



**SHIRE OF MORAWA**

**ORDINARY COUNCIL MEETING**

**ATTACHMENTS**

**Monday, 16 December 2024**



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

# Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

16 December 2024

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## List of Attachments

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### **8 Announcements by Presiding Member without Discussion**

#### **8.1 Reply letter regarding Telstra Outages**

*Attachment 1 - 8.1a Reply letter from Telstra General Manager regarding Telstra outages.*

### **11.1 Chief Executive Officer**

#### **11.1.2 Audit and Risk Report - Annual Report and Annual Financial Statements and Audit Report**

*Attachment 1 – 11.1.2a Shire of Morawa Annual Report 2022-23 including Annual Financial Statements and Audit Report.*

#### **11.1.4 Shire of Morawa Policy Manual Review – Stage 5**

*Attachment 1 – 11.1.4a November 2024 Policies Reviewed Shire of Morawa Policy Manual Stage 5*

*Attachment 2 – 11.1.4b EMP11 Payments to Employees in Addition to Contract*

### **11.2 Executive Manager Corporate & Community Services**

#### **11.2.1 Monthly Financial Report – October 2024**

*Attachment 1 – 11.2.1a Monthly Financial Report for the period ending 30 November 2024*

*Attachment 2 – 11.2.1b Bank Reconciliation for the period ending 30 November 2024*

*Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 30 November 2024*

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## Ordinary Council Meeting 16 December 2024

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***Attachment 1- 8.1a Reply letter from Telstra General Manager regarding Telstra outages.***

***Item 8- Announcements by Presiding Member without Discussion***

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13 December 2024

Ms Karen Chappel  
Shire President  
Morawa Shire

Dear Karen,

#### Telstra Mobile network outages Morawa

Thankyou for your availability over recent weeks to discuss several Telstra mobile network outages in the Shire of Morawa.

Firstly, and an important note to commence with, we are very apologetic for the recent mobile network outages and understand the concern this has caused local businesses and residents. We realise also the outages have impacted businesses and agencies.

The Telstra mobile network provides vital communication to our regional and remote customers and we understand the frustration that network outages can cause. We strive for a 24/7 network operation but unfortunately cannot guarantee a fault free network, or that other issues such as natural disasters and wide area power outages can cause.

The Telstra mobile network like any network is subject to occasional outages. Over recent weeks, the Morawa mobile network outages are the result of several unplanned outages and a combination of network software, hardware and transmission impacts. These outages required repeated technician attendance and resulted in network downtime due to the replacement equipment and travel required.

We will always prioritise the safety of our people working on site, and this did prevent an earlier attendance for the November site outage as noted below. Due to the large number of sites (Telstra operates more than 40,000 network sites nationally), it is not practical to deploy a Cell on Wheels or temporary mobile infrastructure to cover every outage.

Emergency Services Organizations such as DFES, WA Police and St John Ambulance have dedicated Telstra account and service managers to assist with any network issues or queries regarding their accounts and services. Additionally, they operate a range of different networks and radio services to ensure redundancy and priority services for their teams.

The volunteer networks of agencies such as St John Ambulance and DFES do typically require volunteers to utilize their mobile phones and apps for emergency contact and calling. When at home or business they could have the additional benefit of wifi calling but for those with mobile only services, they too will be impacted by network faults and outages as occurred with the Morawa outage.

Ideally there would be a redundancy and options for these vital support workers that need this critical infrastructure to function. I've spoken to DFES this week and will be attending a meeting in coming weeks with the ESO's and volunteer agencies to see if there is an opportunity to discuss solutions to improve the current position.



Following is a review of the outages that impacted our Morawa mobile sites during November and December 2024.

The Morawa East Base Station was down between 11/11 and 20/11 (hardware issue and access issue to the site). The site was restored in the evening of 20th Nov and has been stable since.

The Morawa Base Station (townsite) was down between 18/11 and 19/11, then was restored, however went off air again between 29/11 and 03/12.

The site was restored on the 3rd Dec, with software upgrades and hardware replacement and has been stable since.

Telstra is committed to our regional customers and keeping them connected. Telstra base stations and network sites across Australia are monitored by our Global Operations Centre in Victoria. If an issue occurs with the site's performance such as an equipment failure or loss of mains power, an alarm is triggered and the Centre undertakes appropriate action, including dispatching technicians to site if required. We also have local, regionally based, engineering teams that are monitoring network performance.

Unfortunately, there is no silver bullet to providing continuous mobile coverage. Whilst we recognise there is a reliance on the mobile network and preference for this communication method over other technologies, we cannot guarantee continuous connectivity, particularly during unplanned outages, natural disasters and widespread mains power outages.

We strongly encourage customers to ensure they have a redundant form of connectivity and not to rely solely on the mobile network in the event of an emergency or for business-critical activities. Telstra has engaged extensively with the State and Federal Governments on a range of initiatives to improve network resilience and continue to do so.

Karen, your media representations and assistance with communication around our key messaging during the network outages has been very much appreciated. I would like to offer my attendance to a future council meeting and to assist any business owners who wish to discuss redundancy options, such as a Starlink service with mobile back-up so there is a redundancy in place for retailers and the like that require communications for eftpos and other forms of communication.

I'd be please to attend meetings where we can discuss any of the above in further detail, and to answer any questions, issues or concerns.

Boyd Brown  
Regional General Manager WA  
Telstra Business



0418748197  
[boyd.m.brown@team.telstra.com](mailto:boyd.m.brown@team.telstra.com)  
[www.telstra.com](http://www.telstra.com)



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## Ordinary Council Meeting 16 December 2024

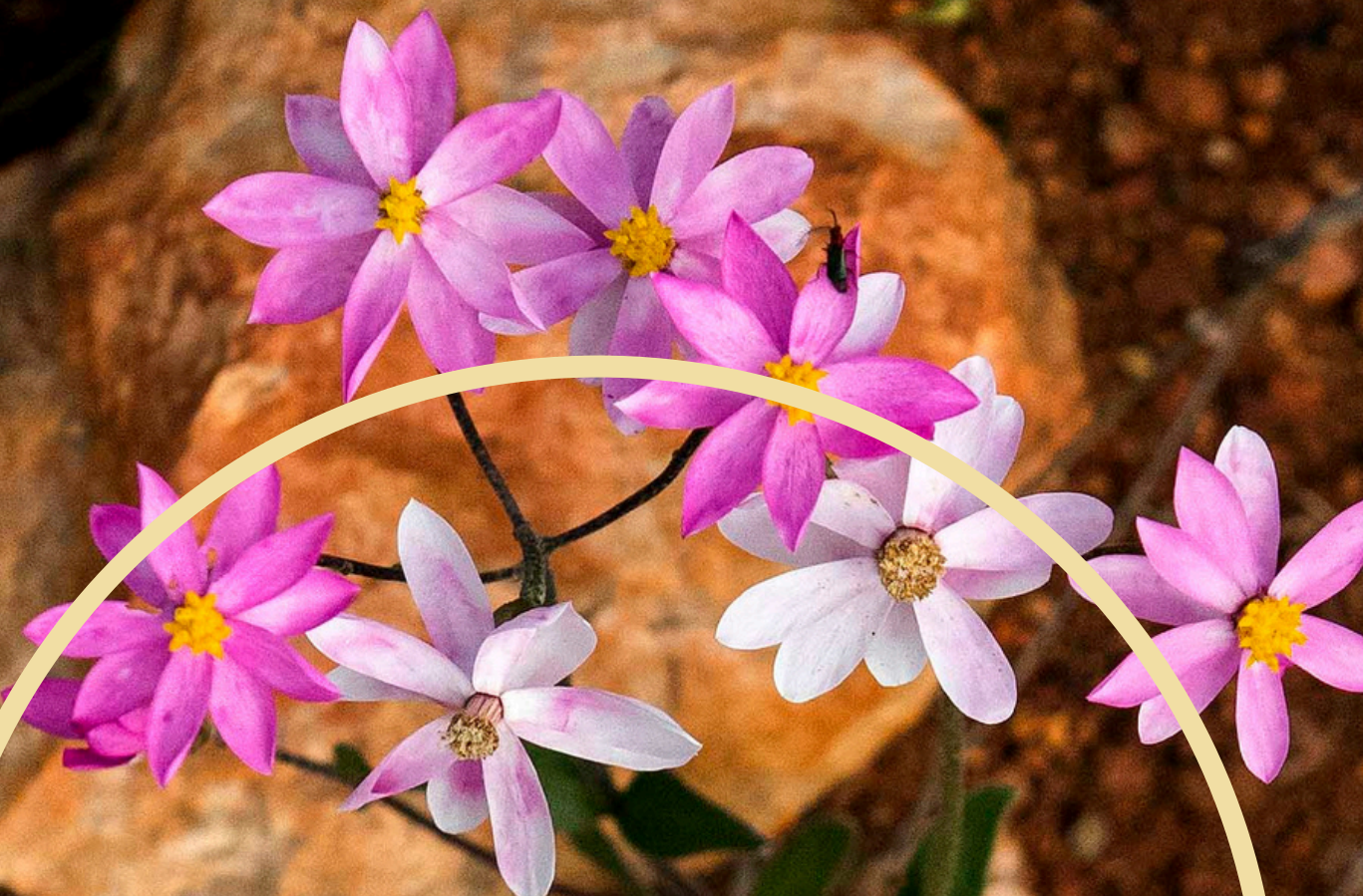
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***Attachment 1- 11.1.2a Shire of Morawa Annual Report 2023-24 including Annual Financial Statements and Audit Report.***

***Item 11.1.2- Audit and Risk Report - Annual Report and Annual Financial Statements and Audit Report***

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A close-up photograph of several pink and white flowers with yellow centers, growing on a dark branch. The background is a blurred, reddish-brown rock surface.

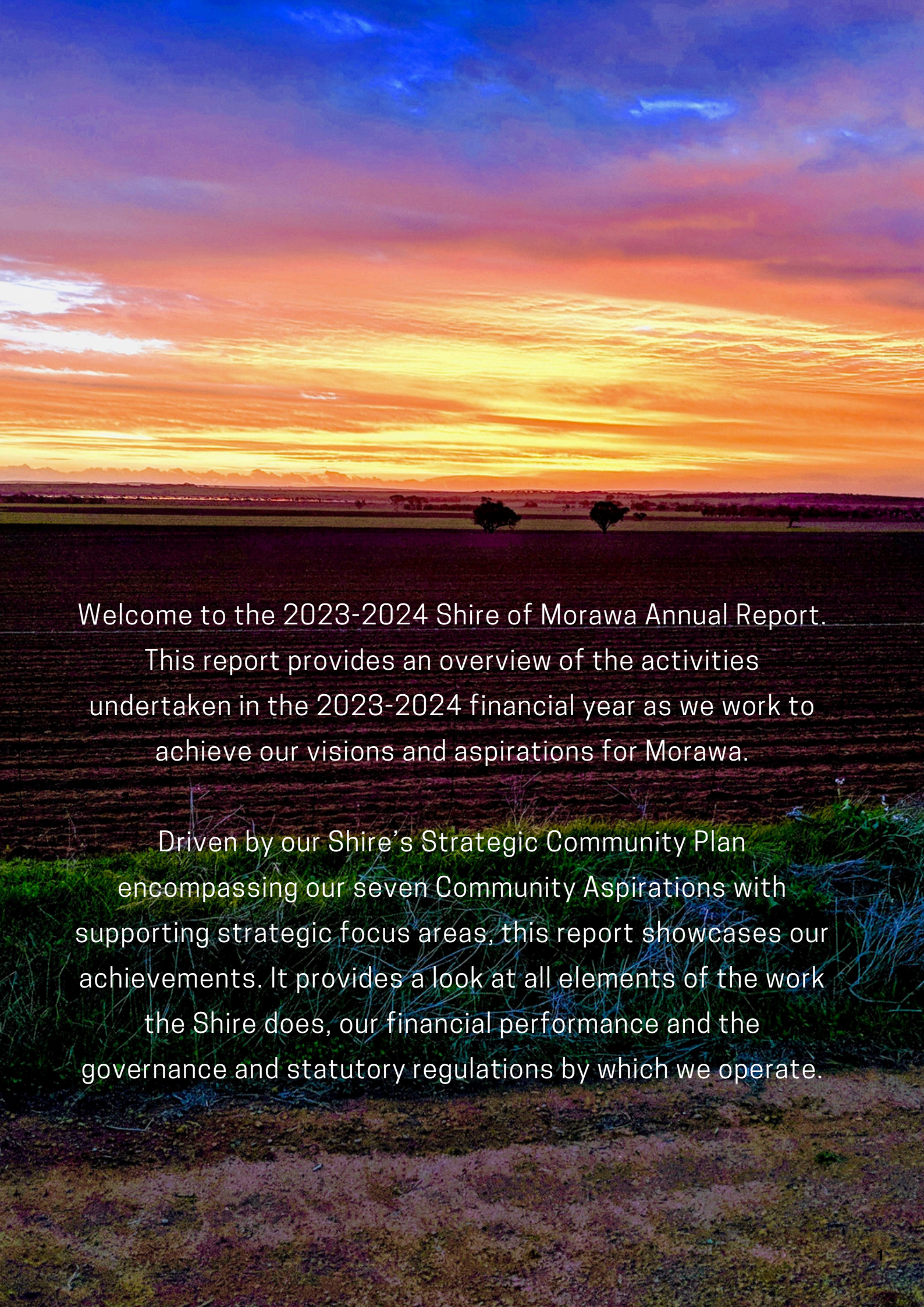
# SHIRE OF MORAWA

## ANNUAL REPORT 2023-2024

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Welcome to the 2023-2024 Shire of Morawa Annual Report.

This report provides an overview of the activities undertaken in the 2023-2024 financial year as we work to achieve our visions and aspirations for Morawa.

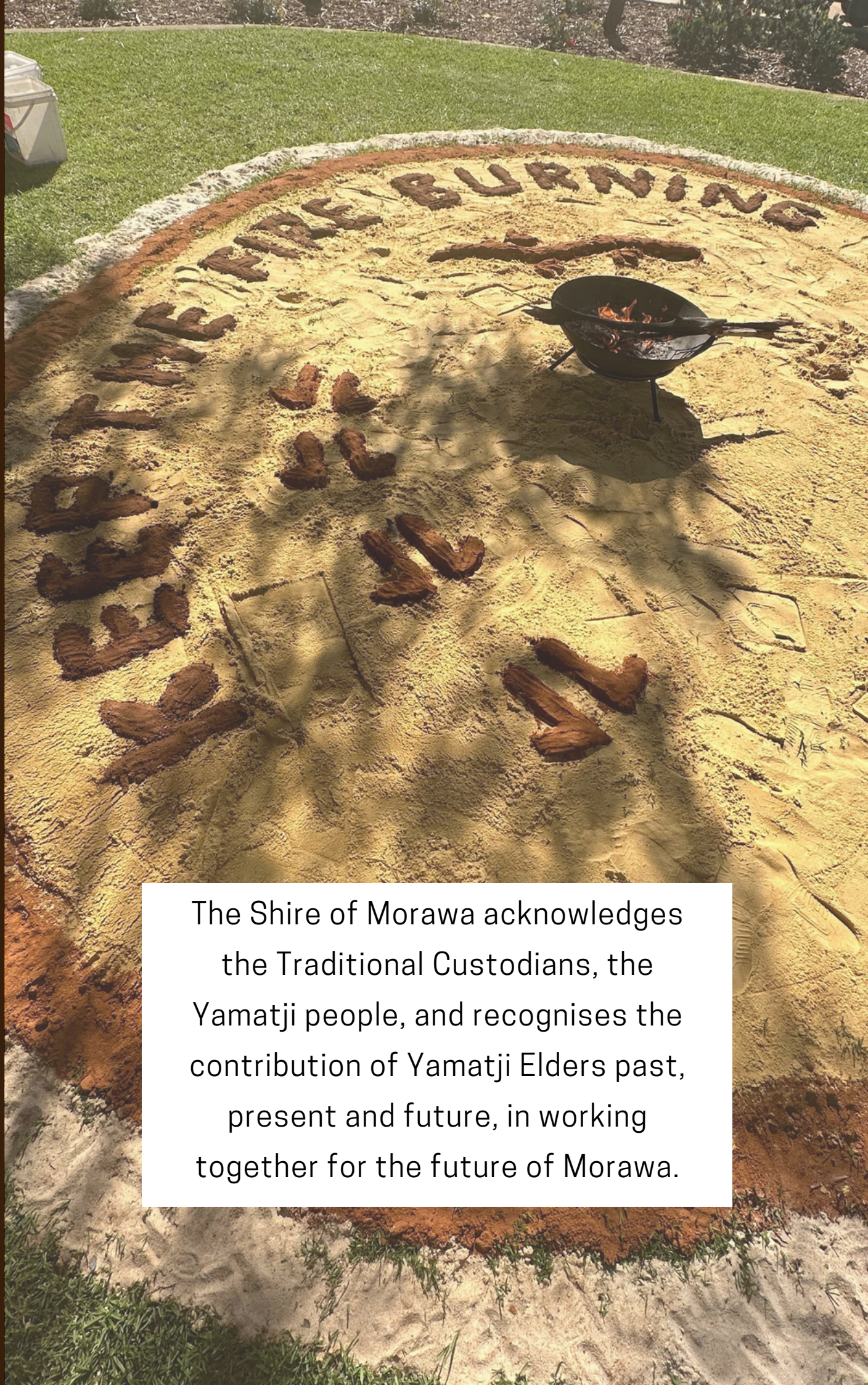
Driven by our Shire's Strategic Community Plan encompassing our seven Community Aspirations with supporting strategic focus areas, this report showcases our achievements. It provides a look at all elements of the work the Shire does, our financial performance and the governance and statutory regulations by which we operate.







# ACKNOWLEDGEMENT OF COUNTRY



The Shire of Morawa acknowledges the Traditional Custodians, the Yamatji people, and recognises the contribution of Yamatji Elders past, present and future, in working together for the future of Morawa.







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# A MESSAGE FROM THE SHIRE PRESIDENT

I am pleased to present the Shire of Morawa's Annual Report for the 2023-2024 financial year.

As always, our community has flourished thanks to the dedication of countless volunteers who generously contribute their time and energy to make Morawa a wonderful place and ensure that all visitors feel warmly welcomed in both the Shire and the wider Mid-West region.

This year we have successfully completed our annual review of the ten-year business plan, ensuring our long-term strategies remain on track. Additionally, we have adopted the Solomon Terrace Master Plan and the 2023 Shared Path Network 10 Year Plan, both of which will guide the future development and improvement of key community infrastructure. In line with our commitment to good governance, we have also undertaken a comprehensive review and update of various Council policies, reinforcing our focus on ensuring effective and transparent decision-making for the benefit of our community.

The last year has seen an increase in costs across all sectors flowing through to projects causing them to run over budget or be reduced in scope to match the funding available. This has been exacerbated by shortages in the labour market with a lack of skilled labour across the nation, expected to continue to impact Shire projects and recruitment in the coming year as well.

This won't stop ongoing consultation, project planning, and the continued delivery of outcomes with the help of grant funding, when available.

During the financial year, several key infrastructure projects have been successfully completed, enhancing the Shire's facilities and public spaces. The construction works for the cemetery carpark were finalised, providing improved access and convenience. While a large part of our annual budget will continue to be spent on road infrastructure, Council are not forgetting the need for infrastructure renewal and new installations with The Town Hall receiving a fresh new look with the installation of new paving, including personalised pavers contributed by residents, and an extension of the paved outdoor area. This upgrade has significantly enhanced the Hall's exterior, complemented by the addition of new plants, creating a more refined and welcoming environment. A new shed was erected at the netball courts to support local sporting activities, while footpaths were installed along Granville Street, improving accessibility.

Furthermore, maintenance work was carried out at the aerodrome to ensure its continued functionality and safety. Additionally, the Main Street lighting was replaced and upgraded, enhancing the town's visibility and safety. Firefighting water tanks were also installed at Canna and Gutha, improving emergency preparedness in these areas. These improvements reflect our ongoing commitment to enhancing the Shire for residents and visitors alike.



# A MESSAGE FROM THE SHIRE PRESIDENT

This year, the Shire has successfully implemented Local Government Reforms, which will continue to shape the future of our community. Our Australia Day event was a great success, with strong attendance and community participation.

The Shire is working hard to support the provision of services as part of its strategy to retain population and to continually improve the wellbeing of our community.

I would like to take this opportunity to extend my deepest appreciation to Deputy President Councillor Stokes and all Councillors including former Councillors Shirley Katona and Yvette Harris who left us at the October 2023 election, thank you all for your dedication to public service and your unwavering commitment to representing the interests of our community. My sincere thanks are extended to Mr. Scott Wildgoose as CEO, and Mrs. Jackie Hawkins as Executive Manager of Corporate and Community Services for their exceptional leadership, dedication, and support throughout the past year. I would also like to express my sincere gratitude to the entire Shire of Morawa operational team, as their hard work and commitment have been integral to the Shire's success and the achievements we have made.

I'm excited for another year of collaboration, reaching new milestones, and contributing to making the Shire of Morawa an even better place to live, work, and thrive.

**CR KAREN CHAPPEL AM JP**  
**SHIRE PRESIDENT**







## A WORD FROM THE CEO

As the Shire's outgoing CEO, I would like to take this opportunity to sincerely thank Shire staff and Council for their support and tireless work over the last 4 years to progress the Shire to its current position.

I am proud to say the Shire of Morawa stands in a strong position financially, with good governance and strategic planning practices. The organisation continues to develop and refine its procedures while continuing to excel with minimal resources.

2023-2024 was another difficult year in terms of the global and national economy impacting upon Shire operations with cost escalations and a tight labour market affecting all aspects of the Shire. The Shire employees have regularly taken on new duties or roles during the financial year to continue to deliver community services, and they should be commended for this.

As well as the tough economic situation, Morawa also faced an incredibly hot and prolonged summer with the hot weather starting in September 2023 and continuing into May 2024. This proved especially challenging for the parks and gardens team, as the vegetation around the district died from excessive heat exposure, this impacted the manicured garden areas and the town oval where extra watering was needed. The team did an outstanding job managing the conditions and the gardens were all restored by July 2024.

The prolonged hot weather saw a massive increase in utilisation at the Morawa Swimming Pool with an 81% increase in patronage compared to the 2022-2023 season. Special mention to the Pool Manager, Kate Smith, who went above and beyond to keep everyone safe and satisfied in the pool environment, introducing a range of new challenges and events for the season. This year saw a State Government pilot covering the cost of children's swimming pool passes under the Kids Sport Program, and the Shire is excited to see this continue in 2024-2025 making the pool environment even more affordable for families in our community.

Once the hot weather subsided, the district then faced heavy downpours of rain through June 2024. This led to a number of road closures, and the drainage system running at maximum capacity. The road team have done a great job in recent years renewing the Shire's road network, and it held up to the winter rains remarkably well, which bodes well for the 2024-2025 harvest.

During the 2023-2024 financial year the major road projects completed were:

- Morawa Yalgoo Road - \$800,000 – further widening and sealing towards the Yalgoo Boundary
- Nanekine Road - \$450,000 – major road reconstruction and drainage works towards the Mingenew boundary
- Gravel Sheetting of various roads at a total cost of \$450,000
  - White Road
  - Collins Road
  - Norton Road
  - Gutha West Road
  - Stephens Road



# A WORD FROM THE CEO

The team also spent the year finalising designs for a Blackspot project on Evaside Road, widening of Morawa South Road, and drainage improvements for the townsite on Winfield St and Stokes Road, all of these projects are set to commence in 2024-2025.

From a liveability perspective the Shire also undertook improvements to the:

- Town Hall – addition of a storage area, new foyer flooring, and a court yard area
- Caravan Park – addition of disability friendly ablution facilities
- Netball Court – a renewal of the viewing shed and storage area
- Main Street – refreshed LED street lighting
- Footpath Network – new 2m wide footpath on Granville Street
- Aerodrome – new vermin proof fence to reduce hazards when planes are utilising the air strip

The Shire is grateful to the Federal and State Government for their considerable grant funding that allows such a significant road program to be undertaken by the Shire.

The Shire continued to develop a detailed design for a Child and Family Centre throughout the year, and although our funding applications have not yet been successful, we are confident that with perseverance funds, will be secured to bring this major project to life.

The Corporate Services team has once again undertaken to deliver a balanced set of books, that highlight the strong practices in place to manage the Shire's finances. The annual audit has once again been carried out and delivered an unqualified result.

## **SCOTT WILDGOOSE** CHIEF EXECUTIVE OFFICER









## Shire Services

Council provides a variety of services for the community under a wide range of legislation, including:



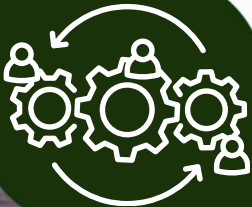
**\$628,330**

Annual cost for operation of Community Facilities including the pool and sporting grounds



**599**

Dwellings in the Shire of Morawa



- Dog control
- Planning approvals
- Roads, footpaths and kerbs
- Street lighting
- Waste management

- Dog control
- Planning approvals
- Roads, footpaths and kerbs
- Street lighting
- Waste management



- Community buildings
- Community development
- Environmental Health
- Library services
- Playgrounds

- Parks and gardens
- Recreation facilities and gym
- Swimming pool
- Youth Centre



**19**

Major capital works projects completed over 2023-2024

# Planning for our Future



## Vision

Morawa is a welcoming and inclusive community that embraces what makes it unique, offering livability, variety and opportunity for all.



## Aspirations

The Strategic Community Plan's overarching vision can only be achieved by all groups, organisations, and community members contributing towards its success. To focus energy and efforts the vision has been separated into seven clear Community Aspirations with supporting strategic focus areas.



Create a sense of place for visitors

Activate a vibrant small business sector

Take pride in our community and an aesthetically appealing townsite

Embrace cultural and social diversity

Occupy a safe and healthy living space

Be future focused in all we do

Cement strong foundations for growth and prosperity













# Strategic Community Plan



Provides a vision for the future state we all want to achieve.



Includes a clear direction for Council to use in decision making.



Identifies the risks and opportunities for Council.



## Our Strategies



### Create a sense of place for visitors

- Factor the Visitor experience into planning and design decisions
- Develop and Implement a Tourism Plan
- Embrace a commitment to excellent service
- Ensure the townsite and its services are accessible to all



### Activate a vibrant small business sector

- Facilitate and support small business
- Encourage variety and competition
- Maintain strong support systems and services



### Take pride in our community and an aesthetically appealing townsite

- Develop and implement a townsite greening plan
- Enhance the appearance of homes, gardens, businesses, public buildings and open spaces
- Utilise public art
- Celebrate our wins



### Embrace cultural and social diversity

- Develop and implement an Arts and Culture plan
- Champion inclusion and engagement
- Invest in socialisation and belonging
- Promote positive aging in place across the community



### Occupy a Safe and Healthy living space

- Build safer neighborhoods
- Occupy fit for purpose housing
- Increase active living
- Enhance health service provisions



### Be future focused in all we do

- Ensure the Shire and its assets are well resourced and sustainable
- Embrace recycling and renewable energy
- Foster passion and belief in younger residents



### Cement strong foundations for growth and prosperity

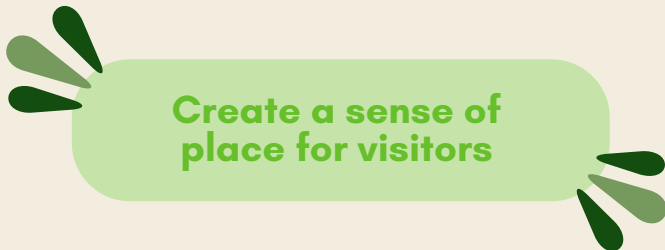
- Safe and suitable road and other transport networks
- ready to go commercial and industrial facilities
- Enhance partnerships and alliances



**Shire supported & granted approvals for small business-** We are delighted to have had the opportunity to offer assistance to Wallace Plumbing and Gas and Terraform Contracting. It brings us great pleasure to witness the rise of these new small businesses and we hope they all continue to grow.

**Encourage variety and coopetition-** We collaborated with Desert Blue Connect for the Morawa Community Connection expo; it was a huge success, many local businesses and groups were present.

**Maintain strong support systems and services-**Shire continues to advocate for improvements to basic utilities and services at the State & Federal level.

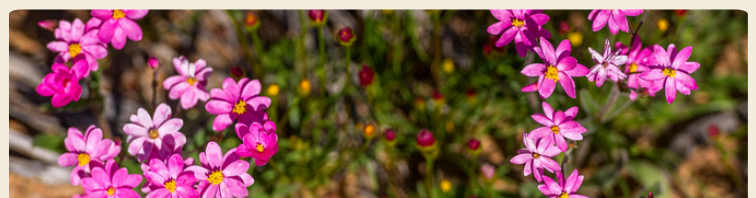
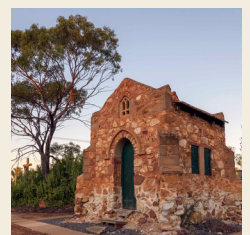
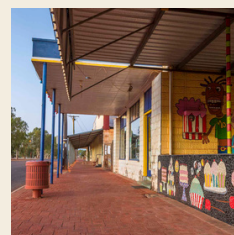


**Factor the visitor experience into planning and design decisions-** Solomon Terrace Master Plan design is visually appealing to visitors.

### Develop and implement a Tourism Plan

**Embrace a commitment to excellent service-** A new Online Enquiry system was introduced this year, designed to capture requests from the community and have them actioned in a timely manner while keeping the requestor updated on the progress

**Ensure the Townsite and its services are accessible to all-** New dual use path added on Granville Street, and completed the addition of an accessible toilet block at the Caravan Park.





## Take pride in our community and an aesthetically appealing townsite

**Develop and implement a townsite greening plan-** Under development.

**Enhance the appearance of homes, gardens, businesses, public buildings, and open spaces-** Re-paving of the Town Hall with the addition of more paved area and added greenery have been a great success.

**Utilise public art-** As a part of our public art initiative, we arranged a variety of events including North Midlands project NAIDOC day public art workshop, Morawa Swimming pool glow up day and other art workshops.

**Celebrate our wins-** The 2024 Morawa Art Awards and Exhibition truly showcased the vibrant spirit of our community, as it saw the largest turnout to date, with over 400 artworks entered. Cr Stokes won the 2024 WALGA Merit Award for his contributions to Local Government.



## Embrace cultural and social diversity

**Develop and implement an Arts and Culture Plan-**

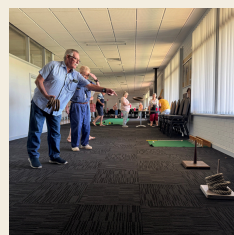
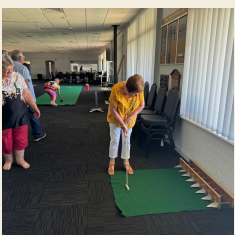
The Shire organised multiple art workshops for young people at the youth center including Regional Arts WA Morawa youth center 2- Day Art Workshop.

**Champion inclusion and engagement-**

Midwest NAIDOC events has created opportunities to build respectful and sustainable relationships between Aboriginal and non-Aboriginal people leading to deeper understanding and appreciation of Aboriginal culture and achievements. Celebrating our Aboriginal culture and history through this event helps build reconciliation , positive social inclusion and mental wellbeing.

**Invest in socialisation and belonging**

**Promote positive aging in place across the community-** We have organised a senior's week lunch and games day and morning tea's session at the Morawa swimming pool with various activities for our elderly community members.







## Occupy a Safe and Healthy living space



**Build safer neighborhoods**-Upgraded the lighting on Main Street, Installed a fence on Wubin-Mullewa Road behind the public ablution block and installed firefighting water tanks at Canna and Gutha.

## Occupy fit for purpose housing

**Increase active living**- The Shire are working with the Tennis Club to re-surface the tennis courts.

## Enhance health services provisions



## Be future focused in all we do

**Ensure the shire and its assets are well resourced and sustainable** -We have installed vermin fencing at the Morawa Airport and have completed the new carpark and landscaping at the cemetery.

**Embrace recycling and renewable energy**-Electric Vehicle Charging Stations have been installed at Jubilee Park

**Foster passion and belief in younger residents**- This year, the youth centre's most popular programs included the skateboard clinic, arts and crafts workshops, and cooking workshops. These activities were designed to foster resilience, enhance social interaction and life skills, and encourage young people to stay active through experiences like skateboarding, laser tag, Fairgame visits, and cooking classes. Additionally, the Council has given approval for the CEO to submit a grant application for the establishment of an Early Childhood Education and Family Centre in Morawa.





Cement strong foundations  
for growth and prosperity



**Safe and suitable road and other transport networks-** We have successfully finished several road projects in 2023-2024, such as Nanekine Road, Morawa Yalgoo Road, Norton Road, Stephen Road, Collins Road and Gutha West Road.

**Ready to go commercial and industrial facilities-** The Industrial Units have seen two new tenants, Wallace Plumbing and Gas and Terraform Contracting.

**Enhance partnerships and alliances** - The Shire partnered with Bruce Sherwood Architects to design the Early Childhood Education Centre.







# Governance & Statutory Reporting Standards

## Disability Access & Inclusion Plan (DAIP)



Section 29 (2) The Disability Services Act WA 1993 (amended 2004) requires all local governments to develop, maintain and implement a Disability Access and Inclusion Plan (DAIP) each year. DAIP's benefit everyone in the community especially people with disability, the elderly, families and carers, and people from culturally and linguistically diverse backgrounds.

The Act also requires annual reporting on the DAIP progress to the Department of Communities and to provide details of activity in annual reports.

The following DAIP strategies have been implemented during the 2023-2024 year.

The Shire of Morawa held several inclusive community events in 2023-2024. All events were easily accessible, widely promoted and available for all to attend.

- Mid-West NAIDOC Week Celebration in July 2023 and 2024
- Australia Day
- Color Run
- Piano Recital
- Seniors Week WA Event
- Astro tourism
- Paint N Sip

Infrastructure upgrades to improve access to community buildings included:

- Existing footpaths have new ramp access
- Granville Street Shared Path with access ramps
- Disability-accessible toilets at Morawa Caravan Park
- Newly constructed ramp at Morawa Museum
- Disability Access ramp at the Morawa Town Hall

# Governance & Statutory Reporting Standards



Our Disability and Inclusion Plan has been reviewed and was adopted in December 2023. Planning has commenced and will include the required community consultation.

Equitable complaint mechanisms are in place to effectively receive and address complaints from all members of the community. The Shire has received no complaints in relation to access and inclusion in the reporting period.

People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority. Everyone that enters the Shire Office in search of help, use of the Library Services or Transport Services are treated with respect and equality.

The Shire of Morawa uses a variety of communication methods to provide information to the community. It ensures all information provided can be made available in alternative formats. To promote community events and services the Shire used communication methods including:

- Shire's website and social media channels
- Printed posters and flyers
- Letters to residents
- Morawa Snippets Newsletter and
- Media releases to local newspapers & radio stations.

The Shire website has been developed to meet W3C Web Content Accessibility Guidelines 2.0 Level AA. There is a notice on the website with a link to the guidelines and a link to the 'Contact Us' page should the user encounter any access issues.

All Shire employment advertisement material and employee contracts include an Equal Employment Opportunity Statement.

# Governance & Statutory Reporting Standards



## Public Interest Disclosure

The Public Interest Disclosure Code was established by the Commissioner for Public Sector Standards under Section 20 of the Public Interest Disclosure Act 2003.

One of the principles of the Code is not just to provide protection to those who make disclosures, but also to encourage a system of transparency and accountability in the way government officials act and utilise public monies.

Matters that relate to the Shire of Morawa should be referred to the Shire of Morawa's Public Interest Disclosure Officer. Disclosures to the Officer can be made not just about Officers of the Shire of Morawa but also its elected members.

There is an obligation of the Public Interest Disclosure Officer in the Public Interest Disclosure Act to ensure that the disclosure is confidential and that the person making a disclosure is provided adequate protection from reprisals, civil and criminal liability or breach of confidentiality.

The Shire of Morawa had no Public Interest Disclosures during the 2023-2024 reporting year.

## Record Keeping Plan

The Shire of Morawa is committed to accessible and efficient record keeping practices and complies with relevant legislation including the State Records Act 2000.

The Shire has an established Record Keeping Plan. This plan includes a Records Management Procedure Manual which is designed to adequately address all records, management issues and identifies staff roles and responsibilities. The Shire will be reviewing this plan during 2024-2025.

The Shire is committed in maintaining a high standard of record keeping and will continue to review and improve processes.



# Governance & Statutory Reporting Standards



## Freedom of Information Act 1992



The Shire's affairs are governed by seven (7) elected members who represent all sections of the community. The Council meets on the Third Thursday of each month - excluding January. These meetings are open to the public and the dates and times are advertised on Council's website and noticeboards as Public information.

The Council is a legislative body that establishes policies and makes decisions within the requirements of the Local Government Act 1995 on a wide range of issues affecting the community, and in keeping with the legislative requirements.

The Council governs the Shire's affairs including decisions regarding its activities and functions. Such decisions include the approval of services and facilities to be undertaken, and the allocation of resources and funding to these services and facilities.

Nominated documents can be inspected upon application and payment of a small fee at the Shire Office located at 26 Winfield Street, Morawa during normal business hours.

During the year of review any applications received are considered on the basis of not contravening the privacy rights of any individual and are subject to an administrative charge in accordance with the ACT.

The Shire of Morawa has had no Freedom of Information requests during the 2023-2024 reporting year.





# Governance & Statutory Reporting Standards



## National Competition Policy

In 1995, the Council of Australian Government entered into agreements known as the National Competition Policy. The Policy is a whole of government approach to bring about reform in the public sector to encourage government to become more competitive.

Local Government will mainly be affected where it operates significant business activities (defined as one that generates an annual income from fees and charges exceeding \$200,000) that compete or could compete with private sector business. The Shire of Morawa does not operate any such businesses.

A review of the Local Laws found that they had no impact on the competition across the Shire.

## Employee Payments

For the purpose of Regulation 19B of the *Local Government (Administration) Regulations 1996* the following information is required to be included in Council's Annual Report:

The number of employees of the Shire of Morawa entitled to an annual salary:

- Of \$130,000 or more; and
- That falls within each band of \$10,000 over \$130,000.

There was one employee entitled to an annual salary of \$130,000 or more during 2023-2024. This salary range was between \$180,000 and \$189,999.









President Cr Karen Chappel

Elected Member since – 2005

President since – 2009

Term Expires – 2025

Email: karen.chappel@morawa.wa.gov.au

Meeting Attendance:

Ordinary Council Meetings: 11/11

Special Council Meeting: 2/2

Audit & Risk Management Committee: 1/1

Electors Meeting: 1/1

Committees / Boards / Advisory Groups

- Audit & Risk Management Committee
- President WALGA
- Voting Delegate for Northern Country Zone
- Morawa Sinosteel Future Fund Committee
- Northern Country Zone Committee
- LG House Trust
- LG Insurance Scheme
- ALGA
- State Bushfire Advisory Council
- Midwest Development Commission
- Audit & Risk Management Committee
- State Roads Fund to LG Advisory Committee



Deputy President Cr Ken Stokes

Elected Member since – 2009

Deputy President since – 2022

Term Expires – 2025

Email: ken.stokes@morawa.wa.gov.au

Meeting Attendance:

Ordinary Council Meetings: 11/11

Special Council Meetings: 2/2

Audit & Risk Management Committee: 1/1

Electors Meeting: 1/1

Committees / Boards / Advisory Groups

- Audit & Risk Management Committee
- Regional Road Group – North Midlands
- Morawa Sinosteel Future Fund Committee
- Voting Delegate for Northern Country Zone





Cr Debra Collins

Elected Member since – 2013  
Term Expires – 2025  
Email: [debra.collins@morawa.wa.gov.au](mailto:debra.collins@morawa.wa.gov.au)

Meeting Attendance:  
Ordinary Council Meetings: 11/11  
Special Council Meetings: 2/2  
Audit & Risk Management Committee: 1/1  
Electors Meeting: 1/1

Committees / Boards / Advisory Groups

- Audit & Risk Management Committee
- Delegate of the Local Emergency Management Committee



Cr Mark Coaker

Elected Member since – 2022  
Term Expires – 2025  
Email: [mark.coaker@morawa.wa.gov.au](mailto:mark.coaker@morawa.wa.gov.au)

Meeting Attendance:  
Ordinary Council Meetings: 9/11  
Special Council Meeting: 2/2  
Audit & Risk Management Committee: 0/1  
Electors Meeting: 1/1

Committees / Boards / Advisory Groups

- Chair of the Local Emergency Management Committee





Cr Grant Chadwick

Elected Member since – 2023  
Term Expires – 2027  
Email: [grant.chadwick@morawa.wa.gov.au](mailto:grant.chadwick@morawa.wa.gov.au)

Meeting Attendance:  
Ordinary Council Meetings: 6/11  
Special Council Meeting: 1/2  
Audit & Risk Management Committee: 0/1  
Electors Meeting: 1/1

Committees / Boards / Advisory Groups  
• Regional Road Group – North Midlands



Cr Dean Clemson

Elected Member since – 2024  
Term Expires – 2027  
Email: [dean.clemson@morawa.wa.gov.au](mailto:dean.clemson@morawa.wa.gov.au)

Meeting Attendance:  
Ordinary Council Meetings: 4/11  
Special Council Meetings: 0/2  
Audit & Risk Management Committee: 0/1  
Electors Meeting: 0/1

Committees / Boards / Advisory Groups





## Cr Diana North

Elected Member since – 2023

Term Expires – 2027

Email: [diana.north@morawa.wa.gov.au](mailto:diana.north@morawa.wa.gov.au)

Meeting Attendance:

Ordinary Council Meetings: 7/11

Special Council Meeting: 1/2

Audit & Risk Management Committee: 0/1

Electors Meeting: 1/1

Committees / Boards / Advisory Groups

- Audit & Risk Management Committee







# Expenditure Snapshot



The below list provides a snapshot of some of the capital and operating expenditures and initiatives that the Shire delivered during 2023- 2024.



Resheeting rural roads/renewal of rural & urban roads and road maintenance\*

**\$4.34M**



Caravan Park and Tourism\*

**\$450,849K**



Beautifying parks, gardens, open spaces and the Wildflower Park Playground

**\$617,541K**



Fire and Ranger Services\*

**\$248,340K**



Landfill, sewerage facilities and rubbish collection, cemetery works, airport.

