Agreements would clearly specify the information that is to be provided to councillors, how it will be provided, and the timeframes for when it will be provided.</li> </ul>	<p>Generally Supported.</p> <p>The agreement needs to be flexible and cognisant of the environment of smaller Councils and the nature of the communities. Formal fixed structures may not lead to better outcomes in some smaller LGs.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>A template would be published by DLGSC. This default template will come into force if a council and CEO do not make a specific other agreement within a certain timeframe following any election.</li> </ul>	
<b>5.4 Local Governments May Pay Superannuation Contributions for Elected Members</b>		
<ul style="list-style-type: none"> <li>Elected members are eligible to receive sitting fees or an annual allowance.</li> <li>Superannuation is not paid to elected members. However, councillors can currently divert part of their allowances to a superannuation fund.</li> <li>Councils should be reflective and representative of the people living within the district. Local governments should be empowered to remove any barriers to the participation of gender and age diverse people on councils.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that local governments should be able to decide, through a vote of council, to pay superannuation contributions for elected members. These contributions would be additional to existing allowances.</li> <li>Superannuation is widely recognised as an important entitlement to provide long term financial security.</li> <li>Other states have already moved to allow councils to make superannuation contributions for councillors.</li> <li>Allowing council to provide superannuation is important part of encouraging equality for people represented on council – particularly for women and younger people.</li> <li>Providing superannuation to councillors recognises that the commitment to elected office can reduce a person's opportunity to undertake employment and earn superannuation contributions.</li> </ul>	<p>If it remains voluntary.</p> <p>Council have formed a resolution that it is against this move and its financial implications.</p>
<b>5.5 Local Governments May Establish Education Allowances</b>		
<ul style="list-style-type: none"> <li>Local government elected members must complete mandatory training.</li> <li>There is no specific allowance for undertaking further education.</li> </ul>	<ul style="list-style-type: none"> <li>Local governments will have the option of contributing to the education expenses for councillors, up to a defined maximum value, for tuition costs for further education that is directly related to their role on council.</li> <li>Councils will be able to decide on a policy for education expenses, up to a maximum yearly value for each councillor. Councils may also decide not to make this entitlement available to elected members.</li> </ul>	<p>Supported.</p> <p>If a clear policy format is established and clear budget parameters. Needs to apply to both conference and short course attendance. Can't be claimed as cash only for eligible activity payment or reimbursement.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>Any allowance would only be able to be used for tuition fees for courses, such as training programs, diplomas, and university studies, which relate to local government.</li> <li>Where it is made available, this allowance will help councillors further develop skills to assist with making informed decisions on important questions before council, and also provide professional development opportunities for councillors.</li> </ul>	
<b>5.6 Standardised Election Caretaker period</b>		
<ul style="list-style-type: none"> <li>There is currently no requirement for a formal caretaker period, with individual councils operating under their own policies and procedures.</li> <li>This is commonly a point of public confusion.</li> </ul>	<ul style="list-style-type: none"> <li>A statewide caretaker period for local governments is proposed.</li> <li>All local governments across the State would have the same clearly defined election period, during which:                             <ul style="list-style-type: none"> <li>Councils do not make major decisions with criteria to be developed defining 'major'</li> <li>Incumbent councillors who nominate for re-election are not to represent the local government, act on behalf of the council, or use local government resources to support campaigning activities.</li> <li>There are consistent election conduct rules for all candidates.</li> </ul> </li> </ul>	<p>More information is needed in this area.</p> <p>How is major to be defined?</p> <p>Small LGs often receive information with short timeframes and aren't as well equipped with administrative resources to get all items through in advance of caretaker periods.</p> <p>Will the first meeting burden be too high on incoming councillors?</p> <p>What about statutory timeframes or timeframes of proponents?</p> <p>Is this needed for Bands 3 and 4?</p>
<b>5.7 Remove WALGA from the Act</b>		



CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<ul style="list-style-type: none"> <li>The Western Australian Local Government Association (WALGA) is constituted under the <i>Local Government Act 1995</i>.</li> <li>The Local Government Panel Report and the Select Committee Report included this recommendation.</li> </ul>	<ul style="list-style-type: none"> <li>The <a href="#">Local Government Panel Report</a> recommended that WALGA not be constituted under the <i>Local Government Act 1995</i>.</li> <li>Separating WALGA out of the Act will provide clarity that WALGA is not a State Government entity.</li> </ul>	Supported.
<b>5.8 CEO Recruitment</b>		
<ul style="list-style-type: none"> <li>Recent amendments introduced provisions to standardise CEO recruitment.</li> <li>The recruitment of a CEO is a very important decision by a local government.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that DLGSC establishes a panel of approved panel members to perform the role of the independent person on CEO recruitment panels.</li> <li>Councils will be able to select an independent person from the approved list.</li> <li>Councils will still be able to appoint people outside of the panel with the approval of the Inspector.</li> </ul>	<p>Depends.</p> <p>Should the State be able to prevent a Council from choosing their own independent person – seems like direct involvement.</p> <p>The Department would need to mandate set fees that can be charged by Panel members. CEO recruitment is already an expense on smaller LGs and it would be counter productive if this new requirement makes the costs more impactful on the community with minimal benefit.</p>

## Theme 6: Improved Financial Management and Reporting

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<b>6.1 Model Financial Statements and Tiered Financial Reporting</b>		
<ul style="list-style-type: none"> <li>The financial statements published in the Annual Report is the main financial reporting currently published by local governments.</li> <li>Reporting obligations are the same for large (Stirling, Perth, Fremantle) and small (Sandstone, Wiluna, Dalwallinu) local governments, even though they vary significantly in complexity.</li> <li>The Office of the Auditor General has said that some existing reporting requirements are unnecessary or onerous - for instance, information that is not relevant to certain local governments, or that is a duplicate of other published information.</li> </ul>	<ul style="list-style-type: none"> <li>The Minister strongly believes in transparency and accountability in local government. The public rightly expects the highest standards of integrity, good governance, and prudent financial management in local government.</li> <li>It is critically important that clear information about the financial position of local governments is openly available to ratepayers. Financial information also supports community decision-making about local government services and projects.</li> <li>Local governments differ significantly in the complexity of their operations. Smaller local governments generally have much less operating complexity than larger local governments.</li> <li>The Office of the Auditor General has identified opportunities to improve financial reporting, to make statements clearer, and reduce unnecessary complexity.</li> <li>Recognising the difference in the complexity of smaller and larger local governments, it is proposed that financial reporting requirements should be tiered – meaning that larger local governments will have greater financial reporting requirements than smaller local governments.</li> <li>It is proposed to establish standard templates for <b>Annual Financial Statements</b> for band 1 and 2 councils, and simpler, clearer financial statements for band 3 and 4.</li> <li><b>Online Registers</b>, updated quarterly (see item 3.4), would provide faster and greater transparency than current annual reports. Standard templates will be published for use by local governments.</li> </ul>	<p>Strongly Support.</p> <p>Significant administrative burden and resources required to expend funds purchasing templates from private company. Department should provide for free.</p> <p>Needs to look at monthly, budget and budget review as well as annual.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>• <b>Simpler Strategic and Financial Planning</b> (item 6.2) would also improve the budgeting process.</li> </ul>	
<b>6.2 Simplify Strategic and Financial Planning</b>		
<ul style="list-style-type: none"> <li>• Requirements for plans are outlined in the Local Government Financial Management and Administration Regulations.</li> <li>• There is also the Integrated Planning and Reporting (IPR) framework.</li> <li>• While many councils successfully apply IPR to their budgeting and reporting, IPR may seem complicated or difficult, especially for smaller local governments.</li> </ul>	<ul style="list-style-type: none"> <li>• Having clear information about the finances of local government is an important part of enabling informed public and ratepayer engagement and input to decision-making.</li> <li>• The framework for financial planning should be based around information being clear, transparent, and easy to understand for all ratepayers and members of the public.</li> <li>• In order to provide more consistency and clarity across the State, it is proposed that greater use of templates is introduced to make planning and reporting clearer and simpler, providing greater transparency for ratepayers.</li> <li>• Local governments would be required to adopt a standard set of plans, and there will be templates published by the DLGSC for use or adaption by local governments.</li> <li>• It is proposed that the plans that are required are: <ul style="list-style-type: none"> <li>○ Simplified <b>Council Plans</b> that replace existing Strategic Community Plans and set high-level objectives, with a new plan required at least every eight years. These will be short-form plans, with a template available from the DLGSC</li> <li>○ Simplified <b>Asset Management Plans</b> to consistently forecast costs of maintaining the local government's assets. A new plan will be required at least every ten years, though local governments should update the plan regularly if the local government gains or disposes of major assets (e.g. land, buildings, or roads). A template will be provided, and methods of valuations will be simplified to reduce red tape</li> <li>○ Simplified <b>Long Term Financial Plans</b> will outline any long term financial management and sustainability</li> </ul> </li> </ul>	<p>Generally Supported.</p> <p>Considerations:</p> <p>Transitional periods needed.</p> <p>Templates need to be cognisant of size and scale, as well as diversity.</p> <p>Service and project plans are good in principle but could create an extra burden for smaller Councils with minimal benefit. Maybe consider thresholds are reducing requirement for Band 3 and 4. Small LGs tend to find budget time difficult without adding an extra layer to the process.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<p>issues, and any investments and debts. A template will be provided, and these plans will be required to be reviewed in detail at least every four years</p> <ul style="list-style-type: none"> <li>○ A new <b>Rates and Revenue Policy</b> (see item 6.3) that identifies the approximate value of rates that will need to be collected in future years (referencing the Asset Management Plan and Long Term Financial Plan) – providing a forecast to ratepayers (updated at least every four years)</li> <li>○ The use of simple, one-page <b>Service Proposals</b> and <b>Project Proposals</b> that outline what proposed services or initiatives will cost, to be made available through council meetings. These will become <b>Service Plans</b> and <b>Project Plans</b> added to the yearly budget if approved by council. This provides clear transparency for what the functions and initiatives of the local government cost to deliver. Templates will be available for use by local governments.</li> </ul>	
<b>6.3 Rates and Revenue Policy</b>		
<ul style="list-style-type: none"> <li>• Local governments are not required to have a rates and revenue policy.</li> <li>• Some councils defer rate rises, resulting in the eventual need to drastically raise rates to cover unavoidable costs – especially for the repair of infrastructure.</li> </ul>	<ul style="list-style-type: none"> <li>• The Rates and Revenue Policy is proposed to increase transparency for ratepayers by linking rates to basic operating costs and the minimum costs for maintaining essential infrastructure.</li> <li>• A Rates and Revenue Policy would be required to provide ratepayers with a forecast of future costs of providing local government services.</li> <li>• The Policy would need to reflect the Asset Management Plan and the Long Term Financial Plan (see item 6.2), providing a forecast of what rates would need to be, to cover unavoidable costs.</li> <li>• A template would be published for use or adaption by all local governments.</li> </ul>	<p>Supported.</p> <p>Consideration:</p> <p>Template needs to be simple to implement for smaller LGs.</p> <p>Interesting that the last minister pushed so hard for 0% during COVID when this Minister now clearly notes the longer term impacts this deferment will have in terms of larger increases.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
	<ul style="list-style-type: none"> <li>The <a href="#">Local Government Panel Report</a> included this recommendation.</li> </ul>	
<b>6.4 Monthly Reporting of Credit Card Statements</b>		
<ul style="list-style-type: none"> <li>No legislative requirement.</li> <li>Disclosure requirements brought in by individual councils have shown significant reduction of expenditure of funds.</li> </ul>	<ul style="list-style-type: none"> <li>The statements of a local government's credit cards used by local government employees will be required to be tabled at council at meetings on a monthly basis.</li> <li>This provides oversight of incidental local government spending.</li> </ul>	<p>Supported.</p> <p>Already in place at Morawa.</p> <p>The focus on expenditure reduction seems strange – in terms of protection, credit cards are relatively safe, the transactions are all traceable and instant – the use of cash and store accounts actually poses more risk. Suggest the rhetoric needs to be clearer use than reduced expenditure. There may be efficiencies in using a credit card.</p>
<b>6.5 Amended Financial Ratios</b>		
<ul style="list-style-type: none"> <li>Local governments are required to report seven ratios in their annual financial statements.</li> <li>These are reported on the MyCouncil website.</li> <li>These ratios are intended to provide an indication of the financial health of every local government.</li> </ul>	<ul style="list-style-type: none"> <li>Financial ratios will be reviewed in detail, building on work already underway by the DLGSC.</li> <li>The methods of calculating ratios and indicators will be reviewed to ensure that the results are accurate and useful.</li> </ul>	<p>Supported.</p>
<b>6.6 Audit Committees</b>		

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<ul style="list-style-type: none"> <li>Local governments must establish an Audit Committee that has three or more persons, with the majority to be council members.</li> <li>The Audit Committee is to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under the Act.</li> <li>The Panel Report identified that Audit Committees should be expanded, including to provide improved risk management.</li> </ul>	<ul style="list-style-type: none"> <li>To ensure independent oversight, it is proposed the Chair of any Audit Committee be required to be an independent person who is not on council or an employee of the local government.</li> <li>Audit Committees would also need to consider proactive risk management.</li> <li>To reduce costs, it is proposed that local governments should be able to establish shared Regional Audit Committees.</li> <li>The Committees would be able to include council members but would be required to include a majority of independent members and an independent chairperson.</li> </ul>	<p>Disagree.</p> <p>Small LGs find it difficult enough to get people to stand for Council never mind committees. Having majority independent is an unnecessary target. To add skilled independent members to chair the committee will become even more difficult.</p> <p>All of this is likely to lead to extra costs and imposts on smaller LGs. Whilst regional audit committees may be viable, they are likely to become tick box exercises and not focus down on the individual Councils.</p> <p>Overall, this change is likely to create more work and costs for all LGs but will particularly impact smaller LGs.</p> <p>If 100% necessary, suggest a revision to introduce mandated independent member with certain skills for Band 3 and 4 but no need to be chair and open ability to attend remotely.</p>
<b>6.7 Building Upgrade Finance</b>		
<ul style="list-style-type: none"> <li>The local government sector has sought reforms that would enable local governments to provide loans to property owners to finance for building improvements.</li> <li>This is not currently provided for under the Act.</li> </ul>	<ul style="list-style-type: none"> <li>Reforms would allow local governments to provide loans to third parties for specific building improvements - such as cladding, heritage and green energy fixtures.</li> <li>This would allow local governments to lend funds to improve buildings within their district.</li> <li>Limits and checks and balances would be established to ensure that financial risks are proactively managed.</li> </ul>	<p>Not something I think Morawa should be doing.</p> <p>More info would be needed on the risks, costs, limits, and checks to reduce and risk of abuse or failure to repay.</p>

CURRENT REQUIREMENTS	PROPOSED REFORMS	COMMENTS
<ul style="list-style-type: none"> <li>The Local Government Panel Report included this recommendation.</li> </ul>		<p>Small Shire's cannot afford to weather loan defaults.</p>
<b>6.8 Cost of Waste Service to be Specified on Rates Notices</b>		
<ul style="list-style-type: none"> <li>No requirement for separation of waste changes on rates notice.</li> <li>Disclosure will increase ratepayer awareness of waste costs.</li> <li>The Review Panel Report included this recommendation.</li> </ul>	<ul style="list-style-type: none"> <li>It is proposed that waste charges are required to be separately shown on rate notices (for all properties which receive a waste service).</li> <li>This would provide transparency and awareness of costs for ratepayers.</li> </ul>	<p>Supported.</p>

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## Ordinary Council Meeting 16 December 2021

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**Attachment 1** Letter from DFES regarding proposed solution - 1 December 2021

**Item 11.1.3** Cyclone Seroja – Temporary Workers Accommodation

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Our ref: 21/235186

Scott Wildgoose  
Chief Executive Officer  
Shire of Morawa  
Victoria Road  
MINGENEW 6522 WA

Dear Scott

### **TEMPORARY WORKERS ACCOMMODATION**

As you are aware DFES had been developing options to install caravans at Morawa and other townsites impacted by Tropical Cyclone Seroja to increase accommodation options for reconstruction workers. A funding package for this purpose has been approved by the State and Commonwealth Governments under the Disaster Recovery Funding Arrangements (DRFA).

Unfortunately, DFES has recently received advice that the purchase and letting of accommodation for this purpose is not within our legislative function and powers.

The State Recovery Controller has therefore requested that I engage with the Shire, as the organisation with responsibility for local recovery, to facilitate the purchase of the caravans by the Shire for letting to reconstruction workers in your community.

DFES has completed a body of work in relation to procuring, establishing, and servicing the accommodation and can continue to support the Shire through the process. We have also undertaken preliminary consultation with WALGA and the Department of Local Government Sport and Cultural Industries (DLGSCI) to understand regulatory issues that may arise.

The activities involved in procuring and managing the caravans are summarised below.

- Purchase up to four caravans for use by construction workers, reimbursable under DRFA (estimated cost is less than \$200,000)
- Reserve sites in the Morawa Caravan Park for the caravans
- Confirm fees for the hire of caravans by contractors
- Formally extend existing contracts and agreements for housekeeping and maintenance services for the purposes of managing and maintaining the additional caravans
- Enter into an agreement with an accommodation booking service for online booking of the vans (in-principal agreement has been provided by Kalbarri Visitor Centre)

- Maintain a record of income received and costs incurred for the purpose of DRFA reporting; surplus income may be payable to DRFA but losses, if any, may be claimable
- Dispose of caravans at the end of the period, with proceeds reimbursable to DRFA

Further details regarding each of these activities, the available options that have been identified and the assistance DFES is able to provide are outlined at Table 1.

In considering the management arrangements the Shire should note that DRFA funding is explicitly for costs incurred above the normal staffing arrangements of the Shire. The Shire is therefore encouraged to contract out reimbursable services to the extent possible, or to clearly document additional resourcing arrangements put in place to support this activity, such as the additional hours that may be associated with housekeeping.

We will coordinate with the DRFA team to provide clear guidelines to support this work.

It is noted that the caravan park is likely to be full in the peak winter season and an alternative site may be required for the vans. Once the initial purchase and installation is complete, DFES will support you to explore those options and available funding options.

I understand this proposal will need to be considered and agreed by the Shire. Please let me know what further information and assistance you need to provide advice to the Shire.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'SU GROOME', with a long horizontal stroke extending to the right.

**SU GROOME**

1<sup>st</sup> December 2021

**Table 1 – Overview of Key Issues and Activities for Temporary Worker Caravans**

<b>Activity</b>	<b>Status</b>	<b>Comments</b>
Agreement for long term hire of sites in caravan park	Obtaining advice from DRFA Team at DFES regarding the documentation of this	Overflow/expansion/ alternative site will need to be identified prior to beginning of peak season in mid-year
Purchase of vans (estimated at less than \$200,000)	DFES has prepared a Request for Pricing document and a list of second-hand saleyards in Geraldton, Perth, and Peel regions.	Transport to be arranged
DRFA Capital reimbursement	Category C Funding Package agreed by State and Commonwealth includes costs of purchasing or leasing caravans and managing them (announcement is embargoed)	
Management arrangements for housekeeping and maintenance	If using existing park manager, consider an extension to contract to establish a clear value for this additional work	Maintenance work organised by Shire using contractors. Specialist caravan repair services are available ex-Geraldton These costs are reimbursable if out of pocket after income
Hire fees	Fees are collected by Shire (or via booking service). Net income (after costs) is reimbursable to DRFA	It is understood the Shire may need to go through an advertising process for the fees.
Booking management	Kalbarri Visitor Centre can provide online booking service for a 14% management fee. Shire needs to join KVC to utilise the service. DFES is exploring other options to see if there is a better value option. These costs would be claimable.	DFES will provide pre-authorisation of contractors to demonstrate they are reconstruction workers for DRFA reimbursement.
Disposal	Caravans to be sold via Shire Asset disposal register Proceeds are reimbursable	
Demand management	If demand exceeds supply, the business case for additional caravans can be considered. If supply exceeds demand, caravans could be leased to other cyclone-affected locations where demand exists or could be disposed of.	

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## Ordinary Council Meeting 16 December 2021

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### **Attachment 1      Applications for mining tenement**

**Item 11.1.2**                      Application for Exploration Licence –  
No.705976 & No.70/5977 on Various Lots  
and Reserves.

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18 November 2021

BY REGISTERED POST  
RPP44 63800 09400 31998 57604

Chief Executive Officer  
Shire of Morawa  
PO Box 14  
Morawa, WA 6623

Dear Sir / Madam,

**RE: Notice of Application for Exploration Licences 70/5976 and 70/5977**

Hetherington Exploration & Mining Title Services acts on behalf of Centrex Potash Pty Ltd regarding the above applications.

The above applications encroach upon the Shire of Morawa. Enclosed is a copy of the applications together with map showing the area applied for.

