



Shire of Ngaanyatjaraku
ON A JOURNEY

ORDINARY MEETING OF COUNCIL

ATTACHMENTS

Tjulyuru Cultural and Civic Centre

Warburton Community

31 March 2021

at

1.00 pm

Council Resolutions – Status

Note: Only resolutions not actioned are reported on.

Meeting Date	Meeting Type	Report Number	Report Title	
29 July 2020	OCM	13.4	JAMESON WANARN ROADS RENAMING	
Resolution d)New Jameson Western Bypass Road from Wanarn Jameson Road to Blackstone Warburton Road highlighted yellow Attachment 13.4(b) requires further consultation with local Jameson community and NCAC on an appropriate new road name.			Status Update Awaiting advice from consultation	% Complete 40%

SHIRE OF NGAANYATJARRAKU**BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 01 MARCH 2021**

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

TABLE OF CONTENTS

Statement of Budget Review by Nature or Type	2
Statement of Budget Review by Program	3
Note 1 Basis of Preparation	4
Note 2 Summary Graphs - Budget Review	5
Note 3 Net Current Funding Position	6
Note 4 Predicted Variances	8
Note 5 Budget Amendments	13

SHIRE OF NGAANYATJARRAKU
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 01 MARCH 2021

Note	Budget v Actual		Predicted			
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	2,997,140	2,525,774	(471,366)	0	2,525,774	▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	3,567,284	2,822,246	587,215	0	4,154,499	▲
Fees and charges	416,055	412,643	22,925	0	438,980	▲
Interest earnings	52,150	26,871	(18,338)	0	33,812	▼
Other revenue	92,416	43,767	(44,481)	0	47,935	▼
Profit on asset disposals	1,000	21,172	20,172		21,172	▲
	4,128,905	3,326,699	567,493	0	4,696,398	
Expenditure from operating activities						
Employee costs	(2,172,956)	(1,182,409)	216,069	0	(1,956,887)	▼
Materials and contracts	(3,304,215)	(1,413,766)	667,322	7,000	(2,629,893)	▼
Utility charges	(71,993)	(22,062)	23,600	0	(48,393)	▼
Depreciation on non-current assets	(1,501,660)	(1,090,403)	(142,373)	0	(1,644,033)	▲
Interest expenses	(500)	(999)	(1,000)	0	(1,500)	▲
Insurance expenses	(168,121)	(108,928)	59,193	0	(108,928)	▼
Other expenditure	(96,079)	(20,720)	56,603	0	(39,476)	▼
Loss on asset disposals	(23,500)	(21,610)	390	0	(23,110)	▼
	(7,339,024)	(3,860,897)	879,804	7,000	(6,452,220)	
Non-cash amounts excluded from operating activities	1,207,023	1,090,841	121,811	0	1,328,834	▲
Amount attributable to operating activities	994,044	3,082,417	1,097,742	7,000	2,098,786	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	3,408,055	1,857,659	0	(1,300,000)	2,108,055	▼
Purchase land and buildings	(53,150)	(15,326)	(51,600)	0	(104,750)	▲
Purchase plant and equipment	(284,000)	(194,734)	(11,000)	0	(295,000)	▲
Purchase and construction of infrastructure-roads	(4,157,605)	(2,351,863)	(168,740)	1,300,000	(3,026,345)	▼
Purchase and construction of infrastructure-other	(5,000)	0	2,000	0	(3,000)	▼
Proceeds from disposal of assets	60,000	33,182	19,000	0	79,000	▼
	(1,031,700)	(671,082)	(210,340)	0	(1,242,040)	
Non-cash amounts excluded from investing activities	0	0			0	
Amount attributable to investing activities	(1,031,700)	(671,082)	(210,340)	0	(1,242,040)	
FINANCING ACTIVITIES						
Transfers to cash backed reserves (restricted assets)	(160,000)	(16,597)	(863,263)	0	(1,023,263)	▲
Amount attributable to financing activities	(160,000)	(16,597)	(863,263)	0	(1,023,263)	
Budget deficiency before general rates	(197,656)	2,394,738	24,139	7,000	(166,517)	
Estimated amount to be raised from general rates	197,656	166,517	(31,139)		166,517	▼
Closing funding surplus(deficit)	3 (c) 0	2,561,255	(7,000)	7,000	0	

SHIRE OF NGAANYATJARRAKU
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 01 MARCH 2021

	Budget v Actual		Predicted			Material Variance
	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
Note	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	2,997,140	2,525,774	(471,366)	0	2,525,774	▼
Revenue from operating activities (excluding rates)						
Governance	2,000	28,708	27,515	0	29,515	▲
General purpose funding	1,607,177	1,209,333	3,251	0	1,610,428	▲
Law, order, public safety	416	420	4	0	420	▲
Health	1,400	330	(440)	0	960	▼
Education and welfare	48,000	74,000	48,000	0	96,000	▲
Housing	95,590	128,793	14,410	0	110,000	▲
Community amenities	71,265	71,520	755	0	72,020	▲
Recreation and culture	230,000	184,826	(42,500)	0	187,500	▼
Transport	2,072,257	1,628,769	517,298	0	2,589,555	▲
Economic services	800	0	(800)	0	0	▼
	4,128,905	3,326,699	567,493	0	4,696,398	
Expenditure from operating activities						
Governance	(159,031)	(138,546)	15,124	0	(143,907)	▼
General purpose funding	0	(2,852)	(2,852)	0	(2,852)	▲
Law, order, public safety	(11,970)	(4,751)	4,391	0	(7,579)	▼
Health	(253,488)	(176,941)	20,653	0	(232,835)	▼
Education and welfare	(43,230)	(25,498)	(2,243)	0	(45,473)	▲
Housing	(266,875)	(172,189)	17,287	0	(249,588)	▼
Community amenities	(600,213)	(204,003)	132,749	0	(467,464)	▼
Recreation and culture	(774,516)	(377,358)	125,810	0	(648,706)	▼
Transport	(4,968,525)	(2,721,694)	336,397	7,000	(4,625,128)	▼
Economic services	(261,176)	(37,065)	232,488	0	(28,688)	▼
	(7,339,024)	(3,860,897)	879,804	7,000	(6,452,220)	
Non-cash amounts excluded from operating activities	1,207,023	1,090,841	121,811	0	1,328,834	▼
Amount attributable to operating activities	994,044	3,082,417	1,097,742	7,000	2,098,786	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	3,408,055	1,857,659	0	(1,300,000)	2,108,055	▲
Purchase land and buildings	(53,150)	(15,326)	(51,600)	0	(104,750)	▲
Purchase plant and equipment	(284,000)	(194,734)	(11,000)	0	(295,000)	▲
Purchase and construction of infrastructure - roads	(4,157,605)	(2,351,863)	(168,740)	1,300,000	(3,026,345)	▼
Purchase and construction of infrastructure - other	(5,000)	0	2,000	0	(3,000)	▼
Proceeds from disposal of assets	60,000	33,182	19,000	0	79,000	▼
	(1,031,700)	(671,082)	(210,340)	0	(1,242,040)	
Non-cash amounts excluded from investing activities	0	0	0	0	0	
Amount attributable to investing activities	(1,031,700)	(671,082)	(210,340)	0	(1,242,040)	
FINANCING ACTIVITIES						
Transfers to cash backed reserves (restricted assets)	(160,000)	(16,597)	(863,263)	0	(1,023,263)	▲
Amount attributable to financing activities	(160,000)	(16,597)	(863,263)	0	(1,023,263)	
Budget deficiency before general rates	(197,656)	2,394,738	24,139	7,000	(166,517)	
Estimated amount to be raised from general rates	197,656	166,517	(31,139)	0	166,517	
Closing Funding Surplus(Deficit)	3 (c) 0	2,561,255	(7,000)	7,000	0	

1. BASIS OF PREPARATION

The budget review 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 of Ngaanyatjarraku to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget review has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Ngaanyatjarraku controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

2020-21 ACTUAL BALANCES

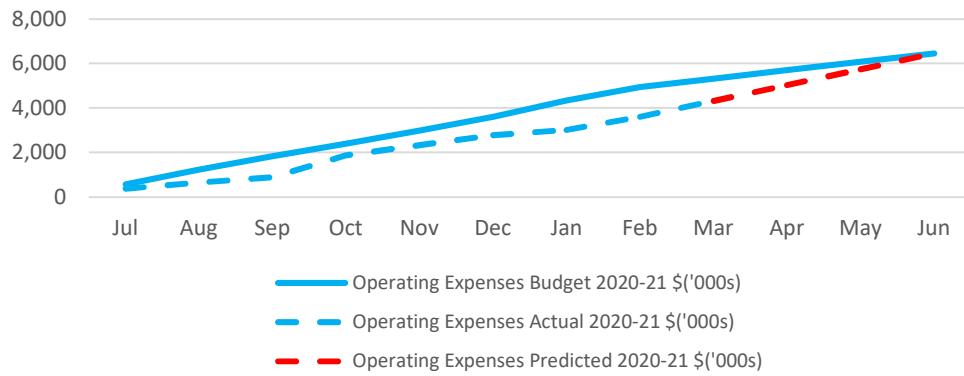
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

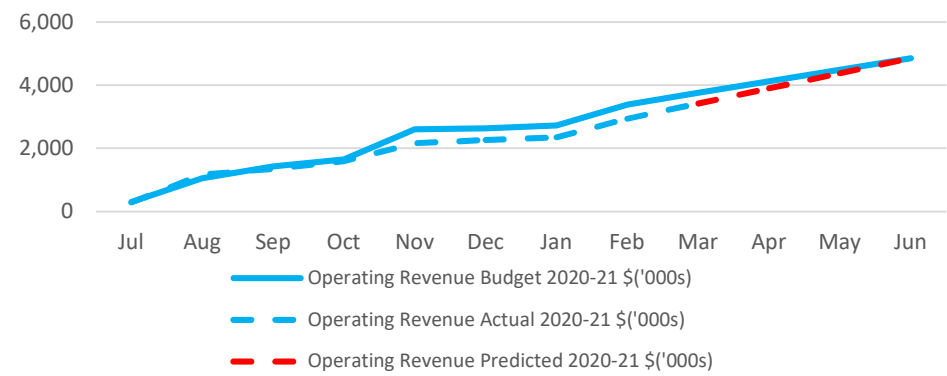
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

2. SUMMARY GRAPHS - BUDGET REVIEW

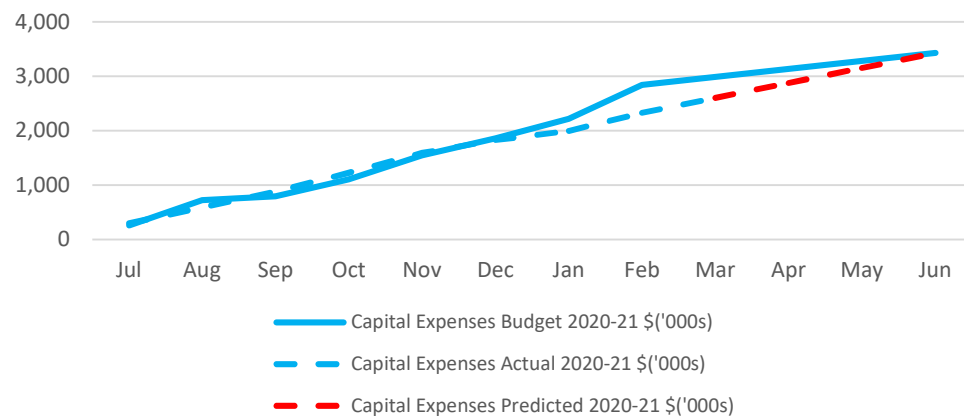
Operating Expenses



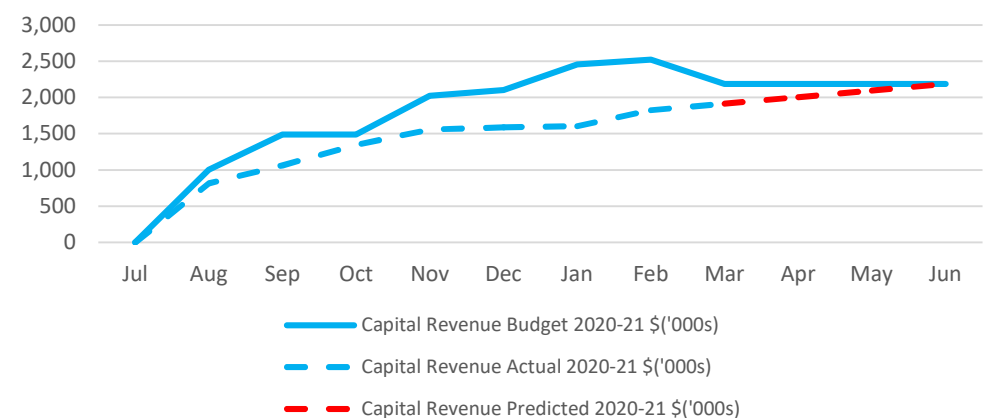
Operating Revenue



Capital Expenditure



Capital Revenue



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2020	Audited Actual 30 June 2020	Budget 30 June 2021	Actual 01 March 2021
Adjustments to operating activities			\$	\$
Less: Profit on asset disposals	(20,630)	(20,630)	(1,000)	(21,172)
Less: Movement in liabilities associated with restricted cash	317,137	(5,521)	(317,137)	0
Add: Loss on asset disposals	57,282	57,282	23,500	21,610
Add: Depreciation on non-current assets	1,512,134	1,512,134	1,501,660	1,090,403
Non-cash amounts excluded from operating activities	1,865,923	1,543,265	1,207,023	1,090,841

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

Less: Restricted cash	(3,838,873)	(3,838,873)	(3,998,873)	(3,855,470)
Add: Provisions - employee	172,862	0	172,862	0
Add: Contract liability not expected to cleared at end of year	317,137	0	0	0
Total adjustments to net current assets	(3,348,874)	(3,838,873)	(3,826,011)	(3,855,470)

(c) Composition of estimated net current assets

Current assets

Cash unrestricted	2,747,490	2,746,561	67,487	2,978,585
Cash restricted	317,137	317,137	0	0
Financial assets - restricted reserves	3,838,873	3,838,873	3,998,873	3,855,470
Receivables - rates and rubbish	4,833	4,833	4,833	7,552
Receivables - other	60,784	57,259	60,784	681,104
Other current assets	0	3,525	0	0
Inventories	50,497	50,497	50,497	50,497
	7,019,614	7,018,685	4,182,474	7,573,208

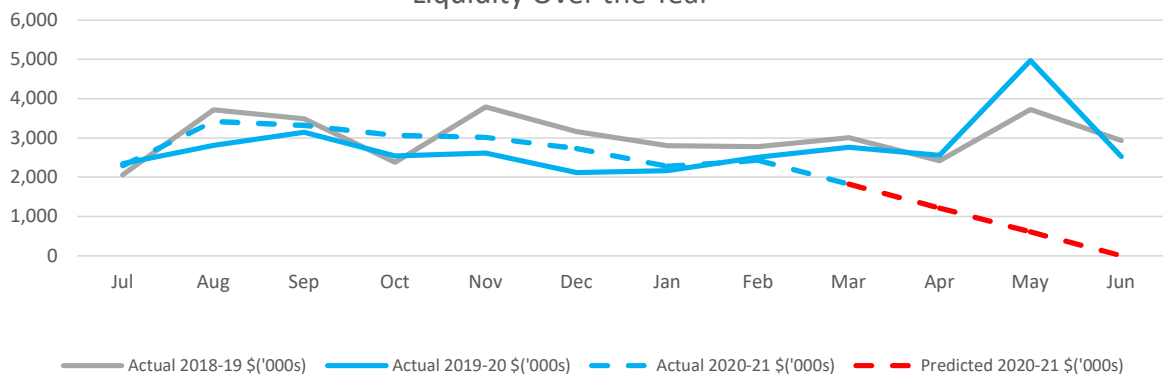
Less: current liabilities

Payables	(183,601)	(182,675)	(183,601)	(99,298)
Contract liabilities	(317,137)	(317,137)	0	(902,959)
Provisions	(172,862)	(154,226)	(172,862)	(154,226)
	(673,600)	(654,038)	(356,463)	(1,156,483)

Net current assets

	6,346,014	6,364,647	3,826,011	6,416,725
Less: Total adjustments to net current assets	(3,348,874)	(3,838,873)	(3,826,011)	(3,855,470)
Closing funding surplus / (deficit)	2,997,140	2,525,774	0	2,561,255

Liquidity Over the Year



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Ngaanyatjarraku 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.

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire of Ngaanyatjarraku applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

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

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.

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Ngaanyatjarraku prior to the end of the financial year that are unpaid and arise when the Shire of Ngaanyatjarraku 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.

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

Provisions are recognised when the Shire of Ngaanyatjarraku has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire of Ngaanyatjarraku are recognised as a liability until such time as the Shire of Ngaanyatjarraku satisfies its obligations under the agreement.