**\$926,936K**



Youth Centre and Community Events\*

**\$187,799K**



Maintaining our sport and leisure facilities

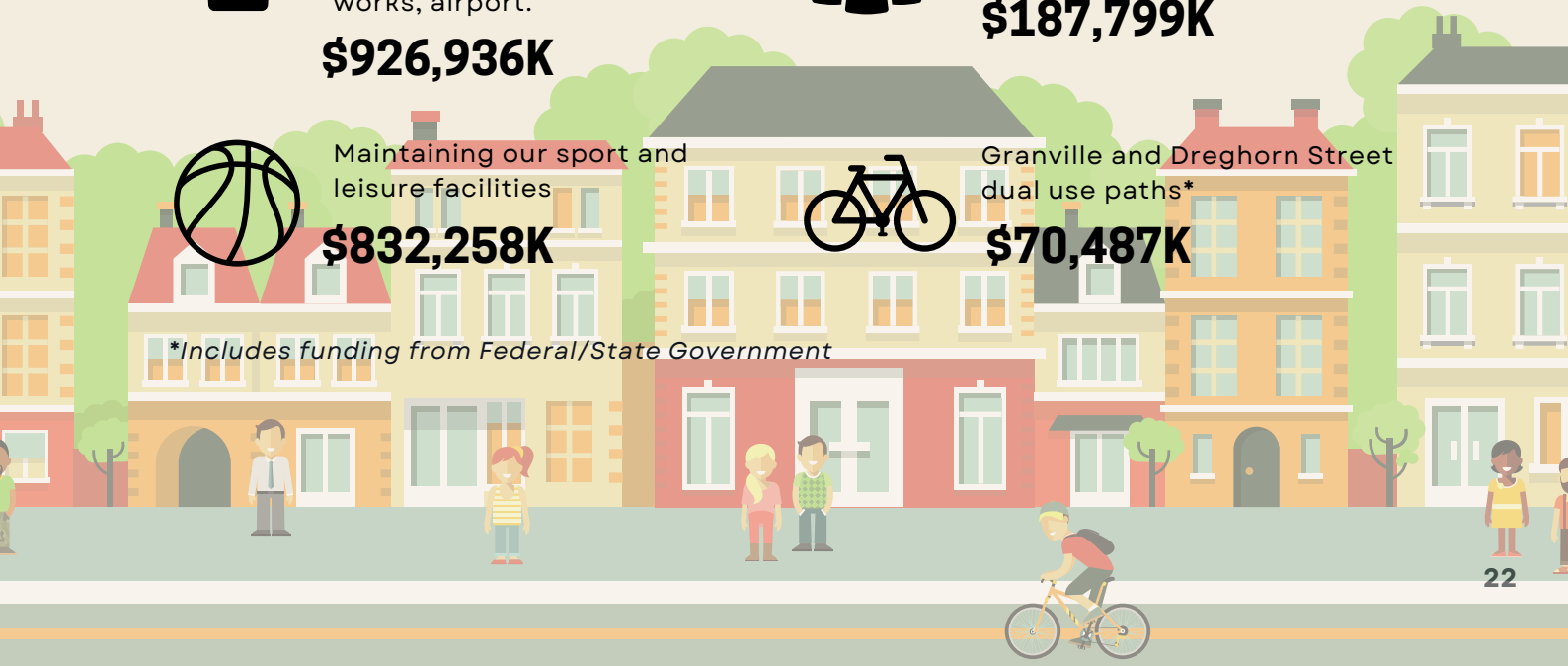
**\$832,258K**



Granville and Dreghorn Street dual use paths\*

**\$70,487K**

*\*Includes funding from Federal/State Government*











# Financial Performance



## Expenditure

Operating Expenditure was \$7M, an increase of \$473K compared to the previous year and \$1.33M less than budgeted. Most categories of expenditure were less than budget with the most significant savings in salaries of \$481K and \$547K in materials and contracts, with depreciation also under budget by \$224K.

### Major areas of Capital Expenditure included:

		2023 Actuals	2024 Actuals
	Footpaths and Cycleways	\$122K	\$122K
	Land and Buildings	\$391K	\$391K
	Other Infrastructure	\$402K	\$402K
	Parks and Gardens	\$113K	\$113K
	Plant and Equipment	\$841K	\$841K
	Roads	\$1.38M	\$1.38M

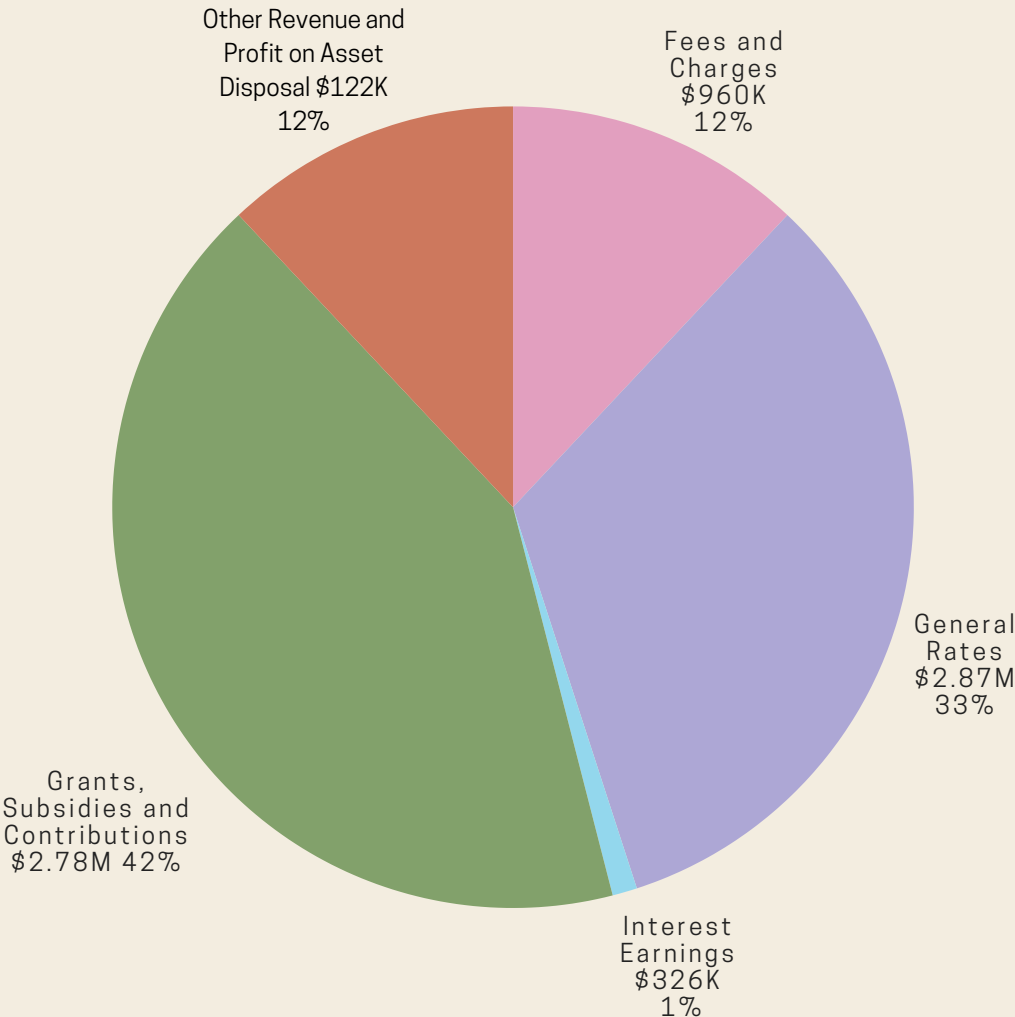


# Financial Highlights



## Revenue:

Operating Revenue generated for 2023-2024 year was \$7.1M. The operating revenue included receipt of an advanced payment of the 2024-2025 Federal Assistance Grants, which was 85% or \$1.98M of the expected allocated for 2024-2025. Operating revenue was \$1.34M (19%) over budget with a \$390K (5.2%) allocation decrease over the prior year.





# Financial Summary

## 2022/2023 Financial Year

**Total Assets**  
**\$101,821,078**



**Total Liabilities**  
**\$1,699,895**



**Equity/Net Assets**  
**\$100,121,183**



**Operating Revenue**  
**\$7,461,894**



**Operating Expenditure**  
**\$6,897,587**



**Operating Surplus/ (Deficit)**  
**\$2,481,614**



**Non-Operating Revenue**  
**\$1,513,419**



**Capital Expenditure**  
**\$3,308,426**



**Cash Backed Reserves**  
**\$6,732,381**



## 2023/2024 Financial Year

**Total Assets**  
**\$104,315,908**

**Total Liabilities**  
**\$2,150,589**

**Equity/Net Assets**  
**\$102,165,319**

**Operating Revenue**  
**\$7,072,391**

**Operating Expenditure**  
**\$7,062,198**

**Operating Surplus/ (Deficit)**  
**\$2,996,671**

**Non-Operating Revenue**  
**\$2,033,943**

**Capital Expenditure**  
**\$3,103,497**

**Cash Backed Reserves**  
**\$7,067,167**

## Financial Position:

2023 - 2024 was a tough year for Council with high inflation still affecting supply chains and forcing costs up. This meant longer than anticipated wait periods for plant replacement items and some projects not commencing due to lack of contractor availability and willingness to come to Morawa.

The final operating result of a surplus of \$2.99M was largely contributed to by the advanced payment of the Financial Assistance Grants for 2024 - 2025.



General Purpose Financial Statements  
for the year ended 30 June 2024

Local Government Act 1995  
Local Government (Financial Management) Regulations 1996

Statement by Chief Executive Officer

The accompanying financial report of the Morawa Shire have been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 29th day of November 2024

  
\_\_\_\_\_  
Acting Chief Executive Officer

Jackie Hawkins





## Statement of Comprehensive Income

for the year ended 30 June 2024

		2024	2024	2023
		Actual	Budget	Restated Actual
	Note	\$	\$	\$
<b>Revenue</b>				
Rates	25,2a	2,883,149	2,898,143	2,564,344
Grants, subsidies and contributions	2a	2,780,586	1,271,451	3,239,967
Fees and charges	2a	960,372	993,020	945,076
Interest revenue	2a	326,108	139,020	143,618
Other revenue	2a	122,176	427,425	568,889
		<u>7,072,391</u>	<u>5,729,059</u>	<u>7,461,894</u>
<b>Expenses</b>				
Employee costs	2b	(1,855,750)	(2,103,390)	(1,971,178)
Materials and contracts		(2,506,368)	(3,053,569)	(2,290,385)
Utility charges		(350,652)	(385,053)	(404,791)
Depreciation	10	(1,926,903)	(2,150,541)	(1,806,162)
Finance costs	2b	(12,500)	(15,353)	(16,339)
Insurance		(270,013)	(260,440)	(244,154)
Other expenditure	2b	(140,012)	(422,264)	(164,578)
		<u>(7,062,198)</u>	<u>(8,390,610)</u>	<u>(6,897,587)</u>
<b>Operating result from continuing operations</b>		<u>10,193</u>	<u>(2,661,551)</u>	<u>564,307</u>
Capital grants, subsidies and contributions	2a	2,032,682	3,489,854	1,472,782
Profit on asset disposals		—	10,427	37,873
Fair value adjustments to financial assets at fair value through profit or loss	4	1,261	—	2,764
		<u>2,033,943</u>	<u>3,500,281</u>	<u>1,513,419</u>
<b>Net result for the period</b>		<u>2,044,136</u>	<u>838,730</u>	<u>2,077,726</u>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	—	—	15,347,744
<b>Total other comprehensive income for the period</b>		<u>—</u>	<u>—</u>	<u>15,347,744</u>
<b>Total comprehensive income for the period</b>		<u>2,044,136</u>	<u>838,730</u>	<u>17,425,470</u>

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

2022/23 Restated Actual - refer to note 30 Correction of Error





## Statement of Financial Position

as at 30 June 2024

	Note	2024 \$	2023 \$
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	3	10,794,091	9,687,208
Trade and other receivables	5	557,398	499,237
Inventories	6	16,779	8,639
Other assets	7a	162,933	20,750
<b>Total current assets</b>		<b>11,531,201</b>	<b>10,215,834</b>
<b>Non-current assets</b>			
Trade and other receivables	5	15,890	14,282
Other financial assets	4	62,378	61,117
Property, plant and equipment	8	29,998,507	30,108,789
Infrastructure	9	62,707,932	61,421,056
<b>Total non-current assets</b>		<b>92,784,707</b>	<b>91,605,244</b>
<b>Total assets</b>		<b>104,315,908</b>	<b>101,821,078</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	12	409,369	653,659
Other liabilities	13	1,070,215	274,221
Borrowings	14	28,985	28,156
Employee related provisions	15	235,119	313,931
<b>Total current liabilities</b>		<b>1,743,688</b>	<b>1,269,967</b>
<b>Non-current liabilities</b>			
Borrowings	14	362,088	391,073
Employee related provisions	15	44,813	38,855
<b>Total non-current liabilities</b>		<b>406,901</b>	<b>429,928</b>
<b>Total liabilities</b>		<b>2,150,589</b>	<b>1,699,895</b>
<b>Net assets</b>		<b>102,165,319</b>	<b>100,121,183</b>
<b>Equity</b>			
Retained surplus		38,801,873	37,092,523
Reserve accounts	28	7,067,167	6,732,381
Revaluation surplus	16	56,296,279	56,296,279
<b>Total equity</b>		<b>102,165,319</b>	<b>100,121,183</b>

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





## Statement of Changes in Equity

for the year ended 30 June 2024

	Note	Retained Surplus \$	Reserve Accounts \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2022		35,619,211	6,127,967	40,948,535	82,695,713
<b>Comprehensive income for the period</b>					
<b>Net result for the period</b>		2,077,726	—	—	2,077,726
<b>Other comprehensive income for the period</b>					
Increase/(decrease) in asset revaluation surplus		—	—	15,347,744	15,347,744
Transfers from reserve accounts	28	350,000	(350,000)	—	—
Transfers to reserve accounts	28	(954,414)	954,414	—	—
<b>Balance as at 30 June 2023</b>		<b>37,092,523</b>	<b>6,732,381</b>	<b>56,296,279</b>	<b>100,121,183</b>
Balance as at 1 July 2023		37,092,523	6,732,381	56,296,279	100,121,183
<b>Comprehensive income for the period</b>					
<b>Net result for the period</b>		2,044,136	—	—	2,044,136
Transfers from reserve accounts	28	215,128	(215,128)	—	—
Transfers to reserve accounts	28	(549,914)	549,914	—	—
<b>Balance as at 30 June 2024</b>		<b>38,801,873</b>	<b>7,067,167</b>	<b>56,296,279</b>	<b>102,165,319</b>

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





## Statement of Cash Flows

for the year ended 30 June 2024

		2024	2024	2023
		Actual	Budget	Restated Actual
	Note	\$	\$	\$
<b>Cash flows from operating activities</b>				
<b>Receipts</b>				
Rates		2,848,266	2,978,143	2,647,068
Grants, subsidies and contributions		3,548,750	1,121,451	3,266,868
Fees and charges		960,372	993,020	945,077
Interest revenue		326,108	139,020	143,618
Goods and services tax received		9,042	—	521,832
Other revenue		116,508	427,425	568,889
<b>Total receipts</b>		<b>7,809,046</b>	<b>5,659,059</b>	<b>8,093,352</b>
<b>Payments</b>				
Employee costs		(1,944,487)	(1,853,390)	(1,968,134)
Materials and contracts		(2,658,138)	(3,033,569)	(2,285,891)
Utility charges		(350,652)	(385,053)	(404,791)
Finance costs		(15,303)	(14,153)	(16,339)
Insurance paid		(270,013)	(260,440)	(244,154)
Goods and services tax paid		—	—	(514,176)
Other expenditure		(364,599)	(422,264)	(162,335)
<b>Total payments</b>		<b>(5,603,192)</b>	<b>(5,968,869)</b>	<b>(5,595,820)</b>
<b>Net cash provided by operating activities</b>		<b>2,205,854</b>	<b>(309,810)</b>	<b>2,497,532</b>
<b>Cash flows from investing activities</b>				
<b>Payments</b>				
Payments for purchase of property, plant & equipment	8a	(570,278)	(1,781,787)	(1,281,376)
Payments for construction of infrastructure	9a	(2,533,219)	(3,438,821)	(2,027,050)
<b>Receipts</b>				
Capital grants, subsidies and contributions		2,032,682	3,489,854	1,218,892
Proceeds from sale of property, plant & equipment		—	73,000	192,200
<b>Net cash (used in) investing activities</b>		<b>(1,070,815)</b>	<b>(1,657,754)</b>	<b>(1,897,334)</b>
<b>Cash flows from financing activities</b>				
<b>Payments</b>				
Repayment of borrowings	27a	(28,156)	(28,156)	(27,355)
Payments for principal portion of lease liabilities	27c	—	—	(28,922)
<b>Net cash (used in) financing activities</b>		<b>(28,156)</b>	<b>(28,156)</b>	<b>(56,277)</b>
<b>Net increase /(decrease) in cash held</b>		<b>1,106,883</b>	<b>(1,995,720)</b>	<b>543,921</b>
Cash at beginning of year		9,687,208	9,437,028	9,143,287
<b>Cash and cash equivalents at the end of the year <sup>(*)</sup></b>	17a	<b>10,794,091</b>	<b>7,441,308</b>	<b>9,687,208</b>

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

(\*) 2022/23 Restated Actuals - refer to note 30 Correction of Error





# Statement of Financial Activity

for the year ended 30 June 2024

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
General rates	25	2,872,943	2,889,437	2,554,576
Rates excluding general rates	25	10,206	8,706	9,766
Grants, subsidies and contributions		2,780,586	1,271,451	3,239,967
Fees and charges		960,372	993,020	945,076
Interest revenue		326,108	139,020	143,618
Other revenue		122,176	427,425	568,889
Profit on asset disposals		—	10,427	37,873
Fair value adjustments to financial assets at fair value through profit or loss	4	1,261	—	2,764
		<b>7,073,652</b>	<b>5,739,486</b>	<b>7,502,529</b>
<b>Expenditure from operating activities</b>				
Employee costs		(1,855,750)	(2,103,390)	(1,971,178)
Materials and contracts		(2,506,368)	(3,053,569)	(2,290,385)
Utility charges		(350,652)	(385,053)	(404,791)
Depreciation		(1,926,903)	(2,150,541)	(1,806,162)
Finance costs		(12,500)	(15,353)	(16,339)
Insurance		(270,013)	(260,440)	(244,154)
Other expenditure		(140,012)	(422,264)	(164,578)
		<b>(7,062,198)</b>	<b>(8,390,610)</b>	<b>(6,897,587)</b>
<b>Adjustment for cash budget requirements:</b>				
<b>Non-cash amounts excluded from operating activities</b>				
Non-cash amounts excluded from operating activities	26	1,937,360	2,143,914	1,801,283
<b>Amount attributable to operating activities</b>		<b>1,948,814</b>	<b>(507,210)</b>	<b>2,406,225</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions		2,032,682	3,489,854	1,472,782
Proceeds from disposal of assets		—	73,000	192,200
		<b>2,032,682</b>	<b>3,562,854</b>	<b>1,664,982</b>
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment	8a	(570,278)	(1,781,787)	(1,281,376)
Purchase and construction of infrastructure	9a	(2,533,219)	(3,438,821)	(2,027,050)
		<b>(3,103,497)</b>	<b>(5,220,608)</b>	<b>(3,308,426)</b>
<b>Amount attributable to investing activities</b>		<b>(1,070,815)</b>	<b>(1,657,754)</b>	<b>(1,643,444)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	28	215,128	316,640	350,000
		<b>215,128</b>	<b>316,640</b>	<b>350,000</b>
<b>Outflows from financing activities</b>				
Repayment of borrowings	27a	(28,156)	(28,156)	(27,355)
Payments for principal portion of lease liabilities	27c	—	—	(28,922)
Transfers to reserve accounts	28	(549,914)	(258,520)	(954,414)
		<b>(578,070)</b>	<b>(286,676)</b>	<b>(1,010,691)</b>
<b>Amount attributable to financing activities</b>		<b>(362,942)</b>	<b>29,964</b>	<b>(660,691)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	26	<b>2,481,614</b>	<b>2,135,000</b>	<b>2,379,524</b>
Amount attributable to operating activities		1,948,814	(507,210)	2,406,225
Amount attributable to investing activities		(1,070,815)	(1,657,754)	(1,643,444)
Amount attributable to financing activities		(362,942)	29,964	(660,691)
<b>Surplus/(deficit) after imposition of general rates</b>	26	<b>2,996,671</b>	<b>—</b>	<b>2,481,614</b>

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





# Notes to the Financial Statements

for the year ended 30 June 2024

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 1. Basis of preparation

The financial report of the Shire of Country which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

#### Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 *Financial Instruments Disclosures*
- AASB 16 *Leases paragraph 58*
- AASB 101 *Presentation of Financial Statements paragraph 61*
- AASB 107 *Statement of Cash Flows paragraphs 43 and 45*
- AASB 116 *Property, Plant and Equipment paragraph 79*
- AASB 137 *Provisions, Contingent Liabilities and Contingent Assets paragraph 85*
- AASB 140 *Investment Property paragraph 75(f)*
- AASB 1052 *Disaggregated Disclosures paragraph 11*
- AASB 1054 *Australian Additional Disclosures paragraph 16*

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero-cost concessionary lease. All right-of-use assets under zero-cost concessionary leases are measured at zero-cost rather than at fair value, except for 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.

#### Critical accounting estimates and judgements

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 amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment - note 8
  - Infrastructure - note 9
  - Expected credit losses on financial assets - note 5
  - Assets held for sale - note 7
  - Impairment losses of non-financial assets - note 8 and 9
- Measurement of employee benefits - note 15

Fair value hierarchy information can be found in note 24.

#### 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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 to these financial statements.

#### Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2021-2 *Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

#### New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 *Amendments to Australian Accounting Standards-Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- AASB 2020-1 *Amendments to Australian Accounting Standards -Classification of Liabilities as Current or Non-current*



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 1. Basis of preparation (continued)

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- *AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants*

These amendments are not expected to have any material impact on the financial report on initial application.

- *AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- *AASB 2023-1 Amendments to Australian Accounting Standards - Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 2. Revenue and expenses

#### (a) Revenue

##### Contracts with customers

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

Revenue category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/refunds/warranties	Timing of revenue recognition
Operating grants, subsidies or contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Operating grants, subsidies or contributions	General appropriations and contributions with no specific contractual commitments	No Obligations	Not applicable	Not applicable	When asset are controlled
Grants, subsidies and contributions for the construction of non-financial assets	Construction or acquisition of recognisable nonfinancial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private work, insurance claim reimbursements, general reimbursements	Single point in time	Monthly in arrears	None	At point of service or when claim is agreed

Consideration from contracts with customers is included in the transaction price.



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 2. Revenue and expenses (continued)

## (a) Revenue (continued)

## Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

Nature	Contracts with customers	Capital grant/ contributions	Statutory Requirements	Other	Total
<b>For the year ended 30 June 2024</b>					
Rates	—	—	2,872,943	10,206	2,883,149
Grants, subsidies and contributions	—	—	—	2,780,586	2,780,586
Fees and charges	960,372	—	—	—	960,372
Interest revenue	—	—	—	326,108	326,108
Other revenue	—	—	—	122,176	122,176
Capital grants, subsidies and contributions	—	2,032,682	—	—	2,032,682
<b>Total</b>	<b>960,372</b>	<b>2,032,682</b>	<b>2,872,943</b>	<b>3,239,076</b>	<b>9,105,073</b>
<b>For the year ended 30 June 2023</b>					
Rates	—	—	2,554,578	9,766	2,564,344
Grants, subsidies and contributions	188,043	—	—	3,051,924	3,239,967
Fees and charges	936,355	—	8,721	—	945,076
Interest revenue	—	—	33,620	109,998	143,618
Other revenue	26,369	—	—	542,520	568,889
Capital grants, subsidies and contributions	—	1,472,782	—	—	1,472,782
<b>Total</b>	<b>1,150,767</b>	<b>1,472,782</b>	<b>2,596,919</b>	<b>3,714,208</b>	<b>8,934,676</b>
			<b>2024 Actual</b>	<b>2024 Budget</b>	<b>2023 Actual</b>
			<b>\$</b>	<b>\$</b>	<b>\$</b>

## Interest revenue

Interest on reserve account funds	204,509	88,520	92,414
Rate instalment interest	5,238	4,500	4,215
Trade and other receivables overdue interest	24,171	28,000	29,405
Other interest revenue	92,190	18,000	17,584
<b>Total interest earnings</b>	<b>326,108</b>	<b>139,020</b>	<b>143,618</b>

The 2024 original budget estimate in relation to:  
Trade and other receivables overdue interest was \$28,000.



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 2. Revenue and expenses (continued)

## (a) Revenue (continued)

	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>Fees and charges</b>			
Governance	2,101	500	917
General purpose funding	38,115	39,490	38,200
Law, order, public safety	6,341	2,000	710
Health	2,391	1,050	671
Education and welfare	2,070	3,500	3,167
Housing	67,820	89,500	90,281
Community amenities	524,243	525,080	466,538
Recreation and culture	54,427	43,300	66,287
Economic services	254,249	252,100	253,310
Other property and services	8,615	36,500	24,843
Other user charges and fees	—	—	152
	<b>960,372</b>	<b>993,020</b>	<b>945,076</b>

**Fees and charges relating to rates receivable**

Charges on instalment plan	1,134	1,500	1,134
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The 2024 original budget estimate in relation to:  
Charges on instalment plan was \$1,500.

## (b) Expenses

## Materials and contracts

**Auditors remuneration**

- Audit of the annual financial report	42,100	45,000	34,090
- Other services – grant acquittals	2,520	10,000	2,400
<b>Total Auditors remuneration</b>	<b>44,620</b>	<b>55,000</b>	<b>36,490</b>

## Employee costs

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Wages and salaries	1,573,283	1,745,946	1,638,785
Superannuation	227,084	308,844	253,238
Other employee costs	55,383	48,600	79,155
<b>Total employee costs</b>	<b>1,855,750</b>	<b>2,103,390</b>	<b>1,971,178</b>



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 2. Revenue and expenses (continued)

## (b) Expenses (continued)

	Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
<b>Finance costs</b>				
Borrowings	27a	12,500	15,353	16,255
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	27c	—	—	84
<b>Total</b>		<b>12,500</b>	<b>15,353</b>	<b>16,339</b>

## Other expenditure

Other	140,012	422,264	164,578
<b>Total Other expenditure</b>	<b>140,012</b>	<b>422,264</b>	<b>164,578</b>

## Note 3. Cash and cash equivalents

	Note	2024 \$	2023 \$
Cash at bank and on hand		8,694,091	7,587,208
Term deposits		2,100,000	2,100,000
<b>Total cash and cash equivalents</b>		<b>10,794,091</b>	<b>9,687,208</b>
Held as			
- Unrestricted cash and cash equivalents		2,622,230	2,558,531
- Restricted cash and cash equivalents	17a	8,171,861	7,128,677
<b>Total</b>		<b>10,794,091</b>	<b>9,687,208</b>

**MATERIAL ACCOUNTING POLICIES****Cash and cash equivalents**

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.

Term deposits are presented as cash equivalents as they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours. There may be some a reduction in interest earnings if redeemed prior to maturity.

**Restricted financial assets**

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions.

Restrictions are specified in an agreement, contract or legislation.

This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 4. Other financial assets

	2024 \$	2023 \$
<b>Non current assets</b>		
Financial assets at fair value through profit or loss	62,378	61,117
<b>Total non-current financial assets</b>	<b>62,378</b>	<b>61,117</b>
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust	62,378	61,117
	<b>62,378</b>	<b>61,117</b>
<b>Financial assets at fair value through profit or loss</b>		
Units in Local Government House Trust - opening balance	61,117	58,353
Movement attributable to fair value increment	1,261	2,764
<b>Units in Local Government House Trust - closing balance</b>	<b>62,378</b>	<b>61,117</b>

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

## MATERIAL ACCOUNTING POLICIES

## Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 24 (i)) due to the observable market rates.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

## Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

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



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 5. Trade and other receivables

	2024 \$	2023 \$
<b>Current</b>		
Rates and statutory receivables	478,919	443,606
Trade receivables	44,521	16,691
Other receivables	4,060	—
GST receivable	54,910	63,952
Allowance for credit losses of rates and statutory receivables	(22,769)	(22,769)
Allowance for credit losses of trade receivables	(2,243)	(2,243)
	<b>557,398</b>	<b>499,237</b>
<b>Non-current</b>		
Rates and statutory receivables	15,890	14,282
	<b>15,890</b>	<b>14,282</b>

## Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

		30 June 2024 Actual \$	30 June 2023 Actual \$	1 July 2022 Actual \$
	Note			
Trade and other receivables from contracts with customers		—	—	—
Contract assets	7	78,033	—	—
Allowance for credit losses of trade receivables	5	2,243	2,243	63
<b>Total trade and other receivables from contracts with customers</b>		<b>80,276</b>	<b>2,243</b>	<b>63</b>

## MATERIAL ACCOUNTING POLICIES

## Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

## Trade and other receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

## Other Receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

## Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

## Classification and subsequent measurement

Receivables which are generally due for settlement within AASB 101.66 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 5. Trade and other receivables (continued)

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method. Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

## Note 6. Inventories

	2024 \$	2023 \$
<b>Current</b>		
Fuel and materials	16,779	8,639
<b>Total current inventories</b>	<b>16,779</b>	<b>8,639</b>

The following movements in inventories occurred during the year:

<b>Balance at beginning of year</b>	<b>8,639</b>	<b>20,965</b>
Additions to/(consumption of) inventory	8,140	(12,326)
<b>Balance at end of year</b>	<b>16,779</b>	<b>8,639</b>

## MATERIAL ACCOUNTING POLICIES

## General

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

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

## Note 7. Other assets

	2024 \$	2023 \$
<b>7a Other assets</b>		
<b>Other assets - current</b>		
Accrued income	84,900	20,750
Contract assets	78,033	—
<b>Total other assets - current</b>	<b>162,933</b>	<b>20,750</b>

## MATERIAL ACCOUNTING POLICIES

## Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

## Accrued Income

Other non-financial assets include accrued income which represents income that should have been received in the current year for services or goods provided by Council.

## Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Property, plant and equipment

#### (a) Movements in balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

Measurement basis	Assets not subject to operating lease				Plant and equipment		Total property, plant and equipment		
	Land	Buildings non-specialised	Buildings specialised	Total Property	Furniture and equipment	Plant and equipment			
	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Fair Value	Fair Value	Fair Value		Cost	Cost			
<b>Balance at 1 July 2022</b>	886,120	5,221,016	15,498,515	21,605,651	79,131	2,482,659		24,167,441	
Additions	–	187,553	202,393	389,946	50,000	841,430		1,281,376	
Disposals	–	–	–	–	–	(154,327)		(154,327)	
Revaluation increments transferred to revaluation surplus	127,480	1,054,909	4,355,221	5,537,610	–	–		5,537,610	
Depreciation	–	(106,284)	(302,336)	(408,620)	(10,166)	(304,525)		(723,311)	
<b>Balance at 30 June 2023</b>	<b>1,013,600</b>	<b>6,357,194</b>	<b>19,753,793</b>	<b>27,124,587</b>	<b>118,965</b>	<b>2,865,237</b>		<b>30,108,789</b>	
<b>Comprises:</b>									
Gross balance amount at 30 June 2023	1,013,600	6,357,194	19,753,793	27,124,587	146,182	3,876,416		31,147,185	
Accumulated depreciation at 30 June 2023	–	–	–	–	(27,217)	(1,011,179)		(1,038,396)	
<b>Balance at 30 June 2023</b>	<b>1,013,600</b>	<b>6,357,194</b>	<b>19,753,793</b>	<b>27,124,587</b>	<b>118,965</b>	<b>2,865,237</b>		<b>30,108,789</b>	
	Fair Value	Fair Value	Fair Value		Cost	Cost			
<b>Balance at 1 July 2023</b>	1,013,600	6,357,194	19,753,793	27,124,587	118,965	2,865,237		30,108,789	
Additions	–	86,475	317,039	403,514	–	166,764		570,278	
Disposals	–	–	–	–	–	–		–	
Depreciation	–	(105,217)	(323,563)	(428,780)	(12,842)	(238,938)		(680,560)	
<b>Balance at 30 June 2024</b>	<b>1,013,600</b>	<b>6,338,452</b>	<b>19,747,269</b>	<b>27,099,321</b>	<b>106,123</b>	<b>2,793,063</b>		<b>29,998,507</b>	
<b>Comprises:</b>									
Gross balance amount at 30 June 2024	1,013,600	6,443,669	20,070,832	27,528,101	146,182	4,043,181		31,717,464	
Accumulated depreciation at 30 June 2024	–	(105,217)	(323,563)	(428,780)	(40,059)	(1,250,118)		(1,718,957)	
<b>Balance at 30 June 2024</b>	<b>1,013,600</b>	<b>6,338,452</b>	<b>19,747,269</b>	<b>27,099,321</b>	<b>106,123</b>	<b>2,793,063</b>		<b>29,998,507</b>	

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## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 8. Property, plant and equipment (continued)

#### (b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair Value - as determined at the last valuation date</b>					
Land	2	Market approach using recent observable market data for similar properties	Independent Registered Valuers	June 2023	Price per hectare
Land	3	Improvements to land valued using cost approach using current replacement cost	Independent Registered Valuers	June 2023	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Registered Valuers	June 2023	Price per square metre
Buildings - specialised	3	Improvements to land valued using cost approach using current replacement cost	Independent Registered Valuers	June 2023	Improvements to buildings using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.

Notes to the Financial Statements  
for the year ended 30 June 2024

Note 9. Infrastructure

(a) Movements in balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Note	Infrastructure roads	Infrastructure footpaths	Infrastructure parks and ovals	Infrastructure other	Sewerage	Other infrastructure			Playground Equipment	Total infrastructure
							Airfields	Dams			
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance as at 1 July 2022</b>		39,230,196	452,627	912,164	6,085,498	2,355,643	724,510	758,158		114,106	50,632,902
Additions		1,389,997	122,007	17,799	380,689	21,603	—	—		94,955	2,027,050
Revaluation increments transferred to revaluation surplus		7,665,712	22,703	37,464	1,618,817	315,578	—	229,052		4,209	9,893,535
Revaluation decrements transferred to revaluation surplus		—	—	—	—	—	(83,400)	—		—	(83,400)
Depreciation	10	(784,576)	(17,496)	(29,328)	(145,775)	(35,421)	(10,610)	(16,710)	(9,115)		(1,049,031)
<b>Balance at 30 June 2023</b>		<b>47,501,329</b>	<b>579,841</b>	<b>938,099</b>	<b>7,939,229</b>	<b>2,657,403</b>	<b>630,500</b>	<b>970,500</b>	<b>204,155</b>		<b>61,421,056</b>
<b>Comprises:</b>											
Gross balance amount at 30 June 2023		85,385,855	1,501,567	938,099	7,939,229	2,657,403	630,500	970,500	204,155		100,227,308
Accumulated depreciation at 30 June 2023		(37,884,526)	(921,726)	—	—	—	—	—	—		(38,806,252)
<b>Balance at 30 June 2023</b>		<b>47,501,329</b>	<b>579,841</b>	<b>938,099</b>	<b>7,939,229</b>	<b>2,657,403</b>	<b>630,500</b>	<b>970,500</b>	<b>204,155</b>		<b>61,421,056</b>
<b>Balance as at 1 July 2023</b>		47,501,329	579,841	938,099	7,939,229	2,657,403	630,500	970,500	204,155		61,421,056
Additions		1,843,565	70,487	166,878	318,887	—	128,299	—	5,103		2,533,219
Depreciation	10	(836,783)	(30,031)	(26,687)	(186,451)	(125,992)	(8,064)	(20,887)	(11,448)		(1,246,343)
<b>Balance at 30 June 2024</b>		<b>48,508,111</b>	<b>620,297</b>	<b>1,078,290</b>	<b>8,071,665</b>	<b>2,531,411</b>	<b>750,735</b>	<b>949,613</b>	<b>197,810</b>		<b>62,707,932</b>
<b>Comprises:</b>											
Gross balance amount at 30 June 2024		87,229,420	1,572,054	1,104,977	8,258,116	2,657,403	758,799	970,500	209,258		102,760,527
Accumulated depreciation at 30 June 2024		(38,721,309)	(951,757)	(26,687)	(186,451)	(125,992)	(8,064)	(20,887)	(11,448)		(40,052,595)
<b>Balance at 30 June 2024</b>		<b>48,508,111</b>	<b>620,297</b>	<b>1,078,290</b>	<b>8,071,665</b>	<b>2,531,411</b>	<b>750,735</b>	<b>949,613</b>	<b>197,810</b>		<b>62,707,932</b>



## Morawa Shire

### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 9. Infrastructure (continued)

##### (b) Carrying Amount Measurements

Asset class	Fair value hierarchy	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
<b>(i) Fair Value - as determined at the last valuation date</b>					
Infrastructure - roads	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using current replacement cost	Management Valuation	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks and ovals	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - Sewerage	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - Airfields	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - Dams	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - Playground Equipment	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other infrastructure - Other	3	Cost approach using current replacement cost	Independent Registered Valuers	June 2023	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of infrastructure using level 3 inputs.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 10. Fixed assets

#### Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings - non-specialised	40 to 100 years
Buildings - specialised	40 to 100 years
Furniture and equipment	5 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - Roads	20 to 80 years
Infrastructure - Footpaths	50 years
Other infrastructure- Parks & Ovals	10 to 60 years
Other infrastructure - Sewerage	30 to 75 years
Other infrastructure - Airfields	50 years
Other infrastructure - Dams	40 - 100 years
Other infrastructure - Playground Equipment	5 to 15 years
Other infrastructure - Other	10 to 60 years

### MATERIAL ACCOUNTING POLICIES

#### Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

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

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

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

#### Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses.

#### Reportable Value

In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

#### Revaluation

Land and buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 10. Fixed assets (continued)

improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

#### Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

#### Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

#### Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

#### Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 11. Leases

## (a) Right of use assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year

	Note	Land and buildings \$	Plant & Equipment \$	Total \$
<b>2023</b>				
<b>Balance at 1 July 2022</b>		—	33,819	33,819
Depreciation	10	—	(33,819)	(33,819)
<b>2024</b>				
<b>Balance at 1 July 2023</b>		—	—	—
Depreciation	10	—	—	—

## Amounts included in the statement of comprehensive income related to leases

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	Note	2024 Actual \$	2023 Actual \$
<b>Expenses</b>			
Depreciation on right-of-use assets	10	—	(33,819)
Finance charge on lease liabilities	27c	—	(84)
<b>Total amount recognised in the statement of comprehensive income</b>		<b>—</b>	<b>(33,903)</b>
<b>Total cash outflow from leases</b>		<b>—</b>	<b>(29,006)</b>

## MATERIAL ACCOUNTING POLICIES

## Leases

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 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 that are classified as short-term leases (i.e. a lease with a 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.

Details of individual lease liabilities required by regulations are provided at Note 27(d).

## Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

## Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 12. Trade and other payables

	2024	2023
	\$	\$
<b>Current</b>		
Sundry creditors	190,590	334,220
Accrued interest	—	2,803
Prepaid rates	40,904	40,474
Accrued payroll liabilities	28,227	44,110
ATO liabilities	48,857	60,414
Bonds and deposits held	38,580	32,462
Accrued Expenditure	62,211	139,176
<b>Total current trade and other payables</b>	<b>409,369</b>	<b>653,659</b>

**MATERIAL ACCOUNTING POLICIES****Financial liabilities**

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

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

**Trade and other payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

**Prepaid rates**

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 13. Other liabilities

	2024 \$	2023 \$
<b>(a) Other liabilities</b>		
<b>Current</b>		
Capital grant/contributions liabilities	1,070,215	274,221
	<u>1,070,215</u>	<u>274,221</u>

The Shire expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

**Reconciliation of changes in capital grant/contribution liabilities**

Opening balance	274,221	528,111
Additions	1,070,215	54,701
Revenue from capital grant/contributions held as a liability at the start of the period	(274,221)	(308,591)
	<u>1,070,215</u>	<u>274,221</u>

**Expected satisfaction of capital grant/contribution liabilities**

Less than 1 year	1,070,215	274,221
	<u>1,070,215</u>	<u>274,221</u>

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

**MATERIAL ACCOUNTING POLICIES****Contract Liabilities**

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

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

**Capital grant/contribution liabilities**

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 14. Borrowings

	Note	2024			2023		
		Current \$	Non-current \$	Total \$	Current \$	Non-current \$	Total \$
<b>Secured</b>							
Long Term Borrowings		28,985	362,088	391,073	28,156	391,073	419,229
<b>Total secured borrowings</b>	27a	<b>28,985</b>	<b>362,088</b>	<b>391,073</b>	<b>28,156</b>	<b>391,073</b>	<b>419,229</b>

## MATERIAL ACCOUNTING POLICIES

**Borrowing costs**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

**Risk**

Details of individual borrowings required by regulations are provided at Note 27(a).

## Note 15. Employee related provisions

	2024 \$	2023 \$
<b>(a) Employee related provisions</b>		
<b>Current provisions</b>		
<b>Employee benefit provisions</b>		
Annual leave	118,348	139,169
Long service leave	90,039	139,490
	<b>208,387</b>	<b>278,659</b>
<b>Other provisions</b>		
Employment on-costs	26,732	35,272
	<b>26,732</b>	<b>35,272</b>
<b>Total current employee related provisions</b>	<b>235,119</b>	<b>313,931</b>
<b>Non-current provisions</b>		
Long service leave	42,207	37,288
	<b>42,207</b>	<b>37,288</b>
<b>Other provisions</b>		
Employment on-costs	2,606	1,567
	<b>2,606</b>	<b>1,567</b>
<b>Total non-current employee related provisions</b>	<b>44,813</b>	<b>38,855</b>
<b>Total employee related provisions</b>	<b>279,932</b>	<b>352,786</b>

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 15. Employee related provisions (continued)

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Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

#### **MATERIAL ACCOUNTING POLICIES**

##### **Employee benefits**

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

##### **Short-term employee benefits**

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position

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

Long-term employee benefits provisions 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.



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 16. Revaluation surplus

	2024		2024		2024		2023		2023	
	Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation	Closing Balance		Opening Balance	Revaluation Increment	Revaluation (Decrement)	Movement on Revaluation
	\$	\$	\$	\$	\$		\$	\$	\$	\$
Revaluation surplus - Land & Buildings	17,751,062	-	-	-	17,751,062		12,213,453	5,537,609	-	5,537,609
Revaluation surplus - Furniture and equipment	36,213	-	-	-	36,213		36,213	-	-	-
Revaluation surplus - Plant and equipment	1,052,296	-	-	-	1,052,296		1,052,296	-	-	-
Revaluation surplus - Infrastructure - roads	29,361,738	-	-	-	29,361,738		21,696,026	7,665,712	-	7,665,712
Revaluation surplus - Infrastructure - footpaths	75,510	-	-	-	75,510		52,807	22,703	-	22,703
Revaluation surplus - Infrastructure- parks and ovals	175,141	-	-	-	175,141		137,677	37,464	-	37,464
Revaluation surplus - Infrastructure - other	4,028,815	-	-	-	4,028,815		2,409,998	1,618,817	-	1,618,817
Other infrastructure - Sewerage	2,034,904	-	-	-	2,034,904		1,719,326	315,578	-	315,578
Other infrastructure - Airfields	495,544	-	-	-	495,544		578,944	-	(83,400)	(83,400)
Other infrastructure - Dams	1,166,084	-	-	-	1,166,084		937,032	229,052	-	229,052
Other infrastructure - Playground Equipment	118,972	-	-	-	118,972		114,763	4,209	-	4,209
	<b>56,296,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,296,279</b>		<b>40,948,535</b>	<b>15,431,145</b>	<b>(83,400)</b>	<b>15,347,745</b>
	<b>56,296,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56,296,279</b>		<b>40,948,535</b>	<b>15,431,145</b>	<b>(83,400)</b>	<b>15,347,745</b>

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 17. Restrictions over financial assets

		2024	2023
		Actual	Restated Actual
	Note	\$	\$
<b>Restrictions</b>			
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	8,171,861	7,128,677
		<u>8,171,861</u>	<u>7,128,677</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	7,067,167	6,732,381
Capital grant liabilities	13	1,070,215	274,221
Unspent loans	27b	—	89,613
Bonds & Deposits Held		34,479	32,462
<b>Total restricted financial assets</b>		<u>8,171,861</u>	<u>7,128,677</u>

## Note 18. Undrawn borrowing facilities and credit standby arrangements

	2024	2023
	Actual	Actual
	\$	\$
Credit card limit	15,000	15,000
Credit card balance at balance date	(4,051)	(1,159)
<b>Total amount of credit unused</b>	<u>10,949</u>	<u>13,841</u>
<b>Security</b>		
Bankwest holds a mortgage over council's rates revenue.		
<b>Loan facilities</b>		
Loan facilities - current	28,985	28,156
Loan facilities - non-current	362,088	391,073
<b>Total facilities in use at balance date</b>	<u>391,073</u>	<u>419,229</u>
<b>Unused loan facilities at balance date</b>	<u>—</u>	<u>89,613</u>



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 19. Contingent liabilities

The Shire of Morawa has, in compliance with the Contaminated Sites Act 2003 s11, listed sites to be

- The Shire of Morawa Works Depot
- The Shire of Morawa Landfill site - Jones Lake Road
- The Shire of Morawa Waste Water Treatment Plant
- The Shire of Morawa Landfill site - Canna
- The Shire of Morawa Landfill site - Gutha
- The Old Hospital located on Caulfield Road

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the DWER the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated sites. The Shire is continuing to monitor the sites and will progressively undertake site investigations and remediation on a risk based approach. This approach is consistent with the DWER guidelines.

