



SHIRE OF MORAWA

ORDINARY COUNCIL MEETING

ATTACHMENTS

Tuesday, 31 March 2026



WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY

Agenda Attachments

Shire of Morawa

Ordinary Council Meeting

31 March 2026

List of Attachments

11.1 Chief Executive Officers

11.1.2 ELM03, ELM25 and Public Interest Disclosure Policy Amendments

Attachment 1 – 11.1.2a Policy ELM03 - Current Version.

Attachment 2 – 11.1.2b Policy ELM03 - Recommended Amendment.

Attachment 3 – 11.1.2c Policy ELM03 – Revised Version.

Attachment 4 – 11.1.2d Policy ELM25 - Current Version.

Attachment 5 – 11.1.2e Policy ELM25 - Recommended Amendment.

Attachment 6 – 11.1.2f Policy ELM25 – Revised Version.

Attachment 7 – 11.1.2g Public Interest Disclosure Policy - Current Version.

Attachment 8 – 11.1.2h Public Interest Disclosure Policy - Recommended Amendment.

Attachment 9 – 11.1.2i Public Interest Disclosure Policy - Revised Version.

11.2 Executive Manager Corporate & Community Services

11.2.1 Monthly Financial Report – January 2026

Attachment 1 – 11.2.1a Monthly Financial Report as at 31 January 2026.

Attachment 2 – 11.2.1b Bank Reconciliation for the period ending 31 January 2026.

Attachment 3 – 11.2.1c List of Accounts Paid for the period ending 31 January 2026.

11.2.2 Monthly Financial Report – February 2026

Attachment 1 – 11.2.2a Monthly Financial Report as at 28 February 2026.

Attachment 2 – 11.2.2b Bank Reconciliation for the period ending 28 February 2026.

Attachment 3 – 11.2.2c List of Accounts Paid for the period ending 28 February 2026.

14 New Business of an Urgent Nature

14.1 Mid-Year Budget Review – 01 July 2025 to 31 December 2025

Attachment 1 – 14.1a 2025-2026 Budget Review for the Period Ending 31 December 2025.

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<i>Attachment 1-</i>	<i>11.1.2a Policy ELM03 – Current Version.</i>
<i>Attachment 2-</i>	<i>11.1.2b Policy ELM03 – Recommended Amendment.</i>
<i>Attachment 3-</i>	<i>11.1.2c Policy ELM03 – Revised Version.</i>
<i>Attachment 4-</i>	<i>11.1.2d Policy ELM25 - Current Version.</i>
<i>Attachment 5-</i>	<i>11.1.2e Policy ELM25 - Recommended Amendment.</i>
<i>Attachment 6-</i>	<i>11.1.2f Policy ELM25 – Revised Version.</i>
<i>Attachment 7-</i>	<i>11.1.2g Public Interest Disclosure Policy - Current Version.</i>
<i>Attachment 8-</i>	<i>11.1.2h Public Interest Disclosure Policy - Recommended Amendment.</i>
<i>Attachment 9 -</i>	<i>11.1.2i Public Interest Disclosure Policy - Revised Version.</i>

Item 11.1.2- **ELM03, ELM25 and Public Interest Disclosure Policy Amendments.**

Shire of Morawa Policy Manual

ELM03 Code of Conduct Council Members, Committee Members and Candidates

Aim	The Code provides a guide and a basis of expectations for Council Members, Committee Members and Candidates. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.
Application	Elected Members Committee Members Candidates
Statutory Environment	<i>Local Government Act 1995 (S 5.103 – Codes of Conduct) and Local Government (Administration) Regulations 1996 (Regs 34B and 34C).</i>
Approval Date	OCM 18 December 2023
Last Review	OCM 20 May 2021
Next Review	2025
Review Period	2 years

Objectives

To guide decisions actions and behaviours of Council Members (elected and unelected), Committee Members and Candidates in local elections. The intent is that local governments will address behaviour through education rather than sanctions.

Policy Statement

The Code of Conduct applies to Council Members (elected and unelected), Committee Members and Candidates in local elections.

Policy Purpose:

This Policy is adopted in accordance with section 5.104 of the *Local Government Act 1995*.

Policy Details

Division 1 - Preliminary provisions

1. Citation

This is the *Shire of Morawa* Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

(1) In this code —

Act means the Local Government Act 1995;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

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Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

1. A council member, committee member or candidate should —
 - (a) act with reasonable care and diligence; and
 - (b) act with honesty and integrity; and
 - (c) act lawfully; and
 - (d) identify and appropriately manage any conflict of interest; and
 - (e) avoid damage to the reputation of the local government.

2. A Council member or committee member should —
 - (a) act in accordance with the trust placed in council members and committee members; and
 - (b) participate in decision making in an honest, fair, impartial and timely manner; and
 - (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
 - (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Declaration of Gifts

- (1) Members will not seek or accept (directly or indirectly) from any person or body, any immediate or future gift, reward or benefit (other than gifts of a token kind, or moderate acts of hospitality) for themselves or for any other person or body, relating to their status with the Local Government or their performance of any duty or work which touches or concerns the Local Government;
- (2) If any gift, reward, or benefit is accepted (other than gifts of a token kind, or moderate acts of hospitality), including contributions to travel valued at over \$100, disclosure will be made in a prompt and full manner and in writing in the appropriate register.

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- (3) The disclosure must be made in writing to the CEO

7. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

8. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

9. Personal integrity

- (1) A council member, committee member or candidate —

- (a) must ensure that their use of social media and other forms of communication complies with this code; and
- (b) must only publish material that is factually correct.

- (2) A council member or committee member —

- (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
- (b) must comply with all policies, procedures and resolutions of the local government.

10. Relationship with others

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and

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- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

11. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

12. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

13. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.

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- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

14. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

15. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

16. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.

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- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division. The Shire of Morawa provides a full overview of its procedure for dealing with complaints in its Behaviour Complaints Management Policy.

Division 4 — Rules of conduct

Notes for this Division:

1. Under section 5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.
2. A minor breach is dealt with by a standards panel under section 5.110 of the Act.

17. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

18. Misuse of local government resources

- (1) In this clause —
- electoral purpose** means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;
- resources** of a local government includes —
- (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

19. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
- (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

20. Prohibition against involvement in administration

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- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

21. Relationship with local government employees

- (1) In this clause —
local government employee means a person —
 - (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
 - (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

22. Disclosure of information

- (1) In this clause —
closed meeting means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;
confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;
document includes a part of a document;
non confidential document means a document that is not a confidential document.

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- (2) A council member must not disclose information that the council member —
 - (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
 - (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

23. Disclosure of interests

- (1) In this clause —
 - interest** —
 - (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and

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- (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

24. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

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ELM03 Code of Conduct Council Members, Committee Members and Candidates

Aim	The Code provides a guide and a basis of expectations for Council Members, Committee Members and Candidates. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.
Application	Elected Members Committee Members Candidates
Statutory Environment	<i>Local Government Act 1995 (S 5.103 – Codes of Conduct) and Local Government (Administration) Regulations 1996 (Regs 34B and 34C).</i> <i>Local Government Amendment Act 2024</i> <i>Local Government (Local Government Inspector) Regulations 2025</i>
Approval Date	OCM 18 December 2023
Last Review	OCM 20 May 2024 31 March 2026
Next Review	2025 2028
Review Period	2 years

Objectives

To guide decisions actions and behaviours of Council Members (elected and unelected), Committee Members and Candidates in local elections. The intent is that local governments will address behaviour through education rather than sanctions.

Policy Statement

The Code of Conduct applies to Council Members (elected and unelected), Committee Members and Candidates in local elections.

Policy Purpose:

This Policy is adopted in accordance with section 5.104 of the *Local Government Act 1995*.

Policy Details

Division 1 - Preliminary provisions

1. Citation

This is the *Shire of Morawa* Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

(1) In this code —

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candidate means a candidate for election as a council member;

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publish includes to publish on a social media platform.

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- (2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

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Division 2 — General principles

3. Overview of Division

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 - (b) act with honesty and integrity; and
 - (c) act lawfully; and
 - (d) identify and appropriately manage any conflict of interest; and
 - (e) avoid damage to the reputation of the local government.

2. A Council member or committee member should —
 - (a) act in accordance with the trust placed in council members and committee members; and
 - (b) participate in decision making in an honest, fair, impartial and timely manner; and
 - (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
 - (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Declaration of Gifts

- (1) Members will not seek or accept (directly or indirectly) from any person or body, any immediate or future gift, reward or benefit (other than gifts of a token kind, or moderate acts of hospitality) for themselves or for any other person or body, relating to their status with the Local Government or their performance of any duty or work which touches or concerns the Local Government;
- (2) If any gift, reward, or benefit is accepted (other than gifts of a token kind, or moderate acts of hospitality), including contributions to travel valued at over \$100, disclosure will be made in a prompt and full manner and in writing in the appropriate register.

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- (3) The disclosure must be made in writing to the CEO

7. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

Notes for this Division:

1. Under section 5.10~~5(1)4~~ of the Act a council member commits a *Behavioural Breach*~~minor breach~~ if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.
A *Behavioural Breach*~~minor breach~~ is dealt with by *Local Government Inspector under the two-strike rule and, where necessary, referred to an independent Adjudicator, a standards panel under section 5.110-105(3) of the Act.*
- 2.

8. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

9. Personal integrity

- (1) A council member, committee member or candidate —
 - (a) must ensure that their use of social media and other forms of communication complies with this code; and
 - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
 - (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
 - (b) must comply with all policies, procedures and resolutions of the local government.

10. Relationship with others

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A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and

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- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

11. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

12. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

13. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.

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- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

14. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

15. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

16. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.

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- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division. The Shire of Morawa provides a full overview of its procedure for dealing with complaints in its Behaviour Complaints Management Policy.

Division 4 — Rules of conduct

Notes for this Division:

1. ~~Under section 5.105(1) of the Act a council member commits a Conduct Breach minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.~~
~~A Conduct Breach minor breach is dealt with by the Local Government Inspector and, where necessary, referred to an independent Adjudicator, a standards panel under section 5.110~~
2. ~~105(1) and Section 8A & 8B of the Act.~~
~~A Specified Breach, formally referred to as a Serious Breach, where a council member~~
3. ~~contravenes a provision of the Act, as outlined in Schedule 8A, is dealt with by the Local Government Inspector and, where necessary, referred to the State Administrative Tribunal.~~

17. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

18. Misuse of local government resources

- (1) In this clause —
electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;
resources of a local government includes —
 - (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

19. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
 - (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.

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- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

20. Prohibition against involvement in administration

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- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

21. Relationship with local government employees

- (1) In this clause —
local government employee means a person —
 - (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
 - (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

22. Disclosure of information

- (1) In this clause —
closed meeting means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2), (3) or (4) of the Act;
confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;
document includes a part of a document;
non confidential document means a document that is not a confidential document.

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- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.
- ~~(g)~~ Note: A contravention of this clause is a conduct breach and must be referred to the Local Government Inspector in accordance with Section 8A.3 of the Act.

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23. Disclosure of interests

- (1) In this clause —
- interest** —
- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
- (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
- (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
- (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and

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- (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

24. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

Note: A failure to comply with this requirement is a conduct breach and may be referred to the Local Government Inspector for adjudication

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ELM03 Code of Conduct Council Members, Committee Members and Candidates

Aim	The Code provides a guide and a basis of expectations for Council Members, Committee Members and Candidates. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.
Application	Elected Members Committee Members Candidates
Statutory Environment	<i>Local Government Act 1995 (S 5.103 – Codes of Conduct)</i> <i>Local Government (Administration) Regulations 1996 (Regs 34B and 34C).</i> <i>Local Government Amendment Act 2024</i> <i>Local Government (Local Government Inspector) Regulations 2025</i>
Approval Date	OCM 18 December 2023
Last Review	OCM 31 March 2026
Next Review	2028
Review Period	2 years

Objectives

To guide decisions actions and behaviours of Council Members (elected and unelected), Committee Members and Candidates in local elections. The intent is that local governments will address behaviour through education rather than sanctions.

Policy Statement

The Code of Conduct applies to Council Members (elected and unelected), Committee Members and Candidates in local elections.

Policy Purpose:

This Policy is adopted in accordance with section 5.104 of the *Local Government Act 1995*.

Policy Details

Division 1 - Preliminary provisions

1. Citation

This is the *Shire of Morawa* Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

(1) In this code —

Act means the Local Government Act 1995;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

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- (2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

1. A council member, committee member or candidate should —
 - (a) act with reasonable care and diligence; and
 - (b) act with honesty and integrity; and
 - (c) act lawfully; and
 - (d) identify and appropriately manage any conflict of interest; and
 - (e) avoid damage to the reputation of the local government.

2. A Council member or committee member should —
 - (a) act in accordance with the trust placed in council members and committee members; and
 - (b) participate in decision making in an honest, fair, impartial and timely manner; and
 - (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
 - (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Declaration of Gifts

- (1) Members will not seek or accept (directly or indirectly) from any person or body, any immediate or future gift, reward or benefit (other than gifts of a token kind, or moderate acts of hospitality) for themselves or for any other person or body, relating to their status with the Local Government or their performance of any duty or work which touches or concerns the Local Government;

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- (2) If any gift, reward, or benefit is accepted (other than gifts of a token kind, or moderate acts of hospitality), including contributions to travel valued at over \$100, disclosure will be made in a prompt and full manner and in writing in the appropriate register.
- (3) The disclosure must be made in writing to the CEO

7. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

Notes for this Division:

1. *Under section 5.104 of the Act a council member commits a Behavioural Breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.*
2. *A Behavioural Breach is dealt with by Local Government Inspector under the two-strike rule and, where necessary, referred to an independent Adjudicator, under section 5.105(3) of the Act.*

8. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

9. Personal integrity

- (1) A council member, committee member or candidate —
 - (a) must ensure that their use of social media and other forms of communication complies with this code; and
 - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
 - (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
 - (b) must comply with all policies, procedures and resolutions of the local government.

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10. Relationship with others

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

11. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

12. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

13. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.
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- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

14. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

15. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government

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makes a finding in relation to the complaint.

- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

16. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division. The Shire of Morawa provides a full overview of its procedure for dealing with complaints in its Behaviour Complaints Management Policy.

Division 4 — Rules of conduct

Notes for this Division:

1. *Under section 5.105(1) of the Act a council member commits a Conduct Breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.*
2. *A Conduct Breach is dealt with by the Local Government Inspector and, where necessary, referred to an independent Adjudicator, under section 5.105(1) and Section 8A & 8B of the Act.*
3. *A Specified Breach, formally referred to as a Serious Breach, where a council member contravenes a provision of the Act, as outlined in Schedule 8A, is dealt with by the Local Government Inspector and, where necessary, referred to the State Administrative Tribunal.*

17. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

18. Misuse of local government resources

- (1) In this clause —

electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;

resources of a local government includes —

 - (a) local government property; and
 - (b) services provided, or paid for, by a local government.

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- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

19. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
- (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

20. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

21. Relationship with local government employees

- (1) In this clause —
- local government employee** means a person —
- (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
- (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code*

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22. Disclosure of information

- (1) In this clause —
- closed meeting** means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2), (3) or (4) of the Act;
- confidential document** means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;
- document** includes a part of a document;
- non confidential document** means a document that is not a confidential document.
- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

Note: A contravention of this clause is a conduct breach and must be referred to the Local Government Inspector in accordance with Section 8A.3 of the Act.

23. Disclosure of interests

- (1) In this clause —
- interest** —
- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
- (a) in a written notice given to the CEO before the meeting; or

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- (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

24. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

Note: A failure to comply with this requirement is a conduct breach and may be referred to the Local Government Inspector for adjudication

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ELM25 Code of Conduct – Behaviour Complaints Management Policy

Aim	The Code provides guidance to assist in minimising both actual and perceived bias due to conflict of interests.
Application	Elected Members Committee Members Candidates
Statutory Environment	<i>Local Government (Model Code of Conduct) Regulations 2021.</i>
Approval Date	OCM 21 March 2024
Last Review	OCM 20 May 2021
Next Review	2026
Review Period	2 years

Objectives

To establish, in accordance with Clause 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* and Shire of Morawa Code of Conduct for Council Members, the procedure for dealing with complaints about alleged breaches of the behaviour requirements included in Division 3 of the Shire of Morawa Code of Conduct for Council Members, Committee Members and Candidates.

To give effect to the Shire of Morawa's commitment to an effective, transparent, fair and accessible complaints handling process that supports high standards of behaviour of Council Members, Committee Members and Candidates.

This Policy applies to complaints made in accordance with Clause 11 of the Shire of Morawa Code of Conduct for Council Members, Committee Members and Candidates.

This Policy applies to Council Members, Committee Members, Candidates and any person who submits a complaint in accordance with this Policy.

Policy

1. Principles

1.1. Procedural fairness

The principles of procedural fairness, or natural justice, will apply when dealing with a Complaint under this Policy. In particular:

- a) the Respondent will be afforded a reasonable opportunity to be heard before any findings are made, or a plan implemented;
- b) the decision maker should be objective and impartial, with an absence of bias or the perception of bias; and
- c) any findings made will be based on proper and genuine consideration of the evidence.

1.2. Consistency

The application of this Policy should lead to consistency in process and outcomes. While each Complainant and Respondent will be dealt with according to their circumstances, and each

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Complaint considered and determined on its merits, similar circumstances will result in similar decisions.

1.3. Confidentiality

The Shire of Morawa will take all reasonable steps to maintain confidentiality when dealing with the Complaint, in order to protect both the Complainant and Respondent.

Council Members, Local Government Employees and contractors who have a role in handling a specific complaint will be provided with sufficient information to fulfil their role. They must manage this information securely and must not disclose or inappropriately use this information. Complainants will be advised of the level of confidentiality they can expect, and that breaches of confidentiality on their part may prejudice the progress of their Complaint.

1.4. Accessibility

The Shire of Morawa will ensure that information on how to make a complaint, including this Policy, is available at the Shire of Morawa's Administration Building and on the Morawa's website. The Shire of Morawa will make information available in alternative formats if requested.

Any person wishing to make a complaint may contact the Behaviour Complaints Officer if they require assistance in completing the complaint form or otherwise navigating the complaints process.

2. Roles

2.1. Behaviour Complaints Officer

The Behaviour Complaints Officer is authorised in accordance with clause 11(3) of the Code of Conduct to accept complaints and withdrawal of complaints.

The Behaviour Complaints Officer is not an advocate for the complainant or the respondent. The Behaviour Complaints Officer provides procedural information and assistance to both Complainant and Respondent.

The Behaviour Complaints Officer will liaise with and provide administrative support to a Complaint Assessor appointed under this Policy.

In undertaking their functions, the Behaviour Complaints Officer will apply the Principles of this Policy.

2.2. Complaint Assessor

The Complaint Assessor is appointed by the Behaviour Complaints Officer in accordance with Part 3.8 of this Policy.

The Complaint Assessor is an impartial third party who will undertake the functions specified in this Policy. In undertaking their functions, the Complaint Assessor will apply the Principles of this Policy.

The Complaint Assessor will liaise with the Behaviour Complaints Officer to manage the administrative requirements of dealing with the Complaint in accordance with this Policy.

3. Procedure

3.1. Making a complaint

Any person may make a Complaint alleging that a Council Member, Committee Member or Candidate has behaved in a way that constitutes a breach of Division 3 of the Code of Conduct [*clause 11(1) of the Code of Conduct*].

A Complaint must be made within one (1) month after the alleged Breach [*clause 11(2)(c) of the Code of Conduct*].

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A Complaint must be made by completing the Behaviour Complaint Form in full and providing the completed forms to the Behaviour Complaints Officer.

A Complaint must be made in accordance with the Behaviour Complaint Form and specify which requirement(s) of the Code of Conduct is alleged to have been breached.

A Complaint is required to include the name and contact details of the Complainant therefore anonymous complaints cannot be accepted.

Where a Complaint Form omits required details, the Behaviour Complaints Officer will invite the Complainant to provide this information in order for the Complaint to be progressed.

Where a Complaint is made more than 1 month after the alleged breach, the Behaviour Complaints Officer will give the Complainant written notice that the Complaint cannot be made [*clause 11(2)(c) of the Code of Conduct*].

3.2. Candidate Complaints

A Complaint in relation to a Candidate must be made in accordance with 3.1, above, but cannot be dealt with unless the Candidate is subsequently declared elected as a Council Member.

Within 7 days after receiving a Candidate Complaint, the Behaviour Complaints Officer will provide written notice:

- a) To the Complainant confirming receipt, and advising of the procedure for candidate complaints; and
- b) To the Respondent, including a summary of the complaint, and advising of the procedure for candidate complaints.

No action will be taken until the results of the election are declared by the Returning Officer. If the respondent is elected, then the complaint will be dealt with in accordance with this Policy. Timeframes that would otherwise commence on the receipt of a Complaint will be taken to commence on the election date.

If the Respondent is not elected, the Behaviour Complaints Officer will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with [*clause 15(1) of the Code of Conduct*].

3.3. Withdrawing a Complaint

A Complainant may withdraw their Complaint at any time before a Finding has been made in relation to the Complaint [*clause 14 of the Code of Conduct*].

A Complainant may withdraw a Complaint by advising the Behaviour Complaints Officer in writing that they wish to do so.

After receiving a written withdrawal of the Complaint, the Behaviour Complaints Officer will take all necessary steps to terminate the process commenced under this Policy.

3.4. Notice of Complaint

Within 7 days after receiving a Complaint, the Behaviour Complaints Officer will provide written notice to the Complainant that:

- a) confirms receipt of the Complaint;
- b) outlines the process that will be followed and possible outcomes;
- c) explains the application of confidentiality to the complaint;
- d) includes a copy of this Policy; and
- e) if necessary, seeks clarifications or additional information.

If the Complaint Form indicates that the Complainant agrees to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will advise the Complainant of the process in accordance with Part 3.6 of this Policy.

3.5. Notice of Respondent

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Within 14 days after receiving a Complaint, the Behaviour Complaints Officer will provide written notice to the Respondent that:

- a) advises that a Complaint has been made in accordance with the Code of Conduct and this Policy;
- b) includes a copy of the Complaint Documents;
- c) outlines the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes;
- d) includes a copy of this Policy; and
- e) if applicable, advises that further information has been requested from the Complainant and will be provided in due course.

If the Complainant has agreed to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will ask the Respondent if they are also willing to participate in accordance with Part 3.6 of this Policy.

3.6. Alternative Dispute Resolution

The Shire of Morawa recognises that Alternative Dispute Resolution may support both parties reach a mutually satisfactory outcome that resolves the issues giving rise to the Complaint. Alternative Dispute Resolution requires the consent of both parties to the Complaint and may not be appropriate in all circumstances.

To commence the process, the Behaviour Complaints Officer will, as the first course of action upon receiving a complaint, offer the Complainant and the Respondent the option of Alternative Dispute Resolution. If both parties agree to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will pause the formal process.

The objective of Alternative Dispute Resolution will be to reach an agreed resolution that satisfies the Complainant that the formal process is no longer required, allowing them to withdraw the Complaint, in accordance with Part 3.3 of this Policy. For example, an offer by a Respondent to issue a voluntary apology in response to a Complaint, even in the absence of a request from the Complainant, qualifies for consideration as Alternative Dispute Resolution. If Alternative Dispute Resolution is commenced, both the Complainant and Respondent may decline to proceed with the process at any time. The process may also be terminated on the advice of a third party who is providing assistance to the Local Government, such as a facilitator or mediator.

If Alternative Dispute Resolution is terminated or does not achieve an agreed outcome that results in the withdrawal of the Complaint, the Behaviour Complaints Officer will resume the formal process required under this Policy.

3.7. Order of Complaints

Complaints will normally be dealt with in the order in which they are received.

If more than one Complaint is received that relates to the same alleged behaviour, the Behaviour Complaints Officer may decide to progress those Complaints concurrently.

3.8. Appointment of Complaints Assessor

If Alternative Dispute Resolution is not commenced, is terminated or does not achieve an agreed outcome resulting in the withdrawal of the Complaint, the Behaviour Complaints Officer will appoint a suitably qualified and experienced Complaint Assessor, in accordance with the Shire of Morawa's Purchasing Policy.

The Behaviour Complaints Officer will endeavour to appoint a Complaint Assessor within a reasonable period. The Behaviour Complaints Officer will provide written notice of the appointment to the Complainant and the Respondent.

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3.9. Search of Local Government Records

The Complaint Assessor may request the Behaviour Complaints Officer to search for any relevant records in the Shire of Morawa's Record Management System.

In particular, if the behaviour is alleged to have occurred at a Council or Committee Meeting, the Behaviour Complaints Officer will be requested to identify any Local Government records that provide evidence that may support a decision as to whether:

- a) the behaviour occurred at a Council or Committee Meeting,
- b) the behaviour was dealt with by the person presiding at the meeting, and/or
- c) the Respondent has taken remedial action in accordance with the Shire of Morawa Meeting Procedures Local Law 2012.

The Complaints Assessor must provide the Respondent with a copy of any records that are identified. In addition, where a clarification or additional information has been sought from the Complainant by either the Behaviour Complaints Officer or the Complaint Assessor, copies must also be provided to the Respondent.

3.10. Assessment of Complaint

The Complaint Assessor will undertake an assessment of the Complaint in accordance with the process outlined in the Notices given under Part 3.4 and Part 3.5 of this Policy.

The Complaint Assessor must ensure that the Respondent is provided with a reasonable opportunity to be heard before forming any opinions, or drafting the Complaint Report or recommendations.

3.11. Complaint Report

The Complaint Assessor will prepare a Complaint Report that will:

- a) outline the process followed, including how the Respondent was provided with an opportunity to be heard;
- b) include the Complaint Documents, the Response Documents and any relevant Local Government Records as attachments; and
- c) include recommendations on each decision that may be made by the Complaint Assessor; and
- d) include reasons for each recommendation, with reference to Part 4 of this Policy.

If the Complaint Report recommends that a Plan is prepared and implemented in accordance with clause 12(4)(b) of the Code of Conduct and Part 4.4 of this Policy, the Complaint Report must include a Proposed Plan.

The Behaviour Complaints Officer will be responsible for preparation of an Officer Report with the Complaint Report provided as a confidential attachment. The recommendations of the Complaint Report will be provided as the Officer Recommendations.

3.12. Complaint with Plan Requirement

The Behaviour Complaints Officer will monitor the actions in timeframes set out in a Plan.

Failure to comply with a requirement included in a Plan is a minor breach under section 5.105(1) of the Act and clause 23 of the Code of Conduct.

The Behaviour Complaints Officer must provide a report advising Council of any failure to comply with a requirement included in a Plan.

4. Decision Making

4.1. Objective and Principles

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All decisions made under this Policy will reflect the Policy Objectives and the Principles included in Part 1 of this Policy.

4.2. Dismissal

The Behaviour Complaints Officer must dismiss a Complaint in accordance with clause 13(1)(a) and (b) of the Code of Conduct if it is satisfied that -

- (a) the behaviour to which the Complaint relates occurred at a Council or Committee Meeting; and
- (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the Respondent has taken remedial action in accordance with the Shire of Morawa Meeting Procedures Local law 2012.

4.3. Finding

A Finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur [*clause 12(3) of the Code of Conduct*].

This may involve first considering whether the behaviour occurred, on the balance of probabilities, and then whether that behaviour constituted a breach of a requirement of Division 3 of the Code of Conduct.

4.4. Action

In deciding whether to take no further action, or prepare and implement a Plan, the Complaints Officer may consider:

- a) the nature and seriousness of the breach(es);
- b) the Respondent's submission in relation to the contravention;
- c) whether the Respondent has breached the Code of Conduct knowingly or carelessly;
- d) whether the Respondent has breached the Code of Conduct on previous occasions;
- e) likelihood or not of the Respondent committing further breaches of the Code of Conduct;
- f) personal circumstances at the time of conduct;
- g) need to protect the public through general deterrence and maintain public confidence in Local Government; and
- h) any other matters which may be regarded as contributing to or the conduct or mitigating its seriousness.

4.5. Plan Requirements

The Proposed Plan may include requirements for the Respondent to do one (1) or more of the following:

- a) engage in mediation;
- b) undertake counselling;
- c) undertake training;
- d) take other action the Complaints Officer considers appropriate (e.g. an apology).

The Proposed Plan should be designed to provide the Respondent with the opportunity and support to demonstrate the professional and ethical behaviour expected of elected representatives expressed in the Code of Conduct.

The Proposed Plan may also outline:

- a) the actions to be taken to address the behaviour(s);

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- b) who is responsible for the actions;
- c) any assistance the Local Government will provide to assist achieve the intent of the Plan;
and
- d) a reasonable timeframe for the Plan action(s) to be addressed by the Respondent.

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Complaint About Alleged Breach Form - Code of Conduct for Council Members, Committee Members and Candidates

Schedule 1, Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*

- NOTE:** A complaint about an alleged breach must be made —
- e) in writing in the form approved by the local government
 - f) to an authorised person
 - g) within one month after the occurrence of the alleged breach.

Name of person who is making the complaint:
Name: _____ <div style="display: flex; justify-content: space-around;"><u>Given Name(s)</u><u>Family Name</u></div>

Contact details of person making the complaint:
Address: _____
Email: _____
Contact number: _____
Name of the local government (city, town, shire) concerned:
Name of council member, committee member, candidate alleged to have committed breach:

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State the full details of the alleged breach. Attach any supporting evidence to your complaint form.

Date of alleged breach:

_____ / _____ / 20_____

SIGNED:

Complainant's

signature:

Date of _____ / _____ / 20_____

Received by Authorised Officer

Authorised Officer's Name:

Authorised Officer's Signature:

Date received: _____ / _____ / 20_____

NOTE TO PERSON MAKING THE COMPLAINT:

This form should be completed, dated and signed by the person making a complaint of an alleged breach of the Code of Conduct. The complaint is to be specific about the alleged breach and include the relevant section/subsection of the alleged breach.

The complaint must be made to the authorised officer within one month after the occurrence of the alleged breach.

Signed complaint form is to be forwarded to:

Chief Executive Officer:

ceo@morawa.wa.gov.au or Chief Executive Officer, Shire of Morawa, PO Box 14, MORAWA WA 6623

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ELM25 Code of Conduct – Behaviour Complaints Management Policy

Aim	The Code provides guidance to assist in minimising both actual and perceived bias due to conflict of interests.
Application	Elected Members Committee Members Candidates
Statutory Environment	<u>Local Government Act 1995</u> <u>Local Government (Model Code of Conduct) Regulations 2021</u> <u>Local Government (Local Government Inspector) Regulations 2025</u>
Approval Date	OCM 21 March 2024
Last Review	OCM 20 May 2024 <u>31 March 2026</u>
Next Review	<u>2026/2028</u>
Review Period	2 years

Objectives

To establish, in accordance with Clause 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* and Shire of Morawa Code of Conduct for Council Members, the procedure for dealing with complaints about alleged breaches of the behaviour requirements included in Division 3 of the Shire of Morawa Code of Conduct for Council Members, Committee Members and Candidates.

To give effect to the Shire of Morawa's commitment to an effective, transparent, fair and accessible complaints handling process that supports high standards of behaviour of Council Members, Committee Members and Candidates.

This Policy applies to complaints made in accordance with Clause 11 of the Shire of Morawa Code of Conduct for Council Members, Committee Members and Candidates.

This Policy applies to Council Members, Committee Members, Candidates and any person who submits a complaint in accordance with this Policy.

Policy

1. Principles

1.1. Procedural fairness

The principles of procedural fairness, or natural justice, will apply when dealing with a Complaint under this Policy. In particular:

- a) the Respondent will be afforded a reasonable opportunity to be heard before any findings are made, or a plan implemented;
- b) the decision maker should be objective and impartial, with an absence of bias or the perception of bias; and
- c) any findings made will be based on proper and genuine consideration of the evidence.

1.2. Consistency

The application of this Policy should lead to consistency in process and outcomes. While each Complainant and Respondent will be dealt with according to their circumstances, and each

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Complaint considered and determined on its merits, similar circumstances will result in similar decisions.

1.3. Confidentiality

The Shire of Morawa will take all reasonable steps to maintain confidentiality when dealing with the Complaint, in order to protect both the Complainant and Respondent.

Council Members, Local Government Employees and contractors who have a role in handling a specific complaint will be provided with sufficient information to fulfil their role. They must manage this information securely and must not disclose or inappropriately use this information. Complainants will be advised of the level of confidentiality they can expect, and that breaches of confidentiality on their part may prejudice the progress of their Complaint.

1.4. Accessibility

The Shire of Morawa will ensure that information on how to make a complaint, including this Policy, is available at the Shire of Morawa's Administration Building and on the Morawa's website. The Shire of Morawa will make information available in alternative formats if requested.

Any person wishing to make a complaint may contact the Behaviour Complaints Officer if they require assistance in completing the complaint form or otherwise navigating the complaints process.

2. Roles

2.1. Behaviour Complaints Officer

The Behaviour Complaints Officer is authorised in accordance with clause 11(3) of the Code of Conduct to accept complaints and withdrawal of complaints.

The Behaviour Complaints Officer is not an advocate for the complainant or the respondent. The Behaviour Complaints Officer provides procedural information and assistance to both Complainant and Respondent.

The Behaviour Complaints Officer will liaise with and provide administrative support to a Complaint Assessor appointed under this Policy.

In undertaking their functions, the Behaviour Complaints Officer will apply the Principles of this Policy.

2.2. Complaint Assessor

The Complaint Assessor is appointed by the Behaviour Complaints Officer in accordance with Part 3.8 of this Policy.

The Complaint Assessor is an impartial third party who will undertake the functions specified in this Policy. In undertaking their functions, the Complaint Assessor will apply the Principles of this Policy.

The Complaint Assessor will liaise with the Behaviour Complaints Officer to manage the administrative requirements of dealing with the Complaint in accordance with this Policy.

3. Procedure

3.1. Making a complaint

Any person may make a Complaint alleging that a Council Member, Committee Member or Candidate has behaved in a way that constitutes a breach of Division 3 of the Code of Conduct *[clause 11(1) of the Code of Conduct]*.

A Complaint must be made within one (1) month after the alleged Breach *[clause 11(2)(c) of the Code of Conduct]*.

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A Complaint must be made by completing the Behaviour Complaint Form in full and providing the completed forms to the Behaviour Complaints Officer.

A Complaint must be made in accordance with the Behaviour Complaint Form and specify which requirement(s) of the Code of Conduct is alleged to have been breached.

A Complaint is required to include the name and contact details of the Complainant therefore anonymous complaints cannot be accepted.

Where a Complaint Form omits required details, the Behaviour Complaints Officer will invite the Complainant to provide this information in order for the Complaint to be progressed.

Where a Complaint is made more than 1 month after the alleged breach, the Behaviour Complaints Officer will give the Complainant written notice that the Complaint cannot be made [*clause 11(2)(c) of the Code of Conduct*].

3.2. Candidate Complaints

A Complaint in relation to a Candidate must be made in accordance with 3.1, above, but cannot be dealt with unless the Candidate is subsequently declared elected as a Council Member.

Within 7 days after receiving a Candidate Complaint, the Behaviour Complaints Officer will provide written notice:

- a) To the Complainant confirming receipt, and advising of the procedure for candidate complaints; and
- b) To the Respondent, including a summary of the complaint, and advising of the procedure for candidate complaints.

No action will be taken until the results of the election are declared by the Returning Officer. If the respondent is elected, then the complaint will be dealt with in accordance with this Policy. Timeframes that would otherwise commence on the receipt of a Complaint will be taken to commence on the election date.

If the Respondent is not elected, the Behaviour Complaints Officer will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with [*clause 15(1) of the Code of Conduct*].

3.3. Withdrawing a Complaint

A Complainant may withdraw their Complaint at any time before a Finding has been made in relation to the Complaint [*clause 14 of the Code of Conduct*].

A Complainant may withdraw a Complaint by advising the Behaviour Complaints Officer in writing that they wish to do so.

After receiving a written withdrawal of the Complaint, the Behaviour Complaints Officer will take all necessary steps to terminate the process commenced under this Policy.

3.4. Notice of Complaint

Within 7 days after receiving a Complaint, the Behaviour Complaints Officer will provide written notice to the Complainant that:

- a) confirms receipt of the Complaint;
- b) outlines the process that will be followed and possible outcomes;
- c) explains the application of confidentiality to the complaint;
- d) includes a copy of this Policy; and
- e) if necessary, seeks clarifications or additional information.

If the Complaint Form indicates that the Complainant agrees to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will advise the Complainant of the process in accordance with Part 3.6 of this Policy.

3.5. Notice of Respondent

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Within 14 days after receiving a Complaint, the Behaviour Complaints Officer will provide written notice to the Respondent that:

- a) advises that a Complaint has been made in accordance with the Code of Conduct and this Policy;
- b) includes a copy of the Complaint Documents;
- c) outlines the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes;
- d) includes a copy of this Policy; and
- e) if applicable, advises that further information has been requested from the Complainant and will be provided in due course.

If the Complainant has agreed to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will ask the Respondent if they are also willing to participate in accordance with Part 3.6 of this Policy.

3.6. Alternative Dispute Resolution

The Shire of Morawa recognises that Alternative Dispute Resolution may support both parties reach a mutually satisfactory outcome that resolves the issues giving rise to the Complaint. Alternative Dispute Resolution requires the consent of both parties to the Complaint and may not be appropriate in all circumstances.

To commence the process, the Behaviour Complaints Officer will, as the first course of action upon receiving a complaint, offer the Complainant and the Respondent the option of Alternative Dispute Resolution. If both parties agree to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will pause the formal process.

The objective of Alternative Dispute Resolution will be to reach an agreed resolution that satisfies the Complainant that the formal process is no longer required, allowing them to withdraw the Complaint, in accordance with Part 3.3 of this Policy. For example, an offer by a Respondent to issue a voluntary apology in response to a Complaint, even in the absence of a request from the Complainant, qualifies for consideration as Alternative Dispute Resolution. If Alternative Dispute Resolution is commenced, both the Complainant and Respondent may decline to proceed with the process at any time. The process may also be terminated on the advice of a third party who is providing assistance to the Local Government, such as a facilitator or mediator.

If Alternative Dispute Resolution is terminated or does not achieve an agreed outcome that results in the withdrawal of the Complaint, the Behaviour Complaints Officer will resume the formal process required under this Policy.

[Alternative Dispute Resolution will not be used where the complaint is a Specified Breach or where the Inspectorate has jurisdiction.](#)

3.7. Order of Complaints

Complaints will normally be dealt with in the order in which they are received.

If more than one Complaint is received that relates to the same alleged behaviour, the Behaviour Complaints Officer may decide to progress those Complaints concurrently.

3.8. Appointment of Complaints Assessor

If Alternative Dispute Resolution is not commenced, is terminated or does not achieve an agreed outcome resulting in the withdrawal of the Complaint, the Behaviour Complaints Officer will appoint a suitably qualified and experience Complaint Assessor, in accordance with the Shire of Morawa's Purchasing Policy.

The Behaviour Complaints Officer will endeavour to appoint a Complaint Assessor within a reasonable period. The Behaviour Complaints Officer will provide written notice of the

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appointment to the Complainant and the Respondent.

While the Shire manages initial behavioural complaints, the Local Government Inspector has the power to intervene or oversee these processes if systemic issues are identified.

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3.9. Search of Local Government Records

The Complaint Assessor may request the Behaviour Complaints Officer to search for any relevant records in the Shire of Morawa's Record Management System.

In particular, if the behaviour is alleged to have occurred at a Council or Committee Meeting, the Behaviour Complaints Officer will be requested to identify any Local Government records that provide evidence that may support a decision as to whether:

- a) the behaviour occurred at a Council or Committee Meeting,
- b) the behaviour was dealt with by the person presiding at the meeting, and/or
- c) the Respondent has taken remedial action in accordance with the Shire of Morawa Meeting Procedures Local Law 2012.

The Complaints Assessor must provide the Respondent with a copy of any records that are identified. In addition, where a clarification or additional information has been sought from the Complainant by either the Behaviour Complaints Officer or the Complaint Assessor, copies must also be provided to the Respondent.

3.10. Assessment of Complaint

The Complaint Assessor will undertake an assessment of the Complaint in accordance with the process outlined in the Notices given under Part 3.4 and Part 3.5 of this Policy.

The Complaint Assessor must ensure that the Respondent is provided with a reasonable opportunity to be heard before forming any opinions, or drafting the Complaint Report or recommendations.

3.11. Complaint Report

The Complaint Assessor will prepare a Complaint Report that will:

- a) outline the process followed, including how the Respondent was provided with an opportunity to be heard;
- b) include the Complaint Documents, the Response Documents and any relevant Local Government Records as attachments; and
- c) include recommendations on each decision that may be made by the Complaint Assessor; and
- d) include reasons for each recommendation, with reference to Part 4 of this Policy.

If the Complaint Report recommends that a Plan is prepared and implemented in accordance with clause 12(4)(b) of the Code of Conduct and Part 4.4 of this Policy, the Complaint Report must include a Proposed Plan.

The Behaviour Complaints Officer will be responsible for preparation of an Officer Report with the Complaint Report provided as a confidential attachment. The recommendations of the Complaint Report will be provided as the Officer Recommendations.

3.12. Complaint with Plan Requirement

The Behaviour Complaints Officer will monitor the actions in timeframes set out in a Plan.

Failure to comply with a requirement included in a Plan is a ~~minor-conduct~~ breach under section 5.105(1) of the Act and clause 23 of the Code of Conduct, which triggers a referral to the Local Government Inspector for investigation and potential referral to an Adjudicator.

The Behaviour Complaints Officer must provide a report advising Council of any failure to comply with a requirement included in a Plan.

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3.13 Mandatory Referral to the Local Government Inspector

In accordance with Section 5.105(3) of the Act, the Shire is required to monitor the frequency of behavioural breach findings. Where a Council Member has been found to have committed a behavioural breach under Division 3 of the Code of Conduct on two (2) or more occasions since 1 January 2026, any subsequent complaint alleging a behavioural breach by that member must be referred by the Complaints Officer to the Local Government Inspector for assessment under Part 8A of the Act.

3.14 Escalation of Non-Compliance

Where a Council Member fails to comply with a sanction or a "Behavioural Management Plan" imposed by Council under Clause 12 of the Model Code, the matter shall be deemed a conduct breach. Such matters will be referred to the Local Government Inspector for assessment and potential referral to an Adjudicator for statutory sanction under Part 8B.

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4. Decision Making

4.1. Objective and Principles

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All decisions made under this Policy will reflect the Policy Objectives and the Principles included in Part 1 of this Policy.

4.2. Dismissal

The Behaviour Complaints Officer must dismiss a Complaint in accordance with clause 13(1)(a) and (b) of the Code of Conduct if it is satisfied that -

- (a) the behaviour to which the Complaint relates occurred at a Council or Committee Meeting; and
- (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the Respondent has taken remedial action in accordance with the Shire of Morawa Meeting Procedures Local law 2012.

4.3. Finding

A Finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur [*clause 12(3) of the Code of Conduct*].

This may involve first considering whether the behaviour occurred, on the balance of probabilities, and then whether that behaviour constituted a breach of a requirement of Division 3 of the Code of Conduct.

4.4. Action

In deciding whether to take no further action, or prepare and implement a Plan, the Complaints Officer may consider:

- a) the nature and seriousness of the breach(es);
- b) the Respondent's submission in relation to the contravention;
- c) whether the Respondent has breached the Code of Conduct knowingly or carelessly;
- d) whether the Respondent has breached the Code of Conduct on previous occasions;
- e) likelihood or not of the Respondent committing further breaches of the Code of Conduct;
- f) personal circumstances at the time of conduct;
- g) need to protect the public through general deterrence and maintain public confidence in Local Government; and
- h) any other matters which may be regarded as contributing to or the conduct or mitigating its seriousness.