Should you have any queries regarding the applications, please do not hesitate to contact this office.

Yours faithfully,



**Preeti Varadarajan**  
**Consultant – Perth**

*Encl. Application and Map*

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**SYDNEY**

Level 8, Suite 802, 15 Castlereagh Street  
SYDNEY NSW 2000  
T: 02 9967 4844  
E: sydney@hemts.com.au

**PERTH**

Level 19, Suite 4, 44 St Georges Terrace  
PERTH WA 6000  
T: 08 9228 9977 | F: 08 9328 3710  
E: perth@hemts.com.au

**BRISBANE**

PO Box 49, Spring Hill LPO  
SPRING HILL QLD 4004  
T: 07 3236 1768 | F: 07 3236 1758  
E: brisbane@hemtsqld.com.au

Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

**APPLICATION FOR MINING TENEMENT**

(a) Type of tenement	(a) Exploration Licence		No. E 70/5976
(b) Time & Date marked out (where applicable)	(b) a.m./p.m. / /		(c) SOUTH WEST
(c) Mineral Field			
For each applicant:	(d) and (e)		(f) Shares
(d) Full Name and ACN/ABN	CENTREX POTASH PTY LTD (ACN: 604 434 451)		100
(e) Address	C/- HETHERINGTON EXPLORATION & MINING TITLE SERVICES PTY LTD, SUITE 404, GROUND FLOOR, 50 ST GEORGES TERRACE, PERTH, WA, 6000		
(f) No. of shares			
(g) Total No. of shares			(g) Total 100
DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)	(h) Cookes Hill (i) (j) This application affects Private Property. Details of Private Property Affected: Any private land referred to in Section 29 under the Mining Act 1978 except that below 30 metres from the natural surface. The application has the following general land exclusions: "A" CLASS RESERVE CONSERVATION OF FLORA & FAUNA R 12958 .		
(h) Locality			
(i) Datum Peg			
(j) Boundaries			
(k) Area (ha or km <sup>2</sup> )	(k) 70 BL		
(l) Signature of applicant or agent (if agent state full name and address)	(l) <i>Georgia Ford</i> C/- HETHERINGTON EXPLORATION & MINING TITLE SERVICES PTY LTD, LEVEL 19, SUITE 4, 44 ST GEORGES TERRACE, PERTH, WA, 6000		Date: 17/11/2021

**OFFICIAL USE**

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 22nd day of December 2021 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

Received at	08:49:49	on 17 November	2021	with fees of
Application	\$1,660.00			
Rent	\$10,220.00			
TOTAL	\$11,880.00			
Receipt No:	18640930196			

**Mining Registrar****NOTES****Note 1: EXPLORATION LICENCE**

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

**Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE**

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

**Note 3: GROUND AVAILABILITY**

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:  
(a) public plan search; (b) register search; (c) ground inspection.



**Note 4: ALL APPLICATIONS OVER PRIVATE LAND**

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.

WESTERN AUSTRALIA Mining Act 1978 Sec. 58; Reg. 64			<b>FORM 21 - ATTACHMENT 1</b>		
EXPLORATION LICENCE NO. 70/5976					
THIS SECTION MUST BE COMPLETED IN FULL FOR ALL EXPLORATION LICENCE APPLICATIONS					
LOCALITY: Cookes Hill					
BLOCK IDENTIFIER (All three sections must be completed)					
1:1,000,000 PLAN NAME		PRIMARY NUMBER		GRATICULAR SECTION	
PERTH		957		z	
PERTH		958		qrstuvwxyz	
PERTH		959		qvwxyz	
PERTH		1029		ekpuz	
PERTH		1030		abcdefghijklmqrstuvwxyz	
PERTH		1031		abcdefghijklmqrstvwxyz	
PERTH		1102		bcdeghjk	
PERTH		1103		abcdfghjk	
<b>TOTAL BLOCKS:</b>				<b>70</b>	





-  Pending Application
-  Live Tenement
-  Application over Live Tenement

MIRCROS

[illegible]

This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining interests. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002. Through Geoscience Australia and the Department of Defence, maintain and use these parts of the geospatial data it has provided for display in TCH-PA1. Any users wishing to use the data in its unaltered form should contact Geoscience Australia at [www.ga.gov.au](mailto:www.ga.gov.au). Confirmation of the extent and composition of any Native Title Claims should be sought from the Data Spatial Services Landgate. Enclosed Pastoral Lease and Pre 1934 mining confined to Itharruwanga Wajarri and Ngatlawanga ILUA. Native Title determination boundary

Scale: 1:288,895





Form 21

WESTERN AUSTRALIA

Mining Act 1978

(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

**APPLICATION FOR MINING TENEMENT**

- (a) Type of tenement  
(b) Time & Date marked out (where applicable)  
(c) Mineral Field

(a) Exploration Licence

No. E 70/5977

(b) a.m./p.m. / /

(c) SOUTH WEST

For each applicant:

- (d) Full Name and ACN/ABN  
(e) Address  
(f) No. of shares  
(g) Total No. of shares

(d) and (e)

CENTREX POTASH PTY LTD (ACN: 604 434 451)

C/- HETHERINGTON EXPLORATION &amp; MINING TITLE SERVICES PTY LTD, SUITE 404, GROUND FLOOR, 50 ST GEORGES TERRACE, PERTH, WA, 6000

(f) Shares

100

(g) Total 100

DESCRIPTION OF GROUND APPLIED FOR:

(For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.)

(h) Mount Campbell

(i)

(j)

This application affects Private Property.

Details of Private Property Affected: Any private land referred to in Section 29 under the Mining Act 1978 except that below 30 metres from the natural surface.

- (h) Locality  
(i) Datum Peg  
(j) Boundaries  
(k) Area (ha or km<sup>2</sup>)

(k) 54 BL

- (l) Signature of applicant or agent (if agent state full name and address)

(l) *Georgia Ford*

C/- HETHERINGTON EXPLORATION  
& MINING TITLE SERVICES PTY LTD,  
LEVEL 19, SUITE 4, 44 ST GEORGES  
TERRACE, PERTH, WA, 6000

Date: 17/11/2021

**OFFICIAL USE**

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Received at	08:49:49	on	17	November	2021	with fees of
Application	\$1,660.00					
Rent	\$7,884.00					
TOTAL	\$9,544.00					
Receipt No:	18640930196					

**Mining Registrar****NOTES****Note 1: EXPLORATION LICENCE**

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- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

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WESTERN AUSTRALIA Mining Act 1978 Sec. 58; Reg. 64			<b>FORM 21 - ATTACHMENT 1</b>		
EXPLORATION LICENCE NO. 70/5977					
THIS SECTION MUST BE COMPLETED IN FULL FOR ALL EXPLORATION LICENCE APPLICATIONS					
LOCALITY: Mount Campbell					
BLOCK IDENTIFIER (All three sections must be completed)					
1:1,000,000 PLAN NAME		PRIMARY NUMBER	GRATICULAR SECTION		
PERTH		1102	mnoprstuvwxyz		
PERTH		1103	lmnopqrstuvwxyz		
PERTH		1104	fghjlmnoqrstvw		
PERTH		1174	bcde		
PERTH		1175	abcde		
PERTH		1176	abc		
TOTAL BLOCKS:		54			

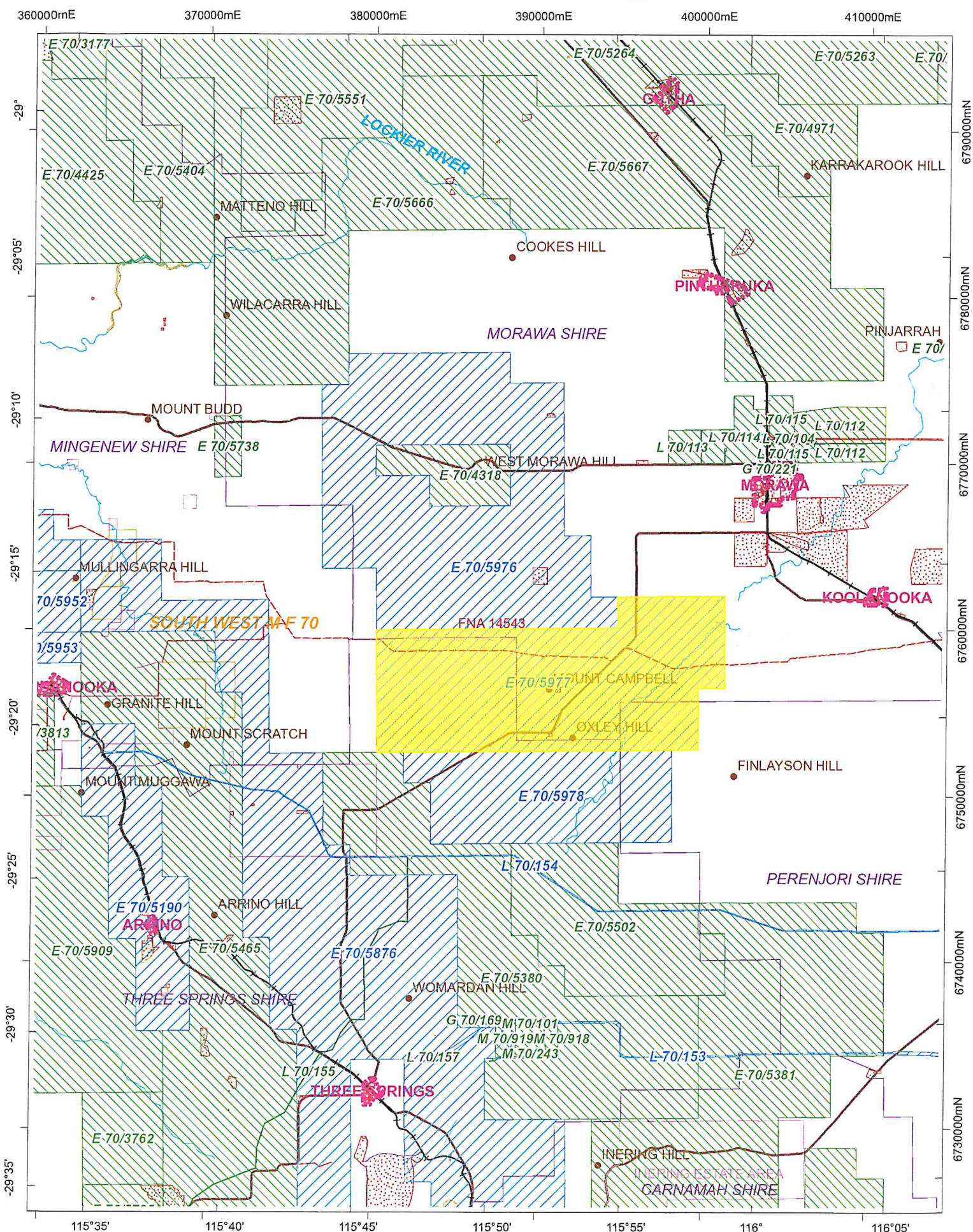




-  Pending Application
-  Live Tenement
-  Application over Live Tenement

MIRCROS

E 70/5977 , Quick Appraisal Plan



This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002. Through Geoscience Australia and the Department of Defence, maritime copyright over those parts of the Geographical Data is provided for display on TENGARAU. Users wishing to use the data in an unaltered form should contact Geoscience Australia at [www.ga.gov.au](http://www.ga.gov.au). Confirmation of the extent and composition of any Native Title Claims should be sought from the Native Title Spatial Services Landscape. Enclosed Pastoral Lease land and Pre 1904 mining confined to Nharunuwanga Warjari and Ngariawanga ILLA. Native Title determination boundary.

Scale: 1:288,895





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## Ordinary Council Meeting 16 December 2021

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**Attachment 1**      Monthly Financial Report for the  
period ending 30 November 2021

**Item 11.2.1**          Statement of Financial Activity –  
November 2021

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**MORAWA**

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# **SHIRE OF MORAWA**

**FOR THE YEAR ENDING  
30 JUNE 2022**

## **STATEMENT OF FINANCIAL ACTIVITY**

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**SHIRE OF MORAWA**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 November 2021**

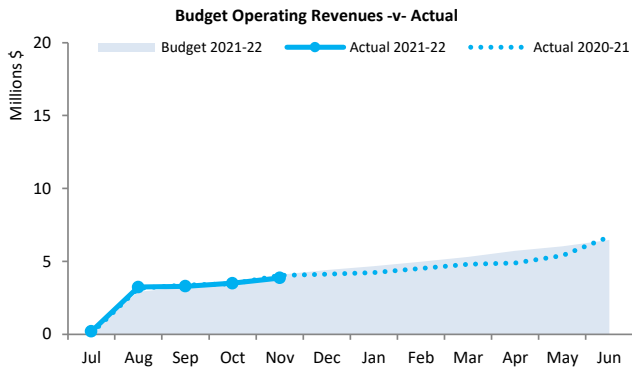
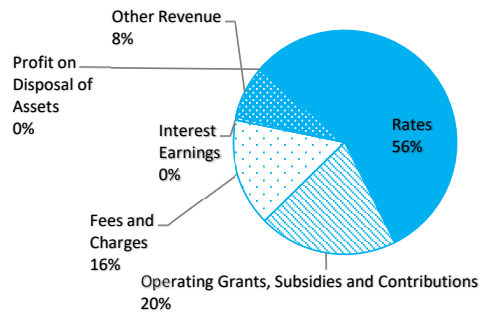
**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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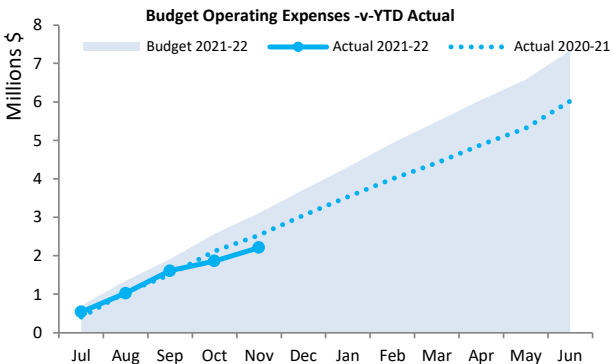
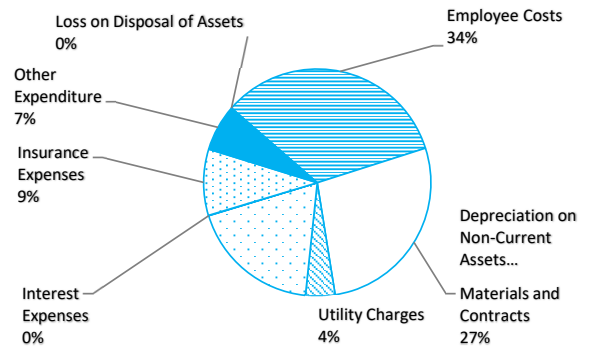
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OPERATING ACTIVITIES

OPERATING REVENUE

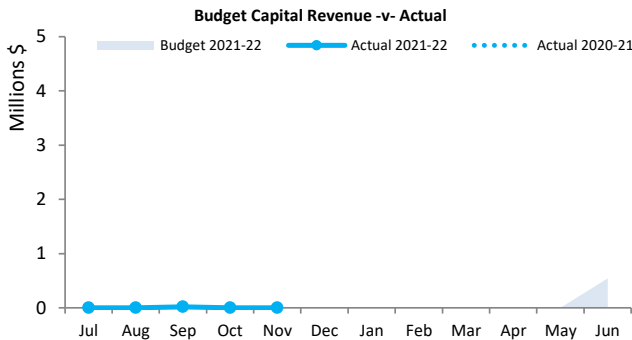


OPERATING EXPENSES

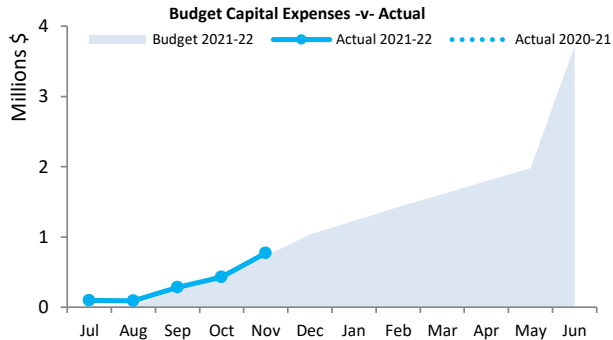


INVESTING ACTIVITIES

CAPITAL REVENUE



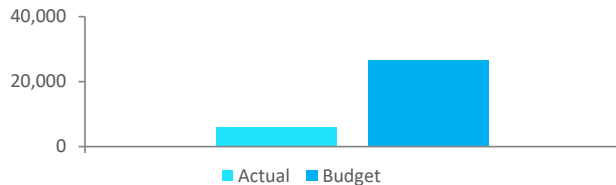
CAPITAL EXPENSES



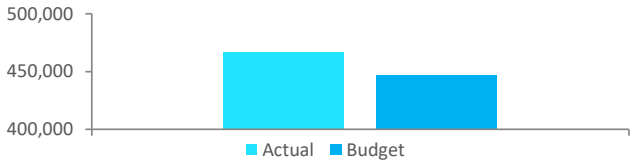
FINANCING ACTIVITIES

BORROWINGS

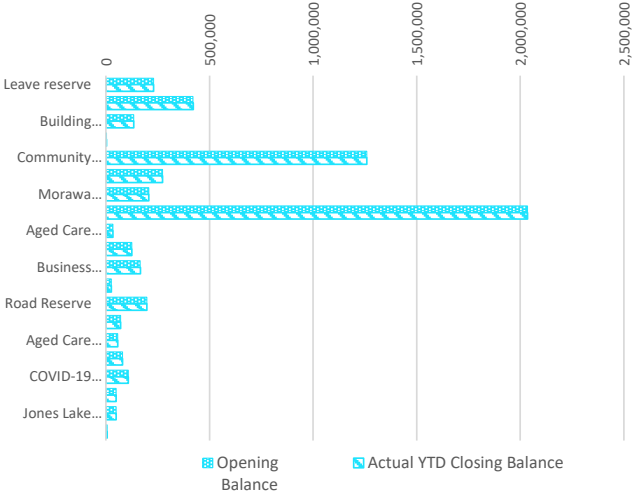
Principal Repayments



Principal Outstanding



RESERVES



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

**Funding surplus / (deficit) Components**

<b>Funding surplus / (deficit)</b>				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.99 M	\$1.99 M	\$2.15 M	\$0.16 M
Closing	\$0.01 M	\$3.05 M	\$3.43 M	\$0.38 M
Refer to Statement of Financial Activity				

<b>Cash and cash equivalents</b>		
	<b>\$8.63 M</b>	<b>% of total</b>
Unrestricted Cash	\$3.09 M	35.8%
Restricted Cash	\$5.54 M	64.2%
Refer to Note 2 - Cash and Financial Assets		

<b>Payables</b>		
	<b>\$0.38 M</b>	<b>% Outstanding</b>
Trade Payables	\$0.19 M	
0 to 30 Days		36.4%
30 to 90 Days		62.8%
Over 90 Days		0.9%
Refer to Note 5 - Payables		

<b>Receivables</b>		
	<b>\$0.96 M</b>	<b>% Collected</b>
Rates Receivable	\$0.85 M	72.5%
Trade Receivable	\$0.10 M	% Outstanding
30 to 90 Days		33.5%
Over 90 Days		29%
Refer to Note 3 - Receivables		

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.14 M)	\$1.34 M	\$1.96 M	\$0.62 M
Refer to Statement of Financial Activity			

<b>Rates Revenue</b>		
YTD Actual	\$2.12 M	% Variance
YTD Budget	\$2.12 M	(0.0%)
Refer to Note 6 - Rate Revenue		

<b>Operating Grants and Contributions</b>		
YTD Actual	\$0.76 M	% Variance
YTD Budget	\$0.71 M	7.4%
Refer to Note 12 - Operating Grants and Contributions		

<b>Fees and Charges</b>		
YTD Actual	\$0.59 M	% Variance
YTD Budget	\$0.60 M	(1.7%)
Refer to Statement of Financial Activity		

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.63 M)	(\$0.26 M)	(\$0.64 M)	(\$0.38 M)
Refer to Statement of Financial Activity			

<b>Proceeds on sale</b>		
YTD Actual	\$0.02 M	%
Amended Budget	\$0.04 M	(55.2%)
Refer to Note 6 - Disposal of Assets		

<b>Asset Acquisition</b>		
YTD Actual	\$0.73 M	% Spent
Amended Budget	\$3.00 M	(75.6%)
Refer to Note 7 - Capital Acquisitions		

<b>Capital Grants</b>		
YTD Actual	\$0.08 M	% Received
Amended Budget	\$1.37 M	(94.3%)
Refer to Note 7 - Capital Acquisitions		

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.21 M)	(\$0.01 M)	(\$0.04 M)	(\$0.02 M)
Refer to Statement of Financial Activity			

<b>Borrowings</b>	
Principal repayments	\$0.01 M
Interest expense	(\$0.00 M)
Principal due	\$0.47 M
Refer to Note 8 - Borrowings	

<b>Reserves</b>	
Reserves balance	\$5.54 M
Interest earned	\$0.00 M
Refer to Note 10 - Cash Reserves	

<b>Lease Liability</b>	
Principal repayments	\$0.03 M
Interest expense	\$0.00 M
Principal due	\$0.06 M
Refer to Note 9 - Lease Liabilities	

This information is to be read in conjunction with the accompanying Financial Statements and notes.



## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 NOVEMBER 2021

## STATUTORY REPORTING PROGRAMS

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

### PROGRAM NAME AND OBJECTIVES

### ACTIVITIES

#### GOVERNANCE

To manage Council's finances

Includes Members of Council, Civic Functions and Public Relations, Council Elections, Training/Education.

#### GENERAL PURPOSE FUNDING

To manage Council's finances

Includes Rates, Loans, Investments & Grants.

#### LAW, ORDER, PUBLIC SAFETY

To provide, develop & manage services in response to community needs.

Includes Emergency Services & Animal Control.

#### HEALTH

To provide, develop & manage services in response to community needs.

Includes Environmental Health, Medical & Health facilities.

#### EDUCATION AND WELFARE

To provide, develop & manage services in response to community needs.

Includes Education, Welfare & Children's Services.

#### HOUSING

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff & Other Housing.

#### COMMUNITY AMENITIES

To provide, develop & manage services in response to community needs.

Includes Refuse Collection, Sewerage, Cemetery, Building Control, Town Planning & Townscape.

#### RECREATION AND CULTURE

To ensure the recreational & cultural needs of the community are met.

Includes Pools, Halls, Library, Oval, Parks & Gardens & Recreational Facilities.

#### TRANSPORT

To effectively manage transport infrastructure.

Includes Roads, Footpaths, Drainage, Plant & Machine Operating Costs and Airstrip Operations.

#### ECONOMIC SERVICES

To foster economic development, tourism & rural services in the district.

Includes Tourism, Rural Services, Economic Development & Caravan Park.

#### OTHER PROPERTY AND SERVICES

To provide control accounts and reporting facilities for all other operations.

Includes Private Works, Public Works Overheads, Plant Recovery Costs, Administration Overheads and any other Unclassified Items

**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	1,986,095	1,986,095	<b>2,145,119</b>	159,024	8.01%	
<b>Revenue from operating activities</b>							
Governance		50	0	<b>0</b>	0	0.00%	
General purpose funding - general rates	6	2,117,418	2,362,428	<b>2,118,455</b>	(243,973)	(10.33%)	▼
General purpose funding - other		1,003,600	248,300	<b>420,560</b>	172,260	69.38%	▲
Law, order and public safety		30,180	13,323	<b>10,592</b>	(2,731)	(20.50%)	
Health		14,100	3,625	<b>6,505</b>	2,880	79.45%	
Education and welfare		12,700	2,345	<b>26,750</b>	24,405	1040.72%	▲
Housing		106,600	44,400	<b>27,003</b>	(17,397)	(39.18%)	▼
Community amenities		474,620	446,785	<b>455,496</b>	8,711	1.95%	
Recreation and culture		80,000	25,320	<b>78,877</b>	53,557	211.52%	▲
Transport		692,241	354,455	<b>348,313</b>	(6,142)	(1.73%)	
Economic services		182,272	63,550	<b>131,455</b>	67,905	106.85%	▲
Other property and services		411,550	32,035	<b>144,126</b>	112,091	349.90%	▲
		<b>5,125,331</b>	<b>3,596,566</b>	<b>3,768,132</b>	171,566		
<b>Expenditure from operating activities</b>							
Governance		(505,421)	(211,092)	<b>(71,712)</b>	139,380	66.03%	▲
General purpose funding		(264,844)	(107,535)	<b>(3,446)</b>	104,089	96.80%	▲
Law, order and public safety		(107,595)	(48,255)	<b>(20,994)</b>	27,261	56.49%	▲
Health		(192,814)	(85,358)	<b>(46,607)</b>	38,751	45.40%	▲
Education and welfare		(194,041)	(83,548)	<b>(41,209)</b>	42,339	50.68%	▲
Housing		(257,422)	(115,462)	<b>(89,066)</b>	26,396	22.86%	▲
Community amenities		(711,537)	(301,431)	<b>(165,788)</b>	135,643	45.00%	▲
Recreation and culture		(1,546,538)	(695,500)	<b>(439,130)</b>	256,370	36.86%	▲
Transport		(2,273,328)	(935,781)	<b>(772,982)</b>	162,799	17.40%	▲
Economic services		(784,630)	(317,807)	<b>(159,949)</b>	157,858	49.67%	▲
Other property and services		(502,899)	(184,357)	<b>(396,110)</b>	(211,753)	(114.86%)	▼
		<b>(7,341,069)</b>	<b>(3,086,126)</b>	<b>(2,206,993)</b>	879,133		
Non-cash amounts excluded from operating activities	1(a)	2,073,550	829,765	<b>398,888</b>	(430,877)	(51.93%)	▼
<b>Amount attributable to operating activities</b>		<b>(142,188)</b>	<b>1,340,205</b>	<b>1,960,027</b>	619,822		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,335,970	423,794	<b>78,222</b>	(345,572)	(81.54%)	▼
Proceeds from disposal of assets	6	36,500	5,000	<b>16,364</b>	11,364	227.27%	▲
Payments for property, plant and equipment and infrastructure	7	(2,998,496)	(690,590)	<b>(732,061)</b>	(41,471)	(6.01%)	
		<b>(1,626,026)</b>	<b>(261,796)</b>	<b>(637,475)</b>	(375,679)		
<b>Amount attributable to investing activities</b>		<b>(1,626,026)</b>	<b>(261,796)</b>	<b>(637,475)</b>	(375,679)		
<b>Financing Activities</b>							
Transfer from reserves	10	507,652	0	<b>0</b>	0	0.00%	
Payments for principal portion of lease liabilities	9	(57,413)	(9,568)	<b>(28,635)</b>	(19,067)	(199.27%)	▼
Repayment of debentures	8	(26,580)	(4,428)	<b>(5,962)</b>	(1,534)	(34.64%)	
Transfer to reserves	10	(635,533)	0	<b>(2,462)</b>	(2,462)	0.00%	
<b>Amount attributable to financing activities</b>		<b>(211,874)</b>	<b>(13,996)</b>	<b>(37,059)</b>	(23,063)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>6,007</b>	<b>3,050,508</b>	<b>3,430,612</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 NOVEMBER 2021

### REVENUE

#### 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 and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

#### REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

#### FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

#### PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

## NATURE OR TYPE DESCRIPTIONS

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

#### 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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**BY NATURE OR TYPE**

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening funding surplus / (deficit)</b>	1(c)	1,986,095	1,986,095	2,145,119	159,024	8.01%	
<b>Revenue from operating activities</b>							
Rates	6	2,113,006	2,118,588	2,118,456	(132)	(0.01%)	
Operating grants, subsidies and contributions	12	1,346,680	687,249	756,904	69,655	10.14%	▲
Fees and charges		884,079	595,139	585,181	(9,958)	(1.67%)	
Interest earnings		59,300	20,810	17,022	(3,788)	(18.20%)	
Other revenue		711,735	174,780	284,204	109,424	62.61%	▲
Profit on disposal of assets	6	10,531	0	6,364	6,364	0.00%	
		<b>5,125,331</b>	<b>3,596,566</b>	<b>3,768,131</b>	171,565		
<b>Expenditure from operating activities</b>							
Employee costs		(1,952,109)	(808,714)	(744,249)	64,465	7.97%	
Materials and contracts		(2,258,131)	(919,960)	(605,543)	314,417	34.18%	▲
Utility charges		(387,100)	(155,750)	(92,823)	62,927	40.40%	▲
Depreciation on non-current assets		(1,991,517)	(829,765)	(411,056)	418,709	50.46%	▲
Interest expenses		(15,706)	(6,540)	1,218	7,758	118.62%	
Insurance expenses		(219,792)	(208,065)	(207,717)	348	0.17%	
Other expenditure		(464,150)	(157,332)	(146,822)	10,510	6.68%	
Loss on disposal of assets	6	(52,564)	0	0	0	0.00%	
		<b>(7,341,069)</b>	<b>(3,086,126)</b>	<b>(2,206,992)</b>	879,134		
Non-cash amounts excluded from operating activities	1(a)	2,073,550	829,765	398,888	(430,877)	(51.93%)	▼
<b>Amount attributable to operating activities</b>		<b>(142,188)</b>	<b>1,340,205</b>	<b>1,960,027</b>	619,822		
<b>Investing activities</b>							
Proceeds from non-operating grants, subsidies and contributions	13	1,335,970	423,794	78,222	(345,572)	(81.54%)	▼
Proceeds from disposal of assets	6	36,500	5,000	16,364	11,364	227.27%	▲
Payments for property, plant and equipment	7	(2,998,496)	(690,590)	(732,061)	(41,471)	(6.01%)	
		<b>(1,626,026)</b>	<b>(261,796)</b>	<b>(637,475)</b>	(375,679)		
<b>Amount attributable to investing activities</b>		<b>(1,626,026)</b>	<b>(261,796)</b>	<b>(637,475)</b>	(375,679)		
<b>Financing Activities</b>							
Transfer from reserves	10	507,652	0	0	0	0.00%	
Payments for principal portion of lease liabilities	9	(57,413)	(9,568)	(28,635)	(19,067)	(199.27%)	▼
Repayment of debentures	8	(26,580)	(4,428)	(5,962)	(1,534)	(34.64%)	
Transfer to reserves	10	(635,533)	0	(2,462)	(2,462)	0.00%	
<b>Amount attributable to financing activities</b>		<b>(211,874)</b>	<b>(13,996)</b>	<b>(37,059)</b>	(23,063)		
<b>Closing funding surplus / (deficit)</b>	1(c)	<b>6,007</b>	<b>3,050,508</b>	<b>3,430,612</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 16 for an explanation of the reasons for the variance.

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

**BASIS OF PREPARATION**

The financial report 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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 financial report 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 controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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 14 to these financial statements.

**SIGNIFICANT ACCOUNTING POLICES**

**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 that are not readily apparent from other sources. Actual results may differ from these estimates.

**GOODS AND SERVICES TAX**

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.

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 30 November 2021

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(10,531)	0	(6,364)
Less: Movement in liabilities associated with restricted cash				(5,804)
Add: Loss on asset disposals	6	92,564	0	0
Add: Depreciation on assets		1,991,517	829,765	411,056
<b>Total non-cash items excluded from operating activities</b>		<b>2,073,550</b>	<b>829,765</b>	<b>398,888</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2021	This Time Last Year 30 Nov 2020	Year to Date 30 Nov 2021
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	10	(5,536,472)	(5,230,119)	(5,542,277)
Less: User defined		(8,786)	(122,190)	(82,369)
Add: Borrowings	8	(26,580)	14,049	20,617
Add: Provisions - employee	11	325,811	370,554	325,811
Add: Lease liabilities	9	57,413		28,778
<b>Total adjustments to net current assets</b>		<b>(5,188,614)</b>	<b>(4,967,706)</b>	<b>(5,249,440)</b>

(c) Net current assets used in the Statement of Financial Activity

<b>Current assets</b>				
Cash and cash equivalents	2	7,572,545	8,650,060	8,633,924
Rates receivables	3	501,125	1,016,122	854,557
Receivables	3	288,087	58,943	103,343
Other current assets	4	(6,006)	12,307	(11,133)
<b>Less: Current liabilities</b>				
Payables	5	(390,087)	(373,729)	(378,732)
Borrowings	8	(26,580)	(14,049)	(20,617)
Contract liabilities	11	(222,127)		(146,702)
Lease liabilities	9	(57,413)		(28,778)
Provisions	11	(325,811)	(370,554)	(325,811)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(5,188,614)</b>	<b>(4,967,706)</b>	<b>(5,249,440)</b>
<b>Closing funding surplus / (deficit)</b>		<b>2,145,119</b>	<b>4,011,394</b>	<b>3,430,612</b>

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
<b>Cash on hand</b>								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
<b>At Call Deposits</b>								
Municipal Cash at Bank	Cash and cash equivalents	2,067,490		2,067,490		Bankwest	0.15%	At Call
Muni Business Telenet Saver	Cash and cash equivalents	1,027,101		1,027,101		Bankwest	0.15%	At Call
CAB - Aged Care Units Reserv Units 6-9	Cash and cash equivalents	0	34,535	34,535		Bankwest	0.20%	At Call
CAB - Morawa Future Funds Interest Reserve	Cash and cash equivalents	0	207,218	207,218		Bankwest	0.20%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	230,674	230,674		Bankwest	0.20%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	80,863	80,863		Bankwest	0.20%	At Call
CAB - Plant Reserve	Cash and cash equivalents	0	421,289	421,289		Bankwest	0.20%	At Call
CAB - Building Reserve	Cash and cash equivalents	0	134,548	134,548		Bankwest	0.20%	At Call
CAB - Economic Development Reserve	Cash and cash equivalents	0	3,524	3,524		Bankwest	0.20%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	273,317	273,317		Bankwest	0.20%	At Call
CAB - Unspent Loans Reserve	Cash and cash equivalents	0	125,973	125,973		Bankwest	0.20%	At Call
CAB - Community Development Reserve	Cash and cash equivalents	0	459,900	459,900		Bankwest	0.20%	At Call
CAB - Future Funds Reserve	Cash and cash equivalents	0	735,430	735,430		Bankwest	0.20%	At Call
CAB - Business Units Reserve	Cash and cash equivalents	0	166,245	166,245		Bankwest	0.20%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	26,173	26,173		Bankwest	0.20%	At Call
CAB - Road Reserve	Cash and cash equivalents	0	197,588	197,588		Bankwest	0.20%	At Call
CAB - Aged Care ex MCC Unit 1-4	Cash and cash equivalents	0	70,810	70,810		Bankwest	0.20%	At Call
CAB - Aged Care Unit 5	Cash and cash equivalents	0	56,849	56,849		Bankwest	0.20%	At Call
CAB - COVID-19 Emergency Response	Cash and cash equivalents	0	108,431	108,431		Bankwest	0.20%	At Call
CAB - Jones Lake Rd Rehabilitation	Cash and cash equivalents	0	50,037	50,037		Bankwest	0.20%	At Call
CAB - Old Hospital	Cash and cash equivalents	0	50,037	50,037		Bankwest	0.20%	At Call
CAB - Morawa Yalgoo Road Reserve	Cash and cash equivalents	0	5,493	5,493		Bankwest	0.20%	At Call
<b>Term Deposits</b>		0						
TD: ... 8410 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		Bankwest	0.51%	
TD: ... 8428 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		Bankwest	0.51%	
TD: ... 8436 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		Bankwest	0.51%	
<b>Trust Deposits</b>								
Trust Bank	Cash and cash equivalents	0			3,342		0.20%	At Call
<b>Total</b>		<b>3,094,990</b>	<b>5,538,934</b>	<b>8,633,924</b>	<b>3,342</b>			
<b>Comprising</b>								
Cash and cash equivalents		3,094,990	5,538,934	8,633,924	3,342			
		<b>3,094,990</b>	<b>5,538,934</b>	<b>8,633,924</b>	<b>3,342</b>			

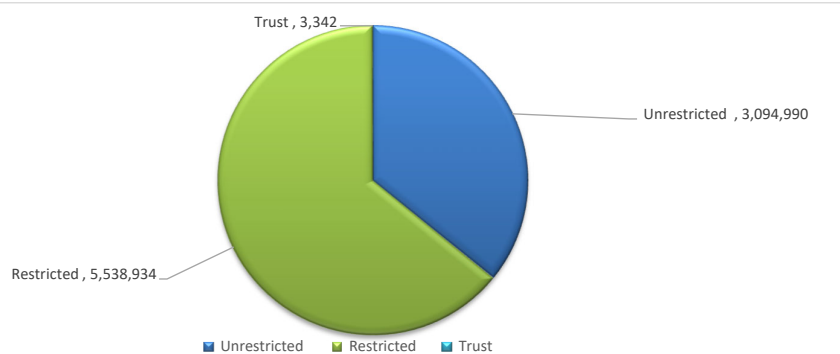
#### KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less 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 net current assets.

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

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

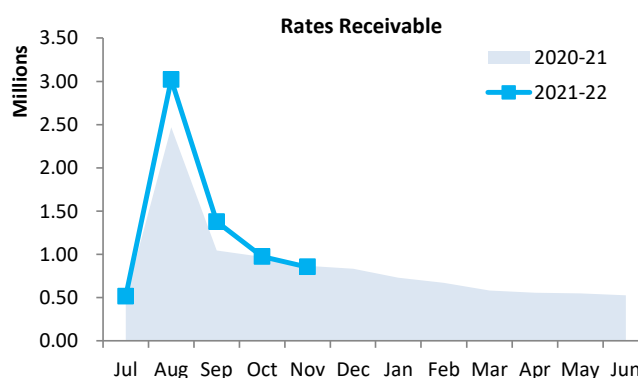
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

Rates receivable	30 Jun 2021	30 Nov 2021
	\$	\$
Opening arrears previous years	542,836	527,201
Levied this year	2,439,684	2,576,553
Less - collections to date	(2,455,319)	(2,249,197)
<b>Equals current outstanding</b>	<b>527,201</b>	<b>854,557</b>
<b>Net rates collectable</b>	<b>527,201</b>	<b>854,557</b>
% Collected	82.3%	72.5%

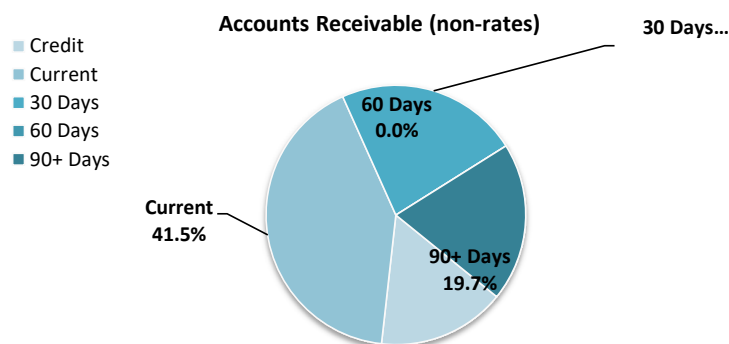


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,705)	20,084	11,024	0	9,549	32,952
Percentage	(23.4%)	60.9%	33.5%	0%	29%	
<b>Balance per trial balance</b>						
Sundry receivable						4,310
GST receivable						66,081
<b>Total receivables general outstanding</b>						<b>103,343</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.





	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 Nov 2021
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, Oils and Materials on Hand	13,879			13,879
<b>Other current assets</b>				
Accrued income	5,127		(5,127)	0
Provision for Doubtful Debts	(25,012)			(25,012)
<b>Total other current assets</b>	<b>(6,006)</b>	<b>0</b>	<b>(5,127)</b>	<b>(11,133)</b>
<b>Amounts shown above include GST (where applicable)</b>				

#### KEY INFORMATION

##### Inventory

Inventories are measured at the lower of cost and net realisable value.