SHIRE OF NGAANYATJARRAKU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 01 MARCH 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance

4.1 OPERATING REVENUE (EXCLUDING RATES)

4.1.1 FEES AND CHARGES

	Variance \$	
	Permanent	Timing
Hire of Meeting Chambers	500	0
Contributions & Reimbursements-Env Health Program	60	0
Rental Income - Early Years Facility	48,000	0
Rent - Shire Housing	14,410	0
Charges - Rubbish Removals	755	0
Rental Income - Warburton Community Resource Ctre	(40,000)	0
Building Commission Fees	(300)	0
Charges Building Fees	(500)	0

4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

General Grants (Untied)	21,589	0
Grant-Ministry Sport & Recreation	7,500	0
Govt Grant - RA, Ab Access (Operating)	485,957	0
Reimbursements & Other Income	34,937	0
Fed, Roads Grant (untied)	37,232	0

4.1.6 INTEREST EARNINGS

Rates General	150	0
Interest on Investments - Municipal Fund	(150)	0
Interest on Investment - Reserves	(18,338)	0

4.1.7 OTHER REVENUE

Various accounts	(44,481)	0
------------------	----------	---

4.1.8 PROFIT ON ASSET DISPOSAL

Road Plant Purchases	20,172	0
----------------------	--------	---

Predicted Variances Carried Forward	567,493	0
-------------------------------------	----------------	----------

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	567,493	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Various accounts	216,069	0
4.2.2 MATERIAL AND CONTRACTS		
Various accounts	667,322	7,000
4.2.3 UTILITY CHARGES		
Staff Housing Operations	(6,000)	0
Other Housing - Operations	6,000	0
Lighting-Grassed Ovals	3,000	0
Contribution-TV/Radio Community Facilities	100	0
Cafe Maintenance	500	0
Contribution - Lighting of Streets	20,000	0
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
Various depreciation accounts	(142,373)	0
4.2.5 INTEREST EXPENSES		
Bank Charges	(1,000)	0
4.2.6 INSURANCE EXPENSES		
Insurance - Workers Compensation	22,922	0
Insurance	10,191	0
Staff Housing Operations	1,553	0
Insurance Other	10,080	0
Insurance Workers Compensation	10,495	0
Gallery Maintenance	500	0
Insurance Workers Compensation	3,452	0
4.2.7 OTHER EXPENDITURE		
Various accounts	56,603	0
4.2.8 LOSS ON ASSET DISPOSAL		
Loss on Disposal of Assets	390	0
Predicted Variances Carried Forward	1,447,297	7,000

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,447,297	7,000
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Grants - MRWA GCR income for CapEx	0	(1,300,000)
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
Proceeds Sale of Assets	19,000	0
4.3.3 PROCEEDS FROM NEW DEBENTURES	0	0
4.3.4 PROCEEDS FROM SALE OF INVESTMENT	0	0
4.3.5 PROCEEDS FROM ADVANCES	0	0
4.3.6 SELF-SUPPORTING LOAN PRINCIPAL	0	0
4.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	0	0
Predicted Variances Carried Forward	1,466,297	(1,293,000)

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,466,297	(1,293,000)
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE	0	0
4.4.2 LAND AND BUILDINGS	(51,600)	0
4.4.3 PLANT AND EQUIPMENT	(11,000)	0
4.4.4 FURNITURE AND EQUIPMENT	0	0
4.4.5 INFRASTRUCTURE ASSETS - ROADS	(168,740)	1,300,000
4.4.6 INFRASTRUCTURE ASSETS - OTHER	2,000	0
4.4.7 PURCHASES OF INVESTMENT	0	0
4.4.8 REPAYMENT OF DEBENTURES	0	0
4.4.9 ADVANCES TO COMMUNITY GROUPS	0	0
Predicted Variances Carried Forward	1,236,957	7,000

SHIRE OF NGAANYATJARRAKU
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 01 MARCH 2021

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,236,957	7,000
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)	(863,263)	0
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)	0	0
4.5.1 RATE REVENUE	(31,139)	0
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)	(471,366)	0
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)	121,811	0
Total Predicted Variances as per Annual Budget Review	(7,000)	7,000

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
				\$	\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)			(471,366)	(471,366)	Movement in Contract Liability and Provisions
030000	Bad Debts Write Off - Rates		Operating Expenses			(2,852)	(474,218)	Unrecoverable
030196	Interim Rates		Operating Revenue			(25,155)	(499,373)	Tenement deaths/revaluation changes
030197	Rates General		Operating Revenue		70		(499,303)	Higher than budgeted
030197	Rates General - Interest		Operating Revenue		150		(499,153)	Higher than budgeted
030199	Back Rates		Operating Revenue			(6,054)	(505,207)	Tenement deaths/revaluation changes
030301	General Grants (Untied)		Operating Revenue		21,589		(483,618)	Higher than budgeted
030302	Interest on Investments - Municipal Fund		Operating Revenue			(150)	(483,768)	COVID impact
030303	Interest on Investment - Reserves		Operating Revenue			(18,338)	(502,106)	COVID impact
055005	Tfr to Asset Replace/Acq/Dev Res Fund		Capital Expenses			(863,263)	(1,365,369)	Transfer to Asset Reserve
041020	Members Travelling		Operating Expenses			(500)	(1,365,869)	Offset
041020	Members Travelling		Operating Expenses		1,500		(1,364,369)	Under budget
041030	Conference Expenses		Operating Expenses		2,000		(1,362,369)	Under budget
041092	Attendance Fees - Committee Meetings		Operating Expenses		1,500		(1,360,869)	Under budget
041093	Attendance Fees - Other Meetings		Operating Expenses		1,000		(1,359,869)	Under budget
041094	Meetings - Other Costs		Operating Expenses		1,000		(1,358,869)	Under budget
041100	Refreshments & Receptions		Operating Expenses		1,000		(1,357,869)	Under budget
041120	Nationalisation Ceremonies		Operating Expenses			(985)	(1,358,854)	Offset
041120	Nationalisation Ceremonies		Operating Expenses		985		(1,357,869)	Offset
041130	Public Meetings		Operating Expenses		2,000		(1,355,869)	Under budget
041132	Membership Contribution - Goldfields VROC & NCWG		Operating Expenses		2,000		(1,353,869)	Under budget
041140	Building Maintenance - Boardroom		Operating Expenses		1,000		(1,352,869)	Under budget
041160	Subscriptions		Operating Expenses			(16,000)	(1,368,869)	Offset
041160	Subscriptions		Operating Expenses		16,000		(1,352,869)	Offset
041281	Elected member professional development		Operating Expenses		3,000		(1,349,869)	Under budget
041289	Other Minor Expenditure		Operating Expenses		700		(1,349,169)	Offset
041289	Other Minor Expenditure		Operating Expenses			(700)	(1,349,869)	Offset
041541	Administration Expenses		Non Cash Item	(376)			(1,349,869)	Governance expense adjustment
042010	Salaries		Operating Expenses		26,871		(1,322,998)	COVID impact
042010	Salaries		Operating Expenses		2,492		(1,320,506)	COVID impact
042030	Insurance - Workers Compensation		Operating Expenses			(22,922)	(1,343,428)	Offset
042030	Insurance - Workers Compensation		Operating Expenses		22,922		(1,320,506)	Offset
042045	Staff Recruiting Expenses		Operating Expenses			(2,500)	(1,323,006)	Offset
042045	Staff Recruiting Expenses		Operating Expenses		2,500		(1,320,506)	Offset
042046	Relocation Expenses (Staff)		Operating Expenses		2,000		(1,318,506)	COVID impact
042051	Office Maintenance/Operations		Operating Expenses		16,000		(1,302,506)	COVID impact
042051	Office Maintenance/Operations		Operating Expenses		1,520		(1,300,986)	COVID impact
042051	Office Maintenance/Operations		Operating Expenses		5,000		(1,295,986)	COVID impact
042051	Office Maintenance/Operations		Operating Expenses		5,000		(1,290,986)	COVID impact
042053	Office Gardens Maintenance		Operating Expenses		8,823		(1,282,163)	COVID impact
042053	Office Gardens Maintenance		Operating Expenses		838		(1,281,325)	COVID impact
042080	Telephone/Fax Charges		Operating Expenses			(6,332)	(1,287,657)	Higher than budgeted
042090	Postage		Operating Expenses		500		(1,287,157)	Under budget

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
042120	Bank Charges		Operating Expenses		1,000		(1,286,157)	Offset
042120	Bank Charges		Operating Expenses			(1,000)	(1,287,157)	Offset
042160	Other Office Expenses		Operating Expenses		5,000		(1,282,157)	Under budget
042163	Maintenance of Office Equipment		Operating Expenses		3,000		(1,279,157)	Under budget
042170	Vehicle Expenses - Operating		Operating Expenses		5,000		(1,274,157)	COVID impact
042180	Travelling and Accommodation		Operating Expenses		27,000		(1,247,157)	COVID impact
042212	National Redress Scheme		Operating Expenses		5,000		(1,242,157)	Under budget
042225	ITV Software Licence		Operating Expenses		1,325		(1,240,832)	Under budget
042260	Insurance		Operating Expenses		10,191		(1,230,641)	Adjustment to allocation
042397	Depreciation-Adminstration General		Non Cash Item	731			(1,230,641)	Depreciation adjustment
042400	Less Allocated to Other Programs		Non Cash Item	(119,874)			(1,230,641)	Governance expense adjustment
042401	Depreciation - Furniture and Equipment		Non Cash Item	(85)			(1,230,641)	Depreciation adjustment
041131	Hire of Meeting Chambers		Operating Revenue		500		(1,230,141)	Under budget
042398	Reimbursements		Operating Revenue		27,015		(1,203,126)	Insurance claims reimbursed
042565	Plant & Equipment		Capital Expenses			(8,000)	(1,211,126)	Under estimate
051051	Administrative Expenses		Non Cash Item	636			(1,211,126)	Governance expense adjustment
051053	Depreciation Fire Prevention		Non Cash Item	(15)			(1,211,126)	Depreciation adjustment
051282	Donations		Operating Expenses		1,000		(1,210,126)	Not occurring
051283	FESA Emergency Services Levy		Operating Expenses			(168)	(1,210,294)	Under estimate
051393	Community Safety Plant & Equipment		Operating Expenses			(1,000)	(1,211,294)	Offset
051393	Community Safety Plant & Equipment		Operating Expenses		4,000		(1,207,294)	Under budget
051393	Community Safety Plant & Equipment		Operating Expenses			(62)	(1,207,356)	Offset
051400	FESA Emergency Services Contribution		Operating Revenue		4		(1,207,352)	Higher than budgeted
074008	Telephone/Fax Expenses		Operating Expenses		360		(1,206,992)	Offset
074008	Telephone/Fax Expenses		Operating Expenses			(400)	(1,207,392)	Offset
074010	Health Inspections		Operating Expenses			(11,367)	(1,218,759)	Additional service
074010	Health Inspections		Operating Expenses			(1,520)	(1,220,279)	Additional service
074050	Travel & Accommodation		Operating Expenses		10,000		(1,210,279)	COVID impact
074270	Environmental Health Program		Operating Expenses			(140)	(1,210,419)	Additional service
074270	Environmental Health Program		Operating Expenses			(3,212)	(1,213,631)	Additional service
074271	School Health Education Program		Operating Expenses		1,000		(1,212,631)	Under budget
074278	Analytical Expenses		Operating Expenses		1,000		(1,211,631)	Under budget
074278	Analytical Expenses		Operating Expenses		500		(1,211,131)	Under budget
074281	Administration Expenses		Non Cash Item	(2,464)			(1,211,131)	Governance expense adjustment
074284	Other Expenses		Operating Expenses		25,000		(1,186,131)	Under budget
074290	Depreciation-Health Inspections		Non Cash Item	(45)			(1,186,131)	Depreciation adjustment
074290	Depreciation-Health Inspections		Non Cash Item	(82)			(1,186,131)	Depreciation adjustment
075021	Administrative Expenses		Non Cash Item	(38)			(1,186,131)	Governance expense adjustment
077270	Donations		Operating Expenses		2,000		(1,184,131)	Not occurring
077272	Administrative Expenses		Non Cash Item	62			(1,184,131)	Governance expense adjustment
074380	Contributions & Reimbursements-Env Health Program		Operating Revenue		60		(1,184,071)	Offset
074380	Contributions & Reimbursements-Env Health Program		Operating Revenue			(500)	(1,184,571)	Offset
074511	Plant & Equipment		Capital Expenses		4,000		(1,180,571)	Under budget
083320	Communication Expenses		Operating Expenses			(1,855)	(1,182,426)	Higher than budgeted

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
083321	EYC Building Maintenance / Operations		Operating Expenses		5,000		(1,177,426)	Offset
083321	EYC Building Maintenance / Operations		Operating Expenses		475		(1,176,951)	Offset
083321	EYC Building Maintenance / Operations		Operating Expenses			(4,500)	(1,181,451)	Offset
083321	EYC Building Maintenance / Operations		Operating Expenses			(300)	(1,181,751)	Offset
083322	Early Years Administration Expense		Non Cash Item	(852)			(1,181,751)	Governance expense adjustment
085310	Depreciation-Education & Welfare		Non Cash Item	(210)			(1,181,751)	Depreciation adjustment
085310	Depreciation-Education & Welfare		Non Cash Item	(1)			(1,181,751)	Depreciation adjustment
083001	Rental Income - Early Years Facility		Operating Revenue		48,000		(1,133,751)	Additional income
091100	Staff Housing Operations		Operating Expenses		9,390		(1,124,361)	Under budget
091100	Staff Housing Operations		Operating Expenses		792		(1,123,569)	Under budget
091100	Staff Housing Operations		Operating Expenses			(1,000)	(1,124,569)	Offset
091100	Staff Housing Operations		Operating Expenses		14,000		(1,110,569)	Under budget
091100	Staff Housing Operations		Operating Expenses		1,000		(1,109,569)	Offset
091100	Staff Housing Operations		Operating Expenses			(6,000)	(1,115,569)	Offset electricity cost
091100	Staff Housing Operations		Operating Expenses		1,553		(1,114,016)	Under budget
091900	Depreciation - Staff Housing		Non Cash Item	(753)			(1,114,016)	Depreciation adjustment
092048	Administrative Expenses		Non Cash Item	(745)			(1,114,016)	Governance expense adjustment
092100	Other Housing - Operations		Operating Expenses		10,000		(1,104,016)	Under budget
092100	Other Housing - Operations		Operating Expenses		1,050		(1,102,966)	Under budget
092100	Other Housing - Operations		Operating Expenses			(22,000)	(1,124,966)	Screen doors
092100	Other Housing - Operations		Operating Expenses		4,000		(1,120,966)	Under budget
092100	Other Housing - Operations		Operating Expenses		6,000		(1,114,966)	Offset electricity cost
092400	Rent - Shire Housing		Operating Revenue		14,410		(1,100,556)	Vacancies
101021	Wages		Operating Expenses		93,440		(1,007,116)	COVID impact
101021	Wages		Operating Expenses		8,877		(998,239)	COVID impact
101023	Insurance Other		Operating Expenses			(10,080)	(1,008,319)	Adjust IE code
101023	Insurance Other		Operating Expenses		10,080		(998,239)	Adjust IE code
101025	Waste Consultancy		Operating Expenses			(2,000)	(1,000,239)	Staff expense
101025	Waste Consultancy		Operating Expenses			(190)	(1,000,429)	Staff expense
101025	Waste Consultancy		Operating Expenses		45,000		(955,429)	Adjust coding
101025	Waste Consultancy		Operating Expenses			(55,000)	(1,010,429)	Adjust coding - higher expense
101026	Plant Operation Costs		Operating Expenses		20,000		(990,429)	COVID impact
101026	Plant Operation Costs		Operating Expenses			(0)	(990,429)	Rounding
101027	Sundry		Operating Expenses		4,000		(986,429)	Lower than expected
101040	Loss on Disposal of Assets		Non Cash Item	390			(986,429)	Wanam rubbish truck
101070	Administrative Expenses		Non Cash Item	11,133			(986,429)	Governance expense adjustment
101100	Depreciation-Sanitation Household Refuse		Non Cash Item	7,199			(986,429)	Depreciation adjustment
102066	Sundry		Operating Expenses			(100)	(986,529)	Additional expense
101410	Charges - Rubbish Removals		Operating Revenue		755		(985,774)	Higher charges
111021	Administrative Expenses		Non Cash Item	(8,428)			(985,774)	Governance expense adjustment
111030	Contribution - Cultural Centre		Operating Expenses		10,000		(975,774)	COVID impact
111031	Community Resource Centre - Repairs & Mtce		Operating Expenses		8,000		(967,774)	Under budget
111031	Community Resource Centre - Repairs & Mtce		Operating Expenses		760		(967,014)	Under budget
111031	Community Resource Centre - Repairs & Mtce		Operating Expenses			(10,000)	(977,014)	Increased material costs

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
111031	Community Resource Centre - Repairs & Mtce		Operating Expenses		8,000		(969,014)	Under budget
113052	Recreation & Sport (Youth) Consultancy		Operating Expenses		39,000		(930,014)	Adjust IE code
113052	Recreation & Sport (Youth) Consultancy		Operating Expenses			(39,000)	(969,014)	Adjust IE code
113055	Lighting-Grassed Ovals		Operating Expenses		3,000		(966,014)	Lower than expected
113280	Salaries- Sports & Recreation Officer		Operating Expenses		48,422		(917,592)	COVID impact
113280	Salaries- Sports & Recreation Officer		Operating Expenses		4,600		(912,992)	COVID impact
113282	Insurance Workers Compensation		Operating Expenses			(10,494)	(923,486)	Adjust IE code
113282	Insurance Workers Compensation		Operating Expenses		10,495		(912,991)	Adjust IE code
113284	Relocation Expenses		Operating Expenses		3,000		(909,991)	Under budget
113285	Travel & Accomodation Expenses		Operating Expenses			(2,500)	(912,491)	COVID impact
113286	Motor Vehicle Running Expenses		Operating Expenses		17,000		(895,491)	COVID impact
113286	Motor Vehicle Running Expenses		Operating Expenses		0		(895,491)	Rounding
113290	Telephone Charges (Satellite)		Operating Expenses			(140)	(895,631)	Higher than budgeted
113291	Administrative Expenses		Non Cash Item	5,888			(895,631)	Governance expense adjustment
113292	Football Development Program		Operating Expenses		2,000		(893,631)	COVID impact
113293	Depreciation-Sports & Recreation		Non Cash Item	(6)			(893,631)	Depreciation adjustment
113293	Depreciation-Sports & Recreation		Non Cash Item	1,639			(893,631)	Depreciation adjustment
113293	Depreciation-Sports & Recreation		Non Cash Item	(544)			(893,631)	Depreciation adjustment
113294	Contract Relief		Operating Expenses			(90)	(893,721)	Additional expense
113298	Stationery Printing & Postage		Operating Expenses		300		(893,421)	Under budget
113302	Contribution-Desert Dust-Up		Operating Expenses		10,000		(883,421)	Didn't occur
113311	Holiday Program		Operating Expenses		500		(882,921)	Under budget
113312	Drop-In Centre Equipment		Operating Expenses		500		(882,421)	Under budget
113316	Youth Development - Small Programs		Operating Expenses		1,500		(880,921)	Under budget
113319	Youth Festivals & Events		Operating Expenses		3,000		(877,921)	Under budget
114280	Contribution-TV/Radio Community Facilities		Operating Expenses			(1,000)	(878,921)	Over budget
114280	Contribution-TV/Radio Community Facilities		Operating Expenses			(95)	(879,016)	Over budget
114280	Contribution-TV/Radio Community Facilities		Operating Expenses			(9,000)	(888,016)	Over budget
114280	Contribution-TV/Radio Community Facilities		Operating Expenses		4,000		(884,016)	Adjust IE Code
114280	Contribution-TV/Radio Community Facilities		Operating Expenses		100		(883,916)	Adjust IE Code
114400	Depreciation-Television & Radio Broadcasting		Non Cash Item	(32)			(883,916)	Depreciation adjustment
116260	Administrative Expenses		Non Cash Item	9,356			(883,916)	Governance expense adjustment
116271	Contribution-Promotion of Aboriginal Art		Operating Expenses		3,000		(880,916)	Lower than expected
116272	Exhibitions		Operating Expenses		5,000		(875,916)	Lower than expected
116294	Garden Maintenance		Operating Expenses		500		(875,416)	Lower than expected
116311	Depreciation -Cultural & Civic Centre		Non Cash Item	(873)			(875,416)	Depreciation adjustment
116311	Depreciation -Cultural & Civic Centre		Non Cash Item	(2)			(875,416)	Depreciation adjustment
116312	Cafe Maintenance		Operating Expenses		1,000		(874,416)	COVID impact
116312	Cafe Maintenance		Operating Expenses		500		(873,916)	COVID impact
116314	Equipment Maintenance & Repairs-Cafe		Operating Expenses		500		(873,416)	COVID impact
116331	Shop Maintenance		Operating Expenses		2,000		(871,416)	COVID impact
116333	Gallery Maintenance		Operating Expenses			(500)	(871,916)	Adjust IE code
116333	Gallery Maintenance		Operating Expenses			(47)	(871,963)	Adjust IE code
116333	Gallery Maintenance		Operating Expenses		4,000		(867,963)	COVID impact