4.5. Plan Requirements

The Proposed Plan may include requirements for the Respondent to do one (1) or more of the following:

- a) engage in mediation;
- b) undertake counselling;
- c) undertake training;
- d) take other action the Complaints Officer considers appropriate (e.g. an apology).

The Proposed Plan should be designed to provide the Respondent with the opportunity and support to demonstrate the professional and ethical behaviour expected of elected representatives expressed in the Code of Conduct.

The Proposed Plan may also outline:

- a) the actions to be taken to address the behaviour(s);

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- b) who is responsible for the actions;
- c) any assistance the Local Government will provide to assist achieve the intent of the Plan;
and
- d) a reasonable timeframe for the Plan action(s) to be addressed by the Respondent.

4.6. Breach Register

The CEO (as the authorised Complaints Officer) shall maintain a Confidential Breach Register to track findings of behavioural breaches. This register will be used to identify when the mandatory referral threshold established in Section 5.105(3) of the Act has been met, necessitating a referral to the Local Government Inspector under Part 8A.

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Complaint About Alleged Breach Form - Code of Conduct for Council Members, Committee Members and Candidates

Schedule 1, Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*

- NOTE:** A complaint about an alleged breach must be made —
- e) in writing in the form approved by the local government
 - f) to an authorised person
 - g) within one month after the occurrence of the alleged breach.

Name of person who is making the complaint:
Name: _____ <div style="display: flex; justify-content: space-around;"><u>Given Name(s)</u><u>Family Name</u></div>

Contact details of person making the complaint:
Address: _____
Email: _____
Contact number: _____

Name of the local government (city, town, shire) concerned:

Name of council member, committee member, candidate alleged to have committed breach:

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State the full details of the alleged breach. Attach any supporting evidence to your complaint form.

Date of alleged breach:

_____ / _____ / 20_____

SIGNED:

Complainant's

signature:

Date of _____ / _____ / 20_____

Received by Authorised Officer

Authorised Officer's Name:

Authorised Officer's Signature:

Date received: _____ / _____ / 20_____

NOTE TO PERSON MAKING THE COMPLAINT:

This form should be completed, dated and signed by the person making a complaint of an alleged breach of the Code of Conduct. The complaint is to be specific about the alleged breach and include the relevant section/subsection of the alleged breach.

The complaint must be made to the authorised officer within one month after the occurrence of the alleged breach.

Signed complaint form is to be forwarded to:

Chief Executive Officer:

ceo@morawa.wa.gov.au or Chief Executive Officer, Shire of Morawa, PO Box 14, MORAWA WA 6623

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ELM25 Code of Conduct – Behaviour Complaints Management Policy

Aim	The Code provides guidance to assist in minimising both actual and perceived bias due to conflict of interests.
Application	Elected Members Committee Members Candidates
Statutory Environment	<i>Local Government Act 1995</i> <i>Local Government (Model Code of Conduct) Regulations 2021.</i> <i>Local Government (Local Government Inspector) Regulations 2025</i>
Approval Date	OCM 21 March 2024
Last Review	OCM 31 March 2026
Next Review	2028
Review Period	2 years

Objectives

To establish, in accordance with Clause 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021* and Shire of Morawa Code of Conduct for Council Members, the procedure for dealing with complaints about alleged breaches of the behaviour requirements included in Division 3 of the Shire of Morawa Code of Conduct for Council Members, Committee Members and Candidates.

To give effect to the Shire of Morawa's commitment to an effective, transparent, fair and accessible complaints handling process that supports high standards of behaviour of Council Members, Committee Members and Candidates.

This Policy applies to complaints made in accordance with Clause 11 of the Shire of Morawa Code of Conduct for Council Members, Committee Members and Candidates.

This Policy applies to Council Members, Committee Members, Candidates and any person who submits a complaint in accordance with this Policy.

Policy

1. Principles

1.1. Procedural fairness

The principles of procedural fairness, or natural justice, will apply when dealing with a Complaint under this Policy. In particular:

- a) the Respondent will be afforded a reasonable opportunity to be heard before any findings are made, or a plan implemented;
- b) the decision maker should be objective and impartial, with an absence of bias or the perception of bias; and
- c) any findings made will be based on proper and genuine consideration of the evidence.

1.2. Consistency

The application of this Policy should lead to consistency in process and outcomes. While each Complainant and Respondent will be dealt with according to their circumstances, and each

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Complaint considered and determined on its merits, similar circumstances will result in similar decisions.

1.3. Confidentiality

The Shire of Morawa will take all reasonable steps to maintain confidentiality when dealing with the Complaint, in order to protect both the Complainant and Respondent.

Council Members, Local Government Employees and contractors who have a role in handling a specific complaint will be provided with sufficient information to fulfil their role. They must manage this information securely and must not disclose or inappropriately use this information. Complainants will be advised of the level of confidentiality they can expect, and that breaches of confidentiality on their part may prejudice the progress of their Complaint.

1.4. Accessibility

The Shire of Morawa will ensure that information on how to make a complaint, including this Policy, is available at the Shire of Morawa's Administration Building and on the Morawa's website. The Shire of Morawa will make information available in alternative formats if requested.

Any person wishing to make a complaint may contact the Behaviour Complaints Officer if they require assistance in completing the complaint form or otherwise navigating the complaints process.

2. Roles

2.1. Behaviour Complaints Officer

The Behaviour Complaints Officer is authorised in accordance with clause 11(3) of the Code of Conduct to accept complaints and withdrawal of complaints.

The Behaviour Complaints Officer is not an advocate for the complainant or the respondent. The Behaviour Complaints Officer provides procedural information and assistance to both Complainant and Respondent.

The Behaviour Complaints Officer will liaise with and provide administrative support to a Complaint Assessor appointed under this Policy.

In undertaking their functions, the Behaviour Complaints Officer will apply the Principles of this Policy.

2.2. Complaint Assessor

The Complaint Assessor is appointed by the Behaviour Complaints Officer in accordance with Part 3.8 of this Policy.

The Complaint Assessor is an impartial third party who will undertake the functions specified in this Policy. In undertaking their functions, the Complaint Assessor will apply the Principles of this Policy.

The Complaint Assessor will liaise with the Behaviour Complaints Officer to manage the administrative requirements of dealing with the Complaint in accordance with this Policy.

3. Procedure

3.1. Making a complaint

Any person may make a Complaint alleging that a Council Member, Committee Member or Candidate has behaved in a way that constitutes a breach of Division 3 of the Code of Conduct [*clause 11(1) of the Code of Conduct*].

A Complaint must be made within one (1) month after the alleged Breach [*clause 11(2)(c) of the Code of Conduct*].

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A Complaint must be made by completing the Behaviour Complaint Form in full and providing the completed forms to the Behaviour Complaints Officer.

A Complaint must be made in accordance with the Behaviour Complaint Form and specify which requirement(s) of the Code of Conduct is alleged to have been breached.

A Complaint is required to include the name and contact details of the Complainant therefore anonymous complaints cannot be accepted.

Where a Complaint Form omits required details, the Behaviour Complaints Officer will invite the Complainant to provide this information in order for the Complaint to be progressed.

Where a Complaint is made more than 1 month after the alleged breach, the Behaviour Complaints Officer will give the Complainant written notice that the Complaint cannot be made *[clause 11(2)(c) of the Code of Conduct]*.

3.2. Candidate Complaints

A Complaint in relation to a Candidate must be made in accordance with 3.1, above, but cannot be dealt with unless the Candidate is subsequently declared elected as a Council Member.

Within 7 days after receiving a Candidate Complaint, the Behaviour Complaints Officer will provide written notice:

- a) To the Complainant confirming receipt, and advising of the procedure for candidate complaints; and
- b) To the Respondent, including a summary of the complaint, and advising of the procedure for candidate complaints.

No action will be taken until the results of the election are declared by the Returning Officer. If the respondent is elected, then the complaint will be dealt with in accordance with this Policy. Timeframes that would otherwise commence on the receipt of a Complaint will be taken to commence on the election date.

If the Respondent is not elected, the Behaviour Complaints Officer will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with *[clause 15(1) of the Code of Conduct]*.

3.3. Withdrawing a Complaint

A Complainant may withdraw their Complaint at any time before a Finding has been made in relation to the Complaint *[clause 14 of the Code of Conduct]*.

A Complainant may withdraw a Complaint by advising the Behaviour Complaints Officer in writing that they wish to do so.

After receiving a written withdrawal of the Complaint, the Behaviour Complaints Officer will take all necessary steps to terminate the process commenced under this Policy.

3.4. Notice of Complaint

Within 7 days after receiving a Complaint, the Behaviour Complaints Officer will provide written notice to the Complainant that:

- a) confirms receipt of the Complaint;
- b) outlines the process that will be followed and possible outcomes;
- c) explains the application of confidentiality to the complaint;
- d) includes a copy of this Policy; and
- e) if necessary, seeks clarifications or additional information.

If the Complaint Form indicates that the Complainant agrees to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will advise the Complainant of the process in accordance with Part 3.6 of this Policy.

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3.5. Notice of Respondent

Within 14 days after receiving a Complaint, the Behaviour Complaints Officer will provide written notice to the Respondent that:

- a) advises that a Complaint has been made in accordance with the Code of Conduct and this Policy;
- b) includes a copy of the Complaint Documents;
- c) outlines the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes;
- d) includes a copy of this Policy; and
- e) if applicable, advises that further information has been requested from the Complainant and will be provided in due course.

If the Complainant has agreed to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will ask the Respondent if they are also willing to participate in accordance with Part 3.6 of this Policy.

3.6. Alternative Dispute Resolution

The Shire of Morawa recognises that Alternative Dispute Resolution may support both parties reach a mutually satisfactory outcome that resolves the issues giving rise to the Complaint. Alternative Dispute Resolution requires the consent of both parties to the Complaint and may not be appropriate in all circumstances.

To commence the process, the Behaviour Complaints Officer will, as the first course of action upon receiving a complaint, offer the Complainant and the Respondent the option of Alternative Dispute Resolution. If both parties agree to participate in Alternative Dispute Resolution, the Behaviour Complaints Officer will pause the formal process.

The objective of Alternative Dispute Resolution will be to reach an agreed resolution that satisfies the Complainant that the formal process is no longer required, allowing them to withdraw the Complaint, in accordance with Part 3.3 of this Policy. For example, an offer by a Respondent to issue a voluntary apology in response to a Complaint, even in the absence of a request from the Complainant, qualifies for consideration as Alternative Dispute Resolution. If Alternative Dispute Resolution is commenced, both the Complainant and Respondent may decline to proceed with the process at any time. The process may also be terminated on the advice of a third party who is providing assistance to the Local Government, such as a facilitator or mediator.

If Alternative Dispute Resolution is terminated or does not achieve an agreed outcome that results in the withdrawal of the Complaint, the Behaviour Complaints Officer will resume the formal process required under this Policy.

Alternative Dispute Resolution will not be used where the complaint is a Specified Breach or where the Inspectorate has jurisdiction.

3.7. Order of Complaints

Complaints will normally be dealt with in the order in which they are received.

If more than one Complaint is received that relates to the same alleged behaviour, the Behaviour Complaints Officer may decide to progress those Complaints concurrently.

3.8. Appointment of Complaints Assessor

If Alternative Dispute Resolution is not commenced, is terminated or does not achieve an agreed outcome resulting in the withdrawal of the Complaint, the Behaviour Complaints Officer will appoint a suitably qualified and experienced Complaint Assessor, in accordance with the Shire of Morawa's Purchasing Policy.

The Behaviour Complaints Officer will endeavour to appoint a Complaint Assessor within a

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reasonable period. The Behaviour Complaints Officer will provide written notice of the appointment to the Complainant and the Respondent.

While the Shire manages initial behavioural complaints, the Local Government Inspector has the power to intervene or oversee these processes if systemic issues are identified.

3.9. Search of Local Government Records

The Complaint Assessor may request the Behaviour Complaints Officer to search for any relevant records in the Shire of Morawa's Record Management System.

In particular, if the behaviour is alleged to have occurred at a Council or Committee Meeting, the Behaviour Complaints Officer will be requested to identify any Local Government records that provide evidence that may support a decision as to whether:

- a) the behaviour occurred at a Council or Committee Meeting,
- b) the behaviour was dealt with by the person presiding at the meeting, and/or
- c) the Respondent has taken remedial action in accordance with the Shire of Morawa Meeting Procedures Local Law 2012.

The Complaints Assessor must provide the Respondent with a copy of any records that are identified. In addition, where a clarification or additional information has been sought from the Complainant by either the Behaviour Complaints Officer or the Complaint Assessor, copies must also be provided to the Respondent.

3.10. Assessment of Complaint

The Complaint Assessor will undertake an assessment of the Complaint in accordance with the process outlined in the Notices given under Part 3.4 and Part 3.5 of this Policy.

The Complaint Assessor must ensure that the Respondent is provided with a reasonable opportunity to be heard before forming any opinions, or drafting the Complaint Report or recommendations.

3.11. Complaint Report

The Complaint Assessor will prepare a Complaint Report that will:

- a) outline the process followed, including how the Respondent was provided with an opportunity to be heard;
- b) include the Complaint Documents, the Response Documents and any relevant Local Government Records as attachments; and
- c) include recommendations on each decision that may be made by the Complaint Assessor; and
- d) include reasons for each recommendation, with reference to Part 4 of this Policy.

If the Complaint Report recommends that a Plan is prepared and implemented in accordance with clause 12(4)(b) of the Code of Conduct and Part 4.4 of this Policy, the Complaint Report must include a Proposed Plan.

The Behaviour Complaints Officer will be responsible for preparation of an Officer Report with the Complaint Report provided as a confidential attachment. The recommendations of the Complaint Report will be provided as the Officer Recommendations.

3.12. Complaint with Plan Requirement

The Behaviour Complaints Officer will monitor the actions in timeframes set out in a Plan.

Failure to comply with a requirement included in a Plan is a conduct breach under section 5.105(1) of the Act and clause 23 of the Code of Conduct, which triggers a referral to the Local Government Inspector for investigation and potential referral to an Adjudicator.

The Behaviour Complaints Officer must provide a report advising Council of any failure to

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comply with a requirement included in a Plan.

3.13 Mandatory Referral to the Local Government Inspector

In accordance with Section 5.105(3) of the Act, the Shire is required to monitor the frequency of behavioural breach findings. Where a Council Member has been found to have committed a behavioural breach under Division 3 of the Code of Conduct on two (2) or more occasions since 1 January 2026, any subsequent complaint alleging a behavioural breach by that member must be referred by the Complaints Officer to the Local Government Inspector for assessment under Part 8A of the Act.

3.14 Escalation of Non-Compliance

Where a Council Member fails to comply with a sanction or a "Behavioural Management Plan" imposed by Council under Clause 12 of the Model Code, the matter shall be deemed a conduct breach. Such matters will be referred to the Local Government Inspector for assessment and potential referral to an Adjudicator for statutory sanction under Part 8B.

4. Decision Making

4.1. Objective and Principles

All decisions made under this Policy will reflect the Policy Objectives and the Principles included in Part 1 of this Policy.

4.2. Dismissal

The Behaviour Complaints Officer must dismiss a Complaint in accordance with clause 13(1)(a) and (b) of the Code of Conduct if it is satisfied that -

- (a) the behaviour to which the Complaint relates occurred at a Council or Committee Meeting; and
- (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the Respondent has taken remedial action in accordance with the Shire of Morawa Meeting Procedures Local law 2012.

4.3. Finding

A Finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur [*clause 12(3) of the Code of Conduct*].

This may involve first considering whether the behaviour occurred, on the balance of probabilities, and then whether that behaviour constituted a breach of a requirement of Division 3 of the Code of Conduct.

4.4. Action

In deciding whether to take no further action, or prepare and implement a Plan, the Complaints Officer may consider:

- a) the nature and seriousness of the breach(es);
- b) the Respondent's submission in relation to the contravention;
- c) whether the Respondent has breached the Code of Conduct knowingly or carelessly;
- d) whether the Respondent has breached the Code of Conduct on previous occasions;
- e) likelihood or not of the Respondent committing further breaches of the Code of Conduct;
- f) personal circumstances at the time of conduct;
- g) need to protect the public through general deterrence and maintain public confidence in

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Local Government; and

- h) any other matters which may be regarded as contributing to or the conduct or mitigating its seriousness.

4.5. Plan Requirements

The Proposed Plan may include requirements for the Respondent to do one (1) or more of the following:

- a) engage in mediation;
- b) undertake counselling;
- c) undertake training;
- d) take other action the Complaints Officer considers appropriate (e.g. an apology).

The Proposed Plan should be designed to provide the Respondent with the opportunity and support to demonstrate the professional and ethical behaviour expected of elected representatives expressed in the Code of Conduct.

The Proposed Plan may also outline:

- a) the actions to be taken to address the behaviour(s);
- b) who is responsible for the actions;
- c) any assistance the Local Government will provide to assist achieve the intent of the Plan; and
- d) a reasonable timeframe for the Plan action(s) to be addressed by the Respondent.

4.6. Breach Register

The CEO (as the authorised Complaints Officer) shall maintain a Confidential Breach Register to track findings of behavioural breaches. This register will be used to identify when the mandatory referral threshold established in Section 5.105(3) of the Act has been met, necessitating a referral to the Local Government Inspector under Part 8A.

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Complaint About Alleged Breach Form - Code of Conduct for Council Members, Committee Members and Candidates

Schedule 1, Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*

NOTE: A complaint about an alleged breach must be made —

- e) in writing in the form approved by the local government
- f) to an authorised person
- g) within one month after the occurrence of the alleged breach.

Name of person who is making the complaint:
Name: _____ <div style="display: flex; justify-content: space-around;"><u>Given Name(s)</u><u>Family Name</u></div>

Contact details of person making the complaint:
Address: _____
Email: _____
Contact number: _____
Name of the local government (city, town, shire) concerned:
Name of council member, committee member, candidate alleged to have committed breach:

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State the full details of the alleged breach. Attach any supporting evidence to your complaint form.

Date of alleged breach:

_____ / _____ / 20_____

SIGNED:

Complainant's

signature:

Date

of

_____ / _____ / 20_____

Received by Authorised Officer

Authorised Officer's Name:

Authorised Officer's Signature:

Date received: _____ / _____ / 20_____

NOTE TO PERSON MAKING THE COMPLAINT:

This form should be completed, dated and signed by the person making a complaint of an alleged breach of the Code of Conduct. The complaint is to be specific about the alleged breach and include the relevant section/subsection of the alleged breach.

The complaint must be made to the authorised officer within one month after the occurrence of the alleged breach.

Signed complaint form is to be forwarded to:

Chief Executive Officer:

ceo@morawa.wa.gov.au or Chief Executive Officer, Shire of Morawa, PO Box 14, MORAWA WA 6623

**Attachment 7 – 11.1.2g Public Interest Disclosure
Policy - Current Version.**



SHIRE OF MORAWA

**Rights and obligations under the
Public Interest Disclosure Act 2003**

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Public interest disclosure Information for the Shire of Morawa



A. Organisational commitment for reporting public interest information

The Shire of Morawa does not tolerate corrupt or other improper conduct.

The Shire of Morawa is committed to the aims and objectives of the *Public Interest Disclosure Act 2003* (PID Act). The PID Act recognises the value and importance of reporting as a means to identify and address wrongdoing.

We strongly support disclosures being made by employees about corrupt or other improper conduct. We also strongly support contractors and members of the community making disclosures about corrupt or improper conduct.

The Shire of Morawa does not tolerate any of its employees, contractors or subcontractors taking reprisal action against anyone who makes or proposes to make a public interest disclosure.

The Shire of Morawa will take all reasonable steps to protect employees from any detrimental action in reprisal for the making of a public interest disclosure.

The commitment to effectively manage public interest disclosures extends to a proper authority of the Shire of Morawa. The persons responsible for receiving disclosures of public interest information designated under s. 23(1)(a) of the PID Act will abide by the [PID Code of conduct and integrity](#) in performing their duties.

The Shire of Morawa is also committed to responding to the disclosure thoroughly and impartially. We will treat all people in the disclosure process fairly, including those who may be the subject of a disclosure.

The Shire of Morawa will provide as much information as possible to people considering making a public interest disclosure. These internal procedures are accessible to all employees and contractors. Copies are available from the designated person appointed as the proper authority (Public Interest Disclosure (PID) Officer) and will be kept on the Shire of Morawa's network drive (W:\ drive).

General information about public interest disclosures and how Shire of Morawa will manage a disclosure is available for external clients and members of the community on our website

<https://www.morawa.wa.gov.au/>

While these procedures focus on public interest disclosures, we are committed to dealing with all reports of suspected wrongdoing. We encourage people to report, if they witness any such behaviour. The Shire of Morawa will consider each matter under the appropriate reporting pathway and make every attempt to protect staff members making reports from any reprisals.

B. Purpose of the internal procedures

Our Chief Executive Officer (CEO) must prepare and publish these internal procedures under s. 23(1)(e) of the PID Act.

These procedures outline how we will meet our obligations under the PID Act. They cover the roles and responsibilities of the Shire of Morawa's CEO, who is the person designated as the proper authority in accordance with s. 23(1)(a) and s. 5(3)(h) referred to in this document as the PID Officer, the discloser and the subject of the disclosure.

The procedures are to be read in conjunction with the PID Act, *Public Interest Disclosure Regulations 2003* and *Don't be afraid to speak up*.

C. Scope and application of internal procedures

These procedures apply to all people involved in the public interest disclosure process, including our CEO, PID Officer(s), employees of the Shire of Morawa and/or any person making a public interest disclosure and any subject(s) of a disclosure.

These procedures should be read in conjunction with:

- *Public Interest Disclosure Act 2003*
- *Public Interest Disclosure Regulations 2003*
- *Shire of Morawa Policy Manual - ELM03 Code of Conduct*

The behaviour of all employees involved in the public interest disclosure process must accord with our Code of conduct at all times. A breach of the Code of conduct may result in disciplinary action.

D. Overview of roles and responsibilities of parties involved in the disclosure process at Shire of Morawa

Person / role	Responsibilities
<p>Principal executive officer (s. 23) in the Shire of Morawa, the CEO:</p>	<ul style="list-style-type: none"> • <i>Designates the occupant of a specified position (a PID Officer) to receive public interest disclosures related to the Shire of Morawa (s. 23(1)(a)).</i> • <i>Provides protection from detrimental action or the threat of detrimental action for any employee of Shire of Morawa who makes a public interest disclosure (s. 23(1)(b)).</i> • <i>Ensures the Shire of Morawa complies with the PID Act and the code of conduct and integrity established by the Public Sector Commissioner (ss. 23(1)(c) and (d)).</i> • <i>Prepares and publishes internal procedures, consistent with those prepared by the Public Sector Commission, detailing how Shire of Morawa will meet its obligations under the PID Act (s. 23(1)(e)).</i> • <i>Provides information (s. 23(1)(f)) to the Public Sector Commissioner on the:</i> <ul style="list-style-type: none"> • <i>number of disclosures received by the Shire of Morawa</i> • <i>results of any investigations conducted as a result of the disclosures</i> • <i>action, if any taken, as a result of each disclosure</i> • <i>any matters as prescribed.</i> • <i>May have a role in enabling an investigation to be undertaken or taking disciplinary action against individuals under functions and powers separately from the PID Act.</i>

Public interest disclosure information for the Shire of Morawa

Person / role	Responsibilities
<p>The Proper Authority (s. 5(3), s. 7 and s. 18)</p> <p>or</p> <p>PID Officer(s 23(1)(a)):</p>	<ul style="list-style-type: none"> • <i>As is designated by ss. 5(3)(a-g) or by the CEO of the Shire of Morawa, under s. 23(1)(a) the PID Officer is to receive disclosures related to the Shire of Morawa.</i> • <i>Provides information to potential disclosers about their rights and responsibilities consistent with the Code of conduct and integrity established under s. 20(1).</i> • <i>Receives and manages public interest disclosures in accordance with the PID Act (s. 5(3)).</i> • <i>Notifies the discloser within three months of the disclosure being made about what action is planned in dealing with the disclosure (s. 10(1)).</i> • <i>Where appropriate, investigates, or causes an investigation of, the matters in the disclosures (s. 8(1)).</i> • <i>Where appropriate, provides information to subjects of a disclosure about their rights, responsibilities, duties and potential offences (s. 9(2), s. 14, s. 15, s. 16 and s. 24).</i> • <i>Where appropriate, takes such action as is necessary and reasonable, within their functions and powers in accordance with s. 9.</i> • <i>Maintains confidentiality of the identity of the discloser and subject(s) of disclosures, in accordance with the requirements of the PID Act (s. 11 and s. 16).</i> • <i>Provides progress reports where requested and a final report to the discloser in accordance with s. 10.</i> • <i>Creates and maintains proper and secure records in relation to the disclosures in accordance with the Code of conduct and integrity established under s. 20(1) and the State Records Act 2000.</i> • <i>Completes a PID Register for each disclosure lodged (s. 23(1)(f)).</i> • <i>Acts in accordance with the rules of natural justice (s. 9(2) and s. 16(1)(b)).</i> • <i>Acts in accordance with the code of conduct and integrity established by the Public Sector Commissioner (s. 20(1)) and any authority-specific code of conduct established separately from the PID Act.</i>

Public interest disclosure information for the Shire of Morawa

Person / role	Responsibilities
The discloser:	<ul style="list-style-type: none"> • <i>Makes a public interest disclosure to a proper authority or our PID Officer if the matter relates to the Shire of Morawa (s. 5(1)).</i> • <i>Believes on reasonable grounds the information in their disclosure is, or may be, true (s. 5(2)).</i> • <i>Does not disclose information subject to legal professional privilege (s. 5(6)).</i> • <i>Does not knowingly and recklessly make a false or misleading disclosure (s. 24(1)).</i> • <i>Maintains confidentiality of the information disclosed and the identity of the person(s) to whom the information relates, in accordance with the requirements of the PID Act (s. 16 and s. 17(1)(b)).</i> • <i>Assists any person investigating the matter to which the disclosure relates by supplying the person with any information requested (s. 17(1)(a)).</i>
The subject of the disclosure (person about whom disclosure is made):	<ul style="list-style-type: none"> • <i>Is afforded the opportunity to make a submission, either orally or in writing, in relation to the matter before preventative or disciplinary action is taken (s. 9(2)).</i> • <i>Maintains confidentiality of the identity of the discloser, in accordance with the requirements of the PID Act (s. 16(1)).</i> • <i>Is to be treated in accordance with the rules of natural justice (s. 16(1)(b)).</i> • <i>Does not take or threaten to take detrimental action (defined in s. 3) against a person because they have made or intend to make a disclosure (s. 14(1)).</i> • <i>Does not incite another person to take detrimental action against another because they have made or intend to make a disclosure (s. 14(2)).</i> • <i>Does not commit an act of victimisation by taking or threatening to take detrimental action against the person making or intending to make a disclosure (s. 15(1)).</i>
An investigating officer:	<ul style="list-style-type: none"> • <i>May investigate matters of public interest information on behalf of a proper authority of the Shire of Morawa, in accordance with the terms of reference given to them.</i> • <i>Maintains confidentiality of the identity of the disclosure and any persons subject to the disclosure, in accordance with s. 16.</i> • <i>Makes, and keeps secure, comprehensive records of any investigation undertaken.</i>

E. Managing public interest disclosures

The following procedures describe how the Shire of Morawa will manage the public interest disclosure process.

Overarching requirements of the *Public Interest Disclosure Act 2003*

The PID Act has some overarching requirements for handling disclosures. These requirements separate the public interest disclosure process from other reporting or complaint handling processes. The PID Act does not, however, displace the notification or reporting requirements of the *Corruption, Crime and Misconduct Act 2003*, which are paramount. The following section outlines how we will meet these requirements, as well as expectations of you, as a discloser, and any subject(s) of your disclosure.

What is ‘public interest information’?

The PID Act only applies to disclosures of public interest information (defined in s. 3). Public interest information means information that:

- *relates to the performance of a public function by a public authority, public officer or public sector contractor (either before or after the commencement of the PID Act) and*
- *shows or tends to show that a public authority, a public officer, or a public sector contractor is, has been or proposes to be involved in*
- *improper conduct or*
- *an act or omission that constitutes an offence under a written (State) law or*
- *substantial unauthorised or irregular use of, or substantial mismanagement of, public resources or*
- *an act done or omission that involves a substantial and specific risk of*
- *injury to public health or*
- *prejudice to public safety or*
- *harm to the environment or*
- *a matter of administration that can be investigated under section 14 of the Parliamentary Commissioner Act 1971 by the Parliamentary Commissioner (Ombudsman Western Australia).*

Confidentiality

Maintaining confidentiality is an important part of managing a disclosure. The confidentiality requirements of the PID Act (s. 16) not only protects the discloser, but also any other people affected by the disclosure.

The confidentiality requirements do not apply to all information in a disclosure, although, we are committed to maintaining confidentiality around:

- *any information that may identify the discloser or any person who may be the subject of a disclosure, including the fact a disclosure has been made*
- *information relating to a disclosure that, if known, may cause detriment.*

Throughout the disclosure process and after its completion, the PID Act provides for the disclosers identity and the identity of any persons, that is, any subject of the disclosure to be kept confidential, except in certain circumstances. Disclosing information which might identify, or tend to identify the disclosers s.

Public interest disclosure information for the Shire of Morawa

16(1)) or any person, that is, the subject(s) (s. 16(3)) of your disclosure, except in accordance with the PID Act, is an offence punishable with a penalty of a \$24 000 fine or imprisonment for two years.

Confidentiality regarding the discloser

Maintaining confidentiality is an important part of protecting the discloser, from any detrimental action in reprisal for making or intending to make a disclosure.

If the discloser consents to having their identity revealed to assist us in dealing with the disclosure, our PID Officer will record this using the Consent to disclosure of identifying information form (*Appendix 2*).

Sometimes we may need to identify the discloser, without the discloser's consent s. 16(1)(b)-(f) but only where:

- *it is necessary to do so having regard to the rules of natural justice or*
- *it is necessary to do so to enable the matter to be investigated effectively or*
- *we are ordered by a court or any other person or body having authority to hear, receive or examine evidence or*
- *we are required by ss.152 or 153 of the Corruption, Crime and Misconduct Act 2003.*

Before we identify the discloser for any of the reasons above, our PID Officer will take all reasonable steps to inform the discloser that this will happen and the reasons why. Our PID Officer will use the Notification of disclosure of identifying information form (*Appendix 2*) to do this.

If we need to provide information about the identity of the discloser to another person for the reasons above, our PID Officer will inform the other person that further disclosure to a third person may put them at risk of committing an offence.

Our PID Officer will also consider whether it is necessary to inform any external investigator about the identity of the discloser. Where it is necessary to provide this identifying information, our PID Officer will notify as described above.

Confidentiality regarding the person, that is, the subject of the disclosure

The subject of a disclosure may consent to having their identity revealed to assist with the disclosure process s. 16(3)(a). Our PID Officer will use the Consent to disclosure of identifying information form (*Appendix 2*) to record this.

Additionally, we may need to reveal identifying information about the subject(s) of a disclosure without their consent, ss. 16(3)(b)-(g) where:

it is necessary to do so to enable the matter to be investigated effectively

- *it is necessary to do so in the course of taking action under s. 9*
- *there are reasonable grounds to believe that it is necessary to prevent or minimise the risk of injury to any person or damage to any property*
- *we are ordered by a court or any other person or body having authority to hear, receive or examine evidence or*
- *we are required by ss. 152 or 153 of the Corruption, Crime and Misconduct Act 2003.*

There is no obligation to advise the subject of a disclosure that identifying information will be released.

Protections

The PID Act provides a range of protections for disclosers (Part 3). It also requires that our CEO provides protection for any employees who make disclosures (s. 23(1)(b)).

Don't be afraid to speak up contains general information about the protections provided by the PID Act. Our PID Officer will be able to expand on this information specific to Shire of Morawa.

We are committed to ensuring that no detrimental action, including workplace reprisals by managers or other employees, occurs as a result of a person making a disclosure. If any of the above does occur, the discloser can request that we take action to protect them. Tell the PID Officer who is handling the disclosure immediately.

The PID Act also provides that the discloser may lose the protections provided in s. 13 in some circumstances, including where they on-disclose information or fail, without reasonable excuse, to assist any person investigating the matters of the disclosure.

Notification requirements

Scott Wildgoose (CEO) will ensure that we complete all reporting in accordance with the legislative and administrative requirements of the PID Act.

Provided it is not an anonymous disclosure, our PID Officer will provide the following reports:

- *within three months of making a disclosure, the action taken, or propose to take, in relation to the disclosure (s. 10(1))*
- *when the disclosure process has concluded, the outcome of the investigation and the reasons for taking any action following the investigation (s. 10(4)).*

Our PID Officer may also provide a progress report during any investigation, either on their initiative or upon your request (ss. 10(2) and (3)).

Our PID Officer has some limits on what they can include in their reports. Section 11 prevents provision of information that would be likely to adversely affect:

- *any person's safety s(1)(a) or*
- *the investigation of an offence or possible offences s(1)(b) or*
- *confidentiality as to the existence or identity of any other person who made a public interest disclosure s(1)(c).*

Our PID Officer is also prevented from giving any information they must not disclose under ss. 151, 152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

Record keeping

During the investigation our PID Officer may make comprehensive and contemporaneous records of any discussions and interviews. These records along with any other documentation or files relating to the disclosure, whether paper or electronic, will be stored securely and only accessed by authorised persons.

F. How to make a public interest disclosure

1. Before you make a disclosure

We strongly encourage anyone thinking about making a public interest disclosure to seek advice from our PID Officer ('proper authority') before they do. A disclosure must be made to a proper authority for it to be covered by the PID Act.

A number of other requirements apply to the discloser, so it is important to understand the rights and responsibilities in the process. This information is outlined generally in [Don't be afraid to speak up](#), available from the Public Sector Commission website at www.publicsector.wa.gov.au and the Shire of Morawa's website www.morawa.wa.gov.au.

At Shire of Morawa the occupant(s) of the following designated position(s) are specified with the authority as the person(s) responsible for receiving disclosures of public interest information in accordance with s. 23(1)(a). For the purposes of this procedure a PID Officer(s) is the proper authority designated under s. 5(3)(h) for dealing with information that falls within the sphere of responsibility for Shire of Morawa.

Their name and contact details are:

Position	Name of PID Officer	Contact details
Chief Executive Officer (CEO)	Scott Wildgoose	Phone: 08 9971 1204 Email: ceo@morawa.wa.gov.au

Initial discussions between the discloser and the PID Officer should be general in nature and should not discuss the specific details of the disclosure until the discloser understands their rights and responsibilities under the PID Act. Our PID Officer will also let the discloser know that they need to make the disclosure voluntarily and consciously – we will never force a person to make a disclosure. This is because they cannot withdraw the disclosure once it is made. Once we receive your disclosure, our PID Officer is obliged to take action and we may continue to look into the matters within your disclosure irrespective of your continued approval.

These initial discussions with our PID Officer may help in deciding whether to make a public interest disclosure and also enable the PID Officer to ascertain if the information would be covered by the PID Act. If the information appears not to be the type covered by the PID Act, our PID Officer will discuss other mechanisms through which issues may be made, for example, our general complaints or grievance resolution process.

Our PID Officer will be able to provide more detailed information about Shire of Morawa's disclosure process and what people can expect from it.

You can also contact the Public Sector Commission Advisory Line on (08) 6552 8888 (or 1800 676 607 for country callers) for general information about the disclosure process.

What is 'sphere of responsibility'?

Under s. 5(3)(h) the PID Officer for an authority can receive information relating to a matter which falls within the 'sphere of responsibility' for their public authority. 'Sphere of responsibility' is not defined in the PID Act but may include:

- *matters that relate to Shire of Morawa or*
- *a public officer or public sector contractor of Shire of Morawa or*
- *a matter or person that the Shire of Morawa has a function or power to investigate.*

The proper authority to which you need to make the disclosure depends on the type of disclosure information. Where the information is outside of our PID Officer's sphere of responsibility, it may need to be made to another proper authority for it to be considered as a public interest disclosure and for the discloser to receive the protections of the PID Act. A list of proper authorities and the information they can receive is covered in *Don't be afraid to speak up*.

2. Making the disclosure

A discloser needs to clearly identify that they are making a public interest disclosure. For the purposes of accountability and certainty, persons wishing to make a disclosure of public interest information under the PID Act are encouraged to do so in writing. As we expect that most disclosures will be made in writing the Shire of Morawa has developed a form which can be used for the purpose of making such a disclosure. There is no requirement to use the form. The form will help to define the details of the disclosure. A discloser may fill out the form themselves or our PID Officer may complete the form if they are speaking with the discloser and then have them sign the form to acknowledge they are making a disclosure voluntarily and consciously.

We must accept anonymous disclosures, but if a discloser decides to make an anonymous disclosure they should understand that it may be more difficult for our PID Officer to investigate or take action about the disclosure. This is because they cannot come back to seek any further information. We are also not required to provide any reports about the progress or final outcome of the disclosure, if the discloser chooses to remain anonymous.

An anonymous disclosure may not prevent the discloser from being identified during an investigation. Additionally, if our PID Officer does not know who made the disclosure, it will be difficult for them to ensure the discloser is protected and to prevent any reprisal or detrimental action.

3. Determining whether your matter is an appropriate disclosure

Once our PID Officer has received the disclosure they will assess whether it meets the requirements under the PID Act. It may be that our PID Officer undertakes initial inquiries and decides not to take the matter any further, as it does not constitute an appropriate public interest disclosure.

If the disclosure is not one to which the PID Act applies, our PID Officer will let the discloser know the reasons for their decision (unless you made an anonymous disclosure) and make proper and adequate records about it. Some matters raised within the disclosure may not be matters to which the PID Act applies and the PID Officer may discuss with the discloser other pathways to report these matters.

If the disclosure is one to which the PID Act applies, our PID Officer will ensure proper and adequate records are made and will communicate with the discloser further, unless it is an anonymous disclosure.

Our PID Officer will notify the discloser within three months about what we plan to do in dealing with the disclosure, unless it is an anonymous disclosure.

4. Determining whether your public interest disclosure will be investigated

After assessing the disclosure as one to which the PID Act applies, our PID Officer will consider whether it will be investigated, guided by the requirements in s. 8. The reasons a PID Officer may not investigate the disclosure include:

- *the matter is trivial*
- *the disclosure is vexatious or frivolous*
- *there is no reasonable prospect of obtaining sufficient evidence due to the time that has elapsed since the matter(s) occurred*
- *the matter is being or has been adequately or properly investigated by another proper authority, s. 5(3).*

Our PID Officer will make proper and adequate records of their decision and reasons about whether to investigate or not.

Where the PID Officer considers that he or she lacks sufficient power to effectively investigate the matter, but the information received causes him or her to form the opinion that a public authority, public officer or public sector contractor may have engaged in improper conduct, the PID Officer should refer the matter to another appropriate investigative body. For example, an allegation of an offence supported by cogent evidence may need to be referred by a PID Officer to the Police for investigation.

The questions to be considered in the initial assessment by the PID Officer are indicated in the Flowchart for investigating information disclosed at Appendix 3, and part 1 of the assessment form for public interest disclosures should be completed.

5. Referring public interest matters

Where our PID Officer assesses the disclosure as one to which the PID Act applies, but they do not have the functions or power to investigate one or more matters within the disclosure, they will refer the information to the appropriate authority for investigation as provided for under the PID Act. Alternatively, a discloser may also be able to make a disclosure directly to this new authority, if they wish to receive reports from them about the disclosure. For example, our PID Officer may need to refer an allegation of an offence supported by evidence to the Western Australia Police for investigation.

6. Investigating the disclosure

Our PID Officer will investigate, or cause to be investigated, any matters in the disclosure within the sphere of responsibility. Our PID Officer may cause the disclosure to be investigated by engaging a suitably skilled staff member within the Shire of Morawa or an externally contracted investigator.

If causing the disclosure to be investigated, our PID Officer will ensure that the person undertaking the investigation understands the requirements of the PID Act, in particular the confidentiality requirements and protections for disclosers. Our PID Officer will only provide the name of the discloser and that of the subject of the disclosure to the investigator in accordance with s. 16 of the PID Act.

When investigating the disclosure, our PID Officer or investigator is limited by the functions and powers derived from our operating legislation. The PID Act does not provide for any additional investigative powers.

If you are an employee, you are expected to cooperate with any investigation into the disclosure to maintain the protections under the PID Act. A discloser is also expected to act in accordance with our Code of conduct at all times.

Public interest disclosure information for the Shire of Morawa

Employees who are the subject of the disclosure can clarify the process and what to expect with our PID Officer.

Our PID Officer may also decide to discontinue an investigation, in accordance with s. 8(2). If this happens, they will give the discloser reasons for their decision in accordance with

s. 8(3), unless they made an anonymous disclosure. The PID Officer may also notify any subject(s) of the disclosure, if they discontinue the investigation.

To ensure the disclosure is adequately and properly investigated our PID Officer, or other investigator, will be recommended to follow the guidelines as below:

- drawing up terms of reference, which should clarify the key issues identified by the disclosure
- specifying a date by which the investigation should be completed
- ensuring the objectives of the investigation include collecting and collating information relating to the disclosure, considering the information collected and drawing conclusions objectively and impartially
- maintaining procedural fairness for the person who is the subject of the disclosure
- giving information to the person who is the subject of a disclosure about their rights and obligations under the PID Act, the Code of conduct and integrity, any agency code of conduct, and the law
- the investigator making contemporaneous notes of discussions and interviews and, where practicable and appropriate, recording discussions and interviews on audio or videotape ensuring strict security with all investigations, so as to maintain the confidentiality requirements of the PID Act.

What are your responsibilities if you are the subject of a disclosure?

A subject of a disclosure is a person of interest about whom an allegation of a public interest disclosure has been made.

We will treat the person fairly and impartially throughout the process, and inform them of their rights and obligations. We will generally keep the parties involved informed during any investigation, although we cannot release any information to the person that may prejudice our investigation. As an employee it is expected that they will act in accordance with our Code of conduct at all times.

The PID Act provides the person with some rights and obligations as a person subject to a disclosure. Firstly, the subject has a right to have their identity kept confidential under s. 16(3), unless one of the following conditions apply:

- *you consent to your identity being disclosed*
- *it is necessary to enable the matter to be investigated effectively*
- *it is necessary to do so in taking action within s. 9*
- *there are reasonable grounds to believe that it is necessary to prevent or minimise the risk of injury to any person or damage to any property*
- *is made in accordance with a court order or other body having authority to hear evidence*
- *it is made in accordance with ss. 152 or 153 of the Corruption, Crime and Misconduct Act 2003.*

We will also provide appropriate natural justice. This means that, before we take any disciplinary or other action against the person under s. 9, we will give you the opportunity to:

- *be informed of the substance of the allegations and*
- *make a submission either verbally or in writing in relation to the matter.*

If you are the subject of a disclosure, you must not identify or tend to identify the identity of the discloser or a person who they think might be the discloser, as they also have rights to confidentiality under the PID Act. It is an offence under s. 16 to identify or tend to identify any person who has made a disclosure under the PID Act.

Also, you must not engage in reprisal action, threaten anyone with reprisal action or have someone else conduct this action on your behalf because someone has made, or intends to make, a disclosure. It is still an offence to conduct this action against any person you believe has made the disclosure even if they were not the individual who actually made the disclosure. This is an offence under s. 14(1) of the PID Act.