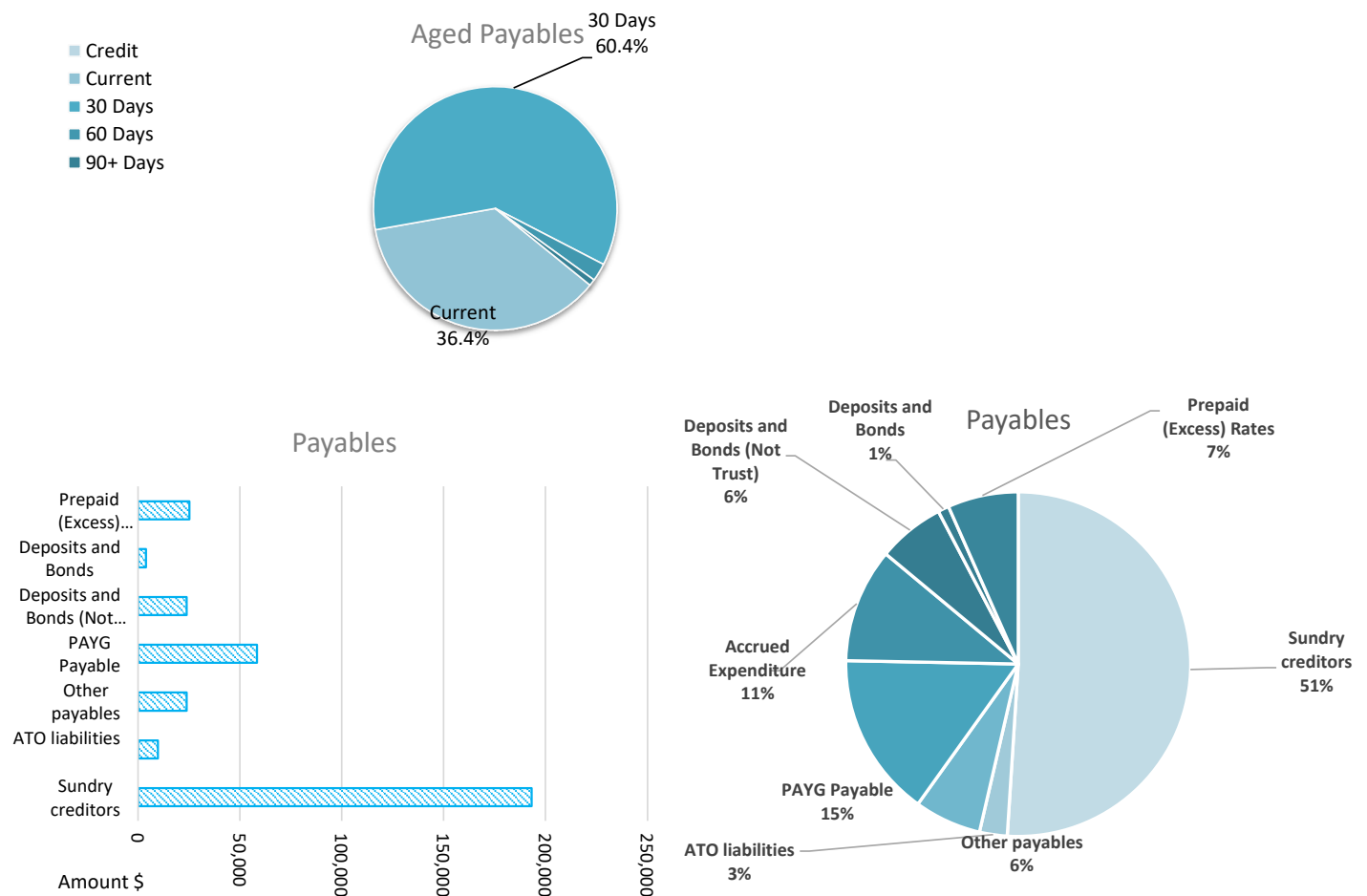
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	70,282	116,692	4,598	1,679	193,251
Percentage	0%	36.4%	60.4%	2.4%	0.9%	
<b>Balance per trial balance</b>						
Sundry creditors						193,251
ATO liabilities						9,758
Other payables						23,835
PAYG Payable						58,374
Accrued Expenditure						40,671
Deposits and Bonds (Not Trust)						23,846
Deposits and Bonds						3,842
Prepaid (Excess) Rates						25,155
<b>Total payables general outstanding</b>						<b>378,732</b>

Amounts shown above include GST (where applicable)

#### KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

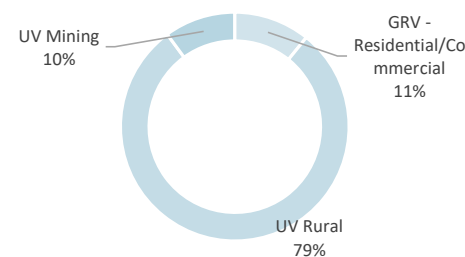
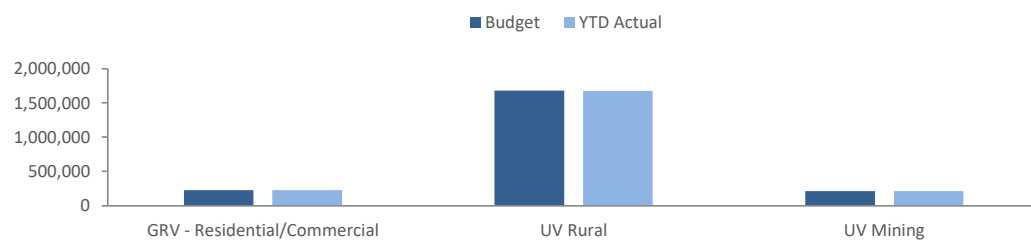
OPERATING ACTIVITIES

RATE REVENUE

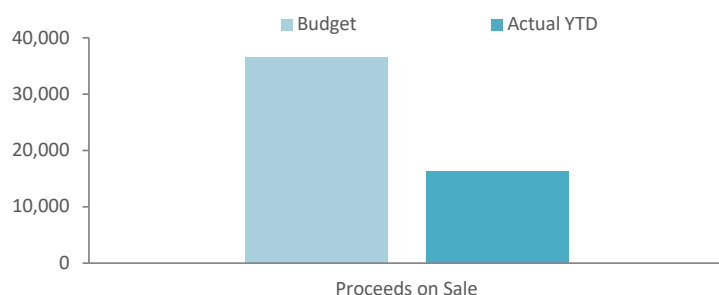
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
GRV - Residential/Commercial	8.1290	267	2,790,744	226,851			226,851	227,544			227,544
UV Rural	2.350000	205	71,375,000	1,677,241			1,677,241	1,674,367	1,097		1,675,464
UV Mining	30.197400	27	705,024	212,899			212,899	212,899			212,899
<b>Sub-Total</b>		<b>499</b>	<b>74,870,768</b>	<b>2,116,991</b>	<b>0</b>	<b>0</b>	<b>2,116,991</b>	<b>2,114,810</b>	<b>1,097</b>	<b>0</b>	<b>2,115,907</b>
<b>Minimum payment</b>	<b>Minimum \$</b>										
GRV - Residential/Commercial	312	42	27,013	13,104			13,104	13,108			13,108
UV Rural	312	8	65,800	2,496			2,496	2,497			2,497
UV Mining	683	7	7,411	4,781			4,781	4,781			4,781
<b>Sub-total</b>		<b>57</b>	<b>100,224</b>	<b>20,381</b>	<b>0</b>	<b>0</b>	<b>20,381</b>	<b>20,386</b>	<b>0</b>	<b>0</b>	<b>20,386</b>
Discount							(24,366)	(24,208)			(24,208)
<b>Amount from general rates</b>							<b>2,113,006</b>				<b>2,112,085</b>
Rates Written Off							(2,000)	(42)			(42)
Ex-gratia rates							6,412	6,412			6,412
<b>Total general rates</b>							<b>2,117,418</b>				<b>2,118,455</b>

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2021 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and equipment</b>								
	<b>Transport</b>								
				0	0			0	0
56	P&E - P163 Isuzu Truck	18,669	6,500	0	(12,169)			0	0
61	P&E - P172 Iveco 6700 Powerstar MO71	4,469	15,000	10,531	0			0	0
378	P&E - P167 Kubota F3680 & Catcher	15,338	5,000	0	(10,338)			0	0
	<b>Other property and services</b>								
				0	0			0	0
564	P&E - P241 2016 Toyota RAV4 AWD	14,041	5,000	0	(9,041)	10,000	16,364	6,364	0
574	P&E - P243 Nissan Navara RX 000 MO	22,176	5,000	0	(17,176)			0	0
252	Toyota Prado DSL WGN A/T GXL - CEO	3,840		0	(3,840)			0	0
		<b>78,533</b>	<b>36,500</b>	<b>10,531</b>	<b>(52,564)</b>	<b>10,000</b>	<b>16,364</b>	<b>6,364</b>	<b>0</b>



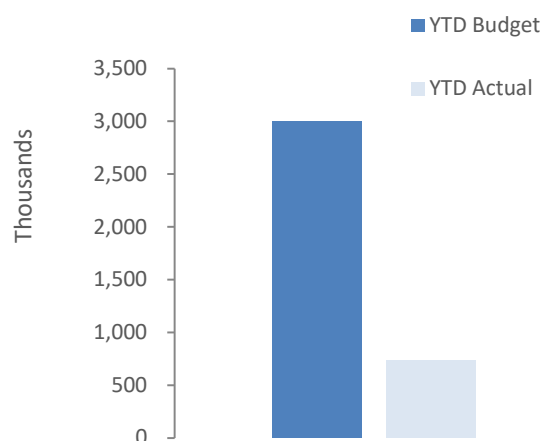
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**INVESTING ACTIVITIES  
NOTE 7  
CAPITAL ACQUISITIONS**

	Budget	Amended YTD Budget	YTD Actual	YTD Actual Variance
<b>Capital acquisitions</b>				
	\$	\$	\$	\$
Land and Buildings	567,669	205,745	207,196	1,451
Plant and equipment	668,000	0	102,542	102,542
Infrastructure - roads	1,055,743	333,843	327,731	(6,112)
Infrastructure - Footpaths	128,084	38,415	1,190	(37,225)
Infrastructure - Parks & Ovals	164,000	49,200	230	(48,970)
Infrastructure - Sewerage	30,000	0	0	0
Infrastructure - Playground Equipment	90,000	0	(0)	(0)
Infrastructure - Other	93,000	29,790	9,464	(20,326)
Infrastructure - Airfields	202,000	33,597	83,709	50,112
<b>Payments for Capital Acquisitions</b>	<b>2,998,496</b>	<b>690,590</b>	<b>732,061</b>	<b>41,471</b>
<b>Total Capital Acquisitions</b>		<b>690,590</b>	<b>732,061</b>	<b>41,471</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	1,365,970	423,794	78,222	(345,572)
Other (disposals & C/Fwd)	36,500	5,000	16,364	11,364
Cash backed reserves				
Plant Reserve	388,500		0	0
Morawa Future Funds Interest Reserve	40,000		0	0
Swimming Pool Reserve	79,152		0	0
Contribution - operations	(1,910,122)	261,796	637,475	375,679
<b>Capital funding total</b>	<b>0</b>	<b>690,590</b>	<b>732,061</b>	<b>41,471</b>

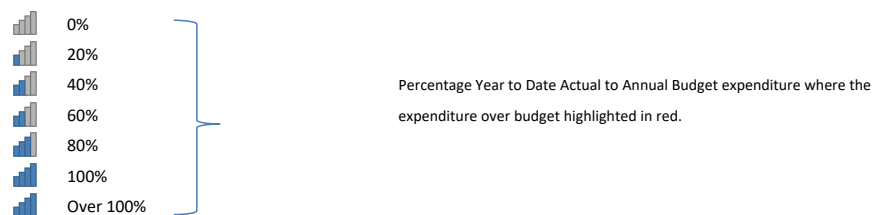
**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. 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 local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Level of completion indicator, please see table at the end of this note for further detail.			Amended			
	Account Description	Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
<b><u>Buildings</u></b>						
	Administration Office	Purchase Land & Buildings - Members of Council	(8,000)	(8,000)	0	8,000
	Doctors Surgery	Land & Bldgs - Dr's Surgery Upgrade	(20,000)	(5,000)	(4,255)	745
	Childcare Centre	Land & Building Renewals	(16,000)	0	0	0
	Staff Housing	Purchase Land & Buildings - Staff Housing	(30,000)	(1,250)	0	1,250
	Other Housing	Purchase Land & Buildings - Other Housing	(20,000)	(5,000)	0	5,000
	Old Roads Board Building	Purchase Land & Buildings - Public Halls & Civic Centres	(171,669)	(51,498)	(108,242)	(56,744)
	Bowling/Golf Club Building	Purchase Buildings - Other Recreation & Sport	(172,000)	(128,997)	(94,700)	34,297
	Recreation Centre	Purchase Buildings - Other Recreation & Sport	(40,000)	0	0	0
	Depot	Purchase Land and Buildings	(20,000)	(6,000)	0	6,000
	Caravan Park - Ablutions	Purchase Land & Buildings - Tourism & Area Promotion	(70,000)	0	0	0
			(567,669)	(205,745)	(207,196)	(1,451)
<b><u>Plant &amp; Equipment</u></b>						
	Plant & Equipment	Purchase Plant & Equipment - Road Plant Purchases	(668,000)	0	(102,542)	(102,542)
			(668,000)	0	(102,542)	(102,542)
<b><u>Infrastructure Other</u></b>						
	CCTV	Infrastructure Other	(25,000)	0	0	0
	Solar Initiatives	Infrastructure Other - Solar Initiatives	(40,000)	(12,000)	0	12,000
	Cemetery Noticeboard	Purchase Land & Buildings - Other Community Amenities	(10,500)	(10,500)	(2,526)	7,974
	Playground Equipment	Infrastructure - Playground Equipment	(90,000)	0	0	0
	Caravan Park - Expansion	Infrastructure Other - Tourism & Area Prom.	0	0	(6,938)	(6,938)
	Caravan Park - WiFi	Infrastructure Other - Tourism & Area Prom.	(17,500)	(7,290)	0	7,290
			(183,000)	(29,790)	(9,464)	20,326
<b><u>Infrastructure Sewerage</u></b>						
	Sewerage System	Sewerage Upgrade	(30,000)	0	0	0
			(30,000)	0	0	0
<b><u>Infrastructure Parks &amp; Ovals</u></b>						
	Netball Courts	Infrastructure - Parks & Ovals	(164,000)	(49,200)	(230)	48,970
			(164,000)	(49,200)	(230)	48,970
<b><u>Infrastructure Roads</u></b>						
	Morawa-Yalgoo Road	Rural Roads Construction	(360,500)	(108,144)	(118,252)	(10,108)
	Nanekine Road	Rural Roads Construction	(75,953)	(22,782)	(155,199)	(132,417)
	Koolanooka South Road	Rural Roads Construction	(100,000)	(29,994)	(550)	29,444
	Canna North East Road	Rural Roads Construction	(150,000)	(44,997)	(550)	44,447
	West Gutha Road	Rural Roads Construction	(112,110)	(33,630)	(550)	33,080
	Kerbing - Townsite	Kerbing Construction - Townsite Roads	(50,000)	(14,994)	0	14,994
	Main Street Lighting	Townsite Roads Construction	(57,180)	(17,151)	(50,743)	(33,592)
	Town Roads	Townsite Roads Construction	(150,000)	(62,151)	(1,887)	60,264
			(1,055,743)	(333,843)	(327,731)	6,112
<b><u>Infrastructure Footpaths</u></b>						
	Manning Road - Council	Footpath Construction	(62,500)	(18,744)	(1,190)	17,554
	Manning Road - WA Bike Network	Footpath Construction	(65,584)	(19,671)	0	19,671
			(128,084)	(38,415)	(1,190)	37,225
<b><u>Infrastructure Aerodrome</u></b>						
	Sealing Apron	Infrastructure - Aerodromes	(112,000)	(33,597)	(83,708)	(50,111)
	Vermin Fencing	Infrastructure - Aerodromes	(90,000)	0	0	0
			(202,000)	(33,597)	(83,708)	(50,111)
			(2,998,496)	(690,590)	(732,061)	(41,471)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**FINANCING ACTIVITIES**

**NOTE 8**

**BORROWINGS**

**Repayments - borrowings**

Information on borrowings			New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2021	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>										
24 Harley Street - Staff Housing	136	279,078			0	14,607	279,078	264,471	(1,441)	12,000
<b>Recreation and culture</b>										
Netball Courts Redevelopment	139	194,086			5,962	11,973	188,124	182,113	(149)	3,105
<b>Total</b>		473,164	0	0	5,962	26,580	467,202	446,584	(1,590)	15,105
Current borrowings		20,666					20,617			
Non-current borrowings		452,498					446,585			
		473,164					467,202			

All debenture repayments were financed by general purpose revenue.

**Unspent borrowings**

Particulars	Date Borrowed	Unspent Balance 2021	Borrowed During Year	Expended During Year	Unspent Balance 30 Nov 2021
		\$	\$	\$	\$
Netball Courts Redevelopment	139	125,973			125,973
		125,973	0	0	125,973

**KEY INFORMATION**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**FINANCING ACTIVITIES**

**NOTE 9**

**LEASE LIABILITIES**

**Movement in carrying amounts**

Information on leases			New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Lease No.	1 July 2021	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>										
Lease - Gymnasium Equipment		86,335			28,635	57,413	57,700	28,922	372	601
<b>Total</b>		86,335	0	0	28,635	57,413	57,700	28,922	372	601
Current lease liabilities		57,413					28,778			
Non-current lease liabilities		28,922					28,922			
		86,335					57,700			

All lease repayments were financed by general purpose revenue.

**KEY INFORMATION**

At inception of a contract, the Shire assesses if the contract contains or is 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 right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.



## FOR THE PERIOD ENDED 30 NOVEMBER 2021

## Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave reserve	230,503	499	171	5,000	0		0	236,002	230,674
Plant Reserve	420,976	1,040	313	300,000	0	(388,500)	0	333,516	421,289
Building Reserve	134,448	253	100	50,000	0		0	184,701	134,548
Economic Development Reserve	3,521	8	3	12,581	0		0	16,110	3,524
Community Development Reserve	1,259,335	532	565		0		0	1,259,867	1,259,900
Sewerage Reserve	273,113	494	203	50,000	0		0	323,607	273,317
Morawa Future Funds Interest Reserve	206,821	12,070	370		0	(40,000)	0	178,891	207,191
Morawa Community Future Funds Reserve	2,035,350	1,598	107		0			2,036,948	2,035,457
Aged Care Units Reserve	34,506	21	29	10,000	0		0	44,527	34,535
Unspent Loans Reserve	125,973		0		0		0	125,973	125,973
Business Units Reserve	166,129	324	116		0		0	166,453	166,245
Legal Fees Reserve	26,151	58	22		0		0	26,209	26,173
Road Reserve	197,455	326	132	50,000	0		0	247,781	197,588
Aged Care ex MCC Unit 1-4 Reserve	70,749	157	61		0		0	70,906	70,810
Aged Care Unit 5 Reserve	56,794	126	55		0		0	56,920	56,849
Swimming Pool Reserve	80,808	135	55	20,000	0	(79,152)	0	21,791	80,863
COVID-19 Emergency Response Reserve	108,350	311	81		0		0	108,661	108,431
Old Hospital Reserve	50,000		37		0		0	50,000	50,037
Jones Lake Road Rehab Reserve	50,000		37	50,000	0		0	100,000	50,037
Morawa-Yalgoo Road Maintenance Reserve	5,489		4	70,000	0		0	75,489	5,493
	5,536,472	17,952	2,462	617,581	0	(507,652)	0	5,664,353	5,538,934

	Note	Opening Balance 1 July 2021	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 Nov 2021
<b>Other current liabilities</b>		\$		\$	\$	\$
<b>Other liabilities</b>						
- Contract liabilities		(203,224)	0		56,522	(146,702)
- Deposits and Bonds (Not Trust)		(18,903)	0	(4,943)		(23,846)
<b>Total other liabilities</b>		(222,127)	0	(4,943)	56,522	(170,548)
<b>Provisions</b>						
Provision for annual leave		(232,682)				(232,682)
Provision for long service leave		(93,129)	0			(93,129)
<b>Total Provisions</b>		(325,811)	0	0	0	(325,811)
<b>Total other current liabilities</b>		<b>(547,938)</b>	<b>0</b>	<b>(4,943)</b>	<b>56,522</b>	<b>(496,359)</b>
Amounts shown above include GST (where applicable)						

#### KEY INFORMATION

##### 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.

##### 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 calculation of net current assets.

###### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the 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 obligations 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.