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
116333	Gallery Maintenance		Operating Expenses		500		(867,463)	COVID impact
116349	Opera Concert		Operating Expenses		500		(866,963)	Not occurring
111036	Rental Income - Warburton Community Resource Ctre		Operating Revenue		160,000		(706,963)	Adjust IE code
111036	Rental Income - Warburton Community Resource Ctre		Operating Revenue			(200,000)	(906,963)	Rental vacancies
113508	Grant-Ministry Sport & Recreation		Operating Revenue		7,500		(899,463)	Additional income
116319	Retail Sales		Operating Revenue			(10,000)	(909,463)	COVID impact
111100	Buildings (Upgrade)		Capital Expenses			(10,000)	(919,463)	Wages expense
111100	Buildings (Upgrade)		Capital Expenses			(950)	(920,413)	Wages expense
111100	Buildings (Upgrade)		Capital Expenses		10,000		(910,413)	Didn't contract
147564	Warbon Oval Shade Structure		Capital Expenses		2,000		(908,413)	Works delayed
121000	Administrative Expenses		Non Cash Item	65,266			(908,413)	Governance expense adjustment
122003	Warburton Community Roads-Maint		Operating Expenses			(500)	(908,913)	Wages expense
122003	Warburton Community Roads-Maint		Operating Expenses			(48)	(908,961)	Wages expense
122003	Warburton Community Roads-Maint		Operating Expenses			(8,300)	(917,261)	Adjust IE Code
122003	Warburton Community Roads-Maint		Operating Expenses		8,300		(908,961)	Adjust IE Code
122004	Other Minor Road Works		Operating Expenses			(10,000)	(918,961)	Adjust IE code
122004	Other Minor Road Works		Operating Expenses		280,000		(638,961)	Under budget
122005	Great Central Road - Access Special Grant		Operating Expenses			(10,000)	(648,961)	Adjust IE code
122005	Great Central Road - Access Special Grant		Operating Expenses			(950)	(649,911)	Adjust IE code
122005	Great Central Road - Access Special Grant		Operating Expenses			(4,050)	(653,961)	Adjust IE code
122005	Great Central Road - Access Special Grant		Operating Expenses		15,000		(638,961)	Adjust IE code
122009	Warburton Bypass Road		Operating Expenses			(10,000)	(648,961)	Higher than budgeted
122022	Giles Mulga Park-Special Grant		Operating Expenses			(1,000)	(649,961)	Adjust IE code
122022	Giles Mulga Park-Special Grant		Operating Expenses			(95)	(650,056)	Adjust IE code
122022	Giles Mulga Park-Special Grant		Operating Expenses		151,095		(498,961)	Lower than expected
122023	Rd Mtce-Warburton Blackstone Access-Special Grant		Operating Expenses			(5,000)	(503,961)	Offset
122023	Rd Mtce-Warburton Blackstone Access-Special Grant		Operating Expenses			(475)	(504,436)	Offset
122023	Rd Mtce-Warburton Blackstone Access-Special Grant		Operating Expenses		5,475		(498,961)	Offset
122026	Wanam Community Access-Special Grants		Operating Expenses			(500)	(499,461)	Offset
122026	Wanam Community Access-Special Grants		Operating Expenses			(48)	(499,509)	Offset
122026	Wanam Community Access-Special Grants		Operating Expenses		548		(498,961)	Offset
122027	Patjarr Community Access		Operating Expenses			(1,200)	(500,161)	Adjust original roadwork schedule
122027	Patjarr Community Access		Operating Expenses			(121)	(500,282)	Adjust original roadwork schedule
122027	Patjarr Community Access		Operating Expenses			(33,616)	(533,898)	Adjust original roadwork schedule
122028	Jameson Wanarn-Special Grants		Operating Expenses			(4,000)	(537,898)	Adjust IE code
122028	Jameson Wanarn-Special Grants		Operating Expenses			(380)	(538,278)	Adjust IE code
122028	Jameson Wanarn-Special Grants		Operating Expenses			(620)	(538,898)	Adjust IE code
122028	Jameson Wanarn-Special Grants		Operating Expenses		5,000		(533,898)	Adjust IE code
122030	Wingellina Community Access-Special Grants		Operating Expenses			(10,000)	(543,898)	Adjust original roadwork schedule
122150	Contribution - Lighting of Streets		Operating Expenses		20,000		(523,898)	Under budget expectation
122202	Road Supervision / Mgmt		Operating Expenses		17,709		(506,189)	Under budget
122202	Road Supervision / Mgmt		Operating Expenses		1,281		(504,908)	Under budget
122280	AMP Review		Operating Expenses			(3,000)	(507,908)	Higher than budgeted

5. BUDGET AMENDMENTS

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

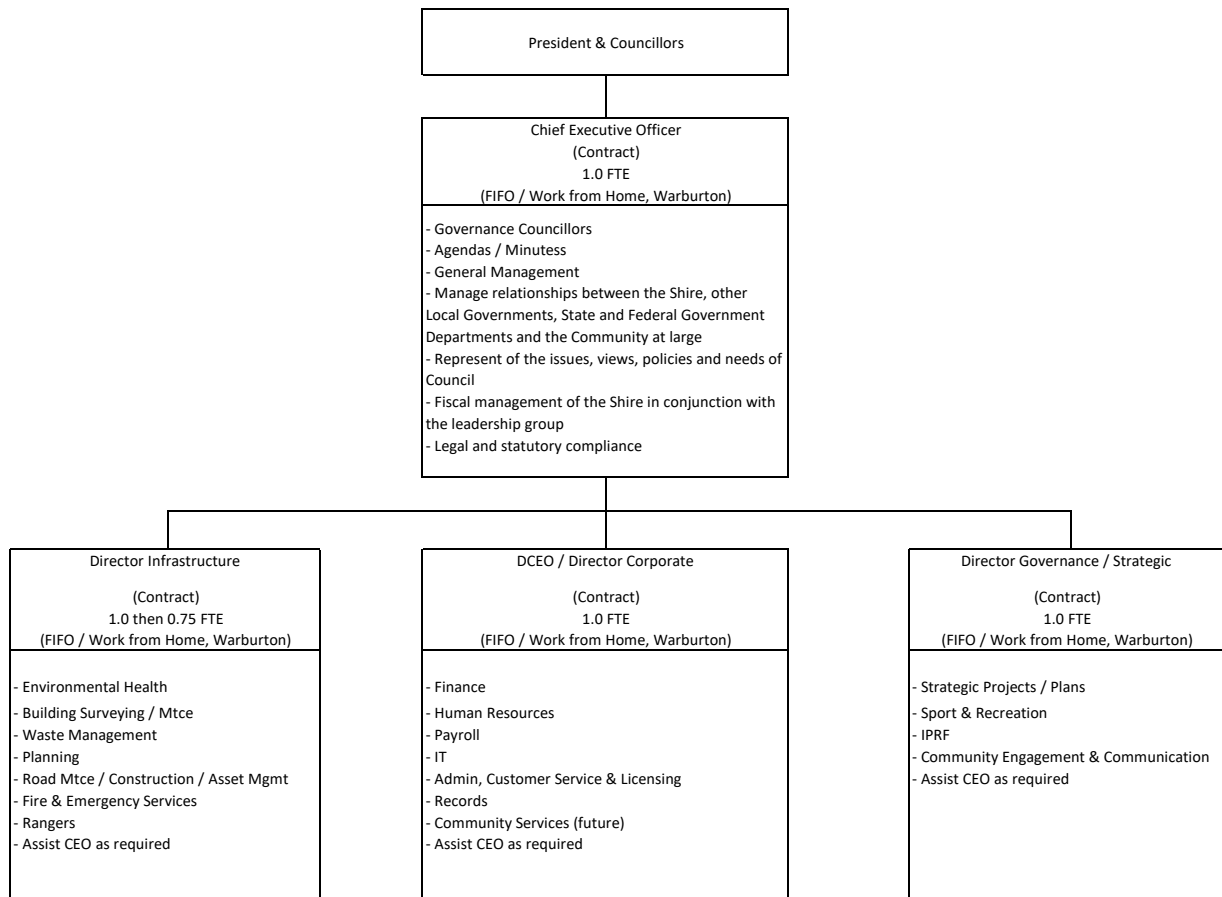
GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
122281	R2030 Survey Centre Line MRWA		Operating Expenses		5,000		(502,908)	Lower than expected
122281	R2030 Survey Centre Line MRWA		Operating Expenses			(2,000)	(504,908)	Adjust IE code
122282	Roman Road Inventory System - System Mtce		Operating Expenses			(6,000)	(510,908)	Higher than budgeted
122282	Roman Road Inventory System - System Mtce		Operating Expenses			(3,000)	(513,908)	Higher than budgeted
122286	Insurance Workers Compensation		Operating Expenses			(3,452)	(517,360)	Adjust IE code
122286	Insurance Workers Compensation		Operating Expenses		3,452		(513,908)	Adjust IE code
122289	Plant Operation Costs		Operating Expenses		15,000		(498,908)	lower than expected
122289	Plant Operation Costs		Operating Expenses		0		(498,908)	Rounding
122295	Travelling Expenses		Operating Expenses			(8,000)	(506,908)	Higher than budgeted
122295	Travelling Expenses		Operating Expenses		2,500		(504,408)	Adjust IE code
123012	Depreciation - Road Plant		Non Cash Item	(36)			(504,408)	Depreciation adjustment
123100	Depreciation-Transport.Road Mtce		Non Cash Item	(2)			(504,408)	Depreciation adjustment
123100	Depreciation-Transport.Road Mtce		Non Cash Item	9,082			(504,408)	Depreciation adjustment
123100	Depreciation-Transport.Road Mtce		Non Cash Item	(148,045)			(504,408)	Depreciation adjustment
123100	Depreciation-Transport.Road Mtce		Non Cash Item	(10,293)			(504,408)	Depreciation adjustment
143030	Satellite / Telephone Charges - Engineering		Operating Expenses			(80)	(504,488)	Higher than anticipated
121300	Grants - MRWA GCR income for CapEx		Capital Revenue			(1,300,000)	(1,804,488)	Carryover in contract liab
122363	Govt Grant - RA, Ab Access (Operating)		Operating Revenue		611,957		(1,192,531)	Cash will be higher & carryover in Contract Liab
122363	Govt Grant - RA, Ab Access (Operating)		Operating Revenue			(126,000)	(1,318,531)	Cash will be higher & carryover in Contract Liab
122371	Reimbursements & Other Income		Operating Revenue		34,937		(1,283,594)	DBCA Patjarr Rd charge
122373	Fed, Roads Grant (untied)		Operating Revenue		37,232		(1,246,362)	grant higher than budget
123002	Profit on Disposal of Asset		Non Cash Item	20,172			(1,246,362)	FAC vehicle received more than anticipated
027019	Proceeds Sale of Assets		Capital Revenue		19,000		(1,227,362)	Additional income
121200	Storage Compound (Land & Buildings - new)		Capital Expenses			(28,000)	(1,255,362)	Higher than anticipated
121200	Storage Compound (Land & Buildings - new)		Capital Expenses			(2,650)	(1,258,012)	Higher than anticipated
121200	Storage Compound (Land & Buildings - new)		Capital Expenses			(20,000)	(1,278,012)	Higher than anticipated
121400	Great Central Road - MRWA Capex		Capital Expenses		1,300,000		21,988	Carryover in contract liab
123007	Plant & Equipment Purchases		Capital Expenses			(7,000)	14,988	Higher than budget
147602	Jameson - Southern Bypass		Capital Expenses			(3,543)	11,445	Wages expense
147602	Jameson - Southern Bypass		Capital Expenses			(335)	11,110	Wages expense
147602	Jameson - Southern Bypass		Capital Expenses			(3,650)	7,460	Materials expense
147602	Jameson - Southern Bypass		Capital Expenses		27,632		35,092	Under budget
147611	Jameson Wanarn		Capital Expenses			(1,289)	33,803	Wages expense
147611	Jameson Wanarn		Capital Expenses			(117)	33,686	Wages expense
147611	Jameson Wanarn		Capital Expenses			(536)	33,150	Materials expense
147611	Jameson Wanarn		Capital Expenses			(18,163)	14,987	Additional expense
147612	Warburton Blackstone (RRG)		Capital Expenses			(6,934)	8,053	Wages expense
147612	Warburton Blackstone (RRG)		Capital Expenses			(593)	7,460	Wages expense
147612	Warburton Blackstone (RRG)		Capital Expenses			(1,866)	5,594	Materials expense
147612	Warburton Blackstone (RRG)		Capital Expenses		9,394		14,988	Under budget
147625	Giles Mulga Park (RRG)		Capital Expenses			(1,000)	13,988	Wages expense
147625	Giles Mulga Park (RRG)		Capital Expenses			(95)	13,893	Wages expense
147625	Giles Mulga Park (RRG)		Capital Expenses			(473,862)	(459,969)	Additional work
147634	Wingellina Access Road		Capital Expenses		306,217		(153,752)	reduced a/c surplus b/wd & includes \$300k MRWA

5. BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
131000	Administrative Expenses		Non Cash Item	39,152			(153,752)	Governance expense adjustment
131001	Administrative Expenses		Non Cash Item	1,284			(153,752)	Governance expense adjustment
132200	Tourism Consultancy		Operating Expenses		175,000		21,248	Not occurring this budget
132280	Memberships - Tourism		Operating Expenses		109		21,357	Under budget
132281	Signs - Tourist Information		Operating Expenses		3,000		24,357	21/22 carryover
132289	Tourism Expenditure - Other (Minor)		Operating Expenses		4,000		28,357	21/22 carryover
133010	Building Inspections		Operating Expenses		7,158		35,515	Under budget
133010	Building Inspections		Operating Expenses		2,785		38,300	Under budget
133400	Building Commission Fees		Operating Revenue			(300)	38,000	Not expected
133410	Charges Building Fees		Operating Revenue			(250)	37,750	Not expected
133410	Charges Building Fees		Operating Revenue			(250)	37,500	Not expected
	Proceeds Sale of Assets		Operating Revenue			(60,000)	(22,500)	Income from vehicle sales
	Profit on Disposal of Asset		Operating Revenue			(1,000)	(23,500)	Non cash item
	Loss on Disposal of Assets		Operating Expenses		23,500		0	Non cash item
Amended Budget Cash Position as per Council Resolution				(121,811)	4,045,195	(4,045,195)	0	

Proposed Organisational Structure, 1 April 2021



Staff

- Env Health / Building Officer (0.7 FIFO Contract)
- Works Engineer (0.60 FIFO Contract)
- Works Officer (1.0)
- * Waste Manager (1.0 FIFO Contract)
- * Waste Officer x 3 (2.0 FIFO Contract)
- * Waste Labourers (1.0 EFT Casual)
- Building Mtce Officer (0.50 Contract)
- Operations Coordinator x 2 (2.0 FIFO Contract)
- Municipal Officer, Bldg Ops (0.50)
- * Fire / Emergency Services Officer (DFES)

Staff

- Finance Coord (1.0)
- Admin Coord (1.0)
- Customer Service Officer x 2 (2.0)
- * Community Services Officer

Staff

- Rec & Sport Supv, Warburton (1.0)
- Rec & Sport Off x 2 (2.0)
- Rec & Sport Support (0.50)
- * Rec & Sport Staff other communities

Note: * = subject to grant funding

1.1 Senior Employees

Policy Objective

To ensure a 'designated employee' as defined within the *Local Government Act 1995* (i.e. senior employee) is identified within the Shire's organisational structure.

Policy Statement

The Council designates the following positions as senior employees of the Shire:

- Chief Executive Officer
- Deputy Chief Executive Officer / Director Corporate
- Director Governance & Strategic
- Director Infrastructure

Actions relating to the above positions are to be in accordance with legislative provisions.

Amendments to this Policy

Amendments to this policy require a simple majority decision of council.

History:

Policy reviewed: 24 March 2021

Policy amended: 31 March 2021

Previous Policy:

Policy adopted: unknown

Policy No. 2.17

CANBERRA REPORT 16-18March 2021

The Delegation:

Cr Patrick Hill- Chairman of the OHDC Inc & President of the Shire of Laverton, **Cr Gavin Baskett**- Mayor Winton Qld, **Cr Rick Britton**- Mayor of Boulia, **Mr Peter Naylor** – CEO Shire of Laverton

Mrs Helen Lewis- GM OHDC Inc.