7. Taking action

Our PID Officer will take action where they form the opinion that a person may be, may have been or may in the future be involved in conduct which may be the subject of a public interest disclosure. Usually, our PID Officer will form this opinion at the conclusion of an investigation, although there may be instances where they need to take immediate action and the PID Act enables them to do this.

Action our PID Officer may take under s. 9 includes, but is not limited to:

- *preventing the matter disclosed from continuing or occurring*
- *referring the matter to the Western Australia Police or other appropriate body or*
- *taking disciplinary action against a person responsible for the matter.*

The options above are not mutually exclusive. Our PID Officer may take more than one action depending on the circumstances. For example, our PID Officer may seek to terminate the employment of an employee caught stealing and refer the matter to the Western Australia Police.

In taking action our PID Officer and/or Shire of Morawa is limited by the powers and functions derived from our operating legislation. The PID Act does not provide for any additional powers to take action. We are also guided by what is necessary and reasonable in the circumstances.

Before taking any action we will give the person against whom the action is to be taken (the subject of the disclosure) an opportunity to respond, either verbally or in writing, to ensure procedural fairness.

Confidentiality and record keeping when taking action

We will maintain confidentiality in accordance with the PID Act when taking action.

Our PID Officer will keep appropriate records about any action taken, as well as recording a summary of this action in the public interest disclosure register.

8. After the public interest disclosure process has been finalised

The PID Act places no further obligations on Shire of Morawa or our PID Officers after the disclosure process is complete. The confidentiality requirements of the PID Act, however, continue to apply to you and all other people involved with the disclosure.

The PID Act does not provide for you to appeal the outcome of the disclosure process. You may be able to make another disclosure to another proper authority, if the information relates to their functions or sphere of responsibility (s. 5). See [Don't be afraid to speak up](#) for the correct proper authority for your disclosure.

However, this 'new' proper authority may be able to decline to investigate the disclosure under s. 8, if they consider the matter(s) has already been properly or adequately investigated (as a public interest disclosure).

9. Making a disclosure to a journalist

The PID Act provides for certain circumstances where a discloser may be able to make a protected disclosure to a journalist s. 7A(d). These circumstances apply where the discloser has first made a disclosure to the PID Officer or another proper authority named in the PID Act (outlined in s. 5 or Don't be afraid to speak up).

Importantly, the PID Act states that to attract the privileges and protections of the PID Act when disclosing to a journalist, the discloser must disclose information that is substantially the same as what was disclosed in the original disclosure and the PID Officer that received the original disclosure:

did not notify the discloser within three months of making the disclosure about actions they propose to take or have already taken or

- *refused to investigate, or discontinued the investigation of, a matter raised in the disclosure or*
- *did not complete an investigation within six months of the discloser making the disclosure or*
- *completed an investigation but did not recommend that action be taken or*
- *did not provide the discloser with a report stating the outcome of any investigation or any action proposed or taken and the reasons for those actions.*

We are committed to ensuring that we provide the notifications required under the PID Act and that the discloser understands the reasons for our decisions and actions. If a discloser is considering making a disclosure to a journalist because they believe their circumstances meet one or more of the requirements outlined above, we would encourage the discloser to discuss this with the PID Officer prior to disclosure to a journalist.

It is also recommended that the discloser seek their own legal advice before taking any action in relation to matters that have been disclosed under the PID Act.

If a discloser makes an anonymous disclosure they may not be able to demonstrate they meet the above requirements and we are not obliged to provide the discloser with any notifications about what happens to the disclosure.

10. Contact details and further information

For further information, please visit the Shire of Morawa's Website www.morawa.wa.gov.au, the Public Sector Commission's website www.publicsector.wa.gov.au or contact the Shire of Morawa's PID officer, Scott Wildgoose by phone on 08 9971 1204 or by email on ceo@morawa.wa.gov.au.

All references to sections (that is, 's' and 'ss.') in these procedures relate to the PID Act, unless stated otherwise.

Appendix 1

Public interest disclosure lodgement form

Public Interest Disclosure Act 2003

The Department of the Premier and Cabinet strongly encourages anyone thinking about making a public interest disclosure to seek out a nominated proper authority to discuss their issues first. Registered PID Officers can be contacted via the PID Officer register at the Public Sector Commission's website www.publicsector.wa.gov.au.

Ensure you understand your rights and responsibilities under the *Public Interest Disclosure Act 2003* (PID Act) before you sign this lodgement form. You may wish to seek external legal advice about those rights and responsibilities. Lodge your public interest disclosure form with the Department of the Premier and Cabinet's proper authority (PID Officer), not the Public Sector Commission.

Personal details					
Family name					
Given name					
Title	<input type="checkbox"/> Mr	<input type="checkbox"/> Ms	<input type="checkbox"/> Mrs	<input type="checkbox"/> Dr	<input type="checkbox"/> Other
Address					
Work phone					
Mobile					
Email					
<input type="checkbox"/>	I wish to make an anonymous public interest disclosure. I understand that: <ul style="list-style-type: none"> • I will not receive any information about what happens to this disclosure • it may be more difficult for the proper authority to look into the matter(s) as they cannot come back to me for further information • it may be more difficult for the proper authority/public authority to protect me • this anonymous disclosure may not prevent me from being identified during any investigation or when action is being taken. 				

Categories of public interest information	Tick relevant box(es)
Improper conduct	<input type="checkbox"/>
An offence under written State law	<input type="checkbox"/>
Substantial unauthorised or irregular use of, or substantial mismanagement of, public resources	<input type="checkbox"/>
Conduct involving a substantial and specific risk of injury to public health, or prejudice to public safety or harm to the environment	<input type="checkbox"/>
Administration matter(s) affecting you personally	<input type="checkbox"/>

Disclosure details	
Name of the public authority(ies) the disclosure relates to	
Do you work for a public authority?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, which public authority and what is your position title?
Does the disclosure relate to one or more individuals?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide name(s) and position(s) held by person(s) in the public authority
When did the alleged events occur?	
Summary of the matters to disclose	

Additional information	
Description of any documents provided or names of witnesses	
Have you reported this information to any other person or agency?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, did you report this information as a Public Interest Disclosure matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide details

You should read the following information and sign this form prior to lodgement.

Acknowledgement

I believe on reasonable grounds that the information contained in this disclosure is or may be true.

I have been informed and I am aware that:

- I will commit an offence under section 24 of the PID Act, if I know that the information contained in this disclosure is false or misleading in a material particular, or I am reckless as to whether it is false or misleading in a material particular.
Penalty: \$12 000 or imprisonment for one (1) year.
- I will forfeit the protection provided by section 13 of the PID Act, if I fail, without reasonable excuse, to assist a person investigating the matter by supplying requested information (s17).
- I will forfeit the protection provided by section 13 of the PID Act, if I subsequently disclose this information to any person other than a proper authority under the PID Act (s17).
- I will commit an offence, if I subsequently make a disclosure of information that might identify or tend to identify anyone as a person in respect of whom this disclosure has been made under the PID Act, except in accordance with section 16(3) of the PID Act.
Penalty: \$24 000 or imprisonment for two (2) years.
- I cannot withdraw my disclosure after I have made it.

Authorisation	
Discloser's signature	
Date	

Appendix 2

Consent to disclosure of identifying information form

Public Interest Disclosure Act 2003

Personal details		
Family name		
Given name		
Disclosure No.		(to be completed by proper authority/Public Interest Disclosure (PID) Officer)

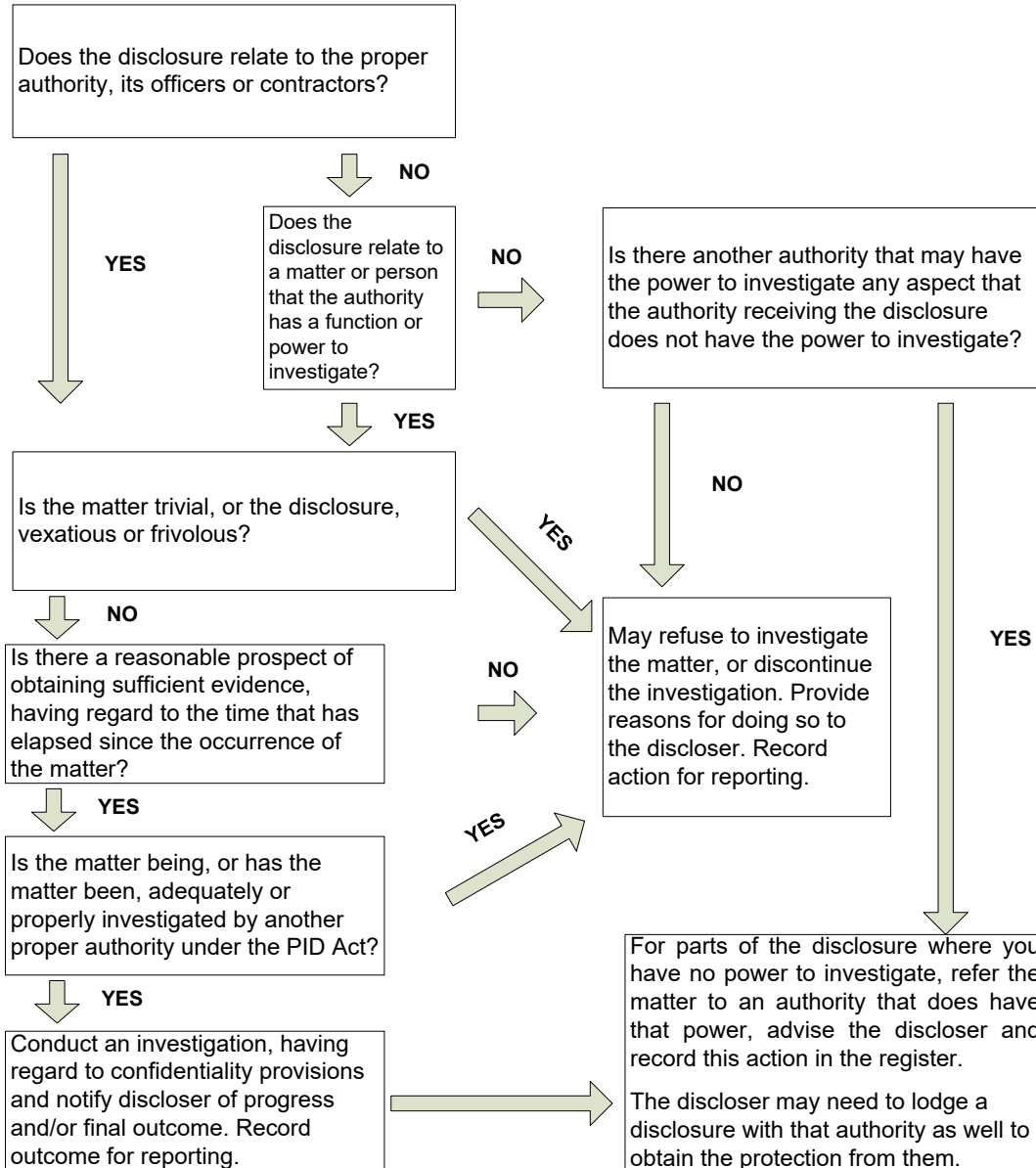
Consent	
<p>Consent to disclosure of identifying information by discloser</p> <p>I consent to the disclosure of information that might identify or tend to identify me as a person who has made an appropriate disclosure of public interest information under section 16(1)(a) of the <i>Public Interest Disclosure Act 2003</i>.</p>	<input type="checkbox"/>
<p>Consent to disclosure of identifying information by subject</p> <p>I consent to the disclosure of information that might identify or tend to identify me as a person in respect of whom a disclosure of public interest information has been made (subject) under section 16(3)(a) of the <i>Public Interest Disclosure Act 2003</i>.</p>	<input type="checkbox"/>

Limitations on consent	
This consent only applies to disclosures made to the following persons	
This consent only applies to the following information	

Authorisation	
Signature of discloser/subject: (delete as appropriate)	
Date	
Signature of proper authority/PID Officer	
Date	

Appendix 3

Flowchart for investigating information disclosed



Attachment 8 – 11.1.2h Public Interest Disclosure Policy - Recommended Amendment.



SHIRE OF MORAWA

**Rights and obligations under the
Public Interest Disclosure Act 2003**

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Public interest disclosure Information for the Shire of Morawa



A. Organisational commitment for reporting public interest information

The Shire of Morawa does not tolerate corrupt or other improper conduct.

The Shire of Morawa is committed to the aims and objectives of the *Public Interest Disclosure Act 2003* (PID Act). The PID Act recognises the value and importance of reporting as a means to identify and address wrongdoing.

We strongly support disclosures being made by employees about corrupt or other improper conduct. We also strongly support contractors and members of the community making disclosures about corrupt or improper conduct.

The Shire of Morawa does not tolerate any of its employees, contractors or subcontractors taking reprisal action against anyone who makes or proposes to make a public interest disclosure.

The Shire of Morawa will take all reasonable steps to protect employees from any detrimental action in reprisal for the making of a public interest disclosure.

The commitment to effectively manage public interest disclosures extends to a proper authority of the Shire of Morawa. The persons responsible for receiving disclosures of public interest information designated under s. 23(1)(a) of the PID Act will abide by the [PID Code of conduct and integrity](#) in performing their duties.

The Shire of Morawa acknowledges the establishment of the Local Government Inspectorate. Where a public interest disclosure involves an alleged Conduct Breach or Specified Breach by a Council Member, the Shire will manage the disclosure in accordance with both the Public Interest Disclosure Act 2003 and the referral requirements of Part 8A of the Local Government Act 1995. The Local Government Inspector is recognised as a 'Proper Authority' for the purposes of these procedures.

The Shire of Morawa is also committed to responding to the disclosure thoroughly and impartially. We will treat all people in the disclosure process fairly, including those who may be the subject of a disclosure.

The Shire of Morawa will provide as much information as possible to people considering making a public interest disclosure. These internal procedures are accessible to all employees and contractors. Copies are available from the designated person appointed as the proper authority (Public Interest Disclosure (PID) Officer) and will be kept on the Shire of Morawa's network drive (W:\ drive).

General information about public interest disclosures and how Shire of Morawa will manage a disclosure is available for external clients and members of the community on our website <https://www.morawa.wa.gov.au/>

While these procedures focus on public interest disclosures, we are committed to dealing with all reports of suspected wrongdoing. We encourage people to report, if they witness any such behaviour. The Shire of Morawa will consider each matter under the appropriate reporting pathway and make every attempt to protect staff members making reports from any reprisals.

Public interest disclosure information for the Shire of Morawa

B. Purpose of the internal procedures

Our Chief Executive Officer (CEO) must prepare and publish these internal procedures under s. 23(1)(e) of the PID Act.

These procedures outline how we will meet our obligations under the PID Act. They cover the roles and responsibilities of the Shire of Morawa's CEO, who is the person designated as the proper authority in accordance with s. 23(1)(a) and s. 5(3)(h) referred to in this document as the PID Officer, the discloser and the subject of the disclosure.

The procedures are to be read in conjunction with the PID Act, *Public Interest Disclosure Regulations 2003* and *Don't be afraid to speak up*.

Public interest disclosure information for the Shire of Morawa

C. Scope and application of internal procedures

These procedures apply to all people involved in the public interest disclosure process, including our CEO, PID Officer(s), employees of the Shire of Morawa and/or any person making a public interest disclosure and any subject(s) of a disclosure.

These procedures should be read in conjunction with:

- *Public Interest Disclosure Act 2003*
- *Public Interest Disclosure Regulations 2003*
- *Shire of Morawa Policy Manual - ELM03 Code of Conduct*

The behaviour of all employees involved in the public interest disclosure process must accord with our Code of conduct at all times. A breach of the Code of conduct may result in disciplinary action.

Public interest disclosure information for the Shire of Morawa

D. Overview of roles and responsibilities of parties involved in the disclosure process at Shire of Morawa

Person / role	Responsibilities
Principal executive officer (s. 23) in the Shire of Morawa, the CEO:	<ul style="list-style-type: none">• <i>Designates the occupant of a specified position (a PID Officer) to receive public interest disclosures related to the Shire of Morawa (s. 23(1)(a)).</i>• <i>Provides protection from detrimental action or the threat of detrimental action for any employee of Shire of Morawa who makes a public interest disclosure (s. 23(1)(b)).</i>• <i>Ensures the Shire of Morawa complies with the PID Act and the code of conduct and integrity established by the Public Sector Commissioner (ss. 23(1)(c) and (d)).</i>• <i>Prepares and publishes internal procedures, consistent with those prepared by the Public Sector Commission, detailing how Shire of Morawa will meet its obligations under the PID Act (s. 23(1)(e)).</i>• <i>Provides information (s. 23(1)(f)) to the Public Sector Commissioner on the:</i><ul style="list-style-type: none">• <i>number of disclosures received by the Shire of Morawa</i>• <i>results of any investigations conducted as a result of the disclosures</i>• <i>action, if any taken, as a result of each disclosure</i>• <i>any matters as prescribed.</i>• <i>May have a role in enabling an investigation to be undertaken or taking disciplinary action against individuals under functions and powers separately from the PID Act.</i>

Public interest disclosure information for the Shire of Morawa

Person / role	Responsibilities
<p>The Proper Authority (s. 5(3), s. 7 and s. 18)</p> <p>or</p> <p>PID Officer(s 23(1)(a)):</p>	<ul style="list-style-type: none"> • <i>As is designated by ss. 5(3)(a-g) or by the CEO of the Shire of Morawa, under s. 23(1)(a) the PID Officer is to receive disclosures related to the Shire of Morawa.</i> • <i>Provides information to potential disclosers about their rights and responsibilities consistent with the Code of conduct and integrity established under s. 20(1).</i> • <i>Receives and manages public interest disclosures in accordance with the PID Act (s. 5(3)).</i> • <i>Notifies the discloser within three months of the disclosure being made about what action is planned in dealing with the disclosure (s. 10(1)).</i> • <i>Where appropriate, investigates, or causes an investigation of, the matters in the disclosures (s. 8(1)).</i> • <i>Where appropriate, provides information to subjects of a disclosure about their rights, responsibilities, duties and potential offences (s. 9(2), s. 14, s. 15, s. 16 and s. 24).</i> • <i>Where appropriate, takes such action as is necessary and reasonable, within their functions and powers in accordance with s. 9.</i> • <i>Maintains confidentiality of the identity of the discloser and subject(s) of disclosures, in accordance with the requirements of the PID Act (s. 11 and s. 16).</i> • <i>Provides progress reports where requested and a final report to the discloser in accordance with s. 10.</i> • <i>Creates and maintains proper and secure records in relation to the disclosures in accordance with the Code of conduct and integrity established under s. 20(1) and the State Records Act 2000.</i> • <i>Completes a PID Register for each disclosure lodged (s. 23(1)(f)).</i> • <i>Acts in accordance with the rules of natural justice (s. 9(2) and s. 16(1)(b)).</i> • <i>Acts in accordance with the code of conduct and integrity established by the Public Sector Commissioner (s. 20(1)) and any authority-specific code of conduct established separately from the PID Act.</i>

Public interest disclosure information for the Shire of Morawa

Person / role	Responsibilities
The discloser:	<ul style="list-style-type: none"> • <i>Makes a public interest disclosure to a proper authority or our PID Officer if the matter relates to the Shire of Morawa (s. 5(1)).</i> • <i>Believes on reasonable grounds the information in their disclosure is, or may be, true (s. 5(2)).</i> • <i>Does not disclose information subject to legal professional privilege (s. 5(6)).</i> • <i>Does not knowingly and recklessly make a false or misleading disclosure (s. 24(1)).</i> • <i>Maintains confidentiality of the information disclosed and the identity of the person(s) to whom the information relates, in accordance with the requirements of the PID Act (s. 16 and s. 17(1)(b)).</i> • <i>Assists any person investigating the matter to which the disclosure relates by supplying the person with any information requested (s. 17(1)(a)).</i>
The subject of the disclosure (person about whom disclosure is made):	<ul style="list-style-type: none"> • <i>Is afforded the opportunity to make a submission, either orally or in writing, in relation to the matter before preventative or disciplinary action is taken (s. 9(2)).</i> • <i>Maintains confidentiality of the identity of the discloser, in accordance with the requirements of the PID Act (s. 16(1)).</i> • <i>Is to be treated in accordance with the rules of natural justice (s. 16(1)(b)).</i> • <i>Does not take or threaten to take detrimental action (defined in s. 3) against a person because they have made or intend to make a disclosure (s. 14(1)).</i> • <i>Does not incite another person to take detrimental action against another because they have made or intend to make a disclosure (s. 14(2)).</i> • <i>Does not commit an act of victimisation by taking or threatening to take detrimental action against the person making or intending to make a disclosure (s. 15(1)).</i>
An investigating officer:	<ul style="list-style-type: none"> • <i>May investigate matters of public interest information on behalf of a proper authority of the Shire of Morawa, in accordance with the terms of reference given to them.</i> • <i>Maintains confidentiality of the identity of the disclosure and any persons subject to the disclosure, in accordance with s. 16.</i> • <i>Makes, and keeps secure, comprehensive records of any investigation undertaken.</i>

E. Managing public interest disclosures

The following procedures describe how the Shire of Morawa will manage the public interest disclosure process.

Overarching requirements of the *Public Interest Disclosure Act 2003*

The PID Act has some overarching requirements for handling disclosures. These requirements separate the public interest disclosure process from other reporting or complaint handling processes. The PID Act does not, however, displace the notification or reporting requirements of the *Corruption, Crime and Misconduct Act 2003*, which are paramount. The following section outlines how we will meet these requirements, as well as expectations of you, as a discloser, and any subject(s) of your disclosure.

What is 'public interest information'?

The PID Act only applies to disclosures of public interest information (defined in s. 3). Public interest information means information that:

- *relates to the performance of a public function by a public authority, public officer or public sector contractor (either before or after the commencement of the PID Act) and*
- *shows or tends to show that a public authority, a public officer, or a public sector contractor is, has been or proposes to be involved in*
- [Conduct or Specified Breaches](#)
- *improper conduct or*
- *an act or omission that constitutes an offence under a written (State) law or*
- *substantial unauthorised or irregular use of, or substantial mismanagement of, public resources or*
- *an act done or omission that involves a substantial and specific risk of*
- *injury to public health or*
- *prejudice to public safety or*
- *harm to the environment or*
- *a matter of administration that can be investigated under section 14 of the Parliamentary Commissioner Act 1971 by the Parliamentary Commissioner (Ombudsman Western Australia).*

Confidentiality

Maintaining confidentiality is an important part of managing a disclosure. The confidentiality requirements of the PID Act (s. 16) not only protects the discloser, but also any other people affected by the disclosure.

The confidentiality requirements do not apply to all information in a disclosure, although, we are committed to maintaining confidentiality around:

- *any information that may identify the discloser or any person who may be the subject of a disclosure, including the fact a disclosure has been made*
- *information relating to a disclosure that, if known, may cause detriment.*

Throughout the disclosure process and after its completion, the PID Act provides for the disclosers identity and the identity of any persons, that is, any subject of the disclosure to be kept confidential, except in certain circumstances. Disclosing information which might identify, or tend to identify the disclosers s.

Public interest disclosure information for the Shire of Morawa

16(1)) or any person, that is, the subject(s) (s. 16(3)) of your disclosure, except in accordance with the PID Act, is an offence punishable with a penalty of a \$24 000 fine or imprisonment for two years.

Confidentiality regarding the discloser

Maintaining confidentiality is an important part of protecting the discloser, from any detrimental action in reprisal for making or intending to make a disclosure.

If the discloser consents to having their identity revealed to assist us in dealing with the disclosure, our PID Officer will record this using the Consent to disclosure of identifying information form (*Appendix 2*).

Sometimes we may need to identify the discloser, without the discloser's consent s. 16(1)(b)-(f) but only where:

- *it is necessary to do so having regard to the rules of natural justice or*
- *it is necessary to do so to enable the matter to be investigated effectively or*
- *we are ordered by a court or any other person or body having authority to hear, receive or examine evidence or*
- *we are required by ss.152 or 153 of the Corruption, Crime and Misconduct Act 2003.*

Before we identify the discloser for any of the reasons above, our PID Officer will take all reasonable steps to inform the discloser that this will happen and the reasons why. Our PID Officer will use the Notification of disclosure of identifying information form (*Appendix 2*) to do this.

If we need to provide information about the identity of the discloser to another person for the reasons above, our PID Officer will inform the other person that further disclosure to a third person may put them at risk of committing an offence.

Our PID Officer will also consider whether it is necessary to inform any external investigator about the identity of the discloser. Where it is necessary to provide this identifying information, our PID Officer will notify as described above.

Confidentiality regarding the person, that is, the subject of the disclosure

The subject of a disclosure may consent to having their identity revealed to assist with the disclosure process s. 16(3)(a). Our PID Officer will use the Consent to disclosure of identifying information form (*Appendix 2*) to record this.

Additionally, we may need to reveal identifying information about the subject(s) of a disclosure without their consent, ss. 16(3)(b)-(g) where:

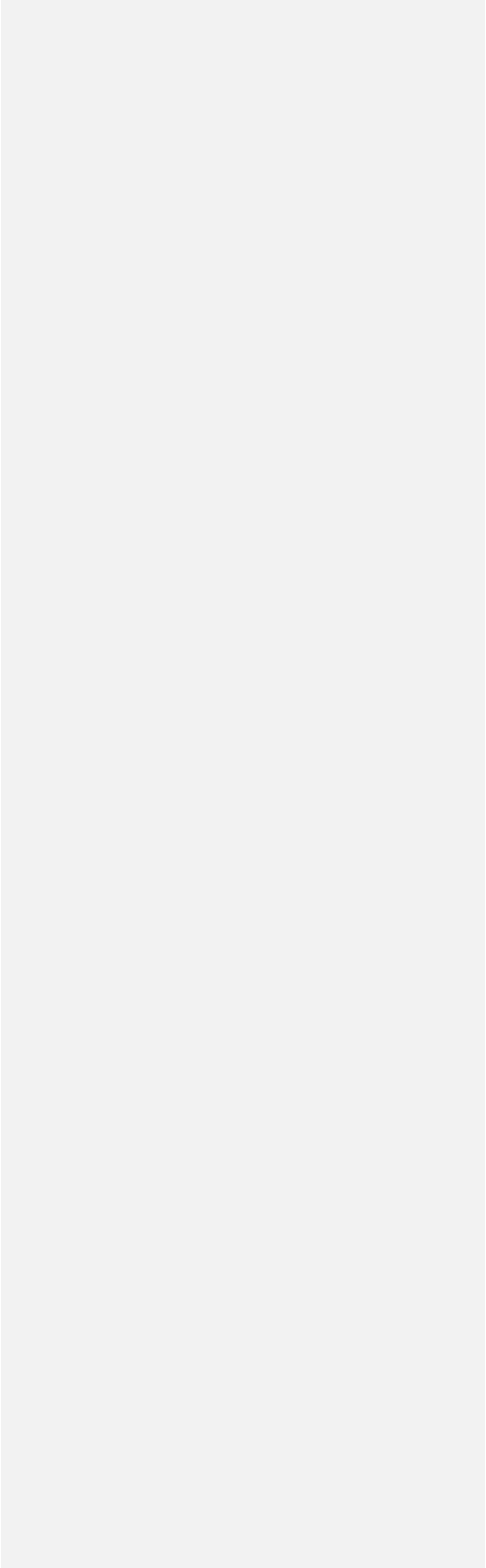
it is necessary to do so to enable the matter to be investigated effectively

- *it is necessary to do so in the course of taking action under s. 9*
- *where the matter is referred to the Local Government Inspector as the 'Proper Authority' under S. 7 of the PID Act and Part 8A of the Local Government Act 1995.*
- *there are reasonable grounds to believe that it is necessary to prevent or minimise the risk of injury to any person or damage to any property*
- *we are ordered by a court or any other person or body having authority to hear, receive or examine evidence or*
- *we are required by ss. 152 or 153 of the Corruption, Crime and Misconduct Act 2003.*

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Public interest disclosure information for the Shire of Morawa

There is no obligation to advise the subject of a disclosure that identifying information will be released.



Public interest disclosure information for the Shire of Morawa

Protections

The PID Act provides a range of protections for disclosers (Part 3). It also requires that our CEO provides protection for any employees who make disclosures (s. 23(1)(b)).

Don't be afraid to speak up contains general information about the protections provided by the PID Act. Our PID Officer will be able to expand on this information specific to Shire of Morawa.

We are committed to ensuring that no detrimental action, including workplace reprisals by managers or other employees, occurs as a result of a person making a disclosure. If any of the above does occur, the discloser can request that we take action to protect them. Tell the PID Officer who is handling the disclosure immediately.

The PID Act also provides that the discloser may lose the protections provided in s. 13 in some circumstances, including where they on-disclose information or fail, without reasonable excuse, to assist any person investigating the matters of the disclosure.

Notification requirements

~~Scott Wildgoose~~ [Marty Symmons](#) (CEO) will ensure that we complete all reporting in accordance with the legislative and administrative requirements of the PID Act.

Provided it is not an anonymous disclosure, our PID Officer will provide the following reports:

- *within three months of making a disclosure, the action taken, or propose to take, in relation to the disclosure (s. 10(1))*
- *when the disclosure process has concluded, the outcome of the investigation and the reasons for taking any action following the investigation (s. 10(4)).*

Our PID Officer may also provide a progress report during any investigation, either on their initiative or upon your request (ss. 10(2) and (3)).

Our PID Officer has some limits on what they can include in their reports. Section 11 prevents provision of information that would be likely to adversely affect:

- *any person's safety s(1)(a) or*
- *the investigation of an offence or possible offences s(1)(b) or*
- *confidentiality as to the existence or identity of any other person who made a public interest disclosure s(1)(c).*

Our PID Officer is also prevented from giving any information they must not disclose under ss. 151, 152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

Record keeping

During the investigation our PID Officer may make comprehensive and contemporaneous records of any discussions and interviews. These records along with any other documentation or files relating to the disclosure, whether paper or electronic, will be stored securely and only accessed by authorised persons.

Public interest disclosure information for the Shire of Morawa

F. How to make a public interest disclosure

1. Before you make a disclosure

We strongly encourage anyone thinking about making a public interest disclosure to seek advice from our PID Officer ('proper authority') before they do. A disclosure must be made to a proper authority for it to be covered by the PID Act.

A number of other requirements apply to the discloser, so it is important to understand the rights and responsibilities in the process. This information is outlined generally in *Don't be afraid to speak up*, available from the Public Sector Commission website at www.publicsector.wa.gov.au and the Shire of Morawa's website www.morawa.wa.gov.au.

At Shire of Morawa the occupant(s) of the following designated position(s) are specified with the authority as the person(s) responsible for receiving disclosures of public interest information in accordance with s. 23(1)(a). For the purposes of this procedure a PID Officer(s) is the proper authority designated under s. 5(3)(h) for dealing with information that falls within the sphere of responsibility for Shire of Morawa.

Their name and contact details are:

Position	Name of PID Officer	Contact details
Chief Executive Officer (CEO)	Scott Wildgoose Marty Symmons	Phone: 08 9971 1204 Email: ceo@morawa.wa.gov.au

Initial discussions between the discloser and the PID Officer should be general in nature and should not discuss the specific details of the disclosure until the discloser understands their rights and responsibilities under the PID Act. Our PID Officer will also let the discloser know that they need to make the disclosure voluntarily and consciously – we will never force a person to make a disclosure. This is because they cannot withdraw the disclosure once it is made. Once we receive your disclosure, our PID Officer is obliged to take action and we may continue to look into the matters within your disclosure irrespective of your continued approval.

These initial discussions with our PID Officer may help in deciding whether to make a public interest disclosure and also enable the PID Officer to ascertain if the information would be covered by the PID Act. If the information appears not to be the type covered by the PID Act, our PID Officer will discuss other mechanisms through which issues may be made, for example, our general complaints or grievance resolution process.

Our PID Officer will be able to provide more detailed information about Shire of Morawa's disclosure process and what people can expect from it.

You can also contact the Public Sector Commission Advisory Line on (08) 6552 8888 (or 1800 676 607 for country callers) for general information about the disclosure process.

What is 'sphere of responsibility'?

Under s. 5(3)(h) the PID Officer for an authority can receive information relating to a matter which falls within the 'sphere of responsibility' for their public authority. 'Sphere of responsibility' is not defined in the PID Act but may include:

Public interest disclosure information for the Shire of Morawa

- *matters that relate to Shire of Morawa or*
- *a public officer or public sector contractor of Shire of Morawa or*
- *a matter or person that the Shire of Morawa has a function or power to investigate.*

The proper authority to which you need to make the disclosure depends on the type of disclosure information. Where the information is outside of our PID Officer's sphere of responsibility, it may need to be made to another proper authority for it to be considered as a public interest disclosure and for the discloser to receive the protections of the PID Act. A list of proper authorities and the information they can receive is covered in *Don't be afraid to speak up. [Where a disclosure relates to a matter involving local government integrity, the PID Officer may refer the matter to the Local Government Inspector as the 'Proper Authority' under Section 7 of the PID Act and Part 8A of the Local Government Act 1995.](#)*

2. Making the disclosure

A discloser needs to clearly identify that they are making a public interest disclosure. For the purposes of accountability and certainty, persons wishing to make a disclosure of public interest information under the PID Act are encouraged to do so in writing. As we expect that most disclosures will be made in writing the Shire of Morawa has developed a form which can be used for the purpose of making such a disclosure. There is no requirement to use the form. The form will help to define the details of the disclosure. A discloser may fill out the form themselves or our PID Officer may complete the form if they are speaking with the discloser and then have them sign the form to acknowledge they are making a disclosure voluntarily and consciously.

We must accept anonymous disclosures, but if a discloser decides to make an anonymous disclosure they should understand that it may be more difficult for our PID Officer to investigate or take action about the disclosure. This is because they cannot come back to seek any further information. We are also not required to provide any reports about the progress or final outcome of the disclosure, if the discloser chooses to remain anonymous.

An anonymous disclosure may not prevent the discloser from being identified during an investigation. Additionally, if our PID Officer does not know who made the disclosure, it will be difficult for them to ensure the discloser is protected and to prevent any reprisal or detrimental action.

3. Determining whether your matter is an appropriate disclosure

Once our PID Officer has received the disclosure they will assess whether it meets the requirements under the PID Act. It may be that our PID Officer undertakes initial inquiries and decides not to take the matter any further, as it does not constitute an appropriate public interest disclosure.

If the disclosure is not one to which the PID Act applies, our PID Officer will let the discloser know the reasons for their decision (unless you made an anonymous disclosure) and make proper and adequate records about it. Some matters raised within the disclosure may not be matters to which the PID Act applies and the PID Officer may discuss with the discloser other pathways to report these matters.

If the disclosure is one to which the PID Act applies, our PID Officer will ensure proper and adequate records are made and will communicate with the discloser further, unless it is an anonymous disclosure.

Our PID Officer will notify the discloser within three months about what we plan to do in dealing with the disclosure, unless it is an anonymous disclosure.

Public interest disclosure information for the Shire of Morawa

4. Determining whether your public interest disclosure will be investigated

After assessing the disclosure as one to which the PID Act applies, our PID Officer will consider whether it will be investigated, guided by the requirements in s. 8. The reasons a PID Officer may not investigate the disclosure include:

- *the matter is trivial*
- *the disclosure is vexatious or frivolous*
- *there is no reasonable prospect of obtaining sufficient evidence due to the time that has elapsed since the matter(s) occurred*
- *the matter is being or has been adequately or properly investigated by another proper authority, s. 5(3).*

Our PID Officer will make proper and adequate records of their decision and reasons about whether to investigate or not.

Where the PID Officer considers that he or she lacks sufficient power to effectively investigate the matter, but the information received causes him or her to form the opinion that a public authority, public officer or public sector contractor may have engaged in improper conduct, the PID Officer should refer the matter to another appropriate investigative body. For example, an allegation of an offence supported by cogent evidence may need to be referred by a PID Officer to the Police for investigation.

The questions to be considered in the initial assessment by the PID Officer are indicated in the Flowchart for investigating information disclosed at Appendix 3, and part 1 of the assessment form for public interest disclosures should be completed.

5. Referring public interest matters

Where our PID Officer assesses the disclosure as one to which the PID Act applies, but they do not have the functions or power to investigate one or more matters within the disclosure, they will refer the information to the appropriate authority for investigation as provided for under the PID Act. Alternatively, a discloser may also be able to make a disclosure directly to this new authority, if they wish to receive reports from them about the disclosure. For example, our PID Officer may need to refer an allegation of an offence supported by evidence to the Western Australia Police for investigation.

6. Investigating the disclosure

Our PID Officer will investigate, or cause to be investigated, any matters in the disclosure within the sphere of responsibility. Our PID Officer may cause the disclosure to be investigated by engaging a suitably skilled staff member within the Shire of Morawa or an externally contracted investigator.

If causing the disclosure to be investigated, our PID Officer will ensure that the person undertaking the investigation understands the requirements of the PID Act, in particular the confidentiality requirements and protections for disclosers. Our PID Officer will only provide the name of the discloser and that of the subject of the disclosure to the investigator in accordance with s. 16 of the PID Act.

When investigating the disclosure, our PID Officer or investigator is limited by the functions and powers derived from our operating legislation. The PID Act does not provide for any additional investigative powers.

If you are an employee, you are expected to cooperate with any investigation into the disclosure to maintain the protections under the PID Act. A discloser is also expected to act in accordance with our Code of conduct at all times.

Public interest disclosure information for the Shire of Morawa

Employees who are the subject of the disclosure can clarify the process and what to expect with our PID Officer.

Our PID Officer may also decide to discontinue an investigation, in accordance with s. 8(2). If this happens, they will give the discloser reasons for their decision in accordance with

s. 8(3), unless they made an anonymous disclosure. The PID Officer may also notify any subject(s) of the disclosure, if they discontinue the investigation.

To ensure the disclosure is adequately and properly investigated our PID Officer, or other investigator, will be recommended to follow the guidelines as below:

- drawing up terms of reference, which should clarify the key issues identified by the disclosure
- specifying a date by which the investigation should be completed
- ensuring the objectives of the investigation include collecting and collating information relating to the disclosure, considering the information collected and drawing conclusions objectively and impartially
- maintaining procedural fairness for the person who is the subject of the disclosure
- giving information to the person who is the subject of a disclosure about their rights and obligations under the PID Act, the Code of conduct and integrity, any agency code of conduct, and the law
- the investigator making contemporaneous notes of discussions and interviews and, where practicable and appropriate, recording discussions and interviews on audio or videotape ensuring strict security with all investigations, so as to maintain the confidentiality requirements of the PID Act.

What are your responsibilities if you are the subject of a disclosure?

A subject of a disclosure is a person of interest about whom an allegation of a public interest disclosure has been made.

We will treat the person fairly and impartially throughout the process, and inform them of their rights and obligations. We will generally keep the parties involved informed during any investigation, although we cannot release any information to the person that may prejudice our investigation. As an employee it is expected that they will act in accordance with our Code of conduct at all times.

The PID Act provides the person with some rights and obligations as a person subject to a disclosure. Firstly, the subject has a right to have their identity kept confidential under s. 16(3), unless one of the following conditions apply:

- *you consent to your identity being disclosed*
- *it is necessary to enable the matter to be investigated effectively*
- *it is necessary to do so in taking action within s. 9*
- *there are reasonable grounds to believe that it is necessary to prevent or minimise the risk of injury to any person or damage to any property*
- *is made in accordance with a court order or other body having authority to hear evidence*
- *it is made in accordance with ss. 152 or 153 of the Corruption, Crime and Misconduct Act 2003.*

We will also provide appropriate natural justice. This means that, before we take any disciplinary or other action against the person under s. 9, we will give you the opportunity to:

- *be informed of the substance of the allegations and*
- *make a submission either verbally or in writing in relation to the matter.*

Public interest disclosure information for the Shire of Morawa

If you are the subject of a disclosure, you must not identify or tend to identify the identity of the discloser or a person who they think might be the discloser, as they also have rights to confidentiality under the PID Act. It is an offence under s. 16 to identify or tend to identify any person who has made a disclosure under the PID Act.

Also, you must not engage in reprisal action, threaten anyone with reprisal action or have someone else conduct this action on your behalf because someone has made, or intends to make, a disclosure. It is still an offence to conduct this action against any person you believe has made the disclosure even if they were not the individual who actually made the disclosure. This is an offence under s. 14(1) of the PID Act.

7. Taking action

Our PID Officer will take action where they form the opinion that a person may be, may have been or may in the future be involved in conduct which may be the subject of a public interest disclosure. Usually, our PID Officer will form this opinion at the conclusion of an investigation, although there may be instances where they need to take immediate action and the PID Act enables them to do this.

Action our PID Officer may take under s. 9 includes, but is not limited to:

- *preventing the matter disclosed from continuing or occurring*
- *referring the matter to the Local Government Inspector*
- *referring the matter to the Western Australia Police or other appropriate body or*
- *taking disciplinary action against a person responsible for the matter.*

The options above are not mutually exclusive. Our PID Officer may take more than one action depending on the circumstances. For example, our PID Officer may seek to terminate the employment of an employee caught stealing and refer the matter to the Western Australia Police.

In taking action our PID Officer and/or Shire of Morawa is limited by the powers and functions derived from our operating legislation. The PID Act does not provide for any additional powers to take action. We are also guided by what is necessary and reasonable in the circumstances.

Before taking any action we will give the person against whom the action is to be taken (the subject of the disclosure) an opportunity to respond, either verbally or in writing, to ensure procedural fairness.

Confidentiality and record keeping when taking action

We will maintain confidentiality in accordance with the PID Act when taking action.

Our PID Officer will keep appropriate records about any action taken, as well as recording a summary of this action in the public interest disclosure register.

8. After the public interest disclosure process has been finalised

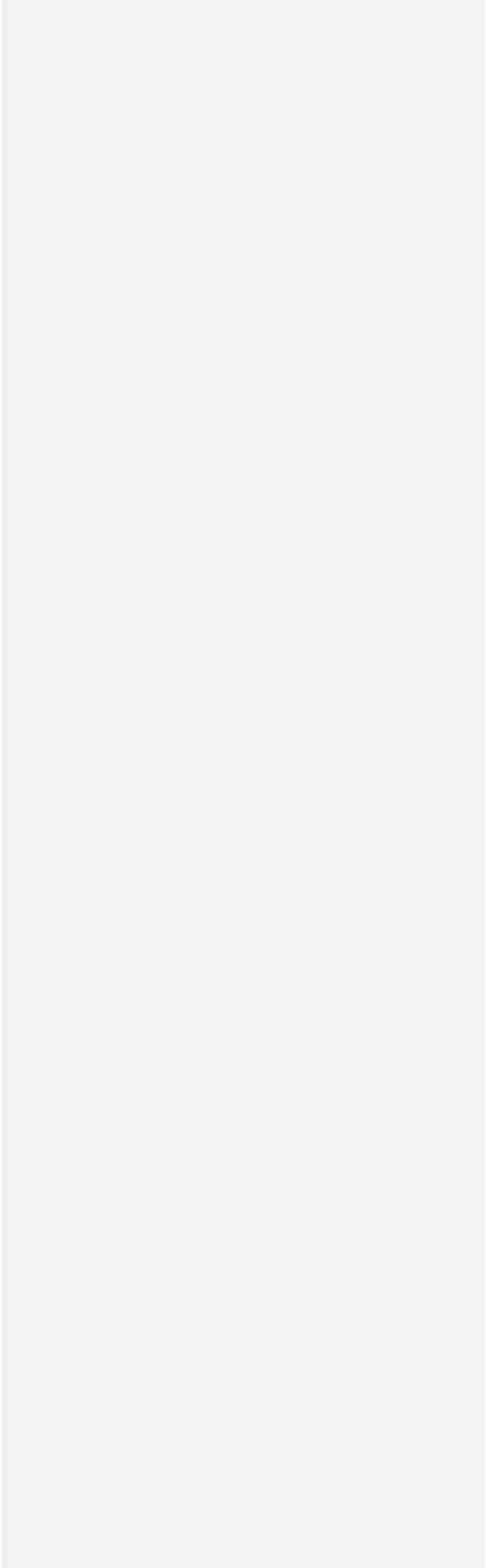
The PID Act places no further obligations on Shire of Morawa or our PID Officers after the disclosure process is complete. The confidentiality requirements of the PID Act, however, continue to apply to you and all other people involved with the disclosure.