#### Old Morawa Hospital

The Shire was granted a management order over Reserve 52057 on 22 April 2015 (the Old Hospital Site). The buildings on the site are in a state of disrepair, and it is assumed, include asbestos containing materials (ACM's) within the building's fabric.

The Shire has the intention to further investigate its options by assessing the asbestos levels in collaboration with expert parties.

The Shire has been working with the Department of Planning Lands and Heritage (the department) regarding the future ownership of the old hospital. The Department will first need to consider whether native title rights and interest have been extinguished over the whole or portion of the subject reserve.

Upon confirming the native title status for Reserve 52057, both the Shire and the Department will consider their options which may include (but are not limited to):

- The subject reserve remains with the Shire with an undertaking that building is demolished; or
- Sold via a divestment with the Department's Land Asset program for divestment.

Other than the matters noted above, the Shire is not aware of any potential contingent liabilities as at 30 June 2024.

### Note 20. Capital commitments

	2024 \$	2023 \$
<b>Capital expenditure commitments</b>		
<b>Contracted for:</b>		
- capital expenditure projects	134,911	66,249
- plant & equipment purchases	311,300	61,505
<b>Total capital expenditure commitments</b>	<b>446,211</b>	<b>127,754</b>
<b>Payable:</b>		
- not later than one year	446,211	127,754
<b>Total capital expenditure commitments</b>	<b>446,211</b>	<b>127,754</b>

Capital Commitments are for:

2 x Fuso Canter Trucks  
Consultants - Recreation Centre Roof  
Renewal works staff housing  
Equipment hire for rural road projects

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 21. Related party transactions

	2024 Actual \$	2024 Budget \$	2023 Actual \$
Note			
<b>(a) Council Member Remuneration</b>			
Fees, expenses and allowances to be paid or reimbursed to elected council members.			
President's annual allowance	17,428	17,428	17,428
President's meeting attendance fees	16,400	16,400	16,400
President's other expenses	391	1,800	—
President's travel and accommodation expenses	—	2,020	—
<b>Total</b>	<b>34,219</b>	<b>37,648</b>	<b>33,828</b>
Deputy President's annual allowance	4,357	4,357	4,360
Deputy President's meeting attendance fees	8,200	8,200	8,200
Deputy President's other expenses	1,654	1,703	—
Deputy President's travel and accommodation expenses	—	1,030	1,291
<b>Total</b>	<b>14,211</b>	<b>15,290</b>	<b>13,851</b>
All other council member's meeting attendance fees	37,809	41,000	41,000
All other council member's travel and accommodation expenses	497	5,150	1,734
All other council member's All other council member expenses	1,954	8,500	—
<b>Total</b>	<b>40,260</b>	<b>54,650</b>	<b>42,734</b>
<b>Total</b>	<b>88,690</b>	<b>107,588</b>	<b>90,413</b>
21b			

	2024 Actual \$	2023 Actual \$
Note		

**(b) Key management personnel****Key Management Personnel (KMP) Compensation**

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	367,560	539,621
Post-employment benefits	52,520	71,226
Employee - other long-term benefits	29,587	72,907
Employee - termination benefits	—	12,741
Council member costs	88,690	90,413
<b>Total</b>	<b>538,357</b>	<b>786,908</b>
21a		

*Short-term employee benefits*

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

*Post-employment benefits*



## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 21. Related party transactions (continued)

These amounts are the current-year's estimated cost of providing for the Shire's superannuation contributions made during the year.

*Other long-term benefits*

These amounts represent annual leave and long service leave entitlements accruing during the year.

*Termination benefits*

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

*Council member costs*

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

## (c) Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

	2024 Actual \$	2023 Actual \$
<b>In addition to KMP compensation above the following transactions occurred with related parties:</b>		
Purchase of goods and services	194,871	335,078
<b>Amounts outstanding from related parties:</b>		
Trade and other receivables	3,655	—
<b>Amounts payable to related parties:</b>		
Trade and other payables	—	11,824

**The Shire's main related parties are as follows:***i. Key management personnel*

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b).

*ii. Other Related Parties*

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

*iii. Entities subject to significant influence by the Shire*

There were no such entities requiring disclosure during the current or previous year.

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 22. Joint Arrangements

**Share of joint operations**

The Shire of Morawa has entered into a joint arrangement, based on a Deed of Trust, with Homeswest for the construction of 2 x 1 bedroom unit and 1 x 2 bedroom units in Dreghorn Street, Morawa. The provision of this housing aims to provide accommodation to single persons. The Shire of Morawa has a 2% interest in the assets of this joint arrangement. All revenue and expenditure, as well as liabilities, of the joint arrangements are recognised in the relevant financial statements of Council.

	2024 Actual \$	2023 Actual \$
<b>Statement of Financial Position</b>		
Land and buildings	3,240	3,440
Less: accumulated depreciation	(47)	—
<b>Total assets</b>	<b>3,193</b>	<b>3,440</b>
Other revenue	15,562	15,640
Depreciation	(47)	(618)
Other expense	(12,492)	(13,950)
<b>Profit/(loss) for the period</b>	<b>3,023</b>	<b>1,072</b>
<b>Statement of Cash Flows</b>		
Other revenue	15,562	15,640
Other expense	(12,492)	(13,950)
<b>Net cash provided by (used in) operating activities</b>	<b>3,070</b>	<b>1,690</b>

**MATERIAL ACCOUNTING POLICIES****Joint operations**

A joint operation is a joint arrangement where the Shire has joint control with two or more parties to the joint arrangement. All parties to joint arrangements have rights to the assets, and obligations for the liabilities relating to the arrangement.

Assets, liabilities, revenues and expenses relating to the Shire's interest in the joint operation are accounted for in accordance with the relevant Australian Accounting Standard.

## Note 23. Events occurring after the end of the reporting period

The Shire does not have any subsequent events after the reporting date.



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 24. Other Material Accounting Policies

#### a) Goods and services tax (GST)

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

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

#### b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

#### c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

#### d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

#### e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

#### f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

#### g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

#### h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

#### i) Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

##### Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

##### Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

##### Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 24. Other Material Accounting Policies (continued)

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or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

#### **Valuation techniques**

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

#### **Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### **Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### **Cost approach**

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

#### **j) Impairment of assets**

In accordance with Australian Accounting Standards the Shire's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.



Notes to the Financial Statements  
for the year ended 30 June 2024

Note 25. Rating information

Rate type	Rate in \$	Number of properties	2023/24 Actual Rateable value	2023/24 Actual Rate revenue	2023/24 Actual Interim rates	2023/24 Actual Total revenue	2023/24 Budget rate revenue	2023/24 Budget interim rate	2023/24 Budget total revenue	2022/23 Actual Total revenue
General Rates										
Rate Description										
GRV Residential /Commercial										
UV Rural	0.088342	268	2,799,272	247,293	549	247,842	247,293	-	247,293	236,645
	0.022728	209	105,039,500	2,389,286	-	2,389,286	2,387,338	-	2,387,338	2,088,362
UV Mining	0.301974	30	873,066	263,643	-	263,643	263,643	-	263,643	249,906
Total general rates		507	108,711,838	2,900,222	549	2,900,771	2,898,274	-	2,898,274	2,574,913
Minimum payment										
GRV Residential /Commercial										
UV Rural	339.00	46	27,993	15,594	-	15,594	15,594	-	15,594	14,927
	339.00	7	47,900	2,373	-	2,373	2,373	-	2,373	3,185
UV Mining	683.00	12	13,674	8,196	-	8,196	8,196	-	8,196	1,817
Total minimum payments		65	89,567	26,163	-	26,163	26,163	-	26,163	19,929
Total general rates and minimum payments		572	108,801,405	2,926,385	549	2,926,934	2,924,437	-	2,924,437	2,594,842
Ex-gratia rates										
CBH	-	-	-	10,206	-	10,206	10,206	-	10,206	9,766
Total amount raised from rates (excluding general rates)		-	-	10,206	-	10,206	10,206	-	10,206	9,766
						2,937,140	2,934,643		2,934,643	2,604,608
Discounts						(34,878)	(35,000)		(35,000)	(31,610)
Concessions						(19,113)	(1,500)		(1,500)	(8,654)
Total rates						2,883,149	2,898,143		2,898,143	2,564,344
Rate instalment interest						5,238	4,500		4,500	4,215
Rate overdue interest						24,171	28,000		28,000	29,405

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

(\*) Rateable Value at time of raising of rate.

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 26. Determination of surplus or deficit

		2023/24	2023/24	2022/23
		30 June 2024	Budget	30 June 2023
		Carried Forward	Carried Forward	Carried Forward
Note		\$	\$	\$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		–	(10,427)	(37,873)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(1,261)	–	(2,764)
Add: Depreciation	10	1,926,903	2,150,541	1,806,162
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		(1,608)	–	21,809
Employee benefit provisions		5,958	–	9,872
Movement in liabilities associated with restricted cash		7,368	–	4,077
<b>Non-cash amounts excluded from operating activities</b>		<b>1,937,360</b>	<b>2,140,114</b>	<b>1,801,283</b>
<b>Adjustments to investing activities</b>				
<b>(c) Non-cash amounts excluded from financing activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to financing activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.				
<b>Adjustments to financing activities</b>				
<b>(b) Surplus/(deficit) after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts	28	(7,067,167)	(6,669,100)	(6,732,381)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings	14	28,985	–	28,156
- Employee benefit provisions		247,340	243,472	239,972
<b>Total adjustments to net current assets</b>		<b>(6,790,842)</b>	<b>(6,425,628)</b>	<b>(6,464,253)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
Total current assets		11,531,201	7,856,358	10,215,834
Less: Total current liabilities		(1,743,688)	(6,425,628)	(1,269,967)
Less: Total adjustments to net current assets		(6,790,842)	(1,430,730)	(6,464,253)
<b>Surplus or deficit after imposition of general rates</b>		<b>2,996,671</b>	<b>–</b>	<b>2,481,614</b>



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 27. Borrowing and lease liabilities

#### (a) Borrowings

Purpose	Note	Principal at 1 July 2022	New loans During 2022-23	Principal repayments During 2022-23	Actual Principal at 30 June 2023	New loans During 2023-24	Principal repayments During 2023-24	Actual Principal at 30 June 2024	Principal at 1 July 2023	New Loans During 2023-24	Budget Principal repayments	Principal at 30 June 2024
24 Harley Street Netball Courts Redevelopment		264,471	–	(15,186)	249,285	–	(15,789)	233,496	249,285	–	(15,789)	233,496
		182,113	–	(12,169)	169,944	–	(12,367)	157,577	169,944	–	(12,367)	157,577
<b>Total</b>		<b>446,584</b>	<b>–</b>	<b>(27,355)</b>	<b>419,229</b>	<b>–</b>	<b>(28,156)</b>	<b>391,073</b>	<b>419,229</b>	<b>–</b>	<b>(28,156)</b>	<b>391,073</b>
<b>Total Borrowings</b>	14	<b>446,584</b>	<b>–</b>	<b>(27,355)</b>	<b>419,229</b>	<b>–</b>	<b>(28,156)</b>	<b>391,073</b>	<b>419,229</b>	<b>–</b>	<b>(28,156)</b>	<b>391,073</b>

#### Borrowing Finance Cost Payments

Purpose	Loan number	Institution	Interest Rate	Function and activity	Date final payment is due	Actual for year ending 30 June 2024	Budget for year ending 30 June 2024	Actual for year ending 30 June 2023
24 Harley Street	136	WATC	3.93%	Housing	16/12/35	(10,120)	(11,443)	(12,128)
Netball Courts Redevelopment	139	WATC	2.15%	Recreation and culture	01/09/35	(2,380)	(3,910)	(4,127)
<b>Total</b>						<b>(12,500)</b>	<b>(15,353)</b>	<b>(16,255)</b>
<b>Total Finance Cost Payments</b>						<b>(12,500)</b>	<b>(15,353)</b>	<b>(16,255)</b>

(\*) WA Treasury Corporation

Notes to the Financial Statements  
for the year ended 30 June 2024

Note 27. Borrowing and lease liabilities (continued)

(b) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2023 \$	Borrowed During Year \$	Expended During Year \$	Unspent Balance 30 June 2024 \$
Netball Courts Redevelopment	WATC	01/09/2020	89,613	—	(89,613)	—
			89,613	—	(89,613)	—



## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 27. Borrowing and lease liabilities (continued)

#### (c) Lease liabilities

Purpose	Principal at 1 July 2022	New leases During 2022-23	Principal repayments During 2022-23	Actual		Principal at 30 June 2023	New leases During 2023-24	Principal repayments During 2023-24	Principal at 30 June 2024	Principal at 1 July 2023	Budget		Principal at 30 June 2024
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Gymnasium Equipment	28,922	—	(28,922)	—	—	—	—	—	—	—	—	—	—
<b>Total lease liabilities</b>	<b>28,922</b>	<b>—</b>	<b>(28,922)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

Purpose	Lease number	Institution	Lease interest rate	Date final payment is due	Actual for year ending 30 June 2024		Budget for year ending 30 June 2024		Actual for year ending 30 June 2023		Lease term
					\$	\$	\$	\$	\$	\$	
Gymnasium Equipment		MAIA Financial	2.00%	01/02/23	—	—	—	—	(84)	(84)	24 Months
<b>Total Finance Cost Payments</b>					<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(84)</b>	<b>(84)</b>	

## Notes to the Financial Statements

for the year ended 30 June 2024

### Note 28. Reserve accounts

	2024 Opening Balance Actual	2024 Transfer to Actual	2024 Transfer (from) Actual	2024 Closing Balance Actual	2024 Opening Balance Budget	2024 Transfer to Budget	2024 Transfer (from) Budget	2024 Closing Balance Budget	2023 Opening Balance Actual	2023 Transfer to Actual	2023 Transfer (from) Actual	2023 Closing Balance Actual
<b>Restricted by council</b>												
(a) Leave Reserve Account	239,972	7,368	—	247,340	239,672	3,800	—	243,472	235,895	4,077	—	239,972
(b) Future Fund Grant (Interest) Reserve	230,279	58,116	—	288,395	229,992	21,200	(10,000)	241,192	209,080	21,199	—	230,279
(c) Swimming Pool Reserve	122,715	23,768	—	146,483	122,561	21,700	—	144,261	100,945	21,770	—	122,715
(d) Plant Replacement Reserve	594,395	18,251	—	612,646	593,653	9,500	—	603,153	584,297	310,098	(300,000)	594,395
(e) Capital Works Reserve	490,209	65,052	—	555,261	489,598	56,600	—	546,198	401,174	89,035	—	490,209
(f) Sewerage Reserve	389,246	71,952	—	461,198	388,760	65,200	—	453,960	323,579	65,667	—	389,246
(g) Unspent Loans Reserve	101,639	—	(101,639)	—	101,640	—	(101,640)	—	101,639	—	—	101,639
(h) Community & Economic Development Reserve	1,284,517	86,115	—	1,370,632	1,283,482	19,000	—	1,302,482	1,264,780	19,737	—	1,284,517
(i) Future Funds (Principal) Reserve	2,046,821	22,728	—	2,069,549	2,046,263	10,100	—	2,056,363	2,036,179	10,642	—	2,046,821
(j) Legal Reserve	36,661	11,125	—	47,786	36,615	10,420	—	47,035	26,196	10,465	—	36,661
(k) Emergency Response Reserve	262,087	8,047	—	270,134	261,759	4,200	—	265,959	247,792	14,295	—	262,087
(l) Aged Care Units 1-4 (JVA) Reserve	72,095	2,214	—	74,309	72,005	1,200	—	73,205	70,870	1,225	—	72,095
(m) Aged Care Units (Excl. 1-4) Reserve	269,011	18,260	—	287,271	268,675	14,000	—	282,675	254,599	14,412	—	269,011
(n) COVID-19 Emergency Response Reserve	43,149	—	(43,149)	—	43,149	—	—	43,149	93,149	—	(50,000)	43,149
(o) Jones Lake Road Rehab Reserve	151,877	24,663	—	176,540	151,688	21,600	—	173,288	100,085	51,792	—	151,877
(p) Morawa-Yalgoo Road Maintenance Reserve	147,708	132,255	(30,000)	249,963	147,708	—	(30,000)	117,708	77,708	70,000	—	147,708
(q) Insurance Works Reserve	250,000	—	(40,340)	209,660	250,000	—	(175,000)	75,000	—	250,000	—	250,000
	<b>6,732,381</b>	<b>549,914</b>	<b>(215,128)</b>	<b>7,067,167</b>	<b>6,727,220</b>	<b>258,520</b>	<b>(316,640)</b>	<b>6,669,100</b>	<b>6,127,967</b>	<b>954,414</b>	<b>(350,000)</b>	<b>6,732,381</b>
	<b>6,732,381</b>	<b>549,914</b>	<b>(215,128)</b>	<b>7,067,167</b>	<b>6,727,220</b>	<b>258,520</b>	<b>(316,640)</b>	<b>6,669,100</b>	<b>6,127,967</b>	<b>954,414</b>	<b>(350,000)</b>	<b>6,732,381</b>

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.



## Morawa Shire

### Notes to the Financial Statements for the year ended 30 June 2024

#### Note 28. Reserve accounts (continued)

Name of reserve	Purpose of the reserve
(a) Leave Reserve Account	To be used to fund leave requirements
(b) Future Fund Grant (Interest) Reserve	To allocate funding to community based projects financed from the interest received on the Future Fund (Principal) Reserve
(c) Swimming Pool Reserve	Funds to be used for any renewal/upgrade or maintenance of the Morawa Swimming Pool.
(d) Plant Replacement Reserve	To be used to upgrade, replace, or purchase of new plant and equipment
(e) Capital Works Reserve	To be used for the Shire to allocate towards expenditure on capital works, specifically the renewal or creation of Shire assets
(f) Sewerage Reserve	To be used to repair, replace, or extend the sewerage facility
(g) Unspent Loans Reserve	To be used to quarantine any unspent loan funds at year end due to incomplete projects
(h) Community & Economic Development Reserve	To fund significant community or economic development projects within the shire
(i) Future Funds (Principal) Reserve	To provide an ongoing conduit for benefits to the people and environment of Morawa in line with Sinosteel Midwest Corporation Future Fund Foundation Memorandum
(j) Legal Reserve	To be used to fund any unforeseen legal action against the Shire of Morawa
(k) Emergency Response Reserve	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.
(l) Aged Care Units 1-4 (JVA) Reserve	To fund future repair and maintenance costs associated with the Joint Venture Agreement (JVA) Aged Care Units
(m) Aged Care Units (Excl. 1-4) Reserve	To fund capital works expenditure relating to existing or new Aged Care Units
(n) COVID-19 Emergency Response Reserve	To invest in activities that promote community wellbeing, aid residents and businesses in financial hardship and other general COVID recovery projects.
(o) Jones Lake Road Rehab Reserve	To fund future closure and rehabilitation of the landfill site at Jones Lake Road
(p) Morawa-Yalgoo Road Maintenance Reserve	To be used to fund any future maintenance works on the Morawa Yalgoo Road
(q) Insurance Works Reserve	To be used to repair assets that have received an insurance payout but works were not completed by year end

## Notes to the Financial Statements

for the year ended 30 June 2024

## Note 29. Trust funds

	1-Jul-2023	Amounts received	Amounts paid	30 June 2024
	\$	\$	\$	\$
<b>Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:</b>				
Drug Action Group	660	—	—	660
Youth Fundraising	865	—	—	865
BCITF/BSL	172	—	(172)	—
	<b>1,697</b>	<b>—</b>	<b>(172)</b>	<b>1,525</b>

## Note 30. Correction of error

## Nature of prior-period error

The Shire acts as an agent for the Department of Transport (DOT) to provide motor vehicle registration and licensing services and receives a commission to do so. During the current period, a material error was discovered that required restatement of prior period figures as the Shire previously recorded the amount of \$308,554, collected for DOT, as revenue and subsequent payments of this amount as expenditure. The Shire however had correctly recognised their commission as revenue in accordance with AASB 15(B36).

In the current year, the Shire has correctly recorded such amounts collected as a liability and restated the comparative income and expense line items in the statement of Comprehensive Income for consistency of presentation as follows:

## Statement of Comprehensive Income

	Original Balance 30 June, 2023	Impact Increase/ (decrease)	Restated Balance 30 June, 2023
	\$	\$	\$
Other Revenue	877,443	(308,554)	568,889
Other Expenses	473,132	(308,554)	164,578
Net result	2,077,726	—	2,077,726





# Auditor General

## INDEPENDENT AUDITOR'S REPORT

2024

Shire of Morawa

To the Council of the Shire of Morawa

### Opinion

I have audited the financial report of the Shire of Morawa (Shire) which comprises:

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity, statement of cash flows and statement of financial activity for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial report:

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

### Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Emphasis of Matter – Restatement of Comparative balances

I draw attention to Note 30 of the financial report which states that the amounts reported in the previously issued 30 June 2023 financial report have been restated and disclosed as comparatives in this financial report. My opinion is not modified in respect of this matter.

### Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

### **Responsibilities of the Chief Executive Officer and Council for the financial report**

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

### **Auditor's responsibilities for the audit of the financial report**

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at [https://www.auasb.gov.au/auditors\\_responsibilities/ar4.pdf](https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf).



## **My independence and quality management relating to the report on the financial report**

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Matters relating to the electronic publication of the audited financial report**

This auditor's report relates to the financial report of the Shire of Morawa for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Patrick Arulsingham  
Senior Director Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
2 December 2024

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## Ordinary Council Meeting 16 December 2024

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***Attachment 1- 11.1.4a November 2024 Policies Reviewed Shire of Morawa Policy Manual Stage 5***

***Attachment 2- 11.1.4b EMP11 Payments to Employees in Addition to Contract***

***Item 11.1.4- Shire of Morawa Policy Manual Review – Stage 5***

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# **Shire of Morawa**

## **Policy Manual**

November 2024 Policies Reviewed (Stage 5)

## Shire of Morawa Policy Manual

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## Shire of Morawa Policy Manual

### 5. ENGINEERING (ENG)

#### ENG01 Temporary Road Closures

Aim	To clarify Council's role when closing roads for which the Council has responsibility.
Application	All Staff
Statutory Environment	<i>Local Government Act 1995 Section 3.50(1a) and 3.50(4)</i>
Approval Date	OCM 19 November 2020
Last Review	<del>N/A</del> 2024
Next Review	2024 2028
Review Period	4 years

#### Objective

Unless otherwise stated, the Shire shall practice its rights and obligations to close, and subsequently re-open any road under its responsibility in accordance with provisions of the *Local Government Act 1995*, and the *Local Government (Functions and General) Regulations 1996*.

#### Policy

Specifically, where the Shire is required to issue local public notice, the broadcast of road status via the Councils Road Condition Reports, from time to time occur as conditions change, and the issue of local public notice shall be in accordance with Section 1.7 of the *Local Government Act 1995*.

Furthermore, where the Shire can reasonably determine that a road closure is expected to exceed a period of twenty-eight (28) days, the Shire shall:

- Give local public notice, in newsprint generally circulating in the district, giving details of the proposal to close such road;
- Give written notice to each land owner/occupier likely to be affected by the proposal to close such road; and
- Invite public comment on the proposal to close such land.

Where a road closure inadvertently exceeds a period of twenty-eight (28) days, the Council shall meet its obligations under provisions of the *Local Government Act 1995*.

**\*\* Note - Road closures for Roadworks will require an approved Traffic Management Plan and Working in a Shire Reserve permit.**

#### Exceptional Permits

Section 3.50 (2) of the *Local Government Act* allows the Shire to limit road closures to vehicles of any class, to particular times or to such other case or class of case as may be specified in the order and may contain exceptions.

To this end, the Shire recognises the need for remote residents to access supplies. It is therefore the intention of this policy to allow exceptions to approved vehicles granting limited access to traverse on selected closed roads.

Applicants seeking an exception to travel on a closed road must make a written request to the Shire prior to undertaking any journeys on any closed road.

## Shire of Morawa Policy Manual

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Where appropriate, the Shire may grant exceptions to pastoralists, Aboriginal Communities and Mining Enterprises on an as needs basis. The exception must be of an urgent nature and shall not be considered for the purposes of convenience to the applicant.

**All applications shall be submitted to the Shire for consideration, on a case-by-case basis.**



## Shire of Morawa Policy Manual

### ENG02 Bush Fire Policy

Aim	To establish and maintain Bush Fire Brigades in order to provide adequate fire protection for those areas within the Shire.
Application	Councillors All Staff
Statutory Environment	<i>Local Government Act 1995 - 2.7 (2) (b) Bush Fires Act 1954</i>
Approval Date	OMC 18 July 2020
Last Review	<del>N/A</del> 2024
Next Review	<del>2020</del> 2025
Review Period	Annually

#### Objective

To establish and maintain Bush Fire Brigades in accordance with Part V of the *Bush Fires Acts 1954*, as amended, in order to provide adequate fire protection for those areas within the Shire and to carry out any identified hazard reduction having due regard at all times for the preservation of the natural environment.

#### Policy

#### 1. BUSH FIRE ADVISORY COMMITTEE MEETINGS

##### 1.1 Introduction

The Shire of Morawa Bush Fire Service comprises ~~five~~~~four~~ Brigades & Volunteer Fire & Emergency Services Unit VFES (this is a DFES owned and managed unit) whose members are all trained volunteers. Council seeks input from these members and other key stakeholders on matters relating to relating to bush fire prevention and control through the Shire of Morawa Bush Fire Advisory Committee (BFAC).

This Policy specifies when Bush Fire Advisory Committee Meetings are to be held, and the minimum issues Council seeks the Advisory committee to address.

##### 1.2 Objectives

- To specify a minimum number of Bush Fire Advisory Committee Meetings to be held in any year;
- To specify what items are required to be considered at these meetings, except general agenda items;
- To specify the membership of the Bushfire Advisory Committee and the numbers of members required to constitute a quorum.

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## Shire of Morawa Policy Manual

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### 1.3 Policy

The Bush Fire Advisory Committee shall meet a minimum of two times per year with the meetings being held prior to and after the fire season (normally, before October and after March).

The following items shall be considered at the post fire season meeting of the Bush Fire Advisory Committee each year:

1. The report from the Brigade Captains on the fire season activities and other Brigade related issues;
2. Bush Fire Brigade budget requests for items that fall outside of the Local Government Grants Scheme (ESL) eligibility;
3. Nominations for the National Medal & Bushfire Service Medal (optional).
4. AGM is held to appoint the leadership team for the following year

The following items shall be considered at the pre fire season meeting of the Bush Fire Advisory Committee each year (normally in September):

1. Review Harvest Movement Ban process;
2. Review fire break issues that may arise
3. Pre-season training opportunity's
4. Capital items for the forthcoming Local Government Grants Scheme (ESL) due in January each year.

#### **Membership of the Bush Fire Advisory Committee shall comprise:**

- Chief Bush Fire Control Officer
- Deputy Chief Bush Fire Control Officer (potentially 2 Deputies)
- Bush Fire Control Officers
- Councillor from the Shire of Morawa
- Chief Executive Officer
- Executive Manager Works and Assets
- CESM

#### **Ex Officio**

- DFES Representatives other than CESM
- DBCA Representatives
- Karara Mine

All members (except Ex Officio representatives) shall have equal voting rights except in the case of a tied vote; here the Chairperson shall also exercise a casting vote in addition to a deliberative vote. Minutes and recommendations from the Advisory Committee will be presented to Council as soon as practicable after each meeting.

Quorum shall be six presiding members.

#### **Terms of Office**

1. Each committee member will be nominated annually at the post fire season meeting by the committee for Council's ratification;
2. The Council may accept a resignation in writing or remove any member of the committee.



## Shire of Morawa Policy Manual

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### Appointment of Committee Members

The Council shall endorse the appointment of Committee members or may appoint a member when a vacancy occurs in the office of a member of the Committee.

### LEMC and District Committees

The Chief Bush Fire Control Officer or their delegate in relation to their Bush Fire obligations is:

- invited to be a member of the Shire of Morawa Local Emergency Management Committee; and
- represent the Shire at District Operations Advisory Committee (DOAC) meetings or other district meetings as required or send a delegate

## 2. MEETINGS OF THE BUSH FIRE BRIGADE

### 2.1 Introduction

Bush Fire Brigades are established by the Shire of Morawa under powers conferred upon the Council by the *Bush Fires Act 1954*. The Shire of Morawa Bush Fire Service comprises of ~~four~~ **five** Bush Fire Brigade whose members are all trained volunteers. The Bush Fire Brigade will hold at least one meeting per year and other meetings on such days and at such times the Bush Fire Brigade thinks fit. This Policy specifies when and what type of meetings the Bush Fire Brigade are to be held, the quorum required and voting rights of Brigade members

### 2.2 Objective

To specify a minimum number of Ordinary Meetings the Bush Fire Brigade is to conduct in any year;

To specify what items are required to be considered at these meetings, except general agenda items;

To specify what type of meetings the Bush Fire Brigade can conduct.

### 2.3 Policy

#### Ordinary Meetings

The Bush Fire Brigade (~~local brigades as I like the idea that our brigades should hold at least two per year~~) shall conduct a minimum of two Ordinary Meetings per year with at least one meeting being held prior to and one meeting after the season. The Chairperson shall be the Captain or their nominated delegate The Shire Chief Executive officer or CESM will act as the Secretary and minute the meeting. The CESM is to be invited.

The following items shall be considered at the post fire season meeting of the Bush Fire Brigade each year:

1. The report from the Brigade Captain on the fire season activities and other Brigade related issues;
2. Bush Fire Brigade budget requests for items that fall inside and outside of ESL eligibility; and
3. Nominations for Service Medals Medal.

The following items shall be considered at the pre fire season meeting of the Bush Fire Advisory Committee each year:

1. Capital items for the forthcoming ESL due in January each year.

## Shire of Morawa Policy Manual

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### Annual General Meetings

The Bush Fire Brigade shall hold an Annual General Meeting (AGM) following the post fire season meeting ~~(this if for two benefits one any issues with persons during the fire season is sorted whilst fresh/ and changes to membership and leadership is passed on to the shire and DFES in time)~~ /prior to the end of August each year. At the AGM the Brigade is to elect the Bush Fire Brigade Officers from amongst the Brigade members.

- Voting will occur for positions in the following order:
- Captain/Fire Control Officer
- Lieutenants & Bush Fire Control Officer/s
- Treasures & Secretary

Elections will be conducted by show of hands.

The AGM will address any general business that is outstanding.

### Special Meeting

The Chief Bush Fire Control Officer or Captain may convene a special meeting of the Bush Fire Brigade or Bush Fire Advisory Committee if requested by an active Brigade Member or when required due to a vacancy in the Officer Group.

### **2.4 Quorum**

The quorum for a meeting of a Brigade is at least 6 of the number of voting members of that Brigade. No business is to be transacted at a meeting of the Bush Fire Brigade or BFAC unless a quorum of Brigade members is present in person or by authorised proxy.

### **2.5 Voting**

Each member is allowed one vote at a meeting of the Bush Fire Brigade or BFAC. If a voting member is unable to attend a meeting they may lodge an absentee vote or nominate another member as their proxy.

If the meeting Chair is willing to accept electronic lodgement, an absentee vote may be emailed to the meeting Chair. The absentee voter must be aware of the reduced confidentiality of this method.

## **3. STANDARD OPERATING PROCEDURES**

### **3.1 Introduction**

DFES has a set of Standard Operating Procedures relevant to the everyday operation of Bush Fire Brigades. The Standard Operating Procedures have been widely accepted and adopted by most local governments in Western Australia.

### **3.2 Objective**

The objective of this Policy is to adopt DFES Standard Operating Procedures as Council's Bush Fire Brigades Standard Operating Procedures.

### **3.3 Policy**

That the Shire of Morawa adopts the Standard Operating Procedures relating to Brigades and Local Authorities as outlined in the DFES Standard Operating Procedures applicable to Bush Fire Fighting and Incident Control as Council's Bush Fire Brigades Standard Operating Procedures.



## Shire of Morawa Policy Manual

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### 4. BUSH FIRE CONTROL OFFICER APPOINTMENTS

#### 4.1 Introduction

Within the Bushfire Brigades, there are various officers appointed by Council to undertake various roles and responsibilities.

The persons occupying these positions, although volunteers, are nonetheless officers of the Council and are appointed by the Council (under section 38 of the *Bush Fires Act 1954*) upon their nomination by the Brigade and endorsement by the Bush Fire Advisory Committee.

This policy establishes the eligibility criteria for a person to be appointed as a Bush Fire Control Officer. [Job Description Forms \(JDFs\) for the various roles have been agreed](#)

#### 4.2 Objectives

To ensure that a person has the relevant qualifications necessary to hold the position of Fire Control Officer;

To ensure that these qualifications are maintained by the appointed Bush Fire Control Officer.

#### 4.3 Policy

All Officers of the Bush Fire Brigade will be authorised as Fire Control Officers for the Shire of Morawa.

1. To be eligible for appointment as a Bush Fire Control Officer a person must have completed the Bush Fire Control Officer Training Program. With a refresher completed every 4 years.
2. Notwithstanding Item 1 above, a person will be eligible for appointment as a Bush Fire Control Officer if they complete the Bush Fire Control Officer Training Program within 12 months of appointment;
3. For a person to continue as a Bush Fire Control Officer they must complete the Bush Fire Control Officers Course or a Refresher Course at intervals of no more than every 4 years;
4. Yearly notification is made to Council of Brigade Officers to be appointed as Fire Control Officers and permit issuing officers;
5. Only Permit issuing Fire Control Officer shall issue a Permit to Burn this is done in consultation from the Chief or Deputy Chief Bush Fire Control Officer.

### 5. AUTHORITY OF CHIEF & DEPUTY BUSH FIRE CONTROL OFFICERS

#### 5.1 Introduction

Within the Shire of Morawa Bush Fire Services, a formal hierarchy exists in accordance with the *Bush Fires Act 1954* to provide a chain of command at multi brigade incidents.

#### 5.2 Objective

To specify the extent of the authority to expend Council funds.

## Shire of Morawa Policy Manual

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### 5.3 POLICY

The most senior positions are those of Chief and Deputy Chief Bush Fire Control Officer/s & CESM.

This Policy recognises the need for the Chief and Deputy Chief Bush Fire Control Officer/s & CESM to act quickly in an emergency ~~wild~~-fire situation where that ~~wild~~-fire is beyond the resources of the Shire of Morawa Fire Services.

## 6. FIREBREAK ORDER – EXEMPTIONS

### 6.1 Introduction

In accordance with the provisions of Section 33 of the *Bush Fires Act 1954*, the Shire of Morawa adopts an annual Firebreak Notice specifying the minimum standards of fire prevention measures to be undertaken by land owners.

For varying reasons of terrain, natural water courses, stands of significant vegetation or other reasons, it may not be possible or desirable for the land owner to meet Councils requirements.

In order to avoid receiving an infringement notice for failing to comply with the requirements of the Firebreak Order, the land owner, in accordance with the Order, needs to obtain the approval of the Shire for an exemption from, the requirements of the Order. This Policy is intended to provide a procedure to deal with applications for firebreak exemptions to the annual Firebreak Order.

### 6.2 Objective

To specify which persons are authorised to approve applications for firebreak exemptions and variations to the annual Firebreak Order.

### 6.3 Policy

1. The Chief Executive Officer or ~~Deputy Chief Bush Fire Control Officer/s in consultation with the~~ CESM are authorised to approve or refuse applications made for Firebreak Order exemptions;
2. Exemptions so granted shall be issued in writing by the Shire of Morawa for a period of no more than 3 years.

## 7. PERSONAL PROTECTIVE EQUIPMENT

### 7.1 Introduction

Bush Fire brigades are created by Council pursuant to Section 41 of the *Bush Fires Act 1954*. The Shire of Morawa has a duty of care to Brigade members to ensure that they are given the opportunity to be suitably equipped and protected to carry out their roles as fire fighters. This Policy provides for the issue of personal protective equipment to brigade members.

### 7.2 Objective

To specify what personal protective equipment is to be supplied in accordance with DFES SOP's;

### 7.3 Policy

Volunteers will be offered and encouraged to wear DFES approved Level 1 Personal Protective Equipment (PPE) consisting of:

- a. Level 1 Tunic;
- b. Level 1 Trousers/over Trousers;
- c. Level 1 Helmet;



## Shire of Morawa Policy Manual

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- d. Level 1 Gloves;
- e. Bush Fire Boots ~~do we state leather boots to a standard;~~
- f. Level 1 Tee Shirt 100% Cotton ~~do we look at purchasing printed T-shirts which can be claimed on the ESL;~~
- g. Baseball Style Cap/Wide Brim Sun Hat
- h. Goggles
- i. Appropriate facemasks for the undertaking of Bush Fire Suppression these are placed on the appliance we do have the issue of cleaning and maintenance.

Volunteers are responsible for keeping their allocated PPE clean and in good order.

The PPE kit remains the property of the Shire of Morawa at all times. Upon termination or resignation from the Brigade, all kit must be returned to the Brigade for re-issue to other active members. Failure to return the kit to the Brigade will result in the issue of an invoice for the replacement cost of a new kit.

Failure to pay for or return the issued PPE may result in legal action being undertaken by the Shire of Morawa to recover the items or replacement costs. All members are responsible for the care and maintenance of all PPE issued to them.

### 8. FIRE APPLIANCES – REPAIRS, AND SERVICING

#### 8.1 Introduction

Shire of Morawa Bush Fire brigades are created pursuant to Section 41 of the *Bush Fires Act 1954*. Brigades in the Shire of Morawa will use its best endeavours to ensure that all equipment provided for Brigade use is maintained to the correct standard and that any modifications do not compromise the operational safety of the equipment.

#### 8.2 Policy

##### 8.1.1 Vehicle Maintenance

The Shire/CESM will manage vehicle maintenance and repairs with costs reimbursed from the Emergency Services Levy (ESL) funds upon receipt of an invoice from the Shire of Morawa. Members on returning from an incident are to report any issues to the Brigade Captain who will inform the CESM and repairs will commence

##### 8.1.2 Vehicle Registration

All appliances, equipment and apparatus of the bush fire brigade will remain the property of the Shire of Morawa. As such, vehicles will continue to be registered by the Shire of Morawa with costs reimbursed from the ESL funds receipt of an invoice from the Shire of Morawa.

### 9. HAZARD REDUCTION WITHIN THE GAZETTED TOWNSITES

#### 9.1 Introduction

The Shire of Morawa acknowledges that it is responsible for the reduction of fire hazards on land under its control. This land includes road and drainage reserves as well as public open space. This Policy provides for the burning of road and drainage reserves within the Shire of Morawa for fire hazard reduction and maintenance purposes. DFES & DBCA are responsible for all other UMR & UCL land within the Shire.

#### 9.1 Objective

To specify who can conduct burning on road and drainage reserves under the care, control and maintenance of the Shire of Morawa.

## Shire of Morawa Policy Manual

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To ensure that persons involved in burning are trained to do so, in a safe manner.

To ensure that adequate appliances and/or machinery are available to facilitate the safe burning of road and drainage reserves.

### 9.3 POLICY

All hazard reduction burns identified within the Shire of Morawa Townsites are to be carried out in consultation with the Chief Bush Fire Control Officer [and CESM](#).

## 10. FIRES OUTSIDE THE SHIRE OF MORAWA

### 10.1 Introduction

Bush Fire brigades across the region operate in an environment of “mutual support”, where Brigades in areas not under immediate threat from wild fire will assist at incidents which are beyond the capacity of the controlling agency.

This Policy recognises the need for the Shire of Morawa to be able to assist other local authorities and emergency services where they request our assistance with an incident that is outside of the local government area of the Shire of Morawa.

### 10.2 Objective

To specify that the Shire of Morawa is available to assist at incidents outside of the Shire of Morawa;

To specify which officers are delegated to approve the response of Shire of Morawa to incidents outside of the Shire of Morawa.

### 10.3 Policy

1. A Bush Fire Brigade shall not attend an incident outside of the Shire of Morawa unless their response is authorised by the Chief Bush Fire Control Officer [or CESM](#);
2. The Chief Bush Fire Control Officer shall be notified as soon as a fire appliance is dispatched to an out of district fire.

## 11. USE OF SHIRE OF MORAWA PLANT – FIRE EMERGENCIES

### 11.1 Introduction

It is the function of volunteer bush fire brigades to suppress wild fires within the Shire of Morawa. However, in performing this function, the Officer in control of the fire may enlist other services or agencies as required

This Policy provides that Shire of Morawa plant may be used to assist at an incident and specifies which officers can approve the use of the plant.

### 11.2 Objective

To specify when Shire plant may be used at a fire emergency.

To specify which employees can authorise the use of Shire Plant at fire emergencies.

To specify that plant operators have a minimum level of training & PPC,PPE before attending fire service incidents/civil emergencies.

To specify who will be responsible for costs associated with the use of Shire plant at fire emergencies.

### 11.3 Policy



## Shire of Morawa Policy Manual

The Shire of Morawa, where practicable, shall make its plant available for use at fire emergencies.

Shire Employees authorised to permit the use of Council plant at fire services incidents/civil emergencies are:

- Chief Executive Officer; or
- Executive Manager Works and Services or
- Chief Bush Fire Control Officer or CESM.

Shire employees operating the plant shall have completed [the Bushfire Safety Awareness course](#) ~~introduction to Bush Fire Fighting~~ and have been issued PPC.

Where Shire plant is utilised in relation to firefighting, the Shire understand that expenses are to be met by the Shire unless the expenses can be recovered by insurance procedures, DFES, ~~or~~ ~~ESL~~.

### 12. TRAINING ARRANGEMENTS

#### 12.1 Introduction

Bush Fire brigades are created by Council pursuant to Section 41 of the *Bush Fires Act 1954*. As Brigades are under the control of the Shire of Morawa, the Shire has a duty of care to Brigade members to ensure that they are suitably equipped and trained for their task. This Policy is to ensure that volunteer fire fighters are properly trained by making available suitable venues, catering and by encouraging fire fighters to attend courses.

#### 12.2 Objective

Chief Executive Officer coordinates all training requirements and:

- makes available suitable venues for training; and
- specifies when catering will be organised for course participants.