Mr Dan Leinfelder- Oz Minerals & **Mr Mike Batchelor**- National Business Mgr- QUBE Logistics.

Overall response- Very positive and obvious conversations amongst MP's that we were back in town... it was noted the commercial imperative provided by QUBE & Oz Minerals added significant weight to our pitch.. the next 6 months this will be the focus. The IA Priority List was also talking point.

The topics covered in each meeting were;

- the sealing progress of the Outback Way- Completing 729km with \$400M
- ASKING FOR \$100M every year, from 2022/23- 2026/27 to complete the 900km seal.
- The Outback Way's progress- Infrastructure Australia- priority list 2021.
- The economic value the 7 local Councils along the Outback Way region provide to the nation- \$5.5billion
- QUBE & Oz Minerals- added to the pitch with the commercial imperative.
- the alignment of the Outback Way sealing project with the national development policies - post COVID.
- Vocational Training Organisations – Indigenous training alliance WA- training the additional workforce required to increase sealing capacity on the Outback Way
- Northern Australia Development- Qld section waiting to be finished.
- the installation of the BBRF Outdoor Art Gallery- Plenty Highway- Tourism

Industry Bodies- we focused on sharing the progress and the commercial imperative with their members through webinars in April/May. Speaking at conferences, attending events and industry support letters for our budget submission in October.

Qld Funding- Minister Scott Buchholz flagged Boulia can combine their TIDS, FAGS and other federal funds- and offer that up to the DOI as 20%, and DOI will pay Boulia 80% direct for the Outback Way section. This was confirmed by Chris Connolly and the DOI team when we met them and asked about the process. OHDC Inc will write letter seeking support from Min Buchholz and DPM when Boulia makes a submission to DOI.

Sen Anthony Chisholm- will call Minister Mark Bailey Qld.

Northern Australia: Policy is still being developed- they are opening up the NAIF loan facility for smaller loans, however the projects and direction are not known. An opportunity to assist with the architecture of the plan for Northern Australia.

ROSI roads are the new Northern Aust Roads Programme.

The Opposition has ideas about Northern Australia- including connecting people- roads/ communications, New economy, renewables- 'not what we have always done' a new approach..

Indigenous Training- Wongawutha Alliance- training. Developing work force required for additional crews \$100M over 5 years 2022-23. This was well received- and the ability to train the work crews we will need to increase capacity in the future, within the current project – is crucial, given the national labor shortage. This initiative needs developing in the NT & Qld aswell.

The Schedule-

TUESDAY 16TH MARCH 2021

Sen Malandirri McCarthy - NT Senator.

Hon Keith Pitt MP- Min Nth Aust. Jocelyn Taylor & Candice Stower

Office of Min Dan Tehan Phil Connole CoS M1.27

Minister Melissa Price MP- Minister for Defence Industry/ Member for Durack

Mr Rick Wilson - Member for O'Connor

ATA - CEO Bill McKinlay-

SPEAKERS GALLERY- RICK WILSON SPEECH

Australian Logistic Council Rachel Smith- very keen to work with us.

Sen Tony Chisholm Qld Sen - Chair Joint Northern Australia Committee- keen to help Boulia.

Ms Catherine King- Shadow Infrastructure Minister- very supportive and confirmed Opposition support.

Nola Marino- Assist Regional Devt Min

WEDNESDAY 17TH MARCH 2021

Hon Michelle Landry- Qld- Assist Min North Aust

David Littleproud - Ag Min- Local member

DPM- Michael McCormack & Min Scott Buchholz.

Sen Malcolm Roberts-Pauline Hansen

Min Ken Wyatt MP- Indigenous Affairs Christian Lee

Sen Pauline Hansen - Cross Bench

PMO Chris Daffy Infrastructure Adviser- very positive.

Sen Murray Watt- Shadow Northern Aust & Warren Snowden MP- Lingiari

Sen Susan Macdonald- Dep Chair Nth Australia C'ee & Rural & Regional Affairs.

Office of Simon Birmingham- Finance - Darren & Aric- Budget process.

Sen Matt Canavan-- contact with The Australian

Bob Katter MP

THURSADY 18TH MARCH

Sen Gerard Rennick - Qld

Chris Connolly DOI- Roads Mgr- good meeting - Investment Strategy Milestones are being identified.

Payment listing February (20/21)				
Chq/EFT	Date	Name	Description	Amount
EFT3417	01/02/2021	NATS	Freight on NSS order NATS to Warburton	22.00
EFT3418	01/02/2021	Easifleet Management	Novated lease for DGC	2,070.99
EFT3419	01/02/2021	Quinn Weatherhead	Reimburse flights Perth to Warburton return	1,103.37
EFT3420	01/02/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Giles Mulga Park Road	98,753.60
EFT3421	01/02/2021	DESERT INN HOTEL	Accommodation and meal FAC 29/1/21	156.00
EFT3422	01/02/2021	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT agency payments 182306 - 182308	2,478.45
EFT3423	01/02/2021	CHARTAIR PTY LTD	Flight for Sport and Rec officer Warburton to Kalgoorlie	370.00
EFT3424	01/02/2021	ITVISION AUSTRALIA PTY LTD	Monthly rates processing and technical managed services - January 2021	2,313.83
EFT3425	01/02/2021	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	2 x passage set and 1 x deadlock	496.82
EFT3426	01/02/2021	NATIONAL SAFETY SOLUTIONS P/L	PPE for Municipal workers - riggers gloves	299.20
EFT3427	05/02/2021	Resolute Security Services	December - January 20/21 Office and building security services	11,000.00
EFT3428	05/02/2021	Andre Peter Frederick Kerp	Reimburse Taxi fares for WE	172.41
EFT3429	05/02/2021	NATS	2 sheets of external plywood	560.10
EFT3430	05/02/2021	LANDGATE	Mining tenement scedule M2021/1	40.60
EFT3431	05/02/2021	WARAKURNA ROADHOUSE	Diesel for 1EWY816	123.74
EFT3432	05/02/2021	WARBURTON ROADHOUSE	Warburton Roadhouse account January 2021	3,752.96
EFT3433	05/02/2021	ASK Waste Management Consultancy Services	Development, costing and liaison for Emergency Waste Plan	10,263.00
EFT3434	05/02/2021	Kristen Ashley McPhail	Reimbursement of excess baggage charge	67.50
EFT3435	05/02/2021	AUSTRALIA POST	Postage charge for January 2021	12.20
EFT3436	05/02/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Giles Mulga Park Road	109,457.70
EFT3437	05/02/2021	TJUKURLA COMMUNITY STORE	Diesel for 1EYW816	190.00
EFT3438	05/02/2021	GEOFFREY RAYMOND HANDY	Meal for FAC - trip to drop off Sport & Rec Officer	26.50
EFT3439	05/02/2021	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Shower head for Lot 104LHS	24.88
EFT3440	05/02/2021	MOORE AUSTRALIA (WA) Pty Ltd	Accounting services	14,203.20
EFT3441	05/02/2021	LAVERTON SUPPLIES MOTORS	Diesel for KBC591L	118.01
EFT3442	12/02/2021	WARAKURNA ROADHOUSE	Diesel for 1EYW816	217.85
EFT3443	12/02/2021	Tyrepower Busselton	7 tyres for 1HED881 - Toyo 285 65 R17	2,600.00
EFT3444	12/02/2021	All 4 x 4 Services	Supply and fitting of accessories to GL Landcruiser 1HED881	13,323.50
EFT3445	12/02/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Giles Mulga Park Road	105,299.70
EFT3446	12/02/2021	GLOBETROTTER CORPORATE TRAVEL	Flights for W/E Perth to Laverton return	1,025.08
EFT3447	12/02/2021	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Repairs to leaking toilet at Lot 158 Warburton	1,576.56
EFT3448	19/02/2021	Andre Peter Frederick Kerp	Diesel for 1HED881	75.35
EFT3449	19/02/2021	LEONORA MOTOR INN	Accommodation and meals for W/E 16/2/2021	190.50
EFT3450	19/02/2021	NATS	Hardieflex sheeting 2.4m x 1.2m x 6mm	251.94
EFT3451	19/02/2021	WARAKURNA ROADHOUSE	Diesel for 1EYW816	231.50
EFT3452	19/02/2021	MILLY (WARBURTON) STORE	Milly Store invoices for January 2021	3,084.94
EFT3453	19/02/2021	Ink Circle Pty Ltd	Poster size community layout plans	297.00

EFT3454	19/02/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Giles Mulga Park Road	76,831.70
EFT3455	19/02/2021	GLOBETROTTER CORPORATE TRAVEL	Ticket reissue fee for EH & Building Officer	33.00
EFT3456	19/02/2021	CORE BUSINESS AUSTRALIA	Job No. J00863 - Sport and Rec Plan, Claim 3	1,870.00
EFT3457	24/02/2021	DAMIAN MCLEAN	President allowance for 2nd Qtr 20/21	2,050.00
EFT3458	24/02/2021	Julie Porter	Fees for OCM 24 February 2021	220.00
EFT3459	24/02/2021	LALLA WEST	Fees for OCM 24 February 2021	220.00
EFT3460	24/02/2021	JOYLENE FRAZER	Meeting fees for OCM and Audit Committee 24 February 2021	330.00
EFT3461	24/02/2021	ANDREW JONES	Deputy President allowance 2nd Qtr 2020/21	705.00
EFT3462	24/02/2021	DEBRA FRAZER	Meeting fees for OCM and Audit Committee 24 February 2021	330.00
EFT3463	26/02/2021	AUSTRALIAN TAXATION OFFICE	BAS payment for January 2021	4,825.00
EFT3464	26/02/2021	LEONORA MOTOR INN	Accommodation and meals for DGC 21/2/21	362.00
EFT3465	26/02/2021	NATS	Foam cell rear shock absorbers for 1EYW816	413.56
EFT3466	26/02/2021	GHD Pty Ltd	Progress claim Warburton Flora and vegetation survey	4,633.04
EFT3467	26/02/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Giles Mulga Park Road	103,785.00
EFT3468	26/02/2021	GLOBETROTTER CORPORATE TRAVEL	Flight for casual S&R officer Perth to Laverton 4/1/21	529.76
EFT3469	26/02/2021	AUSTRALIAN COMMUNICATIONS AUTHORITY	PAL renewal 23/3/2021 - 23/3/2022	45.00
EFT3470	26/02/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	Laptop for DGC	3,315.00
EFT3471	26/02/2021	ITVISION AUSTRALIA PTY LTD	Monthly rates processing and technical managed service for February 2021	2,313.83
EFT3472	26/02/2021	MOORE AUSTRALIA (WA) Pty Ltd	Compilation financial activity statement January 2021	2,612.50
DD1795.1	01/02/2021	WESTPAC BANK	Transaction fee for January 2021	38.50
PAY	03/02/2021	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	42,347.02
DD1798.1	03/02/2021	Aware Super	Superannuation contributions	3,820.28
DD1798.2	03/02/2021	HOST PLUS	Superannuation contributions	197.34
DD1798.3	03/02/2021	VISION SUPER	Superannuation contributions	801.48
DD1798.4	03/02/2021	The Trustee For Care Super	Superannuation contributions	192.69
DD1798.5	03/02/2021	REST	Superannuation contributions	203.93
DD1798.6	03/02/2021	LGIAsuper	Superannuation contributions	73.33
DD1798.7	03/02/2021	AustralianSuper Pty Ltd	Superannuation contributions	152.95
DD1798.8	03/02/2021	WA SUPER	Payroll deductions	253.85
DD1799.1	03/02/2021	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpost merchant fee or January 2021	37.01
DD1804.1	05/02/2021	PIVOTEL SATELLITE PTY LTD	Satellite phone and spot tracker charges Jan - Feb 2021	439.00
DD1808.1	12/02/2021	CEO Westpac Credit Card	CEO Credit card payment (refund) January 2021	173.00
DD1808.2	12/02/2021	DCEO Westpac credit card	DCEO credit card payment January 2021	10.00
DD1808.3	12/02/2021	DGC Westpac Mastercard	DGC credit card payment	36.98
DD1808.4	12/02/2021	FAC Westpac Credit Card	FAC credit card payment January 2021	1,415.46
PAY	17/02/2021	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	41,879.62
DD1811.1	17/02/2021	Aware Super	Superannuation contributions	4,050.92
DD1811.2	17/02/2021	HOST PLUS	Superannuation contributions	98.67
DD1811.3	17/02/2021	VISION SUPER	Superannuation contributions	801.48
DD1811.4	17/02/2021	HESTA	Superannuation contributions	7.56
DD1811.5	17/02/2021	The Trustee For Care Super	Superannuation contributions	42.75
DD1811.6	17/02/2021	REST	Superannuation contributions	188.81
DD1811.7	17/02/2021	LGIAsuper	Superannuation contributions	94.62
DD1811.8	17/02/2021	WA SUPER	Payroll deductions	253.85
			Total	688,940.47



SHIRE OF NGAANYATJARRAKU - Business banking ▾

Approval

Notifications ▾

Sign Out

Overview Payments Service Administration Business Hub Products

Your accounts

[Edit view](#) ▾



Transfer funds

Make a payment


Need to invoice customers? Biz Invoice is available and complimentary with a Business One Low or High Plan account. T&C [Find out more](#) >

Westpac Business One Flexi ▾
036-016 831911




\$341,732.14

Westpac Business One ▾
036-016 831946




\$0.00

Westpac 31 Day Notice Account ▾
036-125 520231



\$3,125,641.73
Available \$0.00

Westpac 90 Day Notice Account ▾
036-125 521074



\$3,855,470.09
Available \$0.00

SHIRE OF NGAANYATJARRAKU

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 28 February 2021

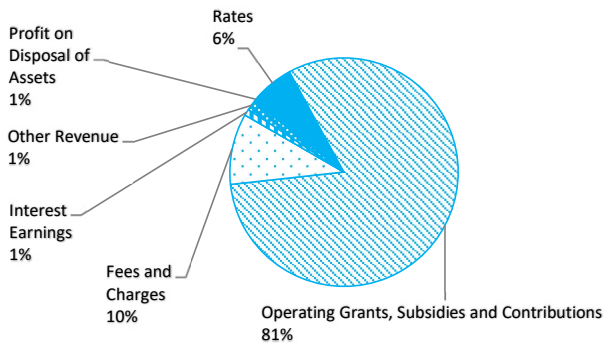
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

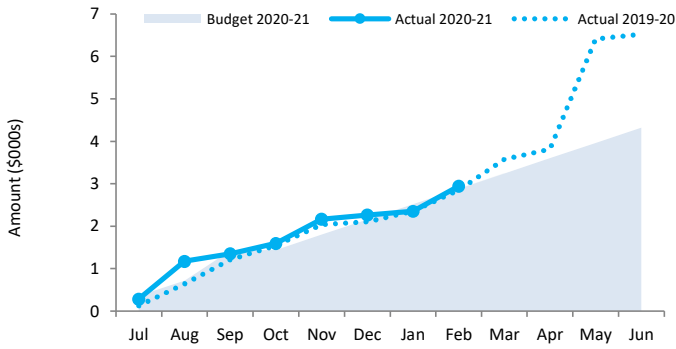
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 2 Cash and Financial Assets	10
Note 3 Receivables	11
Note 4 Other Current Assets	12
Note 5 Payables	13
Note 6 Rate Revenue	14
Note 7 Disposal of Assets	15
Note 8 Capital Acquisitions	16
Note 9 Cash Reserves	18
Note 10 Other Current Liabilities	19
Note 11 Operating grants and contributions	20
Note 12 Non operating grants and contributions	21
Note 13 Explanation of Material Variances	22

OPERATING ACTIVITIES

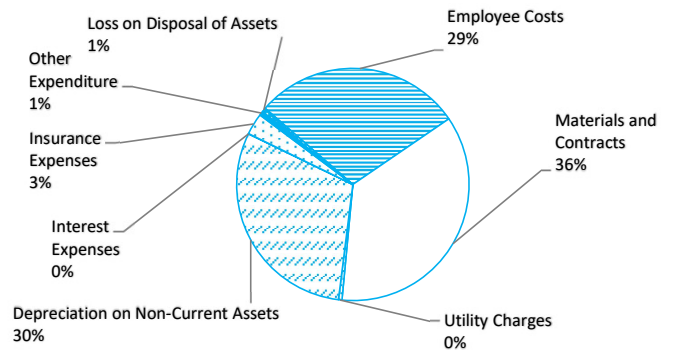
OPERATING REVENUE



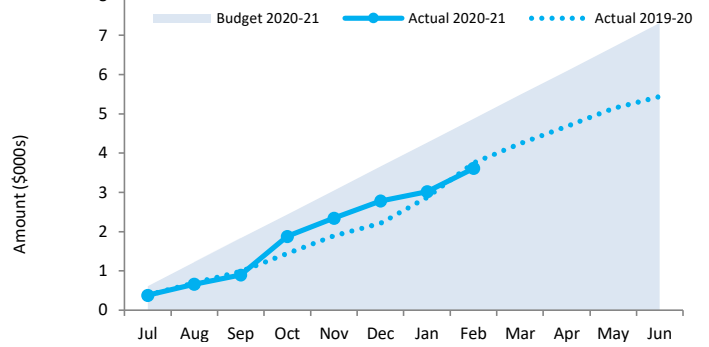
Budget Operating Revenues -v- Actual



OPERATING EXPENSES



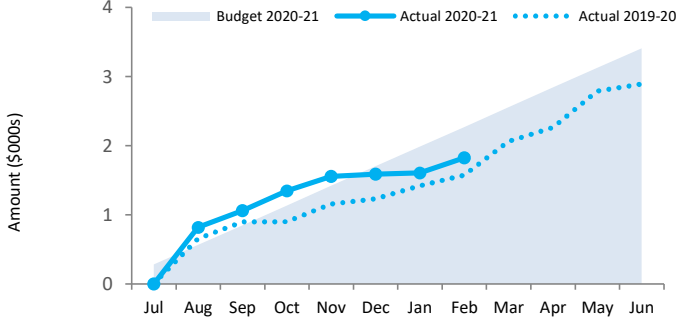
Budget Operating Expenses -v- YTD Actual