##### 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 identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

Operating grants, subsidies and contributions  
revenue

Provider	Amended Budget Revenue	YTD Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$
<b>Operating grants, contributions and subsidies</b>				
<b>General purpose funding</b>				
Grants- FAGS WALGGC - General	595,000	297,500	(10,056)	307,556
Grants- FAGS WALGGC - Local Roads	335,000	167,500	17,914	149,586
<b>Law, order, public safety</b>				
Grant - ESL BFB Operating Grant	22,730	11,364	5,229	6,135
<b>Health</b>				
Contribution - Medical Services	13,500	3,375	3,375	
<b>Education and welfare</b>				
Grant - Youth Events	8,500	3,540	(5,260)	8,800
Other Income	1,700	705	(16,395)	17,100
<b>Housing</b>				
Reimbursement - Staff Housing	7,500	3,125	2,549	576
<b>Community amenities</b>				
Grants/Contributions	20,000		(10,000)	10,000
<b>Recreation and culture</b>				
Contribution - NAIDOC week	1,000	0	0	0
Grant - Every Club	10,000	4,165	(5,835)	10,000
Contribution - Swimming	2,000	830	830	0
<b>Transport</b>				
Grant - Main Roads - Direct	167,000	167,000	17,042	149,958
Street Light Subsidy	12,000	3,000	3,000	0
Maintenance Contribution -Silverlake - Morawa Yalgoo Road	100,000	25,000	(17,520)	42,520
Road Maintenance Contribution	50,000	12,500	(10,665)	23,165
<b>Other property and services</b>				
DRFWA Funding - Cyclone Seroja	5,000	2,080	2,080	0
Contribution	10,000	4,165	(28,574)	32,739
Lot 501 White Ave - Contribution	1,650	1,648	(2)	1,650
	<b>1,362,580</b>	<b>707,497</b>	<b>(52,287)</b>	<b>759,784</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021

NOTE 13

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability				Non operating grants, subsidies and contributions revenue			
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Nov 2021	Amended Budget Revenue	YTD Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-operating grants and subsidies</b>								
<b>Recreation and culture</b>								
Grant - LRCIP - Old Roads Board Building	99,169			99,169	141,669	37,917	37,917	0
Grant - DLGSCI - Netball Court Redevelopment				0	30,250	0		0
Grant - LRCIP - Golf/Bowling Club	99,400		(56,522)	42,878	142,000	54,312	(2,210)	56,522
Grant - Lotterywest - Wildflower Park				0	45,000	0	0	0
Grant - Solar Initiatives				0	10,000	0	0	0
Contribution - Golf & Bowling Club				0	30,000	30,000	30,000	0
<b>Transport</b>								
Grant - Regional Road Group - Road Projects				0	290,969	145,485	131,285	14,200
Grant - Roads to Recovery	4,655			4,655	362,110	108,633	108,633	0
Grant - WA Bicycle Network				0	32,792	13,117	5,617	7,500
Grant - Transport LRCIP Projects				0	57,180	0	0	0
Grant - RADS - Seal Aerodrome Apron				0	84,000	43,500	43,500	0
Grant - Community Stewardship Grant - Vermin Fence				0	90,000	0	0	0
<b>Economic services</b>								
Grant - LRCIP - Caravan Park Ablutions				0	50,000	20,830	20,830	0
	<b>203,224</b>	<b>0</b>	<b>(56,522)</b>	<b>146,702</b>	<b>1,365,970</b>	<b>453,794</b>	<b>375,572</b>	<b>78,222</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 14  
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2021	Amount Received	Amount Paid	Closing Balance 30 Nov 2021
	\$	\$	\$	\$
Housing Bonds	1,000	0	(1,000)	0
Drug Action Group	660	0	0	660
Excess Rent - Daphne Little	1,704	0	0	1,704
Youth Fund Raising	865	0	0	865
BRB/BCITF	113	0	0	113
	<b>4,342</b>	<b>0</b>	<b>(1,000)</b>	<b>3,342</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 16  
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.  
The material variance adopted by Council for the 2021-22 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
<b>Revenue from operating activities</b>						
Housing	(17,397)	(39.18%) ▼			Aged Care Units 6-8 not yet occupied and unit 5 recently occupied.	
Economic services	67,905	106.85% ▲	Caravan park powered sites & sale of water received higher than budgeted and increased income from Building permit fees.			
Other property and services	112,091	349.90% ▲	Budget for Insurance payment allocated in December, insurance income (bowling club). Profit on disposal of asset.			
<b>Expenditure from operating activities</b>						
Governance	139,380	66.03% ▲	ABC Allocations have not yet been processed for 2021/2022. Planning Committee yet to meet. Website yet to be updated			
Law, order and public safety	27,261	56.49% ▲	Depreciation yet to be allocated, Services Manager costs unallocated due to timing issue. ABC Allocation to be completed, no fines and penalties have been issued (Animal Control)			
Education and welfare	42,339	50.68% ▲	ABC Allocations have not yet been processed for 2021/2022. Low expense on salaries, youth centre equipment & programs.			
Housing	26,396	22.86% ↕	ABC Allocations have not yet been processed for 2021/2022, Other expenses have not been incurred			
Community amenities	135,643	45.00% ▲	ABC Allocations not yet allocated, Opex new landfill investigation, low Refuse collection expense, waste management strategy yet to be started. Town clean days TBA			
Transport	162,799	17.40% ▲	ABC Allocations and Depreciation expenses have not yet been processed for 2021/2022,			
Economic services	157,858	49.67% ▲	ABC Allocations have not yet been processed, Depreciation and Employee expenses (No CDO)			
Other property and services	(211,753)	(114.86%) ▼			ABC Allocations & Depreciation have not yet been processed	
<b>Investing activities</b>						
Proceeds from non-operating grants, subsidies and contributions	(345,572)	(81.54%) ▼			Variance is due to timing constraints, Grants are due later in financial year.	
Proceeds from disposal of assets	11,364	227.27% ▲	Disposal of vehicle timing not as budgeted			
<b>Financing activities</b>						
Payments for principal portion of lease liabilities	(19,067)	(199.27%) ▼				Budget uploaded as even split. Timing Variance

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2021**

**NOTE 15  
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	<b>Budget adoption</b>		Opening surplus				0
04101.520	Council Election Expenses	211107	Operating Expenses		4,500		4,500
04151.520	Land & Buildings - Administration	211107	Capital Expenses			(8,000)	(3,500)
07714.520	Old Hospital Building	211107	Operating Expenses		3,627		127
07755.520	Land & Buildings - Dr's Surgery	211107	Capital Expenses			(20,000)	(19,873)
08607.521	Other Expenses - Youth	211107	Operating Expenses			(10,000)	(29,873)
08609.520	Maintenance - Youth Centre	211107	Operating Expenses		7,000		(22,873)
08661.120	Grant Income - Youth	211107	Operating Revenue		6,500		(16,373)
09151.520	Land & Buildings - Staff Housing	211107	Capital Expenses			(10,000)	(26,373)
09251.520	Land & Buildings - Other Housing	211107	Capital Expenses			(20,000)	(46,373)
09350.550	Depreciation - Aged Housing	211107	Non Cash Item	6,000			(40,373)
10303.550	Depreciation - Sewerage	211107	Non Cash Item	(23,400)			(63,773)
10706.520	Projects - Community Benefit Cont.	211107	Operating Expenses			(20,000)	(83,773)
10716.550	Depreciation - Other Community Services	211107	Non Cash Item	(2,410)			(86,183)
10742.120	Grants/Contributions	211107	Operating Revenue		20,000		(66,183)
11104.550	Depreciation - Public Halls	211107	Non Cash Item	9,700			(56,483)
11206.550	Depreciation - Swimming Pool	211107	Non Cash Item	(31,300)			(87,783)
11308.550	Depreciation - Other Rec & Sport	211107	Non Cash Item	(23,890)			(111,673)
11371.120	Contributions	211107	Operating Revenue		30,000		(81,673)
11350.520	Land & Buildings - Other Sport & Rec	211107	Capital Expenses			(30,000)	(111,673)
11501.520	Library Expenses - Other	211107	Operating Expenses		1,200		(110,473)
11502.521	Library Software - Maint & Support	211107	Operating Expenses		1,000		(109,473)
12211.550	Depreciation - Infrastructure	211107	Non Cash Item	60,000			(49,473)
12605.550	Depreciation - Aerodrome	211107	Non Cash Item	(36,000)			(85,473)
13201.500	Caravan Park - Employment Expenses	211107	Operating Expenses		7,473		(78,000)
13203.520	Expenses - Caravan Park	211107	Operating Expenses			(10,000)	(88,000)
13212.550	Depreciation - Tourism	211107	Non Cash Item	7,300			(80,700)
13601.542	Standpipe Water Expenditure	211107	Operating Expenses			(11,943)	(92,643)
13607.550	Depreciation - Other Economic Services	211107	Non Cash Item	(26,000)			(118,643)
13630.156	Sale of Water	211107	Operating Revenue		30,000		(88,643)
14625.521	Postage & Freight	211107	Operating Expenses			(6,000)	(94,643)
14630.550	Depreciation - Admin	211107	Non Cash Item	60,000			(34,643)
14638.590	Loss on Disposal of Asset - Admin	211107	Operating Expenses		40,000		5,357
14831.156	Lot 501 White Ave (Wnr Minng Camp)	211107	Operating Revenue		650		6,007
				<b>0</b>	<b>151,950</b>	<b>(145,943)</b>	<b>6,007</b>

# Shire of Morawa

## SCHEDULE 02 - GENERAL FUND SUMMARY Financial Statement for Period Ended 30 November 2021

		2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
		Income	Expense	Income	Expense	Income	Expense
		\$	\$	\$	\$	\$	\$
<b>OPERATING</b>							
General Purpose Funding	03	3,121,018	264,844	2,610,728	107,535	2,595,538	3,446
Governance	04	50	505,421	-	206,592	-	71,712
Law, Order, Public Safety	05	30,180	107,595	13,323	48,255	10,592	20,994
Health	07	14,100	192,814	3,625	83,843	6,505	46,607
Education & Welfare	08	12,700	194,041	5,285	91,503	26,750	41,209
Housing	09	106,600	257,422	44,400	117,962	27,003	89,065
Community Amenities	10	474,620	711,537	456,785	290,676	455,493	167,533
Recreation & Culture	11	448,919	1,546,538	147,549	675,630	78,877	439,130
Transport	12	1,609,292	2,273,328	621,690	945,781	353,650	772,981
Economic Services	13	232,272	784,630	96,880	321,065	131,455	159,947
Other Property & Services	14	411,550	502,899	33,268	220,872	160,782	381,971
<b>TOTAL - OPERATING</b>		<b>6,461,301</b>	<b>7,341,069</b>	<b>4,033,533</b>	<b>3,109,714</b>	<b>3,846,646</b>	<b>2,194,595</b>
<b>CAPITAL</b>							
General Purpose Funding	03	0	58	0	0	0	22
Governance	04	0	8,000	0	0	0	0
Law, Order, Public Safety	05	0	25,000	0	0	0	0
Health	07	0	20,311	0	5,000	0	4,372
Education & Welfare	08	0	16,000	0	0	0	0
Housing	09	0	125,164	0	12,335	0	245
Community Amenities	10	0	140,994	0	10,500	0	2,767
Recreation & Culture	11	79,152	767,190	0	270,600	0	237,824
Transport	12	388,500	2,495,193	0	394,704	16,364	515,621
Economic Services	13	40,000	114,613	0	28,287	27	10,254
Other Property & Services	14	0	5,499	0	0	(16,364)	171
<b>TOTAL - CAPITAL</b>		<b>507,652</b>	<b>3,718,022</b>	<b>0</b>	<b>721,426</b>	<b>27</b>	<b>771,276</b>
		<b>6,968,953</b>	<b>11,059,091</b>	<b>4,033,533</b>	<b>3,831,140</b>	<b>3,846,673</b>	<b>2,965,871</b>
Less Depreciation Written Back			(1,991,517)		(829,765)		(411,056)
Less Profit/Loss Written Back		(10,531)	(92,564)		(32,255)	(6,364)	
Plus Proceeds from Sale of Assets		36,500					
<b>TOTAL REVENUE &amp; EXPENDITURE</b>		<b>6,994,922</b>	<b>8,975,010</b>	<b>4,033,533</b>	<b>2,969,120</b>	<b>3,840,309</b>	<b>2,554,815</b>
Surplus/Deficit July 1st B/Fwd		1,986,095		1,986,095		2,145,119	
		<b>8,981,017</b>	<b>8,975,010</b>	<b>6,019,628</b>	<b>2,969,120</b>	<b>5,985,428</b>	<b>2,554,815</b>
Surplus/Deficit C/Fwd					3,050,508		3,430,612
		<b>8,981,017</b>	<b>8,975,010</b>	<b>6,019,628</b>	<b>6,019,628</b>	<b>5,985,428</b>	<b>5,985,428</b>



**Shire of Morawa**  
**SCHEDULE 03 - GENERAL PURPOSE FUNDING**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>						
Rates		208,272		83,965		3,446
Other General Purpose Funding		56,572		23,570		(0)
<b><u>OPERATING REVENUE</u></b>						
Rates	2,163,218		2,134,358		2,135,229	
Other General Purpose Funding	957,800		476,370		460,310	
<b>SUB-TOTAL</b>	<b>3,121,018</b>	<b>264,844</b>	<b>2,610,728</b>	<b>107,535</b>	<b>2,595,538</b>	<b>3,446</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Rates		0		0		0
Other General Purpose Funding		58		0		22
<b><u>CAPITAL REVENUE</u></b>						
Rates	0		0		0	
Other General Purpose Funding	0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22</b>
<b>TOTAL -</b>	<b>3,121,018</b>	<b>264,902</b>	<b>2,610,728</b>	<b>107,535</b>	<b>2,595,538</b>	<b>3,468</b>

**Shire of Morawa**  
**SCHEDULE 04 - GOVERNANCE**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>						
Members of Council		401,721		183,142		70,621
Governance General		103,700		23,450		1,091
<b><u>OPERATING REVENUE</u></b>						
Members of Council	25		0		0	
Governance General	25		0		0	
<b>SUB-TOTAL</b>	<b>50</b>	<b>505,421</b>	<b>0</b>	<b>206,592</b>	<b>0</b>	<b>71,712</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Members of Council		8,000		0		0
Governance General		0		0		0
<b><u>CAPITAL REVENUE</u></b>						
Members of Council	0		0		0	
Governance General	0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>50</b>	<b>513,421</b>	<b>0</b>	<b>206,592</b>	<b>0</b>	<b>71,712</b>

**Shire of Morawa**  
**SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>						
Fire Prevention		67,665		31,640		12,194
Animal Control		39,200		16,315		8,800
Other Law, Order & Public Safety		730		300		0
<b><u>OPERATING REVENUE</u></b>						
Fire Prevention	26,730		11,364		10,135	
Animal Control	3,450		1,959		458	
Other Law, Order & Public Safety	0		0		0	
<b>SUB-TOTAL</b>	<b>30,180</b>	<b>107,595</b>	<b>13,323</b>	<b>48,255</b>	<b>10,592</b>	<b>20,994</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Fire Prevention		0		0		0
Animal Control		0		0		0
Other Law, Order & Public Safety		25,000		0		0
<b><u>CAPITAL REVENUE</u></b>						
Fire Prevention	0		0		0	
Animal Control	0		0		0	
Other Law, Order & Public Safety	0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>30,180</b>	<b>132,595</b>	<b>13,323</b>	<b>48,255</b>	<b>10,592</b>	<b>20,994</b>

**Shire of Morawa**  
**SCHEDULE 07 - HEALTH**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>						
Preventative Services - Meat Inspection		350		145		0
Preventative Services - Inspections & Admin		52,264		21,775		1,560
Preventative Services - Pest Control		5,635		2,335		1,266
Other Health		134,565		59,588		43,781
<b>OPERATING REVENUE</b>						
Preventative Services - Meat Inspection	350		0		0	
Preventative Services - Inspections & Admin	250		250		179	
Preventative Services - Pest Control	0		0		0	
Other Health	13,500		3,375		6,326	
<b>SUB-TOTAL</b>	<b>14,100</b>	<b>192,814</b>	<b>3,625</b>	<b>83,843</b>	<b>6,505</b>	<b>46,607</b>
<b>CAPITAL EXPENDITURE</b>						
Preventative Services - Meat Inspection		0		0		0
Preventative Services - Inspections & Admin		311		0		81
Preventative Services - Pest Control		0		0		0
Other Health		20,000		5,000		4,292
<b>CAPITAL REVENUE</b>						
Preventative Services - Meat Inspection	0		0		0	
Preventative Services - Inspections & Admin	0		0		0	
Preventative Services - Pest Control	0		0		0	
Other Health	0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>20,311</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>4,372</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>14,100</b>	<b>213,125</b>	<b>3,625</b>	<b>88,843</b>	<b>6,505</b>	<b>50,979</b>

**Shire of Morawa**  
**SCHEDULE 08 - EDUCATION & WELFARE**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>						
Other Education		6,601		4,289		2,644
Care of Families & Children		16,500		6,855		5,897
Other Welfare		170,940		80,359		32,669
<b><u>OPERATING REVENUE</u></b>						
Other Education	0		0		0	
Care of Families & Children	2,500		1,040		850	
Other Welfare	10,200		4,245		25,900	
<b>SUB-TOTAL</b>	<b>12,700</b>	<b>194,041</b>	<b>5,285</b>	<b>91,503</b>	<b>26,750</b>	<b>41,209</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Other Education		0		0		0
Care of Families & Children		16,000		0		0
Other Welfare		0		0		0
<b><u>CAPITAL REVENUE</u></b>						
Other Education	0		0		0	
Care of Families & Children	0		0		0	
Other Welfare	0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>12,700</b>	<b>210,041</b>	<b>5,285</b>	<b>91,503</b>	<b>26,750</b>	<b>41,209</b>

**Shire of Morawa**  
**SCHEDULE 09 - HOUSING**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>						
Staff Housing		111,768		53,256		51,917
Other Housing		84,654		37,140		19,264
Aged Housing		61,000		27,566		17,885
<b><u>OPERATING REVENUE</u></b>						
Staff Housing	7,500		3,125		1,401	
Other Housing	34,300		14,290		12,495	
Aged Housing	64,800		26,985		13,107	
<b>SUB-TOTAL</b>	<b>106,600</b>	<b>257,422</b>	<b>44,400</b>	<b>117,962</b>	<b>27,003</b>	<b>89,065</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Staff Housing		94,860		7,335		100
Other Housing		20,000		5,000		0
Aged Housing		10,304		0		145
<b><u>CAPITAL REVENUE</u></b>						
Staff Housing	0		0		0	
Other Housing	0		0		0	
Aged Housing	0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>125,164</b>	<b>0</b>	<b>12,335</b>	<b>0</b>	<b>245</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>106,600</b>	<b>382,586</b>	<b>44,400</b>	<b>130,297</b>	<b>27,003</b>	<b>89,310</b>

**Shire of Morawa**  
**SCHEDULE 10 - COMMUNITY AMENITIES**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>						
Sanitation - Household Refuse		245,731		102,340		64,693
Sanitation - Other		105,589		43,975		20,415
Sewerage		145,400		62,412		29,251
Urban Stormwater Drainage		9,313		3,870		0
Town Planning & Regional Development		70,347		29,305		4,937
Other Community Amenities		135,157		48,774		48,237
<b><u>OPERATING REVENUE</u></b>						
Sanitation - Household Refuse	107,420		106,480		106,128	
Sanitation - Other	72,525		72,275		69,327	
Sewerage	265,875		264,375		265,227	
Urban Stormwater Drainage	0		0		0	
Town Planning & Regional Development	3,500		1,455		3,972	
Other Community Amenities	25,300		12,200		10,838	
<b>SUB-TOTAL</b>	<b>474,620</b>	<b>711,537</b>	<b>456,785</b>	<b>290,676</b>	<b>455,493</b>	<b>167,533</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Sanitation - Household Refuse		50,000		0		37
Sanitation - Other		0		0		0
Sewerage		80,494		0		203
Urban Stormwater Drainage		0		0		0
Other Community Amenities		10,500		10,500		2,526
<b><u>CAPITAL REVENUE</u></b>						
Sanitation - Household Refuse	0		0		0	
Sanitation - Other	0		0		0	
Sewerage	0		0		0	
Urban Stormwater Drainage	0		0		0	
Environmental Protection	0		0		0	
Town Planning & Regional Development	0		0		0	
Other Community Amenities	0		0		0	
<b>SUB-TOTAL</b>	<b>0</b>	<b>140,994</b>	<b>0</b>	<b>10,500</b>	<b>0</b>	<b>2,767</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>474,620</b>	<b>852,531</b>	<b>456,785</b>	<b>301,176</b>	<b>455,493</b>	<b>170,300</b>

**Shire of Morawa**  
**SCHEDULE 11 - RECREATION & CULTURE**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>						
Public Halls and Civic Centres		174,784		80,690		64,510
Swimming Areas & Beaches		404,930		175,540		92,263
Other Recreation and Sport		872,107		379,277		269,976
TV and Radio Re-broadcasting		2,000		949		0
Libraries		23,581		9,820		60
Other Culture		69,136		29,354		12,321
<b><u>OPERATING REVENUE</u></b>						
Public Halls and Civic Centres	153,169		38,542		0	
Swimming Areas & Beaches	17,000		3,830		8,353	
Other Recreation and Sport	277,750		105,177		70,525	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	1,000		0		0	
<b>SUB-TOTAL</b>	<b>448,919</b>	<b>1,546,538</b>	<b>147,549</b>	<b>675,630</b>	<b>78,877</b>	<b>439,130</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Public Halls and Civic Centres		211,669		63,498		108,242
Swimming Areas & Beaches		20,135		0		55
Other Recreation and Sport		535,386		207,102		129,527
TV and Radio Re-broadcasting		0		0		0
Libraries		0		0		0
Other Culture		0		0		0
<b><u>CAPITAL REVENUE</u></b>						
Public Halls and Civic Centres	0		0		0	
Swimming Areas & Beaches	79,152		0		0	
Other Recreation and Sport	0		0		0	
TV and Radio Re-broadcasting	0		0		0	
Libraries	0		0		0	
Other Culture	0		0		0	
<b>SUB-TOTAL</b>	<b>79,152</b>	<b>767,190</b>	<b>0</b>	<b>270,600</b>	<b>0</b>	<b>237,824</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>528,071</b>	<b>2,313,728</b>	<b>147,549</b>	<b>946,230</b>	<b>78,877</b>	<b>676,954</b>