#### 12.3 Policy

The Shire of Morawa shall make available, a suitable venue for the training of fire fighters.

The Shire will seek reimbursement via the ESL for training and catering at courses that are organised.

The Chief Bush Fire Control/CESM shall make available to all Brigades within the Shire of Morawa notices of upcoming training courses and encourage suitable candidates to attend these courses.

### 13. MINIMUM DRIVER TRAINING - SHIRE FIRE APPLIANCES

#### 13.1 Introduction

Bush Fire brigades are created by Council pursuant to Section 41 of the *Bush Fires Act 1954*. This Policy has been developed to recognise potential duty of care issues in relation to the training standards of persons who are required to operate Shire of Morawa Fire Appliances

#### 13.2 Objective

The objective of this Policy is to specify a minimum training standard for all drivers of Shire of Morawa Fire Appliances.

#### 13.3 Definitions

In this Policy, unless the contrary appears:

## Shire of Morawa Policy Manual

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**“approved driving course”** means Drive Vehicles Under Operational Conditions DFES Introduction to Driving or equivalent PUA course.

**“authorised training”** means driver training on appliances that is conducted and supervised by CESM or a brigade officer or training officer, who has completed an approved driving course.

**“learner driver”** means a driver who is issued with a learners permit under Section 48C of the Road Traffic Act 1974.

**“probationary driver”** means a driver who is issued with a probationary license under Section 45 of the Road Traffic Act 1974.

**“volunteer firefighter”** means a registered member of a bush fire brigade formed under the Bush Fires Act 1954 and includes any bush fire control officer, officer, office bearer, firefighter, probationary firefighter, probationary firefighter and auxiliary member of a brigade.

### 13.3 Policy

The driver of any Council fire Fighting appliances will hold a current driver's license appropriate for the appliance being driven and be either a:

1. Shire or DEFS employee; or
2. A registered member of the Shire of Morawa Bush Fire Brigade; or
3. Any person instructed by the Chief Bush Fire Control Officer, CEO or CESM, or any other authorized person.

A volunteer firefighter shall not drive any fire appliance owned by the Shire of Morawa in an emergency situation unless they have completed an approved driving course.

Other Brigade members may drive appliances in non-emergency situations subject to their holding the necessary motor vehicle driver's license.

## 14. PURCHASE OF EQUIPMENT FOR BUSH FIRE BRIGADES

### 14.1 Introduction

Bush Fire Brigades are established by the Shire of Morawa under powers conferred upon the Council by the *Bush Fires Act 1954*. It is the responsibility of the Shire & DFES to ensure the Brigades are provided with the level of equipment necessary to, and suitable for, the performance of their roles.

### 14.2 Objective

To ensure that any equipment/appliances purchased:

1. Is suited to the task for which it is intended;
2. Has the endorsement of the Shire of Morawa Bush Fire Advisory Committee; and
3. Is in the best interests of the Shire of Morawa Emergency Services as a whole.



## Shire of Morawa Policy Manual

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### 14.3 Policy Statement

For the purposes of this policy, grant funds also includes corporate sponsorship.

1. Individual Brigades, or members thereof, shall not apply for funding or purchase firefighting equipment or appliances;
2. In order that grant funds may be pursued for the best overall strategic benefit of the Shire of Morawa Bush Fire Brigades and grant funds will only be applied for by the Shire;
3. Any equipment/appliances required by Bush Fire brigades will only be purchased on behalf of the Brigade by the Shire ;
4. Equipment will not be purchased, other than to replace an existing item, unless the Bush Fire Advisory Committee has determined:
  - a) the need to purchase the item;
  - b) the item meets all current DFES standards; and
  - c) provision for the insurance/maintenance of the item can be made within the existing operating budgets.

## Shire of Morawa Policy Manual

### ENG03 Asset Management Policy

Aim	The purpose of this policy is to responsible management of the Shire's Assets
Application	Elected Members and Staff
Statutory Environment	<i>Department of Local Government Asset Management Framework (WA Government, 2011)</i> <i>Local Government Act (1995)</i> <i>International Infrastructure Management Manual (IPWEA, 2011)</i> <i>Department of Local Government Integrated Planning and Reporting Framework and Guidelines (WA Government, 2010)</i> <i>Local Government (Financial Management) Regulations 1996</i> <i>Australian Accounting Standards AASB13 – Fair Value Measurement</i>
Approval Date	OCM 19 November 2020
Last Review	<del>N/A</del> 2024
Next Review	<del>2022</del> 2026
Review Period	2 years

#### Objectives

The purpose of this policy is to initiate Asset Management Principles/Framework and Asset Management Responsibilities to achieve the following objectives and outcomes:

- The Shire's services and facilities are provided reliably, with the appropriate level of service to residents, visitors and the environment within the Shire;
- Safeguarding the Shire's assets including physical assets and employees by implementing appropriate asset management strategies, practices and financial treatment of the assets;
- Establish an environment where all Shire employees will assist in the overall management of the Shire assets;
- Meet all legislative compliance for Asset Management.

The adoption of an effective asset management approach will provide the following benefits:

- More sustainable decisions by ensuring all lifecycle costs are included in decision processes, so that the emphasis is on sustainable efficiencies not unsustainable short-term gains;
- Enhance customer service through improved understanding of service requirements and options;
- Improved financial efficiency by recognition of all costs of owning/operating assets over the lifecycle of the assets.

#### Policy

##### Background

In 2010, the Minister for Local Government introduced the Integrated Planning Framework WA, which is aimed at driving the development of a Strategic Plan and a Corporate Business Plan. Developing an Asset Management Strategy is a crucial part in contributing to Council's Corporate Business Plan, ensuring that the Local Government's assets are effectively managed and meet the needs of the community now and in the future.

##### Strategic Implications



## Shire of Morawa Policy Manual

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This Asset Management Policy has been developed to support the vision, goals and objectives in the Shire of Morawa's Strategic Plan. Effective asset management ensures that all Infrastructure assets are well planned and delivered to the expectations of the community now and into the future.

The Shire will allocate appropriate resources to asset management through its financial plan, define its service level expectations through service delivery plans, and ensure effective risk management.

The implementation of this Asset Management Policy will assist the Shire to meet community expectations by providing services in a sustainable manner.

### **Principles**

Asset Management encompasses all of the various actions that Council must take to ensure that its assets are planned, delivered, managed, renewed and retired to serve both present and future communities.

### **Managing Council Assets**

Council assets will be managed by:

- A team approach – Coordinated by the Executive Manager Works and Assets; and
- Council allocating sufficient financial resources (integrated with the Long Term Financial Plan) to ensure effective asset management practices, timely maintenance and renewal of assets so that community services are sustained in the long term; and
- Asset information will be accurate and up to date allowing for appropriate asset planning, both in the short and long term, and for informed decision making to occur.

### **New Assets & Renewal or Upgrade/Expansion of Assets**

Prior to consideration of new infrastructure works, renewals or an expansion/upgrade:

- A strategic review of the need for, and the life cycle cost of that asset (including capital, maintenance, operating and renewal costs) will be carried out.
- Asset Renewal Plans will be implemented progressively based on priority (condition), the level of service required, and the effectiveness of the current performance of the asset.
- Plans to upgrade existing infrastructure will be considered and evaluated according to the need to increase the asset's Level of Service.
- Council will continually seek opportunities for multiple uses of assets, as well as, strategic community partnerships and for economic extensions to infrastructure life.

### **Asset Management Strategy and Asset Management Plans**

- An Asset Management Strategy will be developed in line with the Strategic Plan and informed by the community's aspirations and service requirements that are set out in the Corporate Business Plan.
- In consultation with key stakeholders, Council will determine the Level of Service expected for each asset class to deliver economic, environmental and social values for the benefit of the community. These service levels will be adopted and reflected in the Asset Management Plans for each asset class. The development of Asset Management Plans will also identify:
  - The strategic goals;
  - The level of service and performance standards;
  - The full cost of providing the service
  - The future demand; and

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- Monitoring and improvement strategies.

The Level of Service for each asset class will drive the desired funding and when assessed against the Shire's current budget, this will represent the funding gap.

Council will work to minimise this gap by renewing its assets at the most optimum time. The budgetary requirements will be fed into the Shire's Long Term Financial Plan.

### Risk Management Techniques

The Shire's Risk Management Policy (CORP01) outlines the commitment and objectives regarding managing uncertainty that may impact the Shire's operations.

To ensure the achievement of our vision and strategic goals and objectives, the Shire needs to ensure operational/asset management staff (first line defence) identify asset related risks and they are assessed, managed, monitored and reported. Risk themes identified in relation to Asset Management and documented in the Asset Management Strategy include:

- Asset Sustainability Practices
- Environmental Management
- Errors, Omissions, Delays
- External theft & fraud including cyber crime
- Management of Facilities/Venues & Events

The criteria adopted in CORP01 will be applied to each asset class to identify any moderate – high risks and will be covered in the individual asset management plans.

### Responsibilities

In order to support this policy the following key roles and responsibilities have been identified:

#### Council

- To act as custodians for Council assets;
- To adopt an Asset Management Policy with linking to the Shire of Morawa's 10 Year Strategic Community Plan ~~2019 – 2029 (Desk top reviewed in 2020)~~ 2022 - 2032;
- To provide an advocacy role with State and Federal Governments and the community;
- Demonstrate the organisations commitment to the Council's vision and strategic objectives through an integrated; and
- Resourced asset management system to build and maintain intergenerational equity;
- Make informed decisions supported by asset management processes and costs; and
- To comply with Integrated Planning Framework and Fair Value Legislation.

#### Chief Executive Officer & Senior Management

- Reporting on the status and effectiveness of asset management within Council;
- Continually promote asset management across the organisation;
- To validate and challenge proposals to ensure they meet the Shire's Strategic Plan objectives and community needs;
- To ensure community and key stakeholders inputs are integrated into Asset Management Plans;
- To ensure staff are appropriately trained and skilled to perform the required Asset Management functions;

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- To provide effective communication between Staff, Council and the Community;
- Responsible for implementing asset management systems, policies and procedures;
- Delegate specific assets to responsible project officers;
- Promote networks between the community, key stakeholders, and Council's asset managers to involve and consult with on the management of Council's assets.
- Develop and implement a framework for the evaluation and prioritisation of corporate project proposals incorporating whole of life costing;
- Develop and implement asset management processes and procedures;
- Implementation of Fair Value
- Develop Framework, guidelines and processes to deal with Fair Value reporting.

### **Disability Access and Inclusion Plan**

Public Authorities in Western Australia are required to have Disability Service Plans (DSPs) under the *Disability Services Act (1993)*. This Act was amended in 2004 with a requirement for public authorities (State Government agencies and Local Governments) to develop and implement Disability Access and Inclusion Plans (DAIP's) that further the principles and objectives of this Act. The principles and objectives of this DAIP are to be applied in the responsible management of the Shire's assets including acquisition, maintenance and disposal.

### **Definitions**

**Asset:** means a physical item that is owned or controlled by Council, and provides or contributes to the provision of service to the community.

**Asset Register:** means a record of asset information considered worthy of separate identification including inventory, historical, condition, and construction, technical and financial.

**Asset Management:** means the processes applied to assets from their planning, acquisition, operation, maintenance, replacement and disposal to ensure that the assets meet Council's priorities for service delivery.

**Asset Management Plan:** means a plan developed for the management of an infrastructure asset or asset category that combines multidisciplinary management techniques (including technical and financial) over the lifecycle of the asset. The Asset Management Plan establishes, for each Asset Category:

- Levels of Service (performance, construction, maintenance, and operational standards);
- Future Demand (rational basis for demand forecasting and selection of options for proposed new assets);
- Life Cycle Management Plan (including Operations and Maintenance, Renewals and Replacements, and Expansions and Upgrades);
- Financial Projections;
- Asset Management Practices; and Performance Monitoring and Improvement.

**Asset Management Strategy:** means a strategy developed for the management of an asset that combines multi-disciplinary management techniques over the lifecycle of the asset.

**Council:** means the Council of The Shire of Morawa

**Fair Value:** is defined as:

*"... The amount for which an asset could be exchanged or a liability settled between knowledgeable, willing parties in an arm's length transaction."* And also as:

*"... The price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date."*



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**Level of Service** means meeting community expectations in relation to the quality and quantity of services delivered by the Council.

**Life Costing** means the total cost of an asset throughout its life including planning, design, construction, acquisition, operation, maintenance, and disposal and rehabilitation costs.

## Shire of Morawa Policy Manual

### ENG04 Road Management Policy

Aim	The purpose of this policy is to demonstrate the Shire of Morawa's commitment to the responsible management of its roads and to establish a policy relating to the management of roads within the Shire's boundaries.
Application	All Staff
Statutory Environment	<i>Local Government Act 1995</i> <i>Main Roads Act 1930</i> <i>Land Administration Act 1997</i>
Approval Date	OCM 19 November 2020
Last Review	<del>N/A</del> 2024
Next Review	2022 2026
Review Period	2 years

#### Objectives

To provide a framework for making consistent and structured decisions as to whether a road or area of land used as a road should be included on the Shire of Morawa's (the "Shire") Shire's Road Register.

Specifically, the aim of this Policy is to establish:

- The circumstances under which the Shire will accept responsibility for a road, sections of road or area of land used as a road; and
- The process required for the Shire to accept responsibility for a road, sections of road or area of land that is not currently listed in the Road Register.

#### Policy

This Policy is intended to apply only to those roads and road reserves for which the Shire of Morawa is the responsible authority.

There are numerous roads and tracks within the Shire that Council is not responsible for, but are managed by other authorities such as Main Roads Western Australia, the Department of Parks and Wildlife and other State authorities. In particular, the majority of roads and tracks through National Parks are not the responsibility of the Shire of Morawa. A small number of private roads are the responsibility of their respective owners.

Roads and road reserves that are the responsibility of other authorities (e.g. State roads, National Park roads, private roads etc.) are not included in this Policy. This Policy is intended to apply consistently throughout the Shire.

This Policy sets out the guidelines for staff and elected members in relation to the management of roads within the Shire boundaries.

1. The Shire is responsible for the management of Shire Roads within its boundaries.
2. The Shire shall maintain a Road Register detailing the roads for which it is the responsible road authority. The Road Register is a living document that is to be updated as required by resolution of Council.

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3. The criteria for determining consideration for inclusion on from the Road Register are as follows. The road should satisfy at least one of the following criteria:
  - a. is gazetted;
  - b. provides primary access to at least one full-time occupied property (i.e. the property is otherwise land-locked and without any road frontage);
  - c. has previously been constructed by, or regularly maintained by the Shire;
  - d. provides clear benefit to several property owners (not just one);
  - e. connects into and forms part of the wider network of Public Roads;
  - f. Serves a defined purpose or function for the public (i.e. there would be consequences if public access was removed and / or the needs for public use cannot be readily accommodated with alternatives); and
  - g. Provides for a social or economic benefit such as tourism
4. The Shire shall maintain a Road Asset Management Plan that, as a minimum, outlines the following:
  - a. The Road Hierarchy System
  - b. Levels of Service
  - c. Inspection Programs
  - d. Construction Standards
  - e. Maintenance Standards
  - f. Road Condition Reporting

### Background

The Shire is committed to the provision and maintenance of roads within its boundaries and has an obligation to ensure that the road network provides an appropriate level of service and functionality for the road user.

A Road Management Policy is required to set out a framework for making consistent, structured and justifiable decisions as to whether a gazetted road or area of land used as a road is reasonably required for general public use and is therefore considered to be a "Public Road". Once identified as a Public Road and the responsibility of the Shire it is considered a "Shire road" and must be included in the Shire's Road Register.

Inclusion in the Road Register is an acknowledgement by the Shire that it is the responsible road authority in respect of the Public Road, and therefore has the responsibility for its ongoing maintenance, repair, inspection and the risks associated with this function.

The level of service is dependent on the classification of the road in the road hierarchy, the standard to which the road has been constructed, the funds available for the maintenance and the level of risk deemed applicable to that road.

Where Council decides that an area of land used as a road is not the Shire's responsibility, and therefore not a Shire Road then the Shire does not have any statutory or common law duty to inspect, repair or maintain the area of land.

In this case, the Shire has the discretion, not duty, to inspect, maintain and repair areas of land used as a road that are not on the Road Register. The Shire will be able to decide whether a road is a Shire Road based on criteria that are set out in this Policy.

### Strategic Implications

This Road Management Policy has been developed to support the vision, goals and objectives in the Shire of Morawa's Strategic Plan.



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This Policy is also designed to complement the Asset Management Policy. Both policies are supported by the Strategic Asset Management Plan and Road Asset Management Plan.

### Road Register

The Shire maintains a Road Register. Roads that are not included in this register are currently not recognised by the Shire as assets, nor does the Shire accept any maintenance responsibility for such roads.

The existing extent of the Shire's road network has been determined from historical records of the extent to which the Shire has established and maintained the road network, with some additional roads that Council has formally accepted responsibility for, generally through land development.

Council may determine that additional roads, sections of roads or areas of land used as roads be included in the Road Register in accordance with this Policy.

### Other Considerations

#### Request for Road Registration or Improvement:

In circumstances where property owners or ratepayers wish to have a presently unregistered road included in the Shire's Road Register and for it then to be maintained by the Shire, the ratepayer/s or property owner/s may make application in writing to the Shire to have the road included.

The road will be inspected and a report prepared for Council's consideration of the matter at an Ordinary Council Meeting. Council will not accept responsibility for roads which do not meet the minimum criteria specified in this Policy. The road will also be assessed against, and must reach at least the minimum standards that are described in the Road Asset Management Plan.

Where work is required to bring the proposed road up to a standard that is acceptable by Council, the costs of performing such work shall be borne by the proponent or proponents that have made the application to have the road included in the Road Register.

In considering such a proposal, Council will have due regard for the criteria for determining inclusion on the Road Register and the ongoing maintenance costs generated by the improved road.

### New Developments

Where a new development on rural land requires a higher standard of road than has been provided, the costs associated with upgrading of the road will be the full responsibility of the developer. Every effort should be made to address this issue as part of the planning for the development.

### School Bus Routes

Priority is to be given to maintenance of school bus routes during maintenance grading programs, and all school bus routes are to be graded, if needed prior to the school year recommencing.

### Road Widths

Council observes the following road widths for all rural roads in the Shire:

*8m Minimum Road Surface (10m cleared) (8m cleared)*

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- Nanekine Road
- Offszanka Road
- Canna North East Road
- Williamson Road
- Fabling Road
- Stephens Road
- South Indar Road
- Gutha West Road
- Pintharuka West Road
- Burma Road
- Milloy Road
- White Road
- Moffet Road
- Yamma Pool Road
- Yongarloo Road
- Bligh Road
- Neats Road (Bligh to Three Springs)
- Three Springs/Morawa Road
- Old Three Springs Road
- Morawa South Road
- Koolanooka South Road
- Malcolm Road
- Jones Lake Road
- Judge Road
- Gutha East Road
- Morawa-Yalgoo Road
- Toohey Road
- Madden Road
- Evaside Road
- Johnson Road
- Fitzgerald Road
- Munckton Road
- Old Mullewa Road
- Fallon Road (Lochada Rd to Munkton Rd)
- Lochada Road (Fallon Rd to part length)
- Bells Road (Pintha Dam to Wubin-Mullewa Rd)
- Pintharuka East Road (Wubin-Mullewa Rd to Bells Rd)
- Koolanooka Springs Road
- Norton Road (Wubin-Mullewa Rd to Olden Rd)
- Olden Road

### *6m Minimum Running Surface (8m cleared)*

- All Other Rural Roads

### **Gravel Pit Use & Rehabilitation**

The following represents the Shire's requirements to rehabilitate private property and Shire reserves where the shire has completed extraction of gravel:

- Unused pits - the sites shall be spread and levelled as much as possible. The site shall be generally deep ripped at 3 metre intervals where necessary.
- New pits - topsoil shall be stock piled. Following annual excavation the topsoil shall be pushed over the excavation.

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- Timbered pits located in grazing paddocks - shall be fenced until revegetated by planted native trees.

### **Construction of a vehicle crossover**

Under the *Local Government (Uniform Local Provisions) Regulations 1996*, Regulation 15 Contribution to cost of crossing - Sch. 9.1 cl. 7(4) states:

(1) *Where —*

(a) *a local government —*

- (i) *under regulation 12 constructs or approves the construction of; or*
- (ii) *under regulation 13(1) requires the construction of a crossing giving access from a public thoroughfare to private land or a private thoroughfare serving the land; and*

(b) *the crossing is the first crossing in respect of the land; and*

(c) *the crossing is a standard crossing or is of a type that is superior to a standard crossing, the local government is obliged to bear 50% of the cost, as estimated by the local government, of a standard crossing, but otherwise the local government is not obliged to bear, nor prevented from bearing, any of the cost.*

(2) *In subregulation (1) —*

**first crossing**, in respect of land, means the first crossing to the land or a private thoroughfare serving the land constructed under regulation 12 or section 358<sup>2</sup> of the *Local Government Act 1960*<sup>3</sup> as in force at any time before 1 July 1996;

**standard crossing** means, subject to any local law as to what is or is not a standard crossing, a crossing of a kind that the local government, by resolution, decides is a standard crossing.

### **Rural Crossover**

Where landowners require a new culvert crossover, Council will provide one crossover free of charge and where required, necessary pipework to protect the Shire's road assets. Should an additional crossover ~~is be~~ required Council will provide the labour to install the culvert where the landowner pays for the culverts.

A standard rural crossover is to be 8 (eight) metres wide.

### **Townsite Crossovers**

Council will provide one crossover per lot at 50% of the cost to rate payers. Additional costs involved in wider or additional crossover (less the footpath portion) will be at the cost of the ratepayer. Where Council undertakes road works affecting existing crossovers Council will bear the cost of replacement. The acceptable standard for a crossover in the townsite is as follows:

1. A standard crossing as referred to by the Reg. 15 of the *Uniform Local Provisions Regulations* comprises either:
  - A 150 mm compacted and water bound road base driveway, sealed with two coat of bitumen and topped with an approved aggregate.
  - A minimum of 75mm reinforced concrete over a compacted sub- base; or
  - Other as approved by Council from kerb to the front boundary line and tied in or made contiguous with abutting structures (kerbs, footpaths and driveways).
2. The minimum width of the standard crossing shall be 3.0 metres for residences, 4.0 metres for commercial, 6.0 metres for light industrial, 6.0 metres for heavy industrial and 7.5 metres for service stations each with a 1.5 metre radius "fishtail" onto-the kerb line.
3. The gradient shall be positive 2% for the first 1.5 metres from the kerb line.



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4. The Shire will contribute to one crossing per property only.
5. Where the ratepayer elects to construct a crossover, the Council's contribution shall not exceed 50% of the cost of the crossover as defined in paragraphs (1) and (2) and in Council's Fees and Charges Schedule. The square metres calculated shall be the length (from the road kerb to the property line) multiplied by the nominal width. The ratepayer must produce documents stating the full cost of the crossing.

### **Footpaths/dual use paths**

Footpaths/dual use paths are to be constructed in concrete:

- to a depth of 75mm deep
- 25mpa concrete; and
- to a width of up to 2.0m.

Other construction materials such as bitumen may be used where directed by Council.

### **Road Name Changes**

Except as provided below, a road name shall not be proposed for a new existing road if that road name is currently in use within the Shire. This includes the use of:

- i) like-sounding names e.g. names with the addition/deletion of -sl; or
- ii) same name with a different suffix, e.g. road as opposed to street;
- iii) where a road is closed or access denied as it crosses a main thoroughfare, one (1) portion of the road shall be renamed.

Roads shall be named or renamed (as the case may be):

- so as to avoid repetition as outlined above specifically within suburbs; and
- from the approved reserved list of names for roads.

Road names are to be sourced from:

- persons, entities, places or events of historical or heritage significance and directly related to the area and its neighbourhood;
- persons having a distinguished record of achievement within the Shire's history.

A brief explanation of the relationship and significance of the name shall accompany all nominations for road names to the Shire.

Acceptance of nominated names for incorporation into a reserved road names list and for applying to particular thoroughfares will be put before Council for approval.

Support to name or rename roads in established areas can be obtained by applying to Council stating their reasons, and Council is to write to all landholders adjoining the affected road to obtain their views.

Once a name has formally been assigned to the road and adopted by Landgate's Geographic Names Committee, all relevant Government bodies, servicing authorities and Australia Post shall be notified of the final action taken and the commencement date.

### **Definitions**

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**Shire** means the Shire of Morawa.

**Shire Road** means any public road that is on the Road Register of the Shire of Morawa.

**Road Register** is a register of all public roads for which the Shire is the responsible road authority.

### **Supporting Documents**

This Road Management Policy is a key component of the Shire's planning and asset management process. The Policy sits alongside the Asset Management Policy and both are supported by the Strategic Asset Management Plan, Road Asset Management Plan and Road Register.

All these documents form part of the formal records of the Shire of Morawa.

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### 6. FINANCE (FIN)

#### FIN01 — Significant Accounting Policy

Aim	<del>To provide guidance for the preparation of the financial report</del>
Application	<del>Elected Members All staff</del>
Statutory Environment	<del>Local Government Act 1995 Local Government (Financial Management) Regulations 1996</del>
Approval Date	<del>OCM 19 November 2020</del>
Last Review	<del>N/A</del>
Next Review	<del>2024</del>
Review Period	<del>Annually</del>

#### Objective

~~To provide guidance for the preparation of the financial report~~

#### Policy

##### ~~Basis of Accounting~~

~~The financial report is a general purpose financial report which has been prepared in accordance with applicable Australian Accounting Standards and the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The report has also been prepared on the accrual basis under the convention of historical cost accounting.~~

##### ~~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.~~

##### ~~The Local Government Reporting Entity~~

~~All Funds through which the Council 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, but a separate statement of those monies appears as a Note to this financial report~~

##### ~~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~~



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~~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.~~

### ~~Cash and Cash Equivalents~~

~~Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.~~

### ~~Trade and Other Receivables~~

~~Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.~~

~~Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as noncurrent assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.~~

### ~~Inventories General~~

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

### ~~Land Held For Sale~~

~~Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.~~

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

### ~~Fixed Assets~~

~~Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses. Mandatory requirement to revalue non-current assets Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of noncurrent assets at Fair Value became mandatory.~~

~~During the year ended 30 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations. Whilst the amendments initially allowed for a phasing in of~~

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~~fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.~~

~~Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire revalue its asset classes in accordance with this mandatory timetable. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.~~

### ~~Land Under Control~~

~~In accordance with Local Government (Financial Management) Regulation 16(a), the Shire was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.~~

~~Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.~~

### ~~Initial Recognition and Measurement Between Mandatory Revaluation Dates~~

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

~~Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.~~

### ~~Revaluation~~

~~Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity.~~

~~Decreases that offset previous increases of the same asset are recognized against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.~~

### ~~Land Under Roads~~

~~In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government. Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.~~

~~In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a) (i) prohibits local governments from recognising such land as an asset. Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event~~

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of such an inconsistency, the Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

### Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements. When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods used for each class of depreciable asset are:

Buildings	15 to 100 years	1-6.67%
Furniture and Equipment	4 to 10 years	10-25%
Computer Equipment	3 years	33.33%
Office Equipment	5 years	20%
Plant and Equipment	3 to 15 years	6.67-33.33%
Motor Vehicles	3-5 years	20-33%
Infrastructure Other	10-100 years	1-10%
Water Supply Piping & Drainage Systems	100 years	1%
Sewerage piping	100 years	1%
Footpaths	35-50 years	2-2.85%
Gravel roads		
Construction/Road Base	80 years	1.25%
Gravel Sheet	12 years	8.33%
Formed Roads (unsealed)		
Construction/Road Base	80 years	1.25%
Sealed Roads and Streets		
Construction/Road Base	80 years	1.25%
Major re-surfacing Bituminous Seals	10 years	7.14%
Asphalt Surfaces	50 years	3.33%

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.



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### Capitalisation Threshold

~~Expenditure under the thresholds listed below is not capitalised. Rather, it is recorded on an asset inventory listing:~~

• Land	Nil (All Land Capitalised)
• Buildings	10,000
• Plant & Equipment	5,000
• Furniture & Equipment	5,000
• Infrastructure	10,000

### Fair Value of Assets and Liabilities

~~When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:~~

- ~~Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.~~

~~As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability.~~

~~The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.~~

~~To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).~~

~~For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.~~

### Fair Value Hierarchy

~~AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:~~

#### Level 1

~~Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.~~

#### Level 2

~~Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.~~

#### Level 3

~~Measurements based on unobservable inputs for the asset or liability.~~

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The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

### Valuation Techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

#### Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

#### Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

#### Cost approach

### Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs.

Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

### Financial Instruments

#### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

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### ~~Classification and subsequent measurement~~

~~Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or at cost.~~

~~Amortised cost is calculated as:~~

- ~~(a) the amount in which the financial asset or financial liability is measured at initial recognition;~~
- ~~(a) less principal repayments and any reduction for impairment; and~~
- ~~(a) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.~~

~~The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability.~~

~~Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.~~

### ~~Financial assets at fair value through profit and loss~~

~~Financial assets are classified as "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.~~

#### ~~(-) Loans and receivables~~

~~Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.~~

#### ~~(-) Held-to-maturity investments~~

~~Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.~~

~~Held-to-maturity investments are included in current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.~~

#### ~~(-) Available-for-sale financial assets~~

~~Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.~~



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~~They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.~~

~~Available for sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.~~

### ~~(-) Financial liabilities~~

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

### Impairment

~~A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).~~

~~In the case of available for sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point. In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.~~

~~For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.~~

### Derecognition

~~Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.~~

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

### Impairment of Assets

~~In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.~~

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~~Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.~~

~~Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard. For non-cash-generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.~~

### ~~Trade and Other Payables~~

~~Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.~~

### ~~Employee Benefits Short-Term Employee Benefits~~

~~Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.~~

~~The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.~~

~~The Shire's obligations for employees' annual leave and long-service leave entitlements are recognised as provisions in the statement of financial position.~~

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

~~Provision is made for employees' long-service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other 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 re-measurements 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 noncurrent 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.~~

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### **Borrowing Costs**

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

### **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.~~

### **Leases**

~~Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.~~

~~Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period. Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term. Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.~~

~~Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.~~

### **Investment In Associates**

~~An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss.~~

~~The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.~~

~~Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.~~

~~When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.~~



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### ~~Interests in Joint Arrangements~~

~~Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required. Separate joint venture entities providing joint ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(e) for a description of the equity method of accounting.~~

~~Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 16.~~

### ~~Rates, Grants, Donations and Other Contributions~~

~~Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.~~

~~Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognized as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.~~

### ~~Superannuation~~

~~The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.~~

### ~~Current and Non-Current Classification~~

~~In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle.~~

~~In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.~~

### ~~Rounding Off Figures~~

~~All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.~~

### ~~Comparative Figures~~

~~Where required, comparative figures have been adjusted to conform to changes in presentation for the current financial year. When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.~~

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### **Budget Comparative Figures**

~~Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.~~

## Shire of Morawa Policy Manual

### FIN02 Investment Policy

Aim	The purpose of this Policy is to invest surplus funds, with consideration of risk and the most favourable rate of interest available and to support the local bank, where possible.
Application	Elected Members and Staff
Statutory Environment	<i>Local Government Act 1995</i> <i>Trustees Act 1962</i> <i>Local Government (Financial Management) Regulations 1996</i>
Approval Date	OCM 19 November 2020
Last Review	<del>N/A</del> 2024
Next Review	<del>2020</del> 2026
Review Period	2 years

#### Objective

To invest the Shire of Morawa's surplus funds, with consideration of risk and the most favourable rate of interest available to it at the time, for that investment type, while ensuring that its liquidity requirements are being met.

To support the local bank, where possible, with the intention of ensuring the bank is retained within the Shire.

#### Policy

Surplus funds to immediate requirements shall be deposited into an authorised institution, in accordance with *Section 19 Local Government (Financial Management) Regulations 1996*.

#### Prudent Person Standard

The investment will be managed with the care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolios to safeguard the portfolios in accordance with the spirit of this Investment ~~of Funds~~ Policy, and not for speculative purposes.

#### Ethics and Conflicts of Interests

Officers shall refrain from personal activities that would conflict with the proper execution and management of Council's investment portfolio. The Department of Local Government and Communities No.1 "Disclosure of Interests Affecting Impartiality" and No.21 "Disclosure of Financial Interests in Return" provide guidance for recognising and disclosing any conflict of interest. Any independent advisors are required to disclose any actual or perceived conflicts of interest.

#### Approved Investments

Investments may only be made with authorised institutions as follows:

- An authorised deposit-taking institution as defined in the *Banking Act 1959* (Commonwealth) section 5 with a Standard & Poor's (or its equivalent) credit rating of BBB or higher; or
- The Western Australian Treasury Corporation established by the *Western Australian Treasury Corporation Act 1986*.
- Bonds that are guaranteed by the Commonwealth or a State or Territory and which have a term not exceeding three years.



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### Prohibited Investments

Investments which are not allowed are as follows:

- Deposits with an institution except an authorised institution; and/or
- Deposits for a fixed term of more than ~~42 months~~ 3 years;
- Stand-alone securities issued that have underlying futures, options, forwards contracts and swaps of any kind or are in a foreign currency.

### Professional Advice

The Shire may from time to time retain the services of suitably qualified investment professionals to provide assistance in investment strategy formulation, portfolio implementation and monitoring.

Any such independent advisor must be approved by Council and licensed by the Australian Securities and investment Commission. The advisor must be an independent person who has no actual or potential conflict of interest in relation to investment products being recommended and is free to choose the most appropriate product within the terms and conditions of this investment policy.

Any independent advisor engaged by the Shire is required to provide written confirmation that they do not have any actual or potential conflicts of interest in relation to the investment they are recommending or reviewing, including that they are not receiving any commissions or other benefits in relation to the investments being recommended or reviewed.

### Investment Funds

All cash and investment held by the Shire are placed in common investments in accordance with Local Government (Financial Management) Regulation 1996 Regulation 8.

### Risk Management Guidelines

~~Investments are restricted to bank investments only.~~ The term of the investment will be based on forward cash flow requirements to ensure investment return on available surplus funds. All investments obtained must comply with three key criteria relating to:

- Portfolio Credit Framework limit overall credit exposure of the portfolio
- Counterparty Credit Framework: limit exposure to individual counterparties/institution; and
- Term to Maturity Framework: limits based upon maturity of securities.

### Portfolio Credit Framework

To control the credit quality on the investment portfolio, the following credit framework limits the percentage of the portfolio exposed to any particular credit rating category.

S&P Long Term Rating	S&P Short Term Rating	Direct Maximum Investment
AAA	A-1+	100%
AA	A-1+	100%
A	A-1	60%
B	A-2	20%

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If any of the investments within the portfolio are subject to a credit rating downgrade such that the portfolio credit percentage are no longer compliant with the Investment Policy, the investment will be diverted as soon as practicable.

### Counterparty Credit Framework

Exposure to an individual counterparty/institution will be restricted by its credit rating so that single entity exposure is limited. There may be on occasion, subject to cash flow requirements e.g. for end of year balancing and reserve transfers, direct investment maximum percentage greater than 40% for a single percentage, as detailed in the table below:

S&P Long Term Rating	S&P Short Term Rating	Direct Investment Maximum
AAA	A-1+	40%
AA	A-1+	40%
A	A-1	20%
B	A-2	10%

If any of the investments within the portfolio are subject to a credit rating downgrade such that the portfolio credit percentage are no longer compliant with the Investment Policy, the investment will be diverted as soon as practicable.

### Term to Maturity Framework

The investment portfolio is to be invested within the following maturity constraints: investment type	Term to Maturity
ADI Deposits	< <del>12 months</del> <u>3 years</u>
State/Commonwealth Government Bonds	< 3 years

### Reporting and Review

Council will receive a monthly report on the investment portfolio, listing for each investment the institution, amount, and term to maturity, maturity date, amount interest rate, and % of total portfolio represented by the individual investment. A summary of the composition of the investment portfolio by credit rating and institution will also be included.

## Shire of Morawa Policy Manual

### FIN04 Purchasing Policy

Aim	The Shire of Morawa (the 'Shire') is committed to delivering best practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance whereby establishing efficient, effective, economical and sustainable procedures in all purchasing activities.
Application	Shire of Morawa Officers, Elected Members and all other persons undertaking procurement on the Shire's behalf
Statutory Environment	<i>Local Government Act 1995 s.3.57 and s.6.8</i> <i>Local Government (Financial Management) Regulations 1996</i> <i>Local Government (Functions &amp; General) Regulations 1996</i>
Approval Date	June 2021
Last Review	<del>2020</del> 2024
Next Review	<del>2023</del> 2026
Review Period	2 years

#### Objective

This policy sets clear purchasing principles and quotation requirements to be implemented by Shire of Morawa employees to achieve the best value outcome in the most practical manner.

#### Policy

The purchasing of goods and services on behalf of the Shire of Morawa is a critically important business process. All Shire employees involved in purchasing practices and processes must display the highest standards of ethics and integrity, always acting in an honest and professional manner.

The Chief Executive Officer must ensure the Shire is properly accounting for expenses paid or payable, and procedures are established for the authorisation of, and the payment of, accounts to ensure that there is effective security for, and proper authorisation linked to the Shire's payment methods. The Chief Executive Officer must appropriately authorise employees to undertake purchasing activities at appropriate limits in line with the requirements of this policy.

#### Purchasing Principles

All of the Shire of Morawa's purchasing activity will be conducted in line with Council's overarching principles, outlined below:

1. Best Value: employees shall balance factors such as price, quality, timeliness of service, experience, lifetime management costs and other relevant selection criteria to ensure best value for the Shire – consideration must also be given to internal efficiencies (time and resources) allocated to seeking more quotations and how that compares to potential savings.

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

- a) All relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;



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- b) The technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.;
  - c) Financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history); and
  - d) A strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.
- 2. Uniformity: suppliers, contractors and persons dealing with the Shire must be treated consistently in a fair and equitable manner.
  - 3. Accountability: Apply fair and equitable competitive purchasing processes that engage potential suppliers impartially, honestly, and consistently.
  - 4. Full Disclosure: Commit to probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest - any actual or perceived conflicts of interest must be identified, disclosed and appropriately managed.
    - a. Where possible the employee with the conflict should remove themselves ~~from~~ the purchasing decision.
  - 5. Confidentiality: Any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and must not be released unless authorised by the supplier or relevant legislation.
  - 6. Local Economy: Whilst consideration must always be given to principle one (Best Value), Shire employees should seek where possible to engage in procurement practices to promote and foster local economic development by maximising the participation of local businesses. A key goal in this policy is open and fair competition to ensure that businesses locally are provided with every opportunity to bid for work. It is recognized that not every category of goods, services or works that is purchased by the Shire will lend itself to supply by local businesses.
  - 7. Organisational Awareness – all employees undertaking purchasing activities must be adequately trained on how to conduct themselves.
  - 8. Method – where possible the Shire's purchasing should be conducted by way of an electronic transaction with full accountability such as EFT or credit card. The CEO must ensure clear procedures govern all payment methods to ensure they are fully traceable, accountable, and auditable. Adequate controls must be in place to ensure all transactions can be clearly identified as being for legitimate business purposes and appropriately authorised in line with the Local Government (Financial Management) Regulations 11, 12 and 13.
  - 9. Record: purchasing activity should be clearly recorded so that the process and decision making can easily be reviewed or audited if required. Purchasing activities must be recorded in accordance with the State Records Act 2000 and the Shire of Morawa's Record Keeping Plan.

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10. Corporate Social Responsibility: Council recognises that the Shire represents a large purchaser for the Morawa District and as such where possible, whilst always giving due consideration to principle one (Best Value), will try to use its resources to promote a sense of Corporate Social Responsibility by preferencing organisations that:

- a. Demonstrate a commitment to minimising their environmental impact – energy efficiency, water efficiency, waste reduction etc.
- b. Invest in the capability of the local community
- c. Are a registered WA Disability Enterprise - [www.wade.org.au](http://www.wade.org.au)
- d. Are a registered Indigenous or Aboriginal Business

### Purchasing Thresholds and Quotation Requirements

The requirements that must be complied with by the Shire, including purchasing thresholds and processes, are prescribed within the *Local Government (Functions and General) Regulations 1996* and this Purchasing Policy.

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

- a) The actual or expected value of a contract over the full contract period (including all options to extend);
- b) The extent to which it could be reasonably expected that the Shire will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased.

Below is the purchasing process that must be followed based on the actual or expected value of each purchase by the Shire of Morawa:

Purchase Value Threshold (ex GST)	Quotation Requirements	Quote Assessment
Up to \$5,000 (ex GST)	Obtain at least one (1) verbal quotation.	Purchasing Officer
From \$5,001 and up to \$25,000 (ex GST)	Seek at least two (2) and obtain at least one (1) written quotations from suitable suppliers.	Purchasing Officer
From \$25,001 and up to \$75,000 (ex GST)	Seek at least two (2) and obtain at least one (1) written quotations from suitable suppliers.	At least one senior employee and one other employee with a knowledge of the purchase requirements are to assess the quotations received against the Shire's purchasing principles.
From \$75,001 and up to \$150,000 (ex GST)	Seek at least three (3) and obtain at least two (2) written quotations	At least two (2) senior employees must assess the quotations against the Shire's purchasing principles and the requirements as detailed in the request for quotation document.

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Purchase Value Threshold (ex GST)	Quotation Requirements	Quote Assessment
From \$150,001 and up to \$249,999 (ex GST)	Obtain at least three (3) written quotations	<p>The Chief Executive Officer and at least one other senior employee are to assess the quotations against the purchasing principles and an assessment of the suppliers response to:</p> <ul style="list-style-type: none"> <li>• a detailed written specification for the goods, services or works (contained within the RFQ) required; and</li> <li>• pre-determined selection criteria that assess all best and sustainable value considerations.</li> </ul>
\$250,000 and Over (ex GST)	All purchasing at this level must be in accordance with the Local Government Act 1995 and the Local Government (Function and General) Regulations, specifically adhering to all tender or tender exempt requirements.	<p>All submissions at this purchasing value must be assessed by the Chief Executive Officer, another senior employee and one other employee or a Shire consultant with a knowledge of the subject matter.</p> <p>The Tender Exempt or Public Tender purchasing decision is to be based on the suppliers response to:</p> <ul style="list-style-type: none"> <li>• A detailed specification; and</li> <li>• Pre-determined selection criteria that assess all best and sustainable value considerations.</li> </ul>

**Note:**

*Where considered necessary, the Shire may consider calling Public Tenders in lieu of undertaking a Request for Quotation for purchases under the \$250,000 threshold (excluding GST). This decision should be made after considering the benefits of this approach in comparison with the costs, risks, and timeliness and compliance requirements and also whether the purchasing requirement can be met through a pre-qualified panel of suppliers such as WALGA Preferred Supply Contracts.*

*If a decision is made to undertake a Public Tender for contracts of less than \$250,000, a Request for Tender process entailing all the procedures for tendering outlined in this Policy and the WALGA Procurement Handbook must be followed in full.*



## Shire of Morawa Policy Manual

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### **WALGA Preferred Supply Contracts**

Given WALGA have undertaken a competitive market process to establish its preferred supplier panel, Council encourages the use of the panel, wherever practical, to request quotes.

Where the WALGA Preferred Supplier Panel is used for requests for quote, if greater than three (3) quotes are requested and less than the required number of quotes are received it will be deemed that the Shire has still undertaken an appropriate market consultation.