INVESTING ACTIVITIES

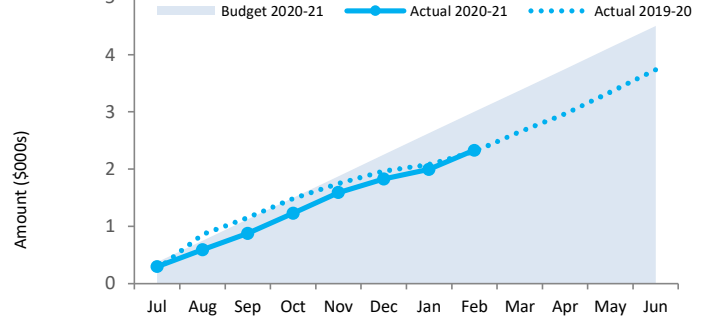
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



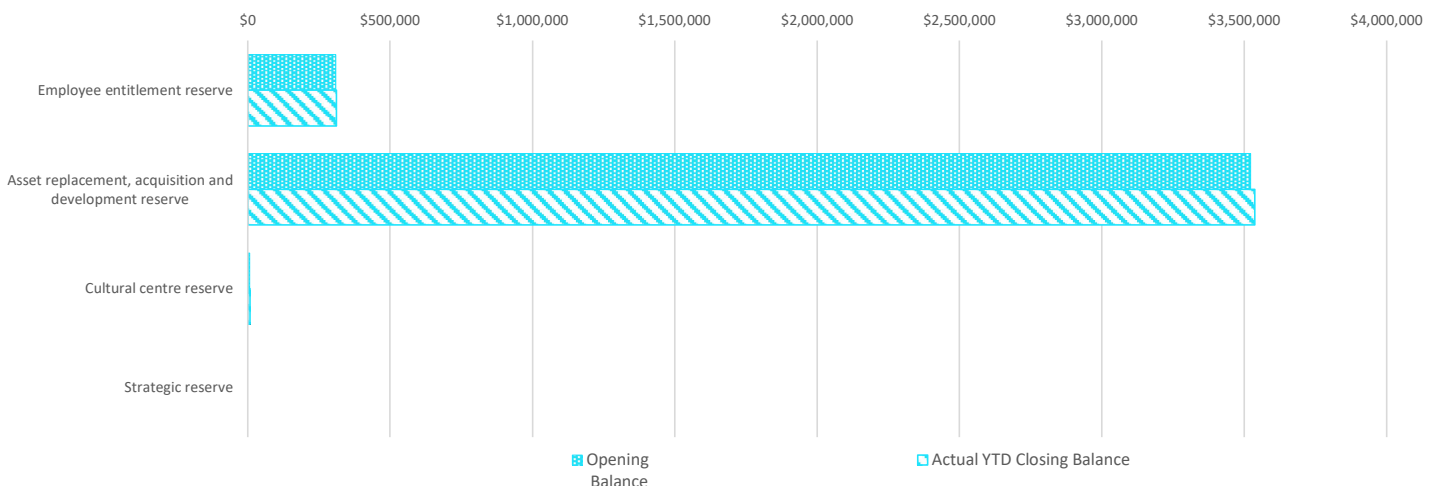
CAPITAL EXPENSES

Budget Capital Expenses -v- Actual



FINANCING ACTIVITIES

RESERVES



Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.00 M	\$3.00 M	\$2.53 M	(\$0.47 M)
Closing	\$0.32 M	\$2.13 M	\$2.43 M	\$0.30 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$7.32 M	% of total
Unrestricted Cash	\$3.46 M	47.3%
Restricted Cash	\$3.86 M	52.7%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.13 M	% Outstanding
Trade Payables	\$0.09 M	
30 to 90 Days		0.0%
Over 90 Days		0.0%

Refer to Note 5 - Payables

Receivables

	\$0.09 M	% Collected
Rates Receivable	\$0.01 M	95.6%
Trade Receivable	\$0.09 M	% Outstanding
30 to 90 Days		0.0%
Over 90 Days		0.0%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.49 M)	(\$0.53 M)	\$0.42 M	\$0.95 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	\$0.17 M	% Variance
YTD Budget	\$0.20 M	(15.6%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

YTD Actual	\$2.39 M	% Variance
YTD Budget	\$2.81 M	(14.8%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges

YTD Actual	\$0.30 M	% Variance
YTD Budget	\$0.33 M	(9.1%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.03 M)	(\$0.32 M)	(\$0.50 M)	(\$0.18 M)

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	\$0.03 M	%
Adopted Budget	\$0.06 M	55.3%

Refer to Note 7 - Disposal of Assets

Asset Acquisition

YTD Actual	\$2.33 M	% Spent
Adopted Budget	\$4.50 M	51.7%

Refer to Note 8 - Capital Acquisition

Capital Grants

YTD Actual	\$1.79 M	% Received
Adopted Budget	\$3.41 M	52.6%

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.16 M)	(\$0.02 M)	(\$0.02 M)	\$0.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves

Reserves balance	\$3.86 M
Interest earned	\$0.02 M

Refer to Note 9 - Cash Reserves

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

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

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure safer and environmentally conscious community.

Supervision and enforcement of various laws relating to aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and a waste pick-up service Warburton, Warakurna and Wanarn.

EDUCATION AND WELFARE

To provide services to children and youth.

Maintenance of playgroup centres (early years learning) Warburton, Blackstone, Jameson.

HOUSING

To provide and maintain staff housing.

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, litter control, Warburton, Warakurna and Wanarn.

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social well-being of the community.

Maintenance of public halls, civic centres, Warburton recreation centre and operation of recreation services in Warburton. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depot and traffic control. Cleaning of streets and maintenance of street trees.

ECONOMIC SERVICES

To help promote the shire and its economic well-being.

Tourism and area promotion and building control.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

Private works operation, plant repairs, operation costs and administrative costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,997,140	2,997,140	2,525,774	(471,366)	(15.73%)	▼
Revenue from operating activities							
Governance		2,000	1,328	28,591	27,263	2052.94%	▲
General purpose funding - general rates	6	197,656	197,656	166,920	(30,736)	(15.55%)	▼
General purpose funding - other		1,607,177	1,201,031	1,209,324	8,293	0.69%	
Law, order and public safety		416	416	420	4	0.96%	
Health		1,400	900	330	(570)	(63.33%)	
Education and welfare		48,000	48,000	48,000	0	0.00%	
Housing		95,590	71,694	83,849	12,155	16.95%	
Community amenities		71,265	71,265	71,520	255	0.36%	
Recreation and culture		230,000	153,328	114,057	(39,271)	(25.61%)	▼
Transport		2,072,257	1,639,938	1,222,452	(417,486)	(25.46%)	▼
Economic services		800	800	0	(800)	(100.00%)	
		4,326,561	3,386,356	2,945,463	(440,893)		
Expenditure from operating activities							
Governance		(137,031)	(152,057)	(63,392)	88,665	58.31%	▲
General purpose funding		0	0	(2,852)	(2,852)	0.00%	
Law, order and public safety		(11,970)	(8,244)	(4,751)	3,493	42.37%	
Health		(253,488)	(176,945)	(161,652)	15,293	8.64%	
Education and welfare		(43,230)	(28,816)	(24,723)	4,093	14.20%	
Housing		(266,875)	(195,100)	(159,370)	35,730	18.31%	▲
Community amenities		(622,213)	(411,516)	(185,048)	226,468	55.03%	▲
Recreation and culture		(774,516)	(548,013)	(353,788)	194,225	35.44%	▲
Transport		(4,968,525)	(3,236,156)	(2,621,441)	614,715	19.00%	▲
Economic services		(261,176)	(183,804)	(35,429)	148,375	80.72%	▲
		(7,339,024)	(4,940,651)	(3,612,446)	1,328,205		
Non-cash amounts excluded from operating activities	1(a)	1,524,160	1,023,532	1,090,841	67,309	6.58%	
Amount attributable to operating activities		(1,488,303)	(530,763)	423,858	954,621		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	3,408,055	2,508,055	1,792,859	(715,196)	(28.52%)	▼
Proceeds from disposal of assets	7	60,000	14,000	33,182	19,182	137.01%	
Payments for property, plant and equipment and infrastructure	8	(4,499,755)	(2,842,538)	(2,328,595)	513,943	18.08%	▲
Amount attributable to investing activities		(1,031,700)	(320,483)	(502,554)	(182,071)		
Financing Activities							
Transfer to reserves	9	(160,000)	(16,597)	(16,597)	0	0.00%	
Amount attributable to financing activities		(160,000)	(16,597)	(16,597)	0		
Closing funding surplus / (deficit)	1(c)	317,137	2,129,297	2,430,481			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 13 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$20,000 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 2021

NATURE OR TYPE 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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,997,140	2,997,140	2,525,774	(471,366)	(15.73%)	▼
Revenue from operating activities							
Rates	6	197,656	197,656	166,920	(30,736)	(15.55%)	▼
Operating grants, subsidies and contributions	11	3,567,284	2,806,537	2,392,318	(414,219)	(14.76%)	▼
Fees and charges		416,055	325,487	295,866	(29,621)	(9.10%)	
Interest earnings		52,150	34,760	26,862	(7,898)	(22.72%)	
Other revenue		92,416	20,916	42,325	21,409	102.36%	▲
Profit on disposal of assets	7	1,000	1,000	21,172	20,172	2017.20%	▲
		4,326,561	3,386,356	2,945,463	(440,893)		
Expenditure from operating activities							
Employee costs		(2,172,956)	(1,448,694)	(1,050,621)	398,073	27.48%	▲
Materials and contracts		(3,315,108)	(2,207,144)	(1,302,284)	904,860	41.00%	▲
Utility charges		(61,100)	(40,712)	(17,027)	23,685	58.18%	▲
Depreciation on non-current assets		(1,501,660)	(1,001,032)	(1,090,403)	(89,371)	(8.93%)	
Interest expenses		(500)	(328)	(853)	(525)	(160.06%)	
Insurance expenses		(168,121)	(162,088)	(108,928)	53,160	32.80%	▲
Other expenditure		(96,079)	(57,153)	(20,720)	36,433	63.75%	▲
Loss on disposal of assets	7	(23,500)	(23,500)	(21,610)	1,890	8.04%	
		(7,339,024)	(4,940,651)	(3,612,446)	1,328,205		
Non-cash amounts excluded from operating activities	1(a)	1,524,160	1,023,532	1,090,841	67,309	6.58%	
Amount attributable to operating activities		(1,488,303)	(530,763)	423,858	954,621		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	3,408,055	2,508,055	1,792,859	(715,196)	(28.52%)	▼
Proceeds from disposal of assets	7	60,000	14,000	33,182	19,182	137.01%	
Payments for property, plant and equipment and infrastructure	8	(4,499,755)	(2,842,538)	(2,328,595)	513,943	18.08%	▲
Amount attributable to investing activities		(1,031,700)	(320,483)	(502,554)	(182,071)		
Financing Activities							
Transfer to reserves	9	(160,000)	(16,597)	(16,597)	0	0.00%	
Amount attributable to financing activities		(160,000)	(16,597)	(16,597)	0		
Closing funding surplus / (deficit)	1(c)	317,137	2,129,297	2,430,481	301,184		

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which 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.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 16 March 2021

SIGNIFICANT ACCOUNTING POLICES

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.

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.

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(1,000)	(1,000)	(21,172)
Add: Loss on asset disposals	7	23,500	23,500	21,610
Add: Depreciation on assets		1,501,660	1,001,032	1,090,403
Total non-cash items excluded from operating activities		1,524,160	1,023,532	1,090,841

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

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

		Last Year Closing 30 June 2020	This Time Last Year 28 February 2020	Year to Date 28 February 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(3,838,873)	(2,067,325)	(3,855,470)
Add: Provisions - employee		0	172,862	0
Total adjustments to net current assets		(3,838,873)	(1,894,463)	(3,855,470)

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

Current assets				
Cash and cash equivalents	2	6,902,571	2,534,453	7,318,904
Financial assets at amortised cost	2	0	2,067,325	0
Rates receivables	3	4,833	22,530	7,543
Receivables	3	57,259	215,918	94,973
Other current assets	4	54,022	71,223	50,497
Less: Current liabilities				
Payables	5	(182,675)	(28,986)	(128,781)
Contract liabilities	10	(317,137)	(307,334)	(902,959)
Provisions	10	(154,226)	(172,862)	(154,226)
Less: Total adjustments to net current assets	1(b)	(3,838,873)	(1,894,463)	(3,855,470)
Closing funding surplus / (deficit)		2,525,774	2,507,804	2,430,481

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Cash Advance	Cash and cash equivalents	2,500	0	2,500	0	Cash on hand	Nil	Nil
Cash at Bank - Municipal	Cash and cash equivalents	3,425,642	0	3,425,642	0	Westpac	Variable	Nil
Cash at Bank - Municipal	Cash and cash equivalents	35,292	0	35,292	0	Westpac	Variable	Nil
Cash at Bank - Reserve	Cash and cash equivalents	0	3,855,470	3,855,470	0	Westpac	Variable	Nil
Total		3,463,434	3,855,470	7,318,904	0			
Comprising								
Cash and cash equivalents		3,463,434	3,855,470	7,318,904	0			
		3,463,434	3,855,470	7,318,904	0			

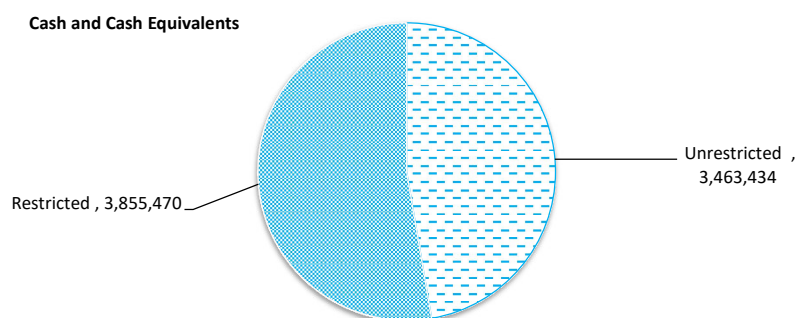
KEY INFORMATION

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

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

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

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



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

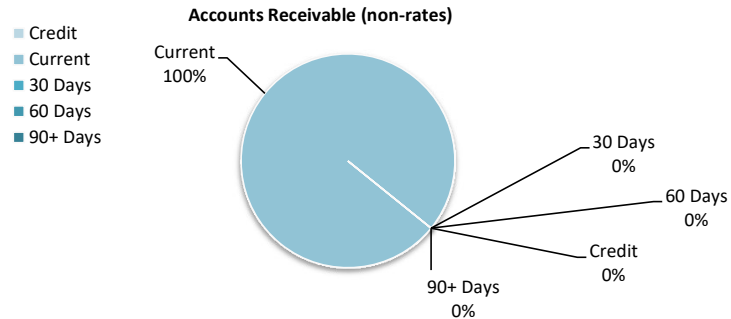
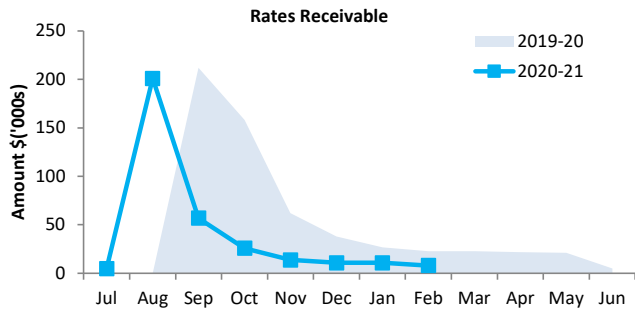
Rates receivable	30 June 2020	28 Feb 2021
	\$	\$
Opening arrears previous years	2	4,833
Rates, instalment charges and interest levied	261,582	166,920
Less - collections to date	(256,751)	(164,210)
Equals current outstanding	4,833	7,543
Net rates collectable	4,833	7,543
% Collected	98.2%	95.6%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	42,294	0	0	0	42,294
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry receivable						42,294
GST receivable						52,679
Total receivables general outstanding						94,973

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 28 February 2021
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel, oil and materials on hand	50,497	0	0	50,497
Other current assets				
Accrued income	3,525	0	(3,525)	0
Total other current assets	54,022	0	(3,525)	50,497

KEY INFORMATION

Inventory

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

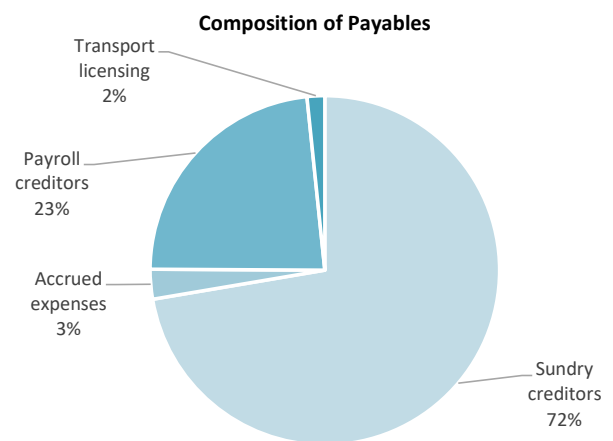
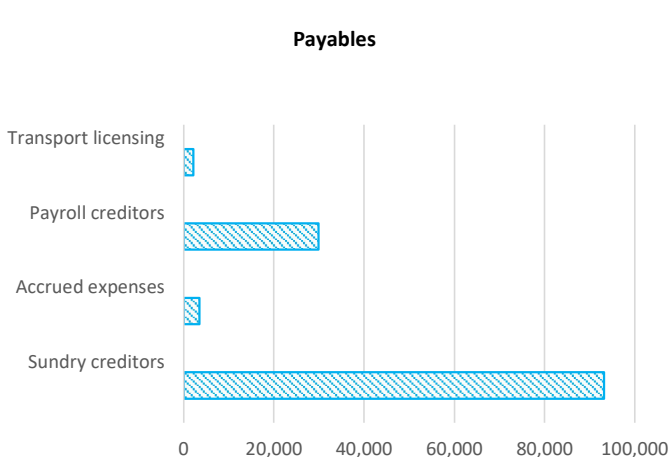
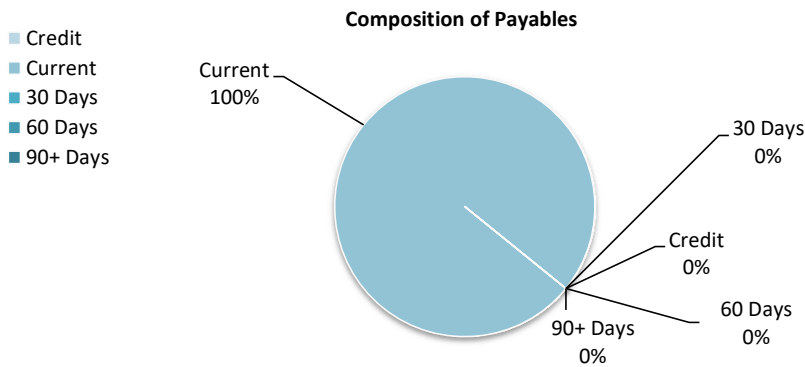
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	93,182	0	0	0	93,182
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						93,182
Accrued expenses						3,534
Payroll creditors						29,949
Transport licensing						2,116
Total payables general outstanding						128,781

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.