**Shire of Morawa**  
**SCHEDULE 12 - TRANSPORT**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>						
Construction Roads, Bridges and Depots		0		0		0
Maintenance Roads, Bridges and Depots		1,799,684		755,135		638,061
Plant Purchases		39,899		7,245		0
Transport Licensing		352,210		146,750		110,224
Aerodromes		81,535		36,651		24,696
<b><u>OPERATING REVENUE</u></b>						
Construction Roads, Bridges and Depots	743,051		267,235		21,700	
Maintenance Roads, Bridges and Depots	329,000		207,500		215,643	
Plant Purchases	11,031		205		0	
Transport Licensing	352,210		146,750		116,307	
Aerodromes	174,000		0		0	
<b>SUB-TOTAL</b>	<b>1,609,292</b>	<b>2,273,328</b>	<b>621,690</b>	<b>945,781</b>	<b>353,650</b>	<b>772,981</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Construction Roads, Bridges and Depots		1,254,153		361,107		329,054
Maintenance Roads, Bridges and Depots		70,000		0		4
Plant Purchases		969,040		0		102,855
Aerodromes		202,000		33,597		83,709
<b><u>CAPITAL REVENUE</u></b>						
Construction Roads, Bridges and Depots	0		0		0	
Maintenance Roads, Bridges and Depots	0		0		0	
Plant Purchases	388,500		0		16,364	
Aerodromes	0		0		0	
<b>SUB-TOTAL</b>	<b>388,500</b>	<b>2,495,193</b>	<b>0</b>	<b>394,704</b>	<b>16,364</b>	<b>515,621</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>1,997,792</b>	<b>4,768,521</b>	<b>621,690</b>	<b>1,340,485</b>	<b>370,013</b>	<b>1,288,602</b>

**Shire of Morawa**  
**SCHEDULE 13 - ECONOMIC SERVICES**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>						
Rural Services		30,383		12,635		3,630
Tourism & Area Promotion		308,839		135,740		99,497
Building Control		45,085		18,780		1,756
Other Economic Services		66,437		27,660		17,009
Economic Development		333,886		126,250		38,054
<b><u>OPERATING REVENUE</u></b>						
Rural Services	0		0		0	
Tourism & Area Promotion	182,500		76,175		89,647	
Building Control	3,200		1,330		4,561	
Other Economic Services	33,500		13,955		32,711	
Economic Development	13,072		5,420		4,536	
<b>SUB-TOTAL</b>	<b>232,272</b>	<b>784,630</b>	<b>96,880</b>	<b>321,065</b>	<b>131,455</b>	<b>159,947</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Rural Services		0		0		0
Tourism & Area Promotion		87,500		28,287		9,066
Building Control		0		0		0
Other Economic Services		0		0		0
Economic Development		27,113		0		1,188
<b><u>CAPITAL REVENUE</u></b>						
Rural Services	0		0		0	
Tourism & Area Promotion	0		0		0	
Building Control	0		0		0	
Other Economic Services	0		0		0	
Economic Development	40,000		0		27	
<b>SUB-TOTAL</b>	<b>40,000</b>	<b>114,613</b>	<b>0</b>	<b>28,287</b>	<b>27</b>	<b>10,254</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>272,272</b>	<b>899,243</b>	<b>96,880</b>	<b>349,352</b>	<b>131,482</b>	<b>170,201</b>

**Shire of Morawa**  
**SCHEDULE 14 - OTHER PROPERTY & SERVICES**  
**Financial Statement for Period Ended**  
**30 November 2021**

PROGRAMME SUMMARY	2021/22 Amended Budget		2021/22 YTD Budget		2021/22 YTD Actuals	
	Income	Expense	Income	Expense	Income	Expense
	\$	\$	\$	\$	\$	\$
<b><u>OPERATING EXPENDITURE</u></b>						
Private Works		26,899		11,200		7,280
Public Works Overheads		0		(8,503)		(162,605)
Plant Operation Costs		0		21,222		(63,640)
Stock, Fuels and Oils		0		0		(23,514)
Administration		26,000		26,298		487,445
Unclassified		450,000		170,655		151,435
<b><u>OPERATING REVENUE</u></b>						
Private Works	39,600		16,500		7,254	
Public Works Overheads	0		0		940	
Plant Operation Costs	35,000		8,750		11,609	
Stock, Fuels and Oils	300		125		175	
Administration	10,000		4,165		39,155	
Unclassified	326,650		3,728		101,650	
<b>SUB-TOTAL</b>	<b>411,550</b>	<b>502,899</b>	<b>33,268</b>	<b>220,872</b>	<b>160,782</b>	<b>396,403</b>
<b><u>CAPITAL EXPENDITURE</u></b>						
Administration		5,499		0		171
<b><u>CAPITAL REVENUE</u></b>						
Administration	0		0		(16,364)	
<b>SUB-TOTAL</b>	<b>0</b>	<b>5,499</b>	<b>0</b>	<b>0</b>	<b>(16,364)</b>	<b>171</b>
<b>TOTAL - PROGRAMME SUMMARY</b>	<b>411,550</b>	<b>508,398</b>	<b>33,268</b>	<b>220,872</b>	<b>144,419</b>	<b>396,574</b>

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## Ordinary Council Meeting 16 December 2021

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**Attachment 2**      Bank Reconciliation for the period  
ending 30 November 2021

**Item 11.2.1**          Statement of Financial Activity –  
November 2021

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**Shire of Morawa**  
**Bank Reconciliation Report**  
For Period Ending 30 November 2021

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
<b>Balance as per Bank Statement</b>	2,075,839.47	1,027,100.61	3,342.41	3,438,934.34	2,100,000.00
<b>Balance as per General Ledger</b>	2,075,884.43	1,027,100.61	3,342.41	3,438,934.34	2,100,000.00
<b>Less Unpresented Payments</b> Synergy \$114.50	(114.50)				
<b>Plus Outstanding Deposits</b> Bank Deposit 30/11/21 \$69.54	69.54				
<b>Difference</b>	2,075,839.47 0.00	1,027,100.61 0.00	3,342.41 0.00	3,438,934.34 0.00	2,100,000.00 0.00

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## Ordinary Council Meeting 16 December 2021

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**Attachment 3**      List of Accounts Paid for the period  
ending 30 November 2021

**Item 11.2.1**          Statement of Financial Activity –  
November 2021

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# Shire of Morawa

## List of Payments Report

For Period Ending 30 November 2021

Chq/EFT	Date	Name	Description	Amount	Bank
EFT14804	02/11/2021	InterFire Agencies	Oliver wildland fire boot for Quote 11624	266.20	1
EFT14805	02/11/2021	Kats Rural	Plants for the Town Centre gardens, items for the Golf & Bowling Club project, paint & potting mix	5,616.24	1
EFT14806	02/11/2021	Shire of Mingenew	Velpic Quarterly Fee for July - September 2021	147.04	1
EFT14807	02/11/2021	McLeods Barristers and Solicitors	Use of letters of Administration	297.00	1
EFT14808	02/11/2021	The Workwear Group Pty Ltd	Staff uniform allowance	332.00	1
EFT14809	02/11/2021	Blackwoods - ( J Blackwood & Son PTY Limited )	part no 00409738 s/s 316 STNDRD TIE 200 x 4.6mm BX100	79.16	1
EFT14810	02/11/2021	Morawa Rural Pty Ltd T/AS Morawa Rural Enterprises	supply B83029 Hydraulic ram and freight	412.50	1
EFT14811	02/11/2021	Winc	Stationary order for admin office order #8875875337	103.84	1
EFT14812	02/11/2021	MetroCount	supply Two Road pod VT 5900 Plus Road counters	9,438.00	1
EFT14813	02/11/2021	Synergy	Electricity expenses 24/8/2021 - 22/10/2021	23,557.09	1
EFT14814	05/11/2021	Rip-It Security Shredding (Primecode Pty	Records archiving and storage October 2021	104.50	1
EFT14815	05/11/2021	Synergy	Electricity expenses 4/10/2021 - 1/11/2021	3,880.24	1
EFT14816	05/11/2021	Morawa Traders	Refreshments for council meetings and admin October 2021	316.16	1
EFT14817	05/11/2021	Nutrien Ag Solutions	16 xDrum 20 lt Liquid Chlorine	448.80	1
EFT14818	05/11/2021	Refuel Australia	Textran 205lt	1,985.00	1
EFT14819	05/11/2021	Greenfield Technical Services	Consultant to assist the Shire with DRFAWA processes in response to Cyclone Seroja. Quotes obtained via WALGA panel - Project Manager	8,303.74	1
EFT14820	05/11/2021	PB & SJ OFFSZANKA	Cleaning of Canna Ablutions for July, August & September 2021	450.00	1
EFT14821	05/11/2021	Total Toilets	Hire and service of toilets	2,981.39	1
EFT14822	05/11/2021	Wallis Computer Solutions	Microsoft 365 Business standard commercial licence	1,037.21	1
EFT14823	05/11/2021	Shermac Engineering	supply 2052-0013 AIR BFV80MMDBLE ACT for Semi Water Cart	1,369.50	1

# Shire of Morawa

## List of Payments Report

For Period Ending 30 November 2021

Chq/EFT	Date	Name	Description	Amount	Bank
EFT14824	05/11/2021	P.S. CHESTER & SON	Kitchen Servery Replace existing roller shutter with new aluminium roller shutter	15,972.00	1
EFT14825	05/11/2021	Herrings Coastal Plumbing & Gas	Connection of new kitchen to water line, sewerage and installation of hot water system.	4,554.66	1
EFT14826	05/11/2021	MEEDAC Incorporated	Management of the transfer station and recycling station to recieve waste September 2021	14,014.00	1
EFT14827	05/11/2021	Infinitum Technologies Pty Ltd	Monthly IT support November 2021	4,594.04	1
EFT14828	05/11/2021	Mitchell and Brown Communications Vidguard	Quarterly security monitoring at Youth centre 1/11/2021 - 31/01/2022	165.50	1
EFT14829	05/11/2021	Pat's Mobile Mechanical	Various vehicle repairs & maintenance	2,510.29	1
EFT14830	05/11/2021	Toll Transport Pty Ltd	Freight charges for the period October 2021	50.20	1
EFT14831	05/11/2021	Scott Wildgoose	New tyres & Wheel alignment for Toyota Prado	1,005.00	1
EFT14832	05/11/2021	Brenden Sweeney	Reimbursement on payment for HC learners permit	270.20	1
EFT14833	05/11/2021	Christine George	Reimbursement for pre employment medical	148.41	1
EFT14834	08/11/2021	Aquagentry Pty Ltd	Rates refund for assessment A312	1,102.98	1
EFT14835	10/11/2021	Mid West Auto Group	2021Ford Everest	63,239.60	1
EFT14836	12/11/2021	Australian Services Union	Payroll deductions	77.70	1
EFT14837	12/11/2021	Department of Human Services	Payroll deductions	600.21	1
EFT14838	16/11/2021	InterFire Agencies	Half Face Mask as for Quote 11621	573.16	1
EFT14839	16/11/2021	Star Track Express	Freight Charges October & November 2021	211.98	1
EFT14840	16/11/2021	Synergy	Electricity expenses for the period 22/10/2021 - 5/11/2021	277.34	1
EFT14841	16/11/2021	Think Water Geraldton	Hunsvicv50 hunter globe solenoid valve ICV 50mm	444.06	1
EFT14842	16/11/2021	Pest Control	Pest control spraying of all Shire owned properties	5,006.00	1
EFT14843	16/11/2021	Young Motors Geraldton	New Dash Mat P312 EMCCS Vehicle	55.00	1
EFT14844	16/11/2021	Snap Osborne Park	Printing of Rate Notices	138.12	1
EFT14845	16/11/2021	Herrings Coastal Plumbing & Gas	41 Dreghorn St Inspect and clear blocked toilet	132.00	1
EFT14846	16/11/2021	IGA Morawa	IGA account for October 2021	420.51	1
EFT14847	16/11/2021	Office Works	Business cards for EMCCS	30.00	1



# Shire of Morawa

## List of Payments Report

For Period Ending 30 November 2021

Chq/EFT	Date	Name	Description	Amount	Bank
EFT14848	16/11/2021	RJ & LJ King	Backhoe - Tyre repair	110.00	1
EFT14849	16/11/2021	Great Southern Fuel Supplies	Fuel card purchases for September 2021	529.09	1
EFT14850	16/11/2021	Stratum Cutting Edges	7d1158 grader blades	2,738.79	1
EFT14851	16/11/2021	Infinitum Technologies Pty Ltd	Barracuda AES filtering & Sentinel 12 month contract.	231.00	1
EFT14852	16/11/2021	Avon Waste	Waste collection for the period October 2021	6,128.64	1
EFT14853	16/11/2021	Morawa Rural Pty Ltd T/AS Morawa Rural Enterprises	SU1R60 Battery 250cca delco	144.15	1
EFT14854	16/11/2021	Breeze Connect Pty Ltd	Admin office VOIP telephone lines 1/10/2021 - 31/10/2021	232.00	1
EFT14855	16/11/2021	Scott Wildgoose	Accommodation for LG pro conference and CEO forum	586.88	1
EFT14856	16/11/2021	Resonline Pty Ltd	Monthly subscription to room manager booking software	122.10	1
EFT14857	16/11/2021	Bubbas Enterprises P/L T/as Epic Painting & Decorating	Internal painting Morawa Golf and Bolwing Club - Kitchen and main hall area	8,433.48	1
EFT14858	16/11/2021	Ramsay Construction Pty Ltd	Health and Building Inspection services on behalf of the Shire of Morawa, including travel.	1,320.00	1
EFT14859	16/11/2021	Winc	Stationary order for admin office	33.79	1
EFT14860	16/11/2021	GNC Quality Precast Geraldton	2 STL-004 1710mm diameter Non Traffic Two Piece septic tank Lid to suit a 1500mm tank 65mm Thick (Standard Lid) (5ft 6in)	598.40	1
EFT14861	19/11/2021	InterFire Agencies	Half Face Mask as for Quote 11621	448.36	1
EFT14862	19/11/2021	Morawa Medical Centre	Pre employment medical & drug test	247.50	1
EFT14863	19/11/2021	Synergy	Electricity expenses 20/08/2021 - 20/10/2021	114.50	1
EFT14864	19/11/2021	WesTrac Equipment Pty Ltd	Supply of spare parts	128.55	1
EFT14865	19/11/2021	Midwest Chemical & Paper Distributors	Cleaning Consumables	137.48	1
EFT14866	19/11/2021	Refuel Australia	12000 ltrs diesel supply to depot @1.5607 cents per litre	18,966.04	1
EFT14867	19/11/2021	S & K Electrical Contracting Pty Ltd	Check Power Problem at Tennis courts Lights	289.58	1
EFT14868	19/11/2021	Canine Control	Ranger services - November 2021	1,865.13	1
EFT14869	19/11/2021	GH Country Courier	Freight for the period November 2021	465.67	1
EFT14870	19/11/2021	Geraldton Toyota	20,000km service on Toyota Hilux Ute rego 1GUQ313	953.89	1
EFT14871	19/11/2021	Wesfarmers Kleenheat Gas Pty Ltd	Rental on gas bottles	412.50	1

# Shire of Morawa

## List of Payments Report

For Period Ending 30 November 2021

Chq/EFT	Date	Name	Description	Amount	Bank
EFT14872	19/11/2021	Pest Control	Pest control spraying at all Shire Properties	3,932.00	1
EFT14873	19/11/2021	Jason Signmakers	New cemetery Map / Sign 2270x1610mm Sign	1,893.22	1
EFT14874	19/11/2021	Aerodrome Management Services Pty Ltd	AROFAU 21-21 Aerodrome Reporting Officer Course	2,655.00	1
EFT14875	19/11/2021	The Artist's Chronicle	Advertising for Morawa Art Show and art award in the March/ April 2022 & Nov/Dec 2021 edition.	1,350.00	1
EFT14876	19/11/2021	Catwest Road Maintenance	Lay asphalt 30 mm Thickness over airport apron	90,592.70	1
EFT14877	19/11/2021	Coates Hire	Hire of compressor	563.32	1
EFT14878	19/11/2021	Medical Director	Support - Pracsoft	957.00	1
EFT14879	19/11/2021	RJ & LJ King	John Deer Grader 17.5 R25 Doublecoin tyre	1,925.00	1
EFT14880	19/11/2021	Avon Waste	Waste Collection For September 2021	7,190.40	1
EFT14881	19/11/2021	Element Advisory Pty Ltd	Final Scheme / Strategy payments	1,312.30	1
EFT14882	19/11/2021	Terra Form Contracting	Mulching of Heitman road	16,478.00	1
EFT14883	19/11/2021	NodeOne NodeOne Pty Ltd	Nodeone fixed wireless N1 home Fast December 2021	119.00	1
EFT14884	19/11/2021	Dongara Fencing	Gates for various council properties	3,008.94	1
EFT14885	19/11/2021	Bubbas Enterprises P/L T/as Epic Painting & Decorating	Internal painting Morawa Golf and Bolwing Club - Kitchen and main hall area	11,244.75	1
EFT14886	25/11/2021	Australian Services Union	Payroll deductions	77.70	1
EFT14887	25/11/2021	Department of Human Services	Payroll deductions	600.21	1

**Total EFT Payments 365,855.63**

DD8045.1	01/11/2021	Telstra Corporation Limited	Telephone expenses for the October 2021	443.04	1
DD8048.1	04/11/2021	Telstra Corporation Limited	Telephone Expenses 2/10/2021 - 1/11/2021	112.14	1
DD8055.1	08/11/2021	Telstra Corporation Limited	Telephone expenses 2/10/2021 - 1/11/2021	537.34	1
DD8073.1	08/11/2021	Exetel Pty Ltd	Monthly charge on plan TmLL100 R2 Unlimited 1375	1,375.00	1
DD8073.2	01/11/2021	Westnet Pty Ltd	Monthly charge for internet for Tourist centre	29.95	1

# Shire of Morawa

## List of Payments Report

For Period Ending 30 November 2021

Chq/EFT	Date	Name	Description	Amount	Bank
DD8084.1	10/11/2021	Aware Super	Superannuation contributions	4,601.45	1
DD8084.2	10/11/2021	MLC Super Fund	Superannuation contributions	249.81	1
DD8084.3	10/11/2021	Commonwealth Bank Group Super	Superannuation contributions	126.81	1
DD8084.4	10/11/2021	Sunsuper	Superannuation contributions	240.00	1
DD8084.5	10/11/2021	HOSTPLUS Superannuation Fund	Superannuation contributions	804.44	1
DD8084.6	10/11/2021	mobiSuper	Superannuation contributions	317.72	1
DD8084.7	10/11/2021	Australian Super	Superannuation contributions	1,010.22	1
DD8084.8	10/11/2021	BT FINANCIAL GROUP	Superannuation contributions	348.17	1
DD8084.9	10/11/2021	MLC Super Fund	Superannuation contributions	489.78	1
DD8091.1	16/11/2021	Telstra Corporation Limited	Telephone expenses 28/10/2021 - 27/11/2021	454.39	1
DD8095.1	22/11/2021	Telstra Corporation Limited	Telephone expenses 1/11/2021 - 1/12/2021	115.43	1
DD8098.2	24/11/2021	Telstra Corporation Limited	Telephone expenses 2/11/2021 - 1/12/2021	304.49	1
DD8100.1	24/11/2021	Aware Super	Superannuation contributions	4,653.27	1
DD8100.2	24/11/2021	MLC Super Fund	Superannuation contributions	249.81	1
DD8100.3	24/11/2021	Commonwealth Bank Group Super	Superannuation contributions	126.81	1
DD8100.4	24/11/2021	Sunsuper	Superannuation contributions	240.00	1
DD8100.5	24/11/2021	HOSTPLUS Superannuation Fund	Superannuation contributions	804.44	1
DD8100.6	24/11/2021	mobiSuper	Superannuation contributions	116.01	1
DD8100.7	24/11/2021	Australian Super	Superannuation contributions	967.22	1
DD8100.8	24/11/2021	BT FINANCIAL GROUP	Superannuation contributions	348.17	1
DD8100.9	24/11/2021	MLC Super Fund	Superannuation contributions	489.78	1
DD8084.10	10/11/2021	CBUS	Superannuation contributions	198.33	1
DD8084.11	10/11/2021	Prime Super	Superannuation contributions	223.06	1
DD8084.12	10/11/2021	Hawkins Super	Superannuation contributions	392.31	1
DD8100.10	24/11/2021	CBUS	Superannuation contributions	198.33	1
DD8100.11	24/11/2021	Prime Super	Superannuation contributions	228.56	1
DD8100.12	24/11/2021	Hawkins Super	Superannuation contributions	549.44	1

**Total Direct Debit Payments    21,345.72**

# Shire of Morawa

## List of Payments Report

For Period Ending 30 November 2021

Chq/EFT	Date	Name	Description	Amount	Bank
12024	08/11/2021	Water Corporation	Water expenses for all council properties 20/8/2021 - 22/10/2021	35,145.96	

**Total Cheque Payments    35,145.96**

	02/11/2021	Bankwest	Bank Charges	69.00	1
	03/11/2021	Bankwest	Merchant Fees for October 2021	469.48	1
	10/11/2021	Bankwest	Payroll 11 November 2021	57,841.87	1
	25/10/2021	Bankwest	Payroll 25 November 2021	58,596.34	1

**Total Bank Transfers/ Payments    116,976.69**

2122-05.08	05/11/2021	BankWest	Corporate card purchases in October 2021	648.80	1
	<b>EMCCS - Corporate Credit Card</b>				
	2/10/2021	Harvey Norman	Electronic Computer Cables	95.84	
	6/10/2021	Varidesk	Dual Monitor Arm for Computer Screens	200.00	
	7/10/2021	Shire of Morawa	Vehicle Registrations - Various	107.80	
	15/10/2021	Checked Australia Pty Ltd	Police Clearance Check for Transport Users	70.00	
	16/10/2021	Liberty Bindoon Roadhouse	Fuel 02MO	96.28	
	8/10/2021	Amazon	Incorrect Charge (Repaid)	13.99	
	20/10/2021	Shire of Morawa	Vehicle Registration - P226	39.25	
			<b>Sub Total</b>	<b>623.16</b>	
	<b>CEO - Corporate Credit Card</b>				
	5/10/2021	ZOOM.US	Zoom standard Pro Monthly Subscription	20.99	
	20/10/2021	Facebook	Tourism Advertising	3.91	
	20/10/2021	Foreign Transaction Fee	Zoom monthly subscription and Facebook Fee	0.74	
			<b>Sub Total</b>	<b>25.64</b>	

**TOTAL Corporate Credit Card Payment    648.80**

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## Ordinary Council Meeting 16 December 2021

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**Attachment 1**      Council Policy FIN10 – Cash  
Reserves management Policy

**Item 11.2.2**          Cash Reserves Management Policy

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# Shire of Morawa Policy Manual

## FIN10 Cash Reserves Management Policy

Aim	To provide strategic support and direction for the establishment and utilisation of Cash Backed Reserves (Reserves).
Application	All staff & Councillors
Statutory Environment	<i>Local Government Act 1995 Division 4 Section 6.11</i> <i>Local Government (Administration) Regulations 1996</i> <i>Australian Accounting Standards</i>
Approval Date	16 December 201
Last Review	N/A
Next Review	2025
Review Period	Every 4 years

### Objectives

To ensure sustainable and responsible management of the Shire's cash backed reserves through consistent identification, administration and use of the funds.