~~The Local Supplier Market system established by WALGA in response to COVID-19 is not the same as the Preferred Supplier Contract system and as such is not classified as being tender exempt.~~

Additionally, when using a WALGA Preferred Supply Contract the Shire may negotiate with the highest rated Preferred Supplier from the evaluation process. This does not rule out the other Preferred Suppliers until successful conclusion of negotiations via award of contract.

*Note:*

*While the pre-qualified nature of WALGA Preferred Supply Contracts provides Local Government with the capacity to negotiate with Preferred Suppliers, this is generally **not** permitted within a Public Tender process due to legal process contract risks.*

### **LGIS Services**

The suite of LGIS insurances is established in accordance with s.9.58(6)(b) of the Local Government Act 1995 and are provided as part of a mutual, where WALGA Member Local Governments are the owners of LGIS. Therefore, obtaining LGIS insurance services is available as a member-base service and is not defined as a purchasing activity subject to this Policy.

Should Council resolve to seek quotations from alternative insurance suppliers, compliance with this Policy is required.

### **Exemptions to Policy – Chief Executive Officer Authorisation**

Council recognises that the CEO is charged with the efficient and appropriate management of the operations of the Shire.

For purchase value thresholds below \$250,000 the Chief Executive Officer (CEO) is empowered to authorise the issuing of purchase orders where less than the required number of quotes have been received, if it represents sound business sense, is of benefit to the Shire and the quotations received are deemed to be in line with market expectations.

The CEO must ensure appropriate documentation is maintained for all policy exemptions authorised and the reason for the exemption is appropriately recorded for the purposes of audit and review.

As a guide exemptions could be used:

- In response to an emergency, ~~COVID-19~~, or time sensitive situation
- In undertaking works covered under insurance where the Shire's insurers are satisfied with the quotes received
- Where a sole supplier or limited supplier situation exists
- Where suppliers are unwilling to submit quotes due to the time and cost they would incur conducting a site visit

## Shire of Morawa Policy Manual

### **Request for Quotation Process**

The Chief Executive Officer is to establish appropriate procedures to govern the process of requesting and evaluating quotations based on the Council's overarching purchasing principles.

Whilst the content and detail in a request for quote may change at different purchasing values, all requests for quotation must be communicated in a clear, concise, logical, and consistent fashion to allow all potential quoters the greatest opportunity to submit a competitive quotation.

Where pre-determined selection criteria are to form part of the quote assessment process the criteria must be clearly stated in any request for quote issued.

Invitations to quote should be issued simultaneously unless a new supplier becomes known to the Shire at a later date. New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.

Whilst price is an important factor in determining best value, quote assessment processes should also include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors.

The responsible officer is expected to demonstrate due diligence when conducting a Request for Quotation process and must comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

*Note:*

*The WALGA Procurement Handbook has a model Request for Quotation Template and a Verbal Form Template which provide best practice documentation and will assist with recording details.*

### **Public Tender**

In the event that the Shire elects to call a Public Tender:

- a) Before Tenders are publicly invited, the Shire must record the decision to invite Tenders (which is to be recorded in the Tender Register) and must determine in writing the criteria for deciding which tender should be accepted;
- b) The Evaluation Panel must be established prior to the advertising of the Tender and include a mix of skills and experience relevant to the nature of the purchase. For Tenders, the Evaluation Panel must contain a minimum of three (3) members;
- c) A Tender Notice must be advertised in a State-wide publication e.g. "The West Australian" newspaper (Local Government Tenders section), preferably on a Wednesday or Saturday;
- d) The Tender must remain open for at least 14 days after the date the Tender is advertised. Care must be taken to ensure that 14 full days are provided as a minimum;
- e) The Tender Notice must include:

**f)I.** A brief description of the goods or services required;

**g)II.** Information as to where and how Tenders may be submitted;

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## Shire of Morawa Policy Manual

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- ~~h)III.~~ The date and time after which Tenders cannot be submitted;
- ~~h)IV.~~ A contact person to supply more detailed information if required. Detailed information must include:
- ~~h)V.~~ Such information as the Shire decides should be disclosed to those interested in submitting a Tender response;
- ~~k)VI.~~ Detailed specifications of the goods or services required;
- ~~h)VII.~~ The criteria for deciding which Tender response should be accepted;
- ~~m)VIII.~~ Whether or not the Shire has decided to submit a Tender response; and
- ~~h)IX.~~ Whether or not Tender responses can be submitted by facsimile or other electronic means, and if so, how Tenders may so be submitted.

### Additional Information

1. Tenders must not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation. If clarifications, addendums or further communication are required prior to the close of Tenders, all potential Tenderers must have equal access to this information in order for the Shire not to compromise its duty to be fair;
2. If, after the Tender has been publicly advertised, any changes, variations or adjustments to the Tender document and/or the Conditions of Tender are required, the Shire may vary the initial information by taking reasonable steps to give each person who has sought copies of the Tender documents notice of the variation;
3. A Tender response that is not received in full in the required format by the advertised Tender Deadline must be rejected;
4. No tenders are to be removed from the Tender Box or opened (read or evaluated) prior to the Tender Deadline;
5. Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Local Government officer. The details of all Tender responses received and opened must be recorded in the Tenders Register. Tender responses are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the Tender opening, and price information should be regarded as *commercial-in-confidence* to the Shire. Members of the public are entitled to be present;
6. The Tenderer's offer form, price schedule and other appropriate pages from each Tender shall be date stamped and initialled by at least two (2) Local Government officers or representatives present at the opening of Tender responses.

Where the Shire has invited Tender responses and no compliant submissions have been received; direct purchases can be arranged on the basis of the following:

- a) A sufficient number of quotations are obtained or Council determine that the quote received represents best value, given the costs and constraints of conducting a second tender process;
- b) The process follows the guidelines for seeking quotations
- c) The specification for goods and/or services remains unchanged;
- d) Purchasing is arranged within six (6) months of the closing date of the lapsed Tender.



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1. Tender responses that have not been rejected must be assessed by the Shire by means of a written evaluation against the pre-determined criteria. The Evaluation Panel must assess each Tender response that has not been rejected to determine which response is most advantageous;
2. If after the Tender has been publicly advertised and a successful Tenderer has been chosen, and before the Shire and Tenderer have entered into a contract, a minor variation may be made by the Shire. A minor variation may not alter the nature of the goods and/or services procured, nor may it materially alter the specification or structure provided for by the initial Tender.

Each Tenderer shall be notified of the outcome of the Tender following Council resolution or appropriate delegated authority. Notification must include:

- a) The name of the successful Tenderer;
- b) The total value of consideration of the winning offer;
- c) The details and total value of consideration for the winning offer must be entered into the Tenders Register at the conclusion of the Tender process.

For this procurement range, selection of Tenderer must be based on value for money (in accordance with the definition stated within this Policy) and which Tender response would be most advantageous to the Shire.

To comply with the requirements of Regulation 18(4) of the *Local Government (Functions and General) Regulations 1996*, the Tender evaluation process must provide a written assessment of the extent that each Tender response satisfies the criteria which was set prior to advertising the Tender. This should include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the Tender response.

The responsible officer is expected to demonstrate due diligence when conducting a public Tender and must comply with any record keeping and audit requirements.

For a tender process the CEO must ensure the Tender Register is appropriately updated and managed and at a minimum the below documents are recorded:

- a) Tender documentation;
- b) Internal documentation;
- c) Evaluation documentation;
- d) Enquiry and response documentation;
- e) Approval documentation;
- f) Notification and award documentation.

### Tender Exempt Purchases

Purchasing that **exceeds \$250,000** in total value (excluding GST) must be put to public Tender unless a regulatory Tender exemption is utilized by the Shire. Tender exemptions apply in the following instances:

## Shire of Morawa Policy Manual

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- a) An emergency situation as defined by the *Local Government Act 1995*;
- b) The purchase is from a WALGA Preferred Supply Contract or Business Service. All WALGA Preferred Supply Contracts have been established utilizing a competitive public procurement process to pre-qualify suppliers that meet compliance requirements and offer optimal value for money to the Local Government sector;
- c) The purchase is from a Department of Finance Common Use Arrangements (where Local Government use is permitted), a Regional Local Government or another Local Government;
- d) The purchase is under auction that has been authorized by Council;
- e) The contract is for petrol, oil, or other liquid or gas used for internal combustion engines; or
- f) Any of the other exclusions under Regulation 11 of the *Local Government (Functions and General) Regulations 1996* apply.

*Note: When making a decision about whether to conduct a Public Tender or utilize a Tender exempt arrangement, the Shire should compare the cost and benefits of both processes.*

The compliance requirements, time constraints, costs and risks associated with a Public Tender should be evaluated against the value delivered by such a process. This should then be compared with the costs and benefits of using a Tender exempt arrangement which include direct access to pre-qualified suppliers, full regulatory compliance, risk mitigation, administrative efficiencies and cost savings.

## Shire of Morawa Policy Manual

### FIN05 Debtors Management – General

Aim	To provide guidelines for staff that assist in ensuring any monies owed to Council are collected in a consistent and timely manner. This policy will apply to debtors to provide them with clear guidelines relating to outstanding monies.
Application	Corporate Services Employees
Statutory Environment	<i>Local Government Act 1995 s6.12; s6.13; s6.16 and s6.17 Caravans and Parks Camping Grounds Act 1995 Caravan Parks and Camping Grounds Regulations 1997 Fines Penalties and Infringement Notices Enforcement Regulations 1994</i>
Approval Date	OMC 20 November 2018
Last Review	<del>2018</del> 2024
Next Review	<del>2020</del> 2026
Review Period	2 years

#### Objective

To provide guidelines and establish a framework that will:

1. Ensure a fair and accountable approach to the Shire's debt management and collection decisions and practices.
2. Provide guiding principles for the management of credit control, debt collection and a bad debt write offs.
3. Ensure timely collection of all monies owing to the Shire for the purpose of optimising cash flow and reducing bad debt write offs.

#### Policy

##### General Principles

The Chief Executive Officer (CEO) shall ensure there are Debtors Management Procedures that suitably accommodate the above sentiments and to effectively manage the Shire's debts with the following principles:

- i. Appropriate Credit limits and controls are established and maintained to ensure the risk of financial loss is correctly managed
- ii. Maximum approved credit limit is no greater than \$50,000 unless approved by the Shire Chief Executive Officer in consultation with the Shire President.
- iii. Credit terms shall be clearly outlined in the Application for Credit and also stated on the issued tax invoice
- iv. Debt Collection processes established are to be fair, flexible and realistic and should accord with the ACC-ASIC Debt Collection Guidelines for Collectors and Creditors.
- v. The recovery of outstanding debtor accounts will be collected in a timely manner generally as follows:
  - a. Payment not received at 30 days from invoice date - First and Final Notice issued with 7 days to pay or special arrangement put in place.
  - b. Payment not received at 45 days from invoice date – Final Demand issued allowing 7 days to pay and credit may be suspended.
  - c. Payment not received at 60 days from invoice date – Credit shall be suspended and legal action may commence.



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Timing of pursuing debtor accounts is at the discretion of the Executive Manager Corporate Services.

- i. Penalty interest will be imposed on debtor accounts more than 30 days overdue at a rate set in the annual budget.
- ii. Legal action may include but is not limited to:
  - a. Letter of Demand
  - b. General Procedure Claim
  - c. Judgement
  - d. Property Seizure & Sale Order of Goods (with
  - e. Wind up against Company
- iii. All legal costs associated with the debt collection action may be borne by the debtor.
- iv. Action for writing off bad debts should only take place where all avenues for recovery have been exhausted or it becomes unviable to keep pursuing the debt.
- v. Unrecoverable debts may be written off under Council delegation in accordance with DA03-2 Write off Monies Owing.
- vi. An annual review of provisions for doubtful debt will occur and appropriate adjustments made in the budget.
- vii. All records shall be kept to ensure continuity of information for historical purposes through Synergy Records

### Infringements

When infringements remain unpaid they may be referred to Fines Enforcement Registry and recovered under the *Fines, Penalties and Infringement Notices Enforcement Act 1994*.

### Exemptions

- i. All sporting groups and not for Profit Community organisations are exempt from debt recovery action and penalty interest however the Shire may refuse booking requests for facilities if monies owing exceeding the Shire's trading terms.
- ii. Any staff member with a debt outstanding at the time of resignation or termination must pay the debt off in full prior to their final pay or the amounts may be automatically deducted from their final pay as per their signed employment contract.
- iii. Funding bodies and government organisations are exempt from debt recovery action and penalty interest.

## Shire of Morawa Policy Manual

### FIN06 Related Party Disclosures

Aim	The purpose of this policy is to ensure that the Shire of Morawa's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties in line with the requirements of AASB 124 – Related Party Disclosures.
Application	Elected Members, Chief Executive and Designated Senior Employees
Statutory Environment	<i>Local Government Act 1995</i> <i>Local Government (Financial Management) Regulations 1996</i> <i>Australian Accounting Standard – AASB 124 Related Party Disclosure</i>
Approval Date	OCM 19 November 2020
Last Review	N/A
Next Review	2022
Review Period	2 years

#### Objective

To ensure that the Shire of Morawa's financial statements contain the disclosures necessary to draw attention to the possibility that its financial position may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties in line with the requirements of AASB 124 – Related Party Disclosures

#### Policy

##### Identification of Related Parties

AASB 124 provides that the Shire of Morawa will be required to disclose in its Annual Financial reports, related party relationships, transactions and outstanding balances.

Related parties includes a person who has significant influence over the reporting entity, a member of the key management personnel (KMP) of the entity, or a close family member of that person who may be expected to influence that person.

KMP are defined as persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly.

For the purposes of determining the application of the standard, the Shire of Morawa has identified the following persons as meeting the definition of *Related Party*:

- An Elected Member.
- Key management personnel being a person employed under section 5.36 of the *Local Government Act 1995* in the capacity of Chief Executive Officer or a designated senior employee appointed under section 5.37 of that Act as a Director.
- Close members of the family of any person listed above, including that person's child, spouse or domestic partner, children of a spouse or domestic partner, dependents of that person or person's spouse or domestic partner.

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- Entities that are controlled or jointly controlled by an Elected Member, KMP or their close family members. Entities include companies, trusts, joint ventures, partnerships and non-profit associations such as sporting clubs.

The Shire of Morawa will therefore be required to assess all transactions made with these persons or entities.

### Identification of related party transactions

A related party transaction is a transfer of resources, services or obligations between the Shire of Morawa (reporting entity) and the related party, regardless of whether a price is charged.

For the purposes of determining whether a related party transaction has occurred, the following transactions or provision of services have been identified as meeting this criteria:

- Paying rates.
- Fines.
- Use of Shire of Morawa owned facilities such as [Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces (whether charged a fee or not)].
- Attending council functions that are open to the public.
- Employee compensation whether it is for KMP or close family members of KMP.
- Application fees paid to the Shire of Morawa for licences, approvals or permits.
- Lease agreements for housing rental (whether for a Shire of Morawa owned property or property sub-leased by the Shire of Morawa through a Real Estate Agent).
- Lease agreements for commercial properties.
- Monetary and non-monetary transactions between the Shire of Morawa and any business or associated entity owned or controlled by the related party (including family) in exchange for goods and/or services provided by/to the Shire of Morawa (trading arrangement).
- Sale or purchase of any motor vehicles, buildings or land owned by the Shire of Morawa, to a person identified above.
- Sale or purchase of any motor vehicles, buildings or land owned by a person identified above, to the Shire of Morawa.
- Loan Arrangements.
- Contracts and agreements for construction, consultancy or services.

Some of the transactions listed above, occur on terms and conditions no different to those applying to the general public and have been provided in the course of delivering public service objectives.

These transactions are those that an ordinary citizen would undertake with Council and are referred to as an Ordinary Citizen Transaction (OCT).

Where the Shire of Morawa can determine that an OCT was provided at arm's length, and in similar terms and conditions to other members of the public and, that the nature of the transaction is immaterial, no disclosure in the annual financial report will be required.

### Disclosure Requirements

For the purposes of determining relevant transactions, Elected Members and key management personnel as identified above, will be required to complete

a Related Party Disclosures - Declaration form for submission to financial services.

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## Shire of Morawa Policy Manual

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### Ordinary Citizen Transactions (OCTs)

This Policy serves to confirm that in the opinion of Management and the Council, based on the facts and circumstances, the following OCT's that are provided on terms and conditions no different to those applying to the general public and which have been provided in the course of delivering public service objectives, are unlikely to influence the decisions that users of the Council's financial statements.

~~m~~Make ~~as~~ such no disclosure in the Related Party Disclosures - Declaration form will be required.

- Paying rates.
- Fines.
- Use of Shire of Morawa owned facilities such as Recreation Centre, Civic Centre, library, parks, ovals and other public open spaces.
- Attending council functions that are open to the public.
- Application fees paid to the Shire of Morawa for licences, approvals or permits.

Where these services were not provided at arm's length and under the same terms and conditions applying to the general public, Elected Members and KMP will be required to make a declaration in the *Related Party Disclosures - Declaration* form about the nature of any discount or special terms received.

### All other transactions

For all other transactions, Elected Members and KMP will be required to make a declaration in the Related Party Disclosures - Declaration form.

### Frequency of disclosures

Elected Council members and KMP will be required to complete a Related Party Disclosures - Declaration form annually or when they leave the Shire of Morawa as an elected member or on cessation of employment, whichever comes earlier.

### Confidentiality

All information contained in a disclosure return, will be treated in confidence. Generally, related party disclosures in the annual financial reports are reported in aggregate and as such, individuals are not specifically identified.

Notwithstanding, management is required to exercise judgement in determining the level of detail to be disclosed based on the nature of a transaction or collective transactions and the materiality. Individuals may be specifically identified, if the disclosure requirements of AASB 124 so demands.

### Materiality

Management will apply professional judgement to assess the materiality of transactions disclosed by related parties and their subsequent inclusion in the financial statements.

In assessing materiality, management will consider both the size and nature of the transaction, individually and collectively.

## Shire of Morawa Policy Manual

### FIN07 Rating

Aim	The purpose of this policy is to ensure that the Shire of Morawa applies the rating principles under the Act to any separately identifiable rateable portion of land within the district
Application	Elected Members, Chief Executive and Designated Senior Employees
Statutory Environment	<i>Local Government Act 1995</i> <i>Local Government (Financial Management) Regulations 1996</i> <i>Australian Accounting Standard – AASB 124 Related Party Disclosure</i>
Approval Date	OMC 20 August 2020
Last Review	<del>N/A</del> 2024
Next Review	<del>2022</del> 2026
Review Period	2 years

### Objective

To ensure that the Shire of Morawa applies the rating principles under the Act to any separately identifiable rateable portion of land within the district and to establish guidelines for the Gross Rental Valuation (GRV) rating of property whose predominant use is non-rural including but not limited to Transient Workers Accommodation (TWA) and other selected capital improvements on mining tenements and petroleum licences.

### Policy

#### Introduction

The Minister for Local Government, ~~Sport and Cultural Issues~~ has the responsibility for determining the method of valuation of land to be used by the Valuer General.

Section 6.28 (1) & (2) of the Local Government Act 1995 ("the Act") reads:

- (1) *The Minister (for Local Government and Communities) is to –*
- (a) *determine the method of valuation of land to be used by a local government as the basis for a rate; and*
  - (b) *publish a notice of the determination in the Government Gazette.*
- (3) *In determining the method of valuation of land to be used by a local government the Minister is to have regard to the general principle that the basis for a rate on any land is to be –*
- where the land is used predominantly for rural purposes, the unimproved value of the land; and*
  - (a) *where the land is used predominantly for non-rural purposes, the gross rental value of the land.*

Local Government is required to make up any budget deficiency by applying a general rate set as a rate in the dollar of Unimproved Value (UV), or a rate in the dollar of the Gross Rental Value (GRV) of the land. Section 6.32 (1) & (2) of the Act reads:

- (1) *When adopting the annual budget, a local government –*
- (a) *in order to make up the budget deficiency, is to impose a general rate on rateable land within its district, which rate may be imposed either –*

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- (i) uniformly; or
- (ii) differentially.

(2) Where a local government resolves to impose a rate it is required to:

- (a) set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and
- (b) set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.

When resolving to impose a rate, a local government may impose a uniform rate for each method of valuation or a differential general rates for each method of valuation.

Section 6.33 (1), (2), (3) & (4) of the Act reads:

*"(1) A local government may impose differential general rates according to any, or a combination, of the following characteristics:*

- (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
- (b) a purpose for which the land is held or used as determined by the local government; or*
- (c) whether or not the land is vacant land; or*
- (d) any other characteristic or combination of characteristics prescribed.*

*(2) Regulations may:*

- (a) specify the characteristics under subsection (1) which a local government is to use; or*
- (b) limit the characteristics under subsection (1) which a local government is permitted to use.*

*(3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*

*(4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1) (a) applies."*

Where the Minister changes the basis of valuation from UV to GRV, Council may resolve to apply the change of valuation immediately / or phase in any changes in valuation in accordance with Schedule 6.1 of the Act.

The Act enables local government to apply gross rental value as the basis for rating on a portion of land, which has a "relevant interest" (mining and petroleum). The Shire notes that the Minister for Local Government has implemented a Rating Policy – Valuation of Land - Mining (March 2016) to standardise the application of gross rental value to resource projects throughout the State.

The Minister's decision provides Council with the opportunity to GRV rate selected capital improvements, particularly TWAs, on resource tenements, to the benefit of the wider community, in general.

The Shire recognises that there may exist limitations placed on the Shire's ability to achieve its stated objective due to existing "State Agreement" legislation negotiated between the State Government and individual resource companies prohibiting the GRV rating of improvements on a number of specific sites although recent investigation proves that all existing agreements are without such restriction.



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### Principles

In applying the rating principles set out within the Act and in making the decisions on the purpose for which the land is held or used or identifying any other characteristics of the land, the following principles will be observed:

- Objectivity – the use of land should be reviewed and determined on the basis of an objective assessment of relevant criteria. External parties should be able to understand how and why a particular determination was made.
- Fairness and Equity – each property should make a fair contribution to rates based on a method of valuation that appropriately reflects its use.
- Consistency – Rating principles should be applied and determinations should be made in a consistent manner. Like properties should be treated in a like manner.
- Transparency – Systems and procedures for determining the method of valuation should be clearly documented.
- Administrative Efficiency – rating principles and procedures should be applied and implemented in an efficient and cost-effective manner.

### GRV Transient Workers Accommodation

The following actions shall be taken in order to ensure that this Council Policy is applied in a fair and equitable manner.

- Council shall adopt a GRV Differential Rate in the dollar for resource based TWAs, which reflects the demands these facilities place on Shire goods and services, relative to other GRV rated land uses within the Shire.
- All TWAs constructed within the Shire of Morawa shall be subjected to an assessment, in accordance with this policy, at the time an "Occupancy Permit", is issued for the facility, pursuant to the Western Australia Building Act 2011.
- All TWAs existing within the Shire on the date Council adopted this policy, shall be subjected to an assessment, in accordance with this policy, at the earliest practical date.
- The following TWAs shall be exempt from GRV rating
  - i Facilities which have a life of less than 12 months; and
  - ii Facilities which may be exempted by the provisions of "State Agreement" Legislation.
- A GRV valuation estimate shall be obtained from Landgate's Valuation and Property Section and an initial assessment made of the rate liability of the facility.
- If it is deemed appropriate, Council will follow the procedures outlined in Rating Policy – Valuation of Land - Mining (March 2016) to obtain Ministerial permission to undertake the GRV Rating of Improvements on Mining Tenements and Petroleum Licence Sites.
- A register listing the facilities rated pursuant to this policy, shall be maintained. Each facility shall be categorised as Short, Medium or Long Term, based on the following Criteria:
  - i. Short Term Life expectancy of 12 months to 5 years
  - ii. Medium Term Life expectancy of more than 5 and up to 15 years
  - iii. Long Term Life expectancy of more than 15 years
- In April each year, each TWA will be contacted to determine their anticipated life expectancy and the register reviewed accordingly. Prior to the adoption of the annual budget, Council shall give consideration to the total rates collected under this policy and shall have regard to whether these funds are short, medium and long term funding, when making budgetary commitments.

## Shire of Morawa Policy Manual

### Systems and Procedures

In order for the Minister to ensure the rating principles under the Act are applied to any separately identifiable rateable portion of land within the district, the Shire is to have systems and procedures to:

- identify and record any changes in land use;
- review the predominant use of land affected by significant land use changes;
- consult with affected parties;
- obtain Council approval to apply to the Minister for a change in method of valuation; and
- ensure timely application to the Minister
- maintain a register of planning and/or building and/or health and food inspection approvals outside of town-sites, such as mining camps

The purpose for which the land is zoned shall form the initial guide to the predominant use of any land within the district.

A guide to the predominant use of land within the district based on the zoning under Local Planning Scheme 2 is detailed on the following page. Where the current predominant use of the land is different to the initial guide the basis for this determination should be clearly documented.

### Guide to predominant use of land

Method of Valuation	Zone Grouping	Zones
Gross Rental Value (GRV) (Non-Rural Land Use)	Residential Zones	Residential
		Rural Residential
	Commercial Zones	Commercial
		Urban
Unimproved value (UV) (Rural Land Use)	Rural Zone	Industrial
		Rural

Where the predominant current land use for land does not align to the Rural or Non-Rural land use indicated by the guide above determination of whether a different method of valuation should be used is required.

The table below provides an indication of the basis of valuation based on allowable land uses which may require a different method of valuation to the one indicated by the guide above. Non-conforming land use and land where the zoning does not provide a guide will require examination on a case by case basis.

### Possible alternative method of valuation

<b>ZONING TABLE</b>						
<b>Residential Uses</b>	<b>Residential</b>	<b>Commercial</b>	<b>Urban</b>	<b>Industrial</b>	<b>Rural-Residential</b>	<b>Rural</b>
aged or dependent persons dwelling	GRV		GRV			GRV
ancillary accommodation	GRV		GRV		GRV	GRV
caravan park			GRV		GRV	GRV

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caretaker's dwelling		GRV	GRV	GRV	GRV	GRV
grouped dwelling	GRV	GRV	GRV		GRV	
home occupation	GRV		GRV		GRV	GRV
hotel		GRV	GRV			
motel	GRV	GRV	GRV			
multiple dwelling	GRV	GRV	GRV			
residential building	GRV	GRV	GRV		GRV	
rural home business					GRV	GRV

<b>ZONING TABLE</b> <b>Commercial Uses</b>	<b>Residential</b>	<b>Commercial</b>	<b>Urban</b>	<b>Industrial</b>	<b>Rural- Residential</b>	<b>Rural</b>
dry cleaning establishment		GRV		GRV		
fuel depot				GRV	GRV	GRV
grouped dwelling	GRV	GRV	GRV		GRV	
home occupation	GRV		GRV		GRV	GRV
Hotel		GRV	GRV			
industry cottage	GRV	GRV	GRV		GRV	GRV
industry - general				GRV		
industry - light			GRV	GRV		
industry - service			GRV	GRV		
<b>ZONING TABLE</b> <b>Commercial (continued)</b>	<b>Residential</b>	<b>Commercial</b>	<b>Urban</b>	<b>Industrial</b>	<b>Rural- Residential</b>	<b>Rural</b>
motel	GRV	GRV	GRV			
motor vehicle repair		GRV	GRV	GRV		
office		GRV	GRV	GRV		
plant nursery		GRV	GRV	GRV	GRV	GRV
poultry farm						GRV
public amusement		GRV	GRV	GRV		
public utility	GRV	GRV	GRV	GRV	GRV	GRV
public worship	GRV	GRV	GRV			
restaurant		GRV	GRV		GRV	GRV
service station		GRV	GRV	GRV		GRV
Shop		GRV	GRV			
showroom		GRV		GRV		
trade display						
transport depot		GRV	GRV	GRV		
tourist accommodation		GRV		GRV	GRV	GRV
tourist facilities	GRV	GRV	GRV		GRV	GRV
veterinary hospital	GRV	GRV	GRV		GRV	GRV
warehouse		GRV	GRV	GRV	GRV	GRV
industry - extractive						UV
industry - rural				UV		UV
intensive agriculture						UV

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Notwithstanding the above table, where land is within a gazetted townsite, the default basis of valuation will be that of GRV, consistent with clause 27 of Schedule 9.3, Division 1 of the *Local Government Act 1995*.

Determination of the appropriate method of valuation requires examination of the extent to which the separately identifiable portion of land is being used for the alternative land use. This should be documented and considered using the principles detailed in this policy before making application to the Minister for a change in method of valuation.

A uniform general rate in the dollar is to be applied for all GRV and UV valued properties within the district. Council may in certain circumstances deem a differential general rate to be necessary. Imposition of differential general rate represents a conscious decision by Council to redistribute the rate burden in the district by imposing a higher contribution on some ratepayers and a lower contribution on others.

Imposition of a differential general must follow the Benefit Principle – the concept that there should be some relationship between the rates paid and the benefits received. The Benefit Principle does not mean rates should equal benefits, but it is expected that those bearing the higher rate burden through the imposition of differential rating are receiving greater benefits from Shire activities. When imposing a differential general rate the characteristics of the land to which the rate is to be applied along with the objects and reasons for the differential rate should be clearly defined.

The purpose for which the land is zoned is considered the most appropriate basis for determining the characteristics of the land to which the differential general rate applies. Where the Benefit Principle is considered by Council not to apply within a particular land zoning, the purpose for which the land is held or used as determined by the local government and/or whether or not the land is vacant land shall be used as the basis for determining the characteristics of the land to which the differential general rate applies.

### Concessions and waivers

Circumstances may arise where Council resolves by absolute majority to grant a waiver or concession which has the effect of altering the general rating principles and safeguards under the Act and the principles outlined in this Policy.

*Rating Policy – Valuation of Land - Mining (March 2016)*

*Local Government Operational Guidelines – Changing Methods of Valuation of Land – (Number 02- March 2012)*



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### FIN08 Disposal of Property (other than land)

Aim	To provide guidance on the management of the disposition of property (other than land).
Application	All staff and Elected Members
Statutory Environment	<i>Local Government Act 1995 s.3.58</i> <i>Local Government (Functions and General) Regulations 1996 s.30</i>
Approval Date	OMC 19 November 2020
Last Review	<del>2018</del> 2024
Next Review	<del>2022</del> 2026
Review Period	Every 2 years

#### Objective

To provide guidance on the management of the disposition of property (other than land) below \$10,000 in value ensuring full compliance with applicable legislative obligations and principles of transparency.

#### Policy

The Shire's Disposal of Property Policy sets the direction for the disposition of property below \$10,000 in value. Dispositions not outlined in this policy are prescribed by legislation.

The objectives are to ensure that:

1. All furniture, equipment or goods up to \$10,000 in value, based on a 'reasonable judgement' valuation, shall be disposed of firstly through a local public tender process with a subsequent report presented to Council. In the event of there being no response to the tender process, the processes set out in (2) and (3) below shall be followed.
2. At the discretion of the Chief Executive Officer (CEO) furniture, equipment or goods reasonably considered being valued up to \$1,000 shall be offered to local community groups, sporting clubs or charities through a locally-advertised expression of interest process which may comprise either an expression of interest or be on a "first in, first served" response basis.
3. Where an expression of interest process applies and more than one interest is received, a report shall be provided to Council recommending the order of priority, with preference given to local not-for-profit community groups where practicable.
4. Where property is worth less than \$1,000 (based on a 'reasonable judgement' valuation), the CEO shall have discretion to offer the property to local community groups, sporting clubs or charities or if no interest is received, to appropriately dispose of the property through a waste collection service.
5. For all other property disposed, the CEO shall present the proposed sale to Council.

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### FIN09 Petty Cash

Aim	To establish the levels of 'petty cash' for minor purchases and transactions.
Application	All Staff
Statutory Environment	<i>Local Government Act 1995 s.3.57 and s.6.5(a)</i> <i>Local Government (Financial Management) Regulations 1996</i> <i>Local Government (Functions &amp; General) Regulations 1996</i>
Approval Date	OCM 19 November 2020
Last Review	N/A
Next Review	2024
Review Period	4 years

#### Objective

To establish the levels of cash to be kept for minor purchases and transactions.

#### Policy

That the following cash limits are set:

1. Petty Cash \$100; and
2. Cash Register Float \$150; and
3. Pool/Caravan Park Float \$150.

#### Policy and arrangements governing the use of Petty Cash

The following policies and procedures are designed to control the use of petty cash:

- It shall be the responsibility of the Chief Executive Officer (CEO) to consider any application for a petty cash float.
- The amount of the petty cash float shall be as determined by the CEO from time to time, but in general should not exceed \$600.
- 
- It shall be the responsibility of the Executive Manager Corporate and Community Services to manage the petty cash funds and their reimbursement in accordance with this policy.
- 
- Petty cash is only to be used where an urgent purchase is required and payment by corporate credit card is not an option or the amount does not warrant normal purchasing procedure.
- 
- Upon using Petty Cash, the employee is to ensure that the transaction is approved by a Senior Management Team member by signing the appropriate forms. A record of the transaction and approval will be sought.
- 
- Petty cash claims including GST must include a tax invoice with the name and ABN of the supplier, the date of purchase, a description of the items purchased, and the amount paid.
- At all times the sum of transactions made since the last reimbursement of the petty cash advance should equal the total value of the receipts on hand plus the amount of cash on hand to equal the total value of the petty cash advance.

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The following transactions are specifically excluded from petty cash reimbursement:

- Cashing of cheques.
- Temporary loans to any person whatever.
- Payment of expenses exceeding \$100 for any one voucher.
- Payment of creditors' accounts.
- Purchase of fuel where a fuel card exists.
- Payment of any personal remuneration to any person whatever, whether for salaries, wages, honoraria or for any other reason.

### Reimbursement of Petty Cash

- Reimbursements from Petty Cash to Shire staff or external parties must be done in accordance with this policy.
- The Senior Finance Officer and a member of the Senior Management Team must approve, in writing, the payment and record that payment in the corresponding ledger.

### Periodical Reconciliation

- Petty cash must be reconciled monthly but reimbursed on an as needs basis no more than 2 months after the first transaction since the previous reimbursement.
- Petty cash must be reimbursed and reconciled 30 June to meet EOFY requirements.

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### **FIN11 — Recognition And Depreciation Of Assets**

<b>Aim</b>	The purpose of this policy is to establish correct financial accounting of Council-owned assets.
<b>Application</b>	All Elected Members and employees
<b>Statutory Environment</b>	Local Government (Financial Management) Regulations 1996 Part 2 5A Local Governments to comply with the AAS. Local Government (Financial Management) Regulations 1996 Part 2 17A Valuation of certain assets for financial reports.
<b>Approval Date</b>	OCM 21 March 2024
<b>Last Review</b>	N/A
<b>Next Review</b>	2028
<b>Review Period</b>	4 years

#### **Objective**

The purpose of this policy is to establish correct financial accounting of Council-owned assets.

The Shire owns, creates, purchases and manages assets and must ensure that effective and accountable systems are in place to safeguard the Shire's resources. This includes the development of appropriate systems to record the location and value of fixed assets acquired or constructed by the Shire. The classification of assets determines the threshold value for asset capitalisation and how depreciation is to be treated.

#### **Definitions**

**Carrying amount** — is defined in the Australian Accounting Standards Board (AASB) 116 as the amount at which a non-financial asset is recognised after deducting any accumulated depreciation and accumulated impairment losses.

**Cost** — is defined in AASB 116 as the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire an asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised.

**Depreciable amount** — is defined in AASB 116 as the cost of an asset, or other amount substituted for cost, less its residual value.

**Depreciation** — is defined in AASB 116 as the systematic allocation of the depreciable amount of an asset over its useful life.

**Fair value** — is defined in AASB 13 as the price that would be received to sell a non-financial asset or paid to transfer the liability in an orderly transaction between market participants at the measurement date.

**Intangible asset** — is defined in AASB 138 as an identifiable, non-monetary asset without physical substance.

**Last valuation date** — is defined in the Local Government (Financial Management) Regulations 1996 17A as—

- (-) If the asset has been revalued — the date of the revaluation;
- (-) Otherwise, the date of acquisition.



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~~**Reportable value** — is defined in the Local Government (Financial Management) Regulations 1996 17A as the reportable value of a non-financial asset of the local government is the fair value of the asset at its last valuation date minus the following (to the extent applicable) —~~

- ~~→ the accumulated depreciated in respect of the asset subsequent to its last valuation date;~~
- ~~→ the accumulated impairment losses in respect of the asset subsequent to its last valuation date.~~

~~**Right of use (RoU) asset** — is defined in the Local Government (Financial Management) Regulations 1996 17A as an asset that the local government has a right to use —~~

- ~~→ Crown land; or~~
- ~~→ Other land that is not owned by the local government;~~

~~That is vested in the local government at nil or nominal cost for an indefinite period for the purpose of roads or for any other purpose.~~

~~**Residual value of an asset** — is defined in AASB 116 as the estimated amount that an entity would currently obtain from the disposal of the asset, after deducting the estimated cost of disposal if the asset were already of the age and in the condition expected at the end of its useful life.~~

~~**Useful life of an asset** — is defined in AASB 116 as the period over which an asset is expected to be available for use by an entity.~~

~~**Vested improvements** — is defined in the Local Government (Financial Management) Regulations 1996 17A as a pre-existing improvement on land of which care, control or management is vested in the local government at nil or nominal cost for an indefinite period.~~

### Policy

~~With the exception of plant and equipment and other 'right of use' assets, the shire values its assets using the fair value model in accordance with Australian Accounting Standards.~~

~~Fair value is considered to be the best estimate of the price reasonably obtainable in the market at the date of the valuation. It is the most advantageous price reasonably obtainable by the seller and by the buyer.~~

~~When determining fair value, there is a presumption that the entity disposing of the asset is a going concern and has no aim to liquidate assets or materially alter the scale of its operations. It is also assumed that the asset is exchanged after an adequate period of marketing to obtain its most advantageous price.~~

~~A principal test in determining fair value is whether there is an active and liquid market for the asset. Where a quoted market price in such a market is available, that price represents the best evidence of the asset's fair value.~~

~~Fair value is also determined in reference to an asset's highest and best use, which takes into account the use of the asset that is physically possible, legally permissible, and financially feasible.~~

~~A use that is financially feasible takes into account whether a use of the asset that is physically possible and legally permissible generates adequate income or cash flows to produce an investment return that market participants would require from an investment in that asset put to that use.~~

## Shire of Morawa Policy Manual

AASB 116 provides that the fair value of land and buildings is usually determined from market-based evidence and appraisal by professionally qualified valuers, however there is no statutory requirement to use valuers. Where there is no market-based evidence of fair value because of the specialised nature of the asset (and the item is rarely sold), fair value may need to be estimated using an income or a depreciated replacement cost approach.

AASB 13 notes that fair value is a market-based measurement and not an entity-specific measurement. While market information might be available for some assets and liabilities, market information may not be available for others. Hence another valuation technique may be required. The valuation techniques are:

- 0. Market approach — uses prices and other relevant information generated by market transactions involving identical or comparable (similar) assets, liabilities or group of assets and liabilities.
- 0. Cost approach — the amount that would be required currently to replace the service capacity of an asset (also referred to as 'current replacement cost').
- 0. Income approach — involves converting future amounts (cash flows or income and expense) to a single current (discounted) amount.
- 0. Depreciated replacement cost — the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

All new assets are measured initially at their cost of acquisition. In accordance with the AASB, where an asset is acquired at no cost, the cost of the acquisition is deemed to be the asset's fair value. When an asset is valued at fair value all assets of that class must be valued using the same method.

There are some assets that are "specialised" in nature, which is where the market evidence might not be available to guide fair value measurement. Such specialised assets may include infrastructure, land under infrastructure, sewerage plants, and historical or cultural assets. AASB 116 recognises the specialised nature of some assets and as previously mentioned, provides for an income or depreciated replacement cost approach to be used to determine fair value. Note: Land and buildings are separate classes of assets and need to be valued separately.

### 0.0—Recognition

As part of preparing the statutory financial statements, expenditures incurred by the Shire must be classified as either being 'operational in nature' or being such that they result in the creation, renewal or upgrade of a 'fixed asset' (capital in nature). The manner in which expenditure is classified has a major impact on results disclosed in the Operating Statement and on the financial position disclosed in the Shire's Statement of Financial Position. Those items which are 'capitalised' must be depreciated over their useful life, which is determined according to the particular asset class to which that item belongs. Items that are 'expensed' rather than capitalised are to be included as operating expenditure at the time of incurring the cost.

The nature of the expenditure must be carefully considered to determine whether it creates a new fixed asset or whether it constitutes a repair or maintenance. Reference to relevant professional accounting standards and practice statements provide guidance in this regard.

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To effectively balance the administrative workload of recording and maintaining a reliable Asset Register with the risk and compliance issues attaching to the proper classification of capital expenditure, regulation 17A (5) of the *Local Government (Financial Management) Regulations 1996* states:

*“A non-financial asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5,000”*

Non-infrastructure assets are capitalised progressively throughout the year, at the time of acquisition or commissioning ready for use. Infrastructure assets are capitalised only at the conclusion of the financial year after the close off of accounts or at the time during the financial year that it can be determined that all expenditure relating to that item has been completed for the year.

Assets under construction are not depreciated until the project is completed and the asset is available for use. Assets under construction are to be recognised separately in the Annual Financial Report as Works in Progress.

All purchases of new assets are to be from Council approved capital budgets. Decisions and procedures to purchase new assets must be consistent with the Council's procurement policy.

### 0.0—Depreciation

Depreciation will commence from the date of acquisition or in respect of internally constructed assets, when the asset is first brought into use or held ready for use. Depreciation is recognised on a straight line basis.

An addition or extension, which becomes an integral part of an existing asset, should be depreciated over the remaining useful life of that asset. An addition or extension, which remains a separate identity and will be capable of being used after the existing asset is disposed of, should be capitalised, and depreciated independently.