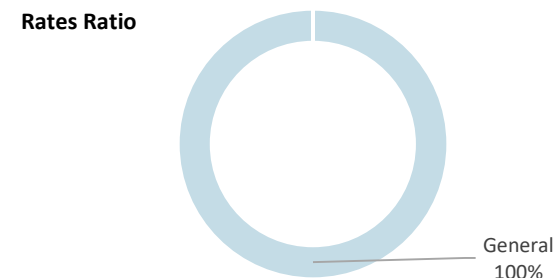
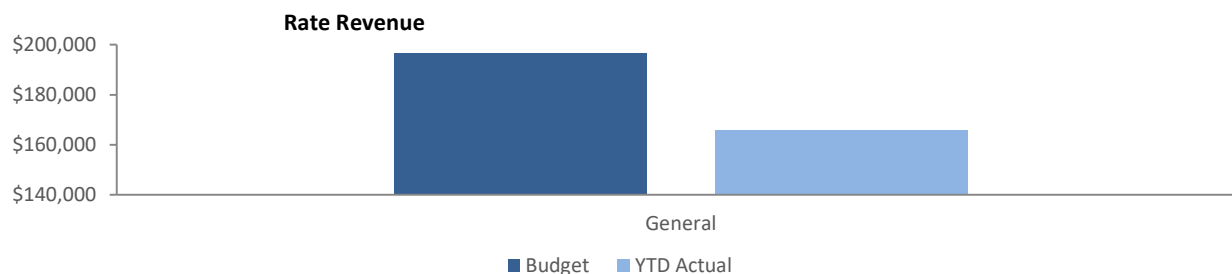
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

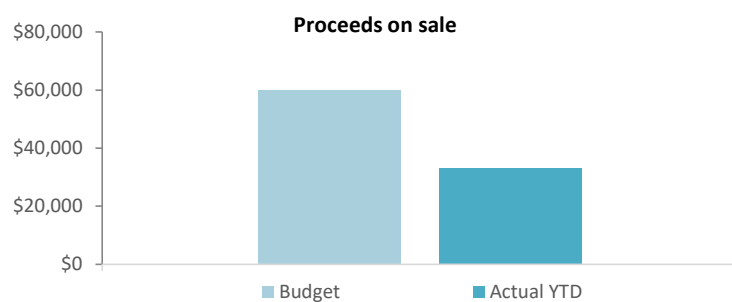
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Unimproved value											
General	0.210000	30	936,076	196,576	0	100	196,676	196,647	(24,753)	(5,954)	165,940
Sub-Total		30	936,076	196,576	0	100	196,676	196,647	(24,753)	(5,954)	165,940
Minimum payment	Minimum \$										
Unimproved value											
General	245	4	3,396	980	0	0	980	980	0	0	980
Sub-total		4	3,396	980	0	0	980	980	0	0	980
Total general rates							197,656				166,920

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 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



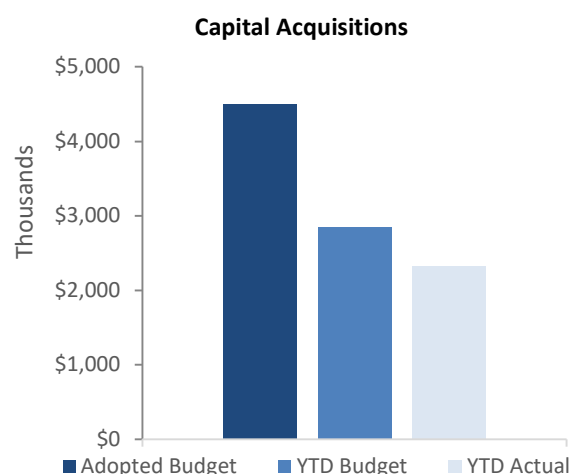
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
	PE018 1EPU755 FAC vehicle	13,000	14,000	1,000	0	12,010	33,182	21,172	0
	Health								
	PE072 KBC591L EHO vehicle	26,000	24,500	0	(1,500)	0	0	0	0
	Community amenities								
	PE066 Wanarn rubbish truck	22,000	0	0	(22,000)	21,610	0	0	(21,610)
	Transport								
	PE073 1EYW816 works vehicle	21,500	21,500	0	0	0	0	0	0
		82,500	60,000	1,000	(23,500)	33,620	33,182	21,172	(21,610)



Capital acquisitions	Adopted			YTD Actual Variance
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
Land & Buildings	53,150	53,150	15,152	(37,998)
Plant & Equipment	284,000	208,000	194,734	(13,266)
Infrastructure - Roads	4,157,605	2,576,388	2,118,709	(457,679)
Infrastructure - Recreation	5,000	5,000	0	(5,000)
Payments for Capital Acquisitions	4,499,755	2,842,538	2,328,595	(513,943)
Total Capital Acquisitions	4,499,755	2,842,538	2,328,595	(513,943)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,408,055	2,508,055	1,792,859	(715,196)
Other (disposals & C/Fwd)	60,000	14,000	33,182	19,182
Contribution - operations	1,031,700	320,483	502,554	182,071
Capital funding total	4,499,755	2,842,538	2,328,595	(513,943)

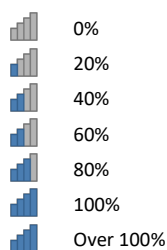
SIGNIFICANT ACCOUNTING POLICIES

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

Account Description		Adopted			Variance (Under)/Over	
		Current Budget	Year to Date Budget	Year to Date Actual		
Capital Expenditure						
Infrastructure - Roads						
	121400	Great Central Road - MRWA Capex	1,300,000	325,000	0	(325,000)
	147602	Jameson - Southern Bypass	354,269	354,269	334,165	(20,104)
	147611	Jameson Wanarn	416,119	416,119	436,223	20,104
	147612	Warburton Blackstone (RRG)	995,000	995,000	995,147	147
	147623	Great Central Road - R2R AAR	0	0	266	266
	147625	Giles Mulga Park (RRG)	486,000	486,000	352,908	(133,092)
	147634	Wingellina Access Road	606,217	0	0	0
	Infrastructure - Roads Total		4,157,605	2,576,388	2,118,709	(457,679)
Plant & Equipment						
	042565	Plant & Equipment	132,000	132,000	133,141	1,141
	074511	Plant & Equipment	76,000	76,000	61,592	(14,408)
	123007	Plant & Equipment Purchases	76,000	0	0	0
	Plant & Equipment Total		284,000	208,000	194,734	(13,266)
Land & Buildings						
	111100	Buildings (Upgrade)	20,000	20,000	9,880	(10,120)
	121200	Storage Compound (Land & Buildings - new)	33,150	33,150	5,272	(27,878)
	Land & Buildings Total		53,150	53,150	15,152	(37,998)
Infrastructure - Recreation						
	147564	Warbon Oval Shade Structure	5,000	5,000	0	(5,000)
	Infrastructure - Recreation Total		5,000	5,000	0	(5,000)
	Grand Total		4,499,755	2,842,538	2,328,595	(513,943)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

OPERATING ACTIVITIES
NOTE 9
CASH RESERVES

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlement reserve	309,822	0	1,340	0	0	0	0	309,822	311,162
Asset replacement, acquisition and development reserve	3,522,013	0	15,227	0	0	0	0	3,522,013	3,537,240
Cultural centre reserve	7,038	0	30	80,000	0	0	0	87,038	7,068
Strategic reserve	0	0	0	80,000	0	0	0	80,000	0
	3,838,873	0	16,597	160,000	0	0	0	3,998,873	3,855,470

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 28 February 2021
		\$	\$	\$	\$
Unspent grants, contributions and reimbursements					
- operating	11	317,137	935,334	(773,440)	479,031
- non-operating	12	0	2,216,787	(1,792,859)	423,928
Total unspent grants, contributions and reimbursements		317,137	3,152,121	(2,566,299)	902,959
Provisions					
Annual leave		84,230	0	0	84,230
Long service leave		69,996	0	0	69,996
Total Provisions		154,226	0	0	154,226
Total other current liabilities		471,363	3,152,121	(2,566,299)	1,057,185

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 11

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 28 Feb 2021	Current Liability 28 Feb 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
General Grants (Untied)	0	0	0	0	0	1,555,027	1,166,271	1,182,461
Recreation and culture								
Grant-Ministry Sport & Recreation	0	0	0	0	0	0	0	7,500
Transport								
Govt Grant - RA, Ab Access (Operating)	133,117	535,334	(536,729)	131,722	131,722	949,000	655,000	536,729
MRWA Grant - GCR Maintenance	184,020	400,000	(236,711)	347,309	347,309	584,020	584,020	236,711
Fed, Roads Grant (untied)	0	0	0	0	0	309,282	231,963	259,886
Grants - Direct	0	0	0	0	0	167,955	167,955	167,955
	317,137	935,334	(773,440)	479,031	479,031	3,565,284	2,805,209	2,391,242
Operating contributions								
Governance								
Licensing Commission	0	0	0	0	0	2,000	1,328	1,076
	0	0	0	0	0	2,000	1,328	1,076
TOTALS	317,137	935,334	(773,440)	479,031	479,031	3,567,284	2,806,537	2,392,318

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 28 Feb 2021	Current Liability 28 Feb 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Transport								
Grants - MRWA GCR income for CapEx	0	400,000	0	400,000	400,000	1,300,000	400,000	0
Grants - Stimulus Funding	0	226,468	(226,468)	0	0	452,936	452,936	226,468
Grant - Special Projects	0	589,200	(565,272)	23,928	23,928	654,000	654,000	565,272
Grant-Roads to Recovery	0	416,119	(416,119)	0	0	416,119	416,119	416,119
Govt Grant - RA, Ab Access (Capital)	0	585,000	(585,000)	0	0	585,000	585,000	585,000
	0	2,216,787	(1,792,859)	423,928	423,928	3,408,055	2,508,055	1,792,859

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2021**

**NOTE 13
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 2020-21 year is \$20,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	27,263	2052.94%	▲ Permanent	Income received from insurance claims. Adjustment to be made at budget review. This is due to the surrender of tenements, and will be included in budget review.
General purpose funding - rates	(30,736)	(15.55%)	▼ Permanent	Due to sales in the Warta shop with COVID and the lack of tourists. Rental income at Community Resource Centre is below anticipated. Budget review adjustment.
Recreation and culture	(39,271)	(25.61%)	▼ Permanent	State Government invoicing occurred in early March and has not been included.
Transport	(417,486)	(25.46%)	▼ Timing	
Expenditure from operating activities				COVID has impacted spending in a number of governance accounts. Mainly salaries/wages and travel which will be reduced in the budget review process. Office maintenance expenses is also below expectations.
Governance	88,665	58.31%	▲ Permanent	
Housing	35,730	18.31%	▲ Permanent	Wage costs for maintenance on staff housing are causing this budget variance, to be adjusted at review.
Community amenities	226,468	55.03%	▲ Permanent	Salaries and wages are well under budget due to lack of staff. This has caused other accounts to also be below expected spending, particularly plant operating costs. To be adjusted at budget review, including an adjustment to depreciation.
Recreation and culture	194,225	35.44%	▲ Permanent	Salaries/wages and other employee costs in this program are also well under budget. Desert dustup did not occur. Maintenance work on the Community Resource Centre and the Gallery is also anticipated to be well under budget. All to be Included in budget review.
Transport	614,715	19.00%	▲ Timing	Expenditure is a little behind on the road network. Some work will be carried over into 21/22 budget.
Economic services	148,375	80.72%	▲ Permanent	Tourism consultancy work will not commence this year.
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(715,196)	(28.52%)	▼ Timing	Revenue not yet recognised, waiting on works to be completed. See note 12
Payments for property, plant and equipment and infrastructure	513,943	18.08%	▲ Timing	Expenditure is a little behind on the road network.



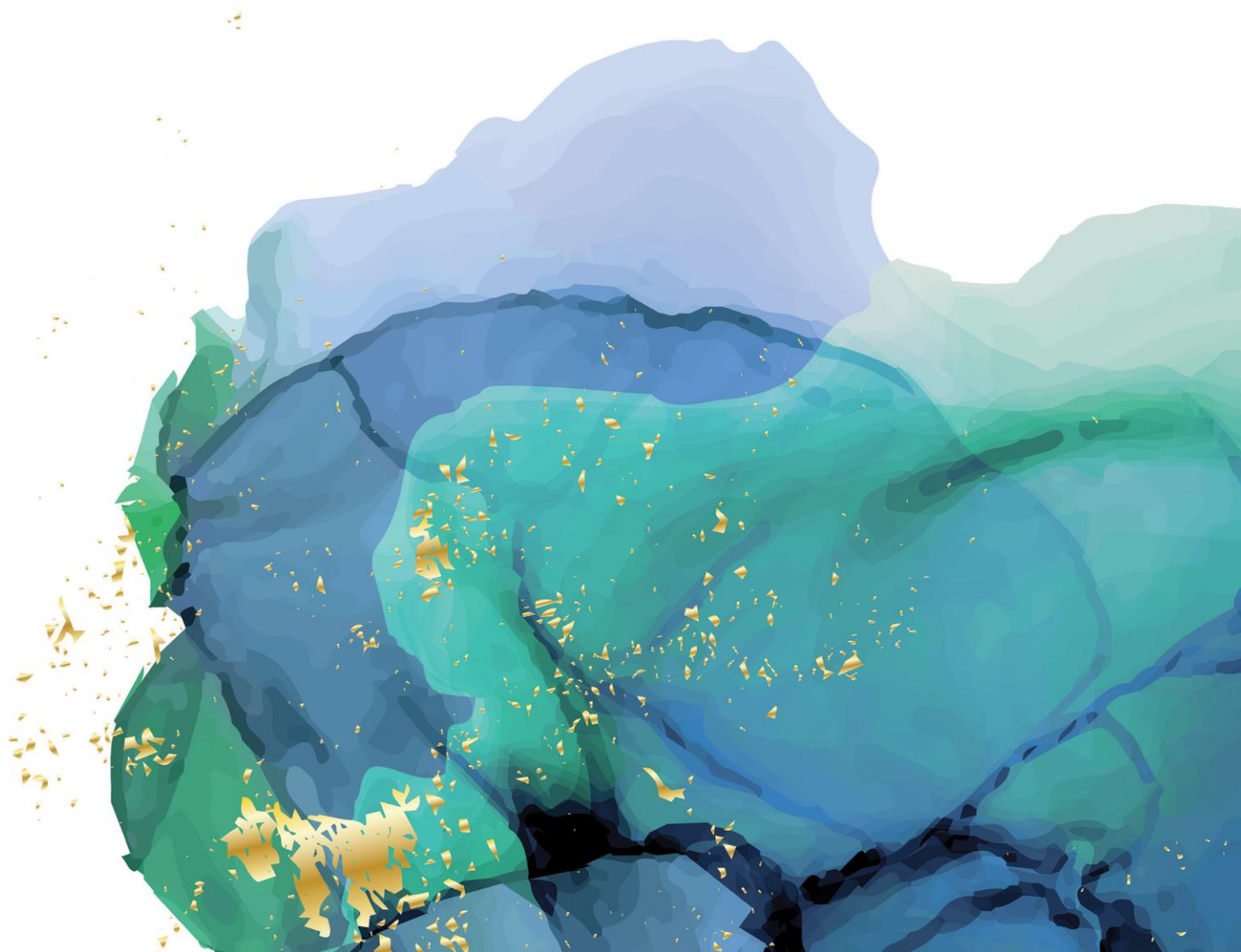
This initiative is part of the WA Government's action to create a Safer WA for Children by implementing the recommendations from the Royal Commission into Institutional Responses to Child Sexual Abuse.

Attachment 11.4

Discussion paper on the implementation of child safety officers in local governments

Recommendation 6.12 of the Royal Commission into Institutional Responses to Child Sexual Abuse

December 2020



Contents

1.	Background.....	3
1.1	Royal Commission into Institutional Responses to Child Sexual Abuse	3
1.2	National Principles for Child Safe Organisations.....	3
1.3	What is happening in Western Australia to support implementation?	3
2.	Role of local governments.....	5
2.1	Engagement with the local communities	5
3.	Child safety officers.....	6
3.1	Functions of the child safety officer.....	7
	a) Developing child safe messages in local government venues, grounds and facilities.....	7
	b) Assisting local institutions to access online child safe resources.....	7
	c) Provide child safety information and support to local institutions on a need's basis	8
	d) Support local institutions to work collaboratively with key services to ensure child safe approaches are culturally safe, disability aware and appropriate for children from diverse backgrounds	8
4.	Progress to date across jurisdictions.....	9
5.	Process for consultation with the local government sector.....	10
	Phase 1 – Endorsement of consultation process (complete)	10
	Phase 2 – Consultation process (in progress)	10
	Phase 3 – Presentation of policy position and guidance on implementation.....	10
6.	Consultation questions.....	11
7.	Further information and resources	15
	Contact information.....	15
	Resources	15
	Appendix 1:.....	16

1. Background

1.1 Royal Commission into Institutional Responses to Child Sexual Abuse

The Royal Commission into Institutional Responses to Child Sexual Abuse (the Royal Commission (Royal Commission)) was established in response to allegations of child sexual abuse in institutional contexts that had been emerging in Australia for many years. The Royal Commission's Final Report¹ made 409 recommendations, with 310 applicable to the Western Australian State Government.