The PID Act does not provide for you to appeal the outcome of the disclosure process. You may be able to make another disclosure to another proper authority, if the information relates to their functions or sphere of responsibility (s. 5). See [Don't be afraid to speak up](#) for the correct proper authority for your disclosure.

However, this 'new' proper authority may be able to decline to investigate the disclosure under s. 8, if they consider the matter(s) has already been properly or adequately investigated (as a public interest

Public interest disclosure information for the Shire of Morawa

disclosure).



Public interest disclosure information for the Shire of Morawa

9. Making a disclosure to a journalist

The PID Act provides for certain circumstances where a discloser may be able to make a protected disclosure to a journalist s. 7A(d). These circumstances apply where the discloser has first made a disclosure to the PID Officer or another proper authority named in the PID Act (outlined in s. 5 or Don't be afraid to speak up).

Importantly, the PID Act states that to attract the privileges and protections of the PID Act when disclosing to a journalist, the discloser must disclose information that is substantially the same as what was disclosed in the original disclosure and the PID Officer that received the original disclosure:

did not notify the discloser within three months of making the disclosure about actions they propose to take or have already taken or

- *refused to investigate, or discontinued the investigation of, a matter raised in the disclosure or*
- *did not complete an investigation within six months of the discloser making the disclosure or*
- *completed an investigation but did not recommend that action be taken or*
- *did not provide the discloser with a report stating the outcome of any investigation or any action proposed or taken and the reasons for those actions.*

We are committed to ensuring that we provide the notifications required under the PID Act and that the discloser understands the reasons for our decisions and actions. If a discloser is considering making a disclosure to a journalist because they believe their circumstances meet one or more of the requirements outlined above, we would encourage the discloser to discuss this with the PID Officer prior to disclosure to a journalist.

It is also recommended that the discloser seek their own legal advice before taking any action in relation to matters that have been disclosed under the PID Act.

If a discloser makes an anonymous disclosure they may not be able to demonstrate they meet the above requirements and we are not obliged to provide the discloser with any notifications about what happens to the disclosure.

10. Contact details and further information

For further information, please visit the Shire of Morawa's Website www.morawa.wa.gov.au, the Public Sector Commission's website www.publicsector.wa.gov.au or contact the Shire of Morawa's PID officer, ~~Scott Wildgoose~~ [Marty Symmons](mailto:Marty.Symmons@morawa.wa.gov.au) by phone on 08 9971 1204 or by email on ceo@morawa.wa.gov.au.

All references to sections (that is, 's' and 'ss.') in these procedures relate to the PID Act, unless stated otherwise.

Shire of Morawa



Appendix 1

Public interest disclosure lodgement form

Public Interest Disclosure Act 2003

The Department of the Premier and Cabinet strongly encourages anyone thinking about making a public interest disclosure to seek out a nominated proper authority to discuss their issues first. Registered PID Officers can be contacted via the PID Officer register at the Public Sector Commission's website www.publicsector.wa.gov.au.

Ensure you understand your rights and responsibilities under the *Public Interest Disclosure Act 2003* (PID Act) before you sign this lodgement form. You may wish to seek external legal advice about those rights and responsibilities. Lodge your public interest disclosure form with the Department of the Premier and Cabinet's proper authority (PID Officer), not the Public Sector Commission.

Personal details					
Family name					
Given name					
Title	<input type="checkbox"/> Mr	<input type="checkbox"/> Ms	<input type="checkbox"/> Mrs	<input type="checkbox"/> Dr	<input type="checkbox"/> Other
Address					
Work phone					
Mobile					
Email					
<input type="checkbox"/>	I wish to make an anonymous public interest disclosure. I understand that: <ul style="list-style-type: none">• I will not receive any information about what happens to this disclosure• it may be more difficult for the proper authority to look into the matter(s) as they cannot come back to me for further information• it may be more difficult for the proper authority/public authority to protect me• this anonymous disclosure may not prevent me from being identified during any investigation or when action is being taken.				

Categories of public interest information	Tick relevant box(es)
Improper conduct	<input type="checkbox"/>
An offence under written State law	<input type="checkbox"/>
Substantial unauthorised or irregular use of, or substantial mismanagement of, public resources	<input type="checkbox"/>
Conduct involving a substantial and specific risk of injury to public health, or prejudice to public safety or harm to the environment	<input type="checkbox"/>
Administration matter(s) affecting you personally	<input type="checkbox"/>

Shire of Morawa

Disclosure details	
Name of the public authority(ies) the disclosure relates to	
Do you work for a public authority?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, which public authority and what is your position title?
Does the disclosure relate to one or more individuals?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide name(s) and position(s) held by person(s) in the public authority
When did the alleged events occur?	
Summary of the matters to disclose	

Shire of Morawa

Additional information	
Description of any documents provided or names of witnesses	
Have you reported this information to any other person or agency?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, did you report this information as a Public Interest Disclosure matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide details

You should read the following information and sign this form prior to lodgement.

Acknowledgement

I believe on reasonable grounds that the information contained in this disclosure is or may be true.

I have been informed and I am aware that:

- I will commit an offence under section 24 of the PID Act, if I know that the information contained in this disclosure is false or misleading in a material particular, or I am reckless as to whether it is false or misleading in a material particular.
Penalty: \$12 000 or imprisonment for one (1) year.
- I will forfeit the protection provided by section 13 of the PID Act, if I fail, without reasonable excuse, to assist a person investigating the matter by supplying requested information (s17).
- I will forfeit the protection provided by section 13 of the PID Act, if I subsequently disclose this information to any person other than a proper authority under the PID Act (s17).
- I will commit an offence, if I subsequently make a disclosure of information that might identify or tend to identify anyone as a person in respect of whom this disclosure has been made under the PID Act, except in accordance with section 16(3) of the PID Act.
Penalty: \$24 000 or imprisonment for two (2) years.
- I cannot withdraw my disclosure after I have made it.

Authorisation	
Discloser's signature	
Date	

Shire of Morawa



Appendix 2

Consent to disclosure of identifying information form

Public Interest Disclosure Act 2003

Personal details	
Family name	
Given name	
Disclosure No.	(to be completed by proper authority/Public Interest Disclosure (PID) Officer)

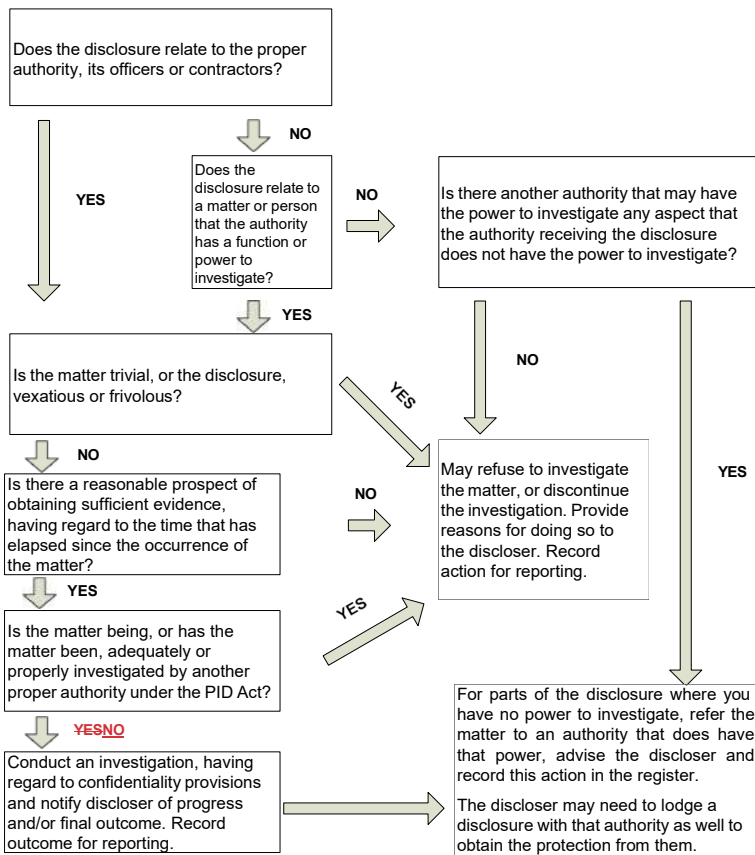
Consent	
Consent to disclosure of identifying information by discloser I consent to the disclosure of information that might identify or tend to identify me as a person who has made an appropriate disclosure of public interest information under section 16(1)(a) of the <i>Public Interest Disclosure Act 2003</i> .	<input type="checkbox"/>
Consent to disclosure of identifying information by subject I consent to the disclosure of information that might identify or tend to identify me as a person in respect of whom a disclosure of public interest information has been made (subject) under section 16(3)(a) of the <i>Public Interest Disclosure Act 2003</i> .	<input type="checkbox"/>

Limitations on consent	
This consent only applies to disclosures made to the following persons	
This consent only applies to the following information	

Authorisation	
Signature of discloser/subject: (delete as appropriate)	
Date	
Signature of proper authority/PID Officer	
Date	



Flowchart for investigating information disclosed





SHIRE OF MORAWA

Rights and obligations under the Public Interest Disclosure Act 2003

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Public interest disclosure Information for the Shire of Morawa



A. Organisational commitment for reporting public interest information

The Shire of Morawa does not tolerate corrupt or other improper conduct.

The Shire of Morawa is committed to the aims and objectives of the *Public Interest Disclosure Act 2003* (PID Act). The PID Act recognises the value and importance of reporting as a means to identify and address wrongdoing.

We strongly support disclosures being made by employees about corrupt or other improper conduct. We also strongly support contractors and members of the community making disclosures about corrupt or improper conduct.

The Shire of Morawa does not tolerate any of its employees, contractors or subcontractors taking reprisal action against anyone who makes or proposes to make a public interest disclosure.

The Shire of Morawa will take all reasonable steps to protect employees from any detrimental action in reprisal for the making of a public interest disclosure.

The commitment to effectively manage public interest disclosures extends to a proper authority of the Shire of Morawa. The persons responsible for receiving disclosures of public interest information designated under s. 23(1)(a) of the PID Act will abide by the [PID Code of conduct and integrity](#) in performing their duties.

The Shire of Morawa acknowledges the establishment of the Local Government Inspectorate. Where a public interest disclosure involves an alleged Conduct Breach or Specified Breach by a Council Member, the Shire will manage the disclosure in accordance with both the Public Interest Disclosure Act 2003 and the referral requirements of Part 8A of the Local Government Act 1995. The Local Government Inspector is recognised as a 'Proper Authority' for the purposes of these procedures.

The Shire of Morawa is also committed to responding to the disclosure thoroughly and impartially. We will treat all people in the disclosure process fairly, including those who may be the subject of a disclosure.

The Shire of Morawa will provide as much information as possible to people considering making a public interest disclosure. These internal procedures are accessible to all employees and contractors. Copies are available from the designated person appointed as the proper authority (Public Interest Disclosure (PID) Officer) and will be kept on the Shire of Morawa's network drive (W:\ drive).

General information about public interest disclosures and how Shire of Morawa will manage a disclosure is available for external clients and members of the community on our website <https://www.morawa.wa.gov.au/>

While these procedures focus on public interest disclosures, we are committed to dealing with all reports of suspected wrongdoing. We encourage people to report, if they witness any such behaviour. The Shire of Morawa will consider each matter under the appropriate reporting pathway and make every attempt to protect staff members making reports from any reprisals.

B. Purpose of the internal procedures

Our Chief Executive Officer (CEO) must prepare and publish these internal procedures under s. 23(1)(e) of the PID Act.

These procedures outline how we will meet our obligations under the PID Act. They cover the roles and responsibilities of the Shire of Morawa's CEO, who is the person designated as the proper authority in accordance with s. 23(1)(a) and s. 5(3)(h) referred to in this document as the PID Officer, the discloser and the subject of the disclosure.

The procedures are to be read in conjunction with the PID Act, *Public Interest Disclosure Regulations 2003* and *Don't be afraid to speak up*.

C. Scope and application of internal procedures

These procedures apply to all people involved in the public interest disclosure process, including our CEO, PID Officer(s), employees of the Shire of Morawa and/or any person making a public interest disclosure and any subject(s) of a disclosure.

These procedures should be read in conjunction with:

- *Public Interest Disclosure Act 2003*
- *Public Interest Disclosure Regulations 2003*
- *Shire of Morawa Policy Manual - ELM03 Code of Conduct*

The behaviour of all employees involved in the public interest disclosure process must accord with our Code of conduct at all times. A breach of the Code of conduct may result in disciplinary action.

D. Overview of roles and responsibilities of parties involved in the disclosure process at Shire of Morawa

Person / role	Responsibilities
Principal executive officer (s. 23) in the Shire of Morawa, the CEO:	<ul style="list-style-type: none"> • <i>Designates the occupant of a specified position (a PID Officer) to receive public interest disclosures related to the Shire of Morawa (s. 23(1)(a)).</i> • <i>Provides protection from detrimental action or the threat of detrimental action for any employee of Shire of Morawa who makes a public interest disclosure (s. 23(1)(b)).</i> • <i>Ensures the Shire of Morawa complies with the PID Act and the code of conduct and integrity established by the Public Sector Commissioner (ss. 23(1)(c) and (d)).</i> • <i>Prepares and publishes internal procedures, consistent with those prepared by the Public Sector Commission, detailing how Shire of Morawa will meet its obligations under the PID Act (s. 23(1)(e)).</i> • <i>Provides information (s. 23(1)(f)) to the Public Sector Commissioner on the:</i> <ul style="list-style-type: none"> • <i>number of disclosures received by the Shire of Morawa</i> • <i>results of any investigations conducted as a result of the disclosures</i> • <i>action, if any taken, as a result of each disclosure</i> • <i>any matters as prescribed.</i> • <i>May have a role in enabling an investigation to be undertaken or taking disciplinary action against individuals under functions and powers separately from the PID Act.</i>

Public interest disclosure information for the Shire of Morawa

Person / role	Responsibilities
The Proper Authority (s. 5(3), s. 7 and s. 18) or PID Officer(s 23(1)(a)):	<ul style="list-style-type: none">• <i>As is designated by ss. 5(3)(a-g) or by the CEO of the Shire of Morawa, under s. 23(1)(a) the PID Officer is to receive disclosures related to the Shire of Morawa.</i>• <i>Provides information to potential disclosers about their rights and responsibilities consistent with the Code of conduct and integrity established under s. 20(1).</i>• <i>Receives and manages public interest disclosures in accordance with the PID Act (s. 5(3)).</i>• <i>Notifies the discloser within three months of the disclosure being made about what action is planned in dealing with the disclosure (s. 10(1)).</i>• <i>Where appropriate, investigates, or causes an investigation of, the matters in the disclosures (s. 8(1)).</i>• <i>Where appropriate, provides information to subjects of a disclosure about their rights, responsibilities, duties and potential offences (s. 9(2), s. 14, s. 15, s. 16 and s. 24).</i>• <i>Where appropriate, takes such action as is necessary and reasonable, within their functions and powers in accordance with s. 9.</i>• <i>Maintains confidentiality of the identity of the discloser and subject(s) of disclosures, in accordance with the requirements of the PID Act (s. 11 and s. 16).</i>• <i>Provides progress reports where requested and a final report to the discloser in accordance with s. 10.</i>• <i>Creates and maintains proper and secure records in relation to the disclosures in accordance with the Code of conduct and integrity established under s. 20(1) and the State Records Act 2000.</i>• <i>Completes a PID Register for each disclosure lodged (s. 23(1)(f)).</i>• <i>Acts in accordance with the rules of natural justice (s. 9(2) and s. 16(1)(b)).</i>• <i>Acts in accordance with the code of conduct and integrity established by the Public Sector Commissioner (s. 20(1)) and any authority-specific code of conduct established separately from the PID Act.</i>

Public interest disclosure information for the Shire of Morawa

Person / role	Responsibilities
The discloser:	<ul style="list-style-type: none"> • <i>Makes a public interest disclosure to a proper authority or our PID Officer if the matter relates to the Shire of Morawa (s. 5(1)).</i> • <i>Believes on reasonable grounds the information in their disclosure is, or may be, true (s. 5(2)).</i> • <i>Does not disclose information subject to legal professional privilege (s. 5(6)).</i> • <i>Does not knowingly and recklessly make a false or misleading disclosure (s. 24(1)).</i> • <i>Maintains confidentiality of the information disclosed and the identity of the person(s) to whom the information relates, in accordance with the requirements of the PID Act (s. 16 and s. 17(1)(b)).</i> • <i>Assists any person investigating the matter to which the disclosure relates by supplying the person with any information requested (s. 17(1)(a)).</i>
The subject of the disclosure (person about whom disclosure is made):	<ul style="list-style-type: none"> • <i>Is afforded the opportunity to make a submission, either orally or in writing, in relation to the matter before preventative or disciplinary action is taken (s. 9(2)).</i> • <i>Maintains confidentiality of the identity of the discloser, in accordance with the requirements of the PID Act (s. 16(1)).</i> • <i>Is to be treated in accordance with the rules of natural justice (s. 16(1)(b)).</i> • <i>Does not take or threaten to take detrimental action (defined in s. 3) against a person because they have made or intend to make a disclosure (s. 14(1)).</i> • <i>Does not incite another person to take detrimental action against another because they have made or intend to make a disclosure (s. 14(2)).</i> • <i>Does not commit an act of victimisation by taking or threatening to take detrimental action against the person making or intending to make a disclosure (s. 15(1)).</i>
An investigating officer:	<ul style="list-style-type: none"> • <i>May investigate matters of public interest information on behalf of a proper authority of the Shire of Morawa, in accordance with the terms of reference given to them.</i> • <i>Maintains confidentiality of the identity of the disclosure and any persons subject to the disclosure, in accordance with s. 16.</i> • <i>Makes, and keeps secure, comprehensive records of any investigation undertaken.</i>

E. Managing public interest disclosures

The following procedures describe how the Shire of Morawa will manage the public interest disclosure process.

Overarching requirements of the *Public Interest Disclosure Act 2003*

The PID Act has some overarching requirements for handling disclosures. These requirements separate the public interest disclosure process from other reporting or complaint handling processes. The PID Act does not, however, displace the notification or reporting requirements of the *Corruption, Crime and Misconduct Act 2003*, which are paramount. The following section outlines how we will meet these requirements, as well as expectations of you, as a discloser, and any subject(s) of your disclosure.

What is ‘public interest information’?

The PID Act only applies to disclosures of public interest information (defined in s. 3). Public interest information means information that:

- *relates to the performance of a public function by a public authority, public officer or public sector contractor (either before or after the commencement of the PID Act) and*
- *shows or tends to show that a public authority, a public officer, or a public sector contractor is, has been or proposes to be involved in*
- *Conduct or Specified Breaches*
- *improper conduct or*
- *an act or omission that constitutes an offence under a written (State) law or*
- *substantial unauthorised or irregular use of, or substantial mismanagement of, public resources or*
- *an act done or omission that involves a substantial and specific risk of*
- *injury to public health or*
- *prejudice to public safety or*
- *harm to the environment or*
- *a matter of administration that can be investigated under section 14 of the Parliamentary Commissioner Act 1971 by the Parliamentary Commissioner (Ombudsman Western Australia).*

Confidentiality

Maintaining confidentiality is an important part of managing a disclosure. The confidentiality requirements of the PID Act (s. 16) not only protects the discloser, but also any other people affected by the disclosure.

The confidentiality requirements do not apply to all information in a disclosure, although, we are committed to maintaining confidentiality around:

- *any information that may identify the discloser or any person who may be the subject of a disclosure, including the fact a disclosure has been made*
- *information relating to a disclosure that, if known, may cause detriment.*

Throughout the disclosure process and after its completion, the PID Act provides for the disclosers identity and the identity of any persons, that is, any subject of the disclosure to be kept confidential, except in certain circumstances. Disclosing information which might identify, or tend to identify the disclosers s.

Public interest disclosure information for the Shire of Morawa

16(1)) or any person, that is, the subject(s) (s. 16(3)) of your disclosure, except in accordance with the PID Act, is an offence punishable with a penalty of a \$24 000 fine or imprisonment for two years.

Confidentiality regarding the discloser

Maintaining confidentiality is an important part of protecting the discloser, from any detrimental action in reprisal for making or intending to make a disclosure.

If the discloser consents to having their identity revealed to assist us in dealing with the disclosure, our PID Officer will record this using the Consent to disclosure of identifying information form (*Appendix 2*).

Sometimes we may need to identify the discloser, without the discloser's consent s. 16(1)(b)-(f) but only where:

- *it is necessary to do so having regard to the rules of natural justice or*
- *it is necessary to do so to enable the matter to be investigated effectively or*
- *we are ordered by a court or any other person or body having authority to hear, receive or examine evidence or*
- *we are required by ss.152 or 153 of the Corruption, Crime and Misconduct Act 2003.*

Before we identify the discloser for any of the reasons above, our PID Officer will take all reasonable steps to inform the discloser that this will happen and the reasons why. Our PID Officer will use the Notification of disclosure of identifying information form (*Appendix 2*) to do this.

If we need to provide information about the identity of the discloser to another person for the reasons above, our PID Officer will inform the other person that further disclosure to a third person may put them at risk of committing an offence.

Our PID Officer will also consider whether it is necessary to inform any external investigator about the identity of the discloser. Where it is necessary to provide this identifying information, our PID Officer will notify as described above.

Confidentiality regarding the person, that is, the subject of the disclosure

The subject of a disclosure may consent to having their identity revealed to assist with the disclosure process s. 16(3)(a). Our PID Officer will use the Consent to disclosure of identifying information form (*Appendix 2*) to record this.

Additionally, we may need to reveal identifying information about the subject(s) of a disclosure without their consent, ss. 16(3)(b)-(g) where:

it is necessary to do so to enable the matter to be investigated effectively

- *it is necessary to do so in the course of taking action under s. 9*
- *where the matter is referred to the Local Government Inspector as the 'Proper Authority' under S. 7 of the PID Act and Part 8A of the Local Government Act 1995.*
- *there are reasonable grounds to believe that it is necessary to prevent or minimise the risk of injury to any person or damage to any property*
- *we are ordered by a court or any other person or body having authority to hear, receive or examine evidence or*
- *we are required by ss. 152 or 153 of the Corruption, Crime and Misconduct Act 2003.*

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There is no obligation to advise the subject of a disclosure that identifying information will be released.

Protections

The PID Act provides a range of protections for disclosers (Part 3). It also requires that our CEO provides protection for any employees who make disclosures (s. 23(1)(b)).

Don't be afraid to speak up contains general information about the protections provided by the PID Act. Our PID Officer will be able to expand on this information specific to Shire of Morawa.

We are committed to ensuring that no detrimental action, including workplace reprisals by managers or other employees, occurs as a result of a person making a disclosure. If any of the above does occur, the discloser can request that we take action to protect them. Tell the PID Officer who is handling the disclosure immediately.

The PID Act also provides that the discloser may lose the protections provided in s. 13 in some circumstances, including where they on-disclose information or fail, without reasonable excuse, to assist any person investigating the matters of the disclosure.

Notification requirements

Marty Symmons (CEO) will ensure that we complete all reporting in accordance with the legislative and administrative requirements of the PID Act.

Provided it is not an anonymous disclosure, our PID Officer will provide the following reports:

- *within three months of making a disclosure, the action taken, or propose to take, in relation to the disclosure (s. 10(1))*
- *when the disclosure process has concluded, the outcome of the investigation and the reasons for taking any action following the investigation (s. 10(4)).*

Our PID Officer may also provide a progress report during any investigation, either on their initiative or upon your request (ss. 10(2) and (3)).

Our PID Officer has some limits on what they can include in their reports. Section 11 prevents provision of information that would be likely to adversely affect:

- *any person's safety s(1)(a) or*
- *the investigation of an offence or possible offences s(1)(b) or*
- *confidentiality as to the existence or identity of any other person who made a public interest disclosure s(1)(c).*

Our PID Officer is also prevented from giving any information they must not disclose under ss. 151, 152 or 153 of the *Corruption, Crime and Misconduct Act 2003*.

Record keeping

During the investigation our PID Officer may make comprehensive and contemporaneous records of any discussions and interviews. These records along with any other documentation or files relating to the disclosure, whether paper or electronic, will be stored securely and only accessed by authorised persons.

F. How to make a public interest disclosure

1. Before you make a disclosure

We strongly encourage anyone thinking about making a public interest disclosure to seek advice from our PID Officer ('proper authority') before they do. A disclosure must be made to a proper authority for it to be covered by the PID Act.

A number of other requirements apply to the discloser, so it is important to understand the rights and responsibilities in the process. This information is outlined generally in [Don't be afraid to speak up](#), available from the Public Sector Commission website at www.publicsector.wa.gov.au and the Shire of Morawa's website www.morawa.wa.gov.au.

At Shire of Morawa the occupant(s) of the following designated position(s) are specified with the authority as the person(s) responsible for receiving disclosures of public interest information in accordance with s. 23(1)(a). For the purposes of this procedure a PID Officer(s) is the proper authority designated under s. 5(3)(h) for dealing with information that falls within the sphere of responsibility for Shire of Morawa.

Their name and contact details are:

Position	Name of PID Officer	Contact details
Chief Executive Officer (CEO)	Marty Symmons	Phone: 08 9971 1204 Email: ceo@morawa.wa.gov.au

Initial discussions between the discloser and the PID Officer should be general in nature and should not discuss the specific details of the disclosure until the discloser understands their rights and responsibilities under the PID Act. Our PID Officer will also let the discloser know that they need to make the disclosure voluntarily and consciously – we will never force a person to make a disclosure. This is because they cannot withdraw the disclosure once it is made. Once we receive your disclosure, our PID Officer is obliged to take action and we may continue to look into the matters within your disclosure irrespective of your continued approval.

These initial discussions with our PID Officer may help in deciding whether to make a public interest disclosure and also enable the PID Officer to ascertain if the information would be covered by the PID Act. If the information appears not to be the type covered by the PID Act, our PID Officer will discuss other mechanisms through which issues may be made, for example, our general complaints or grievance resolution process.

Our PID Officer will be able to provide more detailed information about Shire of Morawa's disclosure process and what people can expect from it.

You can also contact the Public Sector Commission Advisory Line on (08) 6552 8888 (or 1800 676 607 for country callers) for general information about the disclosure process.

What is 'sphere of responsibility'?

Under s. 5(3)(h) the PID Officer for an authority can receive information relating to a matter which falls within the 'sphere of responsibility' for their public authority. 'Sphere of responsibility' is not defined in the PID Act but may include:

- *matters that relate to Shire of Morawa or*
- *a public officer or public sector contractor of Shire of Morawa or*
- *a matter or person that the Shire of Morawa has a function or power to investigate.*

The proper authority to which you need to make the disclosure depends on the type of disclosure information. Where the information is outside of our PID Officer's sphere of responsibility, it may need to be made to another proper authority for it to be considered as a public interest disclosure and for the discloser to receive the protections of the PID Act. A list of proper authorities and the information they can receive is covered in *Don't be afraid to speak up*. Where a disclosure relates to a matter involving local government integrity, the PID Officer may refer the matter to the Local Government Inspector as the 'Proper Authority' under Section 7 of the PID Act and Part 8A of the Local Government Act 1995.

2. Making the disclosure

A discloser needs to clearly identify that they are making a public interest disclosure. For the purposes of accountability and certainty, persons wishing to make a disclosure of public interest information under the PID Act are encouraged to do so in writing. As we expect that most disclosures will be made in writing the Shire of Morawa has developed a form which can be used for the purpose of making such a disclosure. There is no requirement to use the form. The form will help to define the details of the disclosure. A discloser may fill out the form themselves or our PID Officer may complete the form if they are speaking with the discloser and then have them sign the form to acknowledge they are making a disclosure voluntarily and consciously.

We must accept anonymous disclosures, but if a discloser decides to make an anonymous disclosure they should understand that it may be more difficult for our PID Officer to investigate or take action about the disclosure. This is because they cannot come back to seek any further information. We are also not required to provide any reports about the progress or final outcome of the disclosure, if the discloser chooses to remain anonymous.

An anonymous disclosure may not prevent the discloser from being identified during an investigation. Additionally, if our PID Officer does not know who made the disclosure, it will be difficult for them to ensure the discloser is protected and to prevent any reprisal or detrimental action.

3. Determining whether your matter is an appropriate disclosure

Once our PID Officer has received the disclosure they will assess whether it meets the requirements under the PID Act. It may be that our PID Officer undertakes initial inquiries and decides not to take the matter any further, as it does not constitute an appropriate public interest disclosure.

If the disclosure is not one to which the PID Act applies, our PID Officer will let the discloser know the reasons for their decision (unless you made an anonymous disclosure) and make proper and adequate records about it. Some matters raised within the disclosure may not be matters to which the PID Act applies and the PID Officer may discuss with the discloser other pathways to report these matters.

If the disclosure is one to which the PID Act applies, our PID Officer will ensure proper and adequate records are made and will communicate with the discloser further, unless it is an anonymous disclosure.

Our PID Officer will notify the discloser within three months about what we plan to do in dealing with the disclosure, unless it is an anonymous disclosure.

4. Determining whether your public interest disclosure will be investigated

After assessing the disclosure as one to which the PID Act applies, our PID Officer will consider whether it will be investigated, guided by the requirements in s. 8. The reasons a PID Officer may not investigate the disclosure include:

- *the matter is trivial*
- *the disclosure is vexatious or frivolous*
- *there is no reasonable prospect of obtaining sufficient evidence due to the time that has elapsed since the matter(s) occurred*
- *the matter is being or has been adequately or properly investigated by another proper authority, s. 5(3).*

Our PID Officer will make proper and adequate records of their decision and reasons about whether to investigate or not.

Where the PID Officer considers that he or she lacks sufficient power to effectively investigate the matter, but the information received causes him or her to form the opinion that a public authority, public officer or public sector contractor may have engaged in improper conduct, the PID Officer should refer the matter to another appropriate investigative body. For example, an allegation of an offence supported by cogent evidence may need to be referred by a PID Officer to the Police for investigation.

The questions to be considered in the initial assessment by the PID Officer are indicated in the Flowchart for investigating information disclosed at Appendix 3, and part 1 of the assessment form for public interest disclosures should be completed.

5. Referring public interest matters

Where our PID Officer assesses the disclosure as one to which the PID Act applies, but they do not have the functions or power to investigate one or more matters within the disclosure, they will refer the information to the appropriate authority for investigation as provided for under the PID Act. Alternatively, a discloser may also be able to make a disclosure directly to this new authority, if they wish to receive reports from them about the disclosure. For example, our PID Officer may need to refer an allegation of an offence supported by evidence to the Western Australia Police for investigation.

6. Investigating the disclosure

Our PID Officer will investigate, or cause to be investigated, any matters in the disclosure within the sphere of responsibility. Our PID Officer may cause the disclosure to be investigated by engaging a suitably skilled staff member within the Shire of Morawa or an externally contracted investigator.

If causing the disclosure to be investigated, our PID Officer will ensure that the person undertaking the investigation understands the requirements of the PID Act, in particular the confidentiality requirements and protections for disclosers. Our PID Officer will only provide the name of the discloser and that of the subject of the disclosure to the investigator in accordance with s. 16 of the PID Act.

When investigating the disclosure, our PID Officer or investigator is limited by the functions and powers derived from our operating legislation. The PID Act does not provide for any additional investigative powers.

If you are an employee, you are expected to cooperate with any investigation into the disclosure to maintain the protections under the PID Act. A discloser is also expected to act in accordance with our Code of conduct at all times.

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Employees who are the subject of the disclosure can clarify the process and what to expect with our PID Officer.

Our PID Officer may also decide to discontinue an investigation, in accordance with s. 8(2). If this happens, they will give the discloser reasons for their decision in accordance with

s. 8(3), unless they made an anonymous disclosure. The PID Officer may also notify any subject(s) of the disclosure, if they discontinue the investigation.

To ensure the disclosure is adequately and properly investigated our PID Officer, or other investigator, will be recommended to follow the guidelines as below:

- drawing up terms of reference, which should clarify the key issues identified by the disclosure
- specifying a date by which the investigation should be completed
- ensuring the objectives of the investigation include collecting and collating information relating to the disclosure, considering the information collected and drawing conclusions objectively and impartially
- maintaining procedural fairness for the person who is the subject of the disclosure
- giving information to the person who is the subject of a disclosure about their rights and obligations under the PID Act, the Code of conduct and integrity, any agency code of conduct, and the law
- the investigator making contemporaneous notes of discussions and interviews and, where practicable and appropriate, recording discussions and interviews on audio or videotape ensuring strict security with all investigations, so as to maintain the confidentiality requirements of the PID Act.

What are your responsibilities if you are the subject of a disclosure?

A subject of a disclosure is a person of interest about whom an allegation of a public interest disclosure has been made.

We will treat the person fairly and impartially throughout the process, and inform them of their rights and obligations. We will generally keep the parties involved informed during any investigation, although we cannot release any information to the person that may prejudice our investigation. As an employee it is expected that they will act in accordance with our Code of conduct at all times.

The PID Act provides the person with some rights and obligations as a person subject to a disclosure. Firstly, the subject has a right to have their identity kept confidential under s. 16(3), unless one of the following conditions apply:

- *you consent to your identity being disclosed*
- *it is necessary to enable the matter to be investigated effectively*
- *it is necessary to do so in taking action within s. 9*
- *there are reasonable grounds to believe that it is necessary to prevent or minimise the risk of injury to any person or damage to any property*
- *is made in accordance with a court order or other body having authority to hear evidence*
- *it is made in accordance with ss. 152 or 153 of the Corruption, Crime and Misconduct Act 2003.*

We will also provide appropriate natural justice. This means that, before we take any disciplinary or other action against the person under s. 9, we will give you the opportunity to:

- *be informed of the substance of the allegations and*
- *make a submission either verbally or in writing in relation to the matter.*

If you are the subject of a disclosure, you must not identify or tend to identify the identity of the discloser or a person who they think might be the discloser, as they also have rights to confidentiality under the PID Act. It is an offence under s. 16 to identify or tend to identify any person who has made a disclosure under the PID Act.

Also, you must not engage in reprisal action, threaten anyone with reprisal action or have someone else conduct this action on your behalf because someone has made, or intends to make, a disclosure. It is still an offence to conduct this action against any person you believe has made the disclosure even if they were not the individual who actually made the disclosure. This is an offence under s. 14(1) of the PID Act.

7. Taking action

Our PID Officer will take action where they form the opinion that a person may be, may have been or may in the future be involved in conduct which may be the subject of a public interest disclosure. Usually, our PID Officer will form this opinion at the conclusion of an investigation, although there may be instances where they need to take immediate action and the PID Act enables them to do this.

Action our PID Officer may take under s. 9 includes, but is not limited to:

- *preventing the matter disclosed from continuing or occurring*
- *referring the matter to the Local Government Inspector*
- *referring the matter to the Western Australia Police or other appropriate body or*
- *taking disciplinary action against a person responsible for the matter.*

The options above are not mutually exclusive. Our PID Officer may take more than one action depending on the circumstances. For example, our PID Officer may seek to terminate the employment of an employee caught stealing and refer the matter to the Western Australia Police.

In taking action our PID Officer and/or Shire of Morawa is limited by the powers and functions derived from our operating legislation. The PID Act does not provide for any additional powers to take action. We are also guided by what is necessary and reasonable in the circumstances.

Before taking any action we will give the person against whom the action is to be taken (the subject of the disclosure) an opportunity to respond, either verbally or in writing, to ensure procedural fairness.

Confidentiality and record keeping when taking action

We will maintain confidentiality in accordance with the PID Act when taking action.

Our PID Officer will keep appropriate records about any action taken, as well as recording a summary of this action in the public interest disclosure register.

8. After the public interest disclosure process has been finalised

The PID Act places no further obligations on Shire of Morawa or our PID Officers after the disclosure process is complete. The confidentiality requirements of the PID Act, however, continue to apply to you and all other people involved with the disclosure.

The PID Act does not provide for you to appeal the outcome of the disclosure process. You may be able to make another disclosure to another proper authority, if the information relates to their functions or sphere of responsibility (s. 5). See [Don't be afraid to speak up](#) for the correct proper authority for your disclosure.

However, this 'new' proper authority may be able to decline to investigate the disclosure under s. 8, if they consider the matter(s) has already been properly or adequately investigated (as a public interest

disclosure).

9. Making a disclosure to a journalist

The PID Act provides for certain circumstances where a discloser may be able to make a protected disclosure to a journalist s. 7A(d). These circumstances apply where the discloser has first made a disclosure to the PID Officer or another proper authority named in the PID Act (outlined in s. 5 or Don't be afraid to speak up).

Importantly, the PID Act states that to attract the privileges and protections of the PID Act when disclosing to a journalist, the discloser must disclose information that is substantially the same as what was disclosed in the original disclosure and the PID Officer that received the original disclosure:

did not notify the discloser within three months of making the disclosure about actions they propose to take or have already taken or

- *refused to investigate, or discontinued the investigation of, a matter raised in the disclosure or*
- *did not complete an investigation within six months of the discloser making the disclosure or*
- *completed an investigation but did not recommend that action be taken or*
- *did not provide the discloser with a report stating the outcome of any investigation or any action proposed or taken and the reasons for those actions.*

We are committed to ensuring that we provide the notifications required under the PID Act and that the discloser understands the reasons for our decisions and actions. If a discloser is considering making a disclosure to a journalist because they believe their circumstances meet one or more of the requirements outlined above, we would encourage the discloser to discuss this with the PID Officer prior to disclosure to a journalist.

It is also recommended that the discloser seek their own legal advice before taking any action in relation to matters that have been disclosed under the PID Act.

If a discloser makes an anonymous disclosure they may not be able to demonstrate they meet the above requirements and we are not obliged to provide the discloser with any notifications about what happens to the disclosure.

10. Contact details and further information

For further information, please visit the Shire of Morawa's Website www.morawa.wa.gov.au, the Public Sector Commission's website www.publicsector.wa.gov.au or contact the Shire of Morawa's PID officer, Marty Symmons by phone on 08 9971 1204 or by email on ceo@morawa.wa.gov.au.

All references to sections (that is, 's' and 'ss.') in these procedures relate to the PID Act, unless stated otherwise.

Appendix 1

Public interest disclosure lodgement form

Public Interest Disclosure Act 2003

The Department of the Premier and Cabinet strongly encourages anyone thinking about making a public interest disclosure to seek out a nominated proper authority to discuss their issues first. Registered PID Officers can be contacted via the PID Officer register at the Public Sector Commission's website www.publicsector.wa.gov.au.

Ensure you understand your rights and responsibilities under the *Public Interest Disclosure Act 2003* (PID Act) before you sign this lodgement form. You may wish to seek external legal advice about those rights and responsibilities. Lodge your public interest disclosure form with the Department of the Premier and Cabinet's proper authority (PID Officer), not the Public Sector Commission.

Personal details					
Family name					
Given name					
Title	<input type="checkbox"/> Mr	<input type="checkbox"/> Ms	<input type="checkbox"/> Mrs	<input type="checkbox"/> Dr	<input type="checkbox"/> Other
Address					
Work phone					
Mobile					
Email					
<input type="checkbox"/>	I wish to make an anonymous public interest disclosure. I understand that: <ul style="list-style-type: none"> • I will not receive any information about what happens to this disclosure • it may be more difficult for the proper authority to look into the matter(s) as they cannot come back to me for further information • it may be more difficult for the proper authority/public authority to protect me • this anonymous disclosure may not prevent me from being identified during any investigation or when action is being taken. 				

Categories of public interest information	Tick relevant box(es)
Improper conduct	<input type="checkbox"/>
An offence under written State law	<input type="checkbox"/>
Substantial unauthorised or irregular use of, or substantial mismanagement of, public resources	<input type="checkbox"/>
Conduct involving a substantial and specific risk of injury to public health, or prejudice to public safety or harm to the environment	<input type="checkbox"/>
Administration matter(s) affecting you personally	<input type="checkbox"/>

Disclosure details	
Name of the public authority(ies) the disclosure relates to	
Do you work for a public authority?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, which public authority and what is your position title?
Does the disclosure relate to one or more individuals?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, provide name(s) and position(s) held by person(s) in the public authority
When did the alleged events occur?	
Summary of the matters to disclose	

Additional information	
Description of any documents provided or names of witnesses	
Have you reported this information to any other person or agency?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If yes, did you report this information as a Public Interest Disclosure matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please provide details

You should read the following information and sign this form prior to lodgement.

Acknowledgement

I believe on reasonable grounds that the information contained in this disclosure is or may be true.

I have been informed and I am aware that:

- I will commit an offence under section 24 of the PID Act, if I know that the information contained in this disclosure is false or misleading in a material particular, or I am reckless as to whether it is false or misleading in a material particular.
Penalty: \$12 000 or imprisonment for one (1) year.
- I will forfeit the protection provided by section 13 of the PID Act, if I fail, without reasonable excuse, to assist a person investigating the matter by supplying requested information (s17).
- I will forfeit the protection provided by section 13 of the PID Act, if I subsequently disclose this information to any person other than a proper authority under the PID Act (s17).
- I will commit an offence, if I subsequently make a disclosure of information that might identify or tend to identify anyone as a person in respect of whom this disclosure has been made under the PID Act, except in accordance with section 16(3) of the PID Act.
Penalty: \$24 000 or imprisonment for two (2) years.
- I cannot withdraw my disclosure after I have made it.