Assets will be depreciated with regards to the following schedule of useful lives:

Asset Class	Useful Life
Buildings—non-specialised	40 to 100 years
Buildings—specialised	40 to 100 years
Furniture and equipment	5 to 10 years
Plant and Equipment	5 to 15 years
Infrastructure—Roads	20 to 80 years
Infrastructure—Footpaths	50 years
Other Infrastructure—Parks & Ovals	40 to 60 years
Other Infrastructure—Sewerage	30 to 75 years
Other Infrastructure—Airfields	50 years
Other Infrastructure—Dams	40 to 100 years
Other Infrastructure—Playground Equipment	5 to 15 years
Other Infrastructure—Other	40 to 60 years

Depreciation and useful life will be reviewed on non-financial assets excluding plant and equipment and furniture and equipment when the assets are revalued every 5 years unless

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~~determined that a class of assets needs to be reviewed or revalued sooner (due to possible impairment or other circumstances). These assets will be reported in the financial statements at reportable value in the years following the revaluation until they are revalued again.~~

~~Depreciation and useful life of plant and equipment and furniture and equipment assets will be reviewed at intervals of every 2 years and will be reported in the financial statements at reportable value.~~

~~The depreciable amount of each component of all non-current assets are to be depreciated on a systematic basis over their useful life using a method that reflects the pattern in which the asset's future economic benefits are expected to be consumed by the shire. Consideration is required to be given to ensuring:~~

- ~~0. The method used matches the expected pattern of consumption of the asset's future economic benefits;~~
- ~~0. Where the asset has a number of different components with varying patterns of consumption, the asset is depreciated at an average rate of depreciation unless an additional item is purchased for the asset and recorded separately in which case it is depreciated separately;~~
- ~~0. Depreciation is to be calculated on a straight line basis over the asset's useful life;~~
- ~~0. A residual value has been determined to ensure the depreciation is allocated against the depreciable amount.~~

### 0.0—Revaluation

~~If a class of assets is valued at fair value, the carrying amount of those non-financial assets in the financial statements should not materially differ from the fair value of the assets at the date of reporting. Where a non-current asset is measured at fair value, AASB 116 state:~~

~~"After recognition as an asset, an item of property, plant and equipment whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period."~~

~~Regulation 17A(4) of the Local Government (Financial Management) Regulations 1996 states: "A local government must revalue a non-financial asset of the local government referred to in sub regulation (2)(a) —~~

~~) If the asset is an investment property;~~

~~0. whenever required under the AASB140; and~~

~~0. in any event, on the day after the period of 5 years beginning on the asset's last valuation date;~~

~~) otherwise on the day after the period of 5 years beginning on the asset's last valuation date.~~



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~~Regulation 17A(2b) of the Local Government (Financial Management) Regulations 1996 specifically excludes plant and equipment type assets from the revaluation requirement, with such assets to be measured using the cost model approach.~~

~~The Shire applies a process of rolling revaluations by asset class providing all assets in a class are valued within the same financial year and before the reporting date.~~

~~The following 5 year cycle for revaluing each asset class is to be applied:~~

Financial Year	Asset Class
<del>Assets last revalued 2022-2023</del>	
<del>2025-2026, 2030-2031, 2035-2036,</del> <del>2027-2028, 2032-2033, 2037-2038,</del>	<del>Land and buildings and other infrastructure</del>
	<del>Infrastructure roads and footpaths</del>

### ~~0.0 Right of Use (RoU) Assets / Leased Assets~~

~~There are 2 types of RoU that Council may deal with. These RoU's that come from leased assets and those from vested assets.~~

~~Under the Local Government (Financial Management) Regulations 1996 Part 2 Section 17A a RoU is determined to include the local governments right to use: Crown Land or other land that is not owned by the local government but is vested in the local government at nil or nominal cost for an indefinite period for the purpose of roads or for any other purpose excluding vested improvements should be measured using the cost model in accordance with the AAS.~~

~~Vested improvements are to be measured at fair value where the improvement is in the care and control of the local government.~~

~~RoU assets that are leased are capitalised at cost at the inception of the contract and depreciated over the term of the lease unless the lease is for a low value asset (under the \$5,000 threshold) which are recognised as an operating expense over the remaining period of the financial year in which the item was purchased.~~

~~At the commencement date, a right of use asset and a corresponding lease liability are recognised at the present value of all future lease payments (cost). The lease payments are discounted using the interest rate implicit in the lease. If the rate cannot be readily determined within the lease agreement, the Shire uses its incremental borrowing rate as published by the Western Australian Treasury Corporation (WATC).~~

~~Regulation 17A of the Local Government Act (Financial Management) Regulations 1996 specifically requires right of use assets to be valued at cost. Concessionary leases ("peppercorn leases") such as vested crown land and other land, which is not owned by the local government, but which is under its control or management, is a concessionary lease right of use asset and should be reported at zero cost. This includes land that was previously classed as having state or regional significance such as golf courses, showgrounds, or racecourses.~~

#### ~~1.4.1 Depreciation of Leased Assets~~

~~Right of use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the lesser. Where a lease transfers ownership of the underlying asset, or the cost of the right of use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset amortised over.~~

### ~~0.0 Portable and Attractive Assets~~

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Assets under \$5,000 do not meet the criteria to be capitalised but may be defined as portable and attractive. If defined as such they will need to be properly recorded and monitored. This will include the following:

1. Appropriate records for assets should include information to enable identification, management, and maintenance of assets;
1. Annual process to prevent theft or loss of non-consumable assets that are susceptible to theft or loss due to their portable nature and attractiveness for personal use or resale; and
1. Reporting on any discrepancies from the annual process.

A separate Executive Policy must be developed by the CEO to properly address the areas of concern with this type of asset.

### 0.0—Impairment of Assets

Fixed assets will be reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable, but the local government is not required to comply with AASB 136 to determine the recoverable amounts of its non-financial assets referred to in the Local Government (Financial Management) Regulations 1996 17A, sub-regulation (2)(a) for an impairment indicator of a general decrease in asset values.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount (which is the higher of the present value of future cash outflows or value in use).

For assets whose economic benefits are not dependant on the ability to generate cash flows, and where the future economic benefits would be replaced if Council were deprived thereof, the value in use (infrastructure assets) is the depreciated replacement cost.

Carrying amount is "the amount at which an asset is recognised after deducting any accumulated depreciation (amortisation) and accumulated impairment losses thereon".

Recoverable amount is "the higher of its fair value less costs to sell (price in an arm's-length transaction less the costs of disposal) and its value in use (for infrastructure assets generally mean depreciated replacement cost)". Where the recoverable amount of the asset is less than its carrying amount, the carrying amount shall be reduced to its recoverable amount, creating an impairment loss.

An impairment loss on a re-valued asset is recognised directly against any revaluation reserve for the asset class to the extent that the impairment loss does not exceed the amount in the revaluation reserve for that same asset class. An asset is impaired when its carrying amount exceeds its recoverable amount.

For local governments 'value in use' is deemed to be depreciated replacement cost for those assets whose future economic benefits are not primarily dependent on the asset's ability to generate net cash inflows, and where the local government would, if deprived of the asset, replace its remaining future economic benefits.

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### 7. LOCAL PLANNING AND BUILDING (LPB)

#### LPB01 Application for Planning Consent

Aim	To give direction in relation to considering planning applications
Application	Shire Staff General Public
Statutory Environment	<i>Planning and Development Act 2005</i> <i>Shire of Morawa Local Planning Scheme No. <del>23</del></i>
Approval Date	<del>OCM 19 November 2020</del>
Last Review	<del>2019</del> 2024
Next Review	2024 <del>2028</del>
Review Period	4 years

#### Objective

To give direction in relation to considering planning applications

#### Policy

The following Town Planning Policy has been prepared in accordance with Clause 9 of Local Planning Scheme No. ~~32~~ (LPS). Applications for planning consent made in accordance with Part 9 of the Scheme shall be in the form of Schedule 6.

Unless the Shire of Morawa waives any requirement every application for planning consent shall be accompanied by a plan or plans to scale, showing:

- Street name, lot number(s), north point and the dimensions of the site;
- The location and proposed use of any existing buildings to be retained and the location and use of buildings proposed to be erected on the site;
- The existing and proposed means of access for pedestrians and vehicles to and from the site;
- The location, number, dimensions and layout of all car parking spaces intended to be provided;
- The location and dimensions of any area proposed to be provided for the loading or the unloading of vehicles carrying goods or commodities to or from the site and the means of access to and from those areas;
- The location, dimensions and design of any landscaped, open storage, or trade display area and particulars of the manner in which it is proposed to develop those areas;
- Details of development and uses of lots immediately surrounding the subject land; and
- Any other plan or information that may reasonably be required to enable the application to be determined.

The Chief Executive Officer is authorised to waive any requirement, or to require additional information as is deemed necessary in order for the application to be determined. The notice of an application for planning consent advertised in accordance with Part 9 of the Scheme shall be in the form of Schedule 6 with such modifications as circumstances require. The decision regarding an application for planning consent shall be notified in the form of Schedule 9.

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### LPB02 Dog Kennels/Dog Keeping

Aim	To give direction concerning Council's position on dog kennels and dog keeping.
Application	General Public
Statutory Environment	<i>Planning and Development Act 2005</i> <i>Shire of Morawa Local Planning Scheme No. <del>23</del></i> <i>Dog Act (1976)</i>
Approval Date	<del>OCM 19 November 2020</del>
Last Review	<del>2019</del> 2024
Next Review	2024 2028
Review Period	4 years

### Objectives

The objectives of the Policy are:

- To provide guidance to applicants who wish to keep dogs or seek to establish kennels on their property;
- To guide the Shire of Morawa in determining the appropriateness and adequacy of proposed kennel development in the "General Farming" zone;
- The policy has been adopted by Council as a Local Planning Policy in accordance with the provision of Part 2 of Local Planning Scheme No. ~~23~~ (LPS);
- Under sub clauses 2.3.2 and 10.2 of the Scheme, the Shire of Morawa shall have due regard to the provisions of this policy when determining an application for planning approval in addition to the relevant provisions of the Scheme.

### Policy

#### Definition

For the purposes of this policy, dog keeping and kennels are considered to be a commercial Operation and excludes the maintenance of a kennel for private purposes:

- Kennels may be "Breeding Kennels" or "Boarding Kennels";
- A "Breeding Kennel" is a formal establishment for the propagation of purebred dogs, whether or not the animals are actually housed in a separate shed, garage, a state of the art facility or the family dwelling;
- "Breeding Kennels" are heavily regulated and must follow rules laid down by the breed club, the Kennel Council and relevant legislation;
- "Boarding Kennel" is a place where dogs are temporarily housed for a fee. Many kennels offer grooming and training in addition to boarding. Day boarding is when a dog is housed during the day only and not overnight.

For the purposes of this policy, dog keeping or dog kennels includes:

- The keeping of a significant number of dogs (i.e. more than two);
- Dog keeping in confined accommodation (i.e. in a kennel, shelter or pound);
- Involving a boarding or racing or training establishment or dog breeding for commercial, show or private purposes.

#### Introduction

The following Town Planning Policy has been prepared in accordance with Clause 9 of LPS.



## Shire of Morawa Policy Manual

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An “A” use is one that is not permitted unless the local government has exercised its discretion by granting planning approval after giving special notice in accordance with Clause 9.4 of the LPS.

Clause 9.4 outlines the process by which the proposal is to be advertised and the opportunities for public submissions to be made.

The Shire of Morawa shall not permit the establishment or maintenance of a kennel establishment in any area if in its opinion such a kennel would adversely affect the environment, be a nuisance to or in any way be detrimental or prejudicial to adjoining residents and land.

The owner or occupier of any land within the Shire of Morawa shall not, unless the premises have been granted exemption under Section 26 (3) of the *Dog Act 1976*, keep, or permit to keep more than two dogs over the age of three months and the young of those dogs under that age within a townsite or four dogs over the age of 3 months and the young of those dogs under that age, if the premises are situated outside the townsite, unless such premises are:

- a) Situated within the zone approved for the establishment of a kennel under the LPS;
- b) Is a kennel establishment approved under the LPS.

The Shire of Morawa considers that dogs licensed as dogs used for droving or tending to stock under the *Dog Regulations (1976)* (commonly referred to as ‘working dogs’) up to a maximum of 6 dogs as an exemption under Section 26 (3) of the *Dog Act (1976)* provided they are located on premises in the “General Farming” zone of LPS No. 2.

Nothing in this policy precludes compliance with the relevant State Government Legislation e.g. The Dog Act 1976, this includes the issuing of a license for a kennel establishment under the Shire of Morawa Dogs Local Law as well as obtaining planning approval.

The applicant is reminded of his/her general environmental responsibilities, as required by the Environment Protection Act 1986, to take all reasonable and practical measures to ensure that the activities on the whole site, including during construction, do not pollute the environment in a way which causes or may cause environmental harm.

### Planning Considerations

- a) Dog keeping, which may include the use of dog kennels, can have minimal social and environmental impact if it is in an appropriate area and sited, designed and managed properly;
- b) The main impacts are noise, visual impact, loss of productive agricultural land and compatibility with adjoining uses.

The following information is required by the Shire of Morawa to undertake an adequate assessment:

- a) Number of kennels;
- b) Survey of surrounding properties to establish separation distances from residential or other sensitive receivers;
- c) Air quality protection measures;
- d) Noise mitigation measures;
- e) Water demand and use;
- f) Water and soil protection measures including, wastewater containment and disposal, chemical storage and work areas, storm water pollution prevention, solid waste storage and disposal.

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### Management Measures

#### Noise

- a) The potential for noise may be increased where animals are kept in close proximity to other animals or to sites where other animals are kept (e.g. one dog barking may lead to other dogs barking in the same, or nearby, kennels). Therefore, the more dogs kept on the premises the greater the potential for noise impact and complaint. Strategies to reduce nuisance noise may need to be implemented, such as citronella collars or advice from a qualified noise consultant or both;
- b) Boarding kennels in particular may give rise to noise problems because of the large numbers of dogs, the range of different breeds and the stress experienced by the dogs in unfamiliar conditions;
- c) The number of dogs (including pups over the age of four months) kept on the site may therefore need to be limited to a specific number;
- d) A minimum separation distance of 500 meters from sensitive receptors (i.e. houses on neighbouring properties) is recommended unless it can be demonstrated that management measures can be put in place to ameliorate the noise impact.

Noise disturbance should be minimized by:

- a) Locating and constructing kennels and other facilities to visually screen dogs from external stimuli such as other dogs, animals, traffic or passers-by;
- b) Use of earth banks and/or vegetation and/or manually constructed sound barriers. Barriers should have no gaps;
- c) Management regimes that minimize opportunities for noise generated external stimuli. Some kennels may need to be fully enclosed or acoustically buffered at a ratio of 1:15 for particularly noisy animals (electronic masking noise devices to reduce audible stimuli to the dogs);
- d) Restriction of feeding to within hours of 7am – 6pm where practicable;
- e) Exercise of dogs to be performed between the hours of 9am and 5pm;
- f) Appropriate construction materials for kennels which reduces the impact of noise. Use of sound absorption materials (e.g. glass, fibre or wool) on the side of the barrier facing the noise source can help to reduce noise levels by reducing noise reflections;
- g) Ventilation needs to be considered in conjunction with any noise insulation work – air conditioning if installed should ensure that external units are located so as to avoid any impact on neighbours;
- h) Buffers appropriate to the size of the facility and based on the requirements for ongoing compliance with the above noise controls, be largely provided within the boundaries of the property.

### Waste management

- a) Attention to the cleanliness of the kennels and effective waste management will minimize the potential for odour nuisance. Kennels should be cleaned daily. All faecal matter, old bones and uneaten food must be collected from the kennels and yards at least twice a day and temporarily stored in lined and sealed containers prior to removal from the site so that odour does not cause a nuisance beyond the boundaries of the site. Such waste must be disposed of to a licensed waste depot, by an appropriate waste disposal service;
- b) All kennels must have an impervious floor draining to an appropriately sized septic tank and subsurface soakage system designed and constructed to meet the Shire of Morawa's public health standards;

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- c) Materials should be selected for ease of maintenance and cleaning, durability and nontoxicity. Floors of animal housing areas of kennels must be made of an impervious material to assist clearing and drainage. Wood, brick, dirt or grass floors are not acceptable;
- d) The internal surfaces of the external walls of kennels must be constructed of impervious, solid, washable materials optimally curved at the wall/floor junctions to facilitate cleaning and disinfection;
- e) Kennel floors must be sloped to enable wastes and water to run off. A collection drain must be provided to take away water after cleaning;
- f) Owner to ensure land is free from excrement, food waste and all other matter likely to become or create a nuisance. Land must be free from excrement, food waste so that it cannot attract or breed pests.

### Public Liability

- a) All boarding establishments must carry a minimum of \$10,000,000 Public Liability Cover;
- b) All animals entering boarding establishments must be identified and all reasonable and special requirements in particular relating to vaccination must be complied;
- c) The proponent (or nominated manager) of a kennel establishment is responsible for the operation of the kennel in accordance with these guidelines.

### Enclosures

Fencing between enclosures (both internal & external) must prevent dogs from escaping from one enclosure to another and must be in such condition that they prevent injury.

### Security

- a) Kennels must be able to be securely locked to prevent unauthorized entry;
- b) Each individual kennel, module or colony pen must be fitted with a secure closing device that cannot be opened by the dogs;
- c) Any security methods used must allow for ready access to dogs and ready exit for staff and animals from the premises in the event of an emergency;
- d) All boarding establishments must have an external perimeter fence surrounding the establishment to prevent the escape of dogs.

### Facilities

- a) Each animal boarding establishment must provide an area for reception, records storage, and include washing and toilet facilities for staff;
- b) Boarding facilities must be designed, constructed, serviced and maintained in a way that ensures the good health and well-being of the animals, whilst preventing escape or injury to humans;
- c) Pens may be separated by either solid partitions, galvanized chain wire or weld mesh wire dividers. Pens must be completely enclosed having either a solid or wire roof or have an overhang of 700mm at an angle of 35 degrees to the horizontal;
- d) All kennels must be provided with a weatherproof sleeping area containing raised beds;
- e) Where dog kennels are constructed indoors, temperature, humidity and ventilation must be considered. Ventilation must be adequate to keep animal housing areas free of dampness, noxious odours and draughts. Cage or pen areas must have an ample supply of fresh air;

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- f) Suitable facilities for bathing, drying and grooming animals must be available and must be hygienically maintained. These facilities may be provided by a grooming service provided that the boarding establishment has a business agreement with the service;
- g) Housing must provide protection from the weather (wind, rain, sun and extremes of climate), vermin and harassment from other animals;
- h) Facilities must have appropriate fire extinguishers or other fire protection.

### Exercise

- a) The proprietor (or nominated manager) must ensure that dogs housed in pens of the minimum recommended size for more than two weeks are exercised daily;
- b) Dogs in enclosures larger than 20m<sup>2</sup> do not require additional exercise unless they are boarded for longer than four weeks. Care must be taken to ensure that dogs being exercised cannot escape and are not in danger of attack or other injury;
- c) Exercise areas must be well maintained, not muddy or bare and dusty. Health and hygiene of both animals and humans must be taken into consideration;
- d) Dogs can also be exercised/socialized during daylight hours in the same manner as for day boarding establishments provided all requirements for day boarding are met including supervision levels and the owner has given written permission for this to occur;
- e) Dogs must not be walked on roads but confined within the premises for safety reasons unless:
- f) They are on a lead at all times.

### Information Requirements from Applicant

An application must be supported with the following information, to the satisfaction of the Shire of Morawa, as appropriate:

- a) A fully dimensioned site context plan showing adjoining land and the closest residences;
- b) A detailed site layout plan, including elevations, drawn to an appropriate scale showing the location of all proposed pens, runs and buildings on the site;
- c) Full details of all landscaping, including the type and location of all plants and the type of ground surface treatment (i.e. lawn, sand, concrete, gravel etc.);
- d) Details of the height, style and location of all fences;
- e) Details of lighting;
- f) Materials of construction of all kennels and buildings associated with the use including type and method of insulation;
- g) A site storm water management plan;
- h) Number of dogs kept on the site and the proposed number of litters per year;
- i) Details of exercising and training which will occur on the site;
- j) Method of waste collection, storage and disposal;
- k) Details as to whether boarding of dogs not belonging to the operator will take place, including the number and frequency of turnover;
- l) Details of day to day operations of the facility to include such items as exercising times and feeding times and visiting procedure;
- m) Response to the relevant Environmental Protection Authority guidelines.



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### Determination of the Application

In determining an application for a planning approval, the Shire of Morawa is to have regards to:

- a) Any written submissions received on the proposed use of the premises;
- b) Any economic or social benefits which may be derived by any person in the district if the application for a planning approval is approved;
- c) The effect which the kennel establishment may have on the environment or amenity of the neighbourhood;
- d) Whether the approved kennel establishment will create a nuisance for the owners and occupiers of adjoining premises; and
- e) Whether or not the imposition of and compliance with appropriate conditions of an approval will mitigate any adverse effects of the approved kennel establishment identified in the preceding paragraphs.

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### LPB03 Heritage Colours – Solomon Street and Winfield Street

Aim	To encourage property owners of buildings along Solomon and Winfield Streets to upkeep the presentation of their shop frontages.
Application	General Public
Statutory Environment	N/A
Approval Date	OCM 19 November 2020
Last Review	<del>2019</del> 2024
Next Review	2024 <del>2028</del>
Review Period	4 years

#### Objective

To encourage property owners of buildings along Solomon and Winfield Streets to upkeep the presentation of their shop frontages.

#### Policy

Property owners of buildings along Solomon and Winfield Streets are encouraged to upkeep the presentation of their shop frontages. The Shire of Morawa's preference is to retain heritage colours (Morawa Town Planning Scheme Report part 10 and Morawa Town-site Policy No.4 and 5) throughout the main streets, being Winfield and Solomon Streets.

The Shire will reimburse 100% cost of the paint (not painting costs) should property owners paint their shop frontages in the heritage colour scheme.

## Shire of Morawa Policy Manual

### LPB04 Rural Subdivision

Aim	To give direction concerning Council's position on the subdivision of Rural zoned land
Application	General Public
Statutory Environment	<i>Planning and Development Act 2005</i> <i>Shire of Morawa Local Planning Scheme No. <del>23</del></i>
Approval Date	OCM 19 November 2020
Last Review	<del>2019</del> 2024
Next Review	<del>2024</del> 2028
Review Period	4 years

#### Objective

To give direction concerning Council's position on the subdivision of Rural zoned land

#### Policy

A rural subdivision policy has been formulated to guide Council in the assessment of subdivision applications relating to rural land. The objectives of the Town Planning Scheme with regards to rural land are as follows:

- To ensure the continuation of broad-hectare farming as the principal land use in the District and encouraging where appropriate the retention and expansion of agricultural activities;
- To consider non-rural land uses where they can be shown to be of benefit to the District and not detrimental to the natural resources or environment;
- To allow for facilities for tourists and travellers and for recreation uses.

Subdivision in the rural zone creates a number of concerns wherein it may:

- Place undue pressure on the provision of services and facilities;
- Compete for the use of rural land for agriculture;
- Be incompatible with existing agricultural practices;
- Reduce land use options on adjacent lots; and e) Compromise rural amenity, landscape and the environment.

In order to protect the future agricultural land use within the Shire of Morawa the Shire of Morawa Town Planning Scheme No 2 permits subdivision of rural land in the following circumstances:

- The lots have already been physically divided by significant natural or man-made features which preclude the continued operation of a farming property as a single unit (unless adjoining land could be similarly subdivided and thereby, by the process of precedent, lead to an undesirable pattern of land use in the area or in lots too small for uses compatible with the prevailing use in the area or in ribbon development alongside roads);
- The lots are for farm adjustments;
- The lots are for specific purposes such as recreation facilities and public utilities; or
- The lots are required for the establishment of uses ancillary to the rural use of the land or are required for the traveling public and tourists (such as service stations and motels).

Council will not support the subdivision of rural land resulting in the creation of lots smaller than 20 hectares.

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### LPB05 Caravan & Annexes Standards

Aim	To give direction concerning Council's position on the erection of caravan annexes
Application	General Public
Statutory Environment	<i>Caravan Parks and Camping Grounds Regulations 1997</i>
Approval Date	OCM 19 November 2020
Last Review	<del>2019</del> 2024
Next Review	2024 <del>2028</del>
Review Period	4 years

#### Objective

To ensure that all structures erected in Council operated Caravan Parks in the Shire of Morawa do not detract from the amenity of the overall facility.

#### Policy

All Caravans shall have current licensed Registration to enable mobilization in accordance with the requirements of the Caravan Parks and Camping Grounds Act and Regulations.

All annexes shall comply with the *Caravan Parks and Camping Grounds Regulations 1997* including, but not limited to approval, licenses and construction.

For the purposes of Schedule 6 (4) – Rigid Annexes contained within the Caravan Parks and Camping Grounds Regulations 1997, the “walls of prefabricated modular panels or sections” shall mean insulated sandwich panels of such manufacture, colour and design that they complement the caravan to which the annex is attached and do not detract from the overall appearance and amenity of the Caravan Park.



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### LPB06 Shipping Containers Local Planning Policy

Aim	To give direction concerning Council's position on the siting of shipping containers in certain zones in the townsite.
Application	General Public
Statutory Environment	<i>Shire of Morawa Local Planning Scheme No. <del>23</del></i>
Approval Date	OCM 19 November 2020
Last Review	<del>2019</del> 2024
Next Review	2024 <del>2028</del>
Review Period	4 years

#### Objectives

To establish guidelines for the assessment of proposals to place shipping containers or other similar relocatable storage units on land within the municipality.

To ensure an acceptable standard of development is achieved that does not detrimentally affect the amenity of the locality.

#### Policy

The placement of a shipping container or other similar relocatable storage units on land requires the development approval of the local government as it is considered to fall within the definitions of 'building' and therefore, 'development' under the Scheme. Development approval is not required where the structure is being used for the temporary storage of plant, machinery or building equipment on a building site where a building permit is current and construction is taking place (6 months maximum).

It is considered that shipping containers (or other similar relocatable storage units) can have an adverse effect on the visual amenity of an area, and therefore there is a need to ensure appropriate development standards in order to safeguard the visual impact of shipping containers on the streetscape.

For the purposes of assessment and approval, the local government will classify a shipping container as per its proposed use. For example, where the intention is to place it on residential land for storage associated with an existing dwelling, it would be classified as an outbuilding, while a shipping container proposed to be used as a café would be classified as a restaurant. Other than on industrial land no more than 1 shipping container is permitted and shall not exceed 6m in length, 2.4m in width and 2.6m in height.

In order for the local government to issue development approval, the applicant must address that the proposed shipping container or other similar relocatable storage unit will (at a minimum):

- a) not result in a detrimental impact on the amenity of the land or any adjoining land or development;
- b) not impinge on any boundary setbacks, as required by the Scheme, or be located in front of the building line, or be visually prominent from any public road;
- c) not compromise any associated approved development or use by:
  - impinging on any car parking bays required to satisfy the minimum car parking requirement for the associated approved development or use;
  - being located within an existing service yard or bin storage area;

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- obstructing any existing access or visual truncation provided to an accessway, pedestrian or traffic;
- d) be in good repair with no visible rust marks, a uniform colour to complement the building to which it is ancillary or surrounding natural landscape features; and
- e) be appropriately screened (vegetation or otherwise), where considered necessary by the local government, in order to meet a. above and the objectives of this policy.

Where the placement of a shipping container is other than a "P" or a "SA" use under the requirements of the LPS No. 2 Scheme, the application for a shipping container, or similar relocatable storage units will be advertised in accordance with the Scheme requirements.

### Definitions

Shipping Container shall include other similar relocatable 'box-type' storage units. A shipping container modified for the purpose of human habitation is exempt from this policy.

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### LPB07 Trading in Public Places Policy for Food Vendors

Aim	To provide a framework and guidance for the assessment of and issuing of permits for traders and stallholders offering food for sale in accordance with the Shire of Morawa
Application	General Public
Statutory Environment	<i>Public Places and Local Government Property Local Law 2018</i>
Approval Date	<del>OCM 19 November 2020</del>
Last Review	<del>2019 2024</del>
Next Review	<del>2024 2028</del>
Review Period	4 years

#### Objectives

The objectives of this policy are to:

1. Provide Council with a consistent framework to regulate the location of stallholders and traders offering food or food related goods and services for sale in public places within the Shire of Morawa.
2. Encourage a high standard of service delivery to the local community and visitors whilst supporting local economic development, commercial viability, public safety and taking account of existing permanent businesses.

#### Policy

##### Definitions

Definitions relevant to this policy are in accordance with the applicable legislation:

Food	As defined by 'Section 9 of the Food Act, 2008'.
Food Business	As defined by 'Section 10 of the Food Act, 2008'.
Food Registration	Means a food business approved in accordance with 'sections 107 and 110 of the Food Act, 2008.'
Public Place	As defined under the Shire of Morawa <i>Public Places and Local Government Property Local Law 2018</i> : public place means — a) a thoroughfare; b) any local government property; or c) a place to which the public have access
Stall	Means a movable or temporarily fixed structure, stand or table, in or on from which trading is conducted.
Trading	Displaying food in any public place for the purpose of: offering for sale; inviting offers for sale; soliciting orders for food; or carrying out any other transaction in relation to food.

This policy applies to all applications for a Stallholder Permit and Trader Permit offering food for sale in a public place pursuant to the Shire's "*Public Places and Local Government Property Local Law 2018*".

This policy is not applicable to:

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- An event or trading authorised by the local government under another written law or agreement.
- A person trading in a market or event authorised by the local government.

### Traders and Stallholder Permits

The following types of permits are available for food vendors seeking to trade in a public place:

Trader and Stallholder Permit	A permit for up to 12 months at a location that may be determined by Council (or by Delegation) or is otherwise prescribed in this Policy.
Mobile Trader Permit	A permit for up to 12 months to trade as a mobile itinerant food vendors at locations that may be predetermined or may change (be mobile).

The following conditions are applicable to all Trader and Stallholder Permits:

### Trading Time and Duration

Trading times and duration in any approved location will be set by Council (or by delegation), having regard to the operating times of permanent businesses offering the same or similar goods or services within 200 metres of the proposed activity.

Where the nature or type of the food for sale is provided by a business operating from commercial premises within the townsite, the trading can only occur outside of the usual operating hours of that permanent business. In any case, without Council approval, the trading hours will be restricted to between 0800hrs and 2000hrs each day.

An application for full Council consideration will be required for any trader seeking to operate outside those hours.

Itinerant (mobile) food vendors will be permitted to only operate during daylight hours.

### Trading Locations

- Within the Morawa Townsite – in an area prescribed on the map included in this Policy entitled “Trading Location”.
- Within any other townsite in the Shire – in an area or on a site determined by Council (or by Delegation) on a case by case consideration.
- On any reserve or unallocated private land – with the provision of signed authority of the registered landowner.

### Trading on Main Roads

Application to trade on the road reserve of any Main Road requires the prior written approval of Main Roads WA.

### Public Liability Insurance

An application for a food vendor permit must include evidence of having a Public Liability Insurance for a minimum of \$10 million before an application may be considered. The insurance must be able to meet any possible claim which may be sustained against the licensee in relation to the death or injury to any person, or damage to any property arising from the proposed trading



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activity.

The Shire of Morawa is to be fully indemnified in that insurance against any claim as a result of the operation of any trader or stallholder.

### Traders and Stallholders Permits including Mobile Traders

Applications for trading can be considered by Council for the issue of permits (or dealt with by delegation) in accordance with Shire of Morawa “*Public Places and Local Government Property Local Law 2018*” in accordance with the pre-determined conditions set out in this Policy.

Applications for trading inside the townsites but outside the designated locations described in this Policy, will not be considered aside from special events approved by Council, such as festivals or markets.

### Standard Terms and Conditions for Approval of Food Traders Permits in Public Places Incorporating Traders and Stallholder Permits and Mobile Traders Permits

The standard terms and conditions for the issuing of permits include, but are not limited to the following:

- A Traders and Stallholders Permit, including any Mobile Traders Permit, is granted for a period of up to 12 months from the approval date.
- For Mobile Traders only, permits issued will be conditional on the Permit Holder not operating within 200 metres of any permanent or established business open for business and offering the same food types for sale, except where approved at specific events.
- Signage must meet the requirements stipulated in the Shire of Morawa “*Public Places and Local Government Property Local Law 2018*”.

### Safety and Other Considerations

Safety and other considerations to be included in the assessment of the proposed food vendor trading activities include the following:

- The trader or stallholder and associated activities should not interfere or obstruct Council's infrastructure or maintenance activities.
- The storage of any container, vehicle or structure containing goods on any part of a thoroughfare so as to obstruct the movement of pedestrians or vehicles is not permitted.
- Display stands or any equipment related to the permit are to be maintained to a high standard as assessed by local government.
- All traders and stallholders must ensure that approved area is free of debris or litter.
- Mobile food vehicles must be self-contained with an independent provision of electricity, potable water, and waste water collection.
- A food vendor will be required to offer a high standard of service delivery and must not create an unacceptable risk to public health or safety, property or infrastructure or the environment and will not be permitted to park in a public area, reserve, facility or space if the above requirements are not complied with to the satisfaction of the Shire, regardless of whether a permit has been issued.

### Revocation of Permits and Enforcement

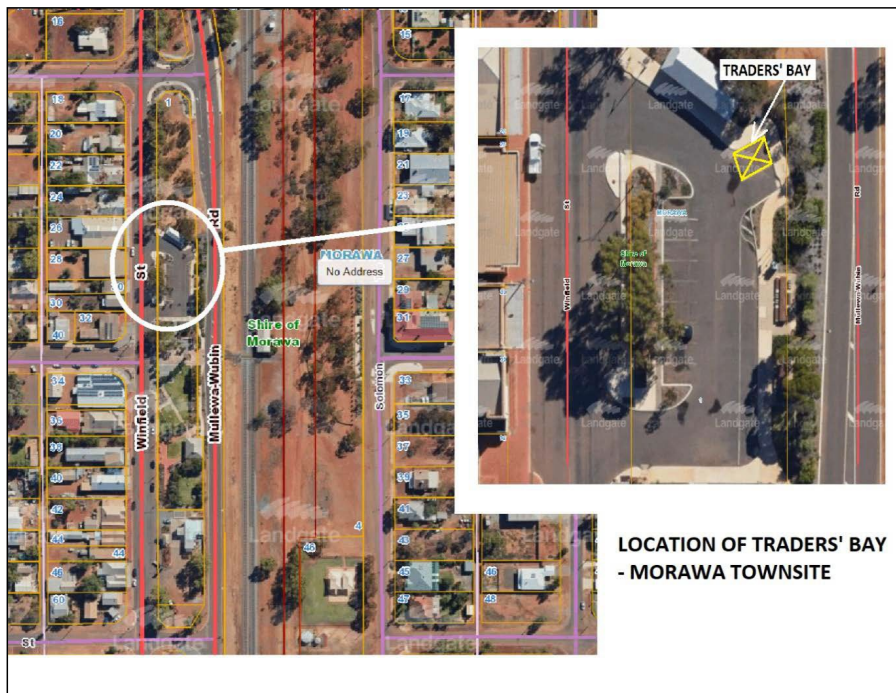
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As per Council's "*Public Places and Local Government Property Local Law 2018*", permits may be revoked on grounds that the permit holder:

- has committed a breach of the terms and conditions of the permit
- is not conducting the business in a respectable or sober manner
- has assigned the permit or the business is not operated by the permit holder
- is not carrying on the business for which the permit was granted
- has breached any of the provisions of the Shire of Morawa "*Public Places and Local Government Property Local Law 2018*"

In the event that any permit condition or the Shire of Morawa "*Public Places and Local Government Property Local Law 2018*" is breached, compliance action may be taken in accordance with the relevant conditions or provisions.



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### 8. RECREATION TOURISM & ECONOMIC DEVELOPMENT (RTED)

#### RTED01 Consumption of Alcohol on Shire of Morawa owned and managed properties

Aim	To describe the conditions to be observed in regard to the consumption of alcohol in and on public reserves and Shire owned facilities within the Shire.
Application	Elected Members Staff General Public
Statutory Environment	<i>Liquor Control Act 1988</i> <i>WA Liquor Licensing Act 1988</i> <i>Liquor Control Regulations 1989</i> <i>Shire of Morawa Local Government Property Local Law 2013</i> <i>Guidelines for Concerts Events and Organised Gatherings – WA</i> <i>Department of Health 2009</i> <i>Health Act 1911</i> <i>Health (Public Building) Regulations 1997</i> <i>Food Act 2008</i> <i>Food Regulations 2009 and Food Safety Standards</i>
Approval Date	OCM 19 November 2020
Last Review	<del>2019</del> 2024
Next Review	2024 <del>2028</del>
Review Period	4 years

#### Objective

This policy works towards achieving the following outcomes for the consumption and sale of alcohol at Shire owned and managed property:

- Safe consumption of alcohol
- Responsible service of alcohol
- Minimise harm and alcohol related damaged and violence

#### Policy

##### Conditions

Members of the public and organisations who wish to consume, supply or sell alcohol on reserves managed by the Shire and in Shire owned facilities are to observe the following conditions:

1. An application must be made to the Shire by submission of "Application to Consume Alcohol on Council Property" at least 14 days prior to the event date. If alcohol is being sold the Shire must be provided with a copy of the liquor licence as approved by the Department of Racing, Gaming and Liquor prior to the license period commencing.
2. The permit holder listed on the 'Application to Consume Alcohol on Council Property' is responsible for the safety and wellbeing of all people involved in the event and managing the activity to ensure other users and residents are not impacted.
3. Alcohol consumption is not to exceed six hours in any one day, must not commence prior to 11am and must cease before the following times:

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Monday – Thursday	10.00pm
Friday and Saturday	12.00am (midnight)
Sunday	9.00pm

4. Any extension or variation to these hours requires the approval of the Officer in Charge of Police (in the relevant town) and the Chief Executive Officer.
5. All glass beverage and drinking containers are prohibited (unless the event has been identified as low risk and prior approval for use of glass has been requested and agreed to by the Shire.
6. Events that are considered to be high risk, and/or events where the organisers have previously breached hire conditions (including damage to Shire property) may have their permits refused, or be asked to provide additional information (such as risk management plans, evidence of crowd controllers etc.) before a permit is granted.
7. For any perceived high risk event, applications to consume alcohol should be forwarded to the local Police station for input before approval is considered.
8. Depending on the nature and location of the event or function the Shire of Morawa may also place additional terms and conditions on the 'Application to Consume Alcohol on Council Property'.
9. Where the event is on Crown Land managed by the Shire this Application may be revoked if:
  - a) The event is not in accordance with the Reserve Purpose e.g. a facility subject to a community lease is hired for a Christmas party; or
  - b) The event is not facilitated by the lessee e.g. the premises are hired to a third party.
10. No liquor or kegs to be taken into or consumed at the Pool.

### Permits for alcohol consumption on the Shire of Morawa premises

The Chief Executive Officer is authorised to issue Permits for alcohol consumption on the Shire of Morawa premises, as follows:

#### Recreation Complex

- a) No liquor or kegs to be taken into main stadium area or squash courts;
- b) No kegs to be taken into main function area;
- c) No liquor to be consumed by persons under the age of 18 years.

#### Town Hall

- a) No kegs to be taken into main hall area;
- b) No liquor to be consumed by persons under the age of 18 years.

#### Oval & Function Room

- a) No kegs to be taken into main function area;
- b) No liquor to be consumed by persons under the age of 18 years.



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### **Other Shire Facilities**

- a) No kegs to be taken into main hall area;
- b) No liquor to be consumed by persons under the age of 18 years.

All State regulatory liquor licensing requirements must be met by the applicant.

## Shire of Morawa Policy Manual

### RTED03 Signage Policy

Aim	In recognition that responsible signage is vital for the promotion and information provided to visitors and residents.
Application	Elected Members Staff
Statutory Environment	Nil
Approval Date	OCM 20 August 2020
Last Review	<del>N/A</del> 2024
Next Review	<del>2022-2026</del>
Review Period	2 years

#### Objective

The Signage Policy seeks to:

- assist with 'branding' the Shire and orientating of visitors using an appropriate combination of signs;
- provide directions to the key destinations, attractions and activities in the town centre;
- establish a visual image of Shire of Morawa through a coordinated physical and visual presentation that meets both regulatory and visual needs;
- provide consistent branding of the Shire that advises road users about the route they are following and gives directions and distances to Morawa on the route; and
- provide information about Morawa and businesses operating in the Shire at key sites.
- preserve and provide direction to key places of historical significance within the Shire and recognise the names of various localities within the Shire boundaries.

#### Policy

The Shire of Morawa Signage Policy has been developed in response to the Shire's need for a consistent and integrated approach to entry and information signage across the Shire. The Policy seeks to establish a hierarchy of integrated signs for use within road reserves and on Council owned reserves.

This Policy:

- will enable Council to ensure that signs erected provide clarity of direction, while being complimentary to the natural environment of the Shire; and
- establishes the types of directional signs, categorised by their purpose that are consistent, legible, informative and attractive.

#### Signage Categories

There are 5 signage categories:

**Category 1:** Themed entry/exit signs on major roads

**Category 2:** Themed entry signs (Morawa Townsite)

**Category 3:** Historic and Locality Signage

**Category 4:** Visitor Information Bays.

**Category 5:** Business Area signage.

**Category 1:** Themed entry/exit (concept) signs

Themed entry/exit (concept) signs on major roads that continue the branding of the Shire approximately (3.6m high x 1.8m wide).

## Shire of Morawa Policy Manual

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(with 'Farewell on reverse)

Major Roads are:

- Morawa -Yalgoo Road (Yalgoo boundary)
- Mullewa - Wubin Road (Perenjori boundary)
- Morawa - Mingenew Road (Mingenew boundary)
- Morawa – Three Springs Road (Three Springs boundary)
- Mullewa - Wubin Road (~~Shire~~ City of Greater Geraldton boundary)

## Shire of Morawa Policy Manual

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**Category 2:** Themed entry signs on entries into the Morawa Townsite

Themed entry signs (Category 1) on entries into the Morawa Townsite is the same as Category 1 but reduced to approximately 1.8m high x 0.9m wide.

**Category 3** Historic and Locality Signage.

The places noted for signage and locality importance are below:

### Locations

- **Morawa**
- **Canna**
- **Gutha**
- **Koolanooka**
- **Merkanooka**
- **Pintharuka**



**Category 4** Visitor Information Bays.

The sites chosen are:

- The existing 'CBH' Visitor Bay located on the western side of the Mullewa-Wubin Road; and
- A new site on the eastern side of Mullewa-Wubin Road, immediately south of the Windmill (subject to MRWA approval).

The Visitor Information Bays will incorporate signage displays, a map and signage that promotes the business community in Morawa.

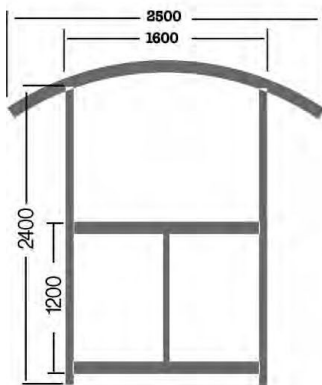
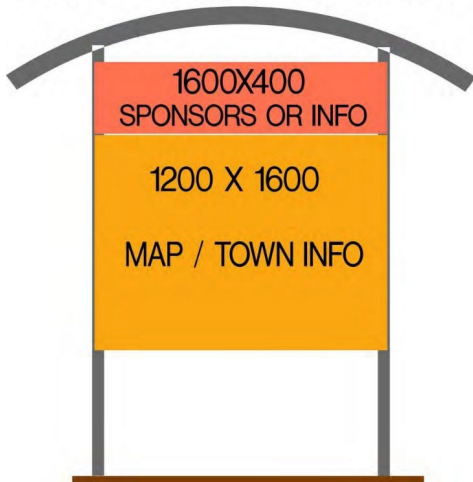
At the ends of the Information Bays, visitors can stand for a 'selfie' photo with metallic 'Wildflowers' (similar to the Historic and Locality Signage) where Morawa is clearly referenced. The conceptual design of the Information Bays is as follows:



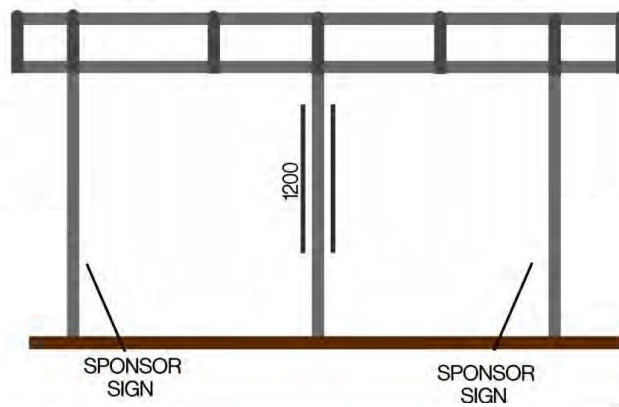
## Shire of Morawa Policy Manual

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### BACK AND FRONT OF CENTRE SECTION



### SIDE VIEW - CENTRE FRAME HOUSES SIGNAGE BOTH SIDES



## Shire of Morawa Policy Manual

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### Category 5: Business Area signage.