### Policy

This policy aims to ensure a consistent approach to the management of reserves as a means of delivering the Shire's objectives and sound financial management.

Reserves are accounts established and held within the municipal fund to hold cash retained by the Shire. Reserves represent a record of future obligations, or aspirations of projects and must be cash backed.

The key focus areas for the Shire's reserve funds are:

- Reducing business risk;
- Improving financial management;
- Improving strategic capacity; and
- Meeting statutory obligations and other external requirements.

For the purposes of efficient financial management, it is acknowledged that in lieu of borrowings, Reserve Funds may be used to assist the funding of specific projects and to fund unanticipated events that can occur from time to time.

### **Establishment of Reserve Accounts**

The establishment of new reserves must be clearly articulated to Council, must generally fit within a focus area and the outcomes as listed in the table below (*table 1*), and each Reserves characteristics must be identified before approval for creation can be given.

Approval for the creation of a new reserve must be given by Council, this can occur at Annual Budget adoption or by way of a separate report to Council at an Ordinary Council Meeting, adopted by way of absolute majority.

# Shire of Morawa Policy Manual

The characteristics to be identified must include at least the following:

- Focus Area
- The name of the reserve
- The purpose of the reserve
- An overview of the reserve
- How the request for a new reserve eventuated
- The source of funds for the new reserve
- The use of the funds in the reserve

**Table 1**

Focus Area	Outcome
<b>Business Risk</b>	<p>Reserves may be established to minimise the impact on Council operations in any one year from unanticipated events. Unanticipated events can arise from the impact of natural disasters or other unforeseen circumstances where financial risks cannot be fully recouped under an insurance policy or disaster funding.</p> <p>In addition, unanticipated events may include the use of employee entitlements reserves or the failure of assets critically important to maintaining service levels.</p>
<b>Financial Management</b>	<p>To manage the transition from a past budget period to a future accounting period, reserves may be established to hold restricted funds for transfer to a future period to match/offset the respective expenditure.</p> <p>Reserves may also be established to be used to accumulate funds for significant operating expenses that occur on a recurrent basis but require an annual allocation in every budget.</p> <p>Reserves established to save for the future renewal of assets with the funding of anticipated expenditure needs which provides the Shire with a financing tool to manage issues of intergenerational equity, reduce reliance on borrowings to fund long lived assets and to overcome the restriction of a single budget by smoothing the funding allocation over a longer period.</p>
<b>Strategic Capacity</b>	<p>On occasions, the Shire is offered strategic opportunities by the State/Federal government or a private sector partner in the provision and delivery of community initiatives and programs. These are usually in the form of external grants or contributions which require a financial contribution from the Shire. Sufficient notice may not be provided to develop a specific financing strategy to take advantage of these opportunities.</p> <p>Strategic Reserves may be established to maintain a level of savings to access other opportunities subject to the outcomes aligning with the Shire's strategic community goals and priorities.</p> <p>Strategic reserves may be established for the provision of community grants or to safeguard funds from operational use.</p>

# Shire of Morawa Policy Manual

<b>Statutory Obligations</b>	<p>The <i>Local Government Act 1995</i> requires selected revenue streams to be quarantined and to only fund the purpose for which the revenue was raised.</p> <p>Examples are nominated service charges or specified area rates. Any revenue raised not used for the specified purpose must be held in a reserve until it is applied to the purpose in future periods. Money held in these reserves cannot be used for any other purpose.</p> <p>Developer contributions may be collected and used to fund specific assets in nominated areas.</p>
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## Reserve Accounts

### *Focus Area - Business Risk*

<b>Leave Reserve</b>	<p><b>Purpose</b> To be used to fund leave requirements.</p> <p><b>Overview</b> The funds are held to ensure the Shire has enough funds to payout all staff leave entitlements as they fall due if insufficient funds are available in the normal operating budget.</p> <p><b>Fund Management</b> Each year the finance team must review the reserve balance against the Annual and Long Service Leave balances of the three longest serving employees to ensure that the reserve balance is at least 10% higher than the Shire's leave liability for these employees.</p> <p><b>Term of the Reserve</b> This reserve operates in perpetuity.</p>
<b>Legal Fees Reserve</b>	<p><b>Purpose</b> To be used to fund any unforeseen legal action against the Shire of Morawa.</p> <p><b>Overview</b> This reserve is designed to provide funds for any future legal challenge against the Shire of Morawa that may require substantial funding.</p> <p><b>Fund Management</b> Legal costs against an entity can be substantial and often occur in relation to unforeseen matters. To protect itself against future risks the Shire will aim to allocate \$50,000 to this reserve as a baseline only to be used for the designated purpose.</p> <p><b>Term of the Reserve</b> This reserve operates in perpetuity.</p>



# Shire of Morawa Policy Manual

<b>Emergency Response Reserve</b>	<p><b>Repurposing of the existing Road Reserve.</b> Current purpose – A provision for (emergency) road expenditure.</p> <p><b>Purpose</b> To be used to fund insurance excesses and emergency response activities in relation to unbudgeted events impacting the community or Shire assets outside of Council control.</p> <p><b>Overview</b> The 2021 Cyclone Seroja event demonstrated that the Shire is at risk of significant insurance excesses and that the Disaster Recovery Funding Arrangements are cumbersome and slow, meaning the Shire may be required to allocate significant funds upfront to cover emergency works. Other emergency works may be required on roads or other assets when other events such as significant user damage occurs that are well above and beyond normal maintenance expectations. This may have unforeseen cashflow impacts or future budget impacts, as such it is deemed prudent to establish a reserve to protect against this.</p> <p><b>Fund Management</b> Insurance excess for Cyclone damage is \$100,000 and it is likely the Shire could expend close to this amount for flood damage or other emergency events without immediate reimbursement. As such the Shire should aim to establish a baseline for the reserve of \$200,000 and only fall below this amount for the designated purpose. Council should also commit to restoring the baseline when disaster recovery or other reimbursements are received for works completed.</p> <p><b>Term of Reserve</b> This reserve operates in perpetuity.</p>
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## *Focus Area – Financial Management*

<b>Plant Replacement Reserve</b>	<p><b>Purpose</b> To be used to upgrade, replace, or purchase of new plant and equipment.</p> <p><b>Overview</b> The Shire of Morawa holds Plant and Equipment assets worth approximately \$2.5m, depreciating at a rate of about \$250,000 each year. On the basis that all items of plant and equipment have a useful life and that the replacement or upgrade of major plant is beyond the capacity of the Council to fund in any one-year Council has established a reserve for the sole purpose of funding the replacement of plant &amp; equipment when required.</p> <p><b>Fund Management</b> Council will establish a clear Policy and document within the Corporate Business Plan the expected plant replacement cycle aligned to major items of plant and equipment to forecast future expenditure and reserve movements. The Shire should be cautious with the use of this reserve and work to ensure the balance held in reserve does not fall below 50% of the replacement value of a new Grader.</p>
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# Shire of Morawa Policy Manual

	<p><b>Term of the Reserve</b> This reserve operates in perpetuity.</p>
<b>Sewerage Reserve</b>	<p><b>Purpose</b> To be used to repair, replace, or extend the sewerage facility.</p> <p><b>Overview</b> This reserve is designed to provide funds for major capital or maintenance works needed to be carried out on the sewerage system that Council operates. The Shire sewerage system represents an asset worth approx. \$2.4m depreciating at a rate of approx. \$45,000 per annum, more importantly the failure of this significant asset would have extreme consequences for the whole community.</p> <p><b>Fund Management</b> The Sewerage Reserve funds are not designed to be used for general annual maintenance or minor/moderate repair works. The reserve funds are for works requiring major investment. As such the use of the reserve funds must have a clear purpose i.e., to replace a particular section. The Shire should look to transfer the difference between the annual sewerage income and the cost of maintaining the sewerage facility, including staff allocations, into the Sewerage Reserve.</p> <p><b>Term of the Reserve</b> This reserve operates in perpetuity, whilst the Shire operates the town's sewerage system.</p>
<b>Swimming Pool Reserve</b>	<p><b>Purpose</b> Funds to be used for any renewal/upgrade or maintenance of the Morawa Swimming Pool.</p> <p><b>Overview</b> This reserve is designed to provide funds for any future capital or significant maintenance works that may be required to keep the Morawa Swimming Pool in good condition and operating efficiently. This facility represents an assets worth approx. \$2.4m depreciating at a rate of \$60,000 per annum, but more importantly the community relies on the facility throughout the summer months to provide essential recreation and respite from the high summer temperatures.</p> <p><b>Fund Management</b> To protect the Shire against large scale works needed at the Morawa Swimming Pool the Shire will look to undertake a transfer of 50% of the annual asset depreciation into the reserve. This will help offset costs when renewal/upgrade works are required.</p> <p><b>Term of the Reserve</b> This reserve operates in perpetuity, whilst the Shire owns a swimming pool facility.</p>

# Shire of Morawa Policy Manual

<b>Aged Care Units 1 – 4 (JVA) Reserve</b>	<p><b>Purpose</b> To fund future repair and maintenance costs associated with the Joint Venture Agreement Aged Care Units.</p> <p><b>Overview</b> In 2016 the Shire was transferred the management of four aged care units, that were subject to a Joint Venture Agreement with the Department of Housing (Homeswest), from Morawa Community Care Inc. The use of these units was transferred subject to continued compliance with the joint venture agreement that is set to expire in 2043. The Shire is now responsible for the ongoing maintenance of the facilities.</p> <p><b>Fund Management</b> The joint venture agreement requires the Shire to maintain a contingency reserve balance of not less than 25% of the proceeding years gross rent from the joint venture units. To simplify this process Council commits to maintaining a minimum balance in this reserve of \$27,500, which represents 100% of the maximum rent chargeable on all four units in 2021, based on the aged pension. It is unlikely even with pension increase that the required 25% would ever exceed this amount and so the Shire will not need to revise its minimum allocation over the next 20 years. Most maintenance and repairs on the facility is undertaken out of normal Shire operational funds and as such once the minimum value is achieved no interest will be applied to the reserve.</p> <p><b>Term of the Reserve</b> This reserve operates in perpetuity whilst the Shire owns and operates Aged Care Units under a Joint Venture Arrangement.</p>
<b>Aged Care Units (Excl. 1–4) Reserve</b>	<p><b>Suggesting the consolidation of Aged Care Units reserve and Aged Care Unit 5 reserve into one recognising all aged care units excluding units 1 – 4 under the joint venture arrangement under one service delivery banner whether gifted to the Shire or freehold.</b></p> <p><b>Purpose</b> To fund capital works expenditure relating to existing or new Aged Care Units.</p> <p><b>Overview</b> The Shire currently owns and operates nine (9) Aged Care Units under various arrangements. Other than the four (4) units under a joint venture arrangement the other five (5) are under the direct management of the Shire. Unit five (5) was gifted to the Shire by Morawa Community Care Incorporated in 2016 without any joint venture encumbrances and with a initial surplus funds transfer of approximately \$60,000. Regardless of the underlying agreements leading to their creation the Shire is now responsible for the ongoing maintenance of the facilities. This reserve is designed to provide funds for future major expenditure on the Aged Care Units. The reserve purpose is also open to the construction of more aged care units should community demand and a lack of State services necessitate this.</p>

# Shire of Morawa Policy Manual

	<p><b>Fund Management</b> Whilst the Aged Care Units are not a high value asset compared to other Shire assets the unique nature of the service. They provide provides scope for them to have a stand-alone reserve. Plus, with an ageing population the likelihood of more units being required into the future is high. The Shire will look to add \$2,000 per unit into the reserve each year to ensure the reserve balance continues to grow over time.</p> <p><b>Term of the Reserve</b> This reserve operates in perpetuity whilst the Shire owns and operates Aged Care Units.</p>
<b>Capital Works Reserve</b>	<p><b>Consolidation of various reserves and broadening of terms of use – Building, Business Units, Old Hospital Reserves</b></p> <p><b>Purpose</b> To reserve funds for the Shire to allocate towards expenditure on capital works, specifically the renewal or creation of Shire assets.</p> <p><b>Overview</b> In essence the Shire should be looking to operationalise the general maintenance and running costs associated with Shire assets, as such the significant expenditure associated with Shire assets will come in the form of creation or renewal. Other than for designated high value or essential assets, the Shire needs to maintain a level of flexibility in relation to reserve funds for other assets. This will allow the Shire to allocate reserve funds to assets as needed and in response to unforeseen requirements. Council will still have control of the allocation of these funds at budget time or via resolution.</p> <p><b>Fund Management</b> Given the Shire has approximately \$20m in building assets, \$35m in road assets and \$5m in other assets, with annual depreciation of these asset classes of approximately \$1.6m – it is unrealistic to think the Shire will ever have the financial capacity to expend the necessary funds on asset renewal. Through prudent Capital Works reserve allocations and business planning the Shire will seek to allocate reserves towards future use to smooth the year-to-year impact on ratepayers. The Shire commits to providing a minimum annual contribution to the capital works reserve equivalent to 2.5% of the estimated capital works expenditure in the annual budget (i.e., plan to spend \$2m on capital works put \$50,000 in the reserve as well).</p> <p><b>Term of Reserve</b> This reserve operates in perpetuity</p>

## Focus Area – Strategic Capacity

<b>Future Funds (Principal) Reserve</b>	<p><b>Purpose</b> To provide an ongoing conduit for benefits to the people and environment of Morawa in line with Sinosteel Midwest Corporation Future Fund Foundation Memorandum.</p>
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# Shire of Morawa Policy Manual

	<p><b>Overview</b> This reserve was set up from a partnership between the Shire and Sinosteel Midwest Corporation, as part of the establishment of their mining operations to provide a benefit to the local community. A Foundation Memorandum was established between Sinosteel Midwest Corporation and the Shire of Morawa. 85% of the interest earned on this reserve is transferred to the Future Fund Grant (Interest) Reserve for distribution to approved grant applicants.</p> <p><b>Fund Management</b> As this reserve forms the principal from which the Future Fund Grant (Interest) Reserve is funded Council have committed to maintaining the balance of this reserve at minimum value \$2m (equivalent to the initial seeding funding from the Shire (\$900K) and Sinosteel (\$1.1m)) – the actual balance may be greater than this amount due to interest earned but Council has a firm commitment to not expend the reserve such that it falls below the minimum value.</p> <p>To maximise the interest returns related to the Future Funds (Principal) Reserve, Council have committed to investing 80% of the minimum value (\$1.6m) into term deposits.</p> <p><b>Term of the Reserve</b> This reserve will operate in perpetuity.</p>
<p><b>Future Fund Grant (Interest) Reserve</b></p>	<p><b>Purpose</b> To allocate funding to community-based projects financed from the interest received on the Future Fund (Principal) Reserve.</p> <p><b>Overview</b> This reserve is designed to utilise 85% of the interest earned on the Future Fund (Principal) Reserve to aid applicants of the Morawa Sinosteel Future Fund Grant to deliver community-based projects.</p> <p><b>Fund Management</b> The Morawa Sinosteel Future Fund Grant seeks to provide funding to grass-roots community organisations, including sporting groups, educational organisations, and community support organisations.</p> <p>Funding opportunities are considered by the Morawa Sinosteel Future Fund Committee, on an annual/biannual basis depending on funds available. In line with the deed of Grant the committee must consist of (1) the Shire President, (2) the Deputy Shire President, (3) the Chief Executive Officer, (4) two Shire of Morawa community residents that have been appointed to the committee.</p> <p>The committee must ensure that the grants distributed are in line with the budgeted interest being allocated to the reserve in line with the Deed.</p> <p><b>Term of the Reserve</b> This reserve will operate until there are no funds available to distribute.</p>

# Shire of Morawa Policy Manual

<p><b>Community and Economic Development Reserve</b></p>	<p><b>Merge the Economic Development and Community Development Reserves</b></p> <p><b>Purpose</b> To fund significant community or economic development projects within the Shire of Morawa.</p> <p><b>Overview</b> This reserve was created through the Shire receiving extraordinary untied income. This reserve is designed to provide funds for significant projects that will deliver a tangible realisable benefit to the community and economy of Morawa. It is not to be used for general capital or maintenance works. The strategic outcomes associated with the use of the reserve funds must deliver substantial benefits to the district.</p> <p><b>Fund Management</b> Council have committed to maintaining the balance of this reserve at a minimum value of \$1m – the actual balance may be greater than this amount due to interest earned, but Council has a firm commitment to not expend the reserve such that it falls below the minimum value.</p> <p>The only exception to this is if a project is identified that will deliver a tangible financial return to Council such that the \$1m reserve balance can be restored within 5 financial years.</p> <p>To maximise the surplus funds available in this reserve through interest generation, Council have committed to investing 50% of the minimum value into a term deposit (\$500,000).</p> <p><b>Term of the Reserve</b> This reserve will operate until there are no funds available to distribute.</p>
<p><b>COVID-19 Emergency Response Reserve</b></p>	<p><b>Purpose</b> To invest in activities that promote community wellbeing, aid residents and businesses in financial hardship and other general COVID recovery projects.</p> <p><b>Overview</b> This reserve is designed to respond to the needs of the community during the recovery phase of the COVID-19 pandemic. Council established the reserve in immediate response to the pandemic and has used funds to fund community group activities/events and offset fees etc. The reserve was also used to establish the Morawa Community Gym trial to aid the health and wellbeing recovery efforts.</p> <p><b>Fund Management</b> The COVID-19 pandemic is now into its second year and the vaccination roll out has commenced and international borders are set to re-open. As such the reserve funds are directed at recovery efforts and response to unexpected outbreaks in the community.</p> <p>Council will set clear directives around the use of the remaining reserve funds and how it aligns to COVID recovery.</p>

# Shire of Morawa Policy Manual

	<p><b>Term of the Reserve</b></p> <p>This reserve will remain in operation until June 2023 – after which point if the threat of COVID-19 has not abated to remove the risk of lockdowns, the Shire should look to operationalise the expenditure in this area as COVID-19 will be transitioning away from an emergency to more of a way of life for the community.</p> <p>Any unspent funds from this reserve should be transferred to the Community and Economic Development Reserve during the closure process.</p>
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## Focus Area – Statutory Obligations