Authorisation	
Discloser's signature	
Date	

Appendix 2

Consent to disclosure of identifying information form

Public Interest Disclosure Act 2003

Personal details		
Family name		
Given name		
Disclosure No.		(to be completed by proper authority/Public Interest Disclosure (PID) Officer)

Consent	
<p>Consent to disclosure of identifying information by discloser</p> <p>I consent to the disclosure of information that might identify or tend to identify me as a person who has made an appropriate disclosure of public interest information under section 16(1)(a) of the <i>Public Interest Disclosure Act 2003</i>.</p>	<input type="checkbox"/>
<p>Consent to disclosure of identifying information by subject</p> <p>I consent to the disclosure of information that might identify or tend to identify me as a person in respect of whom a disclosure of public interest information has been made (subject) under section 16(3)(a) of the <i>Public Interest Disclosure Act 2003</i>.</p>	<input type="checkbox"/>

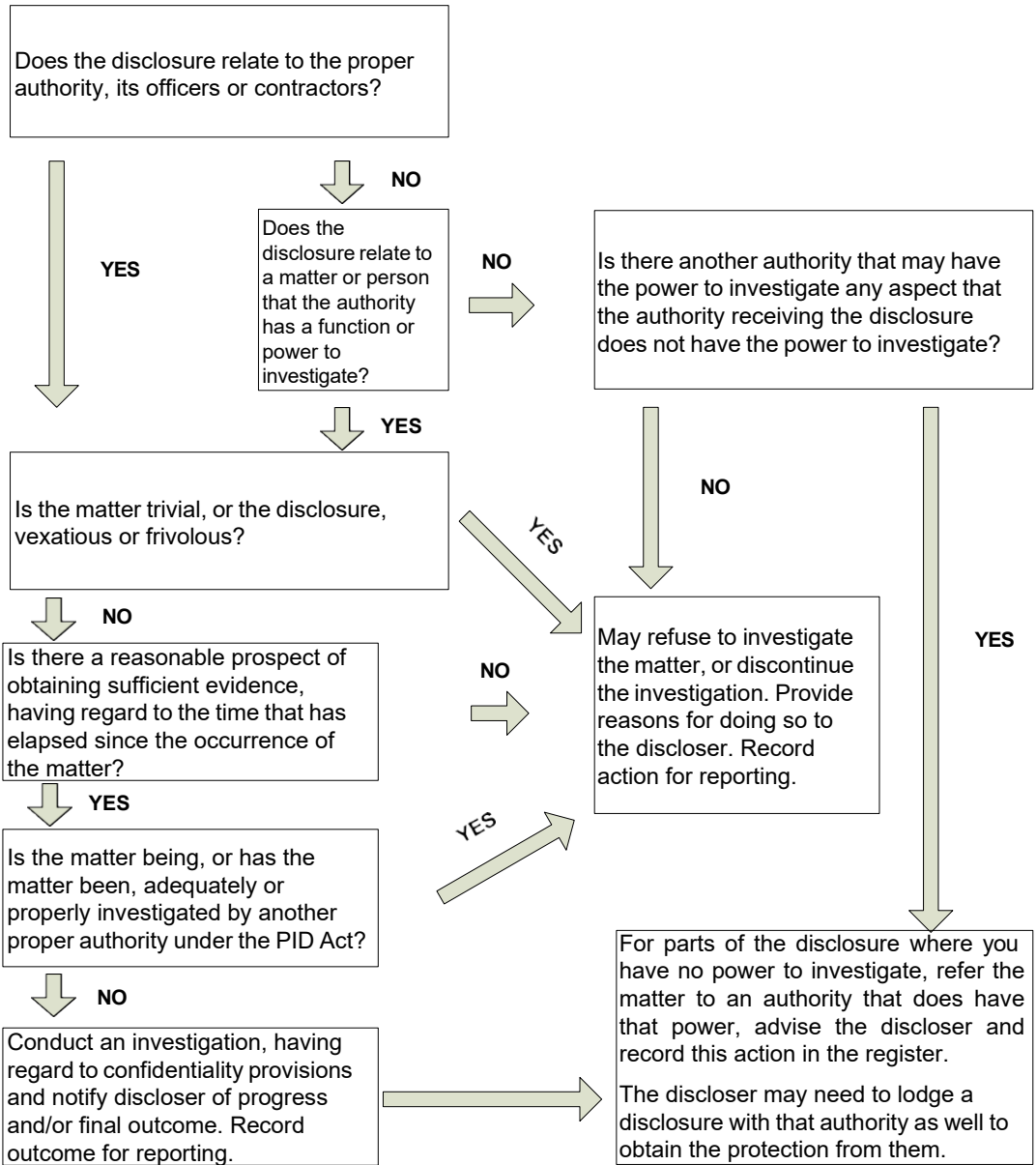
Limitations on consent	
This consent only applies to disclosures made to the following persons	
This consent only applies to the following information	

Authorisation	
Signature of discloser/subject: (delete as appropriate)	
Date	
Signature of proper authority/PID Officer	
Date	



Appendix 3

Flowchart for investigating information disclosed



Ordinary Council Meeting 31 March 2026

- Attachment 1- 11.2.1a Monthly Financial Report as at 31 January 2026***
- Attachment 2- 11.2.1b Bank Reconciliation for the period ending 31 January 2026***
- Attachment 3- 11.2.1c List of Accounts Paid for the period ending 31 January 2026***
- Item 11.2.1- Monthly Financial Report – January 2026***
-

SHIRE OF MORAWA

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 January 2026**

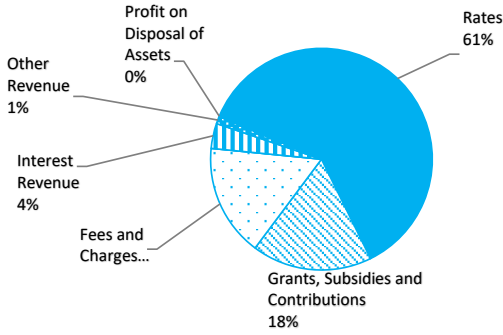
**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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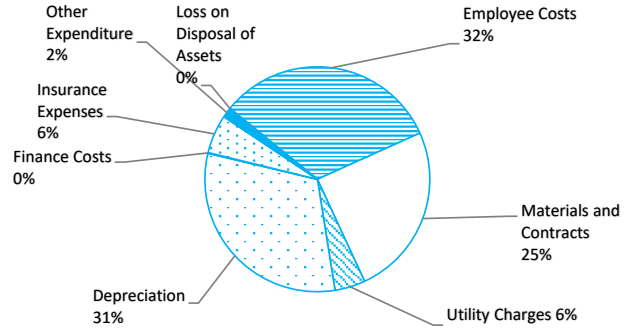
Statement of Financial Activity by Program	5
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OPERATING ACTIVITIES

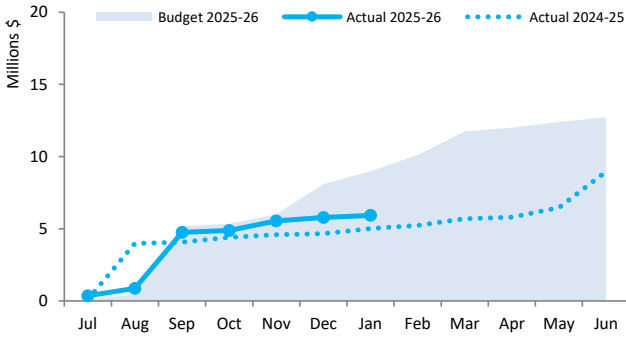
OPERATING REVENUE



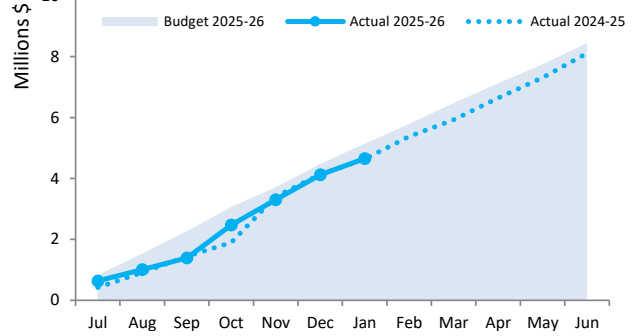
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

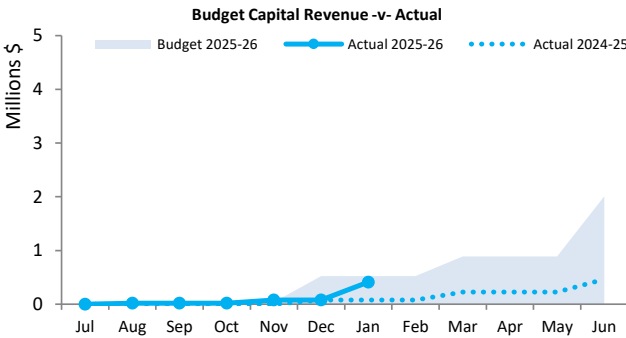


Budget Operating Expenses -v-YTD Actual

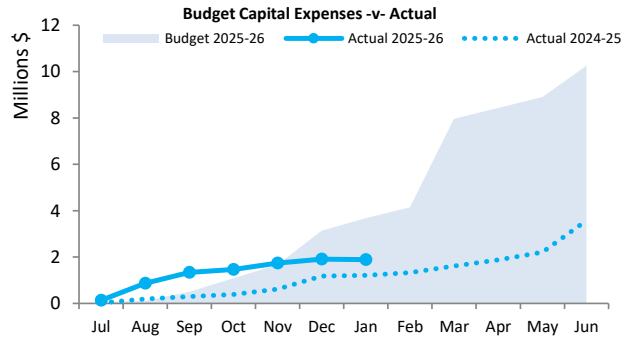


INVESTING ACTIVITIES

CAPITAL REVENUE



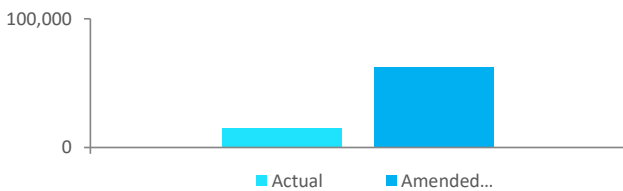
CAPITAL EXPENSES



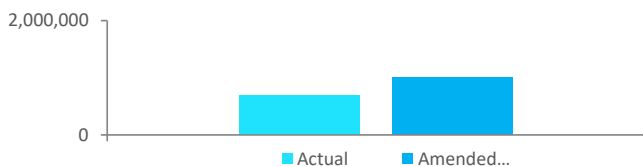
FINANCING ACTIVITIES

BORROWINGS

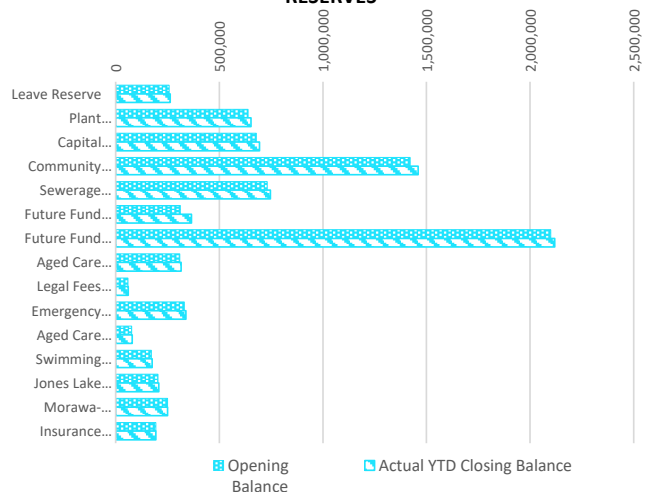
Principal Repayments



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	\$2.47 M	\$2.47 M	\$2.14 M	(\$0.33 M)
Closing	\$0.00 M	\$4.02 M	\$2.85 M	(\$1.17 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.26 M	22.2%
Restricted Cash	\$7.93 M	77.8%
Total	\$10.19 M	

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		0.0%
30 to 90 Days		0.0%
Over 90 Days		100%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.97 M	78%
Trade Receivable	(\$0.02 M)	% Outstanding
30 to 90 Days		(40.6%)
Over 90 Days		-84%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.63 M	\$1.63 M	\$2.05 M	\$0.43 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.22 M	
YTD Budget	\$3.21 M	0.2%

Refer to Note 6 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$0.92 M	
YTD Budget	\$1.01 M	(8.7%)

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.86 M	
YTD Budget	\$0.88 M	(2.8%)

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)
(\$10.02 M)	(\$4.00 M)	(\$2.22 M)	\$1.78 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.08 M	
Amended Budget	\$0.19 M	(59.8%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.22 M	
Amended Budget	\$9.91 M	0.0%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.67 M	
Amended Budget	\$5.95 M	(88.7%)

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)
\$0.77 M	\$0.21 M	\$0.13 M	(\$0.07 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.01 M
Interest expense	\$0.01 M
Principal due	\$0.68 M

Refer to Note 9 - Borrowings

Reserves		
Reserves balance	\$7.93 M	
Interest earned	\$0.19 M	0.0%

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 31 JANUARY 2026

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 31 JANUARY 2026

BY PROGRAM

	Ref	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(d)	(b)	(c)	(c)-(b)	(c)-(b)/(b)	▲▼
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		2,100	2,100	1,218	380	(838)	(68.82%)	
General purpose funding - general rates	6	3,209,363	3,209,363	3,209,363	3,220,738	11,375	0.35%	
General purpose funding - other		1,575,942	1,575,942	824,503	872,624	48,121	5.84%	
Law, order and public safety		28,740	28,740	22,503	12,980	(9,523)	(42.32%)	
Health		14,850	14,850	9,703	9,647	(56)	(0.58%)	
Education and welfare		17,500	17,500	12,271	6,125	(6,146)	(50.09%)	
Housing		93,500	93,500	54,509	36,227	(18,282)	(33.54%)	▼
Community amenities		617,013	617,013	566,233	540,664	(25,569)	(4.52%)	
Recreation and culture		60,945	60,945	31,877	28,980	(2,897)	(9.09%)	
Transport		566,558	566,558	438,132	274,404	(163,728)	(37.37%)	▼
Economic services		268,000	268,000	225,009	194,274	(30,735)	(13.66%)	▼
Other property and services		323,232	323,232	63,762	56,500	(7,262)	(11.39%)	
		6,777,743	6,777,743	5,459,083	5,253,541	(205,542)		
Expenditure from operating activities								
Governance		(618,301)	(618,301)	(384,639)	(326,613)	58,026	15.09%	▲
General purpose funding		(284,454)	(284,454)	(165,900)	(149,235)	16,665	10.05%	▲
Law, order and public safety		(167,669)	(167,669)	(100,282)	(109,741)	(9,459)	(9.43%)	
Health		(237,099)	(237,099)	(134,519)	(136,213)	(1,694)	(1.26%)	
Education and welfare		(254,872)	(254,872)	(148,562)	(115,661)	32,901	22.15%	▲
Housing		(264,877)	(264,877)	(161,994)	(133,868)	28,126	17.36%	▲
Community amenities		(750,201)	(750,201)	(442,313)	(428,605)	13,708	3.10%	
Recreation and culture		(2,086,391)	(2,086,391)	(1,236,641)	(1,177,627)	59,014	4.77%	
Transport		(2,794,522)	(2,794,522)	(1,629,257)	(1,558,594)	70,663	4.34%	
Economic services		(812,193)	(812,193)	(593,037)	(450,447)	142,590	24.04%	▲
Other property and services		(177,186)	(177,186)	(141,667)	(63,985)	77,683	54.83%	▲
		(8,447,765)	(8,447,765)	(5,138,811)	(4,650,587)	488,224		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	1,308,885	1,451,889	143,004	10.93%	▲
Amount attributable to operating activities		634,178	634,178	1,629,157	2,054,843	425,686		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from Capital grants, subsidies and contributions	14	5,949,676	5,949,676	3,522,880	671,175	(2,851,705)	(80.95%)	▼
Proceeds from disposal of assets	7	190,000	190,000	190,000	76,364	(113,636)	(59.81%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	9,372	0	0	0	0.00%	
		6,149,048	6,149,048	3,712,880	747,539	0		
Outflows from investing activities								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	0	115,000	(100.00%)	
Payments for Infrastructure	9	(4,573,094)	(4,573,094)	(2,476,057)	(1,640,118)	835,939	33.76%	▲
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(1,405,637)	(581,056)	824,581	58.66%	▲
		(10,020,694)	(10,020,694)	(3,996,694)	(2,221,174)	1,775,520		
Non-cash amounts excluded from investing activities		0	0	0	0	0	0.00%	
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(283,814)	(1,473,635)	(1,189,821)		
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	9	700,000	700,000	335,000	335,000	0	0.00%	
Transfer from reserves	11	1,118,409	1,118,409	0	0	0	0.00%	
		1,818,409	1,818,409	335,000	335,000	0		
Outflows from financing activities								
Repayment of debentures	9	(62,605)	(62,605)	(27,993)	(14,811)	13,182	47.09%	▲
Payments for principal portion of lease liabilities	10	0	0	0	0	0	0.00%	
Transfer to reserves	11	(987,717)	(987,717)	(98,497)	(186,061)	(87,564)	(88.90%)	▼
		(1,050,321)	(1,050,321)	(126,490)	(200,873)	(74,383)		
Amount attributable to financing activities		768,088	768,088	208,510	134,127	(74,383)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,469,381	2,469,381	2,138,966	(330,415)	(13.38%)	▼
Amount attributable to operating activities		634,178	634,178	1,629,157	2,054,843			
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(283,814)	(1,473,635)			
Amount attributable to financing activities		768,088	768,088	208,510	134,127			
Surplus or deficit after imposition of general rates	1(c)	1	1	4,023,234	2,854,301			

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 2025-26 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 31 JANUARY 2026

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 31 JANUARY 2026**

BY NATURE

	Ref	Adopted	Amended	YTD	YTD	Variance	Variance	Var.
	Note	Annual Budget	Annual Budget	Budget	Actual	\$	%	▲▼
		(a)	(d)	(b)	(c)	(c)-(b)	(c)-(b)/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	6	3,209,363	3,209,363	3,209,363	3,220,738	11,375	0.35%	
Rates excluding general rates	6	2,230	2,230	5,176	(117)	(5,293)	(102.26%)	
Grants, subsidies and contributions	13	1,790,736	1,790,736	1,008,415	920,409	(88,006)	(8.73%)	
Fees and charges		1,014,813	1,014,813	883,529	858,807	(24,722)	(2.80%)	
Service charges		0	0	0	0	0	0.00%	
Interest revenue		347,265	347,265	201,034	191,945	(9,089)	(4.52%)	
Other revenue		320,581	320,581	58,813	56,143	(2,670)	(4.54%)	
Profit on disposal of assets	7	92,756	92,756	92,753	5,616	(87,137)	(93.95%)	▼
Gain on FV Adjustment of Financial Assets through P&L		0	0	0	0	0	0.00%	
		6,777,743	6,777,743	5,459,083	5,253,541	(205,542)		
Expenditure from operating activities								
Employee costs		(2,526,357)	(2,526,357)	(1,571,238)	(1,508,528)	62,710	3.99%	
Materials and contracts		(2,605,336)	(2,605,336)	(1,574,017)	(1,154,556)	419,461	26.65%	▲
Utility charges		(422,880)	(422,880)	(257,637)	(204,060)	53,577	20.80%	▲
Depreciation		(2,388,570)	(2,388,570)	(1,393,252)	(1,451,864)	(58,612)	(4.21%)	
Finance costs		(36,282)	(36,282)	(18,140)	(5,573)	12,567	69.28%	▲
Insurance expenses		(258,349)	(258,349)	(211,555)	(258,785)	(47,230)	(22.32%)	▼
Other expenditure		(209,992)	(209,992)	(112,972)	(67,221)	45,751	40.50%	▲
Loss on disposal of assets	7	0	0	0	0	0	0.00%	
		(8,447,765)	(8,447,765)	(5,138,811)	(4,650,587)	488,224		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	1,308,885	1,451,889	143,004	10.93%	▲
Amount attributable to operating activities		634,178	634,178	1,629,157	2,054,843	425,686		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	5,949,676	5,949,676	3,522,880	671,175	(2,851,705)	(80.95%)	▼
Proceeds from disposal of assets	7	190,000	190,000	190,000	76,364	(113,636)	(59.81%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	9,372	0	0	0	0.00%	
		6,149,048	6,149,048	3,712,880	747,539	(2,965,341)		
Outflows from investing activities								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	0	115,000	(100.00%)	
Payments for infrastructure	8	(4,573,094)	(4,573,094)	(2,476,057)	(1,640,118)	835,939	(33.76%)	
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(1,405,637)	(581,056)	824,581	(58.66%)	▲
		(10,020,694)	(10,020,694)	(3,996,694)	(2,221,174)	(4,155,162)		
Non-cash amounts excluded from investing activities	1(b)	0	0	0	0	0	0.00%	
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(283,814)	(1,473,635)	(1,189,821)		
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new borrowings	9	700,000	700,000	335,000	335,000	0	0.00%	
Transfer from reserves	11	1,118,409	1,118,409	0	0	0	0.00%	
		1,818,409	1,818,409	335,000	335,000	0		
Outflows from financing activities								
Repayment of borrowings	9	(62,605)	(62,605)	(27,993)	(14,811)	13,182	47.09%	▲
Payments for principal portion of lease liabilities	10	0	0	0	0	0	0.00%	
Transfer to reserves	11	(987,717)	(987,717)	(98,497)	(186,061)	(87,564)	(88.90%)	▼
		(1,050,321)	(1,050,321)	(126,490)	(200,873)	(74,383)		
Amount attributable to financing activities		768,088	768,088	208,510	134,127	(74,383)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,469,381	2,469,381	2,138,966	(330,415)	(13.38%)	▼
Amount attributable to operating activities		634,178	634,178	1,629,157	2,054,843	425,686	26.13%	
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(283,814)	(1,473,635)	(1,189,821)	419.23%	
Amount attributable to financing activities		768,088	768,088	208,510	134,127	(74,383)	(35.67%)	
Surplus or deficit after imposition of general rates	1(c)	1	1	4,023,234	2,854,301			

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 31 JANUARY 2026**

	30 June 2025	31 Jan 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,329,728.24	10,191,458.75
Trade and other receivables	806,016.24	901,030.34
Inventories	6,626.38	6,626.38
Contract assets	124,918.64	124,918.64
Other assets	36,293.73	(26,170.83)
TOTAL CURRENT ASSETS	11,303,583.23	11,197,863.28
NON-CURRENT ASSETS		
Trade and other receivables	56,183.49	56,183.49
Other financial assets	59,714.63	59,714.63
Property, plant and equipment	30,708,941.36	30,747,290.09
Infrastructure	62,971,830.16	63,632,043.35
TOTAL NON-CURRENT ASSETS	93,796,669.64	94,495,231.56
TOTAL ASSETS	105,100,252.87	105,693,094.84
CURRENT LIABILITIES		
Trade and other payables	1,331,319.45	122,383.42
Other liabilities	156,100.42	363,560.10
Borrowings	29,841.44	15,029.97
Employee related provisions	194,416.99	194,416.99
TOTAL CURRENT LIABILITIES	1,711,678.30	695,390.48
NON-CURRENT LIABILITIES		
Borrowings	332,247.55	667,247.55
Employee related provisions	41,422.39	41,422.39
TOTAL NON-CURRENT LIABILITIES	373,669.94	708,669.94
TOTAL LIABILITIES	2,085,348.24	1,404,060.42
NET ASSETS	103,014,904.63	104,289,034.42
EQUITY		
Retained surplus	38,977,828.08	40,065,896.47
Reserve accounts	7,740,797.59	7,926,858.99
Revaluation surplus	56,296,278.96	56,296,278.96
TOTAL EQUITY	103,014,904.63	104,289,034.42

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 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 31 January 2026

(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	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$	\$
Non-cash items excluded from operating activities					
Adjustments to operating activities					
Less: Profit on asset disposals	7	(92,756)	(92,756)	(92,753)	(5,616)
Less: Movement in liabilities associated with restricted cash		8,386	8,386	8,386	5,640
Add: Depreciation on assets		2,388,570	2,388,570	1,393,252	1,451,864
Total non-cash items excluded from operating activities		2,304,200	2,304,200	1,308,885	1,451,889

(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*.

		Last Year Closing 30 June 2025	This Time Last Year 31 Jan 2025	Year to Date 31 Jan 2026
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(7,740,798)	(7,185,935)	(7,926,859)
Less: Adjustment for Trust Transactions Within Muni		0	(15,790)	1,909
Add Back: Component of Leave Liability not Required to be Funded	12	258,017	253,577	263,657
Add: Borrowings	9	29,841	14,438	15,030
Total adjustments to net current assets		(7,452,939)	(6,933,709)	(7,646,263)

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

Current assets

Cash and cash equivalents	2	10,328,203	10,875,169	10,189,934
Rates receivables	3	586,739	912,920	917,409
Receivables	3	219,277	239,837	(16,379)
Other current assets	4	167,839	82,931	105,374
Less: Current liabilities				
Payables	5	(1,329,794)	(254,840)	(122,768)
Borrowings	9	(29,841)	(14,438)	(15,030)
Contract and Capital Grant/Contribution liabilities	12	(156,100)	(1,164,498)	(363,560)
Provisions	12	(194,417)	(235,119)	(194,417)
Less: Total adjustments to net current assets	1(b)	(7,452,939)	(6,933,709)	(7,646,263)
Closing funding surplus / (deficit)		2,138,966	3,508,252	2,854,301

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as 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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
At Call Deposits								
Muni Bank Trading - NAB (Current)	Cash and cash equivalents	1,096,091		1,096,091		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,166,583		1,166,583		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	365,308	365,308		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	263,657	263,657		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	176,583	176,583		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	653,062	653,062		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	694,078	694,078		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	747,087	747,087		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	959,253	959,253		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	518,935	518,935		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	61,157	61,157		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	339,047	339,047		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	79,429	79,429		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	316,222	316,222		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	208,624	208,624		NAB	4.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	249,964	249,964		NAB	4.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	194,452	194,452		NAB	4.10%	At Call
Term Deposits		0						
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	4.05%	1/03/2026
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	4.05%	1/03/2026
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	4.05%	1/03/2026
Trust Deposits								
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
Total		2,263,075	7,926,859	10,189,934	1,525			
Comprising								
Cash and cash equivalents		2,263,075	7,926,859	10,189,934	1,525			
		2,263,075	7,926,859	10,189,934	1,525			

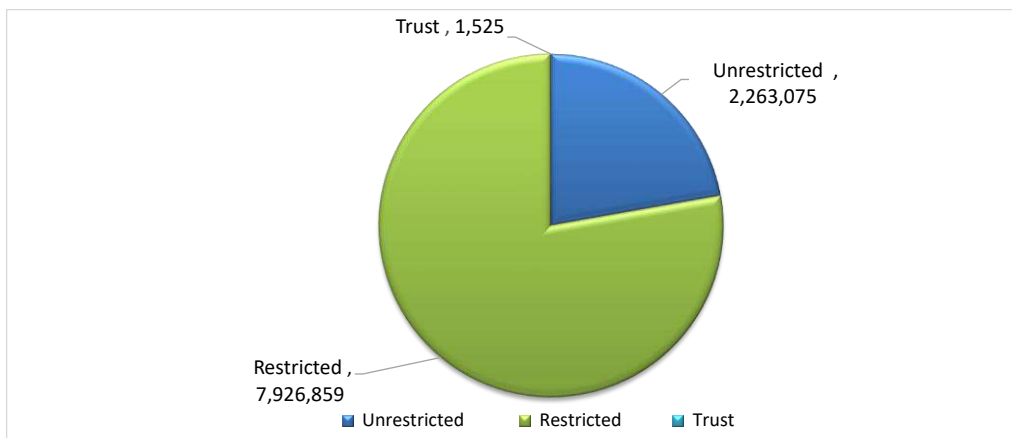
KEY INFORMATION

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.

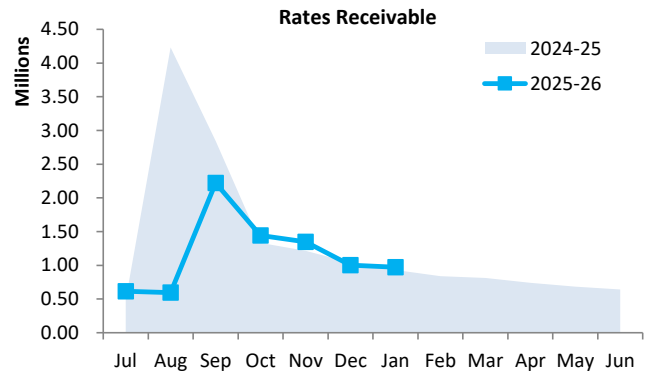
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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 June 2025	31 Jan 2026
	\$	\$
Opening arrears previous years	489,189	642,923
Levied this year	3,732,455	3,778,763
Less - collections to date	(3,578,722)	(3,448,093)
Equals current outstanding	642,923	973,593
Net rates collectable	642,923	973,593
% Collected	84.8%	78%

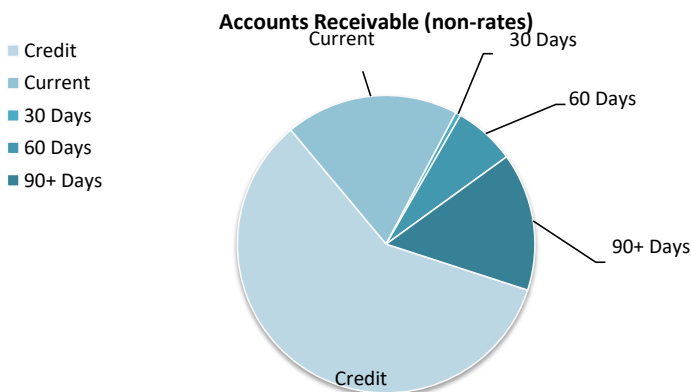


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(42,739)	13,667	402	4,857	10,869	(12,944)
Percentage	330.2%	-105.6%	-3.1%	-37.5%	-84%	
Balance per trial balance						
Sundry receivable						(12,944)
GST receivable						17,984
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						(16,379)

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.



Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 Jan 2026
	\$	\$	\$	\$
Inventory				
Fuel, Oils and Materials on Hand	6,626	0	0	6,626
Other current assets				
Accrued income	36,294	0	(62,465)	(26,171)
Contract assets				
Contract assets	124,919	0	0	124,919
Total other current assets	167,839	0	(62,465)	105,374
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.

Contract assets

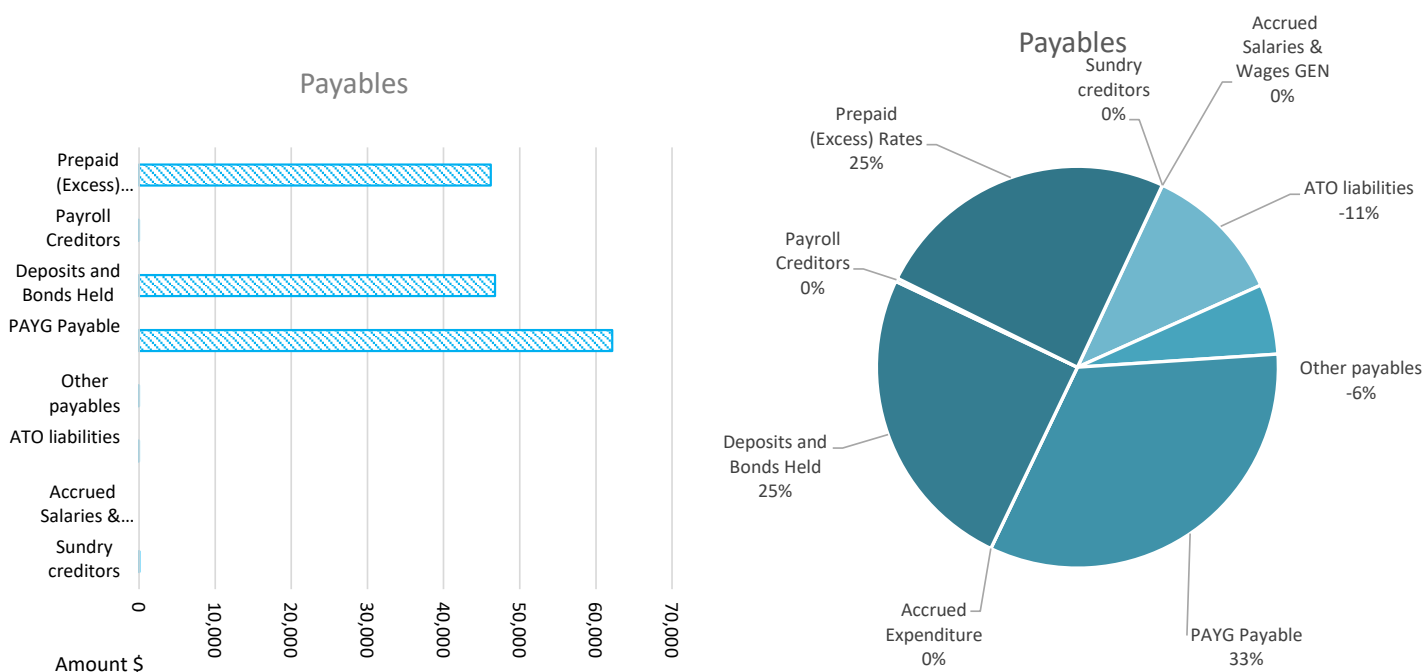
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	38	38
Percentage	0%	0%	0%	0%	100%	
Balance per trial balance						
Sundry creditors						38
Accrued Salaries & Wages GEN						0
ATO liabilities						(21,267)
Other payables						(10,604)
PAYG Payable						62,154
Accrued Expenditure						0
Deposits and Bonds Held						46,772
Payroll Creditors						(532)
Prepaid (Excess) Rates						46,206
Total payables general outstanding						122,767

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



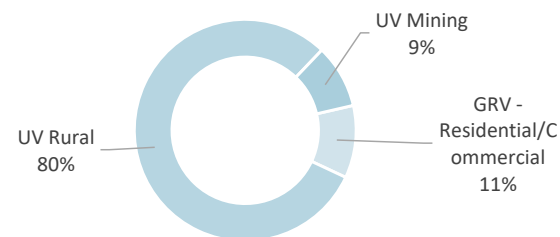
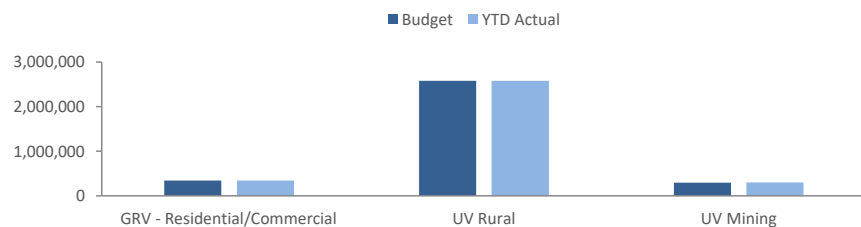
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

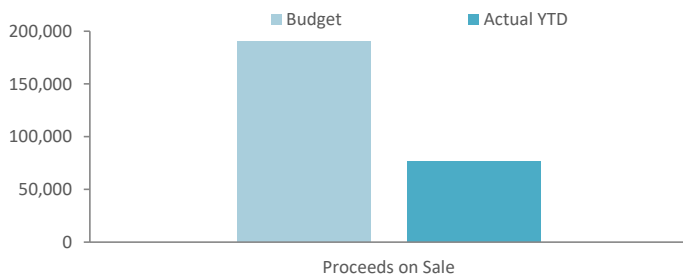
General rate revenue	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$
General Rate									
Gross rental valuations									
GRV - Residential/Commercial	0.091876	265	3,705,874	340,480	340,480	340,481	0	0	340,480.86
Unimproved value									
UV Rural	0.016570	201	155,683,000	2,579,231	2,579,231	2,579,667	0	0	2,579,667.37
UV Mining	0.300660	29	990,611	297,127	297,127	297,837	0	0	297,837.12
Sub-Total		495	160,379,485	3,216,838	3,216,838	3,217,985	0	0	3,217,985.35
Minimum payment	Minimum \$								
Gross rental valuations									
GRV - Residential/Commercial	369	49	29,423	16,236	16,236	18,081	0	0	18,081
Unimproved value									
UV Rural	369	12	139,700	4,059	4,059	4,428	0	0	4,428
UV Mining	710	11	13,337	9,230	9,230	7,810	0	0	7,810
Sub-total		72	182,460	29,525	29,525	30,319	0	0	30,319
		567	160,561,945	3,246,363	3,246,363	3,248,304	0	0	3,248,304
Discount					(37,000)				(27,567)
Amount from general rates					3,209,363				3,220,738
Rates Written Off					(10,000)				(117)
Ex-gratia rates		0	0	0	12,230				0
Total general rates					3,211,593				3,220,621

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			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
235	LAND - Lot 368 (2) Prater Street	0	0	0	0	10,000	10,000	0	0
237	LAND - Lot 371 (19) Waddilove Road	0	0	0	0	10,000	10,000	0	0
	Plant and equipment								
	Education and welfare								
252	P&E - P252 Toyota Prado DSL WGN A/T GXL 1GTZ485 - TL Roads	25,000	30,000	5,000	0	0	0	0	0
	Transport								
621	P&E - P312 - 2021 Pajero Sport 02MO	23,751	40,000	16,249	0	23,339	27,273	3,934	0
43	P&E - P168 2003 IVECO 6700 Truck	20,645	80,000	59,355	0	0	0	0	0
	Other property and services								
624	P&E - P293 Mitsubishi Pajero Sport - (EMCCS) 0 MO	27,848	40,000	12,152	0	27,409	29,091	1,682	0
		97,244	190,000	92,756	0	70,748	76,364	5,616	0



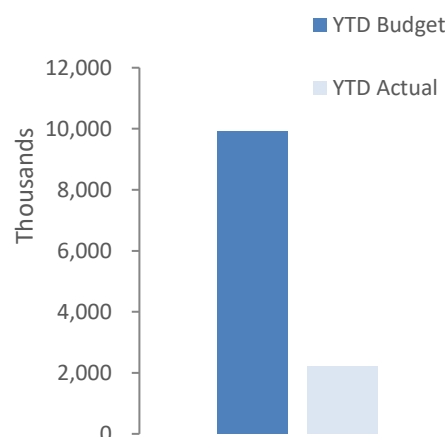
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

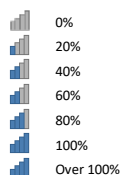
	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions					
		\$	\$	\$	\$
Land and Buildings	4,464,000	4,464,000	537,037	225,086	(311,951)
Plant and equipment	868,600	868,600	868,600	355,970	(512,630)
Infrastructure - roads	3,401,724	3,401,724	1,511,820	1,053,878	(457,942)
Infrastructure - Footpaths	260,000	260,000	115,552	134,335	18,783
Infrastructure - Parks & Ovals	125,370	125,370	62,685	110,674	47,989
Infrastructure - Sewerage	50,000	50,000	50,000	4,971	(45,029)
Infrastructure - Other	736,000	736,000	736,000	336,259	(399,741)
Payments for Capital Acquisitions	9,905,694	9,905,694	3,881,694	2,221,174	(1,660,520)
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	5,949,676	5,949,676	3,522,880	671,175	(2,851,705)
Borrowings	700,000	700,000	335,000	335,000	0
Other (disposals & C/Fwd)	190,000	190,000	190,000	76,364	(113,636)
Cash backed reserves					
Plant Replacement Reserve	418,000	418,000	0	0	0
Community & Economic Development Reserve	367,612	367,612	0	0	0
Sewerage Reserve	75,000	75,000	0	0	0
Future Fund Grants (Interest) Reserve	40,000	40,000	0	0	0
Future Fund (Principal) Reserve	58,005	58,005	0	0	0
Insurance Works Reserve	159,792	159,792	0	0	0
Contribution - operations	1,947,609	1,947,609	(166,186)	1,138,635	1,304,821
Capital funding total	9,905,694	9,905,694	3,881,694	2,221,174	(1,660,520)

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.

Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	\$	\$	\$	\$	\$
Buildings					
Building Capital Works - Early Childhood Education Centre	(3,700,000)	(3,700,000)	0	(53,775)	(53,775)
Unallocated Budget	(25,000)	(25,000)	(14,581)	0	14,581
Lot 377 (24) Barnes St Capital	(25,000)	(25,000)	(14,581)	0	14,581
Lot 350 (17) Broad Ave Capital	(25,000)	(25,000)	(14,581)	0	14,581
Reserve 3931 Oval House Mtce	(25,000)	(25,000)	(14,581)	0	14,581
18A Evans Street, Morawa	(25,000)	(25,000)	(14,581)	0	14,581
24 Harley Street, Morawa	(10,000)	(10,000)	(5,831)	(55)	5,776
2 Caulfield St Old Docs House Capital	(63,000)	(63,000)	(36,750)	0	36,750
New Koolanooka Public Conveniences	(20,000)	(20,000)	(20,000)	(108)	19,892
Town Hall & Old Chambers	(134,000)	(134,000)	(134,000)	(3,106)	130,894
Recreation Centre - Renewals	(82,000)	(82,000)	(82,000)	(34,379)	47,621
Interim Depot Construction Works	(50,000)	(50,000)	(22,220)	(62,022)	(39,802)
Old Depot Demolition Works	0	0	0	(65,041)	(65,041)
Admin Office Upgrade/Renewal	(280,000)	(280,000)	(163,331)	(6,600)	156,731
	(4,464,000)	(4,464,000)	(537,037)	(225,086)	311,951
Plant & Equipment					
Purchase Of Cdo Vehicle	(38,000)	(38,000)	(38,000)	0	38,000
Purchase Plant & Equipment - Sewerage	(25,000)	(25,000)	(25,000)	0	25,000
Purchase Of New Iveco Truck	(450,000)	(450,000)	(450,000)	0	450,000
Purchase Of Street Sweeper	(235,600)	(235,600)	(235,600)	(226,981)	8,619
Purchase Of Mws Vehicle	(60,000)	(60,000)	(60,000)	(62,333)	(2,333)
Purchase Of Emccs Vehicle	(60,000)	(60,000)	(60,000)	(66,656)	(6,656)
	(868,600)	(868,600)	(868,600)	(355,970)	512,630
Infrastructure Other					
Infrastructure Other	(30,000)	(30,000)	(30,000)	0	30,000
Tennis Courts Resurfacing	(650,000)	(650,000)	(650,000)	(335,192)	314,808
Tennis Courts Refencing	(56,000)	(56,000)	(56,000)	(589)	55,411
Cemetery Entrance Road & Carpark	0	0	0	(478)	(478)
	(736,000)	(736,000)	(736,000)	(336,259)	399,741
Infrastructure Sewerage					
Sewerage Upgrade	(50,000)	(50,000)	(50,000)	(4,971)	45,029
	(50,000)	(50,000)	(50,000)	(4,971)	45,029
Infrastructure Parks & Ovals					
Electric Vehicle Charging Stations	0	0	0	(1,480)	(1,480)
Solomon Terrace Redevelopment	(125,370)	(125,370)	(62,685)	(109,194)	(46,509)
	(125,370)	(125,370)	(62,685)	(110,674)	(47,989)
Infrastructure Roads					
Black Spot Evaside Rd Stage 2 Expenditure	(537,000)	(537,000)	(238,664)	(275)	238,389
Norton Road 2025/26 Gravel Resheet 2Km	(167,720)	(167,720)	(74,532)	(133,349)	(58,817)
Collins Road 2024/25	0	0	0	(9,031)	(9,031)
Collins Road 2025/26 Gravel Resheet 2Km	(147,445)	(147,445)	(65,520)	(129,054)	(63,534)
Canna North East Road	0	0	0	(1,410)	(1,410)
White Road - Gravel Resheeting	0	0	0	(190)	(190)
Jones Lake Road 2025/26 Reseal	(211,916)	(211,916)	(94,180)	(16,849)	77,331
Krummel Road 2025/26 Culvert Replacement	(51,805)	(51,805)	(23,020)	(23,505)	(485)
Malcolm Road 2025/26 Gravel Resheet 2Km	(277,230)	(277,230)	(123,204)	(34,369)	88,835
Broad Avenue 2025/26 Reseal	(52,048)	(52,048)	(23,128)	(148)	22,980
Olden Road 2025/26 Gravel Resheet 1Km	(75,337)	(75,337)	(33,476)	(43,736)	(10,260)
Nanekine Road 2024/25 Section	(511,223)	(511,223)	(227,208)	(19,210)	207,998
Nanekine Road 2025/26 Reconstruct	(450,000)	(450,000)	(200,000)	0	200,000
Morawa Yalgoo Road 2025/26 Reconstruction Section 1	(450,000)	(450,000)	(200,000)	(456,375)	(256,375)
Morawa Yalgoo Road 2025/26 Reconstruction Section 2	(450,000)	(450,000)	(200,000)	(186,375)	13,625
Sign Renewals	(20,000)	(20,000)	(8,888)	0	8,888
	(3,401,724)	(3,401,724)	(1,511,820)	(1,053,878)	457,942
Infrastructure Footpaths					
Broad Ave Dual Use Path	(62,500)	(62,500)	(27,776)	(67,019)	(39,243)
Gill Street Dual Use Path	(62,500)	(62,500)	(27,776)	(67,316)	(39,540)
Prater Street Dual Use Path	(135,000)	(135,000)	(60,000)	0	60,000
	(260,000)	(260,000)	(115,552)	(134,335)	(18,783)
	0	0	0	0	0
	(9,905,694)	(9,905,694)	(3,881,694)	(2,221,174)	1,660,520

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare														
Early Childhood and Family Centre	143	0	0	365,000	365,000	0	14,595	14,595	0	350,405	350,405	0	10,744	10,744
Housing														
24 Harley Street - Staff Housing	136	217,081	0	0	0	8,450	17,067	17,067	208,631	200,014	200,014	4,679	9,850	9,850
Recreation and culture														
Netball Courts Redevelopment	139	145,008	0	0	0	6,361	12,774	12,774	138,647	132,234	132,234	894	3,267	3,267
Tennis Courts Renewal Project	142	0	220,000	220,000	220,000	0	8,797	8,797	220,000	211,203	211,203	0	6,476	6,476
		362,089	220,000	585,000	585,000	14,811	53,233	53,233	567,278	893,856	893,856	5,573	30,337	30,337
Self supporting loans														
Recreation and culture														
Self Supporting Loan - Tennis Club - Court Renewal	141	0	115,000	115,000	115,000	0	9,372	9,372	115,000	105,628	105,628	0	5,945	5,945
		0	115,000	115,000	115,000	0	9,372	9,372	115,000	105,628	105,628	0	5,945	5,945
Total		362,089	335,000	700,000	700,000	14,811	62,605	62,605	682,278	999,484	999,484	5,573	36,282	36,282
Current borrowings		29,841							15,030					
Non-current borrowings		332,248							667,248					
		362,089							682,278					

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)	Amount (Used)	Balance Unspent
	Actual	Budget				& Charges	%	Actual	Budget	\$
	\$	\$				\$	%	\$	\$	\$
Early Childhood and Family Centre	0	365,000	WATC	Debenture	10	93,979	4.5774	0	365,000	0
Tennis Court Renewal	115,000	115,000	WATC	Debenture	10	30,117	4.6964	115,000	115,000	0
Tennis Court Renewal	220,000	220,000	WATC	Debenture	10	56,645	4.5774	220,000	220,000	0
	335,000	700,000				180,741		335,000	700,000	0

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 31 JANUARY 2026**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Information on leases			New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.	1 July 2025	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

The Shire has no lease liabilities to report as at 31 January 2026

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	258,017	8,386	5,640	0	0	0	0	266,403	263,657
Plant Replacement Reserve	639,091	20,770	13,971	422,581	0	(418,000)	0	664,442	653,062
Capital Works Reserve	679,230	22,075	14,848	100,000	0	0	0	801,305	694,078
Community & Economic Development Reserve	1,421,847	46,210	37,406	0	0	(367,612)	0	1,100,445	1,459,253
Sewerage Reserve	731,105	23,761	15,982	60,000	0	(75,000)	0	739,866	747,087
Future Fund Grants (Interest) Reserve	311,565	10,126	53,742	58,005	0	(40,000)	0	339,696	365,308
Future Fund (Principal) Reserve	2,099,729	68,241	19,206	0	0	(58,005)	0	2,109,965	2,118,935
Aged Care Units (Excl. 1-4) Reserve	309,671	10,064	6,551	10,000	0	0	0	329,735	316,222
Legal Fees Reserve	59,849	1,945	1,308	10,000	0	0	0	71,794	61,157
Emergency Response Reserve	331,794	10,783	7,253	0	0	0	0	342,577	339,047
Aged Care Units 1-4 (JVA) Reserve	77,516	2,519	1,913	0	0	0	0	80,035	79,429
Swimming Pool Reserve	172,806	5,616	3,778	20,000	0	0	0	198,422	176,583
Jones Lake Road Rehab Reserve	204,161	6,635	4,463	20,000	0	0	0	230,796	208,624
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	50,000	0	0	0	299,964	249,964
Insurance Works Reserve	194,452	0	0	0	0	(159,792)	0	34,660	194,452
	7,740,798	237,131	186,061	750,586	0	(1,118,409)	0	7,610,105	7,926,859

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 31 Jan 2026
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	31,525	12,000	(4,592)	38,933
- Capital grant/contribution liabilities	13	124,575	871,227	(671,175)	324,627
Total other liabilities		156,100	883,227	(675,767)	363,560
Provisions					
Annual leave		86,244	0	0	86,244
Long service leave		108,173	0	0	108,173
Total Provisions		194,417	0	0	194,417
Total Other Current Liabilities					557,977
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 BENEFIT PROVISIONS

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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 31 JANUARY 2026

NOTE 13

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jan 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
Grants- FAGS WALGGC - General	0	0	0	0	820,760	820,760	410,380	443,435
Grants- FAGS WALGGC - Local Roads	0	0	0	0	386,382	386,382	193,192	199,225
Law, order, public safety								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	21,590	21,590	16,191	11,855
Education and welfare								
COTA WA Seniors Week Grant Income	0	0	0	0	1,000	1,000	581	0
Bike Week/Transport-WestCycle Grant Income	0	0	0	0	1,000	1,000	581	463
Morawa Youth Skills Clinics Grant Income	0	0	0	0	2,500	2,500	1,456	0
Dept of Communities Youth Week WA Grant Income	0	0	0	0	3,000	3,000	1,750	0
WAPF Safe Street Morawa Grant Income	6,689	0	(4,592)	2,097	2,500	2,500	1,456	4,592
Community amenities								
Grant Income for Art Gallery	0	0	0	0	50,000	50,000	14,286	0
Recreation and culture								
DLGSC RETB Grant Income - Gallery Upgrade	24,836	0	0	24,836	0	0	0	0
NADC Australia Day Grant	0	12,000	0	12,000	5,000	5,000	2,500	0
Direct Grant (MRWA)	0	0	0	0	213,754	213,754	213,754	213,754
	31,525.12	12,000	(4,592)	38,933	1,507,486	1,507,486	856,127	873,323
Contributions								
Education and welfare								
Other Income	0	0	0	0	500	500	287	0
Community amenities								
Drummuster Contribution	0	0	0	0	250	250	140	0
Community Benefit Contribution	0	0	0	0	20,000	20,000	11,662	0
Recreation and culture								
Event Income - Other Culture	0	0	0	0	1,800	1,800	1,050	0
Transport								
Street Lighting Subsidy (MRWA)	0	0	0	0	105,200	105,200	61,362	0
Maintenance Contribution - Silverlake - Morawa Yalgoo Road	0	0	0	0	100,000	100,000	50,000	45,848
Road Maintenance Contribution	0	0	0	0	55,000	55,000	27,500	0
Other property and services								
Income related to Unclassified	0	0	0	0	500	500	287	0
	0	0	0	0	283,250	283,250	152,288	47,086
TOTALS	31,525	12,000	(4,592)	38,933	1,790,736	1,790,736	1,008,415	920,409

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026

NOTE 14

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 31 Jan 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies								
Education and welfare								
Growing Regions Program - Early Childhood Education Centre Income	0	0	0	0	2,234,775	2,234,775	1,117,386	0
Lotterywest - Early Childhood Education Centre Income	0	0	0	0	732,613	732,613	366,306	0
Recreation and culture								
LRCIP 4 Grant - Solomon Terrace	0	0	0	0	125,370	125,370	0	0
Grant Funding - Town Hall & Old Chambers	0	0	0	0	50,000	50,000	50,000	0
CSRFF - Tennis Courts Resurfacing Income	0	0	0	0	215,000	215,000	215,000	0
Transport								
MRWA Grant - RRG - Nanekine Rd - Reconstruct 25/26	0	72,000	0	72,000	180,000	180,000	180,000	0
MRWA Grant - RRG - Morawa Yalgoo Rd - Reconstruction Section 1 25/26	0	300,000	(300,000)	0	300,000	300,000	300,000	300,000
MRWA Grant - RRG - Morawa Yalgoo Rd - Reconstruction Section 2 25/26	0	300,000	(300,000)	0	300,000	300,000	300,000	300,000
MRWA Grant - RRG - Nanekine Road - Widen & Seal	61,140	0	(19,210)	41,930	241,140	241,140	241,140	19,210
RTR Grant - White Road - Gravel Resheeting	32,685	0	(190)	32,495	0	0	0	190
RTR Grant - Norton Road 2025/26 Gravel Resheet 2Km	0	0	0	0	167,720	167,720	50,316	0
RTR Grant - Collins Road 2025/26 Gravel Resheet 2Km	0	0	0	0	147,445	147,445	44,233	0
RTR Grant - Jones Lake Road 2025/26 Reseal	0	0	0	0	211,916	211,916	63,574	0
RTR Grant - Krummel Road 2025/26 Culvert Replacement	0	0	0	0	51,805	51,805	15,541	0
RTR Grant - Malcolm Road 2025/26 Gravel Resheet 2Km	0	0	0	0	277,230	277,230	83,169	0
RTR Grant - Broad Avenue 2025/26 Reseal	0	0	0	0	52,048	52,048	15,614	0
RTR Grant - Olden Road 2025/26 Gravel Resheet 1Km	0	0	0	0	75,337	75,337	22,601	0
MRWA Black Spot Grant - Evaside Road Stage 2	0	143,200	(275)	142,925	358,000	358,000	358,000	275
WA Bicycle Network Grant - Broad Street Footpath	15,375	10,375	(25,750)	0	30,750	30,750	0	25,750
WA Bicycle Network Grant - Gill Street Footpath	15,375	10,375	(25,750)	0	30,750	30,750	0	25,750
WA Bicycle Network Grant - Prater Street Dual Use Path	0	35,277	0	35,277	67,777	67,777	0	0
	124,575	871,227	(671,175)	324,627	5,849,676	5,849,676	3,422,880	671,175
Capital Contributions								
Recreation and culture								
Tennis Club - Tennis Courts Resurfacing Contribution	0	0	0	0	100,000	100,000	100,000	0
	0	0	0	0	100,000	100,000	100,000	0
Total Non-operating grants, subsidies and contributions	124,575	871,227	(671,175)	324,627	5,949,676	5,949,676	3,522,880	671,175

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

**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 1 July 2025	Amount Received	Amount Paid	Closing Balance 31 Jan 2026
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
	1,525	0	0	1,525

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

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 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Profit on disposal of assets	(87,137)	(93.95%)	▼			Profit on disposal of assets is running behind budget schedule.
Expenditure from operating activities						
Materials and contracts	419,461	26.65%	▲	Various material and contract expense accounts running behind budget.		
Utility charges	53,577	20.80%	▲	Various utility charges contract expense accounts running behind budget.		
Finance costs	12,567	69.28%	▲	Finance costs are running behind budget scheduling.		
Insurance expenses	(47,230)	(22.32%)	▼			Actual insurance premiums paid are ahead of budget phasing.
Other expenditure	45,751	40.50%	▲	Various other expenditure expense accounts running behind budget with members sitting fees being the most significant.		
Investing activities						
Proceeds from Capital grants, subsidies and contributions	(2,851,705)	(80.95%)	▼			Actual capital grant revenue recognised is behind budget phasing. Revenue recognition is generally tied to capital works which the funding is associated with. Capital works is currently behind budget.
Proceeds from disposal of assets	(113,636)	(59.81%)	▼		Proceeds from the sale of 2 Prater St and 19 Waddilove Rd were not budgeted for.	Proceeds from the sale of assets running behind budget.
Payments for Infrastructure	835,939	33.76%	▲			Capital Works currently ahead of budget phasing. See Note 8 for project details.
Payments for property, plant and equipment	824,581	58.66%	▲	Capital Works currently behind budget phasing. See Note 8 for project details.		
Financing activities						

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JANUARY 2026**

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 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
Transfer to reserves	(87,564)	(88.90%)			Transfers to reserve occurring ahead of budget phasing.	

Shire of Morawa
Bank Reconciliation Report
For Period Ending 31 January 2026

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	1,095,670.67	1,166,583.31	1,525.11	5,826,858.99	2,100,000.00
Balance as per General Ledger	1,107,122.11	1,166,583.31	1,525.11	5,826,858.99	2,100,000.00
Outstanding Deposits					
Unpresented Payments	\$0.00				
Outstanding Deposits	\$11,451.44				
Difference	1,107,122.11 0.00	1,166,583.31 0.00	1,525.11 0.00	5,826,858.99 0.00	2,100,000.00 0.00

<p style="text-align: center;">Shire of Morawa List of Payments Report For Period Ending 31 January 2026</p>					
Chq/EFT	Date	Name	Description	Amount	Bank
EFT20042	05/01/2026	Department of Human Services	Payroll Deductions/Contributions	162.58	6
EFT20043	15/01/2026	Department of Human Services	Payroll Deductions/Contributions	81.29	6
EFT20044	20/01/2026	North Midlands Electrical	Electrical repairs - Youth Centre	1663.71	6
EFT20045	20/01/2026	Rip-It Security Shredding	Collection/Storage of Secure Archive Documents - December 2025	104.50	6
EFT20046	20/01/2026	Kats Rural	Materials for Repairs - Aerodrome	127.24	6
EFT20047	20/01/2026	Morawa Traders	Consumables for Depot	59.48	6
EFT20048	20/01/2026	Nutrien Ag Solutions	Surefire Bifenthrin granules (turf maintenance) - Harris Park	454.74	6
EFT20049	20/01/2026	City of Greater Geraldton	Removal of Landfill Waste to Meru Landfill	735.56	6
EFT20050	20/01/2026	Peak Consultants Pty Ltd	Solar Design & OPC 50% Claim - ECEC	6407.50	6
EFT20051	20/01/2026	Jason Signmakers	Road Signage - Rural Plate	76.35	6
EFT20052	20/01/2026	Eastman Poletti Sherwood Pty Ltd	Morawa ECEC Consultant Fees - Progress Claim 5	40865.00	6
EFT20053	20/01/2026	Logo Appointments WA	Contracting Services - Financial services Coordinator	4490.98	6
EFT20054	20/01/2026	Aerodrome Management Services Pty Ltd	Monthly periodic compliance support fees - December 2025	3177.10	6
EFT20055	20/01/2026	Wren Oil	Removal of Oil from Landfill Site	1021.90	6
EFT20056	20/01/2026	Morawa Golf & Bowling Club	Morawa Shire Staff Christmas Party	1500.00	6
EFT20057	20/01/2026	Dongara Tree Service	Tree works at Information Bay/ Power line tree at 44 Richter Ave	1617.00	6
EFT20058	20/01/2026	Coates Hire	Hire of Water truck for Gravel Resheeting Work on Collins.	11391.38	6
EFT20059	20/01/2026	Evaside Pty Ltd (The J & L Jewell Family Trust)	Water from cookies dam - Norton Road Resheet	858.00	6
EFT20060	20/01/2026	RAC Motoring Pty Ltd	BusinessWise Assist Renewal for Period 01/02/2026 to 31/01/2027	240.00	6
EFT20061	20/01/2026	Infinitum Technologies Pty Ltd	Monthly IT Services for Drs Surgery - December 2025	2919.37	6
EFT20062	20/01/2026	Avon Waste	Avon Waste Replacement Bins	3630.00	6
EFT20063	20/01/2026	Mitchell and Brown Communications	Quarterly Security Monitoring Drs Surgery	161.08	6
EFT20064	20/01/2026	Team Global Express	Freight Costs - Grader Equipment	1587.06	6
EFT20065	20/01/2026	Localworks Gerladton (Paper Plus Office	Safety and office supply shelving - Depot	1511.18	6
EFT20066	20/01/2026	Geraldton Auto Wholesalers	Repair Damaged Wiring Harness to MO41	2327.86	6
EFT20067	20/01/2026	Canine Control - Additional Services	Ranger services Corella Culling - 15 December 2025	990.00	6
EFT20068	20/01/2026	Bob Waddell Consultant	Assistance with monthly reports - November 2025	88.00	6
EFT20069	20/01/2026	Bookeasy Australia Pty Ltd	Bookeasy Booking Software for Caravan Park - December 2025	134.31	6
EFT20070	20/01/2026	Vitrum Works	Various door repairs - Shire Housing	561.00	6

Shire of Morawa
List of Payments Report
For Period Ending 31 January 2026

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20071	20/01/2026	Wallace Plumbing and Gas	Replaced jamming in duct cisten to mens urinal - Main Street Toilets	2005.60	6
EFT20072	20/01/2026	Construction Hydraulic Design	Completion of Tender Documentation - ECEC	3300.00	6
EFT20073	20/01/2026	Lyssna Consulting - Karin Grima	Support Services - Regional Housing Support Fund Application -	8140.00	6
EFT20074	20/01/2026	Australia Post	Postage fees & charges - Period Ending 31/12/2025	161.26	6
EFT20075	20/01/2026	Integrated ICT	Managed Services Agreement Monthly Charge - December 2025	7269.92	6
EFT20076	20/01/2026	Pragma Lawyers	Preparation of Deed of Loan - Morawa Tennis Club	2200.00	6
EFT20077	20/01/2026	Benjamin John Luff	Videography during Christmas Street Festival	500.00	6
EFT20078	20/01/2026	Barbeques Galore (Aust) Pty Ltd	Outdoor settings - Caravan Park	1491.00	6
EFT20079	20/01/2026	Seek	Premium Job Ad for Manager of Financial Services Role	852.50	6
EFT20080	20/01/2026	Morawa Pharmacy	Supplies - Swimming Pool	58.96	6
EFT20081	21/01/2026	Great Southern Fuel Supplies	Fuel Card Purchases - November 2025	1678.80	6
EFT20082	21/01/2026	MALCOLM LIONEL WALALGIE	Deposit - Australia Day Performance Karloo Rockers	1000.00	6
EFT20083	21/01/2026	Maddog Promotional Products	Branded Materials - Australia Day	3063.50	6
EFT20084	21/01/2026	Chemcert Training Group	e-Learning AQFS Accreditation - 3x Staff Members	1140.00	6
EFT20085	28/01/2026	North Midlands Electrical	Electrical repairs - Oval Function Room & Bore pump (Malcolm Rd)	1284.80	6
EFT20086	28/01/2026	Shire of Morawa	Sale of Water - Standpipe Reimbursements - R2R012	2931.72	6
EFT20087	28/01/2026	Morawa Medical Centre	Starlink, Oxygen, Clinical Waste - Medical Centre	1316.18	6
EFT20088	28/01/2026	Kats Rural	Various Supplies across multiple jobs/areas	7026.10	6
EFT20089	28/01/2026	Nutrien Ag Solutions	Materials - Malcolm Rd Re-sheet	132.76	6
EFT20090	28/01/2026	City of Greater Geraldton	Building Surveying Services - October to December 2025	848.65	6
EFT20091	28/01/2026	Refuel Australia	Fuel purchase - Diesel	6189.00	6
EFT20092	28/01/2026	Canine Control	Ranger services - 8 January 2026	1120.86	6
EFT20093	28/01/2026	Shire of Perenjori	CESM Shared Costs - Quarter 2 1st Oct 25 to 31st Dec 25	4977.70	6
EFT20094	28/01/2026	Jardine Lloyd Thompson Pty Ltd (JLT)	LGIS Regional Risk Coordinator Program - Half Yearly Contribution	6836.50	6
EFT20095	28/01/2026	Central West Pump Service	Pump for water to fill turkeys nest	2403.50	6
EFT20096	28/01/2026	Total Toilets	Portable Toilet Hire - Malcolm Rd Re-sheet	2599.64	6
EFT20097	28/01/2026	Peter Cekanuskas	Asbestos removal - Aerodrome	3270.00	6
EFT20098	28/01/2026	Morawa IGA	Consumables & insect spray - Landfill	74.89	6
EFT20099	28/01/2026	Great Southern Fuel Supplies	Fuel card purchases - December 2025	592.77	6

Shire of Morawa
List of Payments Report
For Period Ending 31 January 2026

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20100	28/01/2026	Infinitum Technologies Pty Ltd	Monthly IT Services for Drs Surgery - January 2026	3528.48	6
EFT20101	28/01/2026	Team Global Express	Freight Charges - January 2026	38.48	6
EFT20102	28/01/2026	Canine Control - Additional Services	Corella culling - 13 January 2026	990.00	6
EFT20103	28/01/2026	Cleanpak Total Solutions	Cleaning products & supplies - various facilities	1317.65	6
EFT20104	28/01/2026	LG Best Practices Pty Ltd	Rates services - December 2025	4180.00	6
EFT20105	28/01/2026	Australia Day Council of South Australia Inc	Australia Day Merchandise	1151.00	6
EFT20106	28/01/2026	Wallace Plumbing and Gas	Repair Leak in main water retic pipe.	4068.57	6
EFT20107	28/01/2026	Ocean Air Custom Airconditioning Solutions	A/C Service & repair - 17 Solomon Tce, unit 3 -Dreghorn, 78 Yewers	1216.00	6
EFT20108	28/01/2026	Brad Douglas	Starlink costs - January 2026	139.00	6
EFT20109	28/01/2026	Aimee Sanders	Car wash - P295 (EMCCS)	20.20	6
EFT20110	28/01/2026	Cyprian Sibeko-Mbina	Reimbursement of Gym Bond	30.00	6
EFT20111	29/01/2026	Department of Human Services	Payroll Deductions/Contributions	81.29	6
Total EFT Payments				180,171.45	
DD10735.1	01/01/2026	Beam Super	Superannuation on Payrun #147 - FN end 31.12.2025	11763.55	6
DD10749.1	15/01/2026	Beam Super	Superannuation on Payrun #148 - FN end 14.01.2026	11952.19	6
DD10758.1	29/01/2026	Beam Super	Superannuation on Payrun #149 - FN end 28.01.2026	12821.55	6
DD10775.1	02/01/2026	Exetel Pty Ltd	Monthly Charges Corporate Internet - January 2026	975.00	6
DD10775.2	05/01/2026	Synergy	Electricity supply & usage charges - 25 Oct 2025 to 24 Nov 2025	4282.40	6
DD10775.3	06/01/2026	Telstra Corporation Limited	SMS Alert Service Account - December 2025	1666.07	6
DD10775.4	08/01/2026	Synergy	Electricity supply & usage charges - 18 Nov 2025 to 15 Dec 2025	499.76	6
DD10775.5	15/01/2026	Synergy	Electricity supply & usage charges - 24 Oct 2025 to 22 Dec 2025	455.99	6
DD10776.1	16/01/2026	Telstra Corporation Limited	Monthly Charges - Mobiles, Dongles & Data SIM's - January 2026	1323.16	6
DD10776.2	16/01/2026	Synergy	Electricity supply & usage charges - 25 Oct 2025 to 23 Dec 2025	4962.63	6
DD10777.1	20/01/2026	Synergy	Electricity supply & usage charges - 24 Oct 2025 to 23 Dec 2025	656.29	6
DD10777.2	21/01/2026	Synergy	Electricity supply & usage charges - 29 Oct 2025 to 23 Dec 2025	1589.23	6
DD10777.3	21/01/2026	Telstra Corporation Limited	Telephone Services & Rental - 02 January to 01 February 2026	34.95	6
DD10777.4	23/01/2026	Synergy	Electricity Supply & Usage Charge - 25 Nov 2025 to 24 Dec 2025	4144.28	6
DD10777.5	27/01/2026	Telstra Corporation Limited	Telephone Usage & Rental Charges - 02 Jan 2026 to 01 Feb 2026	383.53	6
DD10778.1	19/01/2026	Synergy	Electricity supply & usage charges - 28 Oct 2025 to 24 Dec 2025	12894.94	6
Total Direct Debit Payments				70,405.52	

Shire of Morawa
List of Payments Report
For Period Ending 31 January 2026

Chq/EFT	Date	Name	Description	Amount	Bank
APPAY147	01/01/2026	Shire of Morawa	Net pay Journal - Pay Run 147	65996.76	6
2526-07.07	14/01/2026	ATO	BAS Payment - December 2025	19265.47	6
2526-07.04	14/01/2026	Morawa Tennis Club	Loan 141 & 142 - Morawa Tennis Club	216746.46	6
148	14/01/2026	Shire of Morawa	Deductions - Pay Run 148	530.00	6
APPAY148	15/01/2026	Shire of Morawa	Net Pay Journal - Pay run 148	67946.91	6
	20/01/2026	Shire of Morawa - Caravan Park	Caravan Park Cancellations/Refunds - January 2026	27.00	6
2526-07.08	22/01/2026	ATO	BAS Payment - November 2025	7434.00	6
2526-07.09	23/01/2026	WA Treasury Corp	WATC Guarantee Fee - Loan 136 & 139	1260.25	6
	28/01/2026	Centrelink	Centrepay Fee's	11.88	6
149	28/01/2026	Shire of Morawa	Deductions - Pay run 149	530.00	6
APPAY149	29/01/2026	Shire of Morawa	Net Pay Journal - Pay Run 149	76262.49	6
	29/01/2026	DOT	BPAY payments - Shire vehicle DOT registration renewals	1154.50	6
52669	30/01/2026		Gym Toggle Bond Reimbursements	60.00	6
2526-07.05	30/01/2026	NAB	NAB Account, Connect, Merchant & BPAY Fee's - January 2026	300.73	6
2526-07.03	30/01/2026	DOT	Being Transport Direct Debit Payments 01.01.2026 to 30.01.2026	8502.25	6
Total Bank Transfers/ Payments				466,028.70	

Shire of Morawa
List of Payments Report
For Period Ending 31 January 2026

Chq/EFT	Date	Name	Description	Amount	Bank
2526-07.12		NAB	Corporate card purchases in December 2025		
		Corporate Credit Card - MWS			
	1/12/2025	IGA Morawa	Milk - Admin Office	\$5.10	6
	8/12/2025	Ragin Cajuns	Dinner - Staff on road closure - Chistmas St Festival	\$36.50	6
	8/12/2025	Ragin Cajuns	Dinner - Staff on road closure - Christmas St Festival	\$36.50	6
	11/12/2025	Starlink Internet	Internet Fee - 7 White Ave	\$139.00	6
	30/12/2025	NAB	NAB Card Fee	\$8.00	6
			Sub Total	225.10	
		Corporate Credit Card - EMCCS			
	8/12/2025	Super Cheap Auto	AdBlue Exhaust Fluid	\$43.99	6
	18/12/2025	Bronson Safety Pty Ltd	Braille PVC Blue - Toilet Signs x 3	\$266.64	6
	23/12/2025	Starlink Internet	Internet Fee - Caravan Park	\$108.00	6
	29/12/2025	Starlink Internet	Internet Fee - Medical Centre	\$139.00	6
	29/12/2025	Starlink Internet	Internet Fee - Depot	\$139.00	6
	30/12/2025	NAB	NAB Card Fee	\$8.00	6
			Sub Total	704.63	
		Corporate Credit Card - CEO			
	17/12/2025	Country Sips Pty Ltd (Morawa Hotel)	Dinner & Beverages - Councillor Christmas Gathering	\$371.50	6
	30/12/2025	NAB	NAB Card Fee	\$8.00	6
			Sub Total	379.50	
			TOTAL Corporate Credit Card Payment	1,309.23	
			TOTAL PAYMENTS FOR COUNCIL APPROVAL	717,914.90	

Ordinary Council Meeting 31 March 2026

Attachment 1- 11.2.2a Monthly Financial Report as at 28 February 2026.

Attachment 2- 11.2.2b Bank Reconciliation for the period ending 28 February 2026.

Attachment 3- 11.2.2c List of Accounts Paid for the period ending 28 February 2026.

Item 11.2.2- Monthly Financial Report – February 2026

SHIRE OF MORAWA

**MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 28 February 2026**

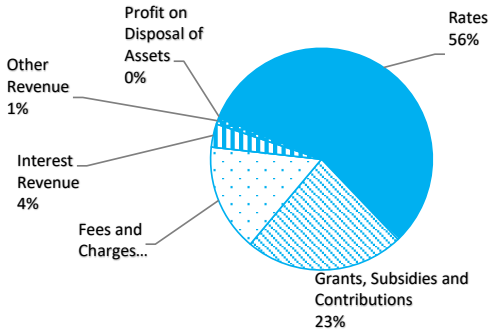
**LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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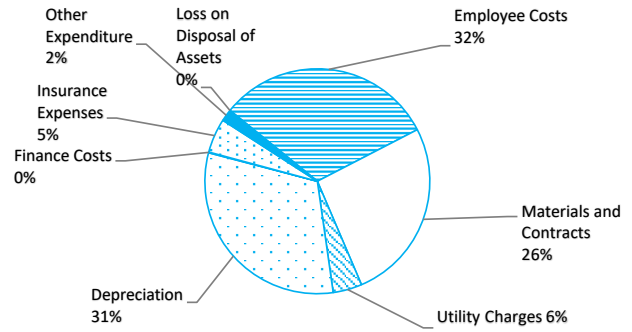
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OPERATING ACTIVITIES

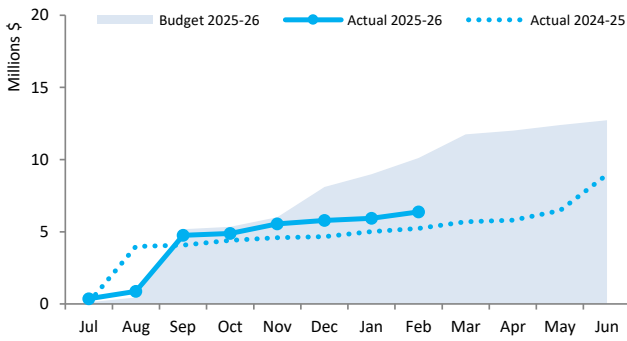
OPERATING REVENUE



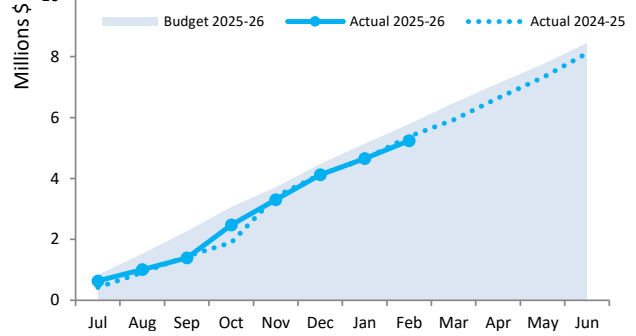
OPERATING EXPENSES



Budget Operating Revenues -v- Actual

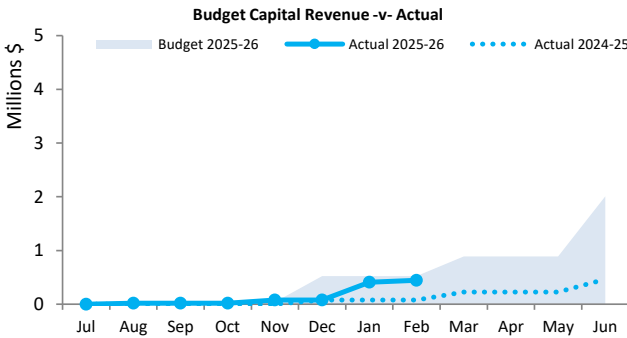


Budget Operating Expenses -v-YTD Actual

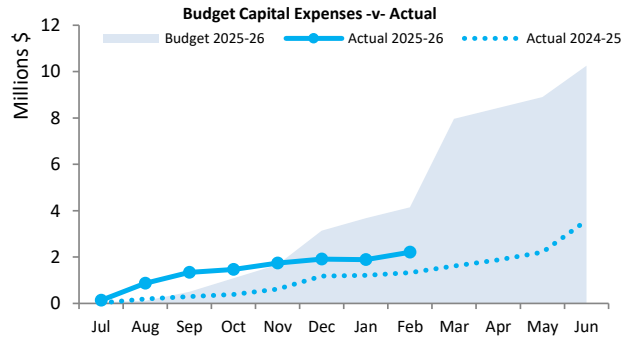


INVESTING ACTIVITIES

CAPITAL REVENUE



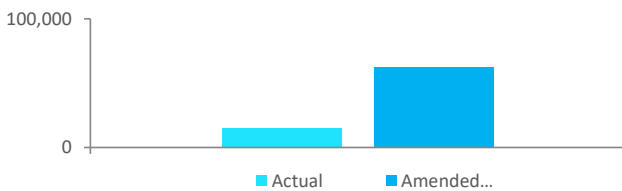
CAPITAL EXPENSES



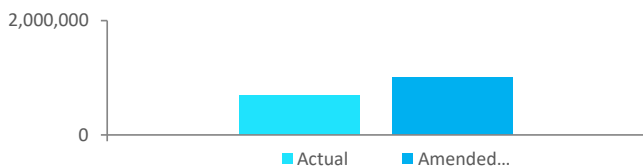
FINANCING ACTIVITIES

BORROWINGS

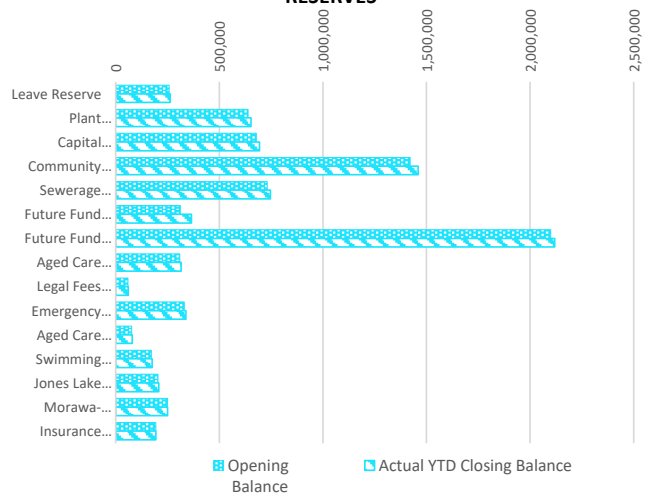
Principal Repayments



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	\$2.47 M	\$2.47 M	\$2.14 M	(\$0.33 M)
Closing	\$0.00 M	\$4.23 M	\$2.61 M	(\$1.62 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.27 M	22.3%
Restricted Cash	\$7.93 M	77.7%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		68.3%
30 to 90 Days		0.0%
Over 90 Days		31.7%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.86 M	80.5%
Trade Receivable	\$0.03 M	
30 to 90 Days		53.2%
Over 90 Days		370.6%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.63 M	\$1.56 M	\$2.09 M	\$0.53 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$3.20 M	
YTD Budget	\$3.21 M	(0.3%)

Refer to Note 6 - Rate Revenue

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.33 M	
YTD Budget	\$1.33 M	0.1%

Refer to Note 13 - Operating Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$0.90 M	
YTD Budget	\$0.91 M	(1.4%)

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)
(\$10.02 M)	(\$4.45 M)	(\$2.54 M)	\$1.91 M

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$0.11 M	
Amended Budget	\$0.19 M	(42.1%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$2.54 M	
Amended Budget	\$9.91 M	0.0%

Refer to Note 8 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.68 M	
Amended Budget	\$5.95 M	(88.6%)

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)
\$0.77 M	\$0.19 M	\$0.13 M	(\$0.06 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.01 M
Interest expense	\$0.01 M
Principal due	\$0.68 M

Refer to Note 9 - Borrowings

Reserves		
Reserves balance	\$7.93 M	
Interest earned	\$0.19 M	0.0%

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 28 FEBRUARY 2026

STATUTORY PROGRAMS

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

PROGRAM NAME AND OBJECTIVES
GOVERNANCE

To manage Councils' Elected Members

ACTIVITIES

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 28 FEBRUARY 2026

BY PROGRAM

	Ref	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)	(d)	(b)	(c)	(c)-(b)	(c)-(b)/(b)	▲▼
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Governance		2,100	2,100	1,392	422	(970)	(69.67%)	
General purpose funding - general rates	6	3,209,363	3,209,363	3,209,363	3,220,738	11,375	0.35%	
General purpose funding - other		1,575,942	1,575,942	1,155,961	1,179,806	23,845	2.06%	
Law, order and public safety		28,740	28,740	22,669	30,687	8,018	35.37%	
Health		14,850	14,850	10,732	10,151	(581)	(5.42%)	
Education and welfare		17,500	17,500	13,310	14,761	1,451	10.90%	
Housing		93,500	93,500	62,296	42,384	(19,912)	(31.96%)	▼
Community amenities		617,013	617,013	576,374	542,124	(34,250)	(5.94%)	
Recreation and culture		60,945	60,945	36,288	43,132	6,844	18.86%	
Transport		566,558	566,558	448,314	334,729	(113,585)	(25.34%)	▼
Economic services		268,000	268,000	233,596	211,190	(22,406)	(9.59%)	
Other property and services		323,232	323,232	71,135	67,090	(4,045)	(5.69%)	
		6,777,743	6,777,743	5,841,430	5,697,214	(144,216)		
Expenditure from operating activities								
Governance		(618,301)	(618,301)	(421,954)	(387,122)	34,832	8.25%	
General purpose funding		(284,454)	(284,454)	(189,600)	(178,330)	11,270	5.94%	
Law, order and public safety		(167,669)	(167,669)	(112,317)	(129,244)	(16,927)	(15.07%)	▼
Health		(237,099)	(237,099)	(158,344)	(142,968)	15,376	9.71%	
Education and welfare		(254,872)	(254,872)	(168,713)	(129,465)	39,248	23.26%	▲
Housing		(264,877)	(264,877)	(181,429)	(160,007)	21,422	11.81%	▲
Community amenities		(750,201)	(750,201)	(503,812)	(483,402)	20,410	4.05%	
Recreation and culture		(2,086,391)	(2,086,391)	(1,406,995)	(1,318,681)	88,314	6.28%	
Transport		(2,794,522)	(2,794,522)	(1,861,382)	(1,747,937)	113,445	6.09%	
Economic services		(812,193)	(812,193)	(636,825)	(509,296)	127,529	20.03%	▲
Other property and services		(177,186)	(177,186)	(147,653)	(54,986)	92,668	62.76%	▲
		(8,447,765)	(8,447,765)	(5,789,024)	(5,241,437)	547,587		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	1,507,921	1,633,799	125,878	8.35%	
Amount attributable to operating activities		634,178	634,178	1,560,327	2,089,575	529,248		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from Capital grants, subsidies and contributions	14	5,949,676	5,949,676	4,264,726	680,446	(3,584,280)	(84.04%)	▼
Proceeds from disposal of assets	7	190,000	190,000	190,000	110,000	(80,000)	(42.11%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	9,372	0	0	0	0.00%	
		6,149,048	6,149,048	4,454,726	790,446	0		
Outflows from investing activities								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	0	115,000	(100.00%)	
Payments for Infrastructure	9	(4,573,094)	(4,573,094)	(2,882,900)	(1,906,229)	976,671	33.88%	▲
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(1,451,023)	(636,199)	814,824	56.16%	▲
		(10,020,694)	(10,020,694)	(4,448,923)	(2,542,427)	1,906,496		
Non-cash amounts excluded from investing activities		0	0	0	0	0	0.00%	
Amount attributable to investing activities		(3,871,646)	(3,871,646)	5,803	(1,751,982)	(1,757,785)		
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	9	700,000	700,000	335,000	335,000	0	0.00%	
Transfer from reserves	11	1,118,409	1,118,409	0	0	0	0.00%	
		1,818,409	1,818,409	335,000	335,000	0		
Outflows from financing activities								
Repayment of debentures	9	(62,605)	(62,605)	(31,992)	(14,811)	17,181	53.70%	▲
Payments for principal portion of lease liabilities	10	0	0	0	0	0	0.00%	
Transfer to reserves	11	(987,717)	(987,717)	(112,568)	(186,061)	(73,493)	(65.29%)	▼
		(1,050,321)	(1,050,321)	(144,560)	(200,873)	(56,313)		
Amount attributable to financing activities		768,088	768,088	190,440	134,127	(56,313)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,469,381	2,469,381	2,138,966	(330,415)	(13.38%)	▼
Amount attributable to operating activities		634,178	634,178	1,560,327	2,089,575			
Amount attributable to investing activities		(3,871,646)	(3,871,646)	5,803	(1,751,982)			
Amount attributable to financing activities		768,088	768,088	190,440	134,127			
Surplus or deficit after imposition of general rates	1(c)	1	1	4,225,951	2,610,686			

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 2025-26 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 28 FEBRUARY 2026

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.