The intention of Business Area signage is to provide guidance to visitors and residents as to where businesses are located in the within the townsite.

1. The Shire of Morawa has information signs along the Mullewa-Wubin Road directing people to businesses and services located within the town centre.
2. The Shire will support applications from businesses to MRWA seeking:
  - a. more specific signage along the Mullewa-Wubin Road that encourages passing traffic to visit the businesses in the townsite;
  - b. consent to place signage on the Mullewa-Wubin Road directing passes-by to businesses in Solomon Street and on the east side of Morawa;
  - c. 'easy town access' (similar to signs entering Dalwallinu as per below).



## Shire of Morawa Policy Manual

### RTED04 Morawa Caravan Park

Aim	To outline the conditions of occupancy to be observed by all guests of the Morawa Caravan Park.
Application	General Public
Statutory Environment	Nil
Approval Date	OCM 19 November 2020
Last Review	<del>2019</del> 2024
Next Review	2024- 2028
Review Period	4 years

#### Objective

To ensure that visitors to the Morawa Caravan Park following conditions of occupancy are to be observed by all guests of the Morawa Caravan Park.

#### Policy

##### General

- a) When the Caretaker is not in park, please help yourself to a site and power;
- b) All site fees shall be paid in advance to the Caretaker or at the Shire administration office or via the honesty box on-site;
- c) The registration form is to be completed for each site occupied;
- d) Guests are requested to report any damage or faulty equipment to the Caretaker;
- e) On the day of departure, guests must vacate by the caravan park by 10.00am.

##### Rules

- a) The speed limit within the park boundaries is 10 kilometres per hour;
- b) Guests shall not create any excessive noise or disturbance prior to 8:00am or after 10:00pm. Visitors are requested to observe these hours when visiting. The Caretaker or an authorized Shire officer has discretion to determine excessive noise and make appropriate visitor arrangements;
- c) No fires are to be lit within the caravan park boundary;
- d) Dogs are to be on a leash at all times whilst on caravan park premises. Please dispose of all dog faeces by sealing in a plastic bag and placing in the bins provided;
- e) No car repairs or maintenance shall be carried out within the caravan park boundaries without the express permission of the Caretaker or authorized Shire officer;
- f) Visitors are not permitted to park their vehicles within the caravan park boundaries for periods longer than considered reasonable. The caretaker or an authorised Shire officer has discretion to determine what is deemed reasonable;
- g) Disposable nappies and other disposable items are to be placed in bins provided and shall not be flushed down toilets;
- h) Drainage from caravan sinks shall be emptied into the drainage facilities and not emptied onto trees or lawn.
- i) Sullage is to be dumped in the facilities provided;
- j) Washing of cars and vans is to be by bucket only;
- k) All sites are to be kept clean and tidy. Please use the bins provided.

## Shire of Morawa Policy Manual

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### Termination of Occupancy

- a) Failure of a guest (or any person associated with a guest) to comply with any of the above rules and conditions of occupancy, will entitle the caretaker or an authorised Shire officer to terminate any guest's occupancy, which shall forthwith come to an end and the guest shall immediately vacate the park;
- b) Termination of a guest's occupancy upon the breach of any of the rules and conditions of occupancy shall not entitle the departing guest to any refund of any monies paid in advance, which may be retained by the Shire as and by way of liquidated damages.



## Shire of Morawa Policy Manual

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### RTED05 Markets Policy

Aim	To outline the conditions of holding of Market Days in Morawa
Application	General Public
Statutory Environment	Nil
Approval Date	OCM 19 November 2020
Last Review	<del>2019</del> 2024
Next Review	2024 <del>2028</del>
Review Period	4 years

#### Objective

To provide guidance and support for the holding of Market Days in Morawa.

#### Policy

Market Days add significant vibrancy and interest to the social fabric of the local community.

It is also important that Market Day events do not detract but complement the everyday activities of the resident Morawa business sector. In this context, Market Days will be approved to be held at either of the following locations:

- a In the Town Square on Winfield Street; or
- b In the main Winfield Street TransWA car parking area; or
- c North of the Morawa Drapery in Winfield Street; or
- d In Pioneer Park located adjacent to the main Winfield Street toilets; or
- e In the Town Hall on Prater Street.

## Shire of Morawa Policy Manual

### RTED06 Morawa Volunteers

Aim	To recognise the valuable contribution made by volunteers in the Morawa community
Application	General Public
Statutory Environment	Nil
Approval Date	OCM 19 November 2020
Last Review	<del>2019-2024</del>
Next Review	<u>2024 2028</u>
Review Period	4 years

#### Objective

To recognise the valuable contribution made by volunteers in the Morawa community the Shire will hold an annual event to thank those volunteers for giving their time.

#### Policy

A Shire sponsored event will be held on the third Thursday of October each year following the Ordinary meeting of the Council. The event will consist of a Sundowner / BBQ function which will be held at a location within the Town.

The event budget will be reviewed each year in conjunction with the annual budget. The funds will cover the cost of food, drinks and entertainment. The volunteer community groups invited to attend shall be those listed below:

- a) DFES;
- b) SES;
- c) St John Ambulance;
- d) Tourist Centre;
- e) RSL;
- f) CWA;
- g) Red Cross;
- h) Lions Club;
- i) Historical Society;
- j) Hospital Auxiliary;
- k) Northern Districts Community Support Group;
- l) Opportunity Shop; and
- m) Any general volunteers at the discretion of the Shire President and Chief Executive Officer (CEO).

The Community Development Officer will liaise with the Shire President and the Chief Executive Officer on event arrangements in August of each year.

## Shire of Morawa Policy Manual

### RTED07 Australia Day Citizen of the Year Awards

Aim	To pay tribute to local individuals and groups who have made an outstanding contribution to the community through the Australia Day Citizen of the Year Awards
Application	General Public
Statutory Environment	Nil
Approval Date	OCM 19 November 2020
Last Review	<del>2019</del> 2024
Next Review	2024- 2028
Review Period	4 years

#### Objective

To pay tribute to local individuals and groups who have made an outstanding contribution to the community through the Australia Day Citizen of the Year Awards.

#### Policy

The Australia Day Citizen of the Year Awards pay tribute to local individuals and groups who have made an outstanding contribution to the community. There are four awards categories:

- a) Community Citizen of the Year
- b) Community Citizen of the Year – Youth (under 25 years of age)
- c) Community Citizen of the Year – Senior (over 65 years of age)
- d) Active Citizenship – group or event

The recipients will have been judged to have met a number of criteria including significant contribution to building harmony and inclusion with the local community, leadership on a community issue resulting in the enhancement of community life, a significant initiative which has brought about positive change and added value to community life and inspiring qualities as a role model for the community.

#### Eligibility for Nominations

- a) All individuals being nominated must be an Australian Citizen;
- b) If an event is being nominated, a majority of members of the nominated group must be residents of the Shire of Morawa;
- c) Nominees for Citizen of the Year or Community Citizen of the Year – Youth must be residents of the Shire of Morawa or who conduct work in the area that benefits the Morawa community and whose achievements and service for others has had a widespread influence on the local community;
- d) Self-nominations are not accepted;
- e) Only one person may be nominated per nomination form.

#### Selection Panel

All eligible nominations are assessed by a Selection Panel comprised of two community members and the Shire President, assisted by the Chief Executive Officer.

Two community members will be approached to join the selection panel during November each year. These two community members will change on a yearly basis. The Awards will be announced at the Australia Day Ceremony held on 26 January each year.

## Shire of Morawa Policy Manual

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### Conditions of Entry

- a) The nominator must be an elector of the Shire of Morawa and must provide their full name and residential address and must disclose any relationship to the nominated person;
- b) The nomination form must be complete to be eligible for consideration;
- c) The name, address, contact details and signature of the two referees supporting the nomination must be supplied;
- d) The nominator and the two referees must have signed the nomination form if it is to meet the criteria;
- e) Shire of Morawa Councillors or staff are ineligible to make nominations or to be nominated.

The Shire of Morawa must receive all nominations by no later than 5.00pm on 30 November each year. All nomination information and material submitted remains the property of the Shire of Morawa.

The decision of the Selection Panel is final and no correspondence will be entered into.

### Nominations

Should be addressed and forwarded as follows:

"CONFIDENTIAL"  
Chief Executive Officer  
Morawa Active Citizenship Awards  
PO Box 14 MORAWA WA 6623



## Shire of Morawa Policy Manual

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### RTED08 Dress Code for Citizenship Ceremonies

Aim	To establish a Dress Code for attendance at Australian Citizenship Ceremonies held by the Shire of Morawa.
Application	General Public
Statutory Environment	<i>Australian Citizenship Act 2007</i> <i>Australian Citizenship Regulation 2016</i> <i>Australian Citizenship Ceremonies Code Revised 2019</i>
Approval Date	OCM 19 November 2020
Last Review	<del>N/A</del> 2024
Next Review	2024 2028
Review Period	4 years

#### Objective

This Dress Code outlines the Shire of Morawa's expectations for conferees and guests attending Shire of Morawa Citizenship Ceremonies..

#### Policy

Citizenship Ceremonies are an important event where you make your commitment to Australia.

It is expected that the Councillors and staff will dress in formal or smart casual attire.

It is recommended that conferees and their guests are dressed in formal or smart casual clothing to reflect the significance of the ceremony. National or traditional costume is also acceptable.

## Shire of Morawa Policy Manual

### RTED09 Morawa Swimming Pool

Aim	To ensure continuity in the operation of the Morawa Swimming Pool
Application	General Public
Statutory Environment	Nil
Approval Date	OCM 19 November 2020
Last Review	<del>N/A</del> 2024
Next Review	<del>2024</del> 2028
Review Period	4 years

#### Objective

To address the operations of the Morawa swimming pool.

#### Policy

##### *Yearly Opening & Closing*

The Shire of Morawa Swimming Pool is to open on the third Saturday of October each year and close at the end of the first term school holidays.

In the event of season-changing weather conditions the pool may be closed earlier at the discretion of the Chief Executive Officer, after taking into consideration the forecast daytime temperatures. Maintenance of the pool will be programmed to take place during the closed winter months.

##### *Morawa District High School*

When the Morawa District High School is given exclusive use of the outdoor swimming pool for the annual faction swimming carnival or inter-school swimming carnival, all children and adults are allowed free entry to the facility. No other members of the public can use the pool during the carnival.

##### *Vacation Swimming Lessons*

Parents accompanying children who are participating in vacation swimming classes and who are not swimming are permitted to enter free of charge provided they leave the pool as soon as the classes are completed. VACswim swimming teachers are allowed to have free entry to the outdoor swimming pool while they are teaching vacation and in term swimming lessons.

##### *Morawa Swimming Club Shed*

The Shire acknowledges the Morawa Swimming Club Shed which is available for Club purposes.

## **EMP11 ~~Gratuity~~ Payments to ~~Finishing~~ Employees ~~in Addition to Contract or Award~~**

Aim	To set out the circumstances in which the Shire <del>can recognise long and continuous service and</del> may pay an employee <del>in addition to Contract or Award</del> whose employment with the Shire is finishing as a gratuity.
Application	Council Employees
Statutory Environment	<i>Local Government Act 1995 Division 4 Section 5.50</i> <i>Local Government (Administration) Regulations 1996</i>
Approval Date	<del>OGM 20 July 2023</del>
Last Review	<del>OGM 11 February 2021</del> <u>2024</u>
Next Review	<del>2025-2026</del>
Review Period	Every 2 years

### **Objectives**

To comply with section 5.50(1) of the *Local Government Act 1995* and set out the circumstances in which the Shire may pay to an employee ~~in order to recognise long and continuous service or~~ whose employment with the Shire is finishing, an amount in addition to any amount which the employee is entitled to under a contract of employment or Award, and the manner of assessment of the additional amount.

### **Policy**

This policy outlines the circumstances in which gratuity payments may be made to ~~recognise long and continuous service of an employee and for~~ a finishing employee. These payments, when made, are in addition to any amount that the employee is entitled to under a contract of employment or Award.

The imposition of this parameter does not form a contractual entitlement under employment relationships and as such the Council may choose to modify this position by way of resolution.

Gratuity payments are a way for the Shire to honour and thank employees who have made long term contributions towards the Shire successfully meeting objectives. Council reserves the right to resolve to increase the value of gifts to employees whose commitment and contribution to the community is of an exemplary level.

In line with Part (2) of section 5.50 of the Local Government Act 1995, any payment above the amounts specified in this policy must only be made if adopted by Council and will be subject to local public notice.

#### **Recognition of Service – Long and Continuous Service**

**Employees will be recognised after the completion of 5, 10, 15, 20, 25, 30 years of continuous service. At the time of being recognised the employee must be in active service on their anniversary of service date. An employee on a period of leave of absence will receive recognition upon their return to active employment.**

**The Shire's gratuity payments will be in the form of a gift in line with the prescribed amounts below.**

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#### **Recognition of Service – Retirement or Resignation**

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When an employee's services are ceasing with the Shire, **either on retirement or resignation**, the employee will be entitled to a gratuity as outlined below based on completed years of service. An employee who has been dismissed by the Shire of Morawa for any reason other than redundancy, will not be eligible to receive any Gratuity Payment under this policy.

The Shire's gratuity payments will be in the form of a gift in line with the prescribed amounts below.

<b>Years of Service</b>	<b>Amount of Gratuity</b>
5 to 15 years of continuous service	A gift to the value of \$25 for each year of service
15 to 30 years of continuous service	A gift to the value of \$35 for each year of service
30 + years of continuous service	A gift to the value of \$45 for each year of service



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## Ordinary Council Meeting 16 December 2024

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***Attachment 1- 11.2.1a Monthly Financial Report as at 30 November 2024.***

***Attachment 2- 11.2.1b Bank Reconciliation for the period ending 30 November 2024.***

***Attachment 3- 11.2.1c List of Accounts Paid for the period ending 30 November 2024.***

***Item 11.2.1- Monthly Financial Report – November 2024***

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# SHIRE OF MORAWA

## MONTHLY FINANCIAL REPORT

(Containing the Statement of Financial Activity)

For the Period Ended 30 November 2024

LOCAL GOVERNMENT ACT 1995

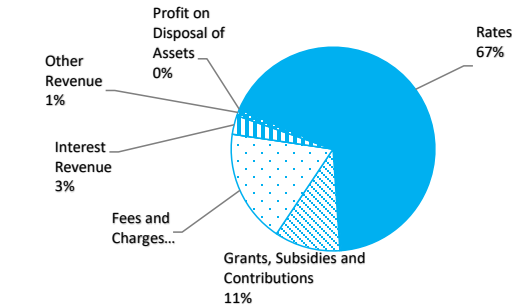
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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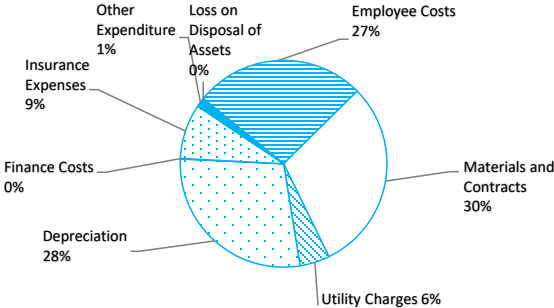
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OPERATING ACTIVITIES

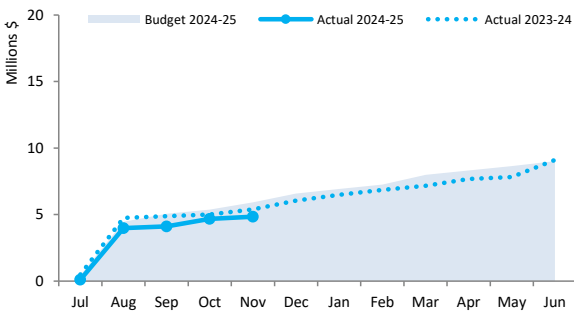
OPERATING REVENUE



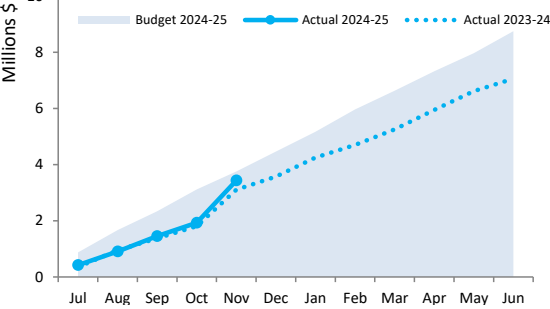
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

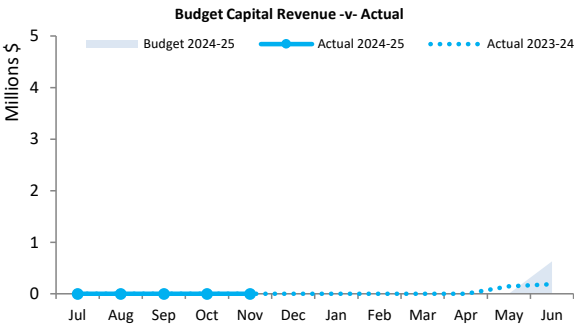


Budget Operating Expenses -v- YTD Actual

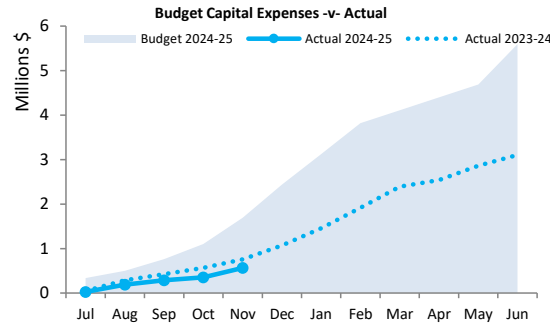


INVESTING ACTIVITIES

CAPITAL REVENUE



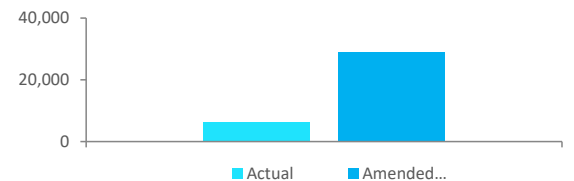
CAPITAL EXPENSES



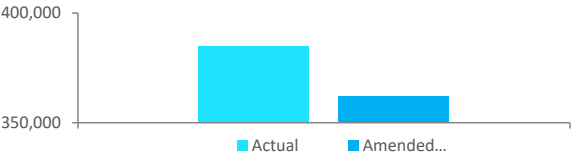
FINANCING ACTIVITIES

BORROWINGS

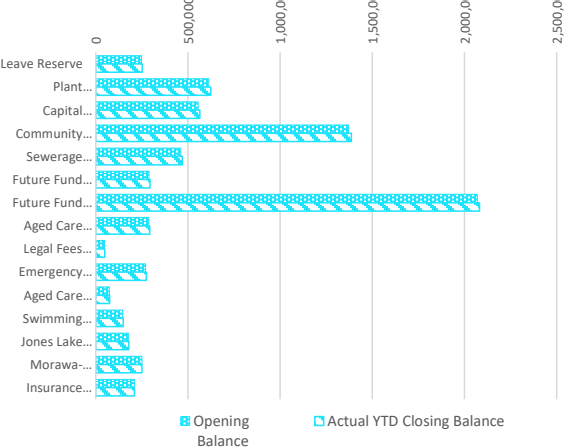
Principal Repayments



Principal Outstanding



RESERVES



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.00 M	\$3.00 M	\$3.00 M	\$0.00 M
Closing	\$0.64 M	\$4.44 M	\$4.72 M	\$0.28 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$11.79 M	% of total
Unrestricted Cash	\$4.64 M	39.4%
Restricted Cash	\$7.15 M	60.6%

Refer to Note 2 - Cash and Financial Assets

Payables	
	% Outstanding
Trade Payables	\$0.00 M
0 to 30 Days	100.0%
30 to 90 Days	0.0%
Over 90 Days	0%

Refer to Note 5 - Payables

Receivables	
	% Collected
Rates Receivable	\$1.25 M
Trade Receivable	\$1.21 M
30 to 90 Days	71.4%
Over 90 Days	40.0%
	48.6%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)		Var. \$ (b)-(a)
(\$0.18 M)	\$2.07 M	\$2.11 M	\$0.04 M

Refer to Statement of Financial Activity

Rates Revenue		
	YTD Actual	% Variance
	\$3.08 M	
	YTD Budget	\$3.09 M (0.5%)

Refer to Note 6 - Rate Revenue

Grants and Contributions		
	YTD Actual	% Variance
	\$0.48 M	
	YTD Budget	\$0.78 M (38.3%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	YTD Actual	% Variance
	\$0.83 M	
	YTD Budget	\$0.81 M 1.7%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.89 M)	(\$1.57 M)	(\$0.56 M)	\$1.01 M

Refer to Statement of Financial Activity

Proceeds on sale		
	YTD Actual	%
	\$0.00 M	
	Amended Budget	\$0.21 M (100.0%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	YTD Actual	% Spent
	\$0.56 M	
	Amended Budget	\$4.89 M 0.0%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	YTD Actual	% Received
	\$0.27 M	
	Amended Budget	\$2.78 M (90.3%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.29 M)	(\$0.12 M)	(\$0.09 M)	\$0.03 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.01 M
Interest expense	\$0.00 M
Principal due	\$0.38 M

Refer to Note 9 - Borrowings

Reserves	
Reserves balance	\$7.15 M
Interest earned	\$0.08 M

Refer to Note 11 - Cash Reserves

Lease Liability	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Refer to Note 10 - 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 2024

## STATUTORY PROGRAMS

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

### PROGRAM NAME AND OBJECTIVES

### ACTIVITIES

#### GOVERNANCE

To manage Councils' Elected Members

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

#### 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, Fire Services and Animal Control

#### HEALTH

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

Includes Environmental Health, Medical and Health facilities and providers

#### EDUCATION AND WELFARE

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

Includes Education, Welfare & Children's Services, Youth Development

#### HOUSING

To ensure quality housing and appropriate infrastructure is maintained.

Includes Staff and other housing, including aged care units and Dreghorn Street units.

#### COMMUNITY AMENITIES

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

Includes Refuse Collection, Sewerage, Cemetery, Building Control and Town Planning.

#### RECREATION AND CULTURE

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

Includes the Swimming Pool, Halls, Library, Oval, Parks and Gardens and Recreational Facilities.

#### TRANSPORT

To effectively manage transport infrastructure within the shire.

Includes Roads, Footpaths, Private Works, Plant Operating Costs, Outside Crew wages and maintenance of the Airstrip.

#### 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 Unclassified Items

**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**BY PROGRAM**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
Governance		2,100	0	1,127	1,127	0.00%	
General purpose funding - general rates	6	3,084,535	3,084,535	3,089,358	4,823	0.16%	
General purpose funding - other		725,548	335,010	303,665	(31,345)	(9.36%)	
Law, order and public safety		29,040	12,644	17,516	4,872	38.53%	
Health		14,850	5,500	(300)	(5,800)	(105.45%)	
Education and welfare		12,500	4,035	16,059	12,024	297.99%	▲
Housing		93,500	38,935	37,452	(1,483)	(3.81%)	
Community amenities		857,487	721,080	630,527	(90,553)	(12.56%)	▼
Recreation and culture		100,000	58,564	58,384	(180)	(0.31%)	
Transport		991,720	460,630	269,016	(191,614)	(41.60%)	▼
Economic services		232,000	96,620	101,268	4,648	4.81%	
Other property and services		88,500	29,950	44,488	14,538	48.54%	▲
		<b>6,231,780</b>	<b>4,847,503</b>	<b>4,568,560</b>	<b>(278,943)</b>		
<b>Expenditure from operating activities</b>							
Governance		(514,631)	(212,889)	(253,828)	(40,939)	(19.23%)	▼
General purpose funding		(363,417)	(147,665)	(154,741)	(7,076)	(4.79%)	
Law, order and public safety		(157,230)	(65,019)	(54,541)	10,478	16.12%	▲
Health		(184,501)	(78,312)	(64,739)	13,573	17.33%	▲
Education and welfare		(256,465)	(111,472)	(105,348)	6,124	5.49%	
Housing		(268,780)	(123,887)	(107,704)	16,183	13.06%	▲
Community amenities		(943,429)	(394,743)	(218,445)	176,298	44.66%	▲
Recreation and culture		(1,797,391)	(804,675)	(803,244)	1,431	0.18%	
Transport		(3,248,821)	(1,353,107)	(1,124,236)	228,871	16.91%	▲
Economic services		(816,524)	(333,456)	(339,800)	(6,344)	(1.90%)	
Other property and services		(202,753)	(136,751)	(209,001)	(72,250)	(52.83%)	▼
		<b>(8,753,942)</b>	<b>(3,761,976)</b>	<b>(3,435,628)</b>	<b>326,348</b>		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	982,534	976,388	(6,146)	(0.63%)	
<b>Amount attributable to operating activities</b>		<b>(180,538)</b>	<b>2,068,061</b>	<b>2,109,321</b>	<b>41,260</b>		
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from Capital grants, subsidies and contributions	14	2,784,819	1,070,452	270,750	(799,702)	(74.71%)	▼
Proceeds from disposal of assets	7	214,000	0	0	0	0.00%	
		<b>2,998,819</b>	<b>1,070,452</b>	<b>270,750</b>	<b>0</b>		
<b>Outflows from investing activities</b>							
Payments for Infrastructure	9	(3,126,319)	(1,075,816)	(341,122)	734,694	68.29%	▲
Payments for property, plant and equipment	8	(1,763,900)	(498,049)	(223,415)	274,634	55.14%	▲
		<b>(4,890,219)</b>	<b>(1,573,865)</b>	<b>(564,537)</b>	<b>1,009,328</b>		
<b>Amount attributable to investing activities</b>		<b>(1,891,400)</b>	<b>(503,413)</b>	<b>(293,787)</b>	<b>209,626</b>		
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	11	415,000	0	0	0	0.00%	
		<b>415,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Outflows from financing activities</b>							
Repayment of debentures	9	(28,985)	(12,070)	(6,259)	5,811	48.14%	
Transfer to reserves	11	(674,512)	(106,270)	(82,966)	23,304	21.93%	▲
		<b>(703,497)</b>	<b>(118,340)</b>	<b>(89,225)</b>	<b>29,115</b>		
<b>Amount attributable to financing activities</b>		<b>(288,497)</b>	<b>(118,340)</b>	<b>(89,225)</b>	<b>29,115</b>		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>	1(c)	2,360,434	2,996,671	2,996,671	0	0.00%	
Amount attributable to operating activities		(180,538)	2,068,061	2,109,321			
Amount attributable to investing activities		(1,891,400)	(503,413)	(293,787)			
Amount attributable to financing activities		(288,497)	(118,340)	(89,225)			
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>0</b>	<b>4,442,979</b>	<b>4,722,980</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 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2024-25 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 2024

## NATURE DESCRIPTIONS

### 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.

#### GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### CAPITAL 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 REVENUE

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.

### 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

Depreciation expense raised on all classes of assets.

#### FINANCE COSTS

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 2024**

**BY NATURE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	6	3,084,535	3,084,535	3,089,358	4,823	0.16%	
Rates excluding general rates	6	9,165	10,040	(11,590)	(21,630)	(215.44%)	▼
Grants, subsidies and contributions	13	1,593,982	777,811	479,940	(297,871)	(38.30%)	▼
Fees and charges		1,084,577	811,535	825,014	13,479	1.66%	
Interest revenue		326,001	132,262	137,105	4,843	3.66%	
Other revenue		98,000	31,320	48,734	17,414	55.60%	▲
Profit on disposal of assets	7	35,520	0	0	0	0.00%	
Gain on FV Adjustment of Financial Asstes through P&L		0	0	0	0	0.00%	
		<b>6,231,780</b>	<b>4,847,503</b>	<b>4,568,560</b>	(278,943)		
<b>Expenditure from operating activities</b>							
Employee costs		(2,422,079)	(995,340)	(919,795)	75,545	7.59%	
Materials and contracts		(3,064,951)	(1,283,884)	(1,036,404)	247,480	19.28%	▲
Utility charges		(399,264)	(166,145)	(160,736)	5,409	3.26%	
Depreciation		(2,340,527)	(975,165)	(972,114)	3,051	0.31%	
Finance costs		(12,025)	(5,005)	(2,678)	2,327	46.50%	
Insurance expenses		(306,423)	(295,467)	(294,515)	952	0.32%	
Other expenditure		(179,424)	(40,970)	(49,386)	(8,416)	(20.54%)	
Loss on disposal of assets	7	(29,248)	0	0	0	0.00%	
		<b>(8,753,941)</b>	<b>(3,761,976)</b>	<b>(3,435,628)</b>	326,348		
Non-cash amounts excluded from operating activities	1(a)	2,341,624	982,534	976,388	(6,146)	(0.63%)	
<b>Amount attributable to operating activities</b>		<b>(180,537)</b>	<b>2,068,061</b>	<b>2,109,321</b>	41,260		
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	14	2,784,819	1,070,452	270,750	(799,702)	(74.71%)	▼
Proceeds from disposal of assets	7	214,000	0	0	0	0.00%	
		<b>2,998,819</b>	<b>1,070,452</b>	<b>270,750</b>	(799,702)		
<b>Outflows from investing activities</b>							
Payments for infrastructure	8	(3,126,319)	(1,075,816)	(341,122)	734,694	(68.29%)	
Payments for property, plant and equipment	8	(1,763,900)	(498,049)	(223,415)	274,634	(55.14%)	▲
		<b>(4,890,219)</b>	<b>(1,573,865)</b>	<b>(564,537)</b>	(590,076)		
<b>Amount attributable to investing activities</b>		<b>(1,891,400)</b>	<b>(503,413)</b>	<b>(293,787)</b>	209,626		
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	11	415,000	0	0	0	0.00%	
		<b>415,000</b>	<b>0</b>	<b>0</b>	0		
<b>Outflows from financing activities</b>							
Repayment of borrowings	9	(28,985)	(12,070)	(6,259)	5,811	48.14%	
Transfer to reserves	11	(674,512)	(106,270)	(82,966)	23,304	21.93%	▲
		<b>(703,497)</b>	<b>(118,340)</b>	<b>(89,225)</b>	29,115		
<b>Amount attributable to financing activities</b>		<b>(288,497)</b>	<b>(118,340)</b>	<b>(89,225)</b>	29,115		
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
<b>Surplus or deficit at the start of the financial year</b>	1(c)	2,360,434	2,996,671	2,996,671	0	0.00%	
Amount attributable to operating activities		(180,537)	2,068,061	2,109,321	41,260	2.00%	
Amount attributable to investing activities		(1,891,400)	(503,413)	(293,787)	209,626	(41.64%)	
Amount attributable to financing activities		(288,497)	(118,340)	(89,225)	29,115	(24.60%)	
<b>Surplus or deficit after imposition of general rates</b>	1(c)	<b>0</b>	<b>4,442,979</b>	<b>4,722,980</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 for an explanation of the reasons for the variance.

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



**STATEMENT OF FINANCIAL POSITION**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2024**

	30 Jun 2024	30 Nov 2024
	\$	\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	10,795,616	11,790,812
Trade and other receivables	551,095	1,233,590
Inventories	16,779	16,779
Other assets	88,960	(11,881)
<b>TOTAL CURRENT ASSETS</b>	<b>11,530,483</b>	<b>13,107,333</b>
<b>NON-CURRENT ASSETS</b>		
Trade and other receivables	15,890	15,890
Other financial assets	62,378	62,378
Property, plant and equipment	29,998,507	29,931,291
Infrastructure	62,707,932	62,367,571
<b>TOTAL NON-CURRENT ASSETS</b>	<b>92,784,707</b>	<b>92,377,130</b>
<b>TOTAL ASSETS</b>	<b>104,315,190</b>	<b>105,484,463</b>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	408,651	180,501
Employee related provisions	235,119	235,119
<b>TOTAL CURRENT LIABILITIES</b>	<b>1,742,970</b>	<b>1,508,561</b>
<b>NON-CURRENT LIABILITIES</b>		
Borrowings	362,088	362,088
Employee related provisions	44,813	44,813
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>406,901</b>	<b>406,901</b>
<b>TOTAL LIABILITIES</b>	<b>2,149,871</b>	<b>1,915,462</b>
<b>NET ASSETS</b>	<b>102,165,319</b>	<b>103,569,001</b>
<b>EQUITY</b>		
Retained surplus	38,801,873	40,122,589
Reserve accounts	7,067,167	7,150,133
Revaluation surplus	56,296,279	56,296,279
<b>TOTAL EQUITY</b>	<b>102,165,319</b>	<b>103,569,001</b>

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

# MONTHLY FINANCIAL REPORT

## FOR THE PERIOD ENDED 30 NOVEMBER 2024

## BASIS OF PREPARATION

### 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 15 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 2024

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**NOTE 1**

**STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

**(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	Adopted 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	7	(35,520)	0	0
Less: Movement in liabilities associated with restricted cash		7,369	7,369	4,274
Add: Loss on asset disposals	7	29,248	0	0
Add: Depreciation on assets		2,340,527	975,165	972,114
<b>Total non-cash items excluded from operating activities</b>		<b>2,341,624</b>	<b>982,534</b>	<b>976,388</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*.

		This Time Last Year	Year to Date
		30 Nov 2023	30 Nov 2024
<b>Adjustments to net current assets</b>			
Less: Reserves - restricted cash	11	(6,775,837)	(7,150,133)
Less: Adjustment for Trust Transactions Within Muni		(1,000)	0
Add Back: Component of Leave Liability not Required to be Fun	12	241,181	251,615
Add: Borrowings	9	21,997	22,726
<b>Total adjustments to net current assets</b>		<b>(6,513,659)</b>	<b>(6,875,792)</b>

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

<b>Current assets</b>			
Cash and cash equivalents	2	11,322,885	11,789,287
Rates receivables	3	826,636	1,196,618
Receivables	3	57,489	36,973
Other current assets	4	25,160	82,931
<b>Less: Current liabilities</b>			
Payables	5	(338,830)	(178,976)
Borrowings	9	(21,997)	(22,726)
Contract liabilities	12	(274,221)	(1,070,215)
Provisions	12	(313,930)	(235,119)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(6,513,659)</b>	<b>(6,875,792)</b>
<b>Closing funding surplus / (deficit)</b>		<b>* 4,769,533</b>	<b>4,722,980</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 asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as at current if expected to be settled within the next 12 months, being the Council's operational cycle.

Liabilities under transfers to acquire or construct non-financial assets to be controlled by the entity

\* The 30 June 2024 closing surplus differs from the budgeted amounts shown in the SFA due to incompleting and unaudited financials. The above figure may change in future statements up to adoption of the financial statements

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

OPERATING ACTIVITIES  
NOTE 2  
CASH AND FINANCIAL ASSETS

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	413,306		413,306		Bankwest	2.50%	At Call
Muni Trading - NAB	Cash and cash equivalents	3,107,553		3,107,553		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,117,895		1,117,895		Bankwest	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	293,380	293,380		Bankwest	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	251,615	251,615		Bankwest	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	149,014	149,014		Bankwest	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	623,233	623,233		Bankwest	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	564,858	564,858		Bankwest	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	469,167	469,167		Bankwest	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	886,883	886,883		Bankwest	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	481,526	481,526		Bankwest	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	48,612	48,612		Bankwest	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	274,802	274,802		Bankwest	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	75,592	75,592		Bankwest	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	292,236	292,236		Bankwest	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	179,592	179,592		Bankwest	4.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	249,964	249,964		Bankwest	4.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	209,660	209,660		Bankwest	4.10%	At Call
Term Deposits		0						
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	5.00%	2/12/2024
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	5.00%	2/12/2024
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	5.00%	2/12/2024
<b>Trust Deposits</b>								
Trust Bank	Cash and cash equivalents	0			1,525		0.00%	At Call
<b>Total</b>		<b>4,639,154</b>	<b>7,150,133</b>	<b>11,789,287</b>	<b>1,525</b>			
<b>Comprising</b>								
Cash and cash equivalents		4,639,154	7,150,133	11,789,287	1,525			
		<b>4,639,154</b>	<b>7,150,133</b>	<b>11,789,287</b>	<b>1,525</b>			

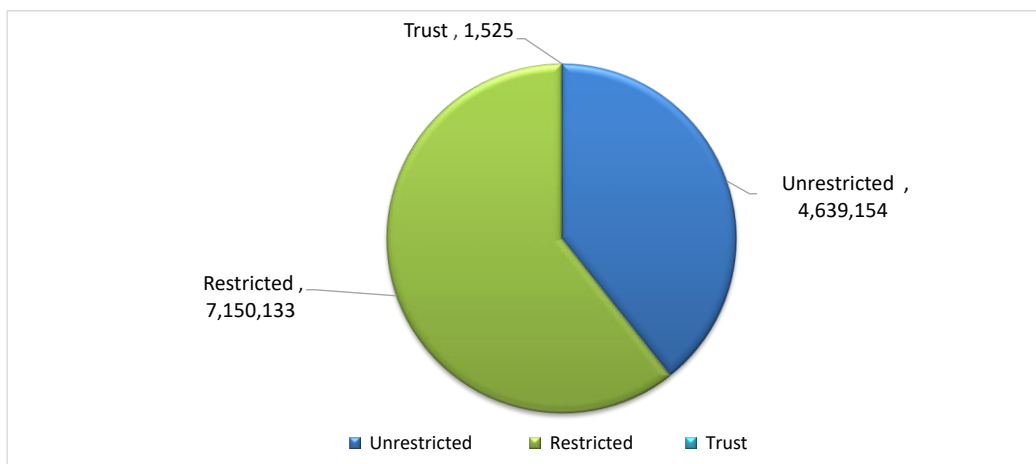
KEY INFORMATION

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:

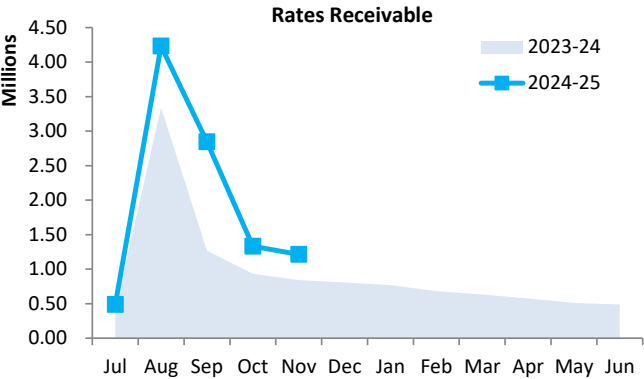
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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.





Rates receivable	30 Jun 2024	30 Nov 2024
	\$	\$
Opening arrears previous years	457,888	489,189
Levied this year	3,442,156	3,743,306
Less - collections to date	(3,410,854)	(3,019,988)
Equals current outstanding	489,189	1,212,507
<b>Net rates collectable</b>	<b>489,189</b>	<b>1,212,507</b>
% Collected	87.5%	71.4%

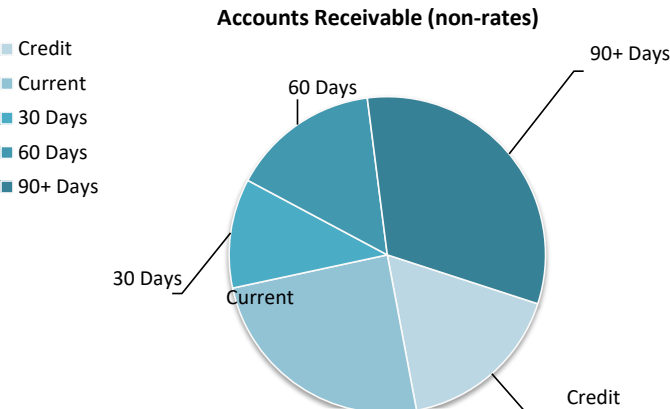


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(2,532)	3,654	1,661	2,254	4,759	9,796
Percentage	(25.8%)	37.3%	17%	23%	48.6%	
<b>Balance per trial balance</b>						
Sundry receivable						9,796
GST receivable						50,586
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
<b>Total receivables general outstanding</b>						<b>36,973</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 2024	Asset Increase	Asset Reduction	Closing Balance 30 Nov 2024
<b>Other current assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Fuel, Oils and Materials on Hand	16,779	0	0	16,779
<b>Other current assets</b>				
Accrued income	88,960	0	(100,841)	(11,881)
<b>Total other current assets</b>	<b>183,772</b>	<b>0</b>	<b>(100,841)</b>	<b>82,931</b>
Amounts shown above include GST (where applicable)				

#### KEY INFORMATION

##### Inventory

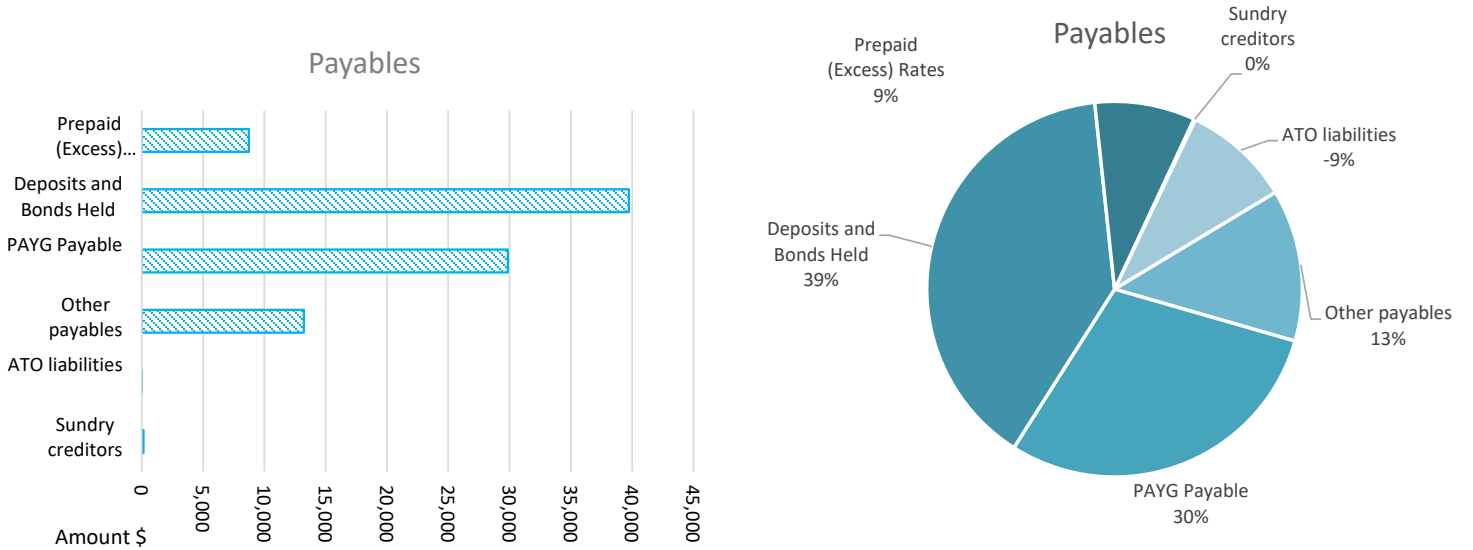
Inventories are measured at the lower of cost and net realisable value.