The recommendations of the Royal Commission emphasised that organisations working with children must be able to provide safe environments where the rights, needs and interests of children are met. The Royal Commission recommended a range of mechanisms to support child safe organisations, including 10 Child Safe Standards (rec 6.5), which organisations the standards should apply to (rec 6.9) and the role of an independent oversight body to monitor and enforce the standards (rec 6.10 and 6.11) to promote child safety across organisations and the role of child safety officers in local government (rec 6.12).

The Royal Commission also envisioned that the National Office for Child Safety (rec 6.16 and 6.17) would have a key role in collaborating with the Commonwealth, state and territory governments to support national consistency. It would do this by leading capacity building, continuous improvement of child safe initiatives through resources development, best practice material and evaluation. They also expected the National Office for Child Safety to promote participation and empowerment of children and young people.

1.2 National Principles for Child Safe Organisations

The Royal Commission defined child safe organisations as those which create cultures, adopt strategies and take actions to prevent harm to children, including child sexual abuse. The Royal Commission proposed 10 Child Safe Standards be adopted to foster child safety and wellbeing in organisations across Australia, as referenced above.

The Council of Australian Governments endorsed the National Principles for Child Safe Organisations (National Principles) in February 2019. The National Principles (Appendix 1) incorporate the 10 Child Safe Standards recommended by the Royal Commission, with a broader scope that goes beyond child sexual abuse to include all forms of abuse or potential harm to children.

1.3 What is happening in Western Australia to support implementation?

In Western Australia, the Royal Commission recommendations related to the National Principles are being led by the Department of Communities and the Department of the Premier and Cabinet in partnership with key government agencies and the Commissioner for Children and Young People (CCYP).

The Department of the Premier and Cabinet is leading the development of advice to the State Government on an independent oversight system, which will include the monitoring and enforcing of the National Principles for organisations engaged in child-related work. The Royal Commission was of the view that all organisations should strive to be child safe but

¹ <https://www.childabuseroyalcommission.gov.au/final-report>

recommended that organisations providing the following services should be required to implement the National Principles:

- accommodation and residential services for children;
- activities or services under the auspices of a religious denomination;
- childcare or childminding services;
- child protection services;
- activities or services where clubs and associations have a significant involvement by children;
- coaching or tuition services for children;
- commercial services for children;
- services for children with a disability;
- education services for children;
- health services for children;
- justice and detention services for children; and
- transport services for children.

The Department of Communities is leading the implementation of the National Principles through a range of administrative and legislative levers such as funding agreements and regulatory frameworks. They are also providing support to government and non-government agencies to implement the National Principles in preparation for independent oversight.

Western Australia currently has a voluntary approach to the implementation of the National Principles focused on capacity building, led by CCYP, while options for legally requiring implementation are developed. CCYP has enabling legislation to raise awareness, provide capacity building and consult with children. In 2019, CCYP revised their child safe resources to align with the National Principles.

2. Role of local governments

The Royal Commission cited the fundamental role local governments play in assisting and resourcing communities across Australia, particularly in regional and remote areas where access to resources and services is often more limited than for their urban counterparts.

The Royal Commission highlighted the important roles local governments play in communities that impact on the safety of children including:

- providing services to children, for example libraries, swimming pools and childcare;
- providing spaces for community activities, for example halls, theatres and sports grounds;
- funding or contracting services;
- facilitating community education or outreach programs;
- regulating planning and development approvals, infrastructure and property services; and
- water and food inspection².

The active role local governments take in community development and community safety, particularly roles that impact on child safety, was recognised as an opportunity to integrate their direct responsibilities to children with their wider role within the community. Local governments are recognised as well placed to support smaller organisations within their communities to implement the National Principles and create child safe environments.

Through this consultation process the State Government has two key aims:

- to develop a better understanding of the current role of local governments in promoting child safety and how the outcomes of this work are reported internally, to executive and to council; and
- to use this understanding of current work promoting child safety to inform development of an approach to meet recommendation 6.12 of the Royal Commission in implementing the child safety officer role.

2.1 Engagement with the local communities

As part of the response to this consultation process it would be useful for local governments to consider how to engage their local communities in relation to this issue. This active engagement can ensure that the community's expectations and the local government's outcomes and investment in child safety are well understood.

Local governments undertaking the required periodical review of their Integrated Planning and Reporting, may choose to include discussions on child safety as part of the engagement with the local community.

² Final Report: Volume 6, Making institutions child safe, p.300

3. Child safety officers

Recommendation 6.12 of the Royal Commission recommended that, with support from governments at the national, state and territory levels, local governments should designate child safety officer positions from existing staff profiles to carry out the following functions:

- a) developing child safe messages in local government venues, grounds and facilities;
- b) assisting local institutions to access online child safe resources;
- c) providing child safety information and support to local institutions on a need's basis; and
- d) supporting local institutions to work collaboratively with key services to ensure child safe approaches are culturally safe, disability aware and appropriate for children from diverse backgrounds.

Child safety officers are intended to promote child safety within the organisation and support smaller community-based organisations providing services to children to create child safe environments. The role would be expected to support local staff and volunteers to build existing capacity around child safety within their organisations by providing information and assistance.

The Royal Commission's view was that a child safety officer proximate to services and local industries would be especially important in regional and remote areas, given these communities are known to routinely miss out on resources and access to services that are available in urban centres. In regional and remote communities, child safety officers could be a conduit for information.

The Royal Commission's view was that child safety officers should work closely with the independent state oversight body responsible for monitoring and enforcing the National Principles, as they would be well placed to support smaller organisations to understand how they can be child safe.

The intent of the Royal Commission is for local governments to identify where they already have existing staff who could fulfil a role of promoting child safety within the organisation and supporting smaller local organisations to develop capacity in this area. Local governments could create new positions to facilitate implementation of this role where desired and resourcing allows. Volume 6³ and Volume 14⁴ of the Royal Commission's Final Report provide this recommendation in detail.

Acknowledging the existing investment local governments make to promoting community safety, including child safety, the Royal Commission stated that local governments do not need to provide additional financial investment into implementing a child safety officer role and suggest that existing community safety positions within local governments could be expanded to align existing responsibility to strengthen child safety.

The following portfolios may have existing roles that could be considered for alignment with child safety responsibilities and it is recognised that significant work is already occurring in

³ https://www.childabuseroyalcommission.gov.au/sites/default/files/final_report_-_volume_6_making_institutions_child_safe.pdf

⁴ https://www.childabuseroyalcommission.gov.au/sites/default/files/final_report_-_volume_14_sport_recreation_arts_culture_community_and_hobby_groups.pdf

these areas within some local governments to promote child safety, as recommended by the Royal Commission:

- Community safety;
- Community and club development;
- Governance and risk;
- Communications; and
- Disability Access and Inclusion.

It is also recognised that not all local governments have existing community safety positions or have limited capacity to expand the functions of these roles to include child safety. In fulfilling the functions of the child safety officer role, it is recognised that local government staff will need access to appropriate training. Where local governments have limited resources to create child safety officer positions the Royal Commission suggested that state and territory governments may be able to provide assistance.

3.1 Functions of the child safety officer

The four key functions of child safety officers, recommended by the Royal Commission, are outlined below with suggestions as to how each function may look in practice. It is noted that some of these examples may represent work already occurring in many local governments.

a) Developing child safe messages in local government venues, grounds and facilities

Developing child safe messages in local government venues, grounds and facilities promotes the knowledge and understanding of child safety by community members. Public messaging promotes the rights of children to feel safe as well as increasing the understanding of child safety by staff, volunteers and community members and acting as a deterrent for those who may intend to cause harm to children.

To implement this function would include:

- Working with key stakeholders including CCYP and the Working with Children Screening Unit to ensure that nationally consistent child safe messages are identified for use in local governments' venues, grounds and facilities.
- Working with internal communication teams to print posters/signs outlining nationally consistent child safe messages for their various venues, grounds and facilities.

b) Assisting local institutions to access online child safe resources

Institutions in local communities such as sole traders (i.e. music teachers, tennis coaches), private and community organisations (i.e. arts, cultural, community, sport and recreation groups, clubs and associations) may require assistance to access online child safe resources.

To implement this function would include:

- Facilitating the inclusion of information about child safety on their local government website including links to online child safe resource created by CCYP and the National Office of Child Safety. This would be in line with the current practice of many local governments in providing information and a link to Kidsport⁵ on their websites.

⁵ Kidsport is a scheme that enables low income families to participate in community sport through provision of financial assistance towards club fees).

- Signposting local government staff and local organisations to CCYP, the National Office of Child Safety, and other relevant resources on the local government's website.

Other local government resources may also assist in facilitating this function. Community Resource Centres and libraries provide physical access to computers and the internet, and library staff could provide support to access suitable online child safe resources. Community, Club Development and Community Safety Officers may signpost to online resources within newsletters.

c) Provide child safety information and support to local institutions on a need's basis

Child safety officers are expected to provide general advice around promoting child safety and the implementation of the National Principles within organisations. For some local governments this may include hosting workshops/seminars with external providers.

It is expected that child safety officers would be supported by relevant agencies, such as CCYP, the National Office of Child Safety, or in the case of child protection concerns, the Western Australia Police Force or Department of Communities in meeting this function.

While it is not the intention of the Royal Commission for local government child safety officers to be a direct point of contact for community members or staff seeking advice on child protection matters, it would be important for anyone in this role to have appropriate knowledge and understanding of child abuse and neglect, as well as local child safeguarding procedures, in order to provide appropriate information, guidance and signposting. It is important for the local government to consider what support mechanisms are in place, to ensure the wellbeing of child safety officers when dealing with these matters and what specific areas of training would be required to build upon existing skills and knowledge of staff.

d) Support local institutions to work collaboratively with key services to ensure child safe approaches are culturally safe, disability aware and appropriate for children from diverse backgrounds

Communities within local government areas differ based on social demographics. The needs of supporting children from diverse backgrounds will differ based on the local population.

To implement this function would include:

- Identifying needs within the local community and key services providing support in meeting these needs.
- Working collaboratively with local government staff, responsible for supporting disability inclusion and access and promoting the needs of Aboriginal and culturally diverse children, to provide advice and support to local organisations on implementing child safe approaches that are accessible and inclusive for children with diverse needs.
- Linking local institutions with key services, including disability advocacy services, Aboriginal family support services or professional interpreters.

4. Progress to date across jurisdictions

Information relating to implementation of the recommendation for local government child safety officers in each state/territory is outlined below. The National Office for Child Safety intends to work with the Australian Local Government Association to develop a plan for implementation at a national level.

Jurisdiction	Action to date
Western Australia	Accepted in principle. The Department of Communities is leading implementation of child safety officers in partnership with the Department of Local Government, Sport and Cultural Industries. The Department of the Premier and Cabinet is leading the development of advice to the State Government on an independent oversight system.
Victoria	Accepted in principle. Volume 6 of the Final Report identifies that a rural city council in Victoria has appointed two child safety officers to help prevent and respond to concerns of abuse. With the Victorian Government's support, Vicsport provides a 'helpdesk', which delivers assistance and advice to state sporting associations, regional sport assemblies, regional academies of sport, clubs and associations to assist them with cultural change, policy development, change management and communications to meet obligations in Victoria's Child Safe Standards.
New South Wales	Accepted in principle.
Australian Capital Territory	Accepted in principle. No reported progress.
Northern Territory	Accepted in principle. No reported progress.
Queensland	Listed for further consideration. The Queensland Government notes this recommendation is primarily the responsibility of the local government sector. The Queensland Government notes there are likely to be resource implications associated with implementing this recommendation, particularly for smaller remote, rural and Indigenous local governments, and will collaborate with the local government sector to identify the best way to support local institutions.
South Australia	Noted. This recommendation is seen to be the responsibility of local governments and is outside the scope of the South Australian Government's response to the Final Report
Tasmania	Accepted in principle. The Tasmanian Government agreed to work with the Local Government Association to progress this work.

5. Process for consultation with the local government sector

Phase 1 – Endorsement of consultation process (complete)

September 2020

The Department of Communities and the Department of Local Government, Sport and Cultural Industries developed a proposed consultation process, which was shared, discussed and endorsed with the Local Government Professionals of Western Australia's (LG Pro) Community Development Network on 1 October 2020. The paper was also shared with the leadership group of the Western Australian Local Government Association's (WALGA) Local Government Community Safety Network for comment and feedback.

Phase 2 – Consultation process (in progress)

December 2020 – April 2021

This discussion paper was developed by the Department of Communities and the Department of Local Government, Sport and Cultural Industries, in consultation with the Department of the Premier and Cabinet, CCYP and WALGA. It will be distributed to individual local governments through WALGA and LG Pro by Wednesday, 2 December 2020, with feedback required from individual local governments and peak bodies by Close of Business on Friday, 2 April 2021.

The State Government will facilitate presentations for local governments on the discussion paper via webinar on Monday, 14 December 2020 and Thursday, 4 February 2021. The webinars will be presented by the Department of Communities and the Department of Local Government, Sport and Cultural Industries with support from WALGA and LG Pro. To register your interest please email childsafeguarding@dlgsc.wa.gov.au prior to each webinar.

This consultation process aligns with the consultation on the design of the independent oversight system, which includes the monitoring and enforcing of the National Principles. Between November 2020 and February 2021, feedback is being sought from organisations likely to be impacted by the independent oversight and broader community stakeholders on particular elements of the system and how they will work. The local government sector is encouraged to provide feedback through the dedicated consultation webpage <http://www.wa.gov.au/independent-oversight-system-consultation>.

It is recommended that local government officers seek a position in relation to both consultation issues, child safety officers and the independent oversight system, from their respective councils during the consultation period to inform the organisation's feedback. Each local government should then respond individually to the consultation questions with specific feedback relevant to their geographical context.

Phase 3 – Presentation of policy position and guidance on implementation

April – June 2021

The consultation findings from this discussion paper will inform a draft report by Friday, 7 May 2021. The draft report will outline the State Government's proposed implementation of recommendation 6.12 and provide guidance as to how local governments can implement the role of child safety officers, including what support will be needed.

The draft report will be shared with WALGA, LG Pro, the Department of the Premier and Cabinet and CCYP for comments and feedback before being made publicly available and distributed to the local government sector as a final report by Friday, 4 June 2021.

6. Consultation questions

Responses to consultation questions are due to the Department of Communities by Close of Business on Friday, 2 April 2021. Responses can be emailed to csaroyalcommission@communities.wa.gov.au.

- 1) Please specify which local government you are responding on behalf of.

Shire of Ngaanyatjarraku

- 2) What is your role within the organisation?

Deputy Chief Executive Officer

- 3) Please consider each of the functions of a child safety officer and the three accompanying questions for each.

a) Developing child safe messages in local government venues, grounds and facilities;

In what ways is this function already being delivered within your local government and by which existing role/s and portfolio/s?

In a very limited capacity via Sport & Recreation (Youth) program currently being provided in Warburton Community only with no services to the other nine communities.

In what ways can this existing work be built upon to implement the function, as recommended by the Royal Commission?

Employment of a dedicated Child Support Officer

What supports or training might be needed to achieve full implementation of this function?

Provision of funding to provide a dedicated resource, with sufficient and appropriate training for the Officer to carry out the role

b) Assisting local institutions to access online child safe resources

In what ways is this function already being delivered within your local government and by which existing role/s and portfolio/s?

Nothing currently in place

In what ways can this existing work be built upon to implement the function, as recommended by the Royal Commission?

Provision of a dedicated Officer

What supports or training might be needed to achieve full implementation of this function?

Provision of funding to provide a dedicated resource, with sufficient and appropriate training for the Officer to carry out the role

c) Providing child safety information and support to local institutions on a need's basis;

In what ways is this function already being delivered within your local government and by which existing role/s and portfolio/s?

Nothing currently in place

In what ways can this existing work be built upon to implement the function, as recommended by the Royal Commission?

Provision of a dedicated Officer

What supports or training might be needed to achieve full implementation of this function?

Provision of funding to provide a dedicated resource, with sufficient and appropriate training for the Officer to carry out the role

d) Supporting local institutions to work collaboratively with key services to ensure child safe approaches are culturally safe, disability aware and appropriate for children from diverse backgrounds.

In what ways is this function already being delivered within your local government and by which existing role/s and portfolio/s?

In a very limited capacity via Sport & Recreation (Youth) program currently being provided in Warburton Community but no services provided to the other nine communities

In what ways can this existing work be built upon to implement the function, as recommended by the Royal Commission?

Employment of a dedicated Officer

What supports or training might be needed to achieve full implementation of this function?

Provision of funding to provide a dedicated resource, with sufficient and appropriate training for the Officer to carry out the role

- 4) Please specify any additional feedback in relation to the proposed implementation of child safety officers within Western Australia.

Whilst the Shire of Ngaanyatjarraku agrees in principle with the recommendations of the Royal Commission without full funding to provide a dedicated resource for the role the Shire does not have the capacity to perform this function.

7. Further information and resources

Contact information

Please contact any of the State Government representatives below to discuss queries relating to this paper or the consultation process.

Amanda Furnell
Manager Royal Commission Implementation Team
Strategy and Partnerships
Department of Communities
Phone:
Email: csaroyalcommission@communities.gov.wa.au

Ben Armstrong
Acting Director Strategic Coordination and Delivery
Department of Local Government, Sport and Cultural Industries
Phone: 08 9492 9622
Email: childsafeguarding@dlqsc.wa.gov.au

Gordon MacMile
Acting Executive Director Local Government
Department of Local Government, Sport and Cultural Industries
Phone: 08 9492 9752
Mobile: 0418 968 952
Email: childsafeguarding@dlqsc.wa.gov.au

Resources

Further detail about the National Principles and resources relating to their implementation in organisations can be found on the websites listed below.

The Commissioner for Children and Young People Western Australia's website has a range of resources related to implementation of the National Principles, as well as links to provide information, resources and practical examples on each of the 10 National Principles.

<https://www.ccyp.wa.gov.au/our-work/child-safe-organisations-wa/>

The National Office for Child Safety provides further resources to help organisations, children and young people, parents and carers learn about the National Principles and how they should be used.