<b>Unspent Grants and Contributions Reserve</b>	<p><b>Purpose</b></p> <p>To be used to hold the balance of unexpended grants and contributions until they can be expensed in line with any funding conditions.</p> <p><b>Overview</b></p> <p>This reserve is designed to hold the balance of unexpended grants and contributions assessed as AASB15 income received from external contributors or funding bodies.</p> <p><b>Fund Management</b></p> <p>The funds in this reserve will fluctuate depending on funding mechanisms and the nature of grant allocations.</p> <p><b>Term of the Reserve</b></p> <p>This reserve operates in perpetuity but may not always have funds allocated to it.</p>
<b>Jones Lake Road Rehab Reserve</b>	<p><b>Purpose</b></p> <p>To reserve monies for the future closure and rehab of the landfill site at Jones Lake Road.</p> <p><b>Overview</b></p> <p>When operating a Landfill facility, it is an accounting and statutory requirement to maintain the ability to cover the contingent liability associated with the rehabilitation of the site.</p> <p><b>Fund Management</b></p> <p>It is predicted that the Jones Lake Road Landfill will cease operation in approximately 2025. Whilst the Shire has been undertaking some rehabilitation work throughout the life of the landfill it is likely that significant expenditure will be needed to officially close the site.</p> <p>The Council have committed to contributing \$50,000 per annum, from 2020/2021 to the reserve, which should result in the reserve having a balance of \$250,000 by June 2025. This should be sufficient to at least offset a considerable portion of the rehabilitation costs.</p>

# Shire of Morawa Policy Manual

	<p><b>Term of the Reserve</b> This reserve will remain in operation until there is no longer a need to have a provision for the rehabilitation of the Jones Lake Road landfill site.</p>
<b>Morawa-Yalgoo Road Maintenance Reserve</b>	<p><b>Purpose</b> To be used to fund any future maintenance works on the Morawa Yalgoo Road.</p> <p><b>Overview</b> This reserve was created as part of a Road User Agreement between Egan Street Rothsay and the Shire of Morawa. Contributions received from the Egan Street Rothsay mining operations haulage in line with tonnages hauled on the Morawa Yalgoo Road will be apportioned between current year costs and allocations to this reserve for future maintenance. It is acknowledged that for heavy vehicle haulage the impacts on the road especially subgrade may not become evident during the 4-year mining lifespan so funds must be retained to cover future costs.</p> <p><b>Fund Management</b> The annual reserve transfer will be equal to the income from the road user agreement minus any current year expenditure that is above pre-2021 maintenance expenditure on the Morawa Yalgoo Road.</p> <p><b>Term of the Reserve</b> This Reserve will operate until such time as the Road Users Agreement is no longer active and all the funds have been spent renewing/maintaining Morawa Yalgoo Road.</p>
<b>Unspent Loans Reserve</b>	<p><b>Purpose</b> To be used to quarantine any unspent loan funds at year end due to incomplete projects.</p> <p><b>Overview</b> This Reserve is designed to be used when and if any loan funds received during the year remain unspent as of 30 June. The remaining funds will then be available to expend in the following year. Any transfer to and from this Reserve will be an operational transfer and reported to Council when the transfer amount is known.</p> <p><b>Fund Management</b> In general, the Shire aims to expend loan amounts in the year they are received however for large projects or due to project delays this is not always the case. As such it is a requirement that the funds are quarantined to ensure they are used for their intended purpose. This will be made clear to Council at the budget development period.</p> <p><b>Term of the Reserve</b> This reserve operates in perpetuity but may not always have funds allocated to it.</p>



# Shire of Morawa Policy Manual

## Transfers of Funds

### *Interest earned on Reserve funds*

All interest earned on the investment of Reserve funds shall be allocated and deposited to reserve accounts not the general municipal fund. The interest from the Grants and Contributions Reserve and Unspent Loans Reserve will be applied across the other reserves given the amounts in these reserves are set and fixed for a pre-designated purpose.

Interest earned on the reserve funds can vary depending on the amounts held in each reserve and the interest rates received. These variances will impact on the amounts transferred into reserves each month and may vary from the amount budgeted.

Only 15% of interest earned relating to the Morawa Future Fund Principal Reserve shall be allocated back to that reserve, the other 85% should be allocated to the Future Fund Grant (Interest) Reserve.

### **General Transfers To and From Reserves:**

All transfers from a reserve must be for the agreed purpose for which the Reserve was created.

<b>Transfers Approved as Part of the Budget Process</b>	<p>In most cases the transfer of funds from reserves will be approved as part of the Annual Budget process or the Budget Review process.</p> <p>For example, capital works projects include details of project funding including any planned use of reserves. Projects are then evaluated and approved in the budget process.</p>
<b>Transfers in Excess of Approved Budget</b>	<p>In cases where a transfer of funds to or from a reserve was approved in the budget but subsequently a higher-level transfer is required then approval must be sought prior to the transfer being made. Except in the case of extra interest being earned on the reserves, in which case no approval is required to allocate the extra interest income to the reserves.</p> <p>For amended transfers into a reserve which represent a variance to the budget estimate of \$50,000 or less, CEO approval is required.</p> <p>For amended transfers from a reserve which represent a variance to the budget estimate of \$20,000 or less, CEO approval is required.</p> <p>All other reserve transfer variations more than the budget must be by way of Council Resolution.</p>
<b>Transfer Below the Approved Budget</b>	<p>In cases where a transfer of funds to or from a reserve was approved in the budget but subsequently a lower-level transfer is required then approval must be sought prior to the transfer being made. Except in the case of less interest being earned on the reserves, in which case no approval is required to reduce interest income allocated to the reserves.</p>

## Shire of Morawa Policy Manual

	<p>For amended transfers into a reserve below the budget estimate Council approval is required.</p> <p>For amended transfers from a reserve below the budget estimate, CEO approval is required if the transfer is attributed to an underspend on a project or activity or an alternate income source was identified, for all other reason Council approval is required.</p>
<b>Transfers not Approved in the Budget</b>	<p>All new reserve movements not estimated within the annual budget must be approved by Council.</p> <p>Except where they relate to reserves identified under the focus area of Statutory Obligations, for these reserve types the CEO may approve transfers but must report the use of the reserve to the next meeting of Council.</p>

### Closure of Reserve Accounts

Most reserve accounts will operate in perpetuity but there are some that will have a useful life. These reserve accounts will be closed once all the funds have been utilised and will no longer be reported on. After finalisation of the Annual Financial Statements a report with a list of Reserve Accounts that need to be closed (if any) will be taken to Council for endorsement. If a reserve has reached the end of its use any funds left in the reserve will be transferred to either the Municipal Fund or another Reserve as determined by Council.

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## Ordinary Council Meeting 16 December 2021

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**Attachment 1**      Correspondence requesting the  
waiving of the sewerage fees for 2021-  
2022

**Item 11.2.2**          Morawa Country Women's Association –  
Service Charges

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Morawa Branch CWA  
P.O. Box 186  
Morawa 6623

Morawa Shire Council  
CEO and Councillors.

Winfield Street  
Morawa 6623.

Monday 8<sup>th</sup> November 2021.

Dear Scott and Councillors,

Attn.. Katrina Kingston Rates Officer.

The Morawa CWA branch, again find ourselves seeking your assistance with the Shire rates for the A315 CWA Building for 2021-2022.

The branch still continues to have financial difficulties and the membership is low in number (9 at present). The branch is a not for profit association and a volunteer service organisation, and with the ageing of our members, few fundraising opportunities come our way.

We have sent in the first instalment of the year's rates, but it is unlikely that we can pay the remaining instalments, so we seek your support by exempting our group from further payments.

We hope that there is some consideration of this and that we can sort out a way of solving our problem and clarifying our situation.

Yours sincerely,

Morawa CWA Branch  
Helen Walter (President)  
Sue Offszanka (Secretary)  
Michelle Hughes (Treasurer)

Sue Offszanka.

# Shire of Morawa



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## Ordinary Council Meeting 16 December 2021

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**Attachment 1**      Evaluation of RFT 01-2021

**Item 11.3.1**              Tender to Purchase New Prime Mover

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# **RFT 01-2021 SUPPLY AND DELIVERY OF 1 X DAY CAB PRIME MOVER**

## **EVALUATION REPORT**

# **TABLE CONTENTS**

1.0 Background

2.0 Tender Submissions

3.0 Tender Evaluation

3.1 Assessment

3.2 Tendered Price

3.3 General Comments

3.3.1 AV Truck Services Pty Ltd

3.3.2 Purcher International Pty Ltd

3.3.3 Truck Centre WA Pty Ltd

4.0 Recommendation

5.0 Conclusion

## 1.0 BACKGROUND

The Shire of Morawa (Shire) called a WALGA e-Quotes Tender for the purchase of one new day cab prime mover including the trade in of a used day cab prime mover.

The Shire also requested details of:

1. any optional extra features that might be available for the nominated machine that enhance the ability of the machine.
2. Any optional extra features available for the nominated machine that the supplier deems may enhance the ability of the machine.

The Request for Tender (RFT) document ***RFT 01-2021 Supply of 1 New Day Cab Prime Move*** was prepared by Paul Buist and uploaded onto the WALGA e-Quote on Friday 22 October 2021

The RFT submission closed on Friday 19 November 2021.

## 2.0 TENDER SUBMISSIONS

The following three machinery suppliers provided a total of three quotations for various options.

- AV Truck Services Pty Ltd
  - Iveco International Pro Star
- Purcher International Pty Ltd
  - Freightliner Cascadia 126
- Truck Centre WA Pty Ltd
  - Mack Anthem

The received submissions were deemed conforming.

## 3.0 TENDER EVALUATION

The received tender submissions have been evaluated in accordance with the process outlined in the tender documentation. Each of the three received submissions has been evaluated on a stand-alone basis.

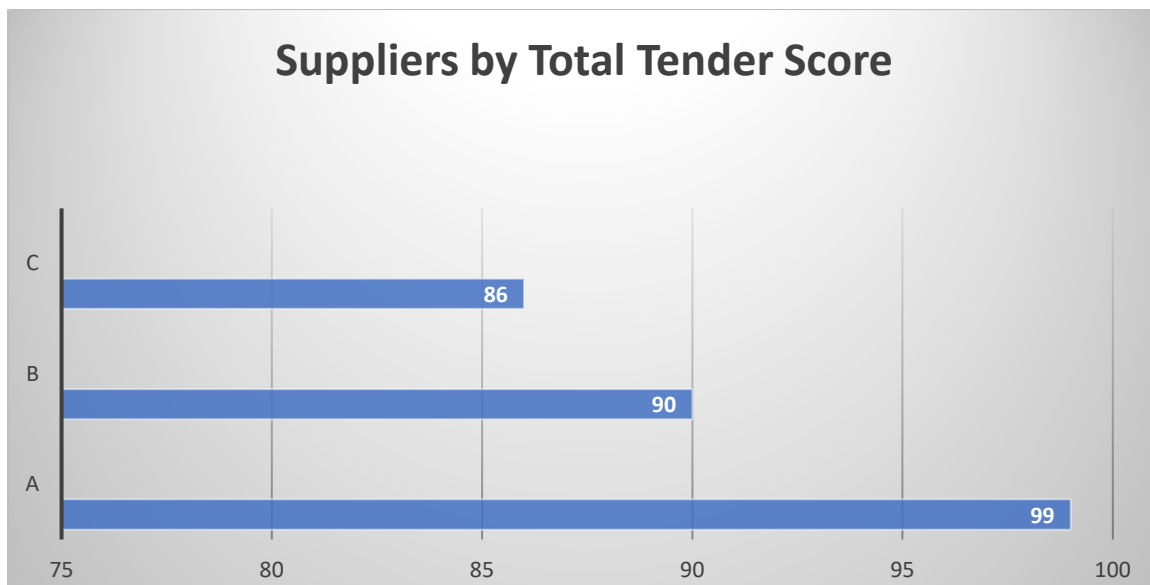
### 3.1 ASSESSMENT

The received submission was evaluated on the following aspects:

- Compliance criteria 20%
- Availability of backup support 20%
- Pricing 60% (score based on selling value minus trade in value)

The total score of the RFT submission is summarised in the figure below.





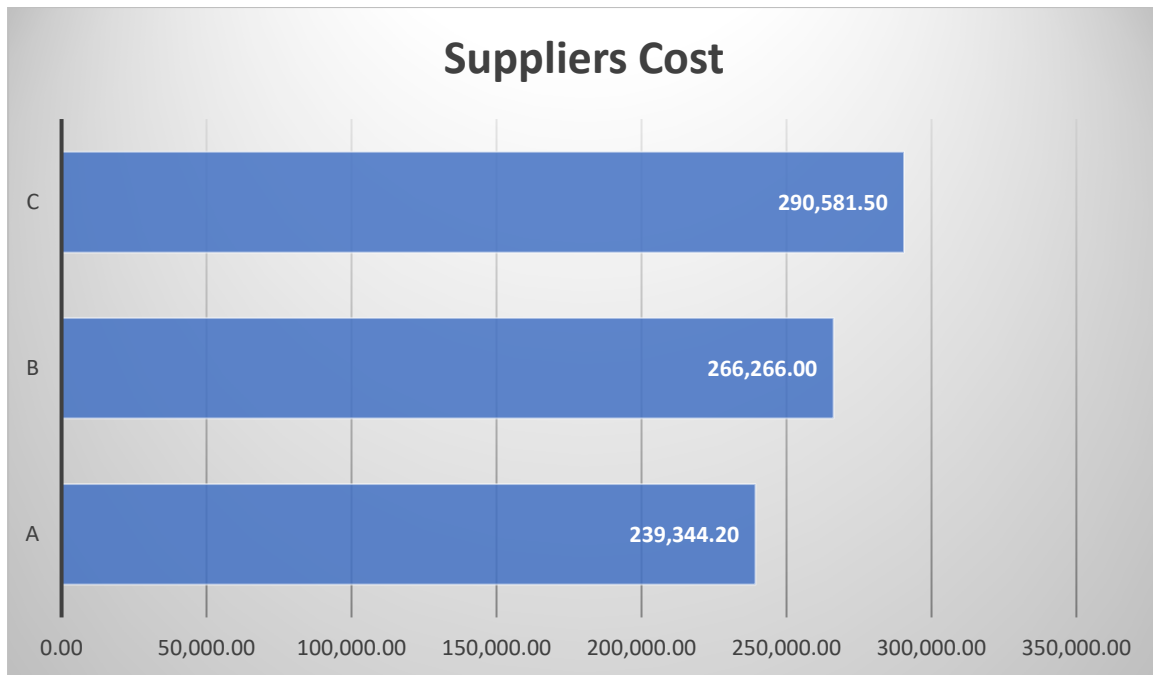
Selection Criteria		A	B	C
Compliance Criteria	20%	20	20	20
Availability	20%	19	16	17
Price (minus trade in value)	60%	60	54	49
<b>Total</b>	<b>100%</b>	<b>99</b>	<b>90</b>	<b>86</b>
<b>Delivery</b>		Delivery approximately 10 weeks from receipt of order	Delivery approximately 26-30 weeks from receipt of order	Delivery approximately 15 February 2022, pending prior sales

### 3.2 TENDERED PRICE

The tendered price has been directly calculated from the tendered submission and covers all the requested specifications.

The costs shown in the figure below includes the following items:

- a. Delivery of the new machine to the Morawa Shire Depot,
- b. Amount offered for the trade-in machine,
- c. Collection of the trade-in machine from Morawa Shire Depot, and
- d. Licence and registration (including licence plates) in accordance with Department of Transport.  
Requirement Section 19B and licenced up to the common expiry date 30 November 2021.



2020/2021 Motor Grader Quote Comparison			
	A	B	C
Year	2021	2021	2021
Engine	550hp	500hp	500hp
Selling Price (ex gst)	265,585.64	287,060.00	284,165.00
Plus gst	26,558.56	28,706.00	28,416.50
Total selling price	292,144.20	315,766.00	312,581.5
Trade in (ex gst)	48,000.00	45,000.00	20,000.00
Plus gst	4,800.00	4,500.00	2000.00
Total trade in price	52,800.00	49,500.00	22,000.00
Net change over price (ex gst)	217,585.64	242060.00	264,165.00
Plus gst	21,758.56	24,206.00	26,416.50
Net change over total	239,344.20	266,266.00	290.581.50

### 3.3 GENERAL COMMENTS

All three vehicle suppliers have a strong presence in Western Australia, two of the companies have branches in Geraldton that are assumed will be providing the backup support for the purchased machine.

A detailed commentary on each of the offered machines follows below.

#### 3.3.1 AV Truck Services Pty Ltd

Items included within the **AV Truck Services** submission for an Iveco International Pro Star include:

- Cab – Day Cab\_BBC=112
- GVM: 24.5 tonne, GCM: 90 tonne, Wheelbase “5.0m AF: 1.6m

- Chassis – High tensile steel chassis rail 260mm x 93mm x 9.5mm with tapered end frame and 5<sup>th</sup> wheel mounting angles
- Engine – Cummins X-15 E5
- Power – 550HP
- Torque – 1,850lb
- Transmission – Ultra Shift Eaton Fuller Auto 20918B 18 speed
- Clutch – Hydraulic and air assisted twin plated-Easy Pedal
- Rear Axle – Meritor RT46-160 with DCDL (both rear axles)
- Rear Axle Ratio – 4.10.1
- Rear Suspension – Parabolic springs with telescopic shock absorbers
- Brakes System – Front – Meritor drum Rear – Meritor drum
- Front Axle – Meritor MFS14-143A wide track
- Front Suspension - Parabolic springs with telescopic shock absorbers
- 1 x 302L and 1 x 380 Round Alloy fuel tanks with 90L Ad-Blue Tank
- Exhaust System – Horizontal Catalytic Muffler with dual vertical pipes
- 3 x 12V 2775 CCA Batteries
- Hubs – Alloy
- Wheels – 285mm PCD Alloy Wheels, 8.25DC x 22.5 – spare rim is not included
- Tyres – Front: 295/80R22.5 Rear: 11R22.5
- Delivery approximately 10 weeks from order

No specific information was provided by the supplier as to any item (s) they deem to be an advantage on this machine over other equivalent machines.

The backup support for this vehicle is nominated to be provided primarily from **AV Truck Services Pty Ltd**.

### **3.3.2 Purcher International Pty Ltd Freightliner Cascadia 126**

Items included with **Purcher International Pty Ltd** submission include:

- 26,000 GVM/106,000kg GCM
- 4425mm wheelbase
- 3030mm Overall cab height
- Detroit DD16 – 16L displacement – 500hp/373kw, 6-cylinder turbo, vertical exhaust
- Speed limited @ 100km/h
- 480L alloy fuel tank
- Automated transmission 12 speed
- Air bag rear suspension
- Tapered leaf steel front suspension
- Diff locks to both rear axles
- S-Cam drum brakes – front and rear
- ABS brakes
- Automatic brake adjustment
- 295/80R22.5 front tyres on alloy 10 stud rims
- 11R22.5 drive tyres on alloy rims
- Cab blow-out gun

No specific information was supplied listing any extra optional features available for the nominated machine that it deems may enhance the ability of the machine.

No detailed information was supplied in relation to the backup support for this machine however **Purcher International Pty Ltd** has a Geraldton Branch and therefore it is expected that the backup support will be from Geraldton.

### **3.3.3 Truck Centre WA Pty Ltd Mack Anthem**

Items included with **Truck Centre WA Pty Ltd** submission include:

- Engine – Mack MP8 13 litre 500hp
- Engine brake – Advanced powerleash engine brake
- Transmission – AMT mDrive 12 speed, Multispeed reverse gears – 4
- Chassis frame – 100x90x8mm
- Rear Axle – Meritor RT46-160GP
- Maximum Fuel Capacity – 850 litres
- Adblue Tank Capacity – 125 litres

No detailed information was supplied in relation to the backup support for this vehicle however **Truck Centre WA Pty Ltd** has a Geraldton Branch and therefore it is expected that the backup support will be from Geraldton.

## **4.0 RECOMMENDATION**

Based on the information provided above, it is recommended that the Shire of Morawa issue a Purchase Order for ***RFT 01-2021 Supply of 1 New Day Cab Prime Mover*** to **AV Truck Services Pty Ltd** for the supply and delivery of 1 New Day Cab Prime Mover for the price of **\$239,344.20 inclusive GST**.

Please note when making payments that all quoted rates are GST- exclusive.

## **5.0 CONCLUSION**

The recommended supplier (**AV Truck Services Pty Ltd**) has stated that they are able to supply and deliver the Iveco International Pro Star approximately ten weeks from purchase order confirmation.