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	143	0	0	0	143
Percentage	0%	100%	0%	0%	0%	
<b>Balance per trial balance</b>						
Sundry creditors						143
ATO liabilities						(9,402)
Other payables						13,222
PAYG Payable						29,872
Deposits and Bonds Held						39,740
Prepaid (Excess) Rates						8,729
<b>Total payables general outstanding</b>						<b>178,977</b>
<b>Amounts shown above include GST (where applicable)</b>						

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.



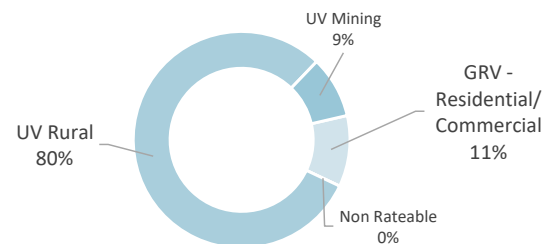
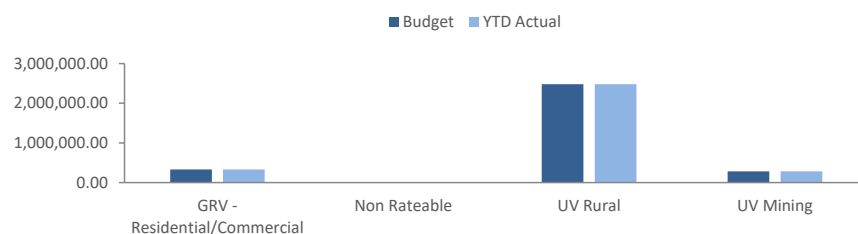
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

OPERATING ACTIVITIES  
NOTE 6  
RATE REVENUE

General rate revenue	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$
<b>General Rate</b>									
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	0.088342	267	3,722,566.00	328,858.93	328,859.00	328,858.84	0.00	0.00	328,858.84
Non Rateable	0.000000	140	488,354.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Unimproved value</b>									
UV Rural	0.018932	202	130,942,500.00	2,479,003.41	2,479,003.00	2,479,003.35	373.93	29.99	2,479,407.27
UV Mining	0.301974	31	944,681.00	285,269.10	285,269.00	285,269.09	0.00	0.00	285,269.09
<b>Sub-Total</b>		<b>640</b>	<b>136,098,101.00</b>	<b>3,093,131.44</b>	<b>3,093,131.00</b>	<b>3,093,131.28</b>	<b>373.93</b>	<b>29.99</b>	<b>3,093,535.20</b>
<b>Minimum payment</b>	<b>Minimum \$</b>								
<b>Gross rental valuations</b>									
GRV - Residential/Commercial	355	45	27,185	15,620	15,620	15,975	0	0	15,975
<b>Unimproved value</b>				0	0				
UV Rural	355	11	112,300	3,905	3,905	3,905	0	0	3,905
UV Mining	683	13	14,972	8,879	8,879	8,879	0	0	8,879
<b>Sub-total</b>		<b>69</b>	<b>154,457</b>	<b>28,404</b>	<b>28,404</b>	<b>28,759</b>	<b>0</b>	<b>0</b>	<b>28,759</b>
		<b>709</b>	<b>136,252,558</b>	<b>3,121,535</b>	<b>3,121,535</b>	<b>3,121,890</b>	<b>374</b>	<b>30</b>	<b>3,122,294</b>
Discount					(37,000)				(32,936)
<b>Amount from general rates</b>					<b>3,084,535</b>				<b>3,089,358</b>
Rates Written Off					(1,500)				(11,590)
Ex-gratia rates		0	0	0	10,665				0
<b>Total general rates</b>					<b>3,093,700</b>				<b>3,077,768</b>

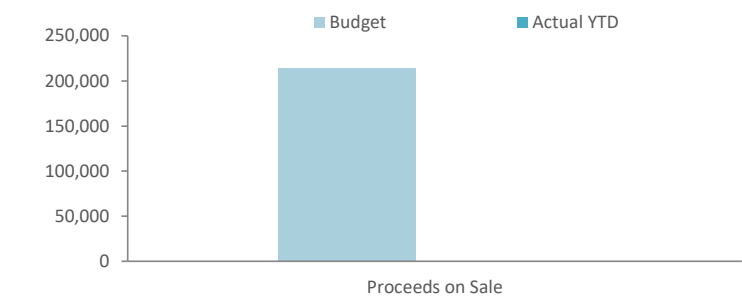
KEY INFORMATION

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 2023 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	Updated Budget				YTD Actual			
		Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment	207,728	214,000	35,520	(29,248)	0	0	0	0
		207,728	214,000	35,520	(29,248)	0	0	0	0



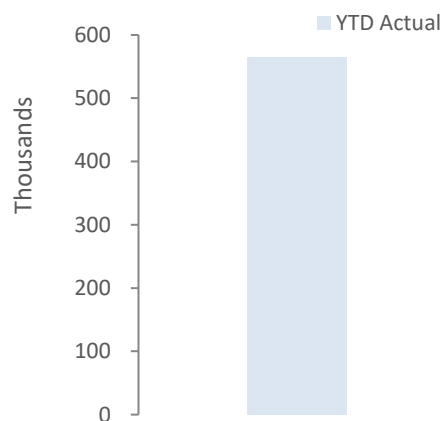
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
		\$	\$	\$
Land and Buildings	900,000	238,879	<b>75,593</b>	(163,286)
Plant and equipment	863,900	259,170	<b>147,822</b>	(111,348)
Infrastructure - roads	2,134,000	615,361	<b>312,324</b>	(303,037)
Infrastructure - Footpaths	125,000	125,000	<b>0</b>	(125,000)
Infrastructure - Drainage	405,850	166,105	<b>3,000</b>	(163,105)
Infrastructure - Parks & Ovals	406,469	169,350	<b>21,820</b>	(147,530)
Infrastructure - Other	55,000	0	<b>3,978</b>	3,978
<b>Payments for Capital Acquisitions</b>	<b>4,890,219</b>	<b>1,573,865</b>	<b>564,537</b>	<b>(1,009,328)</b>
<b>Capital Acquisitions Funded By:</b>				
		\$	\$	\$
Capital grants and contributions	2,784,819	1,070,452	<b>270,750</b>	(799,702)
Other (disposals & C/Fwd)	214,000	0	<b>0</b>	0
Cash backed reserves				
Plant Replacement Reserve	0	0	<b>0</b>	0
Future Fund Grants (Interest) Reserve	0	0	<b>0</b>	0
Insurance Works Reserve	0	0	<b>0</b>	0
Contribution - operations	<b>1,891,400</b>	<b>503,413</b>	<b>293,787</b>	(209,626)
<b>Capital funding total</b>	<b>4,890,219</b>	<b>1,573,865</b>	<b>564,537</b>	<b>(1,009,328)</b>

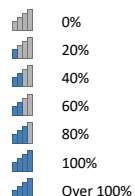
**SIGNIFICANT ACCOUNTING POLICIES**

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



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

		Adopted			
Account/Job Description		Budget	YTD Budget	YTD Actual	(Under)/ Over
<b>Buildings</b>					
Purchase Land & Buildings - Members of Council		0	0	(793)	(793)
Purchase Land & Buildings		(200,000)	(83,325)	(34,156)	49,169
Purchase Land & Buildings - Other Housing		0	0	(2,408)	(2,408)
Old Roads Board Building - Storage, entrance, water tank		0	0	(618)	(618)
Recreation Centre - Renewals		(700,000)	(155,554)	(36,564)	118,990
Admin Office Upgrade/Renewal		0	0	(1,054)	(1,054)
		(900,000)	(238,879)	(75,593)	163,286
<b>Plant &amp; Equipment</b>					
Purchase Plant & Equipment - Swimming Areas		0	0	(24,273)	(24,273)
Purchase Plant & Equipment - Road Plant Purchases		(863,900)	(259,170)	(123,549)	135,621
		(863,900)	(259,170)	(147,822)	111,348
<b>Furniture &amp; Equipment</b>					
		0	0	0	0
<b>Infrastructure Other</b>					
Infrastructure Other		(30,000)	0	0	0
Infrastructure Other - Other Health		(25,000)	0	0	0
Street Lights - Townsite Roads		0	0	(3,978)	(3,978)
		(55,000)	0	(3,978)	(3,978)
<b>Infrastructure Sewerage</b>					
		0	0	0	0
<b>Infrastructure Parks &amp; Ovals</b>					
Tennis Club - Renewals		0	0	(500)	(500)
Fence Behind Ablutions on Main Street		0	0	(4,525)	(4,525)
Solomon Terrace Redevelopment		(386,469)	(161,020)	(16,795)	144,225
Purchase Infrastructure parks & Gardens		(20,000)	(8,330)	0	8,330
		(406,469)	(169,350)	(21,820)	147,530
<b>Infrastructure Roads</b>					
Black Spot Evaside Rd Expenditure		(550,000)	(137,500)	(6,470)	131,030
State Freight Network		(64,000)	(26,665)	(23,076)	3,589
Norton Road		(150,000)	(119,996)	(49,515)	70,481
Collins Road		(150,000)	(62,495)	(10,240)	52,255
Koolanooka South Road		(100,000)	(29,997)	(46,281)	(16,284)
White Road - Gravel Resheeting		(100,000)	(79,996)	(6,400)	73,596
White Avenue		0	0	0	0
Morawa Yalgoo Road		(450,000)	(112,499)	(136,229)	(23,730)
Nanekine Road		(450,000)	0	(12,630)	(12,630)
Stephens Road		0	0	(21,053)	(21,053)
Sign Renewals		(20,000)	(8,330)	(430)	7,900
Townsite Roads		(50,000)	(17,058)	0	17,058
Kerbing Construction - Townsite Roads		(50,000)	(20,825)	0	20,825
		(2,134,000)	(615,361)	(312,324)	303,037
<b>Infrastructure Footpaths</b>					
Granville Street - Footpath		(125,000)	(125,000)	0	125,000
		(125,000)	(125,000)	0	125,000
<b>Infrastructure Drainage</b>					
Drainage Construction		(405,850)	(166,105)	(3,000)	163,105
		(405,850)	(166,105)	(3,000)	163,105
		(4,890,219)	(1,573,865)	(564,537)	1,009,328

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**FINANCING ACTIVITIES**

**NOTE 9**

**BORROWINGS**

**Repayments - borrowings**

Information on borrowings			New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Loan No.	1 July 2024	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>														
24 Harley Street - Staff Housing	136	233,496	0	0	0	0	16,416	16,416	233,496	217,081	217,081	841	9,017	9,017
<b>Recreation and culture</b>														
Netball Courts Redevelopment	139	157,577	0	0	0	6,259	12,569	12,569	151,318	145,008	145,008	1,837	3,009	3,009
<b>Total</b>		391,073	0	0	0	6,259	28,985	28,985	384,814	362,089	362,089	2,678	12,025	12,025
Current borrowings			28,985						22,726					
Non-current borrowings			362,088						362,088					
			391,073						384,814					

All debenture repayments were financed by general purpose revenue.

**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 2024**

**FINANCING ACTIVITIES**  
**NOTE 10**  
**LEASE LIABILITIES**

The Shire has no lease liabilities to report as at 30 November 2024

**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.

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	247,340	7,369	4,274	0	0	0	0	254,709	251,615
Plant Replacement Reserve	612,646	18,251	10,587	200,000	0	(200,000)	0	630,897	623,233
Capital Works Reserve	555,262	15,052	9,596	100,000	0	0	0	670,314	564,858
Community & Economic Development Reserve	1,370,630	42,965	16,253	0	0	0	0	1,413,595	1,386,883
Sewerage Reserve	461,197	11,952	7,970	60,000	0	0	0	533,149	469,167
Future Fund Grants (Interest) Reserve	288,396	58,117	4,984	0	0	(40,000)	0	306,513	293,380
Future Fund (Principal) Reserve	2,069,549	22,728	11,977	0	0	0	0	2,092,277	2,081,526
Aged Care Units (Excl. 1-4) Reserve	287,271	8,260	4,964	10,000	0	0	0	305,531	292,236
Legal Fees Reserve	47,786	1,125	826	10,000	0	0	0	58,911	48,612
Emergency Response Reserve	270,134	8,047	4,668	50,000	0	0	0	328,181	274,802
Aged Care Units 1-4 (JVA) Reserve	74,308	2,214	1,284	0	0	0	0	76,522	75,592
Swimming Pool Reserve	146,483	3,768	2,531	20,000	0	0	0	170,251	149,014
Jones Lake Road Rehab Reserve	176,541	4,664	3,051	20,000	0	0	0	201,205	179,592
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	0	0	0	0	249,964	249,964
Insurance Works Reserve	209,660	0	0	0	0	(175,000)	0	34,660	209,660
	<b>7,067,167</b>	<b>204,512</b>	<b>82,966</b>	<b>470,000</b>	<b>0</b>	<b>(415,000)</b>	<b>0</b>	<b>7,326,678</b>	<b>7,150,133</b>

	Note	Opening Balance 1 July 2024	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 Nov 2024
<b>Other current liabilities</b>		\$		\$	\$	\$
<b>Other liabilities</b>						
- Contract liabilities		1,070,215	0	0	0	1,070,215
<b>Total other liabilities</b>		1,070,215	0	0	0	1,070,215
<b>Provisions</b>						
Provision for annual leave		132,972	0	0	0	132,972
Provision for long service leave		102,147	0	0	0	102,147
<b>Total Provisions</b>		235,119	0	0	0	235,119
<b>Total other current liabilities</b>		<b>1,305,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,305,334</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

0%

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024

NOTE 13  
GRANTS AND CONTRIBUTIONS

Grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$
<b>Grants, contributions and subsidies</b>				
<b>General purpose funding</b>				
Grants- FAGS WALGGC - General	228,731	114,364	6,274	108,090
Grants- FAGS WALGGC - Local Roads	121,411	60,704	26,027	34,678
<b>Law, order, public safety</b>				
Grant - ESL BFB Operating Grant	21,590	10,794	(4,896)	15,690
<b>Education and welfare</b>				
Grant - Youth Events	10,000	3,000	(12,059)	15,059
Other Income	500	205	205	0
<b>Community amenities</b>				
Drummuster Contribution	250	0	0	0
Grant Income	200,000	83,330	83,330	0
Community Benefit Contribution	20,000	10,000	5,000	5,000
Event Income - Other Culture	1,800	750	750	0
<b>Recreation and culture</b>				
Grant - NAIDOC week	5,000	0	0	0
Music, Arts Fest Income	40,000	39,999	39,999	0
Australia Day Grant	5,000	2,080	(9,920)	12,000
<b>Transport</b>				
Grant - Main Roads - Direct	179,000	179,000	(38,932)	217,932
Street Light Subsidy	105,200	26,300	26,300	0
Maintenance Contribution -Silverlake - Morawa Yalgoo Road	100,000	25,000	4,403	20,597
Flood Damage Reimbursements	500,000	208,330	208,330	0
Road Maintenance Contribution	55,000	13,750	(12,309)	26,059
<b>Other property and services</b>				
Income related to Unclassified	500	205	205	0
<b>TOTALS</b>	<b>1,593,982</b>	<b>777,811</b>	<b>297,871</b>	<b>479,940</b>

Capital grants, subsidies and contributions revenue

Provider	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	YTD Revenue Actual
	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>					
<b>Recreation and culture</b>					
Grant - Non Operating Contributions	500,000	208,330	500,000	208,330	0
Grant - Income - LRCIP	386,469	161,025	386,469	161,025	0
<b>Transport</b>					
Grant - Regional Road Group - Road Projects	600,000	240,000	600,000	0	240,000
Grant - Roads to Recovery	675,740	202,722	675,740	202,722	0
Grant - Black Spot Income	330,000	137,500	330,000	137,500	0
Grant - WA Bicycle Network	62,500	25,000	62,500	(5,750)	30,750
Grant LRCI Income - Construction	230,110	95,875	230,110	95,875	0
<b>Other property and services</b>					
Income relating to Administration	0	0	5,000	0	0
	<b>2,784,819</b>	<b>1,070,452</b>	<b>2,789,819</b>	<b>799,702</b>	<b>270,750</b>



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2024**

**NOTE 15  
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	Amount	Amount	Closing Balance
	1 July 2024	Received	Paid	30 Nov 2024
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
	<b>1,525</b>	<b>0</b>	<b>0</b>	<b>1,525</b>

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

### FOR THE PERIOD ENDED 30 NOVEMBER 2024

## 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 2024-25 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of negative variances	
			Timing	Permanent
	\$	%		
<b>Revenue from operating activities</b>				
Education and welfare	12,024	297.99%	▲	Positive variance due to youth grant income received ahead of budget and greater than budgeted value.
Community amenities	(90,553)	(12.56%)	▼	Negative various due Community Amenities Operating Grant of \$200,000 not yet received budget phased over the year.
Transport	(191,614)	(41.60%)	▼	Negative variance due to Flood Damage Reimbursement not received Income phased over year.
Other property and services	14,538	48.54%	▲	Positive variance due to receipt of Insurance claim for storm damage and leave liability received from another Shire, both unbudgeted income. Private work income is currently tracking lower than budgeted.
<b>Expenditure from operating activities</b>				
Governance	(40,939)	(19.23%)	▼	Negative variance due to Admin Allocation currently tracking higher than budgeted.
Law, order and public safety	10,478	16.12%	▲	Positive variance due to various expenditure tracking slightly lower than budgeted .
Health	13,573	17.33%	▲	Positive variance due to both Drs Surgery's operating expenditure and Environmental Health Officer expenditure tracking lower than budgeted.
Housing	16,183	13.06%	▲	Positive variance due to expenditure on Aged care Unit tracking lower than budgeted with Units 7 - 9 showing no expenditure to date.
Community amenities	176,298	44.66%	▲	Positive variance mainly due to Town Clean Days having no expenditure to date, GL and Job general tracking lower than budgeted.
Transport	228,871	16.91%	▲	Positive various due to no Flood Damage expenditure incurred to date, budgeted over 12 months.
Other property and services	(72,250)	(52.83%)	▼	Negative various due to various expenditure GL's tracking lower than budgeted .
<b>Investing activities</b>				
Proceeds from Capital grants, subsidies and contributions	(799,702)	(74.71%)	▼	Capital Grants Income tracking lower than budgeted.
Payments for Infrastructure	734,694	68.29%	▲	Capital Works currently below budgeted figure see Note 8 for project details.
Payments for property, plant and equipment	274,634	55.14%	▲	Capital Works currently below budgeted figure see Note 8 for project details.
<b>Financing activities</b>				
Transfer to reserves	23,304	21.93%	▲	This is Reserve interest earned which is higher than expected

**Shire of Morawa**  
**Bank Reconciliation Report**  
For Period Ending 30 November 2024

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
<b>Balance as per Bank Statement</b>	3,522,802.31	1,117,895.10	1,525.11	5,050,133.04	2,100,000.00
<b>Balance as per General Ledger</b>	3,520,859.00	1,117,895.10	1,525.11	5,050,133.04	2,100,000.00
<b>Unpresented Payments</b>					
Unpresented Payments	\$0.00				
<b>Outstanding Deposits</b>					
Unallocated Bank Deposits	(\$1,969.31)				
Outstanding Deposits	26.00				
<b>Difference</b>	3,520,859.00 0.00	1,117,895.10 0.00	1,525.11 0.00	5,050,133.04 0.00	2,100,000.00 0.00

## Shire of Morawa

### List of Payments Report

For Period Ending 30 November 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18623	04/11/2024	Nutrien Ag Solutions	Camlock DC Nyglass - P220	60.50	1
EFT18624	04/11/2024	City of Greater Geraldton	Building Certification Services July - September 2024	210.47	1
EFT18625	04/11/2024	Bunnings Group Limited	Various Items for Canna Chalet Kitchen/Bathroom	1269.56	1
EFT18626	04/11/2024	Jason Signmakers	New signs including Design	1696.00	1
EFT18627	04/11/2024	Geraldton Mower & Repairs Specialists	Harness & Cutter Line	191.60	1
EFT18628	04/11/2024	Local Government Professionals Australia WA	Governance Fundamentals & Induction to LG	1640.00	1
EFT18629	04/11/2024	RJ & LJ King	Strip & Fit Tyres - P168 & P150	474.10	1
EFT18630	04/11/2024	Mitchell and Brown Communications	Quarterly Fee - Security Monitoring @ Youth Centre	175.77	1
EFT18631	04/11/2024	Terra Form Contracting	Contract Vegetation Management - Three Springs Rd	12936.00	1
EFT18632	04/11/2024	Ikonyx Medical Services Pty Ltd	Pre Employment Medical	313.50	1
EFT18633	04/11/2024	Joanne White - Unrefined Rose Art	Refund of Entry fee for Art Show 2024	50.00	1
EFT18634	08/11/2024	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT18635	08/11/2024	Department of Human Services	Payroll Deductions/Contributions	448.86	6
EFT18636	12/11/2024	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT18637	12/11/2024	Department of Human Services	Payroll Deductions/Contributions	437.66	6
EFT18638	14/11/2024	Rip-It Security Shredding	Monthly Charge - Secure Archive Storage - October 2024	104.50	1
EFT18639	14/11/2024	Nutrien Ag Solutions	Fittings & Suction Hose - 2 Broad Ave	358.89	1
EFT18640	14/11/2024	Landgate	Online Shop - Copy of Survey & Transfer of Land	63.20	1
EFT18641	14/11/2024	Refuel Australia	11000L Diesel @ \$1.6882 per L	18570.20	1
EFT18642	14/11/2024	Canine Control	Ranger Services - Monday 21/10/24	1090.32	1
EFT18643	14/11/2024	GH Country Courier	Delivery of Wreaths ex Geraldton	42.24	1
EFT18644	14/11/2024	WALGA	Elected Member eLearning - Serving on Council	880.00	1
EFT18645	14/11/2024	Jason Signmakers	Street Signs & Brackets	720.24	1
EFT18646	14/11/2024	Shire of Perenjori	CESM Shared Costs July - Sept 2024	3826.85	1
EFT18647	14/11/2024	Local Government Professionals Australia WA	E-Learning 24/25 x 5 enrolments	550.00	1
EFT18648	14/11/2024	Reece Pty Ltd	Supply StormPro Poly Pipe - Solomon Tce	1828.27	1
EFT18649	14/11/2024	Porter Consulting Engineers	Drainage Modifications - Stokes Rd & Winfield St	3300.00	1
EFT18650	14/11/2024	Northstar Asset Pty Ltd	Copyright for screening of Shrek - 07 July 2024	154.00	1
EFT18651	14/11/2024	RJ & LJ King	Tyre repair for Plant P150 & P168	885.50	1
EFT18652	14/11/2024	Aquatic Services WA Pty Ltd	Plant familiarisation - new staff	4837.58	1
EFT18653	14/11/2024	Mitchell and Brown Communications	Replace Electric Strike on Gym Door	1346.90	1
EFT18654	14/11/2024	Terra Form Contracting	Labour Hire - Norton Rd	4235.00	1
EFT18655	14/11/2024	Lydia Highfield Consultancy	Recruitment consultant for CEO position	7562.00	1
EFT18656	14/11/2024	Resonline Pty Ltd	Monthly Fee - Booking Software	134.31	1
EFT18657	14/11/2024	Cleanpak Total Solutions	Cleaning Products for all shire buildings	308.80	1
EFT18658	14/11/2024	Midmech Pty Ltd	Bearings & Seals for P215	132.00	1
EFT18659	14/11/2024	Cloud Collections Pty Ltd	Court Filing Fee & Bailiff Fee A112	515.50	1
EFT18660	14/11/2024	Wallace Plumbing and Gas	Supply & Install new RPZD valve for Town Standpipe	8245.59	1
EFT18661	14/11/2024	Shawmac Traffic & Safety Pty Ltd	Road Safety Audit Detailed Design	7117.00	1
EFT18662	14/11/2024	Panaceum Group	Pre Employment Medical - Hope	258.50	1
EFT18663	14/11/2024	Geraldton Elders Real Estate WA Pty Ltd - Rent	Property Condition Report - 78 Yewers Ave	1110.00	1
EFT18664	14/11/2024	Michael Cole	Reimburse Fuel for Shire Vehicle	71.00	1
EFT18665	14/11/2024	Winc	Monthly Photocopier Meter Charges - Read 21/10/2024	575.75	1

## Shire of Morawa

### List of Payments Report

For Period Ending 30 November 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18666	21/11/2024	Australian Services Union	Payroll Deductions/Contributions	26.50	6
EFT18667	21/11/2024	Geraldton Elders Real Estate WA Pty Ltd - Rent	Payroll Deductions/Contributions	200.80	6
EFT18668	22/11/2024	Morawa District High School	Thankyou Award for Art Show 2024	250.00	1
EFT18669	22/11/2024	Kats Rural	Bike Month Event Expenses	115.00	1
EFT18670	22/11/2024	Refuel Australia	Adblue Bowser - 40L	94.00	1
EFT18671	22/11/2024	Think Water Geraldton	Install & Repair Refic - 18B Evans	1340.60	1
EFT18672	22/11/2024	Canine Control	Ranger Services - Thurs 03 Oct 24	1090.32	1
EFT18673	22/11/2024	GH Country Courier	Freight Charge ex Geraldton	93.72	1
EFT18674	22/11/2024	Betty Heitman	Rates refund for assessment	56.14	1
EFT18675	22/11/2024	Atom Supply	Cooler Jug & Hydration Stiks	198.28	1
EFT18676	22/11/2024	Graeme Gibbons Photos	Councillor Photography & Travel Costs	1495.00	1
EFT18677	22/11/2024	Geraldton Floral Studio	Flower Wreaths for Remembrance Day Service	215.00	1
EFT18678	22/11/2024	The West Australian Regional Newspapers	Regional Special Publication - North West Travel Guide	660.00	1
EFT18679	22/11/2024	Karl Monaghan Photography	Portrait King Charles Framed 2024	370.70	1
EFT18680	22/11/2024	RSM Australia Pty Ltd	Professional Services for GRP & MECEC	742.50	1
EFT18681	22/11/2024	Stoneridge Investments	Rates refund for Rates Assessment	111.89	1
EFT18682	22/11/2024	Infinitum Technologies Pty Ltd	Monthly Charges - IT Services August 2024	21049.71	1
EFT18683	22/11/2024	Avon Waste	Waste Collection Services - October 2024	8638.08	1
EFT18684	22/11/2024	Terra Form Contracting	Vegetation Mulching - Three Springs Rd	2816.00	1
EFT18685	22/11/2024	Team Global Express	Freight Charges - ex Belmont	63.58	1
EFT18686	22/11/2024	Little West Wood	Bike Month Expenses - Prizes	270.00	1
EFT18687	22/11/2024	Bob Waddell Consultant	Assistance with Monthly Financial Statements	1584.00	1
EFT18688	22/11/2024	NodeOne	Monthly Charge - Wireless @ Gym	119.00	1
EFT18689	22/11/2024	SUREFIRE RESOURCES NL	Rates refund for assessment	704.39	1
EFT18690	22/11/2024	Cohesis Pty Ltd	Monthly Charge - vCIO Service Oct 2024	2200.00	1
EFT18691	22/11/2024	Megan Howlett Premium Business Concepts	HR Professional Development	9486.40	1
EFT18692	22/11/2024	Sportspeople Group Pty Ltd	Ad- Swimming Pool Manager - Listed Sept 2024	214.50	1
EFT18693	22/11/2024	Ikonyx Medical Services Pty Ltd	Quarterly Doctor Vehicle Allowance - 2nd Qtr	5500.00	1
EFT18694	22/11/2024	Australia Post	Postage Fee's - Aug, Sept, Oct 2024	1938.87	1
EFT18695	22/11/2024	BAGLEY FARMS PTY LTD	Rates refund for assessment	319.76	1
EFT18696	28/11/2024	North Midlands Electrical	Electrical works @ 24 Harley, Rec Centre & Admin Office	3228.70	1
EFT18697	28/11/2024	Rebecca Eve Moore	Art Show 2024 - Artwork Sold	80.00	1
EFT18698	28/11/2024	Canine Control	Ranger Services - 3 site visits - November 2024	3270.96	1
EFT18699	28/11/2024	GH Country Courier	Freight Charge ex Geraldton	36.96	1
EFT18700	28/11/2024	WALGA	Native Vegetation Management Field Day - Shire of York	75.00	1
EFT18701	28/11/2024	Hille, Thompson & Delfos Surveyors & Planners	Site Survey - Gill St - Drafting of proposed development	3872.00	1
EFT18702	28/11/2024	Harvey Norman Furniture Geraldton	14 executive office chairs & 5 office chairs	11560.00	1
EFT18703	28/11/2024	Eastman Poletti Sherwood Pty Ltd	Rec Centre Re-roof & Upgrade - Progress Claim 2	16329.50	1
EFT18704	28/11/2024	Atom Supply	Hydration Qwik Stiks & Icy Poles	80.77	1
EFT18705	28/11/2024	Dongara Body Builders	Annual Inspection - Community Bus	249.15	1
EFT18706	28/11/2024	LGISWA	LGISWA Insurances 24/25 - 2nd Installment	147434.03	1
EFT18707	28/11/2024	Morawa IGA	Miscellaneous IGA Expenses October & November	1524.75	1
EFT18708	28/11/2024	Evaside Pty Ltd (The J & L Jewell Family Trust)	Supply 53 loads of water - Koolanooka 5th Rd	3789.50	1



## Shire of Morawa

### List of Payments Report

For Period Ending 30 November 2024

Chq/EFT	Date	Name	Description	Amount	Bank
EFT18709	28/11/2024	Officeworks	Various Office Items	330.99	1
EFT18710	28/11/2024	RJ & LJ King	Supply & fit 2 new tyres - P622	902.00	1
EFT18711	28/11/2024	Safety)	BSL Transactions October 2024	56.65	1
EFT18712	28/11/2024	Tarts & Co Catering	Service & Catering - Staff Xmas Function	4155.00	1
EFT18713	28/11/2024	Infinitum Technologies Pty Ltd	Medical Centre - Support Charges On-boarding	2502.50	1
EFT18714	28/11/2024	Terra Form Contracting	Contract Vegetation Management - Old Three Springs Rd	11264.00	1
EFT18715	28/11/2024	Cohesis Pty Ltd	Monthly Fee - vCIO Service - October 2024	2200.00	1
EFT18716	28/11/2024	Midmech Pty Ltd	Bond return for Community Bus Hire	300.00	1
EFT18717	28/11/2024	LG Best Practices Pty Ltd	Rates Service/ Assist with enquiries - October 2024	220.00	1
EFT18718	28/11/2024	ATC Work Smart	Admin Trainee - 7.83 Ordinary Hours	242.15	1
EFT18719	28/11/2024	Armada Audit Services Pty Ltd	Professional Services - Audits LRCI, R2R Grant Acquital	7150.00	1
EFT18720	28/11/2024	Elizabeth English	Art Show 2024 - Youth Award	400.00	1
EFT18721	28/11/2024	Lincoln Coaker	Art Show 2024 - Young Artist Award	50.00	1
EFT18722	28/11/2024	Tim Norrish	Art Show 2024 - Artwork Sold	80.00	1
EFT18723	28/11/2024	Helen Rodda	Art Show 2024 - Artwork Sold	360.00	1
EFT18724	28/11/2024	Veni Inbaseelan	Art Show 2024- Award & Artwork Sold	884.00	1
EFT18725	28/11/2024	Patience Sandland Pty Ltd	Supply & Deliver 52 T of White sand	5434.00	1
EFT18726	29/11/2024	North Midlands Electrical	Replace parts in dishwasher @ oval function room	2613.60	1
EFT18727	29/11/2024	Refuel Australia	1 x 20kg Grease, 48 x 45gm Grease Cartridge	775.90	1
EFT18728	29/11/2024	Canine Control	Ranger Services - 1 visit	1090.32	1
EFT18729	29/11/2024	GH Country Courier	Freight charge 3 items ex Geraldton	64.68	1
EFT18730	29/11/2024	Greenfield Technical Services	Shire Clearing Permit for upgrade - Nanekine Rd	2618.00	1
EFT18731	29/11/2024	Frank Gilmour	Inspection & Pest Management - Shire Housing	10847.00	1
EFT18732	29/11/2024	Mooreview Plants & Trees	Native plants - Staff housing	298.80	1
EFT18733	29/11/2024	Reece Pty Ltd	Vanity unit plug & waste	1007.75	1
EFT18734	29/11/2024	Snap Osborne Park	Rates Notice A4 Perforated Stationery	371.50	1
EFT18735	29/11/2024	Crystal Printing Solutions Pty Ltd	DL Envelope - window face x 8000	1143.00	1
EFT18736	29/11/2024	Coates Hire	Variable message board hire 25/10 to 25/11 2024	4406.78	1
EFT18737	29/11/2024	Blackwoods Geraldton	Grease Gun - Battery Operated	1028.51	1
EFT18738	29/11/2024	Infinitum Technologies Pty Ltd	IT Support - Set up & trouble shoot printers	1526.25	1
EFT18739	29/11/2024	Mitchell and Brown Communications	Monthly Fee - Security @ Gym	50.00	1
EFT18740	29/11/2024	Team Global Express	Freight charge ex kenwick	32.51	1
EFT18741	29/11/2024	KelynTraining Services LNL Pty Ltd	DWTM & TC Skill Set Training, Travel & Meals	6130.00	1
EFT18742	29/11/2024	Midmech Pty Ltd	170k Service - P252	522.21	1
EFT18743	29/11/2024	Vitrum Works	Supply & Install doors, locks, security screen - shire buildings	18062.00	1
EFT18744	29/11/2024	Lisa Smith	Reimbursement xmas function - games, decorations, bonbons	194.37	1
EFT18745	29/11/2024	Wallace Plumbing and Gas	Supply & Install wall sink set - Aged Care Unit 4	320.99	1
EFT18746	29/11/2024	Rowe Contractors	Installment # 2 - Morawa Yalgoo Road Upgrade	148500.00	1
EFT18747	29/11/2024	ATC Work Smart	Admin Trainee - Ordinary Hours 15.5	244.84	1
EFT18748	29/11/2024	Ocean Air Custom Airconditioning Solutions	Replace Filter Pads x 2 breezeair evap systems	3663.00	1
EFT18749	29/11/2024	Michael Cole	Reimburse AdBlue put in CEO vehicle	34.99	1
EFT18750	29/11/2024	Ashton Hargreaves-Tieland	Relocation Reimbursement - Staff	2050.85	1
EFT18751	29/11/2024	Winc	Monthly Charges photocopier usage - 18/11/2024	986.95	1

## Shire of Morawa

### List of Payments Report

For Period Ending 30 November 2024

Chq/EFT	Date	Name	Description	Amount	Bank
<b>Total EFT Payments</b>				<b><u>587,393.31</u></b>	
DD10195.1	15/11/2024	Beam Super	Superannuation Payrun 92 F/N Ending 24/10/2024	11622.28	1
DD10195.2	30/11/2024	Beam Super	Superannuation Payrun92 F/N Ending 06/11/2024	11802.54	1
DD10210.1	21/11/2024	Beam Super	Superannuation Payrun 94 F/N Ending 20/11/2024	11810.57	1
DD10220.1	01/11/2024	Water Corporation	Water Usage and Service Charges for 1 Sept - 31 Oct 2024	7493.36	1
DD10220.2	01/11/2024	Exetel Pty Ltd	Monthly Charge - Corporate Internet	975.00	1
DD10222.1	05/11/2024	Water Corporation	Water use & Service charges 19 Aug '24 to 14 Oct '24	5968.55	1
DD10222.2	05/11/2024	Synergy	Electricity Usage Charges - 17 Sept '24 to 14 Oct '24	174.75	1
DD10224.1	07/11/2024	Water Corporation	Water Usage Charges - 21 Aug 2024 to 16 Oct 2024	993.38	1
DD10225.1	06/11/2024	Synergy	Electricity Usage Charges - Pool - 19 Sept '24 to 16 Oct '24	2832.03	1
DD10232.1	13/11/2024	Synergy	Electricity Usage Charges - 24 Aug 2024 to 23 Oct 2024	5987.36	1
DD10233.1	14/11/2024	Synergy	Electricity Usage Charges - 27 Aug 2024 to 24 Oct 2024	8702.50	1
DD10234.1	15/11/2024	Synergy	Electricity Usage Charges 27 Aug 2024 to 24 Oct 2024	709.86	1
DD10235.1	25/11/2024	Telstra Corporation Limited	Telephone Expenses - October 2024, Operational Landlines	533.81	1
DD10236.1	18/11/2024	Synergy	Electricity Charges 27 Aug 2024 to 24 Oct 2024	1739.33	1
DD10242.1	16/11/2024	Telstra Corporation Limited	Monthly Telephone Expenses - Mobiles, Dongles, Data Sim's	1164.36	1
DD10243.1	29/11/2024	Synergy	Electricity Usage Charges - 21 Aug 2024 to 18 Oct 2024	312.91	1
DD10240.1	22/11/2024	Synergy	Electricity Usage Streetlights - 25 Sept 2024 to 24 Oct 2024	3937.20	6
<b>Total Direct Debit Payments</b>				<b><u>76,759.79</u></b>	

## Shire of Morawa

### List of Payments Report

For Period Ending 30 November 2024

Chq/EFT	Date	Name	Description	Amount	Bank
2425-05.03	01/11/2024	CBA - Muni Bank	Being Bank Fees (Maintenance,Transaction) November 2024	78.20	1
2425-05.08	01/11/2024	CBA - Muni Bank	Being CBA Merchant Fees, November 2024	49.50	1
2425-05.09	04/11/2024	Shire of Morawa - Muni Bank	Being CBA Merchant Fees, November 2024	80.29	1
2425-05.06	05/11/2024	Shire of Morawa - Muni Bank	Being reallocation of Debtors receipt from Bankwest to NAB	275.00	1
PAYRUN93	06/11/2024	Shire of Morawa - Muni Bank	Pay Run 93 Debtor Payments	495.00	1
2425-05.01	11/11/2024	Shire of Morawa - Muni Bank	Being reallocation of Debtors receipt from Bankwest to NAB	275.00	1
PAYRUN94	20/11/2024	Shire of Morawa - Muni Bank	Pay Run 94 Debtor Payments	495.00	1
2425-05.16	21/11/2024	ATO - Muni Bank	ATO BAS PAYG, Diesel Fuel Rebate, October 2024	40,676.00	1
2425-05.02	22/11/2024	Shire of Morawa - Muni Bank	Being reallocation of Debtors receipt from Bankwest to NAB	13,200.00	1
2425-05.18	25/11/2024	Shire of Morawa - Muni Bank	Being reallocation of Debtors receipt from Bankwest to NAB	831.60	1
2425-05.18	25/11/2024	DOT - Muni Bank	Being Transport Direct Debit Payments November 2024	12,887.35	1
Various	30/11/2024	Shire of Morawa - Muni Bank	Centrelink Fee's - November 2024	14.85	1
2425-05.04	29/11/2024	Shire of Morawa - National Bank	Being transfer of receipt of MWSGF Funds Joint Tender to NAB	191,888.40	6
PAYRUN93	07/11/2024	Shire of Morawa - National Bank	PayRun 93 for F/N Ending 07 November 2024	58,879.40	6
2425-05.15	08/11/2024	Shire of Morawa - National Bank	Being Transfer of COTA Funding not spent	243.23	6
PAYRUN94	21/11/2024	Shire of Morawa - National Bank	Payrun 94 for F/N Ending 21 November 2024	58,296.76	6
2425-05.07	28/11/2024	Shire of Morawa - National Bank	Being transfer receipt of MWSGF Funds Joint Tender to NAB	314.64	6
2425-05.10	29/11/2024	Shire of Morawa - National Bank	Being NAB Credit Card transactions for October 2024	23,022.50	6
	29/11/2024	Shire of Morawa - National Bank	Refund for toggle Gym Memberships	90.00	6

**Total Bank Transfers/ Payments**

**402,092.72**

<b>Included in</b>	<b>Fuel Card - 94937892 - 0 MO - EMCCS - P293</b>			
<b>Included in</b>	<b>Fuel Card - Depot - P999</b>			

**TOTAL Fuel Card**

**0.00**

## Shire of Morawa

### List of Payments Report

For Period Ending 30 November 2024

Chq/EFT	Date	Name	Description	Amount	Bank
2425-05.05	05/11/2024	Bankwest	Corporate card purchases in October 2024		
		Coroprate Credit Card - EMCCS			
	7/10/2024	Hotel Products Direct	Visitor Body Wash, Soap, Shampoo & Shower Caps	265.81	1
	8/10/2024	Citadines Perth	LG Annual WALGA Conference Accomodation	916.54	1
	9/10/2024	Dome Westralia Plaza	LG Annual WALGA Conference - Meals	29.65	1
	10/10/2024	Dome Westralia Plaza	LG Annual WALGA Conference - Meals	56.10	1
	11/10/2024	Caltex Mount Lawley	Fuel - 0 MO	77.88	1
	11/10/2024	Dome Westralia Plaza	LG Annual WALGA Conference - Meals	32.85	1
	12/10/2024	Wilson Parking	LG Annual WALGA Conference - Parking	60.75	1
	24/10/2024	Starlink	Internet for Dr's Surgery	139.00	1
	24/10/2024	Starlink	Internet - Depot	139.00	1
Sub Total				1,717.58	
		Coroprate Credit Card - CEO			
	3/10/2024	DWER	Clearing Permit Application	2600.00	1
	5/10/2024	Zoom. US	Zoom Standard - Link for Council	23.05	1
	6/10/2024	ALGJD Ltd Ltd	Ford Everest SUV Trend 2021 - CEO - MO0	79.08	1
	8/10/2024	Kinatiko Ltd	Police Clearance	64.80	1
	9/10/2024	Booking.com	Hotel Booking - Training in Dongara	112.00	1
	11/10/2024	Duxton Hotel Perth	LG Annual WALGA Conference Accomodation	720.00	1
	11/10/2024	Karis Medical	New Employee Medical	269.50	1
	13/10/2024	ANGAD (Aust) Pty Ltd	Ford Everest SUV Trend 2021 - CEO - MO0	75.21	1
	15/10/2024	Croweaters	Accomodation for Training	390.00	1
	16/10/2024	Kinatiko Ltd	Police Clearance	64.80	1
	16/10/2024	Kinatiko Ltd	Police Clearance	64.80	1
	23/10/2024	Amazon Prime	Membership	9.99	1

Sub Total

4,473.23

TOTAL Corporate Credit Card Payment

6,190.81

2425-05.05	04/11/2024	NAB	Corporate card purchases in October 2024		
		Coroprate Credit Card - EMCCS			
	21/10/2024	Woolworths	Coffee and Tea for Administration Office	19.75	1
	21/10/2024	The Good Guys	Vacuum Cleaner for Shoebox	342.00	1
	21/10/2024	The Good Guys	Magnifica Coffee Machine	474.50	1
	22/10/2024	Applied Education	Microsoft Online Learning Bundle	396.00	1
	24/10/2024	Water Corporation	Water Charges 4 Evans (Property Trf)	23.21	1
	24/10/2024	Monyash Investments	Refreshments for Meeting	11.50	1
	28/10/2024	Caltex Morawa	Fuel for CEO Recruitment	29.00	1
	29/10/2024	NAB	Card Fee	8.00	1

Shire of Morawa

List of Payments Report

For Period Ending 30 November 2024

Chq/EFT	Date	Name	Description	Amount	Bank
					1
Sub Total				1,303.96	
TOTAL Corporate Credit Card Payment				1,303.96	
TOTAL PAYMENTS FOR COUNCIL APPROVAL				1,073,740.59	