NATURE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

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

DEPRECIATION

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 28 FEBRUARY 2026**

BY NATURE

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	YTD Budget (b) \$	YTD Actual (c) \$	Variance \$ (c)-(b) \$	Variance % (c)-(b)/(b) %	Var. ▲▼
OPERATING ACTIVITIES								
Revenue from operating activities								
General rates	6	3,209,363	3,209,363	3,209,363	3,220,738	11,375	0.35%	
Rates excluding general rates	6	2,230	2,230	4,343	(16,405)	(20,748)	(477.73%)	▼
Grants, subsidies and contributions	13	1,790,736	1,790,736	1,328,860	1,330,169	1,309	0.10%	
Fees and charges		1,014,813	1,014,813	910,021	897,130	(12,891)	(1.42%)	
Service charges		0	0	0	0	0	0.00%	
Interest revenue		347,265	347,265	229,436	193,951	(35,485)	(15.47%)	▼
Other revenue		320,581	320,581	66,654	57,379	(9,275)	(13.92%)	
Profit on disposal of assets	7	92,756	92,756	92,753	14,252	(78,501)	(84.63%)	▼
Gain on FV Adjustment of Financial Assets through P&L		0	0	0	0	0	0.00%	
		6,777,743	6,777,743	5,841,430	5,697,214	(144,216)		
Expenditure from operating activities								
Employee costs		(2,526,357)	(2,526,357)	(1,762,032)	(1,655,373)	106,659	6.05%	
Materials and contracts		(2,605,336)	(2,605,336)	(1,783,216)	(1,371,441)	411,775	23.09%	▲
Utility charges		(422,880)	(422,880)	(291,355)	(218,208)	73,147	25.11%	▲
Depreciation		(2,388,570)	(2,388,570)	(1,592,288)	(1,642,411)	(50,123)	(3.15%)	
Finance costs		(36,282)	(36,282)	(18,140)	(5,573)	12,567	69.28%	▲
Insurance expenses		(258,349)	(258,349)	(221,083)	(258,785)	(37,702)	(17.05%)	▼
Other expenditure		(209,992)	(209,992)	(120,910)	(89,647)	31,263	25.86%	▲
Loss on disposal of assets	7	0	0	0	0	0	0.00%	
		(8,447,765)	(8,447,765)	(5,789,024)	(5,241,437)	547,587		
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	1,507,921	1,633,799	125,878	8.35%	
Amount attributable to operating activities		634,178	634,178	1,560,327	2,089,575	529,248		
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	5,949,676	5,949,676	4,264,726	680,446	(3,584,280)	(84.04%)	▼
Proceeds from disposal of assets	7	190,000	190,000	190,000	110,000	(80,000)	(42.11%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	9,372	0	0	0	0.00%	
		6,149,048	6,149,048	4,454,726	790,446	(3,664,280)		
Outflows from investing activities								
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	0	115,000	(100.00%)	
Payments for infrastructure	8	(4,573,094)	(4,573,094)	(2,882,900)	(1,906,229)	976,671	(33.88%)	
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(1,451,023)	(636,199)	814,824	(56.16%)	▲
		(10,020,694)	(10,020,694)	(4,448,923)	(2,542,427)	(5,422,065)		
Non-cash amounts excluded from investing activities	1(b)	0	0	0	0	0	0.00%	
Amount attributable to investing activities		(3,871,646)	(3,871,646)	5,803	(1,751,982)	(1,757,785)		
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new borrowings	9	700,000	700,000	335,000	335,000	0	0.00%	
Transfer from reserves	11	1,118,409	1,118,409	0	0	0	0.00%	
		1,818,409	1,818,409	335,000	335,000	0		
Outflows from financing activities								
Repayment of borrowings	9	(62,605)	(62,605)	(31,992)	(14,811)	17,181	53.70%	▲
Payments for principal portion of lease liabilities	10	0	0	0	0	0	0.00%	
Transfer to reserves	11	(987,717)	(987,717)	(112,568)	(186,061)	(73,493)	(65.29%)	▼
		(1,050,321)	(1,050,321)	(144,560)	(200,873)	(56,313)		
Amount attributable to financing activities		768,088	768,088	190,440	134,127	(56,313)		
MOVEMENT IN SURPLUS OR DEFICIT								
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,469,381	2,469,381	2,138,966	(330,415)	(13.38%)	▼
Amount attributable to operating activities		634,178	634,178	1,560,327	2,089,575	529,248	33.92%	
Amount attributable to investing activities		(3,871,646)	(3,871,646)	5,803	(1,751,982)	(1,757,785)	(30290.97%)	
Amount attributable to financing activities		768,088	768,088	190,440	134,127	(56,313)	(29.57%)	
Surplus or deficit after imposition of general rates	1(c)	1	1	4,225,951	2,610,686			

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 28 FEBRUARY 2026**

	30 June 2025	28 Feb 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	10,329,728.24	10,200,809.42
Trade and other receivables	806,016.24	838,571.49
Inventories	6,626.38	6,626.38
Contract assets	124,918.64	124,918.64
Other assets	36,293.73	(28,575.39)
TOTAL CURRENT ASSETS	11,303,583.23	11,142,350.54
NON-CURRENT ASSETS		
Trade and other receivables	56,183.49	56,183.49
Other financial assets	59,714.63	59,714.63
Property, plant and equipment	30,708,941.36	30,714,501.41
Infrastructure	62,971,830.16	63,770,539.20
TOTAL NON-CURRENT ASSETS	93,796,669.64	94,600,938.73
TOTAL ASSETS	105,100,252.87	105,743,289.27
CURRENT LIABILITIES		
Trade and other payables	1,331,319.45	147,966.29
Other liabilities	156,100.42	526,079.74
Borrowings	29,841.44	15,029.97
Employee related provisions	194,416.99	194,416.99
TOTAL CURRENT LIABILITIES	1,711,678.30	883,492.99
NON-CURRENT LIABILITIES		
Borrowings	332,247.55	667,247.55
Employee related provisions	41,422.39	41,422.39
TOTAL NON-CURRENT LIABILITIES	373,669.94	708,669.94
TOTAL LIABILITIES	2,085,348.24	1,592,162.93
NET ASSETS	103,014,904.63	104,151,126.34
EQUITY		
Retained surplus	38,977,828.08	39,927,988.39
Reserve accounts	7,740,797.59	7,926,858.99
Revaluation surplus	56,296,278.96	56,296,278.96
TOTAL EQUITY	103,014,904.63	104,151,126.34

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 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 28 February 2026

(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	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$	\$
Non-cash items excluded from operating activities					
Adjustments to operating activities					
Less: Profit on asset disposals	7	(92,756)	(92,756)	(92,753)	(14,252)
Less: Movement in liabilities associated with restricted cash		8,386	8,386	8,386	5,640
Add: Depreciation on assets		2,388,570	2,388,570	1,592,288	1,642,411
Total non-cash items excluded from operating activities		2,304,200	2,304,200	1,507,921	1,633,799

(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*.

		Last Year Closing 30 June 2025	This Time Last Year 28 Feb 2025	Year to Date 28 Feb 2026
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(7,740,798)	(7,201,617)	(7,926,859)
Less: Adjustment for Trust Transactions Within Muni		0	(15,790)	1,909
Add Back: Component of Leave Liability not Required to be Funded	12	258,017	254,436	263,657
Add: Borrowings	9	29,841	14,438	15,030
Total adjustments to net current assets		(7,452,939)	(6,948,532)	(7,646,263)

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

Current assets

Cash and cash equivalents	2	10,328,203	10,713,967	10,199,284
Rates receivables	3	586,739	823,278	806,973
Receivables	3	219,277	163,753	31,599
Other current assets	4	167,839	82,931	102,970
Less: Current liabilities				
Payables	5	(1,329,794)	(393,046)	(148,350)
Borrowings	9	(29,841)	(14,438)	(15,030)
Contract and Capital Grant/Contribution liabilities	12	(156,100)	(1,153,669)	(526,080)
Provisions	12	(194,417)	(235,119)	(194,417)
Less: Total adjustments to net current assets	1(b)	(7,452,939)	(6,948,532)	(7,646,263)
Closing funding surplus / (deficit)		2,138,966	3,039,123	2,610,686

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as 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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash On Hand	Cash and cash equivalents	400		400			NIL	On Hand
At Call Deposits								
Muni Bank Trading - NAB (Current)	Cash and cash equivalents	1,105,442		1,105,442		NAB	0.00%	At Call
Muni Professional Fund - NAB	Cash and cash equivalents	1,166,583		1,166,583		NAB	4.10%	At Call
CAB - Future Fund Grant (Interest) Reserve	Cash and cash equivalents	0	365,308	365,308		NAB	4.10%	At Call
CAB - Leave Reserve Account	Cash and cash equivalents	0	263,657	263,657		NAB	4.10%	At Call
CAB - Swimming Pool Reserve	Cash and cash equivalents	0	176,583	176,583		NAB	4.10%	At Call
CAB - Plant Replacement Reserve	Cash and cash equivalents	0	653,062	653,062		NAB	4.10%	At Call
CAB - Capital Works Reserve	Cash and cash equivalents	0	694,078	694,078		NAB	4.10%	At Call
CAB - Sewerage Reserve	Cash and cash equivalents	0	747,087	747,087		NAB	4.10%	At Call
CAB - Community & Economic Development Reserve	Cash and cash equivalents	0	959,253	959,253		NAB	4.10%	At Call
CAB - Future Funds (Principal) Reserve	Cash and cash equivalents	0	518,935	518,935		NAB	4.10%	At Call
CAB - Legal Reserve	Cash and cash equivalents	0	61,157	61,157		NAB	4.10%	At Call
CAB - Emergency Response Reserve	Cash and cash equivalents	0	339,047	339,047		NAB	4.10%	At Call
CAB - Aged Care Units 1-4 (JVA) Reserve	Cash and cash equivalents	0	79,429	79,429		NAB	4.10%	At Call
CAB - Aged Care Units (Excl. 1-4) Reserve	Cash and cash equivalents	0	316,222	316,222		NAB	4.10%	At Call
CAB - Jones Lake Road Rehab Reserve	Cash and cash equivalents	0	208,624	208,624		NAB	4.10%	At Call
CAB - Morawa-Yalgoo Road Maintenance Reserve	Cash and cash equivalents	0	249,964	249,964		NAB	4.10%	At Call
CAB - Insurance Works Reserve	Cash and cash equivalents	0	194,452	194,452		NAB	4.10%	At Call
Term Deposits		0						
TD: ... 5010 (Future Funds 1)	Cash and cash equivalents	0	800,000	800,000		NAB	4.05%	1/03/2026
TD: ... 8706 (Future Funds 2)	Cash and cash equivalents	0	800,000	800,000		NAB	4.05%	1/03/2026
TD: ... 4783 (Community Development Fund)	Cash and cash equivalents	0	500,000	500,000		NAB	4.05%	1/03/2026
Trust Deposits								
Trust Bank	Cash and cash equivalents				1,525	NAB	0.00%	At Call
Total		2,272,425	7,926,859	10,199,284	1,525			
Comprising								
Cash and cash equivalents		2,272,425	7,926,859	10,199,284	1,525			
		2,272,425	7,926,859	10,199,284	1,525			

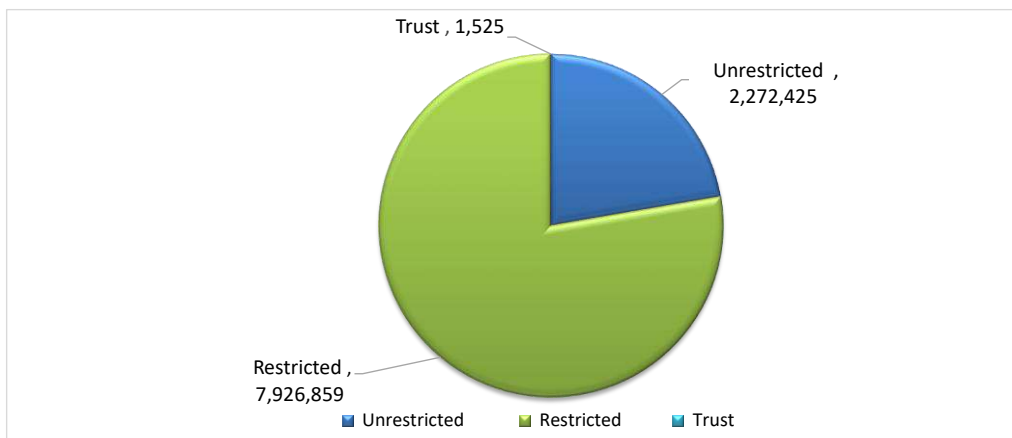
KEY INFORMATION

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.

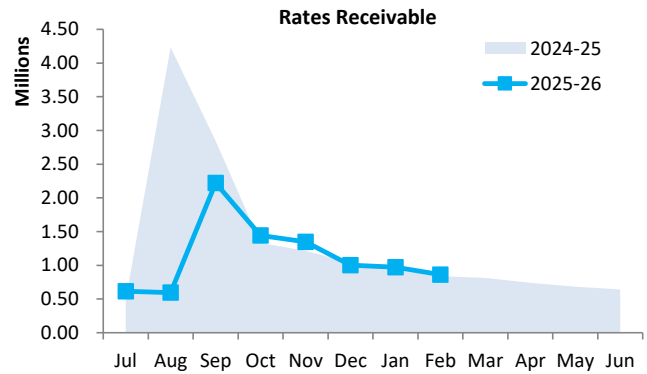
The local government classifies financial assets at amortised cost if both of the following criteria are met:

- 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 June 2025	28 Feb 2026
	\$	\$
Opening arrears previous years	489,189	642,923
Levied this year	3,732,455	3,778,763
Less - collections to date	(3,578,722)	(3,558,529)
Equals current outstanding	642,923	863,156
Net rates collectable	642,923	863,156
% Collected	84.8%	80.5%

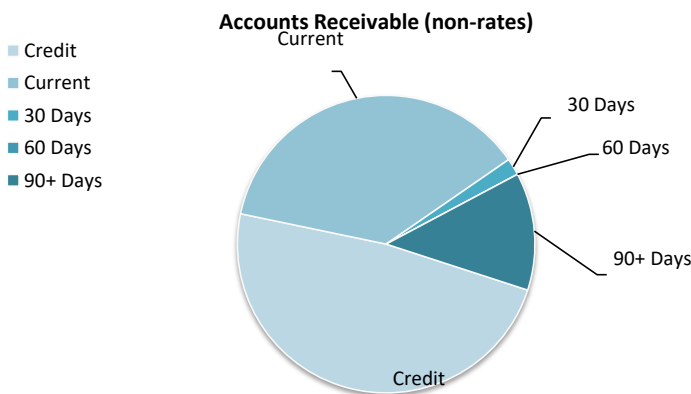


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(42,860)	32,946	1,628	0	11,346	3,061
Percentage	(1400.1%)	1076.2%	53.2%	0%	370.6%	
Balance per trial balance						
Sundry receivable						3,061
GST receivable						49,957
Increase in Allowance for impairment of receivables from contracts with customers						(25,012)
Total receivables general outstanding						31,599

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.



Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 28 Feb 2026
	\$	\$	\$	\$
Inventory				
Fuel, Oils and Materials on Hand	6,626	0	0	6,626
Other current assets				
Accrued income	36,294	0	(64,869)	(28,575)
Contract assets				
Contract assets	124,919	0	0	124,919
Total other current assets	167,839	0	(64,869)	102,970
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.

Contract assets

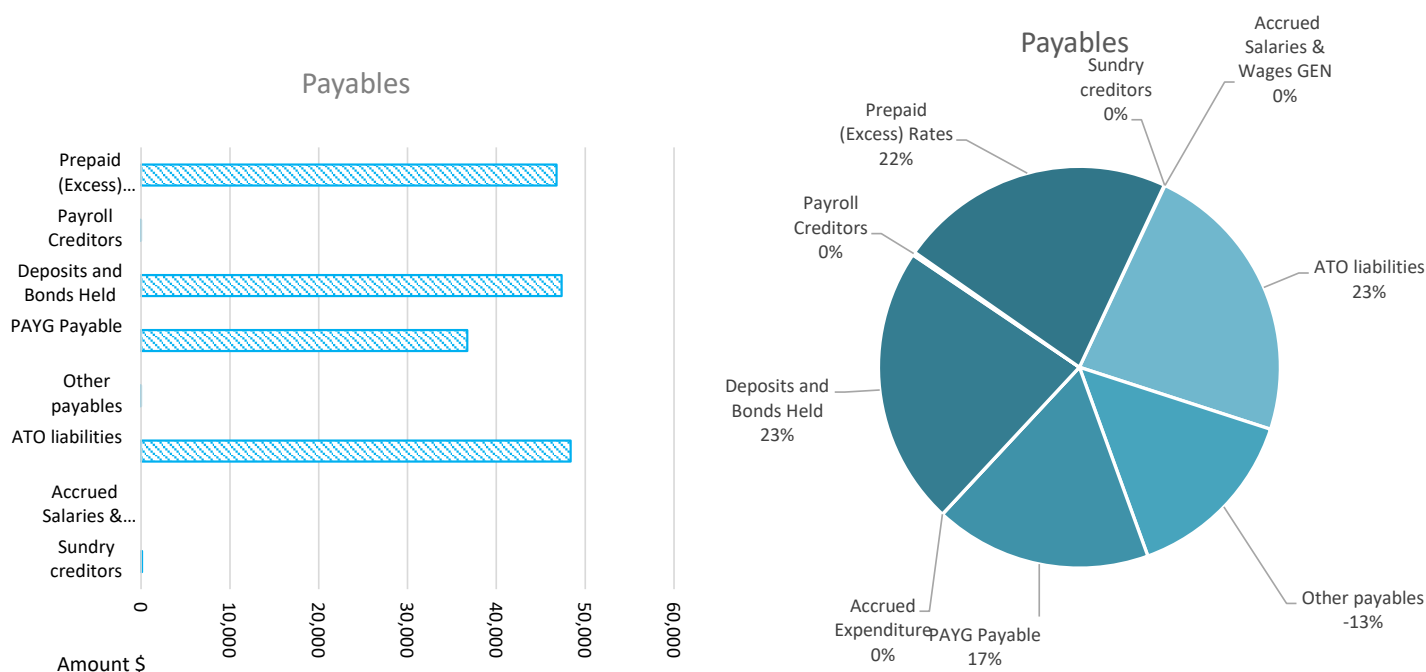
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	83	0	0	38	121
Percentage	0%	68.3%	0%	0%	31.7%	
Balance per trial balance						
Sundry creditors						121
Accrued Salaries & Wages GEN						0
ATO liabilities						48,350
Other payables						(30,430)
PAYG Payable						36,736
Accrued Expenditure						0
Deposits and Bonds Held						47,330
Payroll Creditors						(532)
Prepaid (Excess) Rates						46,776
Total payables general outstanding						148,351

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



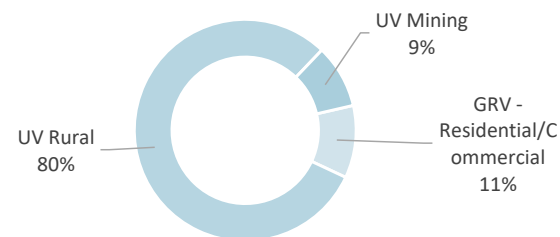
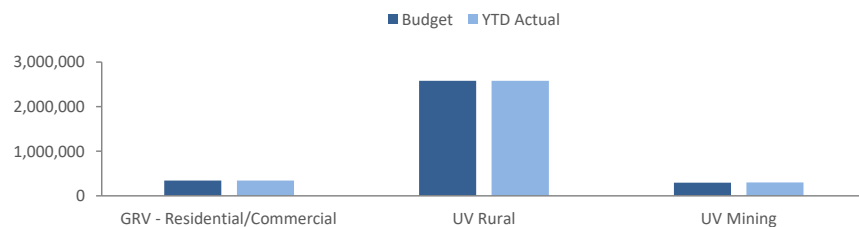
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

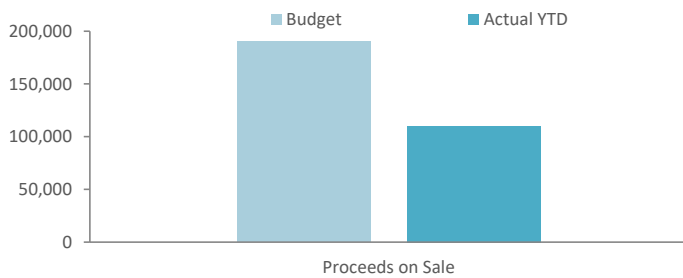
General rate revenue	Budget					YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$
General Rate									
Gross rental valuations									
GRV - Residential/Commercial	0.091876	265	3,705,874	340,480	340,480	340,481	0	0	340,480.86
Unimproved value									
UV Rural	0.016570	201	155,683,000	2,579,231	2,579,231	2,579,667	0	0	2,579,667.37
UV Mining	0.300660	29	990,611	297,127	297,127	297,837	0	0	297,837.12
Sub-Total		495	160,379,485	3,216,838	3,216,838	3,217,985	0	0	3,217,985.35
Minimum payment	Minimum \$								
Gross rental valuations									
GRV - Residential/Commercial	369	49	29,423	16,236	16,236	18,081	0	0	18,081
Unimproved value									
UV Rural	369	12	139,700	4,059	4,059	4,428	0	0	4,428
UV Mining	710	11	13,337	9,230	9,230	7,810	0	0	7,810
Sub-total		72	182,460	29,525	29,525	30,319	0	0	30,319
		567	160,561,945	3,246,363	3,246,363	3,248,304	0	0	3,248,304
Discount					(37,000)				(27,567)
Amount from general rates					3,209,363				3,220,738
Rates Written Off					(10,000)				(16,405)
Ex-gratia rates		0	0	0	12,230				0
Total general rates					3,211,593				3,204,333

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			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land								
235	LAND - Lot 368 (2) Prater Street	0	0	0	0	10,000	10,000	0	0
237	LAND - Lot 371 (19) Waddilove Road	0	0	0	0	10,000	10,000	0	0
	Plant and equipment								
	Education and welfare								
252	P&E - P252 Toyota Prado DSL WGN A/T GXL 1GTZ485 - TL Roads	25,000	30,000	5,000	0	25,000	33,636	8,636	0
	Transport								
621	P&E - P312 - 2021 Pajero Sport 02MO	23,751	40,000	16,249	0	23,339	27,273	3,934	0
43	P&E - P168 2003 IVECO 6700 Truck	20,645	80,000	59,355	0	0	0	0	0
	Other property and services								
624	P&E - P293 Mitsubishi Pajero Sport - (EMCCS) 0 MO	27,848	40,000	12,152	0	27,409	29,091	1,682	0
		97,244	190,000	92,756	0	95,748	110,000	14,252	0



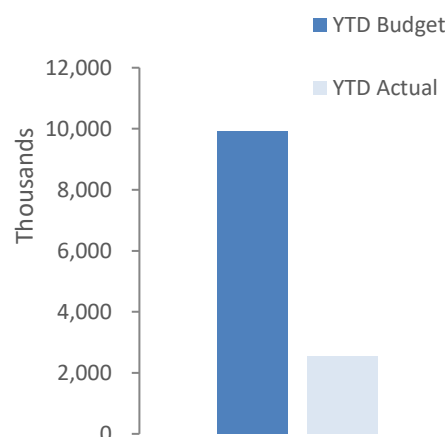
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions					
		\$	\$	\$	\$
Land and Buildings	4,464,000	4,464,000	582,423	241,870	(340,553)
Plant and equipment	868,600	868,600	868,600	394,329	(474,271)
Infrastructure - roads	3,401,724	3,401,724	1,889,775	1,309,397	(580,378)
Infrastructure - Footpaths	260,000	260,000	144,440	134,335	(10,105)
Infrastructure - Parks & Ovals	125,370	125,370	62,685	121,266	58,581
Infrastructure - Sewerage	50,000	50,000	50,000	4,971	(45,029)
Infrastructure - Other	736,000	736,000	736,000	336,259	(399,741)
Payments for Capital Acquisitions	9,905,694	9,905,694	4,333,923	2,542,427	(1,791,496)
Capital Acquisitions Funded By:					
		\$	\$	\$	\$
Capital grants and contributions	5,949,676	5,949,676	4,264,726	680,446	(3,584,280)
Borrowings	700,000	700,000	335,000	335,000	0
Other (disposals & C/Fwd)	190,000	190,000	190,000	110,000	(80,000)
Cash backed reserves					
Plant Replacement Reserve	418,000	418,000	0	0	0
Community & Economic Development Reserve	367,612	367,612	0	0	0
Sewerage Reserve	75,000	75,000	0	0	0
Future Fund Grants (Interest) Reserve	40,000	40,000	0	0	0
Future Fund (Principal) Reserve	58,005	58,005	0	0	0
Insurance Works Reserve	159,792	159,792	0	0	0
Contribution - operations	1,947,609	1,947,609	(455,803)	1,416,982	1,872,785
Capital funding total	9,905,694	9,905,694	4,333,923	2,542,427	(1,791,496)

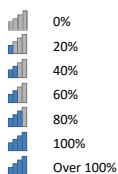
SIGNIFICANT ACCOUNTING POLICIES

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.

Account/Job Description	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance (Under)/Over
	\$	\$	\$	\$	\$
Buildings					
Building Capital Works - Early Childhood Education Centre	(3,700,000)	(3,700,000)	0	(65,575)	(65,575)
Unallocated Budget	(25,000)	(25,000)	(16,664)	0	16,664
Lot 377 (24) Barnes St Capital	(25,000)	(25,000)	(16,664)	0	16,664
Lot 350 (17) Broad Ave Capital	(25,000)	(25,000)	(16,664)	0	16,664
Reserve 3931 Oval House Mtce	(25,000)	(25,000)	(16,664)	0	16,664
18A Evans Street, Morawa	(25,000)	(25,000)	(16,664)	0	16,664
24 Harley Street, Morawa	(10,000)	(10,000)	(6,664)	(55)	6,609
2 Caulfield St Old Docs House Capital	(63,000)	(63,000)	(42,000)	0	42,000
New Koolanooka Public Conveniences	(20,000)	(20,000)	(20,000)	(108)	19,892
Town Hall & Old Chambers	(134,000)	(134,000)	(134,000)	(3,106)	130,894
Recreation Centre - Renewals	(82,000)	(82,000)	(82,000)	(34,379)	47,621
Interim Depot Construction Works	(50,000)	(50,000)	(27,775)	(62,022)	(34,247)
Old Depot Demolition Works	0	0	0	(65,041)	(65,041)
New Depot Construction	0	0	0	(4,984)	(4,984)
Admin Office Upgrade/Renewal	(280,000)	(280,000)	(186,664)	(6,600)	180,064
	(4,464,000)	(4,464,000)	(582,423)	(241,870)	340,553
Plant & Equipment					
Purchase Of Cdo Vehicle	(38,000)	(38,000)	(38,000)	(38,359)	(359)
Purchase Plant & Equipment - Sewerage	(25,000)	(25,000)	(25,000)	0	25,000
Purchase Of New Iveco Truck	(450,000)	(450,000)	(450,000)	0	450,000
Purchase Of Street Sweeper	(235,600)	(235,600)	(235,600)	(226,981)	8,619
Purchase Of Mws Vehicle	(60,000)	(60,000)	(60,000)	(62,333)	(2,333)
Purchase Of Emccs Vehicle	(60,000)	(60,000)	(60,000)	(66,656)	(6,656)
	(868,600)	(868,600)	(868,600)	(394,329)	474,271
Infrastructure Other					
Infrastructure Other	(30,000)	(30,000)	(30,000)	0	30,000
Tennis Courts Resurfacing	(650,000)	(650,000)	(650,000)	(335,192)	314,808
Tennis Courts Refencing	(56,000)	(56,000)	(56,000)	(589)	55,411
Cemetery Entrance Road & Carpark	0	0	0	(478)	(478)
	(736,000)	(736,000)	(736,000)	(336,259)	399,741
Infrastructure Sewerage					
Sewerage Upgrade	(50,000)	(50,000)	(50,000)	(4,971)	45,029
	(50,000)	(50,000)	(50,000)	(4,971)	45,029
Infrastructure Parks & Ovals					
Electric Vehicle Charging Stations	0	0	0	(1,480)	(1,480)
Solomon Terrace Redevelopment	(125,370)	(125,370)	(62,685)	(119,786)	(57,101)
	(125,370)	(125,370)	(62,685)	(121,266)	(58,581)
Infrastructure Roads					
Black Spot Evaside Rd Stage 2 Expenditure	(537,000)	(537,000)	(298,330)	(1,055)	297,275
Norton Road 2025/26 Gravel Resheet 2Km	(167,720)	(167,720)	(93,165)	(135,035)	(41,870)
Collins Road 2024/25	0	0	0	(9,031)	(9,031)
Collins Road 2025/26 Gravel Resheet 2Km	(147,445)	(147,445)	(81,900)	(139,410)	(57,510)
Canna North East Road	0	0	0	(1,410)	(1,410)
White Road - Gravel Resheeting	0	0	0	(190)	(190)
Jones Lake Road 2025/26 Reseal	(211,916)	(211,916)	(117,725)	(154,178)	(36,453)
Krummel Road 2025/26 Culvert Replacement	(51,805)	(51,805)	(28,775)	(23,505)	5,270
Malcolm Road 2025/26 Gravel Resheet 2Km	(277,230)	(277,230)	(154,005)	(82,878)	71,127
Broad Avenue 2025/26 Reseal	(52,048)	(52,048)	(28,910)	(46,504)	(17,594)
Olden Road 2025/26 Gravel Resheet 1Km	(75,337)	(75,337)	(41,845)	(45,750)	(3,905)
Nanekine Road 2024/25 Section	(511,223)	(511,223)	(284,010)	(27,700)	256,310
Nanekine Road 2025/26 Reconstruct	(450,000)	(450,000)	(250,000)	0	250,000
Morawa Yalgoo Road 2025/26 Reconstruction Section 1	(450,000)	(450,000)	(250,000)	(456,375)	(206,375)
Morawa Yalgoo Road 2025/26 Reconstruction Section 2	(450,000)	(450,000)	(250,000)	(186,375)	63,625
Sign Renewals	(20,000)	(20,000)	(11,110)	0	11,110
	(3,401,724)	(3,401,724)	(1,889,775)	(1,309,397)	580,378
Infrastructure Footpaths					
Broad Ave Dual Use Path	(62,500)	(62,500)	(34,720)	(67,019)	(32,299)
Gill Street Dual Use Path	(62,500)	(62,500)	(34,720)	(67,316)	(32,596)
Prater Street Dual Use Path	(135,000)	(135,000)	(75,000)	0	75,000
	(260,000)	(260,000)	(144,440)	(134,335)	10,105
	0	0	0	0	0
	(9,905,694)	(9,905,694)	(4,333,923)	(2,542,427)	1,791,496

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings	Loan No.	1 July 2025	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
Particulars		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare														
Early Childhood and Family Centre	143	0	0	365,000	365,000	0	14,595	14,595	0	350,405	350,405	0	10,744	10,744
Housing														
24 Harley Street - Staff Housing	136	217,081	0	0	0	8,450	17,067	17,067	208,631	200,014	200,014	4,679	9,850	9,850
Recreation and culture														
Netball Courts Redevelopment	139	145,008	0	0	0	6,361	12,774	12,774	138,647	132,234	132,234	894	3,267	3,267
Tennis Courts Renewal Project	142	0	220,000	220,000	220,000	0	8,797	8,797	220,000	211,203	211,203	0	6,476	6,476
		362,089	220,000	585,000	585,000	14,811	53,233	53,233	567,278	893,856	893,856	5,573	30,337	30,337
Self supporting loans														
Recreation and culture														
Self Supporting Loan - Tennis Club - Court Renewal	141	0	115,000	115,000	115,000	0	9,372	9,372	115,000	105,628	105,628	0	5,945	5,945
		0	115,000	115,000	115,000	0	9,372	9,372	115,000	105,628	105,628	0	5,945	5,945
Total		362,089	335,000	700,000	700,000	14,811	62,605	62,605	682,278	999,484	999,484	5,573	36,282	36,282
Current borrowings		29,841							15,030					
Non-current borrowings		332,248							667,248					
		362,089							682,278					

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

New borrowings 2025-26

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)	Amount (Used)	Balance Unspent
	Actual	Budget				& Charges	%	Actual	Budget	\$
	\$	\$				\$	%	\$	\$	\$
Early Childhood and Family Centre	0	365,000	WATC	Debenture	10	93,979	4.5774	0	365,000	0
Tennis Court Renewal	115,000	115,000	WATC	Debenture	10	30,117	4.6964	115,000	115,000	0
Tennis Court Renewal	220,000	220,000	WATC	Debenture	10	56,645	4.5774	220,000	220,000	0
	335,000	700,000				180,741		335,000	700,000	0

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 28 FEBRUARY 2026**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Information on leases			New Leases			Principal Repayments			Principal Outstanding			Interest Repayments		
Particulars	Lease No.	1 July 2025	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

The Shire has no lease liabilities to report as at 28 February 2026

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	258,017	8,386	5,640	0	0	0	0	266,403	263,657
Plant Replacement Reserve	639,091	20,770	13,971	422,581	0	(418,000)	0	664,442	653,062
Capital Works Reserve	679,230	22,075	14,848	100,000	0	0	0	801,305	694,078
Community & Economic Development Reserve	1,421,847	46,210	37,406	0	0	(367,612)	0	1,100,445	1,459,253
Sewerage Reserve	731,105	23,761	15,982	60,000	0	(75,000)	0	739,866	747,087
Future Fund Grants (Interest) Reserve	311,565	10,126	53,742	58,005	0	(40,000)	0	339,696	365,308
Future Fund (Principal) Reserve	2,099,729	68,241	19,206	0	0	(58,005)	0	2,109,965	2,118,935
Aged Care Units (Excl. 1-4) Reserve	309,671	10,064	6,551	10,000	0	0	0	329,735	316,222
Legal Fees Reserve	59,849	1,945	1,308	10,000	0	0	0	71,794	61,157
Emergency Response Reserve	331,794	10,783	7,253	0	0	0	0	342,577	339,047
Aged Care Units 1-4 (JVA) Reserve	77,516	2,519	1,913	0	0	0	0	80,035	79,429
Swimming Pool Reserve	172,806	5,616	3,778	20,000	0	0	0	198,422	176,583
Jones Lake Road Rehab Reserve	204,161	6,635	4,463	20,000	0	0	0	230,796	208,624
Morawa-Yalgoo Road Maintenance Reserve	249,964	0	0	50,000	0	0	0	299,964	249,964
Insurance Works Reserve	194,452	0	0	0	0	(159,792)	0	34,660	194,452
	7,740,798	237,131	186,061	750,586	0	(1,118,409)	0	7,610,105	7,926,859

Other Current Liabilities	Note	Opening Balance 1 Jul 2025	Liability Increase	Liability Reduction	Closing Balance 28 Feb 2026
		\$	\$	\$	\$
Other liabilities					
- Contract liabilities	12	31,525	22,003	(17,055)	36,473
- Capital grant/contribution liabilities	13	124,575	1,045,477	(680,446)	489,607
Total other liabilities		156,100	1,067,480	(697,500)	526,080
Provisions					
Annual leave		86,244	0	0	86,244
Long service leave		108,173	0	0	108,173
Total Provisions		194,417	0	0	194,417
Total Other Current Liabilities					720,497
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 BENEFIT PROVISIONS

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

CAPITAL GRANT/CONTRIBUTION LIABILITIES

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 28 FEBRUARY 2026

NOTE 13

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Grant, Subsidies and Contributions Liability				Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 28 Feb 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and Subsidies								
General purpose funding								
Grants- FAGS WALGGC - General	0	0	0	0	820,760	820,760	615,570	665,153
Grants- FAGS WALGGC - Local Roads	0	0	0	0	386,382	386,382	289,788	298,837
Law, order, public safety								
DFES Operating Grant - Bush Fire Brigade	0	0	0	0	21,590	21,590	16,191	11,855
DFES Bush Fire Mitigation Activity Funds	0	0	0	0	0	0	0	17,325
Education and welfare								
COTA WA Seniors Week Grant Income	0	0	0	0	1,000	1,000	664	0
YAC WA Grant Income	0	9,540	0	9,540	0	0	0	0
Bike Week/Transport-WestCycle Grant Income	0	463	(463)	0	1,000	1,000	664	463
Morawa Youth Skills Clinics Grant Income	0	0	0	0	2,500	2,500	1,664	0
Dept of Communities Youth Week WA Grant Income	0	0	0	0	3,000	3,000	2,000	0
WAPF Safe Street Morawa Grant Income	6,689	0	(4,592)	2,097	2,500	2,500	1,664	4,592
Community amenities								
Grant Income for Art Gallery	0	0	0	0	50,000	50,000	21,429	0
Recreation and culture								
DLGSC RETB Grant Income - Gallery Upgrade	24,836	0	0	24,836	0	0	0	0
NADC Australia Day Grant	0	12,000	(12,000)	0	5,000	5,000	2,500	12,000
Direct Grant (MRWA)	0	0	0	0	213,754	213,754	213,754	213,754
	31,525.12	22,003	(17,055)	36,473	1,507,486	1,507,486	1,165,888	1,223,978
Contributions								
Education and welfare								
Other Income	0	0	0	0	500	500	328	0
Community amenities								
Drummuster Contribution	0	0	0	0	250	250	160	0
Community Benefit Contribution	0	0	0	0	20,000	20,000	13,328	0
Recreation and culture								
Event Income - Other Culture	0	0	0	0	1,800	1,800	1,200	0
Transport								
Street Lighting Subsidy (MRWA)	0	0	0	0	105,200	105,200	70,128	0
Maintenance Contribution - Silverlake - Morawa Yalgoo Road	0	0	0	0	100,000	100,000	50,000	104,953
Road Maintenance Contribution	0	0	0	0	55,000	55,000	27,500	0
Other property and services								
Income related to Unclassified	0	0	0	0	500	500	328	0
ATC Work Smart Admin Trainee Contribution	0	0	0	0	0	0	0	1,238
	0	0	0	0	283,250	283,250	162,972	106,191
TOTALS	31,525	22,003	(17,055)	36,473	1,790,736	1,790,736	1,328,860	1,330,169

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

NOTE 14

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue			
	Liability 1 Jul 2025	Increase in Liability	Liability Reduction (As revenue)	Current Liability 28 Feb 2026	Adopted Budget Revenue	Amended Annual Budget	Amended YTD Budget	YTD Actual Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Capital Grants and Subsidies								
Education and welfare								
Growing Regions Program - Early Childhood Education Centre Income	0	0	0	0	2,234,775	2,234,775	1,676,079	0
Lotterywest - Early Childhood Education Centre Income	0	0	0	0	732,613	732,613	549,459	0
Recreation and culture								
LRCIP 4 Grant - Solomon Terrace	0	0	0	0	125,370	125,370	0	0
Grant Funding - Town Hall & Old Chambers	0	0	0	0	50,000	50,000	50,000	0
CSRFF - Tennis Courts Resurfacing Income	0	0	0	0	215,000	215,000	215,000	0
Transport								
MRWA Grant - RRG - Nanekine Rd - Reconstruct 25/26	0	192,000	0	192,000	180,000	180,000	180,000	0
MRWA Grant - RRG - Morawa Yalgoo Rd - Reconstruction Section 1 25/26	0	300,000	(300,000)	0	300,000	300,000	300,000	300,000
MRWA Grant - RRG - Morawa Yalgoo Rd - Reconstruction Section 2 25/26	0	300,000	(300,000)	0	300,000	300,000	300,000	300,000
MRWA Grant - RRG - Nanekine Road - Widen & Seal	61,140	0	(27,700)	33,440	241,140	241,140	241,140	27,700
RTR Grant - White Road - Gravel Resheeting	32,685	0	(190)	32,495	0	0	0	190
RTR Grant - Norton Road 2025/26 Gravel Resheet 2Km	0	0	0	0	167,720	167,720	50,316	0
RTR Grant - Collins Road 2025/26 Gravel Resheet 2Km	0	0	0	0	147,445	147,445	44,233	0
RTR Grant - Jones Lake Road 2025/26 Reseal	0	0	0	0	211,916	211,916	63,574	0
RTR Grant - Krummel Road 2025/26 Culvert Replacement	0	0	0	0	51,805	51,805	15,541	0
RTR Grant - Malcolm Road 2025/26 Gravel Resheet 2Km	0	0	0	0	277,230	277,230	83,169	0
RTR Grant - Broad Avenue 2025/26 Reseal	0	0	0	0	52,048	52,048	15,614	0
RTR Grant - Olden Road 2025/26 Gravel Resheet 1Km	0	0	0	0	75,337	75,337	22,601	0
MRWA Black Spot Grant - Evaside Road Stage 2	0	143,200	(1,055)	142,145	358,000	358,000	358,000	1,055
WA Bicycle Network Grant - Broad Street Footpath	15,375	10,375	(25,750)	0	30,750	30,750	0	25,750
WA Bicycle Network Grant - Gill Street Footpath	15,375	10,375	(25,750)	0	30,750	30,750	0	25,750
WA Bicycle Network Grant - Prater Street Dual Use Path	0	51,527	0	51,527	67,777	67,777	0	0
	124,575	1,045,477	(680,446)	489,607	5,849,676	5,849,676	4,164,726	680,446
Capital Contributions								
Recreation and culture								
Tennis Club - Tennis Courts Resurfacing Contribution	0	0	0	0	100,000	100,000	100,000	0
	0	0	0	0	100,000	100,000	100,000	0
Total Non-operating grants, subsidies and contributions	124,575	1,045,477	(680,446)	489,607	5,949,676	5,949,676	4,264,726	680,446

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

**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 1 July 2025	Amount Received	Amount Paid	Closing Balance 28 Feb 2026
	\$	\$	\$	\$
Drug Action Group	660	0	0	660
Youth Fund Raising	865	0	0	865
	1,525	0	0	1,525

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

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 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Rates excluding general rates	(20,748)	(477.73%)	▼			Ex-gratia rates have not yet been received that were budgeted for. Rates written off are in excess of budget.
Interest revenue	(35,485)	(15.47%)	▼			Interest on term deposits have not yet matured.
Profit on disposal of assets	(78,501)	(84.63%)	▼			Profit on disposal of assets is running behind budget schedule.
Expenditure from operating activities						
Materials and contracts	411,775	23.09%	▲	Various material and contract expense accounts running behind budget.		
Utility charges	73,147	25.11%	▲	Various utility charges contract expense accounts running behind budget.		
Finance costs	12,567	69.28%	▲	Finance costs are running behind budget scheduling.		
Insurance expenses	(37,702)	(17.05%)	▼			Actual insurance premiums paid are ahead of budget phasing.
Other expenditure	31,263	25.86%	▲	Various other expenditure expense accounts running behind budget with members sitting fees being the most significant.		
Investing activities						
Proceeds from Capital grants, subsidies and contributions	(3,584,280)	(84.04%)	▼			Actual capital grant revenue recognised is behind budget phasing. Revenue recognition is generally tied to capital works which the funding is associated with. Capital works is currently behind budget.
Proceeds from disposal of assets	(80,000)	(42.11%)	▼		Proceeds from the sale of 2 Prater St and 19 Waddilove Rd were not budgeted for.	Proceeds from the sale of assets running behind budget.
Payments for Infrastructure	976,671	33.88%	▲			Capital Works currently ahead of budget phasing. See Note 8 for project details.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

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 2025-26 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Payments for property, plant and equipment	814,824	56.16%	▲	Capital Works currently behind budget phasing. See Note 8 for project details.		
Financing activities						
Transfer to reserves	(73,493)	(65.29%)	▼			Transfers to reserve occurring ahead of budget phasing.

Shire of Morawa
Bank Reconciliation Report
For Period Ending 28 February 2026

	Municipal Account	Municipal Online Saver	Trust Account	Reserve Account	Term Deposits - Reserves
Balance as per Bank Statement	1,093,944.60	1,169,765.04	1,525.11	5,842,751.14	2,100,000.00
Balance as per General Ledger	1,105,332.34	1,169,765.04	1,525.11	5,842,751.14	2,100,000.00
Outstanding Deposits					
Outstanding Deposits	\$11,387.74				
Difference	1,105,332.34 0.00	1,169,765.04 0.00	1,525.11 0.00	5,842,751.14 0.00	2,100,000.00 0.00

Attachment 3 – 11.2.2c List of Accounts Paid for the period ending 28 February 2026.