<https://childsafety.pmc.gov.au/what-we-do/national-principles-child-safe-organisations>

A Working with Children Check is a compulsory screening strategy in Western Australia and one strategy to keep children safe. The website includes a range of resources including creating a child safe organisation through recruitment and staff management.

<https://workingwithchildren.wa.gov.au/about/safeguarding-children>

Appendix 1:

National Principles for Child Safe Organisations

1. Child safety and wellbeing is embedded in organisational leadership, governance and culture.
2. Children and young people are informed about their rights, participate in decisions affecting them and are taken seriously.
3. Families and communities are informed and involved in promoting child safety and wellbeing.
4. Equity is upheld and diverse needs respected in policy and practice.
5. People working with children and young people are suitable and supported to reflect child safety and wellbeing values in practice.
6. Processes to respond to complaints and concerns are child focused.
7. Staff and volunteers are equipped with the knowledge, skills and awareness to keep children and young people safe through ongoing education and training.
8. Physical and online environments promote safety and wellbeing while minimising the opportunity for children and young people to be harmed.
9. Implementation of the national child safe principles is regularly reviewed and improved.
10. Policies and procedures document how the organisation is safe for children and young people.

The Australian Human Rights Commission was engaged by the Australian Government Department of Social Services to lead consultations and development of the National Principles for Child Safe Organisations. The goal is to build cultures in all organisational settings to advance the safety and wellbeing of children and young people.

A full description of the National Principles can be found at:
[National Principles for Child Safe Organisations \(humanrights.gov.au\)](https://www.humanrights.gov.au/national-principles-for-child-safe-organisations)



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Code of Conduct

**Council Members, Committee
Members, and Candidates**

Adopted: March 2021

Reviewed: March 2021

Contents

Division 1 – Preliminary Divisions.....	3
1. Citation	3
2. Terms Used.....	3
Division 2 – General Principles	3
3. Overview of Division	3
4. Personal Integrity.....	3
5. Relationship with others	4
6. Accountability	4
Division 3 – Behaviour	4
7. Overview of Division	4
8. Personal Integrity.....	4
9. Relationship with Others	4
10. Council or Committee Meetings.....	5
11. Complaint about Alleged Breach.....	5
12. Dealing with a Complaint.....	5
13. Dismissal of Complaint	6
14. Withdrawal of Complaint	6
15. Other Provisions about Complaints	7
Division 4 – Rules of Conduct.....	7
16. Overview of Division	7
17. Misuse of Local Government Resources.....	7
18. Securing Personal Advantage or Disadvantaging Others	7
19. Prohibition Against Involvement in Administration.....	8
20. Relationship with Local Government Employees	8
21. Disclosure of Information.....	8
22. Disclosure of Interests	9
23. Compliance with Plan Requirement	10
Version Control.....	12

Schedule 1 – Model Code of Conduct

Division 1 – Preliminary Devisions

1. Citation

This is the Shire of Ngaanyatjarraku 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.

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. 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

7. 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.

8. 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 act with honesty and integrity; 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 participate in decision-making in an honest, fair, impartial and timely manner; and
 - (b) must comply with all policies, procedures and resolutions of the local government.

9. 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.

10. 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.

11. 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.

12. Dealing with a 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.
- (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).

13. 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.

14. 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.
 - (a) The withdrawal of a complaint must be —
 - (b) in writing; and
- (2) given to a person authorised under clause 11(3).

15. 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.

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 the standards panel under section 5.110 of the Act.

16. 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.

17. 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.

18. 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.

19. 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.

20. Relationship with Local Government Employees

- (1) In this clause —
 - (a) local government employee means a person —
 - (b) employed by a local government under section 5.36(1) of the Act; or
 - (c) 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.

21. Disclosure of Information

- (1) In this clause —
 - (a) 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;
 - (b) 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;

- (c) document includes a part of a document;
 - (d) 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.

22. 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

- (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.

23. 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.

This Page is Intentionally Blank

Version Control

Doc #	Date Presented	Review Type¹	Comments
1.0	31 March, 2021	Adoption	New regulations required the adoption of a new Code of Conduct for Council Members, Committee Members, and Candidates

¹Review Types are:

Adoption

Only used when the document is first created

Major

Major Amendment has been made due to legislative or organisational changes

Minor

Minor Amendment has been made such as formatting or wording changes

No Change

Review conducted with no changes identified for inclusion

**Shire of Ngaanyatjaraku
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 —
- (a) in writing in the form approved by the local government
 - (b) to an authorised person
 - (c) within one month after the occurrence of the alleged breach.

Name of person who is making the complaint:	
Article I.	
Name: _____	
<u>Given Name(s)</u>	<u>Family Name</u>

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 the breach:

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

Date of alleged breach:
_____ / _____ / 20_____

<p>SIGNED:</p> <p>Complainant's signature:</p> <p>Date of signing: _____ / _____ / 20_____</p>

<p>Received by Authorised Officer</p> <p>Authorised Officer's Name:</p> <p>Authorised Officer's Signature:</p> <p>Date received: _____ / _____ / 20_____</p>
--

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: (insert email/postal address)

Schedule 2 — Model standards for CEO recruitment, performance and termination

[r. 18FA]

[Heading inserted: SL 2021/14 r. 7.]

Division 1 — Preliminary provisions

[Heading inserted: SL 2021/14 r. 7.]

1. Citation

These are the Shire of Ngaanyatjaraku *Standards for CEO Recruitment, Performance and Termination*.

[Clause 1 inserted: SL 2021/14 r. 7.]

2. Terms used

- (1) In these standards —

Act means the *Local Government Act 1995*;

additional performance criteria means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

applicant means a person who submits an application to the local government for the position of CEO;

contract of employment means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

contractual performance criteria means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

job description form means the job description form for the position of CEO approved by the local government under clause 5(2);

local government means the [insert name of local government];

selection criteria means the selection criteria for the position of CEO determined by the local government under clause 5(1) and set out in the job description form;

selection panel means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

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

[Clause 2 inserted: SL 2021/14 r. 7.]

Division 2 — Standards for recruitment of CEOs

[Heading inserted: SL 2021/14 r. 7.]

3. Overview of Division

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

[Clause 3 inserted: SL 2021/14 r. 7.]

4. Application of Division

- (1) Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.
- (2) This Division does not apply —
- (a) if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or

- (b) in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

[Clause 4 inserted: SL 2021/14 r. 7.]

5. Determination of selection criteria and approval of job description form

- (1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.
- (2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of CEO which sets out —
 - (a) the duties and responsibilities of the position; and
 - (b) the selection criteria for the position determined in accordance with subclause (1).

[Clause 5 inserted: SL 2021/14 r. 7.]

6. Advertising requirements

- (1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the *Local Government (Administration) Regulations 1996* regulation 18A.
- (2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the *Local Government (Administration) Regulations 1996* regulation 18A as if the position was vacant.

[Clause 6 inserted: SL 2021/14 r. 7.]

7. Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

- (a) inform the person of the website address referred to in the *Local Government (Administration) Regulations 1996* regulation 18A(2)(da); or
- (b) if the person advises the local government that the person is unable to access that website address —
 - (i) email a copy of the job description form to an email address provided by the person; or
 - (ii) mail a copy of the job description form to a postal address provided by the person.

[Clause 7 inserted: SL 2021/14 r. 7.]

8. Establishment of selection panel for employment of CEO

- (1) In this clause —
independent person means a person other than any of the following —
 - (a) a council member;
 - (b) an employee of the local government;
 - (c) a human resources consultant engaged by the local government.
- (2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.
- (3) The selection panel must comprise —
 - (a) council members (the number of which must be determined by the local government); and
 - (b) at least 1 independent person.

[Clause 8 inserted: SL 2021/14 r. 7.]

9. Recommendation by selection panel

- (1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.
- (2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —
 - (a) a summary of the selection panel's assessment of each applicant; and
 - (b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.
- (3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —
 - (a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and
 - (b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.
- (4) The selection panel must act under subclauses (1), (2) and (3) —
 - (a) in an impartial and transparent manner; and
 - (b) in accordance with the principles set out in section 5.40 of the Act.
- (5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —
 - (a) assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and
 - (b) verified any academic, or other tertiary level, qualifications the applicant claims to hold; and
 - (c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.
- (6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.

[Clause 9 inserted: SL 2021/14 r. 7.]

10. Application of cl. 5 where new process carried out

- (1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.
- (2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —
 - (a) clause 5 does not apply to the new recruitment and selection process; and
 - (b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

[Clause 10 inserted: SL 2021/14 r. 7.]

11. Offer of employment in position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

- (a) the making of the offer of employment to the applicant; and
- (b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

[Clause 11 inserted: SL 2021/14 r. 7.]

12. Variations to proposed terms of contract of employment

- (1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the *negotiated contract*) containing terms different to the proposed terms approved by the local government under clause 11(b).
- (2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

[Clause 12 inserted: SL 2021/14 r. 7.]

13. Recruitment to be undertaken on expiry of certain CEO contracts

- (1) In this clause —
commencement day means the day on which the *Local Government (Administration) Amendment Regulations 2021* regulation 6 comes into operation.
- (2) This clause applies if —
 - (a) upon the expiry of the contract of employment of the person (the *incumbent CEO*) who holds the position of CEO —
 - (i) the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and
 - (ii) a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day;
 - and
 - (b) the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.
- (3) Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.
- (4) This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

[Clause 13 inserted: SL 2021/14 r. 7.]

14. Confidentiality of information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment and selection process.

[Clause 14 inserted: SL 2021/14 r. 7.]

Division 3 — Standards for review of performance of CEOs

[Heading inserted: SL 2021/14 r. 7.]

15. Overview of Division

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

[Clause 15 inserted: SL 2021/14 r. 7.]

16. Performance review process to be agreed between local government and CEO

- (1) The local government and the CEO must agree on —
 - (a) the process by which the CEO's performance will be reviewed; and
 - (b) any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.
- (2) Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.
- (3) The matters referred to in subclause (1) must be set out in a written document.
[Clause 16 inserted: SL 2021/14 r. 7.]

17. Carrying out a performance review

- (1) A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.
- (2) The local government must —
 - (a) collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and
 - (b) review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

[Clause 17 inserted: SL 2021/14 r. 7.]

18. Endorsement of performance review by local government

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

[Clause 18 inserted: SL 2021/14 r. 7.]

19. CEO to be notified of results of performance review

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

- (a) the results of the review; and
- (b) if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

[Clause 19 inserted: SL 2021/14 r. 7.]

Division 4 — Standards for termination of employment of CEOs

[Heading inserted: SL 2021/14 r. 7.]

20. Overview of Division

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

[Clause 20 inserted: SL 2021/14 r. 7.]

21. General principles applying to any termination

- (1) The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.
- (2) The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —
 - (a) informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and

- (b) notifying the CEO of any allegations against the CEO; and
- (c) giving the CEO a reasonable opportunity to respond to the allegations; and
- (d) genuinely considering any response given by the CEO in response to the allegations.

[Clause 21 inserted: SL 2021/14 r. 7.]

22. Additional principles applying to termination for performance-related reasons

- (1) This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.
- (2) The local government must not terminate the CEO's employment unless the local government has —
 - (a) in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the *performance issues*) related to the performance of the CEO; and
 - (b) informed the CEO of the performance issues; and
 - (c) given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and
 - (d) determined that the CEO has not remedied the performance issues to the satisfaction of the local government.
- (3) The local government must not terminate the CEO's employment unless the local government has, within the preceding 12-month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

[Clause 22 inserted: SL 2021/14 r. 7.]

23. Decision to terminate

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

[Clause 23 inserted: SL 2021/14 r. 7.]

24. Notice of termination of employment

- (1) If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.
- (2) The notice must set out the local government's reasons for terminating the employment of the CEO.

[Clause 24 inserted: SL 2021/14 r. 7.]

ACTION SHEET

Works Engineer – Peter Kerp

Dates on Site: 15th February –21st February 2021

Next site visit: 22nd March – 30th March 2021

Date	Subject	Action Taken
February 2021	Breakaway Road Construction Contractor	<p>Site visits to Giles Mulga Park Road SLK 119.00 – SLK 123.00</p> <p>Construction To-Date</p> <p>Jameson Southern Bypass – completed 31st July 2020. Jameson Wanarn Rd SLK 2.70 – SLK 4.20 – Completed 11th August 2020. Jameson Wanarn Rd SLK 22.28 – SLK 25.90 Completed 13th September 2020. Blackstone Warburton Rd SLK138.40 – SLK 143.15 – completed 1st November 2020. Blackstone Warburton Rd SLK165.96 – SLK 170.00 – completed 17th January 2021.</p> <p>Due to recent heavy rains, the construction team will move onto Wingellina Road around the 18 March 2021 to complete gravel sheeting of the community access road before returning to Giles Mulga Park Road to allow road conditions to dry out on this road.</p> <p>It is anticipated that Wingellina Road will be completed inside 4 weeks.</p> <p>ACTION</p> <p>Works Officer will undertake regular site visits to Giles Mulga Park Road and Wingellina Road construction sites</p>
February 2021	Fulton Hogan SLK App	<p>SLK meter is an app developed by Fulton Hogan that provides linear location on Western Australia’s Local and State Government road network using the common reference system SLK (Straight Line Kilometres)</p> <p>One of the issues that has come to light since the Works Engineer commenced employment with the Shire is that the SLK app drops in and out where the road has been realigned over the last 20 years or so.</p> <p>Getting accurate SLK along the centrelines of all the Shire’s arterial roads, viz; Great Central Road, Blackstone Warburton Road, Giles Mulga Park Road and Jameson Wanarn Road, that takes into consideration all of the alignment changes and road data is a task that currently is critical for road condition inspections being performed and uploaded into the Road Assessment and Maintenance Management (RAMM) - a software developed and supported by RAMM Software Ltd.</p> <p>Shire engineering officers will need to drive each of the four roads to collect Centreline readings using both the SLK app and the Garmin GPS Map64st handheld map reader to collect data using built-in (GIS) mapping tools.</p> <p>Once the centrelines have been updated on all four roads, RAMM Software Ltd will create an “IRIS file” which can be sent to MRWA who then will be able to update their system with this new data.</p>

<p>February 2021</p>	<p>Fulton Hogan SLK App</p>	<p>MRWA hold information in their IRIS (Integrated Road Information System) about every road in WA. Local Road information is maintained by each Local Government in their RAMM database Fulton Hogan will get their data straight from MRWA and IRIS which will enable changes in road alignment to be imported on to the Fulton Hogan SLK Meter app. On completion of this exercise by Fulton Hogan with updating data on to the SLK app, road condition inspections by shire engineering officers can be undertaken and the data uploaded into RAMM ACTION All road data files imported into IRIS but some teething issues still to be sorted out. These issues hopefully will be corrected by Works Engineer next site visit from 22 March as issues are with the app downloading correct SLK information on the individual road.</p>
<p>February 2021</p>	<p>MetroCount Traffic Reports RAMM Import</p>	<p>The Shire operates 4 pneumatic tube counters and one wire loop counter to collect multitude of traffic data, such as daily traffic volumes, vehicle classifications, max speed etc. The 4 tube counters are moved around to different locations for varying periods on the four main shire roads such as Great Central Road, Blackstone Warburton Road, Jameson Wanarn Road and Giles Mulga Park Road. The wire loop sensor counter remains permanently installed on Great Central Road on the sealed bitumen section 11km south of Warburton, adjacent to the Telstra communications tower. The data from each counter is downloaded on to a shire computer and sent off to MetroCount to produce traffic summary reports for each road location. These traffic summary reports in turn are transferred/imported into the Shire's RAMM database to store and manage the road asset. The traffic counts stored in RAMM are provided to MRWA on a regular basis as the impact of heavy vehicle traffic on roads is taken into account in allocation of financial assistance grants by the WA Local Government Grants Commission. If this information is not provided to MRWA via an "IRIS file", it will damage the Shire's ability of obtaining grant funds to roads that are damaged by heavy vehicle traffic. LG Road information is then uploaded into IRIS on a regular basis. ACTION - ongoing Works Engineer progressively transferring/importing MetroCount traffic summary reports into RAMM</p>
<p>February 2021</p>	<p>MRWA RAV3-4 Network</p>	<p>MRWA has completed assessment of Blackstone Warburton Road as an approved RAV3-4 network route. Giles Mulga Park Road between Blackstone Warburton Road intersection and the SA border, Jameson Wanarn Rd and Wingellina Rd to be assessed by MRWA with site visit proposed February 2021. Works Engineer has been requested by MRWA Heavy Vehicle Services to assist with the site assessment of these three roads. ACTION</p>

February 2021	MRWA RAV3-4 Network	<p>Works Engineer to undertake site visit with MRWA Heavy Vehicle Services portion of Giles Mulga Park Rd, Jameson Wanarn Rd and Wingellina Rd as an approved RAV3-4 network route</p> <p>MRWA inspector officers scheduled site visit 29 March 2021</p>
February 2021	Road Condition Inspections	<p>Road condition inspection sheets (attached) have been prepared to commence visual assessment of the current condition of the unsealed road network comprising the following roads:</p> <ul style="list-style-type: none"> • Kanpa Road • Tjukurla Road • Tjirrkarli Road • Wingellina Road • Wanarn Road • Patjarr Road • Warakurna Road <p>Pavement condition assessment begins with collecting standardized and detailed information, which is then interpreted to determine the current condition of the pavement. Visual surface defects are the primary parameters that local governments rely on to determine the overall performance of the road network and to plan maintenance or renewal activities.</p> <p>The collection of basic data on the road condition will enable analysis of longer-term renewal or replacement works required. This then provides the basic financial data to inform the long term (10 Year) financial plan. Immediate and future projects can then be bundled into both maintenance and capital programs to be carried out.</p> <p>The Shire has been successful in getting WALGA / MRWA to fund collection of similar data by Talis consultants for Roads2030 roads:</p> <ul style="list-style-type: none"> • Great Central Road • Warburton Blackstone Road • Giles Mulga Park Road • Wanarn Jameson Road <p>This will save the Shire considerable time and resources.</p> <p>ACTION</p> <p>Works Engineer and Works Officer will commence visual condition inspections of the above listed roads this March site visit.</p> <p>Sealed road condition visual inspections will follow in Warburton, Warakurna, Jameson and Blackstone on completion of the unsealed road inspections.</p>