Shire of Morawa
List of Payments Report
For Period Ending 28 February 2026

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20112	05/02/2026	Grant Chadwick	Member Sitting Fees - Qtr 2 2025-2026	2207.00	6
EFT20113	05/02/2026	Karen Jeanette Chappel	President & Member Sitting Fees - Qtr 2 2025-2026	9103.00	6
EFT20114	05/02/2026	Mid West Auto Group	Purchase Motor Vehicle - CDO	5194.38	6
EFT20115	05/02/2026	Greenfield Technical Services	Technical Support - Nanekine Rd - Special Subcontractor Expenses	8492.18	6
EFT20116	05/02/2026	Jason Signmakers	Replacement Signage - Depot	910.31	6
EFT20117	05/02/2026	Kenneth Peter Stokes	Deputy President Allowance & Member Sitting Fees - Qtr 2 2025-2026	3380.00	6
EFT20118	05/02/2026	Officeworks	Various Stationary Supplies - Admin	415.09	6
EFT20119	05/02/2026	Boya Equipment Pty Ltd	Replacement Wear Plates for Loader - P271	1423.03	6
EFT20120	05/02/2026	Diana May North	Member Sitting Fees - Qtr 2 2025-2026	2207.00	6
EFT20121	05/02/2026	Dean Brody Clemson	Member Sitting Fees - Qtr 2 2025-2026	2207.00	6
EFT20122	05/02/2026	Debbie Collins	Member Sitting Fees - Qtr 2 2025-2026 - Partial Payment	431.80	6
EFT20123	05/02/2026	Mark Coaker	Member Sitting Fees - Qtr 2 2025-2026	2207.00	6
EFT20124	06/02/2026	North Midlands Electrical	Repair HWS - replace element & thermostat - Pintharuka/Merkanooka	359.81	6
EFT20125	06/02/2026	Star Track Express	Freight Charges - Farm Sign	66.23	6
EFT20126	06/02/2026	Morawa Medical Centre	Hep B Vaccine for Outdoor Staff	1183.60	6
EFT20127	06/02/2026	Kats Rural (DO NOT USE)	Winfield Street gardens reticulation materials	3359.48	6
EFT20128	06/02/2026	Nutrien Ag Solutions	Replacement battery - P267	277.20	6
EFT20129	06/02/2026	McDonalds Wholesalers	Milk & insect spray - various facilities	345.40	6
EFT20130	06/02/2026	Canine Control	Ranger Services - 19 January 2026	3362.58	6
EFT20131	06/02/2026	GH Country Courier	Freight Charges - January 2026	39.60	6
EFT20132	06/02/2026	Geraldton Lock and Key	Supply & install lock to distribution board - Rec Centre	1584.15	6
EFT20133	06/02/2026	Geraldton Mower & Repairs Specialists	blower vacuum bag- fine mesh - 45L - Swimming Pool	128.70	6
EFT20134	06/02/2026	Logo Appointments WA	Contracting Services - Financial Services Coordinator - Week ending	8635.28	6
EFT20135	06/02/2026	Aerodrome Management Services Pty Ltd	Monthly periodic compliance support fees - January 2026	3177.10	6
EFT20136	06/02/2026	Coates Hire	Hire of Water for Gravel Resheeting Work on Collins - 25/12/25 to	11391.38	6
EFT20137	06/02/2026	Avon Waste	Waste Collection & Bin Services	9585.99	6
EFT20138	06/02/2026	Mitchell and Brown Communications	Quarterly Security Monitoring - Youth Centre - 01/02/2026 to	176.01	6
EFT20139	06/02/2026	Geraldton Building Services & Cabinets Pty	Painting Works to Depot Donga	7814.40	6
EFT20140	06/02/2026	Team Global Express	Freight Charges - 21/01/2026	40.79	6
EFT20141	06/02/2026	Canine Control - Additional Services	Corella Culling - 28 January 2026	990.00	6
EFT20142	06/02/2026	Bob Waddell Consultant	Assistance with Monthly Financials - November & December	7832.00	6
EFT20143	06/02/2026	Shire of Three Springs Medical Centre	Pre-employment Medical	308.00	6
EFT20144	06/02/2026	Pendragon Bus Service	Refund of Bond - Community Bus Hire - December 2025	300.00	6
EFT20145	06/02/2026	Midwest Bounce and Fun	Hire of waterslides for Australia Day - Includes travel + supervision	4638.00	6
EFT20146	06/02/2026	Access To Leisure And Sport Inc	Spinout session delivery as part of Jan School Holiday Program	1590.00	6

Shire of Morawa
List of Payments Report
For Period Ending 28 February 2026

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20147	06/02/2026	Wallace Plumbing and Gas	replace solar HWU - 45 Solomon & gutter clean 5 properties	12817.47	6
EFT20148	06/02/2026	GSA Engineering	Morawa ECEC - Mechanical Services - Period Nov/Dec 2025	9020.00	6
EFT20149	06/02/2026	Midwest Garage Doors	Replacement Damaged Roller Door - Landfill	1345.30	6
EFT20150	06/02/2026	Ashton Hargreaves-Tieland	Reimbursement for Expenses - Australia Day Event	192.10	6
EFT20151	06/02/2026	MALCOLM LIONEL WALALGIE	Karoo Rockers Band Performance on Australia Day	2000.00	6
EFT20152	06/02/2026	Marion Vanhaecke	3 hours of Caricature drawing + travel cost - Australia Day Event	1336.00	6
EFT20153	06/02/2026	Southern Cross Broadband Pty Ltd	Monthly Internet Charge - Gym - February 2026	119.00	6
EFT20154	06/02/2026	Integrated ICT	Laptop and bag, labour services onboarding laptop	2206.60	6
EFT20155	06/02/2026	Brad Douglas	Reimbursement for Starlink costs - February 2026	284.30	6
EFT20156	06/02/2026	Avantgarde Technologies Pty Ltd	Wireless Network Design & scoping fees	11651.20	6
EFT20157	06/02/2026	Play More	Cardboard Creations + Travel Costs - Jan School Holiday Program	766.88	6
EFT20158	06/02/2026	Goldacres Sprayer Centre Pty Ltd	Spray Unit for Work on Jones Lake Road	5112.80	6
EFT20159	06/02/2026	Lloyd Reidy	Morning Performance - Aus Day Citizenship Ceremony	500.00	6
EFT20160	06/02/2026	Briony Rose Consulting	Morawa Art Awards and Exhibition - Project Management - 10%	1870.00	6
EFT20161	06/02/2026	Winc	Photocopier Usage Charges - Monthly Read 19/01/2026	501.62	6
EFT20162	06/02/2026	Morawa Pharmacy	Sunscreen for Swimming Pool - January 2026	20.99	6
EFT20163	12/02/2026	Department of Human Services	Payroll Deductions/Contributions	82.25	6
EFT20164	19/02/2026	Rip-It Security Shredding	Collection/Storage of Secure Archive Documents - January 2026	104.50	6
EFT20165	19/02/2026	Paul Buist	Rates refund for assessment A301	260.00	6
EFT20166	19/02/2026	BOC Limited	400C - Exchange Medical Oxygen C Size Cylinder @ Swimming Pool	21.63	6
EFT20167	19/02/2026	TP & MB Shields	Winfield Street storm water grate repairs.	324.50	6
EFT20168	19/02/2026	Morawa Drapery Store (MJ & BL Thornton Pty	Safety footwear	210.00	6
EFT20169	19/02/2026	Nutrien Ag Solutions	Seasol commercial 20L x 2	468.60	6
EFT20170	19/02/2026	WesTrac Equipment Pty Ltd	Service Filter Kit for Cat Grader P261	1084.31	6
EFT20171	19/02/2026	IT Vision Australia Pty Ltd (ReadyTech)	Creation of New Dog Renewal Template	3319.80	6
EFT20172	19/02/2026	Refuel Australia	Fuel Card Purchases - January 2026	1398.23	6
EFT20173	19/02/2026	Canine Control	Ranger Services - 2 February 2026	2241.72	6
EFT20174	19/02/2026	WALGA	Councillor eLearning - Various Topics	1859.00	6
EFT20175	19/02/2026	Stewart & Heaton Clothing Co Pty Ltd	Firefighting Uniforms Jackets	4525.75	6
EFT20176	19/02/2026	Greenfield Technical Services	Design and Clearing Permit - Evaside Rd	1705.00	6
EFT20177	19/02/2026	Frank Gilmour	Inspection and general pest spraying of industrial units	1320.00	6
EFT20178	19/02/2026	Western Australian Electoral Commission	2025 Local Government Ordinary Election (Postal) expense to WAEC.	3829.45	6
EFT20179	19/02/2026	Logo Appointments WA	Contracting Services - Financial Coordinator - Week Ending	3799.52	6
EFT20180	19/02/2026	Pumps Australia Pty Ltd	Transfer Pump for Roadworks on Malcolm Road	11073.70	6
EFT20181	19/02/2026	Totally Work Wear Geraldton	Additional Staff uniform with Logo	617.46	6

Shire of Morawa
List of Payments Report
For Period Ending 28 February 2026

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20182	19/02/2026	Central Regional TAFE	Staff Training - Certificate 3 Civil Construction, Plant Operations,	2251.80	6
EFT20183	19/02/2026	Frontline Fire & Rescue	Firefighting Gloves and Polarised Glasses	2019.60	6
EFT20184	19/02/2026	Great Southern Fuel Supplies	Fuel card purchases - January 2026	768.74	6
EFT20185	19/02/2026	Infinitum Technologies Pty Ltd	Monthly IT Services for Drs Surgery - February 2026	3463.57	6
EFT20186	19/02/2026	Avon Waste	Waste Collection Services	8880.67	6
EFT20187	19/02/2026	Geraldton Building Services & Cabinets Pty	Repairs - 2/48 Yewers Avenue	9600.00	6
EFT20188	19/02/2026	Team Global Express	Freight charges - February 2026	42.89	6
EFT20189	19/02/2026	Canine Control - Additional Services	Corella Culling - 10 February 2026	990.00	6
EFT20190	19/02/2026	Bob Waddell Consultant	Assistance with Monthly Financials - February 2026	1408.00	6
EFT20191	19/02/2026	Bookeasy Australia Pty Ltd	Bookeasy Accommodation Booking Software for Caravan Park -	134.31	6
EFT20192	19/02/2026	Daphne's Timeless Treats	Catering for Australia Day Morning Ceremony + Travel	1242.00	6
EFT20193	19/02/2026	Cleanpak Total Solutions	Conditioner - Caravan Park	175.45	6
EFT20194	19/02/2026	LG Best Practices Pty Ltd	Rates Services - January 2026	10208.00	6
EFT20195	19/02/2026	Mid West Concert Sound and Lighting	Provision of sound support & backline equipment for Karloo Rockers	3300.00	6
EFT20196	19/02/2026	Wallace Plumbing and Gas	Incubator 2 - Replace HWU & leaking sink mixer & caravan park units	2707.27	6
EFT20197	19/02/2026	Bradley Innes	Fuel purchase - BP Muchea - P268	86.69	6
EFT20198	19/02/2026	Lyssna Consulting - Karin Grima	Support services - Regional Housing Support Fund Application -	20460.00	6
EFT20199	19/02/2026	Armada Audit Services Pty Ltd	Preparation of audit report R2R & LRCI Phase 4	5500.00	6
EFT20200	19/02/2026	Linda MacIntosh	Australia Day - Delivery of Welcome to Country	500.00	6
EFT20201	19/02/2026	Australia Post	Postage Fees & Charges - Period Ending 31/01/2026	171.99	6
EFT20202	19/02/2026	CB Traffic Solutions Pty Ltd	Traffic Management For Wubin/Mullewa Retic Pipe Repairs	4110.40	6
EFT20203	19/02/2026	Integrated ICT	Managed Services Agreement Monthly Charge - January 2026	7478.20	6
EFT20204	19/02/2026	Spring Hill Logistics	Grading of Fallen, Koolanooka springs and Mungada roads	11180.00	6
EFT20205	19/02/2026	Ausroad Manufacturing Pty Ltd	Emulsion System for crack patching prior to re-sealing works.	13552.00	6
EFT20206	25/02/2026	North Midlands Electrical	ALS Lights - Aerodrome	5079.25	6
EFT20207	25/02/2026	Nathan Edwards	Reimbursement for materials - Bunnings	297.68	6
EFT20208	25/02/2026	Kats Rural (DO NOT USE)	Replacement Fuel Pod	2543.00	6
EFT20209	25/02/2026	TP & MB Shields	Trailer modifications	1546.60	6
EFT20210	25/02/2026	Morawa Drapery Store (MJ & BL Thornton Pty	2 pairs x Steel Blue Safety Boots - EMP176 & EMP237	629.95	6
EFT20211	25/02/2026	Nutrien Ag Solutions	2 x batteries for loader - P250	986.70	6
EFT20212	25/02/2026	Refuel Australia	Fuel Pod - Depot	10102.80	6
EFT20213	25/02/2026	Canine Control	Ranger Services - 16 February 2026	1120.86	6
EFT20214	25/02/2026	Australian Communications and Media	ACMA Radiocommunication licence renewal to 23/03/2027	653.00	6
EFT20215	25/02/2026	Geraldton Mower & Repairs Specialists	Small plant service and repair kits	807.60	6
EFT20216	25/02/2026	Logo Appointments WA	Contracting Services - Financial Services Coordinator - Week Ending	8605.68	6
EFT20217	25/02/2026	Total Toilets	Toilet Hire - 01/01/26 to 30/01/26	2215.72	6

Shire of Morawa
List of Payments Report
For Period Ending 28 February 2026

Chq/EFT	Date	Name	Description	Amount	Bank
EFT20218	25/02/2026	LGISWA	LGIS Employee Assistance Program (EAP Offering) - 6mth Period	2036.10	6
EFT20219	25/02/2026	Fulton Hogan	Emulsion for Resealing Works - Jones Lake Road	1705.00	6
EFT20220	25/02/2026	RJ & LJ King	Tyres for Various Plants	3712.50	6
EFT20221	25/02/2026	Infinitum Technologies Pty Ltd	Service Adjustment for Microsoft Teams - Medical Centre	4.21	6
EFT20222	25/02/2026	Pat's Mobile Mechanical	Carry out 1000Hr service to Loader P250	2896.03	6
EFT20223	25/02/2026	Bob Waddell Consultant	Assistance with Monthly Financials	1408.00	6
EFT20224	25/02/2026	Fleet Fitness	Annual service of gym equipment	550.00	6
EFT20225	25/02/2026	Cleanpak Total Solutions	Cleaning supplies, toilet paper etc.	1029.05	6
EFT20226	25/02/2026	LG Best Practices Pty Ltd	Corporate Rates Training - February 2026	550.00	6
EFT20227	25/02/2026	Southern Cross Broadband Pty Ltd	Monthly Internet Charge - Gym - March 2026	119.00	6
EFT20228	25/02/2026	Kats Rural & Homewares	Irritrol valves / Hunter gear drives	1919.51	6
EFT20229	25/02/2026	HKB Builders	Inspections & scope of works - 17 Broad & 36 Dregghorn	2376.00	6
EFT20230	25/02/2026	Winc	Photocopier Usage Charges - Last Read 16/02/2026	411.42	6
EFT20231	26/02/2026	Department of Fire & Emergency Services	2025/26 ESL Quarter 3	18256.84	6
EFT20232	26/02/2026	Nutrien Ag Solutions	Roundup Ultra Max	1193.28	6
EFT20233	26/02/2026	City of Greater Geraldton	Landfill Registration Fee	284.00	6
EFT20234	26/02/2026	Refuel Australia	Mobilgrease XHP 222 20kg	318.12	6
EFT20235	26/02/2026	Think Water Mid West	SDS Data Coils for the Retic System	1858.20	6
EFT20236	26/02/2026	GH Country Courier	Freight Charge - Thinkwater Geraldton Delivery	42.24	6
EFT20237	26/02/2026	WALGA	WALGA Training 2nd Installment - Cert III Local Government	455.00	6
EFT20238	26/02/2026	Geraldton Mower & Repairs Specialists	Mower Repairs	1136.30	6
EFT20239	26/02/2026	Harvey Norman Furniture & Bedding	Fridge for Depot	1340.00	6
EFT20240	26/02/2026	Kennedys (Australasia) Partnership	Professional Charges - Deed of Settlement	2494.80	6
EFT20241	26/02/2026	Breathalyser Sales & Service Pty Ltd	WHS Breathalyser and Drug Testing Kit	2057.55	6
EFT20242	26/02/2026	Roadmac Pty Ltd	Resealing Works as per RFT-02-2025-2026	154823.06	6
EFT20243	26/02/2026	Jarin Gibbons	Reimbursement - Gym Key Bond	30.00	6
Total EFT Payments				541,179.80	

Shire of Morawa
List of Payments Report
For Period Ending 28 February 2026

Chq/EFT	Date	Name	Description	Amount	Bank
DD10770.1	12/02/2026	Beam Super	Superannuation on Payrun #150 - FN end 11.02.2026	11707.22	6
DD10786.1	26/02/2026	Beam Super	Superannuation on Payrun #151 - FN end 25.02.2026	11503.03	6
DD10797.1	02/02/2026	Exetel Pty Ltd	Monthly Charges - Corporate Internet Feb 2026	975.00	6
DD10797.2	16/02/2026	Telstra Corporation Limited	Monthly charges - All Mobiles, Dongles, Data SIM's - useage for Jan	1309.36	6
DD10797.3	02/02/2026	Synergy	Electricity Supply & Usage Charges - 22.10.25 to 05.01.26	173.58	6
DD10797.4	04/02/2026	Telstra Corporation Limited	SMS Alert Account Charges up to 15 Jan 2026	1345.23	6
DD10797.5	04/02/2026	Synergy	Electricity Supply & Usage Charges - 22.10.25 to 18.12.25	294.27	6
DD10797.6	05/02/2026	Synergy	Electricity Supply & Usage Charges - 28.10.25 to 24.12.25	506.32	6
DD10797.7	10/02/2026	Synergy	Electricity Supply & Usage Charges - 28.10.25 to 24.12.25	652.94	6
DD10797.8	16/02/2026	Synergy	Electricity Supply & Usage Charges - 18.12.25 to 14.01.26	4363.29	6
DD10798.1	23/02/2026	Water Corporation	Water Use & Service Charges - 04.12.25 to 05.02.26	2055.98	6
DD10799.1	24/02/2026	Telstra Corporation Limited	Telephone expenses - Medical Centre - usage up to 01 Feb 2026	418.26	6
DD10799.2	26/02/2026	Water Corporation	Water Use & Service Charges - 08.12.25 to 09.02.26	854.44	6
DD10799.3	25/02/2026	Synergy	Electricity Supply Charges - 207 Streetlights - 25.12.25 to 24.01.26	4282.40	6
DD10801.1	27/02/2026	Water Corporation	Water Use & Service Charges - 04.12.25 - 05.02.26	11313.61	6
Total Direct Debit Payments				51,754.93	
	27/02/2026	Centrelink	Centrelink - Centrepay Fee's x 12	11.88	6
52797	16/02/2026	Shire of Morawa	Community Bus Bond Return	300.00	6
52843	19/02/2026	Shire of Morawa	Gym Toggle Bond Return	30.00	6
150	11/02/2026	Shire of Morawa	Pay Run 150 Deductions	530.00	6
APPAY150	12/02/2026	Shire of Morawa	Net pay journal Pay run 150	65777.39	6
2526-08.03	27/02/2026	DOT	Monthly DOT transactions - February 2026	28350.85	6
2526-08.05	24/02/2026	DOT	BPAY - 12 month vehicle registration	436.15	6
151	25/02/2026	Shire of Morawa	Pay Run 151 Deductions	530.00	6
APPAY151	26/02/2026	Shire of Morawa	Net pay journal Pay run 151	64386.71	6
2526-08.04	27/02/2026	NAB	Bank Account, Merchant & BPAY Fee's - February 2026	443.95	6
Total Bank Transfers/ Payments				160,796.93	

Shire of Morawa
List of Payments Report
For Period Ending 28 February 2026

Chq/EFT	Date	Name	Description	Amount	Bank
2526-08.02		NAB	<i>Corporate card purchases in January 2026</i>		
		Corporate Credit Card - MWS			
	8/01/2026	Shire of Morawa - DOT	Theory Test HR - Employee 223	\$22.40	6
	9/01/2026	Shire of Morawa - DOT	CTT Supp & DL Application HR - Employee 223	\$170.00	6
	12/01/2026	Court 3 Pty Ltd - TWW Geraldton	Soft Shell Jacket (Black) - MWS	\$69.53	6
	12/01/2026	Starlink Internet	Internet Fee - 7 White Ave	\$139.00	6
	16/01/2026	Court 3 Pty Ltd - TWW Geraldton	2 x Navy Polo Shirts - MWS	\$81.19	6
			Sub Total	490.12	
		Corporate Credit Card - EMCCS			
	6/01/2026	Super Cheap Auto	Sunshade & Adblue Fluid	\$60.98	6
	6/01/2026	Canva	Canva Subscription - yearly	\$335.76	6
	15/01/2026	Intersport Australia	Sport bags, bibs, balls & goals - School Holiday Program	\$620.69	6
	23/01/2026	SP Olivia Grace	Australian Citizenship Coin 2026 x 2	\$35.00	6
	23/01/2026	Starlink Internet	Internet Fee - Caravan Park	\$108.00	6
	27/01/2026	Spotlight Pty Ltd	Slime, Clay, Canvas - School Holiday Program	\$231.80	6
	27/01/2026	Local Government Manager	AI Fundamentals Workshop - EMCCS	\$280.00	6
	27/01/2026	Starlink Internet	Internet Fee - Medical Centre	\$139.00	6
	27/01/2026	Starlink Internet	Internet Fee - Depot	\$139.00	6
	28/01/2026	NAB	NAB Card Fee	\$8.00	6
			Sub Total	1,958.23	
		Corporate Credit Card - CEO			
	19/01/2026	Starlink Internet	Internet Fee - 24 Harley St	\$26.00	6
	28/01/2026	NAB	NAB Card Fee	\$8.00	6
			Sub Total	34.00	
			TOTAL Corporate Credit Card Payment	2,482.35	
			TOTAL PAYMENTS FOR COUNCIL APPROVAL	756,214.01	

Ordinary Council Meeting 31 March 2026

Attachment 1- 14.1a 2025-2026 Budget Review for the Period Ending 31 December 2025.

Item 14.1- Mid-Year Budget Review – 01 July 2025 to 31 December 2025.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025**

BY PROGRAM

	Ref Note	Adopted Annual Budget (a)	Amended Annual Budget (d)	YTD Budget (b)	YTD Actual (c)	Forecast Actual (e)	Variance \$ (e)-(d)	Variance % (e)-(d)/(d)	Var. ▲▼
		\$	\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		2,100	2,100	1,044	359	2,100	0	0.00%	
General purpose funding - general rates	6	3,209,363	3,209,363	3,209,363	3,220,738	3,209,363	0	0.00%	
General purpose funding - other		1,575,942	1,575,942	791,568	821,355	1,654,120	78,178	4.96%	▲
Law, order and public safety		28,740	28,740	16,940	6,917	28,740	0	0.00%	
Health		14,850	14,850	8,674	9,647	14,850	0	0.00%	
Education and welfare		17,500	17,500	11,232	5,662	32,768	15,268	87.24%	▲
Housing		93,500	93,500	46,722	31,841	93,500	0	0.00%	
Community amenities		617,013	617,013	556,092	539,537	547,013	(70,000)	(11.34%)	
Recreation and culture		60,945	60,945	27,466	15,966	49,000	(11,945)	(19.60%)	
Transport		566,558	566,558	389,200	273,619	407,243	(159,315)	(28.12%)	
Economic services		268,000	268,000	216,422	168,203	251,000	(17,000)	(6.34%)	
Other property and services		323,232	323,232	56,389	18,853	310,763	(12,470)	(3.86%)	
		6,777,743	6,777,743	5,331,112	5,112,697	6,600,459			
Expenditure from operating activities									
Governance		(618,301)	(618,301)	(347,324)	(306,309)	(638,301)	(20,000)	(3.23%)	▼
General purpose funding		(284,454)	(284,454)	(142,200)	(132,912)	(284,454)	0	0.00%	
Law, order and public safety		(167,669)	(167,669)	(82,963)	(93,787)	(187,669)	(20,000)	(11.93%)	▼
Health		(237,099)	(237,099)	(110,694)	(124,416)	(281,599)	(44,500)	(18.77%)	▼
Education and welfare		(254,872)	(254,872)	(128,411)	(101,611)	(255,760)	(888)	(0.35%)	
Housing		(264,877)	(264,877)	(142,559)	(119,977)	(324,877)	(60,000)	(22.65%)	▼
Community amenities		(750,201)	(750,201)	(380,814)	(367,895)	(749,201)	1,000	0.13%	
Recreation and culture		(2,086,391)	(2,086,391)	(1,066,287)	(1,047,760)	(2,077,099)	9,291	0.45%	
Transport		(2,794,522)	(2,794,522)	(1,394,941)	(1,361,933)	(2,759,522)	35,000	1.25%	
Economic services		(812,193)	(812,193)	(549,249)	(398,355)	(820,193)	(8,000)	(0.98%)	
Other property and services		(177,186)	(177,186)	(135,681)	(67,552)	(126,583)	50,603	28.56%	
		(8,447,765)	(8,447,765)	(4,481,123)	(4,122,508)	(8,505,259)			
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	1,109,849	1,240,143	2,370,349	66,149	2.87%	▲
Amount attributable to operating activities		634,178	634,178	1,959,838	2,230,332	465,549			
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from Capital grants, subsidies and contributions	14	5,949,676	5,949,676	2,781,034	671,175	5,676,376	(273,300)	(4.59%)	
Proceeds from disposal of assets	7	190,000	190,000	190,000	76,364	159,601	(30,399)	(16.00%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	9,372	0	0	0	(9,372)	(100.00%)	
		6,149,048	6,149,048	2,971,034	747,539	5,835,977			
Outflows from investing activities									
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	0	(115,000)	0	0.00%	
Payments for Infrastructure	9	(4,573,094)	(4,573,094)	(2,006,529)	(1,380,143)	(3,984,794)	588,300	12.86%	
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(1,360,251)	(530,356)	(5,553,382)	(220,782)	(4.14%)	▼
		(10,020,694)	(10,020,694)	(3,481,780)	(1,910,499)	(9,653,176)			
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(510,746)	(1,162,960)	(3,817,199)			
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new debentures	9	700,000	700,000	335,000	0	700,000	0	0.00%	
Transfer from reserves	11	1,118,409	1,530,242	0	0	1,530,242	0	0.00%	
		1,818,409	2,230,242	335,000	0	2,230,242			
Outflows from financing activities									
Repayment of debentures	9	(62,605)	(62,605)	(23,994)	(14,811)	(29,841)	32,764	52.33%	
Transfer to reserves	11	(987,717)	(987,717)	(84,426)	(170,062)	(987,717)	0	0.00%	
		(1,050,321)	(1,050,321)	(108,420)	(184,873)	(1,017,557)			
Amount attributable to financing activities		768,088	1,179,920	226,580	(184,873)	1,212,684			
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,469,381	2,469,381	2,138,966	2,138,966	(330,415)	(13.38%)	▼
Amount attributable to operating activities		634,178	634,178	1,959,838	2,230,332	465,549			
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(510,746)	(1,162,960)	(3,817,199)			
Amount attributable to financing activities		768,088	1,179,920	226,580	(184,873)	1,212,684			
Surplus or deficit after imposition of general rates	1(c)	1	411,833	4,145,053	3,021,465	0			

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 2025-26 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.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 2025

BY NATURE

	Ref Note	Adopted Annual Budget (a) \$	Amended Annual Budget (d) \$	YTD Budget (b) \$	YTD Actual (c) \$	Forecast Actual (e) \$	Variance \$ (e)-(d)	Variance % (e)-(d)/(d)	Var. ▲▼
OPERATING ACTIVITIES									
Revenue from operating activities									
General rates	6	3,209,363	3,209,363	3,209,363	3,220,738	3,209,363	0	0.00%	
Rates excluding general rates	6	2,230	2,230	4,786	(117)	2,230	0	0.00%	
Grants, subsidies and contributions	13	1,790,736	1,790,736	945,609	912,921	1,710,546	(80,190)	(4.48%)	
Fees and charges		1,014,813	1,014,813	857,037	783,148	991,813	(23,000)	(2.27%)	
Interest revenue		347,265	347,265	170,592	170,325	341,320	(5,945)	(1.71%)	
Other revenue		320,581	320,581	50,972	20,066	318,581	(2,000)	(0.62%)	
Profit on disposal of assets	7	92,756	92,756	92,753	5,616	26,607	(66,149)	(71.31%)	▼
Gain on FV Adjustment of Financial Assets through P&L		0	0	0	0	0	0	0.00%	
		6,777,743	6,777,743	5,331,112	5,112,697	6,600,459			
Expenditure from operating activities									
Employee costs		(2,526,357)	(2,526,357)	(1,379,260)	(1,312,144)	(2,451,357)	75,000	2.97%	
Materials and contracts		(2,605,336)	(2,605,336)	(1,358,527)	(1,062,759)	(2,768,063)	(162,727)	(6.25%)	▼
Utility charges		(422,880)	(422,880)	(223,919)	(176,915)	(410,380)	12,500	2.96%	
Depreciation		(2,388,570)	(2,388,570)	(1,194,216)	(1,240,902)	(2,388,570)	0	0.00%	
Finance costs		(36,282)	(36,282)	(18,140)	(4,313)	(21,651)	14,630	40.32%	
Insurance expenses		(258,349)	(258,349)	(202,027)	(258,785)	(258,349)	0	0.00%	
Other expenditure		(209,992)	(209,992)	(105,034)	(66,690)	(206,889)	3,103	1.48%	
		(8,447,765)	(8,447,765)	(4,481,123)	(4,122,508)	(8,505,259)			
Non-cash amounts excluded from operating activities	1(a)	2,304,200	2,304,200	1,109,849	1,240,143	2,370,349	66,149	2.87%	▲
Amount attributable to operating activities		634,178	634,178	1,959,838	2,230,332	465,549			
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	14	5,949,676	5,949,676	2,781,034	671,175	5,676,376	(273,300)	(4.59%)	
Proceeds from disposal of assets	7	190,000	190,000	190,000	76,364	159,601	(30,399)	(16.00%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	9,372	9,372	0	0	0	(9,372)	(100.00%)	
		6,149,048	6,149,048	2,971,034	747,539	5,835,977			
Outflows from investing activities									
Payments for financial assets at amortised cost - self supporting loans	9	(115,000)	(115,000)	(115,000)	0	(115,000)	0	0.00%	
Payments for infrastructure	8	(4,573,094)	(4,573,094)	(2,006,529)	(1,380,143)	(3,984,794)	588,300	12.86%	
Payments for property, plant and equipment	8	(5,332,600)	(5,332,600)	(1,360,251)	(530,356)	(5,553,382)	(220,782)	(4.14%)	▼
		(10,020,694)	(10,020,694)	(3,481,780)	(1,910,499)	(9,653,176)			
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(510,746)	(1,162,960)	(3,817,199)			
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from new borrowings	9	700,000	700,000	335,000	0	700,000	0	0.00%	
Transfer from reserves	11	1,118,409	1,530,242	0	0	1,530,242	0	0.00%	
		1,818,409	2,230,242	335,000	0	2,230,242			
Outflows from financing activities									
Repayment of borrowings	9	(62,605)	(62,605)	(23,994)	(14,811)	(29,841)	32,764	52.33%	
Transfer to reserves	11	(987,717)	(987,717)	(84,426)	(170,062)	(987,717)	0	0.00%	
		(1,050,321)	(1,050,321)	(108,420)	(184,873)	(1,017,557)			
Amount attributable to financing activities		768,088	1,179,920	226,580	(184,873)	1,212,684			
MOVEMENT IN SURPLUS OR DEFICIT									
Surplus or deficit at the start of the financial year	1(c)	2,469,381	2,469,381	2,469,381	2,138,966	2,138,966	(330,415)	(13.38%)	▼
Amount attributable to operating activities		634,178	634,178	1,959,838	2,230,332	465,549			
Amount attributable to investing activities		(3,871,646)	(3,871,646)	(510,746)	(1,162,960)	(3,817,199)			
Amount attributable to financing activities		768,088	1,179,920	226,580	(184,873)	1,212,684			
Surplus or deficit after imposition of general rates	1(c)	1	411,833	4,145,053	3,021,465	0			

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.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2025

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 DECEMBER 2025

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.

NATURE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

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

DEPRECIATION

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.

Account	Job	Description	Original Budget		Operating		Capital		Budget Review Movement		Comments	
			Revenue	Expenses	Revenue	Expenses	Revenue	Expenses	Revenue	Expenses		
		Opening Surplus (Budget V Actual in AFR)	2,469,381		2,138,966					-330,415	0	Shortfall in Budget surplus opening balance
Sch 3	03220	Grants Commission Grant - General	820,760		898,938					78,178	0	Increase to Grants Commission payment
Sch 4	04101	Council Election Expenses		10,000		20,000				0	-10,000	Election Expenses for election to be held in Oct 25 plus extra ordinary election
	04207	IPR Expenses		10,000		20,000				0	-10,000	Funds for the Reg 5 and Reg 17 Reviews
Sch 5	05202	Ranger Expenses		41,500		61,500				0	-20,000	Extra visits due to stray dogs etc
	05353	Infrastructure Other - CCTV Project		30,000				160,000		0	-130,000	Increase of \$130k for CCTV Project
Sch 7	07416	Environmental Health Officer		65,000		45,000				0	20,000	Reduced by \$20k due to less hours required.
	07702	B7702 Drs Surgery Maintenance		5,265		12,765				0	-7,500	Over budget due to Aircon repairs
	07703	Drs Surgery Operating Exp		46,351		61,351				0	-15,000	Over budget
	07711	Other Expenses		-		30,000				0	-30,000	Contract Renewal and Assoc costs \$30k
Sch 8	08307	Loan 143 Interest - Early Childhood & Family Centre		10,744						0	10,744	Loan not taken out, so no interest repayments due in 2025/26
	08352	Principal Loan Repayments Loan 143 Early Childhood & Family Centre		14,595				-		0	14,595	Loan not taken out, so no principal repayments due in 2025/26
	08613	B08615 Yac Wa Grant Expense		-		9,540				0	-9,540	YACA Grant expenditure
	08661	BI08615 Yac Wa Grant Income		-	9,540				9,540	0	0	YACA Grant Approved in 2025/26
	08613	B08620 Wapf Safe Street Morawa Grant Expense		2,500		4,592				0	-2,092	Grant matches expenses
	08661	BI08620 Wapf Safe Street Morawa Grant Income	2,500		4,592				2,092	0	0	Grant matches expenses
	08651	PA252 Purchase Of Cdo Vehicle		38,000				38,359		0	-359	Vehicle purchase
	08670	PD252 Proceeds On Disposal Of Toyota Prado P252	30,000				33,636		3,636	0	0	Vehicle Trade in
Sch 9	09105	Maint - Lot 347 (11) Broad Avenue		12,459		856				0	11,603	Balance to cover Insurance on house that was sold
	09124	Property Management Expenses		-		50,000				0	-50,000	Trf to cover property inspection as per BD
	09151	C09104 Lot 377 (24) Barnes St Capital		25,000						0	25,000	Trf to Property Management for Building Inspections
	09151	C09111 18A Evans Street, Morawa		25,000						0	25,000	Trf to Property Management for Building Inspections
	09201	B9201A Operation And Maintenance Of Unit 1 Lot 55 Dreghorn Street		5,055		7,555				0	-2,500	general operating costs and minor maintenance higher than expected
	09201	B9201B Operation And Maintenance Of Unit 2 Lot 55 Dreghorn Street		4,555		9,555				0	-5,000	general operating costs and minor maintenance higher than expected
	09201	B9201C Operation And Maintenance Of Unit 3 Lot 55 Dreghorn Street		4,555		7,055				0	-2,500	general operating costs and minor maintenance higher than expected
	09209	B9209 Doc'S Waddilove Street House Mtce		7,380		19,380				0	-12,000	general operating costs and minor maintenance higher than expected
Sch 10	10112	Landfill / Transfer Station Management		87,822		101,822				0	-14,000	Increase due to Bulldozer costs to clean up site.
	10702	B10702 Maintenance - Public Conveniences		77,272		47,272				0	30,000	Maintenance costs not as high as expected
	10704	B10704 Operation Of Cemeteries		15,000		30,000				0	-15,000	Additional work done to tidy up Cemetery
	10737	Grant Income for Art Gallery	50,000		-					-50,000	0	Grant not approved
	10741	Community Benefit Contribution	20,000		-					-20,000	0	Grant no longer required due to project not progressing
	10753	B10753 New Koolanooka Public Conveniences		20,000						0	20,000	Composting toilet project no longer progressing
Sch 11	11141	Grants - Other	50,000		-					-50,000	0	Unknown Grant, no income due
	11150	B1 Town Hall & Old Chambers		134,000				34,000		0	100,000	Project reduced due to no grant funding available
	11302	B11305 Harris Park		38,449		28,449				0	10,000	Adjustments to budgets to match expenditure
	11302	B11315 Koolanooka Springs Reserve		35,647		25,647				0	10,000	Adjustments to budgets to match expenditure
	11302	B11325 Pioneer Park		47,884		37,884				0	10,000	Adjustments to budgets to match expenditure
	11302	B11330 Prater Park		49,501		29,501				0	20,000	Adjustments to budgets to match expenditure
	11302	B11340 Winfield Street Gardens / Town Centre Reserve		69,510		89,510				0	-20,000	Adjustments to budgets to match expenditure
	11302	B11355 Information Bay Gardens		700		20,700				0	-20,000	Adjustments to budgets to match expenditure
	11302	B11360 Town Dam & Reticulation		67,163		47,163				0	20,000	Adjustments to budgets to match expenditure

11302	B11365	Paths, Verges & Other Reserves Maintenance	114,017	164,017		0	-50,000	Adjustments to budgets to match expenditure
11302	B11367	Skatepark Maintenance	35,760	15,760		0	20,000	Adjustments to budgets to match expenditure
11303	B11370	Oval / Recreation Grounds	200,714	180,714		0	20,000	Adjustments to budgets to match expenditure
11303	B11380	Hockey Field Maintenance	33,232	53,232		0	-20,000	Pump repairs for water supply for retic
11304	B11390	Sports Complex (Recreation Centre)	109,016	69,016		0	40,000	Maintenance costs lower than expected
11309		Other Expenses - Other Rec & Sport	55,000	21,595		0	33,405	Currently no expenditure
11311		Supervision - Parks & Reserves	-	25,000		0	-25,000	Allow budget for supervisor time
11331		Oval and Facilities Levies & Hire Fees	8,000	2,000		-6,000	0	Reduction in operating income
11316		Loan 141 Interest - Tennis Court Renewal (Self Supporting Loan)	5,945	2,962		0	2,983	Loan taken out in Jan 26, no interest in 2025/26 but allow for accrued interest
11317		Loan 142 Interest - Tennis Court Renewal (Shire Loan)	6,476	5,573		0	903	Loan taken out in Jan 26, no interest in 2025/26 but allow for accrued interest
11336	CSRFFI001	Csrff Tennis Courts Resurfacing Income	215,000	-		-215,000	0	CSRFF Grant for Tennis Club Project, Paid direct to Tennis club
11337		Self Supporting Loan Interest Receivable - Tennis Club	5,945	-		-5,945	0	SSL loan taken out in Jan 26, no income from Tennis club until Jan 27
11371	CONTRI001	Contribution Tennis Courts Resurfacing Income	100,000	-		-100,000	0	Funding for the resurface of the tennis courts, Tennis club paying invoices directly
11358	B11364	Electric Vehicle Charging Stations	-	3,000		0	-3,000	Added Budget to allow for power costs
11359	I11305	Tennis Courts Resurfacing	650,000		220,000	0	430,000	Reduced as paying only Shire share to Tennis club
11366		Principal Loan Repayments Loan 141 Tennis Courts Renewal (SSL)	9,372	-		0	9,372	SSL loan taken out in Jan 26, payment not due until Jan 27
11367		Principal Loan Repayments Loan 142 Tennis Courts Renewal (Shire Loan)	8,797	-		0	8,797	Resurfacing loan taken out in Jan 26, 1st payment not due until July 26
11377		Self Supporting Loan Principal Received - Tennis Court Renewal	9,372	-		-9,372	0	1st Repayment of self supporting Loan by Tennis Club Due Jan 27
11601		Contributions to Historical Society	-	4,000		0	-4,000	Budget to cover expenses
11602		Museum - Operations	9,136	13,136		0	-4,000	Additional budget for operating costs
11607		Morawa Music & Arts Festival	-	20,000		0	-20,000	Budget for Festival in 2026/27
11614		Australia Day Expenditure	5,000	20,000		0	-15,000	Additional budget for overspend
Sch 12	12130	RRGI027 Rrg Grant - Nanekine Rd 2025/26 Reconstruct Income	180,000	300,000		120,000	0	Increase due to funding received but held in liability account until spent
	12131	R2RI050 Rtr Grant - Krummel Road 2025/26 Culvert Replacement	51,805	23,505		-28,300	0	100% RTR Funded - Adjusted income budget to match actual expenditure.
	12150	RRG029 Morawa Yalgoo Road 2025/26 Reconstruction Section 2	450,000		167,000	0	283,000	Reduced by expenditure completed in previous year
	12150	R2R050 Krummel Road 2025/26 Culvert Replacement	51,805		23,505	0	28,300	100% RTR Funded - Adjusted budget to match actual expenditure.
	12158	DEPOT003 New Depot Construction	-		411,833	0	-411,833	New Depot as per Council resolution in February 26
	12173	Trf from Capital Works Reserve	-		411,833	411,833	0	New Depot as per Council resolution in February 26
	12203	M0000 Maintenance Sundry Rural Roads	887,786	737,786		0	150,000	Transfer \$50k to Maint Depot and \$100k to offset Income relating to streets, roads etc
	12205	B12205 Drainage Maintenance	5,710	10,710		0	-5,000	Increase by \$5k
	12206	B12206 Maintenance - Depot	86,520	136,520		0	-50,000	Increase to cover repairs to depot buildings
	12230	Income Relating to Streets, Roads, Bridges & Depot Maintenance	105,200	5,200		-100,000	0	Reduced as no income sources identified
	12350	PA168 Purchase Of New Iveco Truck	450,000		334,601	0	115,399	Truck purchase
	12370	PD168 Proceeds On Disposal Of Iveco Truck (P168)	80,000		33,000	-47,000	0	Truck Trade in
	12350	PA312 Purchase Of Mws Vehicle	60,000		62,333	0	-2,333	Vehicle purchase
	12370	PD312 Proceeds On Disposal Of Pajero Sport (02Mo)	40,000		27,273	-12,727	0	Vehicle Trade in
	12601	B12601 Aerodrome Maintenance / Operations	167,216	227,216		0	-60,000	Budget increased to cover costs of clean up storm damage and compliance costs
Sch 13	13202	B13204 Caravan Park Ablutions And Camp Kitchen Expense	12,437	22,437		0	-10,000	Increase in cleaning costs
	13202	B13209 Caravan Park Laundry Expense	2,000	12,000		0	-10,000	Increase in cleaning costs
	13219	B13219 Caravan Caretakers Office/Accommodation	4,231	1,231		0	3,000	Reduction in expenses
	13303	Employee Expenses - Building	-	5,000		0	-5,000	Building Control Officer
	13330	Building Permit Fees	6,000	3,000		-3,000	0	Reduced number of permits issued this year
	13231	Chalet Income - Cannra	35,000	30,000		-5,000	0	Reduced Income
	13232	Chalet Income - Koolanooka	20,000	25,000		5,000	0	Increased Income

	13601	Expenses - Standpipe		21,500		7,500			0	14,000	Reduced water purchases
	13630	Sale of Water	30,000		16,000				-14,000	0	Reduced water purchases
Sch 14	14201	Employee Expenses - Engineering Administration		261,413		161,413			0	100,000	To be adjusted in schedules
	14304	Fuel & Oils		186,778		201,778			0	-15,000	Increase due to fuel price
	14307	Internal Repair Wages		29,383		59,383			0	-30,000	Increased due to more maintenance required on plant
	14610	Conference Expenses - Admin		10,000		2,000			0	8,000	Reduced conferences
	14614	Consultancy Services - Admin		160,000		210,000			0	-50,000	Increased due to staff shortage and project requirements
	14619	Computer Maintenance Expense		60,000		30,000			0	30,000	Reduction in computer maintenance
	14624	Legal Expenses Administration		10,000		20,000			0	-10,000	Increase due to current legal issue
	14626	Printing & Stationery - Admin		21,000		15,000			0	6,000	Less printing and stationery required
	14640	Income relating to Administration	5,000		3,000				-2,000	0	Reduced Income
	14650	PA622 Purchase Of CEO Vehicle		-			85,000		0	-85,000	Vehicle purchase
	14670	PD622 Proceeds On Disposal Of CEO Vehicle (P622)		-		16,601			16,601	0	Vehicle Trade in
	14650	PA293 Purchase Of Emccs Vehicle		60,000			66,656		0	-6,656	Vehicle purchase
	14670	PD293 Proceeds On Disposal Of Emccs Vehicle (P293)	40,000			29,091			-10,909	0	Vehicle Trade in
			4,373,963	5,241,151	3,459,741	3,275,076	551,434	1,603,287	-362,788	362,788	
									Net Budget Review Amendments	0	
									Forecast Closing Postion	0	
									Variance	0	

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 31 December 2025